



2022 BUDGET

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GLEN ELLYN
PARK DISTRICT

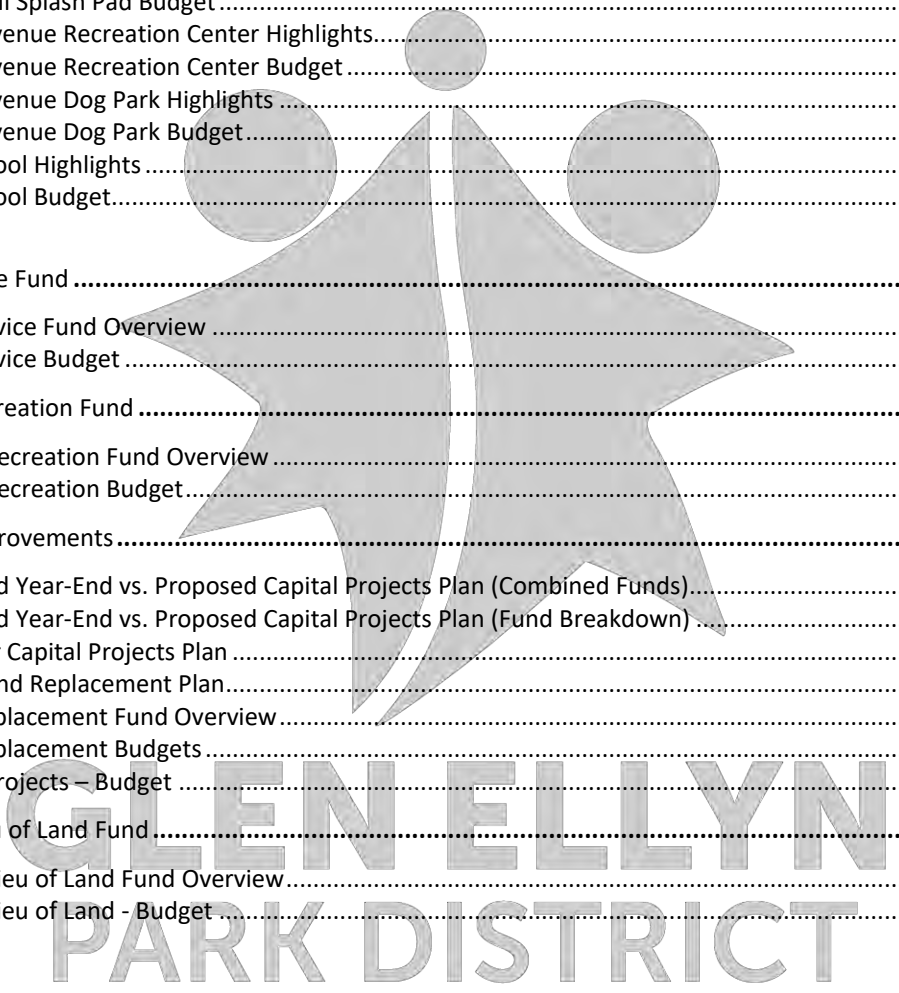
Mission Statement

The Park District's mission is driven to foster diverse, community-based leisure opportunities, through a harmonious blend of quality recreation programs, facilities and open space which will enhance the quality of life into the future.

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October 15, 2021

Park District Board of Commissioners
Glen Ellyn Park District
Glen Ellyn, IL

The Proposed Annual Operating Budget of the Glen Ellyn Park District for the fiscal year ending December 31, 2022, has been prepared and is presented for your review in preparation of the Board meeting on October 19, 2021. This document represents one of the most important policy decisions made by the Board of Commissioners each year. This working document is subject to Board and staff deliberation and modification prior to final adoption. The Budget consists of several funds, each playing a vital role in the provision of services to the residents. The budget document should reflect the District's comprehensive financial plan to provide parks, facilities, programs, and leisure services to residents and participants during the upcoming fiscal year. In the coming months, there are numerous scheduled discussions at subsequent Board meetings for continued planning. Pursuant to the projected 'Financial Calendar' (included in the budget document) the public hearing and formal adoption of the Park District's Budget & Appropriation ordinance is scheduled for Tuesday, December 7, 2021.

In this time of great uncertainty due to the COVID-19 pandemic, staff was directed to prepare their 2022 budgets under the assumption the State of Illinois will continue to enforce the current restrictions on masking and social distancing throughout the entirety of the 2022 fiscal year. Due to restrictive guidelines for indoor activities, recreational programming, facility usage and memberships will likely continue to be adversely impacted.

Budget Development Process

Individual budgets were compiled with the following overall goals and expectations:

- ✦ Review and analyze all operations and programs by evaluating opportunities for improvement and positive change
- ✦ Be creative and resourceful
- ✦ Challenge complacency and status quo
- ✦ Continue to be ambitious and innovative
- ✦ Have a purpose, plan and a goal

For government entities, budgeting is more than just a device to authorize and control revenue raising and spending. It is a valuable technique for planning and controlling revenue and expenditures as well as one of the primary vehicles for setting and monitoring fiscal and program policies. Budgeting processes may be used to align the resources available to a government entity with the demands on the entity. It forces the Park District to engage in established priorities and monitor how well the priorities are achieved.

It is difficult for the Park District to be all things to all people, and efforts are focused on those areas that are most needed and that performs well. Through the budgeting process, staff has tried to align the

resources the District has with Board adopted strategies, the comprehensive plan, and customer needs. The budget communicates the objectives of the Park District to our residents and serves as a device to help staff understand the financial and non-financial impact of changes in one department on the priorities and direction of other departments. No single department survives in a vacuum. Understanding how departments are interrelated is critical to the effective and efficient accomplishment of the Park District's mission. Staff has developed a successful management program, which includes a proactive team that anticipates what must be done and has detailed steps to do it; a clear strategy and mission known to our employees; a process that is efficient and effective in the utilization of financial and non-financial resources; and a well organized set of reports that are provided to the management staff in a concise and timely manner.

Budget Development Process

Each area was responsible for developing and presenting individual budgets to the Executive Director and Superintendent of Finance & Personnel. When compiling 2022 budgets, departments were also asked to provide estimates for the end of the 2021 fiscal year. Obtaining realistic estimates for fund balances at year-end is an essential component of the budget process. Management and staff initiated the budget process in mid-September. Compiling estimates for 2021 with several months left are a challenge; however, projections in September are more accurate than when the 2021 budget was compiled in 2020. These projections will be instrumental in the planning process for 2022. Lastly, 2021 projections could signify whether a need exists for an amended 2021 budget and appropriation ordinance. The Executive Director and the Superintendent of Finance & Personnel then scheduled meetings with each department to review their submittals. During this stage of the process, adjustments were made to the projected 2021 numbers as well as the proposed 2022 budget.

Concurrent with the operating budget development process, staff developed recommendations for the 2022 capital project plan. As discussed, once the Park District receives results of the recent community-wide interest and attitude survey, the Park Board of Commissioners and staff anticipates having a 'Strategic Planning Session' to discuss an update to the park district's long-range capital plan. Further, once priorities have been identified, a Citizens' Finance Committee will be held to discuss potential funding capabilities.

Indirect Charges (blank form included in the budget document)

The program budget process includes an indirect operating expense worksheet based on 50% of actual costs for facility usage and 100% of other program costs such as clerical staff, printing, registration processing costs, as well as a field usage charge added to athletic programs at \$6.25 per participant. These worksheets provide a review of "fair share" charges for programs. These program chargebacks typically result in approximately \$500,000, offsetting the tax burden on the community. During this process, each Supervisor independently determined what portion of their time should be charged against a particular program. This again is another step to reduce dependence on tax receipts for program operations. The additional expense is reflected in the "Chargebacks & Indirect Expense" category for each program. Within the budget, indirect charges reflect as a revenue source for Corporate and Recreation Fund administration and revenue in the Main Street Recreation Center, Spring Avenue Recreation Center, and Ackerman budgets as well as a transfer to Parks to offset a small percentage of field maintenance.

Budget and Accounting Changes

Similar to recent years, staff has made the Board's philosophy of budgeting aggressively a priority in the development of this year's budget. This philosophy was demonstrated during the creation of the Ackerman Business Plan and recommendations made by the Citizens' Finance Committee (CFC), among others. Staff believes this budget meets the goals and priorities of the Board and the community.

In recent years, staff has taken steps towards restructuring the chart of accounts in order to provide better financial data for the Board to use in their decision-making process. Several years ago, funds were either closed or merged with other funds while a fund entitled the 'Asset Replacement Fund' (Fund 85) was created. The intent of the Asset Replacement Fund is to maintain capital reserves where the funding sources were not derived from bond proceeds. Because there are requirements and restrictions on how and when bond proceeds are spent, the creation, funding, and utilization of the Asset Replacement Fund allows greater financial flexibility for the park district.

Lastly, similar to the current year's budget, and due to certain intricacies of the accounting system, the decision was made to prepare the budget draft in Microsoft Excel. Once the new budget is adopted, the budget document will be imported into the accounting system.

As one works their way through the budget pages, please focus attention on the "Expanded Fund Balance Recap Report" and the "Fund Balance Policy" pages, they will be the basis for the Board budget discussions. The Expanded Fund Balance Recap report for 2021 and 2022 demonstrates the overall financial picture for the Glen Ellyn Park District. The columns are accounting for the increase (decrease) in each fund balance as a whole. The review of the report provides staff and the Board a firsthand view of individual fund status. In addition, a calculation has been provided for both the current year (2021) and the proposed budget (2022) indicating each fiscal year's operating surplus. The Park District, working with the Citizens' Finance Committee, has targeted achieving an average annual operating surplus of \$800,000. The calculation demonstrates the true operating surplus of the Park District as a whole and ignores individual fund balances. Surplus from operations are then used to assist in funding the park district's ongoing capital maintenance program. Subsequently, the "Fund Balance Policy" page provides information on how the District's projected year-end fund balances in each fund compares to the park district's Fund Balance Policy. Finally, each fund, department, and facility has a distinct narrative. In these narratives, staff was asked to provide overall highlights to their budget.

Accounting and Budgetary Control

It is the intent of the staff that all Funds be accountable within themselves. As expressed in the Glen Ellyn Park District Financial Policies, one of the purposes of the budget is control. Control is the traditional use of budgeting for financial accountability. It is the philosophy of this administration that consistency among funds is the most effective means toward this desired accountability. The goal of having a stable operating fund balance is currently being met in all funds and staff would like to continue this in the future.

The District utilizes a modified accrual basis of accounting, with revenues being recorded when the services or goods are received and expenses are incurred. Accounting control is provided to adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Budgetary control is employed as a management control device during the year through the implementation of an internal budget reporting process. The process will include verification of

appropriation amounts prior to expenditures, and a monthly review of all account totals compared with appropriations. A systematic approach for determining the budget was implemented to reduce costs and deliver a higher level of service.

The Budget Document

All exhibits are for discussion purposes only and are not legally required preliminary draft documents. The annual budget is a living document that flows with the activity within the Park District. The budget is essentially a management tool for use by the staff and Commissioners and provides the background information for the Budget & Appropriation Ordinance.

The Budget & Appropriation Ordinance is a legally required document and is subject to a public hearing and Board adoption. This Ordinance is the basis for the annual audit of the District and is a summarization of the administrative budget by Fund and Account Type. The appropriations are the legal limits of spending and the basis for future tax levy. The Ordinance has been prepared and scheduled for tentative approval. Once tentative approval has been given, the document will be made available for public inspection for 30 days at the district's administrative offices. During this time period, Commissioners and staff are able to make modifications to the budget document. After this time period, a public hearing will be held. While staff has proposed a tentative schedule that includes taking formal action on the Budget and Appropriations Ordinance at the December 7, 2021 Board meeting, it is required that the Board of Commissioners approve the Ordinance no later than the March 2022 Board meeting.

Respectfully submitted,

Nicholas Cinquegrani, Superintendent of Finance & Personnel.

Glen Ellyn Park District

Financial Calendar

August 2021

- * Staff prepares preliminary operating budget excel templates (August 23rd – September 17th)

September 2021

- * Finance Department compiles department budget requests (September & October)
- * Superintendent of Finance compiles amended budget requests and meets with Executive Director (Sep. 23rd)

Workshop Meeting: September 7, 2021

- 'Budget Assumptions' discussion

Regular Meeting: September 14, 2021

- Goals & Objectives Discussion (2021 & 2022)

- * Department Heads meet with Executive Director to discuss initial budget submittals (Sep. 30th)

October 2021

Workshop Meeting: October 5, 2021

- Discuss 2021 Tax Levy
- Truth in Taxation Compliance - Initial Estimate of Tax Levy

- * Budget draft to be delivered to the Board (October 15th)

Regular Meeting: October 19, 2021

- Budget discussion
- Board approves tentative 2022 Budget & Appropriation Ordinance and displays for Public Viewing

- * Citizens' Finance Committee Meeting (October 25th – November 12th) – *Time and date to be determined*

November 2021

Regular Meeting: November 16, 2021

- Public Hearing (if needed) & formal adoption of the 2021 Tax Levy
- Budget discussion (continued)
- Strategic Planning Session – *Tentative (may be rescheduled for after results of Community-Wide Survey)*

December 2021

Regular Meeting: December 7, 2021

- Public Hearing & formal adoption of the 2022 Budget & Appropriation Ordinance
-

January 2022

- # Tentative approval of the Amended 2021 Budget & Appropriation Ordinance and display for Public Viewing (Jan. 11th)

February 2022

- # Public hearing & formal adoption of the Amended 2021 Budget & Appropriation Ordinance (Feb. 15th)

* Not a Board agenda item

If needed



Glen Ellyn Park District 2022 Budget Assumptions

Budget Assumptions to be Considered Annually	Operating Assumptions for current fiscal year (2021)	Staff recommendations for Operating Assumptions for 2022 Budget preparations
<p>A. Full-Time Staff Increases:</p> <ul style="list-style-type: none"> • Methods to be used for pay increases • Examples: Merit Pool, CPI Only, CPI + Merit 	<ul style="list-style-type: none"> • Budgeted salary increase pool of 4%, rather than separating out CPI and merit increases. The pool provides the Executive Director with more flexibility on salary increases. • The average salary increase for 2021 was approximately 2.85%. The CPI was 2.3% for 2019 (2020 Tax Levy). 	<ul style="list-style-type: none"> • Maintain current budgeting practice to allow the Executive Director the necessary budget flexibility. The financial challenges presented by the pandemic will continue to be taken into consideration. As noted below, overall full-time staff continues to be reduced and many of the responsibilities of the positions eliminated have been delegated to remaining staff. • The 2020 CPI (used for the 2021 levy) is 1.4%.
<p>B. Salary Pay Scales</p> <ul style="list-style-type: none"> • Updated position pay ranges 	<ul style="list-style-type: none"> • Staff can review internally whether to establish pay scales utilizing comparables from other agencies or studies provided by organizations like IAPD. Any pay scales would be approved by the Board during subsequent budget years. • Board consensus has been against hiring an independent third-party consultant to conduct a salary and benefit study. 	<ul style="list-style-type: none"> • Staff continues to update job descriptions for all positions throughout the park district. Once finalized, can review internally to establish pay scales utilizing comparables from other agencies or studies provided by organizations like IAPD. Any pay scales would be approved by the Board during subsequent budget years.



Glen Ellyn Park District 2022 Budget Assumptions (continued)

Budget Assumptions to be Considered Annually	Operating Assumptions for current fiscal year (2021)	Staff recommendations for Operating Assumptions for 2022 Budget preparations
<p>C. Staffing Changes</p> <ul style="list-style-type: none"> • Staffing increases • Staffing reductions • Hiring Freezes 	<ul style="list-style-type: none"> • Over the years, staffing levels remained relatively steady. However, through attrition, between 2012 and 2017, full-time staff was reduced from 33 to 28. To compensate, other full-time positions were reassigned to provide improved efficiencies. • Between 2017 and 2020, full-time staffing increased from 28 to 32. The Park District added an additional Recreation Supervisor in 2017, a Parks staff member in 2018, a Human Resources Coordinator in 2020, and a Community Events & Sponsorship Specialist (vacant) in 2020. • Since the 2020 budget year, full-time staffing decreased from 32 to 29 in response to potential financial challenges anticipated due to the COVID-19 pandemic. Those three (3) positions were a result of three retirements (Sup't of Recreation, Ass't Sup't of Recreational Facilities and Parks Specialist). 	<ul style="list-style-type: none"> • Current full-time staffing level is at 28 (29 positions were budgeted in FY2020). The job functions of the anticipated retirement of the Ass't Sup't of Recreational Facilities in April 2020 were distributed amongst current staff and left that position vacant. • Staff's current recommendation is to continue the re-distribution of the job functions from the previous retirement of the Ass't Sup't of Recreational Facilities amongst current staff and utilize that current vacant budgeted position to hire an additional Assistant Manager at the Ackerman Sports & Fitness Center. Once filled, the organizational structure will be revised to fill the current vacant Superintendent of Recreation position without the need to hire additional staff beyond the current year's budget of 29 full-time employees. Additionally, the possibility of adding one to two additional positions within the Park Maintenance Department will be considered. • Similar to Salary Scales, costs associated with contracting independent third-party vendors will continue to be budgeted in 2022. <p><u>Minimum Wage</u></p> <ul style="list-style-type: none"> • Employees under the age of 18 will see salary increases of \$0.75 in 2022 (\$8.50/hr to \$9.25/hr). This rate is challenging to present due to other available employment opportunities. • Employees over the age of 18, at the current minimum wage, will see an hourly increase of \$1.00 on January 1, 2022 (\$11.00/hr to \$12.00/hr) • Employees currently making the minimum wage would automatically receive an approximate increase of 9%. Thus, the cost of part-time employees continues to be a financial burden on the park district and will continue such in future years as the minimum wage continues to increase through 2025.



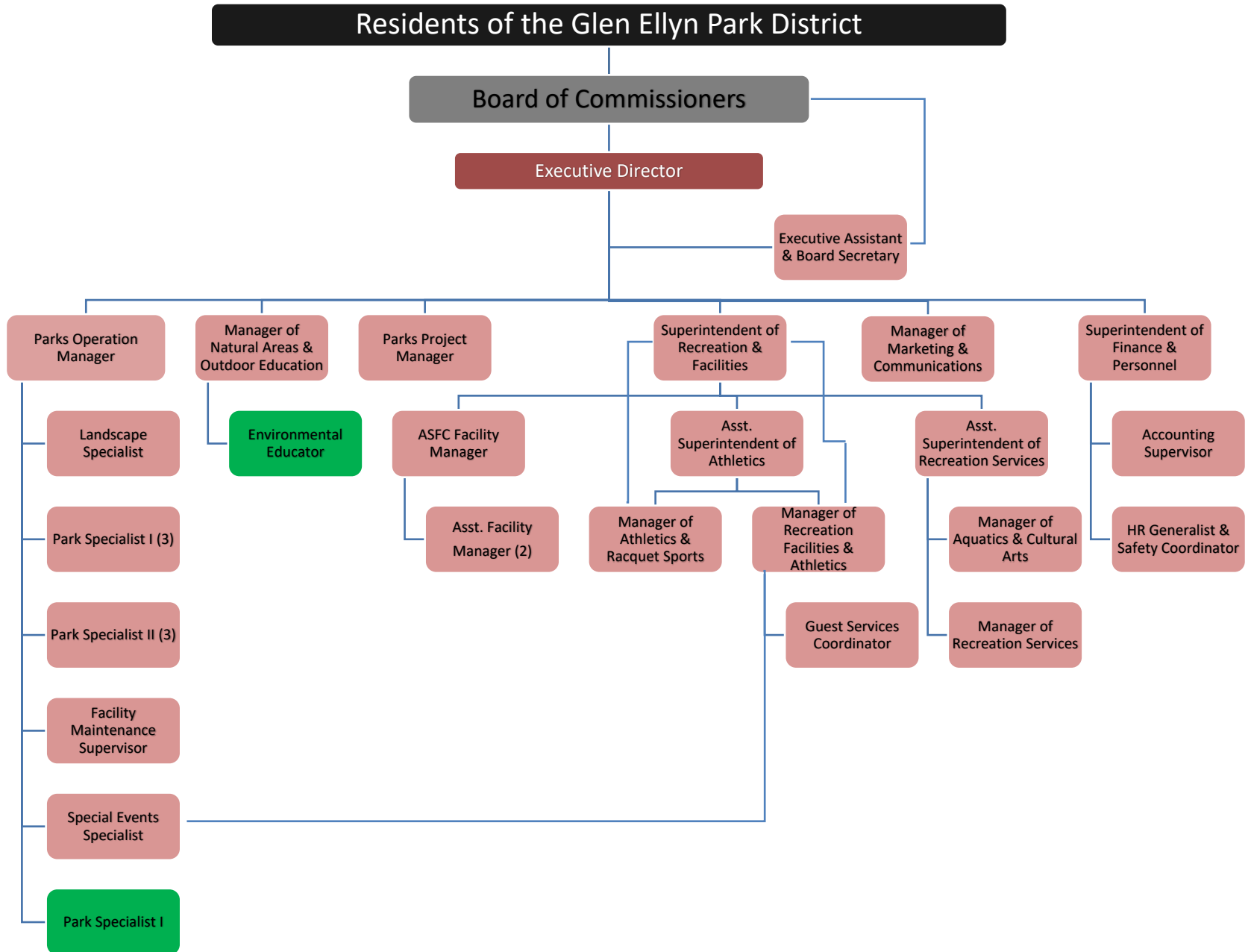
Glen Ellyn Park District 2022 Budget Assumptions (continued)

Budget Assumptions to be Considered Annually	Operating Assumptions for current fiscal year (2021)	Staff recommendations for Operating Assumptions for 2022 Budget preparations
D. Employee Insurance <ul style="list-style-type: none"> Coverage changes 	<ul style="list-style-type: none"> Staff will continue to look at cost saving opportunities. PDRMA requires a 1-year notice to terminate from the program membership. 	<ul style="list-style-type: none"> PDRMA is currently reviewing plan options for 2022. Premiums are typically determined in October each year; however, premium increases are estimated to be 1% - 3%, on average.
E. Capital Projects <ul style="list-style-type: none"> Long-Range Capital Projects Plan 	<ul style="list-style-type: none"> Staff prepared a long-range Capital Projects Plan during the 2021 budget process. 	<ul style="list-style-type: none"> Staff is preparing a 6-Year Capital Projects Plan in preparation for the upcoming strategic planning session. The projection will be conservative and based exclusively on forecasted non-referendum bond proceeds and current capital reserves.
F. Overall Budget Financial Goals <ul style="list-style-type: none"> Provide a balanced operating budget Stabilize fund balances over a 3-5 year period Provide a target operating budget surplus 	<ul style="list-style-type: none"> Continue towards meeting & maintaining Fund Balance policy requirements Continue driving program profitability Continue to fund the Asset Replacement Fund with operating surpluses in order to supplement Non-Referendum Bonds for future capital replacement needs. 	<ul style="list-style-type: none"> Continue towards meeting & maintaining Fund Balance policy requirements Continue driving program profitability Continue to fund the Asset Replacement Fund with operating surplus in order to supplement Non-Referendum Bonds for future capital replacement needs. As surplus from operating activities are projected to be lower in 2021 and in the coming year(s), due to the COVID-19 pandemic, forecasted capital projects may need to be altered.
G. Change in Services <ul style="list-style-type: none"> Increase Decrease No Change 	<ul style="list-style-type: none"> Continue to review program offerings to increase services of the Park District 	<ul style="list-style-type: none"> Continue to review program offerings to increase services of the Park District . Continue to provide a customer service program for staff.
H. Use of Operating and Capital reserves	<ul style="list-style-type: none"> Capital Projects and Asset Replacement Fund reserves to fund 2021 Capital Projects 	<ul style="list-style-type: none"> Utilize Board comments and feedback from the long-range capital project plan that will be discussed at the strategic planning session.



ORGANIZATIONAL CHART (Full-Time)

RED: (29) Current Full-time Staff
Green: (2) Proposed Additional Full-Time Positions for 2022



2021 Goals and Objectives (status)

Provide opportunities for community outreach and relations

- The Park District will continue to partner and leverage its ability to collaborate and expand opportunities with other organizations without incurring additional expenses. For 2021, the District will continue to publish its brochure content digitally. This will decrease expenses, allow for greater flexibility of programming, and be more efficient in productivity. (Ongoing)
- Continue involvement and membership with community organizations including: Glen Ellyn Chamber of Commerce, Kiwanis Club of Central DuPage, Glen Ellyn Lions Club and Rotary Club of Glen Ellyn. Assistant Superintendent Babicz will serve as the District representative for Rotary, Marketing Supervisor O’Kray will be the District representative on the Chamber, Assistant Superintendent Robinson will continue to be the liaison with the Lion’s Club, and Executive Director Harris will remain as the representative on the Central DuPage Kiwanis. The College of DuPage Frida exhibit has been rescheduled for 2021 and the District will maintain a presence with that effort. (Ongoing)
- Continue collaboration with the District’s Advisory Committees including: the Ackerman SFC Advisory Committee, Citizens’ Finance Committee, Environmental Committee, and Youth Sports Advisory Committee. Consider the addition of another advisory committee by possibly creating a Capital Improvements Committee. The group could include different park and facility constituents, VGE representatives and other government agencies. The goal would be to understand what the community needs/desires of the Park District with the caveat that there are no guarantees of implementation. (The District did not add any additional advisory committees)
- Continue to work with the local School Districts 41, 87 and 89 to improve communication of Park District programs to students and their families while also maximizing community assets. Park District has an excellent partnership with District 87. District 41 is a work in progress while District 89 needs to be reviewed and expanded if possible. Establish a regular meeting schedule with District 41 representatives to improve communication and ensure that the relationship is mutually beneficial. With D89, the goal would be to establish a greater Park District presence south of Roosevelt. (Ongoing)

- Continue to solidify the Friends of Glen Ellyn Parks Foundation with the goal of expanding District awareness, increasing scholarship opportunities and contributing towards specifically identified projects in partnership with the Park District. Actively seek additional members and Board liaison involvement. The Foundation still needs to expand the committee and will continue those efforts into 2021. Focus on community education, fundraising and development of additional events which would both provide awareness and raise funds. (Ongoing)

Enhance Recreation program portfolio and opportunities

- Continue to develop new in-house athletic programs and improve existing programs to include expanded youth basketball leagues (including kindergarten) and instructional programs (including a boys' basketball academy component), build upon the girls' basketball academy, add a new girl's lacrosse program and an adult softball tournament. Continue to expand Monday Miles and youth volleyball program opportunities. Add age group specific winter indoor and summer outdoor soccer tournaments. Add summer dodgeball tournament. Develop one day programs such as Frosty 3-on-3 soccer tournament, parent/child basketball 2-2 event, etc. (Many items completed)
- Research locating t-ball program at the Hub softball complex to establish a convenient location while providing an improved first-time experience for t-ball participants. The program has lacked a true home, having been situated over the past several years at a variety of locations. If possible, the ability to stage at one convenient location would create a more positive experience for the participant. Usage would have to be coordinated with the girls' softball schedule. (Completed)
- Evaluate restructuring/enhancing the house soccer and youth basketball programs to include the addition of professional training staff for practices to improve quality of instruction and overall program. (Completed)
- Explore the feasibility of adding a compulsory/optional gymnastics team. Work with high schools to find available practice time in their facilities. (Deferred due to inability to access high school gymnastics area)
- Engage Glenbard West and Glenbard South coaching staffs to explore increased collaboration and opportunities/support for Park District and School District programming. (Completed)

- Create a plan of action to utilize the outdoor fitness equipment and incorporate classes to use this facility. Also, utilize the new trail for advanced programming. **(completed)**
- Create an annual spook trail through the forest area at Ackerman. Allow for people of all ages to enjoy this event. Add holiday festive events for each holiday in and around the facility. **(Completed)**
- Continue to expand Cultural Arts by adding a variety of new Dance Academy classes, a competitive dance team, and an assortment of new theater programs. Staff will create and market classes to begin in the Spring of 2021. **(Ongoing)**
- Develop and implement revised processes for Preschool and Adventure Time Program registration to include new technology available. Update to offer online registration for respective programs and incorporate online forms for gathering emergency and general student information. **(Ongoing)**
- Explore alternative Preschool program/class offerings including enrichment programs targeting specific areas such as science and technology. **(Deferred)**
- Continue to expand platform tennis programs, events, leagues, and tournaments for local high school tennis players including doubles tournaments. **(Deferred)**
- Continue to offer and expand special events at various parks and neighborhoods throughout the Park District including the return of Thirsty Thursdays on the Deck, Adult Egg Hunt, and cooperative events with the Glen Ellyn Public Library. **(Completed)**
- Continue to improve/expand senior and adult programming by evaluating current offerings to produce a new line of trend setting classes and events. Initiate marketing efforts to further promote existing opportunities including pickleball, exercise programs, silver sneakers, dance, nature, trips, swimming, etc. **(Ongoing)**
- Continue to offer successful ASFC youth programs while developing and offering new and innovative programs including Sports and Science Camp, and Youth Dance Fit. **(Completed)**
- Evaluate contractual activities offered and develop plans for possible move to in-house offerings for youth programming. Hiring staff internally will reduce the cost of some

activities and allow the Park District to manage the types of programs offered more efficiently. (Ongoing)

- Evaluate and develop a subset of Camp Caravan to create small groups (15-20 campers) for Summer 2021 to generate an environment that is inclusive of all campers and allow for each camper to succeed. (Deferred)

Seek additional opportunities for intergovernmental initiatives to maximize services and minimize taxpayer's expenditures

- Continue to develop and expand partnerships with COD facilities and athletic team coaches to offer increased programming and recreational space for Park District programs. (Ongoing)
- Explore and further develop partnerships with District 89, Parkview Community Church, First Presbyterian Church, and the Village of Glen Ellyn (Civic Center/Village Links) for additional programming opportunities and facility usage. (Deferred)

Improve overall efficiency and effectiveness of the Park District

- Create a transition plan to recruit, hire and train replacement for the retiring Assistant Superintendent of Facilities (Completed)
- Go live with redesigned youth sports and adult leagues websites and volunteer coach's intranet to include electronic access of volunteer forms/training materials. (Completed)
- Continue to research options for closed-circuit parent viewing for drop-off activities such as gymnastics and dance. Include surveying parents and gathering feedback as to preference. (Deferred)
- Develop Preschool furniture replacement plan. Evaluate classroom furniture needs and schedule replacement by classroom size, amount of use and age of the current fixtures in each room. (Deferred)
- Perform and document spring storm drills, fall fire drills and intruder safety drills at Main Street Recreation Center, Spring Avenue Recreation Center, and Ackerman Sports and Fitness Center. Hire safety consultant to analyze facility safety issues and coordinate training in all areas. (Ongoing and deferred)

- Research an efficient and effective way to store the boats for the popular boating program at Lake Ellyn. Pursue purchase of additional pedal boats when storage is available. (Deferred)
- Research and develop short- and long-term plans for the purchase and installation of security cameras where needed throughout the District for future installation. (Deferred)
- Update and revise strategic plan for Sunset Pool to include: production of analysis report at conclusion of season; the addition of new programs and special events including more adult programs; continue improvements to the swim lesson program with upper tiered instructors; review registration numbers for the 7 through 10 year old age groups for Gators swim team to eliminate the long wait lists; add another junior high splash event continue to offer and improve programs and TGIF events; continue to improve operational policies and procedures for better personnel management, streamlining customer service procedures, and offering staff incentives and teamwork activities to improve staff morale; continue to provide member specials throughout the season with some pop up events. Research addition of push bar on gates for safety options in the future. Include concessions and front desk in CPR training before the start of the season. Continue to assess needed furniture upgrades including the re-strapping of the chairs, additional concession tables and replacement of the shade canopies. Finally develop a five-year capital improvement plan incorporating recommendation from the recently completed improvement recommendations. (Ongoing and deferred)

Increase Glen Ellyn Park District exposure to the community

- Create and/or gather footage for 10 short promotional videos focused on softball, football, travel soccer, field hockey, summer camps, restoration workdays, Holes & Knolls, Ackerman SFC, Sunset Pool, and the Maryknoll Splash Park. (Completed)
- Create a fitness member highlight series and promote internally and externally to draw in new business and/or drive interest in personal training. (Deferred)
- Work with Invox Design to restructure and modernize the backend architecture of gepark.org to move away from pre-defined templates to a CMS which will allow greater control and flexibility when modifying or creating webpages. (Completed)

- Launch SMS marketing platform for Sunset Pool, Holes & Knolls, and the Maryknoll Splash Park (Restore Illinois Phase 5 only). (Deferred)
- Create 25 new Facebook and Instagram stories in 2021. (Completed)
- Complete project to convert all webpages (gepark.org and ackermansfc.com) to Wordpress block format and rewrite copy to align with the 7th Grade Standard reading level. (Completed)
- Restructure the sitemap for gepark.org to reduce the size of the mega menus, better highlight popular pages, and make the website easier to navigate. (Completed)
- Marketing Coordinator to take an online InDesign Level 1 class through LinkedIn Learning. (Completed)
- At ASFC host more community events. Attend local health and wellness events and fairs whether virtual or in person. Host free open houses at ASFC. (Completed)

Improve and strengthen overall short- and long-term economic stability of the Park District

- As the District likely will remain challenged with the effects of COVID-19, continue to develop, and implement strategy that will address restrictions and financial hardships. This includes minimizing staffing where able, maximizing the use of full-time staff, contracting out services if more economical and efficient, evaluating programs that requires subsidizing, be ambitious, creative, and resourceful with programming while adhering to guidelines in place. (Ongoing)
- Evaluate ASFC memberships and incentives for the upcoming 2021 year and implement a recruitment and retention program (Ongoing)

Maintain and improve Glen Ellyn Park District Properties and Parks

- While budgeting Newton Park Playground replacement and skate park improvements for 2021, continue to pursue the FY 2020 OSLAD grant in which the Newton Park project was selected as an alternate project. If unsuccessful, the two elements would be completed by the end of 2021. (Completed)

- Apply for a FY2021 OSLAD if available for Churchill Park Improvements. If successful, the improvements would occur in the 2022 budget year. (Applied for OSLAD but for a different project)
- As mentioned previously, develop a 5-Year Master Plan for Sunset Pool. (Deferred)
- Establish a 5-Year Master Plan for Lake Ellyn Park utilizing the 2012 master plan and addressing items yet to be implemented and other needs that have emerged since the plan was approved. (Ongoing)
- Update ADA Audit (internally). (Deferred)
- As memorial donations continue to be in high demand while opportunities become less, create an overall plan with remaining bench and tree opportunities. In addition, develop other potential forms of respectful and practical recognition opportunities. (Ongoing)
- Develop fundamental GIS Layers including: Parks, Playgrounds, Mowing Areas and Memorial Benches. (Ongoing)
- As the District refines its Board meeting setup, research changes to the Board Conference Room. Create a room that can be more easily used for multiple purposes. (Completed)
- After inspection and evaluation of the roofs at Spring Ave. and Main Street in 2020, develop plans for repairs/replacement in 2022 and 2023. (Ongoing)
- Update the expired comprehensive plan incorporating many of the recent studies and facility plans into a District wide plan. (Ongoing)

2022 Goals and Objectives

Provide opportunities for community outreach and relations

- The Park District will continue to partner and leverage its ability to collaborate and expand opportunities with other organizations without incurring additional expenses. (ongoing)
- Continue involvement and membership with community organizations including Glen Ellyn Chamber of Commerce, Kiwanis Club of Central DuPage, Glen Ellyn Lions Club and Rotary Club of Glen Ellyn. (ongoing)
- Continue collaboration with the District's Advisory Committees including: the Ackerman SFC Advisory Committee, Citizens' Finance Committee, Environmental Committee, and Youth Sports Advisory Committee. Consider the addition of another advisory committee by possibly creating a Capital Improvements Committee. (ongoing)
- Continue to work with local School Districts 41, 87 and 89 to improve communication of Park District programs to students and their families while also maximizing community assets. Set up quarterly meetings with each agency to ensure communication and shared use to maximize public benefit. (ongoing)
- Advocate on behalf of the Park District for funding and assistance from other public agencies the Park District provides services and assistance to and who have received COVID-19 relief assistance and/or are in a more favorable financial position. Agencies could include DuPage County, D87, and the Village of Glen Ellyn. As a reminder the Park District has not been directly eligible for any funding assistance to date. (ongoing)
- Continue to solidify the Friends of Glen Ellyn Parks Foundation with the goal of expanding District awareness, increasing scholarship opportunities and contributing towards specifically identified projects in partnership with the Park District. Determine practical and realistic scope and direction of foundation. (ongoing)

Enhance Recreation program portfolio and opportunities

- Continue to develop and expand youth athletic programs and activities including leagues for kindergarten age participants, skills-based classes, private instruction, new

in-house athletic programs and improve existing programs. (1st Quarter Start)

- Maximize use and programming of athletic amenities including the renovated softball hub. (2nd Quarter)
- Develop and implement programming and general usage of the former HGA room at ASFC. (1st Quarter)
- Pandemic related outcomes including an alternative food service for Sunset Pool, reuse of the ASFC childcare room with an alternative program for those members needing childcare assistance and repurposing of the climbing wall area. (1st Quarter)
- Continue to expand Cultural Arts by building upon Dance Academy classes, a competitive dance team, and theater programs. (1st Quarter)
- Develop and implement DEI programming. (2nd Quarter)
- Develop and implement revised processes for Preschool and Adventure Time Program registration to include new technology available. Update to offer online registration for respective programs and incorporate online forms for gathering emergency and general student information. (3rd Quarter)
- Explore alternative Preschool program/class offerings including enrichment programs targeting specific areas such as science and technology while expanding environmental opportunities. (3rd Quarter)
- Continue to expand racquet sports programs including researching indoor opportunities. (1st Quarter)
- Continue to offer and expand special events at various parks and neighborhoods throughout the Park District including the return of Thirsty Thursdays on the Deck, Adult Egg Hunt, and cooperative events with the Glen Ellyn Public Library. (2nd Quarter)
- Continue to improve/expand senior and adult programming by evaluating current offerings to produce a new line of trend setting classes and events. Initiate marketing efforts to further promote existing opportunities including pickleball, exercise programs, silver sneakers, dance, nature, trips, swimming, etc. (1st Quarter)

- Establish a teen summer camp which is more age appropriate than previous camp opportunities. (2nd Quarter)

Improve overall efficiency and effectiveness of the Park District

- Implement organizational changes including elevating full-time staffing back to 2019 level. Also includes the realignment of duties and responsibilities to maintain efficiencies and maximize resources while being economically sustainable. (1st Quarter)
- Develop Preschool room improvement plan. Evaluate classroom furniture needs and schedule replacement by classroom size, amount of use and age of the current fixtures in each room. (2nd Quarter)
- Perform and document spring storm drills, fall fire drills and intruder safety drills at Main Street Recreation Center, Spring Avenue Recreation Center, and Ackerman Sports and Fitness Center. (2nd Quarter)
- Research and develop short- and long-term plans for the purchase and installation of security cameras where needed throughout the Park District for future installation. (2nd Quarter)
- Following completion and outcomes from the 2021 Community Attitude and Interest Survey, update, and revise Park District strategic plan. (2nd Quarter)

Increase Glen Ellyn Park District exposure to the community

- Begin design of a Glen Ellyn Park District app which would allow for push notifications, additional advertising of our programs, and more. Alternately, launch SMS marketing platform for Sunset Pool, Holes & Knolls, and the Maryknoll Splash Park. (Second Quarter)
- Create 12 short promotional videos focused on athletics, fitness, and select events. Specific areas will be dependent on ability to capture more “evergreen” footage. (4th Quarter)
- Develop a fitness member highlight series and promote internally and externally to draw in new business and/or drive interest in personal training. (4th Quarter)

- Continue to refine marketing strategies due to the switch to a digital-only brochure format with a specific focus on reaching undeserved communities. Includes launching a monthly video series highlighting upcoming activities throughout the Park District, a senior-focused print newsletter, and researching translation options. (4th Quarter)
- Use photos and graphics to create a more visually appealing and welcoming environment at Main Street Recreation Center, Spring Avenue Recreation Center, and the Maryknoll Clubhouse. (2nd Quarter)
- Implement use of geofencing for targeted advertising at specific locations. (2nd Quarter)
- Research and determine feasibility and logistics of augmented reality apps like TaleBlazer and PocketSights for guided park activities/self-guided tours. (2nd Quarter)
- Marketing Coordinator 2 to take an online InDesign Level 1 class through LinkedIn Learning. (1st Quarter)

Improve and strengthen overall short- and long-term economic stability of the Park District

- As the District likely will remain challenged with the effects of COVID-19, the District will continue to develop, and implement strategy that will address restrictions and financial hardships. This includes minimizing staffing where able, maximizing the use of full-time staff, contracting out services if more economical and efficient, evaluating programs that requires subsidizing, be ambitious, creative, and resourceful with programming while adhering to guidelines in place. (Ongoing)

Maintain and improve Glen Ellyn Park District Properties and Parks

- Complete Newton Park OSLAD improvements while also continuing to pursue additional grant funding through OSLAD for future projects. (3rd Quarter)
- Implement significant improvements to Churchill Park (4th Quarter)
- Develop five-year capital plan from 2023 – 2027 adjusting according to revised priorities and needs and based on financial projections as affected by the pandemic. (3rd Quarter)
- Determine strategy, if possible, to address outdated maintenance garage, Sunset pool improvements and ASFC renovation (4th Quarter)
- Complete Lake Ellyn North Shoreline improvements (2nd Quarter)

- Update ADA Audit (internally). (Ongoing)
- Further develop fundamental GIS Layers including Parks, Playgrounds, Mowing Areas and Memorial Benches. (3rd Quarter)
- After inspection and evaluation of the roofs in 2020, develop plans for repairs/replacement to Spring Avenue and Main Street roofs and remaining HVAC equipment in 2022 and 2023. (2nd Quarter)
- Update the expired comprehensive plan incorporating many of the recent studies and facility plans into a District wide plan. (4th Quarter)

Glen Ellyn Park District
Policy Manual
Chapter II. Financial Policies

1.00 Purchasing Policy

1.01 Overview

The Park District's Purchasing Policy establishes the guidelines under which all purchases are made. Under the provisions of this policy, guidelines are outlined for staff, adhering to the requirements of Section 8-1 (c) of the Park District Code.

It is the intent of this policy that the Park District conducts business fairly and equitably while remaining fiscally responsible to its taxpayers. All purchasing functions will be made with absolute integrity. The very highest ethical standards will be maintained, and all conflicts of interest, real or perceived, shall be avoided. The basic standard that should always prevail is to exercise good judgment in the use and stewardship of Park District resources.

The Executive Director and Superintendent of Finance & Personnel will monitor, interpret and review the procedures and guidelines for the spending of public funds to ensure compliance with applicable policies. Periodically these procedures and guidelines will be revised to maintain the best interests of the Park District.

1.02 Governance

The purchasing policy is governed in part by Section 8-1 (c) of the Park District Code which provides: "Every park district shall have and exercise the following powers: (c) To acquire by gift, legacy or purchase any personal property necessary for its corporate purposes provided that all contracts for supplies, materials or work involving an expenditure in excess of \$25,000 shall be let to the lowest responsible bidder, considering conformity with specifications, terms of delivery, quality, and serviceability, after due advertisement, excepting contracts which by their nature are not adapted to award by competitive bidding, such as contracts for the services of individuals possessing a high degree of professional skill where the ability or fitness of the individual plays an important part, contracts for the printing of finance committee reports and departmental reports, contracts for the printing or engraving of bonds, tax warrants and other evidences of indebtedness, contracts for utility services such as water, light, heat, telephone or telegraph, contracts for the use, purchase, delivery, movement, or installation of data processing equipment, software, or services and telecommunications and interconnect equipment, software or services, contracts for duplicating machines and supplies, contracts for goods or services procured from another governmental agency, purchases of equipment previously owned by some entity other than the district itself, and contracts for the purchase of magazines, books, periodicals, pamphlets and reports and excepting where funds are expended in an emergency and such emergency expenditure is approved by 3/4 of the members of the board."

1.03 Purchases Less Than \$25,000

A. Purchase Authorization Amounts

1. Department Heads are responsible for ensuring any employee in his/her department is appropriately trained and adequately supervised to ensure that no inappropriate purchases are made. The specific dollar limits of employees' purchasing authority are outlined below.
2. Part-time employees specifically designated by Department Heads may make budgeted purchases less than \$200.
3. Full-time employees specifically designated by Department Heads may make budgeted purchases less than \$1,000, where only the purchaser's approval is required.
4. For budgeted purchases between \$1,000 and \$4,999.99, the purchaser and the Department Head's approval are required. In instances where the Department Head is unable to approve, their designee (see 6 below) or the Superintendent of Finance & Personnel may also authorize the purchase.
5. For budgeted purchases between \$5,000 and \$10,000, the purchaser, the Department Head and the Superintendent of Finance & Personnel must approve the purchase.
6. For budgeted purchases greater than \$10,000, the Executive Director (as well as the purchaser, the Department Head and the Superintendent of Finance & Personnel) must approve the purchase. Bids must be taken for any purchases in excess of \$25,000, public notice provided and board approval obtained for staff recommended bid. These procedures are described in the Bidding Procedures Policy (1.04).
7. From time to time, staff may be absent from their office during a time when a purchase order or credit card transaction needs approval. To facilitate the smooth operation of the District's business, any employee with approval authority as outlined above may designate another employee to have temporary authority in their absence. This authority is limited to the levels specified above and must be documented.
8. A purchase for any item or service which has not been budgeted, no matter what the amount, requires the approval of the Department Head. It is the responsibility of the purchaser to know if an item is included in the budget.
9. Emergency purchases are sometimes required. If an emergency occurs and the Executive Director determines that an expenditure that is in excess of \$25,000 is needed, this policy permits the Executive Director of the District to authorize such a purchase and directs that the Executive Director shall individually contact the Board of Commissioners to advise them of same. Executive Director shall make every reasonable effort to contact each commissioner within five business days. Further, such purchase shall be presented for approval at the next scheduled meeting of the Board of Park Commissioners.
10. Sole source purchases are sometimes required as the vendor is the only provider. For this to be permitted, the department must submit this request for sole source designation to the Finance Director for approval, prior to making the purchase.
11. For all purchases, an original invoice, receipt or order confirmation should be forwarded to the Finance Department and coded with the proper general ledger account number.
12. Please be advised that compliance with the Prevailing Wage Act is required for all labor on public works that is within the scope of the Act; that there is no minimum dollar threshold; and that notice of the possible application of the Act must be given to all contractors in writing when soliciting a quote or making the purchase.
13. Please be advised that performance and payment bonds are required for any work on District facilities where the contract sum is \$5,000.00 or more.

B. Guidelines for Purchase Orders

1. Goods or Services costing less than an employee's Approval Authorization Limit do not require pre-purchase documentation unless subject to the Prevailing Wage Act, in which case proper documentation is required.
2. Pre-approved Purchase Orders by an employee authorized to make a purchase based on the authorization amounts outline in Section 1.03 are required, prior to purchase of goods or services, for all items greater than an employees' Approval Authorization Limit, regardless of payment method (i.e. check or credit card).
3. Purchase Orders are not required for utilities, legal fees, auditing fees, fuel, insurance, taxes, debt service, and salaries.

C. Guidelines for Competitive Quotes

1. All purchases of goods or services should be made with the intent to obtain the best comparable price. Local vendors and merchants should be used when practical, where prices are competitive.
2. Purchases of goods or services less than \$2,500 cumulative do not require written quotes unless the services are subject to the Prevailing Wage Act. Staff is advised to make every effort to solicit a fair price for items purchased.
3. Purchases of goods and services \$2,500 and over may be made only after obtaining written quotes and proper approval, as outline in Section 1.03. Employees shall make a reasonable effort to obtain at least three (3) written quotes. Written quotes should be included with the Purchase Order.
4. The Executive Director has the authority to waive the solicitation of price quotes and approve the purchase of budgeted items under \$25,000 if deemed appropriate and beneficial to the District.
5. Purchases of greater than \$25,000 are addressed below.

D. Sole Source Purchases

1. Sole source purchases shall not be subject to requirements for seeking competitive quotes or bids. However, purchases in excess of \$25,000 shall be presented to the Board prior to acquisition with the request to waive quotes/ bids, approve the purchase and enter into a formal contract, if necessary. Approval must be obtained from the Executive Director to present the purchase to the board.
2. Examples:
 - a) Equipment for which there is no comparable competitive product or is available only from one supplier.
 - b) A component or replacement part for which there is no commercially available substitute, and which can be obtained only from the manufacturer or manufacturer's representative.
 - c) A used item, (i.e. dump truck, office furniture, etc.)

1.04 Bidding Procedures - Purchases Greater Than \$25,000

- A. Per the Park District Code, all agreements for supplies, materials or services involving any expenditure in excess of \$25,000 shall be let to the lowest responsible bidder submitting a responsive bid after due advertisement and within the prescribed procedures for competitive bidding.
- B. Items Excluded from Bidding
 - 1. The following are excluded from the competitive bid requirements:
 - a) Agreements for the services of individuals possessing a high degree of professional skill where the ability or fitness of the individual plays an important part.
 - b) Agreements for utility services such as water, electricity, natural gas, telephone, etc.
 - c) Agreements for the use, purchase, delivery, movement or installation of data processing equipment, software or services and telecommunications and interconnect equipment, software or services.
 - d) Agreements for the use and/or purchase of duplicating machines and supplies.
 - e) Purchase of magazines, books, periodicals, pamphlets and reports.
 - f) Emergency expenditures. (See Section 1.03, A.8).
 - g) Items that, due to their nature, have been found by the Board not to be adapted to competitive bidding.
 - 2. Procured items which are excluded from competitive bidding, (Section 1.04 B above) shall be let to the vendor providing the "best value" to the District, after due advertisement (if required) and within the prescribed procedures. . Architecture, Engineering and Land Surveying services must be procured in accordance with the Local Government Professional Services Selection Act (50 ILCS 510/0.01 et seq.)
 - 3. "Request for Proposals" or "Request for Qualifications" shall be developed and used for the purchase of these goods or services.
- C. Award of agreements for items and services in excess of \$25,000 shall be awarded by the Board to the lowest responsible bidder considering conformity with specifications, terms of delivery, quality and serviceability, after due advertisement , excepting contracts which by their nature are not adapted to award by competitive bidding per the park district code.
- D. All agreements may be reviewed by Park District legal counsel.
- E. Whenever feasible and advantageous to the District, cooperative purchases with other governmental agencies such as the State of Illinois, industry associations, or other park districts shall be made.
- F. Bid Process
 - 1. All competitive bids for contracts involving expenditures in excess of \$25,000 must be sealed by the bidder and must be opened by a member of the park district at a public bid opening in which the contents of the bids must be announced. Each bidder must receive at least 3 days notice of the time and place of the bid opening.
 - 2. For purposes of this subsection, "due advertisement" includes, but is not limited to, at least one public notice at least 10 days before the bid date in the newspaper published in the district or, if no newspaper is published in the district, in a newspaper of general circulation in the area of the district.

1.05 Award of Contracts

All contracts in excess of \$25,000 (except as otherwise authorized herein) shall be awarded by the Board and to the lowest responsible bidder submitting a responsive bid. In determining the responsibility of any bidder the Board may take into account other factors in addition to financial responsibility, such as past records of transactions with the bidder, experience, adequacy of equipment, ability to perform, time limits, services to be rendered by the bidder, location of bidder, conformity with specifications, terms of delivery and other pertinent considerations listed in the bidding documents. Any and all bids received in response to an advertisement or otherwise may be rejected by the Board if the bidder is not determined responsible or the character or quality of the services, supplies, materials, equipment, or labor does not conform to the Board's requirements or if the public interest may otherwise be served thereby. The Board reserves the right to award a contract for all or only a portion of the specific bid work.

1.06 Emergencies

In the case of emergencies which call for immediate resolution, the Executive Director, or Department Head designated by the Executive Director, shall take prompt action to employ persons or firms to do the necessary corrective work but shall require the persons or firms doing the corrective work to furnish a detailed report of the corrections made and the basis for making the corrections. For the purpose of this policy, an emergency shall consist of a threat to the health or safety of Park District patrons and employees, or of severe damage to District property.

1.07 Credit Card Purchases

The Park District has opted to use credit cards in order to promote operational efficiency and simplify the administration of the purchasing function. Credit cards are used to provide a convenient, efficient means to make purchases, while reducing the administrative costs of related purchase orders, check requests and payments.

- A. Credit cards will be issued at the discretion of the Executive Director
- B. Credit cards are to be used for Park District business purchases only.
- C. Credit cards are simply a means of payment. All purchasing procedures and guidelines as documented in this policy and/or other District documents are to be followed.

1.08 Petty Cash

- A. All petty cash purchases should be for *emergency* purchases only.
- B. Expenditures should be properly authorized according to Board approved purchase authorization amounts.
- C. Only purchases less than \$50.00 are reimbursable from the fund.
- D. A receipt and/or proper documentation is required for each purchase.
- E. A description of the item(s) purchased, account number, date and amount should be written on the petty cash receipt and signed by employee requesting the cash.

1.09 Payables and Accounts Receivable

Staff will prepare all payables and collect receivables in a timely manner with proper documentation supporting each transaction. In accordance with the Prompt Payment Act, disbursements requiring payment prior to a Board meeting will be authorized by the Executive Director, utilizing the most appropriate method of payment. All such payments will be included in the Voucher List of Bills presented to the Board at the next Board meeting.

1.10 Ethics in Purchasing

Conflict of Interest — No Glen Ellyn Park District employee shall participate directly in procurement of goods or services when the employee knows that:

- A. The employee or any member of the employee's immediate family has a financial interest pertaining to the goods or services; or
- B. The employee or any member of his /her immediate family is negotiating or has an arrangement concerning prospective employment with the entity seeking to sell goods or services to the District;
- C. Nothing contained in this policy shall be construed as repealing or modifying the District's Ethics Ordinance which remains in full force and effect.
- D. For the purpose of this section, immediate family shall mean the employee's or the employee's spouse's mother, father, husband, wife, children, brother, sister, or grandparents or any relative living in the same household with the employee or dependent upon the employee's care.

1.11 Gratuities and Kickbacks

- A. Gratuities: It shall be unethical for any person to offer, give, or agree to give any Glen Ellyn Park District employee, or for any Glen Ellyn Park District employee to agree to accept a gratuity or an offer of employment in connection with the procurement of any goods or services by the District.
- B. Kickbacks: It shall be unethical for any payment, gratuity, or offer of employment to be made by or on behalf of any subcontractor under a contract to the prime contractor or higher tier subcontractor or any person associated therewith, as an inducement for the award of a subcontract or order

1.12 Other Items

- A. No undertaking shall be split into parts so as to avoid the provisions of this policy. (ie. Purchases should not be split intentionally in order to avoid the authorization thresholds stated in this policy)
- B. The Board may require a cash deposit of any bidder and may require a surety bond of any successful bidder.
- C. All promotional incentives and contest awards made available to qualifying District personnel by vendors, which are based on District purchases from those suppliers, automatically become the rightful property of the District.

Glen Ellyn Park District

Policy Manual

Chapter II. Financial Policies

7.00 Fund Balance/Net Assets Policy

7.01 Purpose

Establish a minimum level at which the projected end-of-year fund balance/net assets must be observed; as a result of the constraints imposed upon the resources reported by the governmental and proprietary funds. This policy is established to provide financial stability, cash flow for operations, and the assurance the Park District will be able to respond to emergencies with fiscal strength. More detailed fund balance financial reporting and the increased disclosures will aid the user of the financial statements in understanding the availability of resources.

It is the Park District's philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth. It is essential to maintain adequate levels of funds balance/net assets to mitigate current and future risks and to ensure stable tax rates. Fund balance/net asset levels are also crucial consideration in long-term financial planning. Credit rating agencies carefully monitor levels of fund balance/net assets and unassigned fund balance in the General Fund to evaluate the Park District's continued creditworthiness.

7.02 Definitions

1. Governmental Funds - The fund balance will be composed of three primary categories. Some funds are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). The Park District assumes that the order of spending fund balance is as follows: restricted, committed, assigned, unassigned.
 - a) Nonspendable Fund Balance – portion of a Governmental Fund's fund balance that are not available to be spent, either in the short-term or long-term, or through legal restrictions (e.g., inventories, prepaid items, land held for resale and endowments).
 - b) Restricted Fund Balance – portion of a Governmental Fund's fund balance that are subject to external enforceable legal restrictions (e.g., grantor, contributor and property tax levies).
 - c) Unrestricted Fund Balance – is made up of three components:
 - i. Committed Fund Balance – the portion of a Governmental Fund's fund balance with self-imposed constraints or limitations that have been placed at the highest level of decision making through formal Board action. The same action is required to remove the commitment of fund balance.
 - ii. Assigned Fund Balance – the portion of a Governmental Fund's fund balance to denote an intended use of resources but with no formal Board action.
 - iii. Unassigned Fund Balance – available expendable financial resources in a governmental fund that is not the object of tentative management plan.
2. Proprietary Funds - include enterprise and internal service funds. The net assets will be composed of three primary categories:
 - a) Invested in Capital Assets, Net of Related Debt – portion of a proprietary fund's net assets that reflects the fund's net investment in capital assets less any amount of outstanding debt related to the purchase/acquisition of said capital assets. Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the Park District.
 - b) Restricted Net Assets – portion of a proprietary fund's net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributor and bond covenants).

- c) Unrestricted Net Assets - portion of a proprietary fund's net assets that is neither restricted nor invested in capital assets (net of related debt).

7.03 Authority

Governmental Funds

- a) Committed Fund Balance – A self-imposed constraint on spending the fund balance must be approved by ordinance or resolution of the Board. Any modifications or removal of the self-imposed constraint must use the same action used to commit the fund balance. Formal action to commit fund balance must occur before the end of the fiscal year. The dollar amount of the commitment can be determined after year end.
- b) Assigned Fund Balance - A self-imposed constraint on spending the fund balance based on the Park District's intent to use fund balance for a specific purpose. The authority may be delegated to members of the management team by the Board.

7.04 Minimum Unrestricted Fund Balance Levels

1. Governmental Funds

- a) General Fund (Corporate)
 - i. Purpose – Is a major fund and the general operating fund of the Park District. It is used to account for all activities that are not accounted for in another fund.
 - ii. Fund Balance – Unrestricted fund balance targets should represent no less than three months and no more than six months of operating expenditures. Balances above the maximum are transferred to other funds or to capital projects at the Board's discretion.
- b) Special Revenue Fund
 - i. Purpose – Used to account for and report the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes other than debt service or capital projects.
 - ii. Financing - Special revenue funds are provided by a specific annual property tax levy or other restricted and/or committed revenue source. Financing may also be received from other charges for services, etc.
 - iii. Fund Balance – Derived from property taxes (or another restricted revenue source); therefore, legally restricted. The portion of fund balance derived from property taxes will be legally restricted. The remaining fund balance amount (restricted and/or committed) will be targeted at a minimum level of 25% of annual budgeted expenditures. This will be adjusted annually with the adoption of the annual budget and is calculated at a minimum of three months of expenditures not including capital, debt service and transfers.
- c) Debt Service Fund
 - i. Purpose – Established to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.
 - ii. Financing - The municipality levies an amount or transfers in an amount close to the principal and interest that is anticipated to be paid.
 - iii. Fund Balance – Derived from property taxes; therefore, legally restricted. Any fund balance accumulation should be a maximum the amount of the next principal and interest payment due.
- d) Capital Projects Fund
 - i. Purpose – Established to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets, excluding those types of capital related outflows financed by proprietary funds.
 - ii. Financing - Debt financing, grants, or interfund transfers are used to finance projects.

- iii. Fund Balance – Considered segregated for maintenance, construction and/or development; therefore, considered committed, restricted, or assigned depending on the intended source/use of the funds. In order to plan for potential large future capital costs, there shall be no maximum amount allowed in these funds.
- 2. Proprietary Funds
 - a) Enterprise Funds
 - i. Purpose – Established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the fund. The focus of enterprise fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Enterprise funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs.
 - ii. Financing - User fees, debt financing, or grants are used to finance operations, capital outlay and improvements, and debt service retirements.
 - iii. Net Assets – Considered invested in capital assets net of related debt (for amounts capitalized as capital assets, less the outstanding debt related to the acquisition of said assets. Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance. Unrestricted net asset targets should represent no less than three months of operating expenses (excluding debt service and capitalized asset expenses).
 - b) Internal Service Fund
 - i. Purpose - Established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the fund. The focus of internal service fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Internal service funds are used to account for the financing of goods or services provided by an activity to other departments, funds or component units of the Park District on a cost-reimbursement basis.
 - ii. Financing – User fees charged to other departments, funds, or component units, or debt financing are used to finance operations, capital outlay and improvements, and debt service retirements.
 - iii. Net Assets – Considered invested in capital assets net of related debt (for amounts capitalized as capital assets), less the outstanding debt related to the acquisition of said assets. Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance. Unrestricted net asset targets should represent appropriate levels given the activity of the fund and the discretion of the Board and management (excluding debt service and capitalized asset expenses).
- 3. Other Considerations - In establishing the above policies for unrestricted fund balance/net asset levels, the Park District considered the following factors:
 - a) The predictability of the Park District's revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile)
 - b) The Park District's perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts)

- c) The potential drain upon General Fund resources from other funds as well as the availability of resources in other funds (i.e., deficits in other funds may require a higher level of unrestricted fund balance be maintained in the General Fund, just as, the availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the General Fund)
- d) Liquidity (i.e., a disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained)
- e) Commitments and assignments (i.e., the Park District may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the Park District for a specific purpose)
- f) If any of the above factors change, the Park District should readdress current unrestricted fund balance/net asset levels to ensure amounts are appropriate.

ORDINANCE 21-02
A COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE FOR
PURPOSES OF THE GLEN ELLYN PARK DISTRICT FOR THE YEAR
BEGINNING JANUARY 1, 2022 AND ENDING DECEMBER 31, 2022

WHEREAS, the Combined Budget and Appropriation Ordinance for the Glen Ellyn Park District for its 2022 fiscal year has been prepared in tentative form and has been conveniently made available to public inspection for at least 30 days prior to final action thereon; and

WHEREAS, a public hearing on said Ordinance was held at 7:00 p.m. at the Spring Avenue Recreation Center, 185 Spring Avenue, Glen Ellyn, Illinois, on Tuesday, December 7, 2021, pursuant to a notice which was published in the Daily Herald, a paper having a general circulation in this District, and all other legal requirements having been complied with.

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE GLEN ELLYN PARK DISTRICT OF THE COUNTY OF DU PAGE AND STATE OF ILLINOIS:

Section 1. That the following sums of money in the total amount of TWENTY MILLION FOUR HUNDRED FIFTY SEVEN THOUSAND THREE HUNDRED SEVENTY TWO DOLLARS (\$20,457,372) so much thereof as may be authorized by law and as may be needed, are hereby budgeted and appropriated for the purposes of the Glen Ellyn Park District, as hereinafter specified for the year beginning January 1, 2022 and ending December 31, 2022.

Section 2.

I. The amount Budgeted and Appropriated for Corporate Purposes:	<u>Budget</u>	<u>Appropriation</u>
Salaries & Wages	\$ 1,418,006	\$ 1,630,707
Contractual Services	298,060	342,769
Materials & Supplies	173,954	200,047
Equipment	32,300	37,145
Building & Landscaping	105,000	120,750
Insurance	194,500	223,675
Employment Expenses	552,000	634,800
Utilities	45,600	52,440
Miscellaneous	53,274	61,265
 Total amount Budgeted-Corporate Fund	<hr/> 2,872,694	
Total amount Appropriated-Corporate Fund		3,303,598

II. The amount Budgeted and Appropriated for Recreation Purposes:

	<u>Budget</u>	<u>Appropriation</u>
Salaries & Wages	\$ 2,808,789	\$ 3,230,108
Contractual Services	1,713,338	1,970,339
Materials & Supplies	628,385	722,643
Equipment	39,700	45,655
Building & Landscaping	11,475	13,196
Employment Expenses	639,720	735,678
Utilities	477,580	549,217
Miscellaneous	2,858,893	3,287,726
Total amount Budgeted-Recreation Fund	9,177,880	
Total amount Appropriated-Recreation Fund		10,554,562

III. The amount Budgeted and Appropriated for Bond and Interest Expense:

	<u>Budget</u>	<u>Appropriation</u>
Principal, Interest, Registrar Fees	\$ 1,232,658	\$ 1,417,557
Total amount Budgeted-Bond and Interest Fund	1,232,658	
Total amount Appropriated-Bond and Interest Fund		1,417,557

IV. The amount Budgeted and Appropriated for District's Share of Expense of Joint Recreation Programs for the Handicapped:

	<u>Budget</u>	<u>Appropriation</u>
Special Recreation Programs for the Disabled W.D.S.R.A. Contribution and Accessibility Improvements	\$ 756,427	\$ 869,891
Total amount Budgeted-Special Rec. Fund	756,427	
Total amount Appropriated-Special Rec. Fund		869,891

V. The amount Budgeted and Appropriated for Asset Replacement Fund Expense:

	<u>Budget</u>	<u>Appropriation</u>
Equipment	\$ 312,000	\$ 358,800
Miscellaneous	-	-
Total amount Budgeted Asset Replacement Fund	312,000	
Total amount Appropriated Asset Replacement Fund		358,800

VI. The amount Budgeted and Appropriated for
Capital Projects Fund Expense:

	<u>Budget</u>	<u>Appropriation</u>
Capital Improvements	\$ 3,132,360	\$ 3,602,214
Miscellaneous	80,000	92,000
Total amount Budgeted Capital Improvement Fund	3,212,360	
Total amount Appropriated Capital Improvement Fund		3,694,214

VII The amount Budgeted and Appropriated for
Cash in Lieu of Land Fund Expense:

	<u>Budget</u>	<u>Appropriation</u>
Capital Improvements	\$ 225,000	\$ 258,750
Total amount Budgeted Capital Improvement. Fund	225,000	
Total amount Appropriated Capital Improvement. Fund		258,750

SUMMARY

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Corporate Fund	\$ 2,872,694	\$ 3,303,598
Recreation Fund	9,177,880	10,554,562
Bond and Interest Fund	1,232,658	1,417,557
Special Recreation Fund	756,427	869,891
Asset Replacement Fund	312,000	358,800
Capital Projects Fund	3,212,360	3,694,214
Cash in Lieu of Land	225,000	258,750
Total Estimated Expenditures	\$ 17,789,019	\$ 20,457,372

As part of the annual budget and appropriations, it is stated:

- | | |
|---|---------------------|
| (a) That the estimated funds on hand at the beginning of the fiscal year are: | \$ 7,219,859 |
| (b) That the estimated cash expected to be received during the fiscal year from all sources is: | \$ 19,685,948 |
| (c) That the estimated expenditures contemplated for the fiscal year are: | \$ 20,457,372 |
| (d) That the estimated GROSS cash expected to be on hand at the end of the fiscal year is: | \$ 6,448,435 |
| Less \$200,000 Working Cash Fund established per law | <u>\$ (200,000)</u> |
| Estimated NET cash to be on hand at the end of the fiscal year is: | \$ 6,248,435 |
| (e) That the estimated amount of taxes, including Personal Property Replacement Tax and prior year taxes, to be received by the Glen Ellyn Park District during the fiscal year is: | \$ 5,771,498 |

Section 3.

That all unexpended balances of any item or items or any general appropriations made in this ordinance be expended in making up any insufficiency in any item or items in the same general appropriations and for the same general purpose of any like appropriations for this ordinance.

Section 4.

That all unexpended balances from annual appropriations of previous years are hereby re-appropriated.

ORDINANCE NO. 21-01
AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF
TAXES FOR THE YEAR 2021
OF THE GLEN ELLYN PARK DISTRICT OF DU PAGE COUNTY, ILLINOIS

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE GLEN ELLYN PARK DISTRICT OF DUPAGE COUNTY, ILLINOIS, AS FOLLOWS:

Section 1: That the sum of FIVE MILLION, SEVEN HUNDRED SIXTY FOUR THOUSAND, SIX HUNDRED TWELVE (\$5,764,612), or so much thereof as may be extended by law, be and the same is hereby assessed and levied for and against all of the taxable real property within the limits of this Park District, as the same is addressed and equalized for said taxes, for the year 2021, said total levy being for the various purposes of this Park District more particularly hereinafter set forth:

1. Corporate Expenses

Total hereby levied for general corporate purposes in accordance with Illinois Compiled Statute 70 ILCS 1205/5-1, 5-3 for the year 2021: \$ 1,897,738

2. Recreation Expenses

Total hereby levied for the purpose of planning, establishing, and maintaining recreation programs, in accordance with Illinois Compiled Statute 70 ILCS 1205/5-2, 5-3a for the year 2021: \$ 1,535,584

3. Police Protection Expenses

Total hereby levied for the paying of costs for police protection, in accordance with Illinois Compiled Statute 70 ILCS 1205/5-9 for the year 2021: \$ 1,828

4. Paving & Lighting Expenses

Total hereby levied for Paving & Lighting program costs, in accordance with Illinois Compiled Statute 70 ILCS 1205/5-6 for the year 2021: \$ 1,828

5. Illinois Municipal Retirement Expenses

Total hereby levied for the purpose of providing monies for the district's contribution to the Illinois Municipal Retirement Fund, in accordance with Illinois Compiled Statute 40 ILCS 5/7-171, for the year 2021: \$ 171,857

6. Liability Insurance Expenses

Total hereby levied for the purpose of paying costs of insurance to protect against any liability which may be incurred as provided by The Local Government and Governmental Employees Tort Immunity Act, in accordance with Illinois Compiled Statute 745 ILCS 10/9-107 for 2021: \$ 124,322

7. Audit Expenses

Total hereby levied for the purpose of paying charges incident to the audit of the records of the Park District, in accordance with Illinois Compiled Statute 50 ILCS 310/9 for the year 2021:

\$ 12,798

8. Bond & Interest Expenses

Total hereby levied for the purpose of paying outstanding bonds including principal, interest, and bank fees in accordance with the provisions of "The Park District Code" for the year 2021:

\$ 1,228,657

9. Joint Agreement Recreation Programs for the Handicapped Expenses

Total hereby levied to provide recreation programs for the handicapped in accordance with Sec. 5-8 of "The Park District Code" for the year 2021:

\$ 790,000

Total Amount Levied for 2021:

\$ 5,764,612

Summary of the 2021 Tax Levy:

Corporate Expenses	\$ 1,897,738
Recreation Expenses	1,535,584
Police Protection Expenses	1,828
Paving & Lighting Expenses	1,828
Illinois Municipal Retirement Expenses	171,857
Liability Insurance Expenses	124,322
Audit Expenses	12,798
Bond & Interest Expenses	1,228,657
Joint Agreement Recreation Programs for the Handicapped Expenses	790,000

Total Amount Levied for 2021:

\$ 5,764,612

Section 2: That the taxes so levied and assessed as set forth by this ordinance upon the taxable property within the limits of this Park District, or so much thereof as may be extended by law, shall be collected and enforced in the same manner and by the same officers as general taxes are now collected and enforced for city and village purposes in the County of DuPage, State of Illinois, and shall be paid over by the officers so collecting the same to the Treasurer of this Park District.

Section 3: Any funds on hand at the end of the fiscal year that are not pledged for or allocated to a particular purpose may, by action of the board of commissioners, be transferred to a capital improvement fund and accumulated therein, but the total amount accumulated in the fund may not exceed 1.5% of the aggregate assessed valuation of all taxable property in the park district.

Section 4: That the Secretary of this Park District be and is hereby directed to file with the County Clerk of DuPage County, Illinois, within the time limit prescribed by law, a certified copy of this Ordinance.

Section 5: If any item or portion of this Ordinance is for any reason held invalid, such decision shall not effect the validity of the remaining portions of this Ordinance.

Section 6: That this Ordinance shall be in full force and effect from and after its passage this _____ day of _____, 2021.

ATTEST:

Secretary of said Park District

(SEAL)

President, Board of Commissioners
Glen Ellyn Park District
DuPage County, Illinois

Expanded Fund Balance Recap Report

2021 *Estimated* Projections

Fund #	FUND NAME	Audited 12/31/2020 Fund Balance	Revenues	Transfers & Chargebacks	Revenues Net of Transfers & Chargebacks	Expenditures	Transfers & Chargebacks	Expenditures Net of Transfers & Chargebacks	Estimated 12/31/2021 Fund Balance	2021 Estimated Net Income/Loss
<i>Operating Budgets</i>										
10	Corporate	1,200,000	2,329,808	(101,535)	2,228,273	2,290,339	(2,374)	2,287,965	1,239,469	39,469
	Restricted - Working Cash	200,000	-	-	-	-	-	-	200,000	-
20	Recreation	1,465,000	8,003,842	(419,248)	7,584,594	7,469,145	(1,623,283)	5,845,862	1,999,697	534,697
	Assigned - Sports Programs	449,534	-	-	-	-	-	-	449,534	-
	<i>Total Operating Budgets</i>	3,314,534	10,333,650	(520,783)	9,812,867	9,759,484	(1,625,657)	8,133,827	3,888,700	\$ 574,166 → 574,166
										Operating Transfers to Capital Funds 1,105,374
										Operating Expenditures in Capital Funds (58,284)
										Change in Operating Funds Net of Transfers to Capital Budgets 1,621,256
<i>Capital Budgets</i>										
45	Debt Service	13,954	1,229,477	-	1,229,477	1,230,660	(500)	1,230,160	12,771	(1,183)
55	Special Recreation	316,061	742,995	-	742,995	620,194	-	620,194	438,861	122,800
85-00-000	Asset Replacement Fund	1,532,311	920,500	(888,000)	32,500	923,090	(923,090)	-	1,529,721	(2,590)
85-10-000	Assigned - Vehicles & Equipment	480,457	140,374	(139,374)	1,000	83,000	-	83,000	537,831	57,374
85-30-100	Assigned - Ackerman	199,822	125,000	(125,000)	-	29,000	-	29,000	295,822	96,000
85-30-300	Assigned - Maryknoll	110,467	25,000	(25,000)	-	18,000	-	18,000	117,467	7,000
85-30-350	Assigned - Platform Facility	25,000	5,000	(5,000)	-	15,600	-	15,600	14,400	(10,600)
94	Capital Improvements	-	1,189,250	(923,090)	266,160	1,025,814	(77,000)	948,814	163,436	163,436
96	Cash in Lieu of Land	274,976	43,873	-	43,873	98,000	-	98,000	220,849	(54,127)
	<i>Total Capital Budgets</i>	\$ 2,953,048	\$ 4,421,469	\$ (2,105,464)	\$ 2,316,005	\$ 4,043,358	\$ (1,000,590)	\$ 3,042,768	\$ 3,331,159	\$ 378,111
	Grand Totals	6,267,582	14,755,119	(2,626,247)	12,128,872	13,802,842	(2,626,247)	11,176,595	7,219,859	952,277



Consolidated Fund Balance Recap Report

2021 *Estimated* Projections

<u>Fund #</u>	<u>FUND NAME</u>	<u>Audited 12/31/2020 Fund Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Estimated 12/31/2021 Fund Balance</u>	<u>2021 Estimated Net Income/Loss</u>
<i>Operating Budgets</i>						
10	Corporate	1,200,000	2,329,808	2,290,339	1,239,469	39,469
	Restricted - Working Cash	200,000	-	-	200,000	-
20	Recreation	1,465,000	8,003,842	7,469,145	1,999,697	534,697
	Assigned - Sports Programs	449,534	-	-	449,534	-
	<i>Total Operating Budgets</i>	3,314,534	10,333,650	9,759,484	3,888,700	\$ 574,166
<i>Capital Budgets</i>						
45	Debt Service	13,954	1,229,477	1,230,660	12,771	(1,183)
55	Special Recreation	316,061	742,995	620,194	438,861	122,800
85-00-000	Asset Replacement Fund	1,532,311	920,500	923,090	1,529,721	(2,590)
85-10-000	Assigned - Vehicles & Equipment	480,457	140,374	83,000	537,831	57,374
85-30-100	Assigned - Ackerman	199,822	125,000	29,000	295,822	96,000
85-30-300	Assigned - Maryknoll	110,467	25,000	18,000	117,467	7,000
85-30-350	Assigned - Platform Facility	25,000	5,000	15,600	14,400	(10,600)
94	Capital Improvements	-	1,189,250	1,025,814	163,436	163,436
96	Cash in Lieu of Land	274,976	43,873	98,000	220,849	(54,127)
	<i>Total Capital Budgets</i>	\$ 2,953,048	\$ 4,421,469	\$ 4,043,358	\$ 3,331,159	\$ 378,111
	Grand Totals	6,267,582	14,755,119	13,802,842	7,219,859	952,277



Expanded Fund Balance Recap Report

2022 Budget

Fund #	FUND NAME	12/31/2021 Fund Balance	Revenues	Transfers & Chargebacks	Revenues Net of Transfers & Chargebacks	Expenditures	Transfers & Chargebacks	Expenditures Net of Transfers & Chargebacks	Estimated 12/31/2022 Fund Balance	2022 Estimated Net Income/Loss
<i>Operating Budgets</i>										
10	Corporate	1,239,469	2,355,468	(104,223)	2,251,245	2,872,694	(2,374)	2,870,320	722,243	(517,226)
	Restricted - Working Cash	200,000	-	-	-	-	-	-	200,000	-
20	Recreation	1,999,697	8,852,195	(492,647)	8,359,548	9,177,880	(2,508,870)	6,669,010	1,674,012	(325,685)
	Assigned - Sports Programs	449,534	-	-	-	-	-	-	449,534	-
	<i>Total Operating Budgets</i>	3,888,700	11,207,663	(596,870)	10,610,793	12,050,574	(2,511,244)	9,539,330	3,045,789	\$ (842,911) → (842,911)
										Operating Transfers to Capital Funds 1,915,374
										Operating Expenditures in Capital Funds (84,834)
										Change in Operating Funds Net of Transfers to Capital Budgets 987,629
<i>Capital Budgets</i>										
45	Debt Service	12,771	1,229,658	-	1,229,658	1,232,658	(1,000)	1,231,658	9,771	(3,000)
55	Special Recreation	438,861	723,993	-	723,993	756,427	-	756,427	406,427	(32,434)
85-00-000	Asset Replacement Fund	1,529,721	1,720,500	(1,688,000)	32,500	-	-	-	3,250,221	1,720,500
85-10-000	Assigned - Vehicles & Equipment	537,831	144,874	(142,374)	2,500	58,000	-	58,000	624,705	86,874
85-30-100	Assigned - Ackerman	295,822	175,000	(125,000)	50,000	201,000	-	201,000	269,822	(26,000)
85-30-300	Assigned - Maryknoll	117,467	25,000	(25,000)	-	3,000	-	3,000	139,467	22,000
85-30-350	Assigned - Platform Facility	14,400	40,000	(15,000)	25,000	50,000	-	50,000	4,400	(10,000)
94	Capital Improvements	163,436	4,399,160	-	4,399,160	3,212,360	(80,000)	3,132,360	1,350,236	1,186,800
96	Cash in Lieu of Land	220,849	20,100	-	20,100	225,000	-	225,000	15,949	(204,900)
	<i>Total Capital Budgets</i>	\$ 3,331,159	\$ 8,478,285	\$ (1,995,374)	\$ 6,482,911	\$ 5,738,445	\$ (81,000)	\$ 5,657,445	\$ 6,070,999	\$ 2,739,840
	Grand Totals	7,219,859	19,685,948	(2,592,244)	17,093,704	17,789,019	(2,592,244)	15,196,775	9,116,788	1,896,929



Consolidated Fund Balance Recap Report

Fund #	FUND NAME	2022 Budget				2022 Estimated Net Income/Loss
		12/31/2021 Fund Balance	Revenues	Expenditures	Estimated 12/31/2022 Fund Balance	
<i>Operating Budgets</i>						
10	Corporate	1,239,469	2,355,468	2,872,694	722,243	(517,226)
	Restricted - Working Cash	200,000	-	-	200,000	-
20	Recreation	1,999,697	8,852,195	9,177,880	1,674,012	(325,685)
	Assigned - Sports Programs	449,534	-	-	449,534	-
	<i>Total Operating Budgets</i>	3,888,700	11,207,663	12,050,574	3,045,789	\$ (842,911)
<i>Capital Budgets</i>						
45	Debt Service	12,771	1,229,658	1,232,658	9,771	(3,000)
55	Special Recreation	438,861	723,993	756,427	406,427	(32,434)
85-00-000	Asset Replacement Fund	1,529,721	1,720,500	-	3,250,221	1,720,500
85-10-000	Assigned - Vehicles & Equipment	537,831	144,874	58,000	624,705	86,874
85-30-100	Assigned - Ackerman	295,822	175,000	201,000	269,822	(26,000)
85-30-300	Assigned - Maryknoll	117,467	25,000	3,000	139,467	22,000
85-30-350	Assigned - Platform Facility	14,400	40,000	50,000	4,400	(10,000)
94	Capital Improvements	163,436	4,399,160	3,212,360	1,350,236	1,186,800
96	Cash in Lieu of Land	220,849	20,100	225,000	15,949	(204,900)
	<i>Total Capital Budgets</i>	\$ 3,331,159	\$ 8,478,285	\$ 5,738,445	\$ 6,070,999	\$ 2,739,840
	Grand Totals	7,219,859	19,685,948	17,789,019	9,116,788	1,896,929



Expanded Fund Balance Recap Report

Operating Funds Activity in Capital Project Funds

Operating Fund Transfers to Capital Project Funds

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
10 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - Vehicle & Equipment	2,374	2,374	2,374	2,374	2,374	2,374
10 00 000 590900 0000	Fund Transfer Out	Transfer Out - Debt Service Fund	-	-	-	-	-	-
10 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - General Asset Replacement	100,000	125,000	300,000	-	-	-
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - General Asset Replacement	1,400,000	1,200,000	500,000	500,000	800,000	1,600,000
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - Vehicle & Equipment	66,978	72,688	93,455	60,000	60,000	60,000
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - Memorial Turf Rental	20,000	20,000	20,000	20,000	20,000	20,000
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - Newton Turf Rental	54,000	58,000	68,000	68,000	68,000	68,000
20 30 100 590900 0000	Fund Transfer Out	Fund Transfer Out - Asset Replacement Fund	125,000	125,000	125,000	125,000	125,000	125,000
20 30 300 590900 0000	Fund Transfer out	Fund Transfer Out - Asset Replacement Fund	25,000	25,000	25,000	25,000	25,000	25,000
20 30 350 590900 0000	Fund Transfer Out	Fund Transfer Out - Asset Replacement Fund	5,000	5,000	5,000	5,000	5,000	15,000
Total			1,798,352	1,633,062	1,138,829	805,374	1,105,374	1,915,374

Operating Expenses Charged to Capital Project Funds

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
55 00 000 510110 0000	Full-Time Exempt Wages	Special Recreation Fund - Salaries & Wages	50,590	49,069	46,106	49,400	40,000	45,000
55 00 000 565100 0000	Employee Health Insurance		5,675	5,169	4,428	8,500	6,000	10,000
55 00 000 565320 0000	FICA & Medicare Expense		3,607	3,509	3,299	4,000	3,900	4,250
55 00 000 565325 0000	IMRF Expense		5,003	3,971	4,049	4,300	3,800	4,000
55 00 000 575350 0000	Handicapped Rec. Expenses	Integration Costs, Misc Expenses	-	-	3,490	20,000	3,000	20,000
55 00 000 575350 0000	Handicapped Rec. Expenses	Brochure Costs	-	-	1,584	1,584	1,584	1,584
Total			64,876	61,717	62,955	87,784	58,284	84,834



Minimum /Maximum Targets

Fund Balance Policy

Fund Type	Fund #	FUND NAME	2022 Expenditures Net of Transfers	Estimated 12/31/2022 Fund Balance	Target Fund Balance Minimum	Maximum	Meets Fund Balance Policy Requirements?
<i>Operating Budgets</i>							
G	10	Corporate	2,870,320	722,243	717,580	1,435,160	YES
S	20	Recreation	6,669,010	1,674,012	1,667,253	None	YES
<i>Capital Budgets</i>							
D	45	Debt Service	1,231,658	9,771	-	1,256,480	YES
S	55	Special Recreation	756,427	406,427	189,107	None	YES
C	85-00-000	Asset Replacement Fund	-	3,250,221	-	None	YES
	85-10-000	Assigned - Vehicles & Equipment	58,000	624,705	-	None	YES
	85-30-100	Assigned - Ackerman	201,000	269,822	-	None	YES
	85-30-300	Assigned - Maryknoll	3,000	139,467	-	None	YES
	85-30-350	Assigned - Platform	50,000	4,400	-	None	YES
C	94	Capital Improvements - Total	3,132,360	1,350,236	-	None	YES
C	96	Cash in Lieu of Land	225,000	15,949	-	None	YES

Fund Types

- G General Fund Minimum of three months and a maximum of six months of unrestricted fund balance. Excess transferred to other Funds or to Capital Improvements.
- S Special Revenue Fund All funds considered restricted. Target of three months fund balance. Adjusted annually.
- D Debt Service Fund
- C Capital Projects Fund All funds considered restricted. Fund balance should not exceed the total amount of the next principal and interest payments. Funds are considered Restricted, Committed, or Assigned. No maximum allowed.



Revenue & Expense History

By Account Type

Corporate Fund

	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	2021 Estimate	2022 Budget
Revenue:						
Property Taxes	2,094,997	2,023,836	2,080,977	2,088,000	2,092,796	2,141,300
Other Taxes	70,718	87,919	78,577	67,950	107,814	101,345
Interest	36,539	72,242	24,047	5,000	5,000	3,600
Miscellaneous	3,894	7,925	89,705	5,000	22,663	5,000
Transfers Received	78,530	83,657	66,662	77,696	101,535	104,223
Total Revenue:	2,284,678	2,275,580	2,339,968	2,243,646	2,329,808	2,355,468
Expenditures:						
Salaries & Wages	1,008,291	1,053,093	1,015,119	1,271,188	1,144,500	1,418,006
Contractual Services	169,240	197,660	176,016	284,010	225,611	298,060
Materials & Supplies	130,137	134,455	99,776	181,754	146,454	173,954
Equipment	11,487	23,184	8,288	23,800	20,000	32,300
Building & Landscaping	85,538	86,872	78,830	102,000	95,300	105,000
Insurance	161,369	167,587	170,504	197,500	160,500	194,500
Employment Expenses	371,325	366,599	362,660	509,000	423,000	552,000
Utilities	46,848	36,698	34,366	45,745	44,300	45,600
Miscellaneous	22,609	24,728	55,728	56,978	28,300	50,900
Transfers Out	102,374	127,374	302,374	2,374	2,374	2,374
Total Expenditures	2,109,218	2,218,250	2,303,661	2,674,349	2,290,339	2,872,694
Change in Fund Balance	175,460	57,330	36,306	(430,703)	39,469	(517,226)

Recreation Fund

Revenue:						
Property Taxes	1,194,647	1,376,060	1,390,668	1,484,900	1,476,370	1,474,857
Other Taxes	70,718	87,919	78,577	67,950	107,814	101,345
Charges For Services	5,656,093	5,829,120	2,603,480	4,659,953	5,180,911	5,890,391
Rentals	597,665	630,157	439,959	621,564	746,475	796,950
Concessions	77,429	78,418	12,718	58,500	30,214	34,250
Interest	102,470	83,043	18,655	5,000	8,000	4,800
Licenses/Permits	14,630	16,165	2,235	8,450	16,820	14,655
Grants & Donations	26,917	55,999	8,143	23,000	10,700	35,000
Miscellaneous	113,106	9,330	5,820	8,344	7,290	7,300
Transfers Received & Program Charge	500,263	511,166	257,581	412,091	419,248	492,647
Total Revenue:	8,353,937	8,677,377	4,817,836	7,349,751	8,003,842	8,852,195
Expenditures:						
Salaries & Wages	2,546,636	2,624,984	1,908,775	2,554,532	2,423,822	2,808,789
Contractual Services	1,507,989	1,602,700	766,777	1,430,823	1,556,644	1,713,338
Materials & Supplies	639,550	703,158	289,577	517,592	487,735	628,385
Equipment	32,365	48,264	28,621	41,000	27,460	39,700
Building & Landscaping	18,542	11,619	6,965	11,175	6,050	11,475
Employment Expenses	529,090	517,021	459,711	633,445	590,470	639,720
Utilities	462,511	438,165	324,935	465,640	475,130	477,580
Miscellaneous	310,589	335,607	164,768	295,525	278,551	350,023
Transfers Out & Program Charge	2,268,769	2,094,828	1,159,698	1,291,787	1,623,283	2,508,870
Total Expenditures	8,316,042	8,376,346	5,109,826	7,241,518	7,469,145	9,177,880
Change in Fund Balance	37,895	301,031	(291,990)	108,233	534,697	(325,685)



Revenue & Expense History

By Account Type

Debt Service Fund

	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	2021 Estimate	2022 Budget
Revenue:						
Property Taxes	1,161,232	1,164,974	1,234,457	1,228,659	1,228,977	1,228,658
Interest	1,000	2,000	500	1,000	500	1,000
Debt Proceeds	-	-	-	-	-	-
Transfers Received	-	-	-	-	-	-
Total Revenue:	1,162,232	1,166,974	1,234,957	1,229,659	1,229,477	1,229,658
Expenditures:						
Debt Service Payments	1,157,193	1,155,243	1,230,242	1,231,659	1,230,160	1,231,658
Transfers Out	27,000	2,000	1,000	1,000	500	1,000
Total Expenditures	1,184,193	1,157,243	1,231,242	1,232,659	1,230,660	1,232,658
Change in Fund Balance	(21,960)	9,731	3,715	(3,000)	(1,183)	(3,000)

Special Recreation Fund

Revenue:						
Property Taxes	661,671	695,507	708,440	719,583	723,993	723,993
Interest	-	-	-	-	19,002	-
Total Revenue:	661,671	695,507	708,440	719,583	742,995	723,993
Expenditures:						
Salaries & Wages	50,590	49,069	46,106	49,400	40,000	45,000
Employment Expenses	14,285	12,648	11,776	16,800	13,700	18,250
Capital Improvements	503,103	945,901	547,369	535,655	566,494	693,177
Total Expenditures	567,979	1,007,618	605,250	601,855	620,194	756,427
Change in Fund Balance	93,692	(312,111)	103,190	117,728	122,800	(32,434)

Asset Replacement Fund

Revenue:						
Grants & Donations	25,000	32,500	32,500	32,500	32,500	107,500
Miscellaneous	30,017	12,800	500	1,450	1,000	2,500
Transfers Received	1,902,531	1,739,501	1,270,733	882,374	1,182,374	1,995,374
Total Revenue:	1,957,548	1,784,801	1,303,733	916,324	1,215,874	2,105,374
Expenditures:						
Recreation Equipment	111,142	98,414	129,864	50,000	29,000	201,000
Vehicles & Equipment	240,703	294,938	51,286	83,000	83,000	58,000
Capital Improvements	-	-	-	43,000	33,600	53,000
Transfers Out	785,000	1,469,518	813,042	923,090	923,090	-
Total Expenditures	1,136,845	1,862,870	994,192	1,099,090	1,068,690	312,000
Change in Fund Balance	820,703	(78,069)	309,541	(182,766)	147,184	1,793,374



Revenue & Expense History

By Account Type

	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	2021 Estimate	2022 Budget
Capital Projects Fund						
Revenue:						
Interest	9,431	12,806	-	-	-	3,000
Grants & Donations	30,374	6,160	6,160	6,160	266,160	721,160
Debt Proceeds	-	2,673,000	-	-	-	3,675,000
Miscellaneous	10,525	771	10,000	-	-	-
Transfers Received	811,000	1,469,518	813,042	923,090	923,090	-
Total Revenue:	861,331	4,162,255	829,202	929,250	1,189,250	4,399,160
Expenditures:						
Capital Improvements	190,923	201,535	93,542	1,011,564	948,814	3,132,360
Transfers Out	104,179	106,439	131,904	77,000	77,000	80,000
Total Expenditures	295,102	307,974	225,446	1,088,564	1,025,814	3,212,360
Change in Fund Balance	566,229	3,854,281	603,756	(159,314)	163,436	1,186,800
Cash In Lieu of Land Fund						
Revenue:						
Interest	-	538	100	100	100	100
Miscellaneous	12,421	124,096	54,783	20,000	43,773	20,000
Total Revenue:	12,421	124,635	54,883	20,100	43,873	20,100
Expenditures:						
Capital Improvements	31,010	57,894	6,839	128,000	98,000	225,000
Total Expenditures	31,010	57,894	6,839	128,000	98,000	225,000
Change in Fund Balance	(18,588)	66,740	48,044	(107,900)	(54,127)	(204,900)
Total Revenue	15,293,818	18,887,128	11,289,020	13,408,313	14,755,119	19,685,948
Total Expenditure	13,640,387	14,988,195	10,476,457	14,066,035	13,802,842	17,789,019
Total Change in Fund Balance	1,653,431	3,898,933	812,563	(657,722)	952,277	1,896,929

Glen Ellyn Park District Fund Balance History

	Fiscal Year Ended 12/31/2013	Fiscal Year Ending 12/31/2014	Fiscal Year Ending 12/31/2015	Fiscal Year Ending 12/31/2016	Fiscal Year Ending 12/31/2017	Fiscal Year Ending 12/31/2018	Fiscal Year Ending 12/31/2019	Fiscal Year Ending 12/31/2020	<i>Estimated Fiscal Year Ending 12/31/2021</i>	<i>Budgeted Fiscal Year Ending 12/31/2022</i>
General Fund (Corporate)										
Restricted (Working Cash)	\$ 200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Unassigned	1,171,429	1,303,674	889,951	972,208	1,206,288	1,379,995	1,424,415	1,200,000	1,239,469	722,243
Total General Fund	<u>1,371,429</u>	<u>1,503,674</u>	<u>1,089,951</u>	<u>1,172,208</u>	<u>1,406,288</u>	<u>1,579,995</u>	<u>1,624,415</u>	<u>1,400,000</u>	<u>1,439,469</u>	<u>922,243</u>
All Other Governmental Funds										
Restricted	3,176,979	2,797,934	2,937,808	3,212,734	3,197,789	2,446,748	2,308,980	2,069,991	2,835,615	3,441,386
Assigned	1,603,628	2,336,645	1,332,591	1,215,369	1,172,404	2,079,319	1,966,639	2,797,591	2,944,775	4,753,149
Total All Other Governmental Funds	<u>4,780,607</u>	<u>5,134,579</u>	<u>4,270,399</u>	<u>4,428,103</u>	<u>4,370,193</u>	<u>4,526,067</u>	<u>4,275,619</u>	<u>4,867,582</u>	<u>5,780,390</u>	<u>8,194,535</u>
Total Glen Ellyn Park District Fund Balance	<u>6,152,036</u>	<u>6,638,253</u>	<u>5,360,350</u>	<u>5,600,311</u>	<u>5,776,481</u>	<u>6,106,062</u>	<u>5,900,034</u>	<u>6,267,582</u>	<u>7,219,859</u>	<u>9,116,778</u>

*Modified Accrual Basis of Accounting

Data Source: District Records

Glen Ellyn Park District Property Tax History

	Levy Year 2012	Levy Year 2013	Levy Year 2014	Levy Year 2015	Levy Year 2016	Levy Year 2017	Levy Year 2018	Levy Year 2019	Levy Year 2020	Estimated Levy Year 2021*
Total Assessed Value	1,500,160,730	1,440,264,251	1,422,098,196	1,499,099,239	1,588,591,732	1,664,445,391	1,741,293,417	1,781,604,865	1,828,264,027	1,901,394,588
% Change in EAV	-6.5%	-4.0%	-1.3%	5.4%	6.0%	4.8%	4.6%	2.3%	2.6%	4.0%
Tax Extension										
Aggregate Levy	2,955,317	3,024,555	3,100,174	3,163,099	3,218,487	3,308,917	3,404,229	3,491,946	3,590,711	3,658,934
Non-Referendum Bonds (Limited)	1,116,120	1,116,205	1,151,900	1,161,802	1,169,204	1,168,441	1,166,667	1,241,779	1,241,391	1,241,391
Referendum Bonds	1,500,161	1,587,171	1,626,880	1,723,964	1,301,057	-	-	-	-	-
Special Recreation	600,064	576,106	568,839	599,640	635,437	665,778	696,517	712,642	731,306	760,558
Tax Extension Grand Total	6,171,661	6,304,037	6,447,793	6,648,505	6,324,184	5,143,136	5,267,413	5,446,366	5,563,407	5,660,883
History of CPI's per PTELL										
	3.0%	1.7%	1.5%	0.8%	0.7%	2.1%	2.1%	1.9%	2.3%	1.4%
% Change in Tax Extension										
Aggregate Levy	3.5%	2.3%	2.5%	2.0%	1.8%	2.8%	2.9%	2.6%	2.8%	1.9%
Non-Referendum Bonds (Limited)	7.5%	0.0%	3.2%	0.9%	0.6%	-0.1%	-0.2%	6.4%	0.0%	0.0%
Referendum Bonds	5.8%	5.8%	2.5%	6.0%	-24.5%	-100.0%	-	-	-	-
Special Recreation	-6.5%	-4.0%	-1.3%	5.4%	6.0%	4.8%	4.6%	2.3%	2.6%	4.0%
Total % Change in Tax Extension	3.7%	2.1%	2.3%	3.1%	-4.9%	-18.7%	2.4%	3.4%	2.1%	1.8%
Tax Rate										
Aggregate Levy	0.1970	0.2100	0.2180	0.2110	0.2026	0.1988	0.1955	0.1960	0.1964	0.1924
Non-Referendum Bonds (Limited)	0.0744	0.0775	0.0810	0.0775	0.0736	0.0702	0.0670	0.0697	0.0679	0.0653
Referendum Bonds	0.1000	0.1102	0.1144	0.1150	0.0819	-	-	-	-	-
Special Recreation	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400	0.0400
Total Direct Tax Rate	0.4114	0.4377	0.4534	0.4435	0.3981	0.3090	0.3025	0.3057	0.3043	0.2977
Estimated Property Tax Bill on a \$400,000 house	\$ 548.53	\$ 583.60	\$ 604.53	\$ 591.33	\$ 530.80	\$ 412.00	\$ 403.33	\$ 407.60	\$ 405.73	\$ 396.96

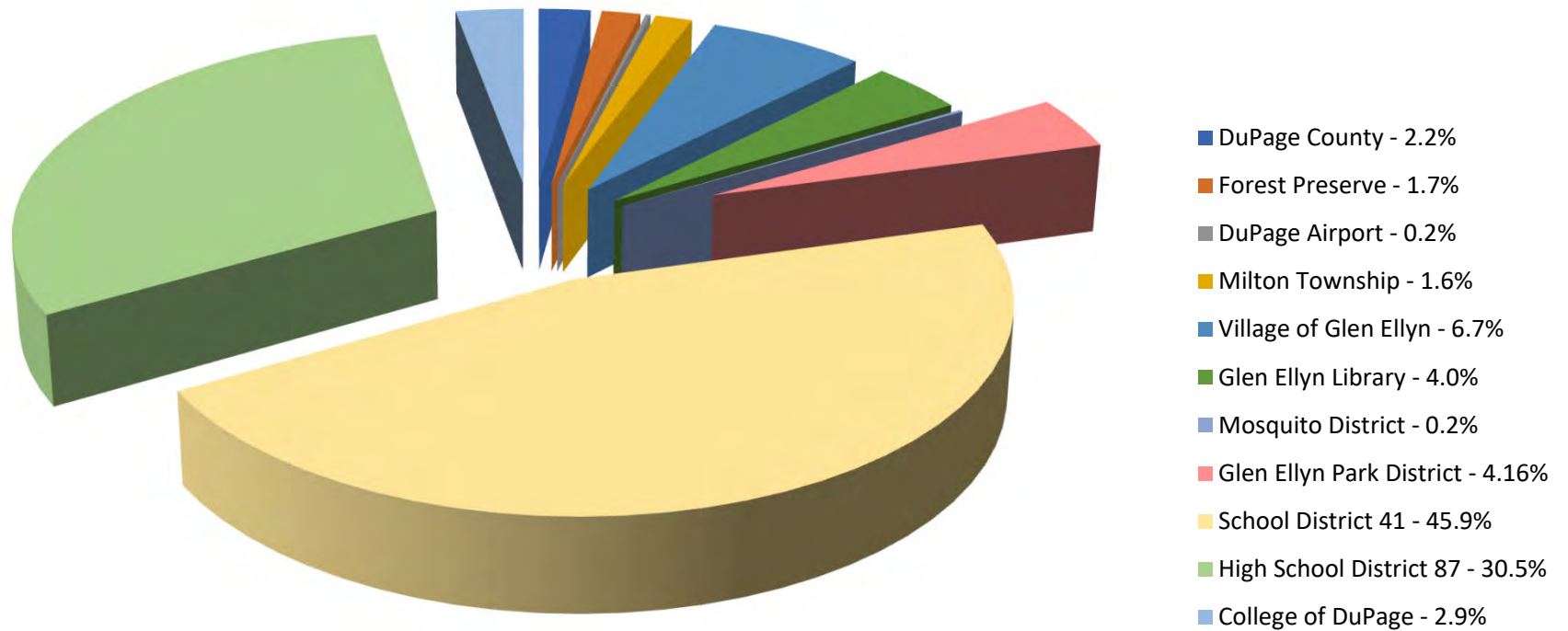
*Estimates a 4% growth in EAV and a 1.9% increase in the Aggregate Levy in 2021 (CPI + new growth)

Data Source: District Records

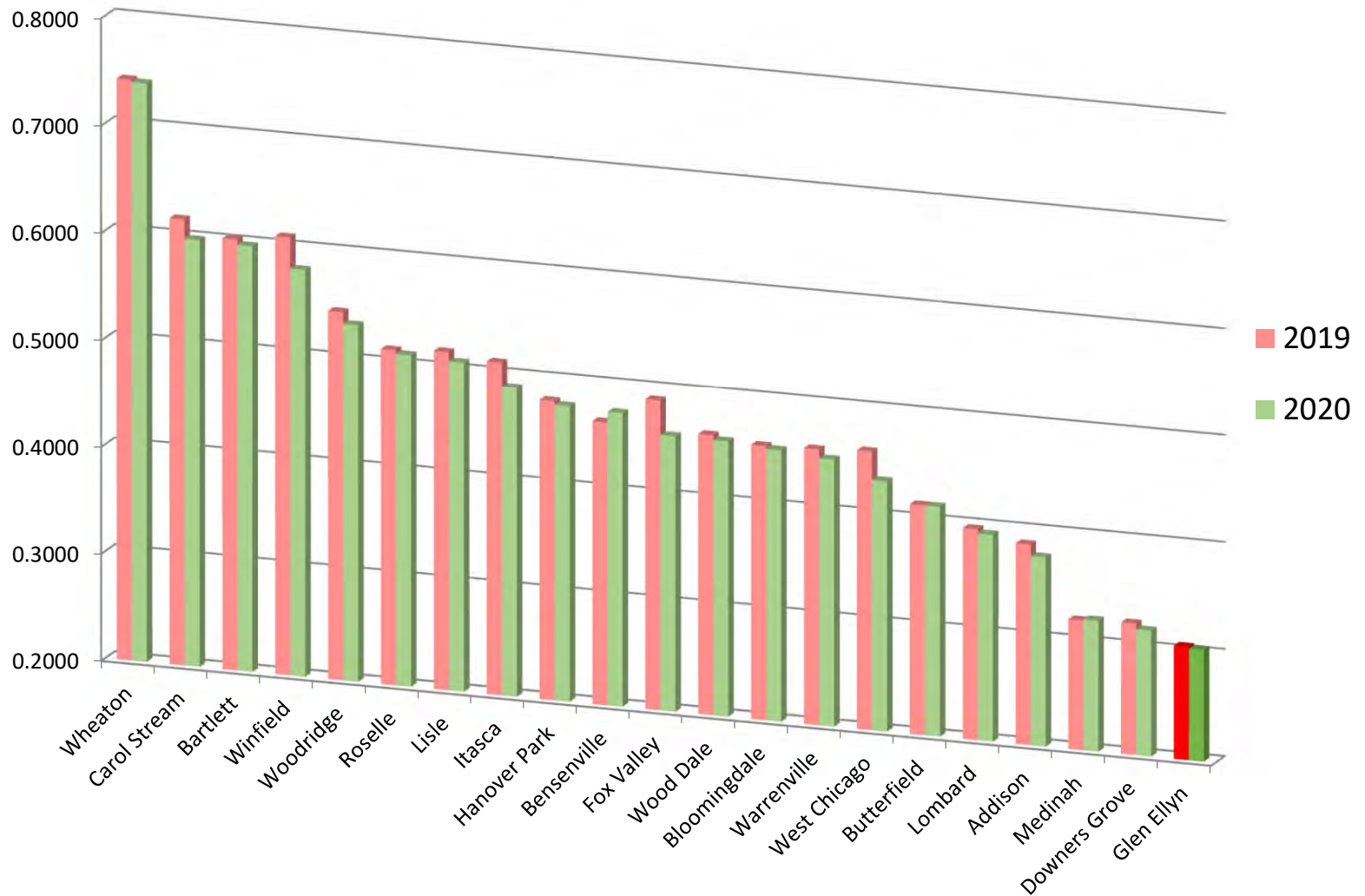
Glen Ellyn, Illinois

Property Tax Bill - 2020

Payable 2021



Park District Tax Rate Comparison



Annual Debt Service Levy Bond Payment Schedule

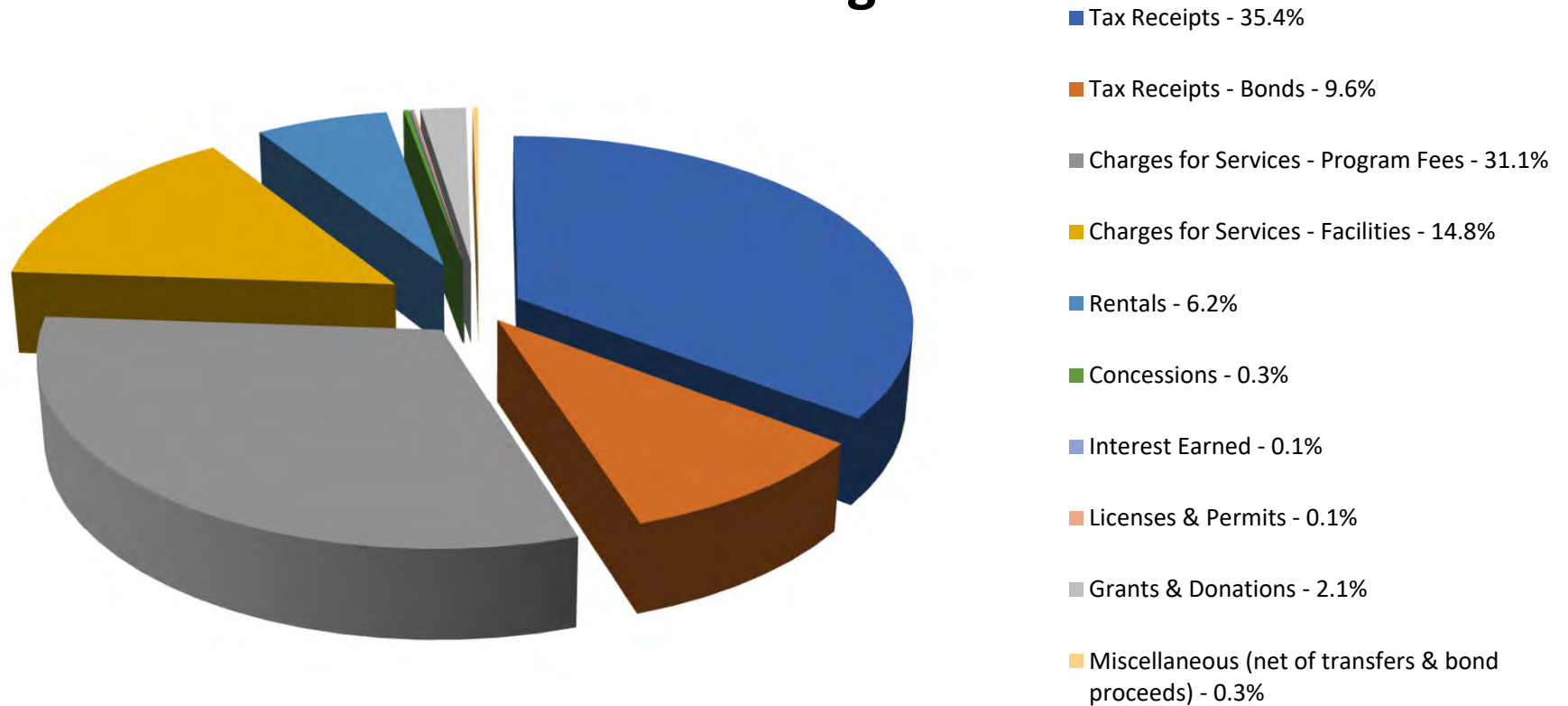
Levy Year	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Debt Service Extension Base (DSEB) (1) (Non-Referendum Bond Issues)	1,149,113	1,157,157	1,181,457	1,206,268	1,229,187	1,257,458	\$ 1,275,062	1,287,813	1,300,691	1,313,698

Non-Referendum Bond Payments											
	<i>Levy Year</i>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<u>Due Date</u>	<i>Payable</i>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Series 2016	June 15th		56,302	45,450	29,475	13,050	5,550	-	-	-	-
	December 15th		1,101,050	1,110,450	1,124,475	513,050	375,550	-	-	-	-
Series 2019	June 15th					27,933	17,280	10,328	-	-	-
	December 15th					674,854	830,280	1,218,328	-	-	-
Series 2022 (2)	Interest (June 15th & December 15th)								91,875	62,000	31,375
	Principal (December 15th)								1,195,000	1,225,000	1,255,000
Total Non-Referendum Bonds		\$ 1,174,763	\$ 1,157,352	\$ 1,155,900	\$ 1,153,950	\$ 1,228,887	\$ 1,228,659	\$ 1,228,657	\$ 1,286,875	\$ 1,287,000	\$ 1,286,375

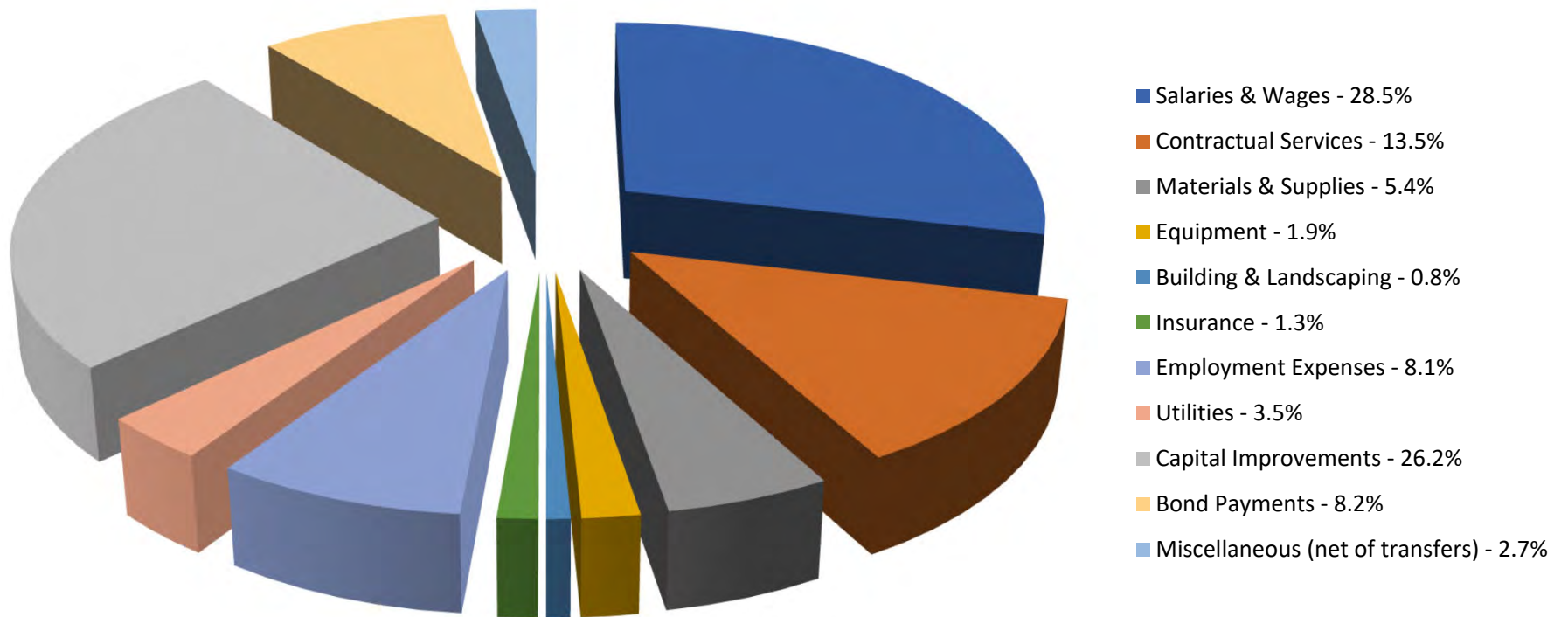
Referendum Bond Payments											
	<i>Levy Year</i>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<u>Due Date</u>	<i>Payable</i>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Series 2014	June 15th	43,050	18,750	-	-	-	-	-	-	-	-
	December 15th	1,663,050	1,268,750	-	-	-	-	-	-	-	-
Total Referendum Bonds		\$ 1,706,100	\$ 1,287,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Annual Debt Service Payments		\$ 2,880,863	\$ 2,444,852	\$ 1,155,900	\$ 1,153,950	\$ 1,228,887	\$ 1,228,659	\$ 1,228,657	\$ 1,286,875	\$ 1,287,000	\$ 1,286,375

(1) Levy Year 2022 and beyond project a 1.0% CPI increase
(2) Series 2022 Bond Payments based on latest projections from Speer Financial

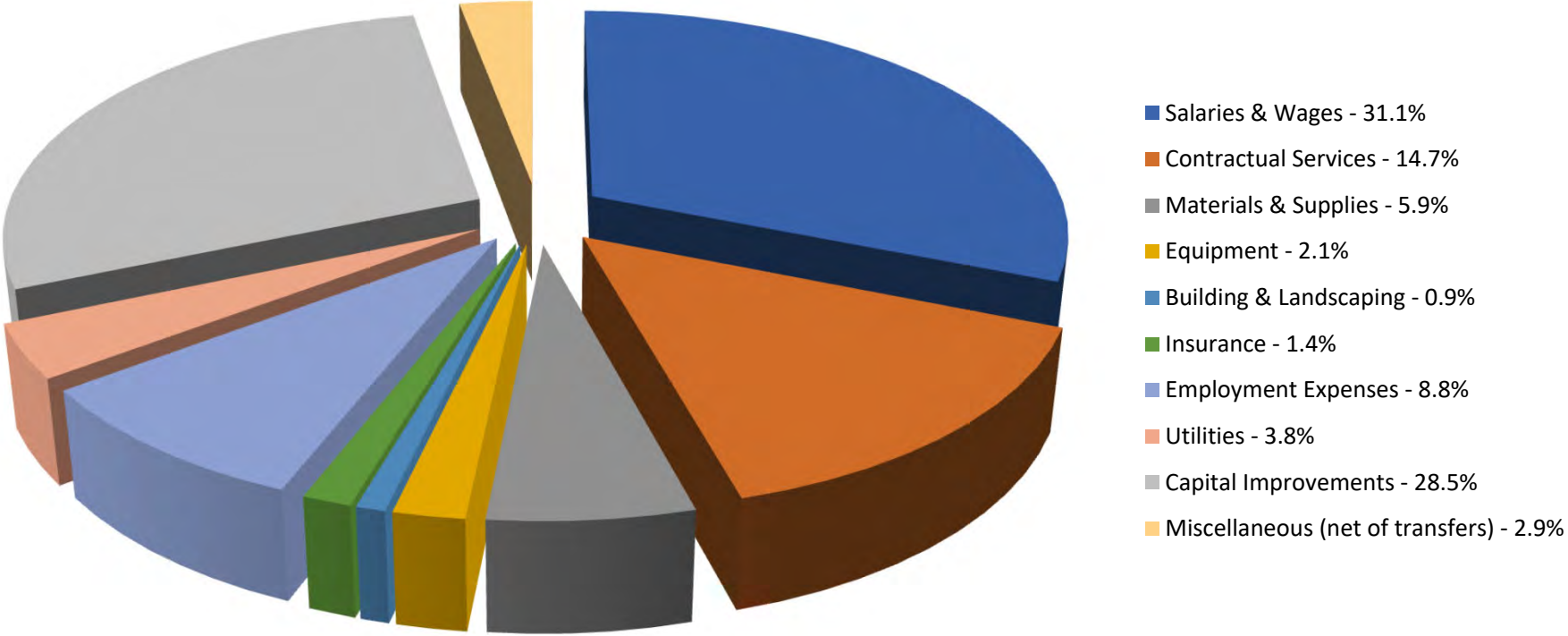
Revenues By Account Type 2022 Budget



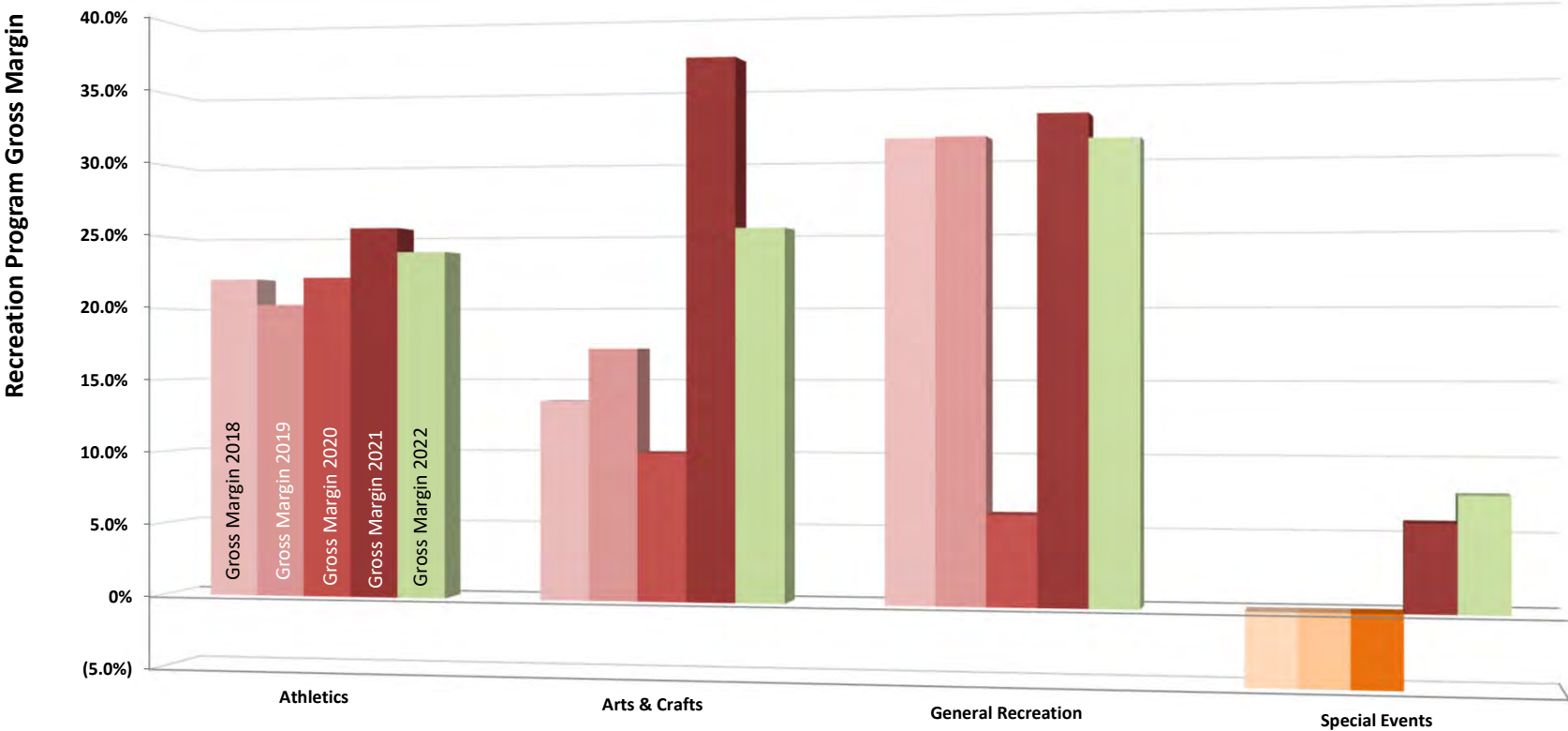
Expenses By Account Type 2022 Budget



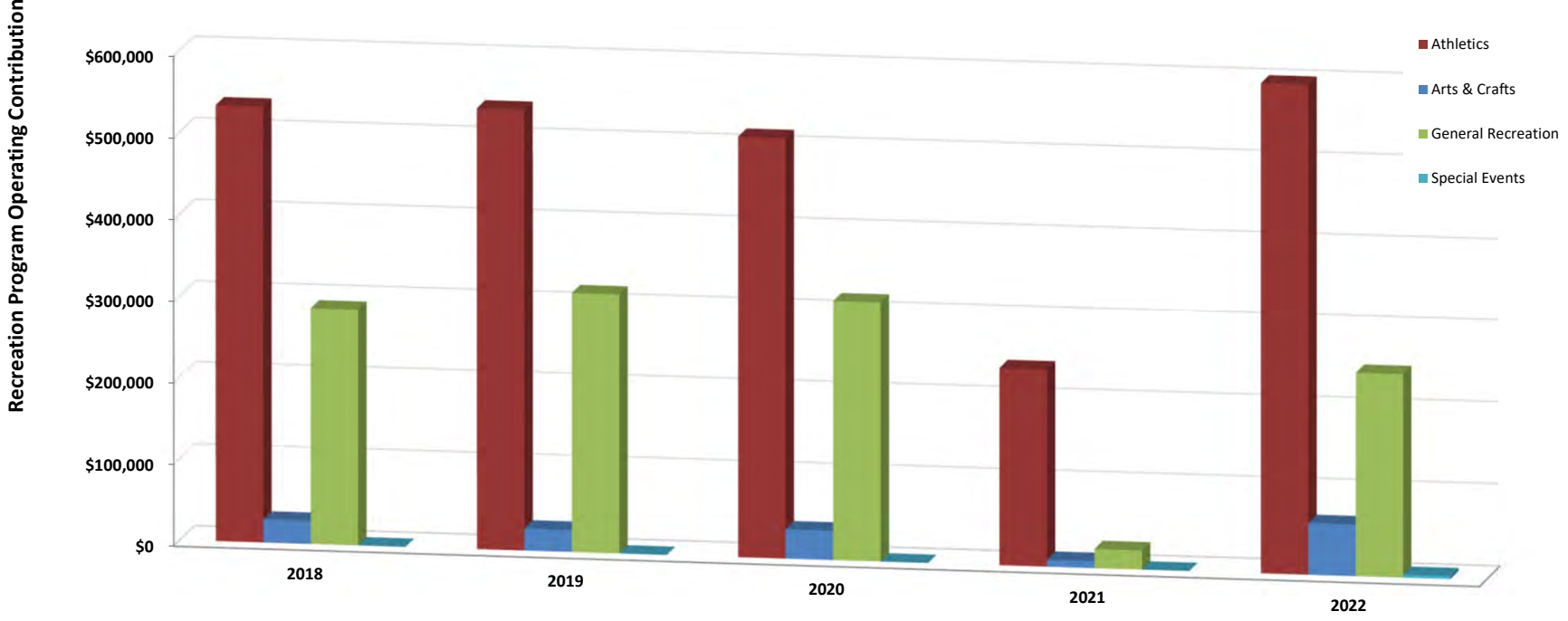
Expenses By Account Type 2022 Budget (Without Bond Payments)



Recreation Program Gross Margin Trends 2018 - 2022



Recreation Program Operating Contribution 2018 - 2022



2022 Budget Highlights

CORPORATE FUND - ADMINISTRATION



FUND BALANCE

The Corporate Fund balance is estimated to increase slightly by approximately \$40,000 in 2021, which is significantly higher than the original budgeted decrease of \$430,703 primarily due to cost reductions in salaries and wages and employment expenses. The 2022 budget proposes a reduction of approximately \$500,000. Annually, decreases within the Corporate Fund are primarily attributed to either fund transfers to the Asset Replacement Fund to continue to support the Park District's long-range capital asset replacement plan or a re-allocation of property tax receipts to the Recreation Fund if the Corporate Fund can maintain the Fund Balance Policy requirements of 25% of annual fund expenditures (net of transfers).

PROPERTY TAXES

As in the past, Administration in the Corporate Fund supports the activities occurring throughout the District. The majority of revenue shown in the Corporate Fund is from property tax receipts. For 2022 (2021 levy year), the Property Tax Extension Limitation Law (PTELL) allows for property tax receipts for non-capped funds to increase by 1.4% (CPI) plus any new growth. Assuming minimal new growth, the total property taxes were distributed throughout the budget depending on where the funds were needed the most. With that said the budgeted property tax receipts for the Corporate Levy increased by approximately \$50,000.

SALARIES AND WAGES

Salary line items for full-time employees throughout the budget represent actual current salaries. A general merit pool has been included in both Corporate and Recreation Funds for possible wage increases, per Board discussion at the Workshop Meeting on September 7th. Any wage increases for full-time staff will be made at the discretion of the Executive Director. Also, there continues to be ongoing re-allocation of salaries and benefits for full-time staff. Please keep in mind when going through the budget; any increase in expenditures in those areas are often offset by a reduction of expenses in other areas of the budget.

2022 Budget Highlights

CORPORATE FUND - ADMINISTRATION

LEGAL SERVICES

Legal service expenses continue to be reduced vastly in recent years. The average monthly invoice from January to August has been approximately \$1,500. With a 2021 budget of \$30,000, staff anticipates ending 2021 more than \$10,000 under budget. Going into 2022, staff has proposed maintaining the annual budget of \$30,000, allowing for average monthly fees of \$2,500. This amount would allow the Park District flexibility throughout the year.

CONTRACTUAL SERVICES

Overall contractual services have remained steady in recent years; however, the park district continues to budget and plan for ever-changing I.T. demands and proposes to maintain a similar level of service for 2022.

EMPLOYMENT EXPENSES

The Park District maintains coverage through PDRMA with a contractual agreement through February 1, 2023. PDRMA requires a six-month advance letter to notify of withdrawal from the insurance pool. Health insurance premiums for 2022 are estimated to change between (1.0%) and 4.9%, depending on employee plan selection. The (5) five-year average increase through PDRMA has ranged from 1.8% to 4.1%, depending on plan selection. The Park District continues to benefit from being in a larger pool of employees with PDRMA which helps stabilize rates. Employee contributions continue to recoup about 1 to 1.5 months of premium. These expenses are shown in the Corporate Fund, Recreation Fund, Special Recreation Fund, and individual facility budgets. Lastly, like 'Salaries & Wages' the Park District continues to re-allocate staffing costs to appropriate facilities and departments. While one fund or facility's insurance line may have increased, expenses in other areas of the budget may have decreased.

The Park District's rate for the Illinois Municipal Retirement Fund (IMRF) has decreased each of the past two years. Since 2020, the Park District experienced a rate reduction of 7.7% in 2021 and is projected to decrease an additional 15.2% in 2022. The significant decrease in rates have been attributed to higher than expected market returns in previous years as well as a reduction in IMRF-eligible staffing. While the lower IMRF rates are welcoming, it continues to become more challenging to hire additional part-time staff, resulting in anticipated increased weekly hours for current part-time staff, in turn, resulting in additional positions becoming IMRF-eligible. Mandatory enrollment is governed by IMRF and is based on a rolling 12-month period in which an employee is expected to work in excess of 1,000 hours (approximately 19 or more hours per week). It's anticipated that approximately 25 part-time positions will be IMRF-eligible in 2022. These expenses are shown in both the Corporate and Recreation Administration budgets.

UTILITIES

Staff is cognizant of rising utility costs. To control and properly budget electric and natural gas costs, the Park District has historically entered into fixed rates agreements for both electric and natural gas. Many of those

2022 Budget Highlights

CORPORATE FUND - ADMINISTRATION

contracts are in place with fixed rates through 2023. In addition, through discussions with the Village, since water & sewer rates for 2022 have not been approved, staff has prepared for an approximate 2% - 2.5% increase in rates throughout the budget. Lastly, the Park District upgraded the phone system, District-wide, in 2018 to a VoIP phone system. The changeover has stabilized or reduced telephone expenses in various areas. However, due to the elimination of previous telephone lines, the Park District needed to convert many burglar and fire alarms from telephone lines to a radio frequency signal. Those costs continue to be re-allocated to 'Contractual Services' expense-lines throughout the budget.

MISCELLANEOUS EXPENSES

Many line items, including staff training and conference expense, were held at the same levels as previous years. While many of these line-items go largely unutilized each year (and especially in 2020 and 2021 due to the COVID-19 pandemic), staff continues to recommend education and training for all Park District personnel to further enhance their individual skill set.

FUND TRANSFER OUT

While no funds are budgeted to be transferred out of the Corporate Fund to the Asset Replacement Fund in 2022, it's highly likely excess funds will be available due to conservative budgets in areas such as 'Salaries & Wages' and employment expenses. Any excess funds will either be scheduled to be transferred at the close of FY2022 or budgeted to be transferred the following year in FY2023.

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
10 00	Corporate Fund Administration							
	Property Tax Receipts							
10 00 000 410110 0000	Corporate Tax Levy - CY	2021 CPI: 1.4%	1,875,837	1,813,534	1,872,053	1,880,000	1,886,352	1,936,000
10 00 000 410135 0000	Paving & Lighting Tax Levy- CY		1,654	1,739	1,771	1,700	1,817	1,800
10 00 000 410140 0000	IMRF Tax Levy - CY	Split Levy: Corp - 40%; Rec - 60%	80,724	68,855	68,719	68,800	68,330	68,000
10 00 000 410150 0000	Liability Tax Levy - CY		124,063	126,930	125,748	125,000	123,576	123,000
10 00 000 410160 0000	Audit Tax Levy - CY		11,579	12,171	12,398	12,000	12,721	12,000
10 00 000 410200 0000	Taxes - Prior Year		1,140	607	288	500	-	500
	Property Tax Receipts		2,094,997	2,023,836	2,080,977	2,088,000	2,092,796	2,141,300
	Other Taxes							
10 00 000 415300 0000	Personal Property Replcmnt Tax	IML: Income tax payments by corporations whose profits in 2021 were unpredictably high. Forecasting FY22 estimates a 6% decline from FY21	70,718	87,919	78,577	67,950	107,814	101,345
	Other Taxes		70,718	87,919	78,577	67,950	107,814	101,345
	Interest Income							
10 00 000 450100 0000	Investment Income	2021: Rec'd final IMET Distribution	36,539	72,242	24,047	5,000	5,000	3,600
	Interest Income		36,539	72,242	24,047	5,000	5,000	3,600
	Miscellaneous Income							
10 00 000 485950 0000	Miscellaneous Income	2021: One-Time Return of Net Position due to excess fund balance and lower claims during pandemic	3,894	7,925	89,705	5,000	22,663	5,000
	Miscellaneous Income		3,894	7,925	89,705	5,000	22,663	5,000
	Transfers Received							
10 00 000 490900 0000	Fund Transfer Received	Recreation Fund - Chargebacks	40,000	40,000	40,000	40,000	50,000	50,000
10 00 000 490900 0000	Fund Transfer Received	Debt Service Fund	1,000	2,000	1,000	1,000	500	1,000
10 00 000 490900 0000	Fund Transfer Received	Recreation Fund - W/C Liability Insurance	9,000	9,000	10,000	10,000	20,000	20,000
	Transfers Received		50,000	51,000	51,000	51,000	70,500	71,000
	Revenue Total		2,256,148	2,242,923	2,324,306	2,216,950	2,298,773	2,322,245
	Salaries & Wages							
10 00 000 510110 0000	Full-Time Exempt Wages		262,482	254,851	292,604	389,188	375,000	390,000
10 00 000 510900 0000	Merit Increase		-	-	-	-	-	39,700
	Salaries & Wages		262,482	254,851	292,604	389,188	375,000	429,700
	Contractual Services - Other							
10 00 000 521100 0000	Legal Services		10,525	15,847	18,329	30,000	20,000	30,000
10 00 000 521150 0000	Legal Publications	Legal notices, job postings	822	2,259	875	2,300	1,500	2,300
10 00 000 521210 0000	Consulting Services	Special Consulting Services	-	1,000	-	1,500	-	1,500
10 00 000 521210 0000	Consulting Services	Customer Service Training	-	-	-	1,000	-	1,000
10 00 000 521300 0000	Scavenger Service		20,303	15,705	26,890	32,400	28,000	28,000
10 00 000 521400 0000	Office Equipment-Contractual		28,501	32,597	35,382	-	-	-
10 00 000 521400 0000	Office Equipment-Contractual	Postage Meter renewed through 6/2024	-	-	-	800	800	850
10 00 000 521400 0000	Office Equipment-Contractual	Accounting Software Annual Maintenance Agreement	-	-	-	6,000	5,800	6,000
10 00 000 521400 0000	Office Equipment-Contractual	MSP, IT Consultant (2), Misc (split Corp & Rec)	-	-	-	26,000	23,000	26,000

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
10 00 000 521400 0000	Office Equipment-Contractual	Additional Misc 3rd Party IT or tech support	-	-	-	5,000	-	5,000
10 00 000 521400 0000	Office Equipment-Contractual	Electronic Work Order System - Upgrade in 2022 - Parks Budget	-	-	-	500	500	-
10 00 000 521400 0000	Office Equipment-Contractual	Timeclock Annual Maint. Agreement (split Corp & Rec)	-	-	-	1,300	1,300	1,300
10 00 000 521400 0000	Office Equipment-Contractual	Antivirus Software (split Corp & Rec) - contract ends 1-22-	-	-	-	3,000	3,000	3,000
10 00 000 521520 0000	Copier Lease & Maintenance	Copier Maintenance Agreement renewed 5/2020	2,731	2,921	3,005	4,400	3,500	4,400
10 00 000 521600 0000	Contractual Services - Other	Miscellaneous (Off-site data backup, archiving, monitoring)	1,877	2,752	2,343	4,250	3,000	4,250
10 00 000 521600 0000	Contractual Services - Other	Office 365 Subscription	-	-	-	2,200	2,200	2,200
10 00 000 521700 0000	Printing		1,790	2,487	1,361	2,500	1,500	2,300
10 00 000 521800 0000	Postage		2,958	2,789	2,240	3,000	1,500	3,000
10 00 000 521900 0000	Audit Services - External	Audit Fee & CAFR Certificate of Achievement Fee	14,435	14,810	14,960	15,360	15,210	14,460
10 00 000 521900 0000	Audit Services - External	GASB 75 Audit	2,500	2,500	2,250	2,500	2,500	2,500
	Contractual Services - Other		86,442	95,668	107,636	144,010	113,310	138,060
	Materials & Supplies							
10 00 000 530100 0000	Office Expense		4,476	6,401	6,008	6,500	6,000	6,500
10 00 000 530200 0000	Rental & Repair Office Equip		135	797	-	800	200	800
10 00 000 530450 0000	Video & Photography Expenses		385	899	966	954	954	954
	Materials & Supplies		4,995	8,098	6,974	8,254	7,154	8,254
	Computer Soft/Hardware Equip.							
10 00 000 540550 0000	Software/Hardware Accessories		2,440	2,500	1,850	2,500	2,500	2,500
10 00 000 540700 0000	Computer/Technology Equipment	PC Replacement Program	7,815	12,921	1,965	13,000	12,000	13,000
	Computer Soft/Hardware Equip.		10,254	15,421	3,815	15,500	14,500	15,500
	Other Equipment							
10 00 000 541100 0000	Office Equipment		655	3,264	51	3,300	1,000	3,300
	Other Equipment		655	3,264	51	3,300	1,000	3,300
	Insurance Expenses (P/C/L)							
10 00 000 560200 0000	Workers' Compensation		47,722	48,755	49,463	54,000	48,000	52,000
10 00 000 560600 0000	Liability Insurance	Property, Liability, Employment Practices, and Pollution Liability. Reduced for 2021 due to pandemic, anticipate returning to trend in FY 2022	113,647	113,612	121,041	132,000	100,000	125,000
10 00 000 560600 0000	Liability Insurance	Special Liability Insurance - Comed Property	-	-	-	1,500	1,500	1,500
10 00 000 560600 0000	Liability Insurance	Background checks	-	-	-	-	6,000	6,000
10 00 000 560700 0000	Unemployment Compensation Ins	COVID-related claims - 50% paid by Federal Gov't through March 31st. April through September 6th - 75% will be paid by Federal Gov't for "Reimbursing Employers". GEPD does not expect that to be further extended.	-	5,220	-	10,000	5,000	10,000
	Insurance Expenses (P/C/L)		161,369	167,587	170,504	197,500	160,500	194,500
	Employment Expenses							
10 00 000 565100 0000	Employee Health Insurance	Overall Budget <i>decrease</i> of (1.3%)	60,763	53,609	59,892	100,000	75,000	100,000
10 00 000 565320 0000	FICA & Medicare Expense	Anticipate increased staffing levels in FY 2022	77,405	82,636	76,552	91,000	88,000	95,000
10 00 000 565325 0000	IMRF Expense	2021 Rate - 8.41%; 2022 Rate - 7.13% (15% decrease), although anticipate increased staffing levels in 2022	88,926	78,169	83,132	93,000	85,000	82,000
	Employment Expenses		227,094	214,414	219,576	284,000	248,000	277,000

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
Utilities								
10 00 000 570100 0000	Electricity		11,281	9,238	9,460	12,220	12,000	12,500
10 00 000 570200 0000	Heating Gas & Oil		6,630	6,358	5,685	7,425	7,400	7,500
10 00 000 570300 0000	Telephone/Internet - Service		19,199	11,615	10,625	15,000	14,500	14,500
10 00 000 570400 0000	Water & Sewer Fees		1,790	1,054	1,102	2,600	2,400	2,600
Utilities			38,900	28,265	26,873	37,245	36,300	37,100
Miscellaneous Expenses								
10 00 000 585100 0000	Commissioners' Expense	Eliminated Granicus	3,234	3,659	3,035	6,078	500	1,000
10 00 000 585101 0000	Commissioners' - Training & Ed	Legal Seminars, training etc.	10	121	-	1,000	-	1,000
10 00 000 585150 0000	Donations & Support	Condolences, donations etc. for Community or officials	70	176	86	1,000	300	1,000
10 00 000 585201 0000	Conference Expense - Staff		2,839	3,612	407	5,000	500	5,000
10 00 000 585202 0000	Continuing Education - Staff		80	180	418	1,500	500	1,500
10 00 000 585203 0000	Education Reimbursement -Staff		-	-	170	1,500	-	1,500
10 00 000 585250 0000	Meetings Dues & Subscriptions	IPRA, NRPA, GFOA, IGFOA, IAPD, Rotary, Chamber, Kiwanis, New HR Membership Dues	7,100	6,889	7,414	8,000	8,000	8,000
10 00 000 585270 0000	Employee Travel Reimbursement		-	54	-	500	-	500
10 00 000 585290 0000	Staff Recognition & Awards	Bi-Monthly Staff meetings, misc	1,455	2,352	2,704	2,000	2,500	2,500
10 00 000 585800 0000	Public Relations		-	-	-	500	-	500
10 00 000 585810 0000	Safety Expense -Staff Training		-	-	-	1,700	-	1,700
10 00 000 585810 0000	Safety Expense -Staff Training	Physical Security Vulnerability Assessment & Security and Emergency Preparedness Drill	-	-	-	5,200	-	5,200
10 00 000 585815 0000	Safety Expense - Supplies	Boot Reimbursement - Parks Department	822	700	1,527	1,000	1,000	1,000
10 00 000 585815 0000	Safety Expense - Supplies	Safety Expense - Supplies (includes AEDs & Monitoring)	-	-	-	4,000	1,000	4,000
10 00 000 585820 0000	Post Offer Physicals	Post Offer, Post Accident, and Random CDL Testing Screening	1,166	946	853	3,500	1,500	2,500
10 00 000 585850 0000	COVID-19 Expenses	COVID-19 Related Expenses - most to be reimbursed by County	-	-	38,001	5,000	7,500	5,000
10 00 000 585990 0000	Contingency	Misc. expenses - ie. Party Wagon supplies (Corp. & Rec)	3,020	3,415	156	6,000	3,000	6,000
Miscellaneous Expenses			19,797	22,104	54,771	53,478	26,300	47,900
Transfers Out								
10 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - Vehicle & Equipment	2,374	2,374	2,374	2,374	2,374	2,374
10 00 000 590900 0000	Fund Transfer Out	Transfer Out - Debt Service Fund	-	-	-	-	-	-
10 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - General Asset Replacement	100,000	125,000	300,000	-	-	-
Transfers Out			102,374	127,374	302,374	2,374	2,374	2,374
Expense Total			914,361	937,045	1,185,177	1,134,849	984,438	1,153,688
Revenue Total			2,256,148	2,242,923	2,324,306	2,216,950	2,298,773	2,322,245
Expense Total			914,361	937,045	1,185,177	1,134,849	984,438	1,153,688
00	Administration		1,341,787	1,305,878	1,139,128	1,082,101	1,314,335	1,168,557

2022 Budget Highlights

CORPORATE FUND - PARKS MAINTENANCE



FULL TIME STAFFING

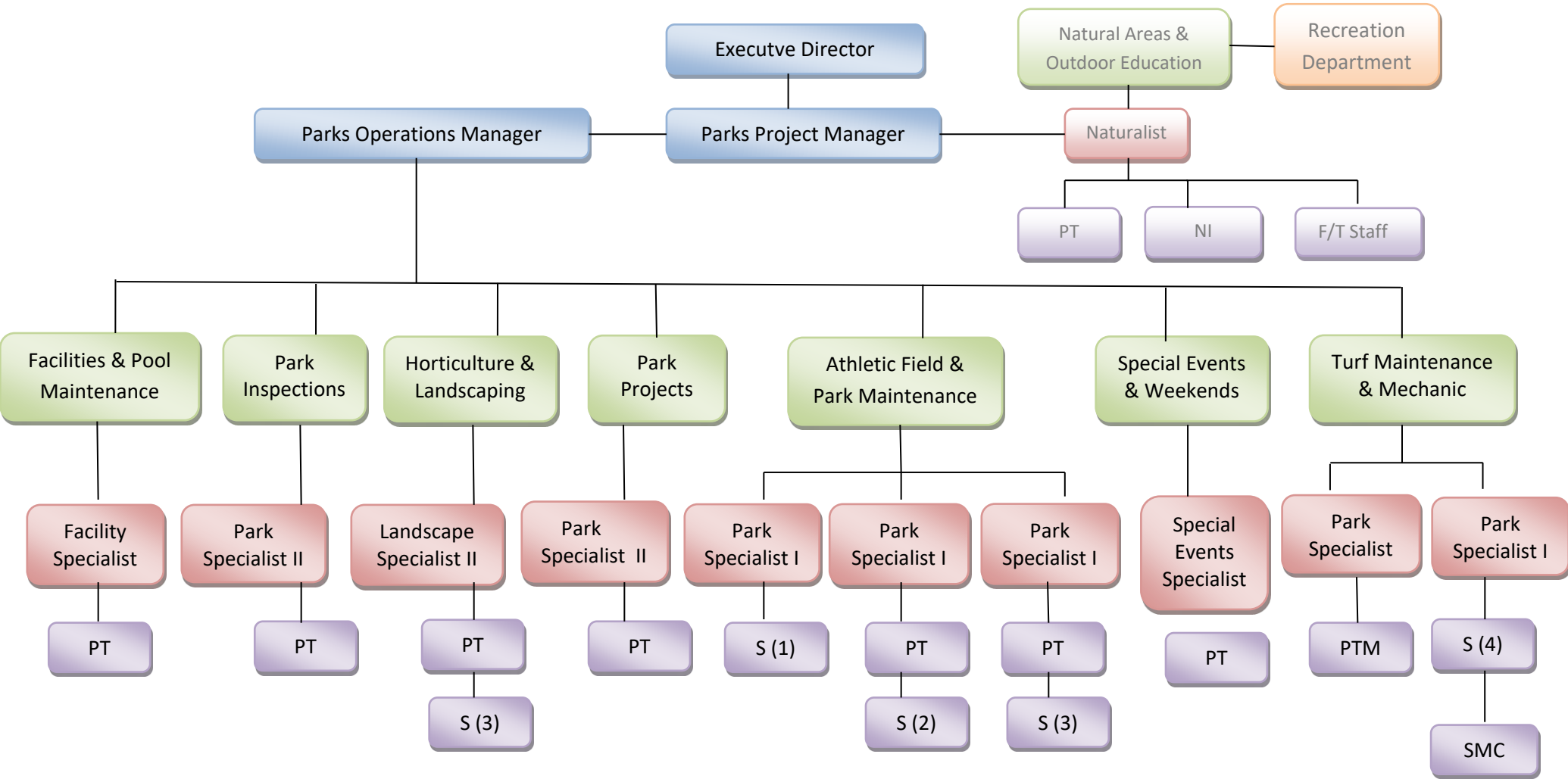
After evaluating current staffing needs within the Parks Department, it has been determined there is a need to hire two additional staff members. This includes the replacement of the vacant Parks position along with the addition of a new Environmental Educator position. The additional staff will help address the increased demands and activities within the Parks Department.

PART-TIME & SEASONAL STAFFING

Part-time and seasonal staffing is projected to remain consistent with previous years. Additional funds have been budgeted for seasonal staffing to meet the needed minimum wage increase. Part-time salaries have been adjusted to be competitive within the industry. These positions provide excellent support and flexibility for the additional duties and responsibilities during the summer months, particularly related to athletics, seasonal facilities, and maintenance of the 300 acres of property. It continues to be challenging to recruit and hire candidates for these positions.

CONTRACTUAL SERVICES

Funds have been allocated to continue to contract out some services including the mowing of the small properties and parks while engaging a private contractor to provide Sunset Pool mechanical opening services. These services have been a tremendous help for the District. They have allowed for greater attention and focus on parks.



(8) PT – Part Time Employee (49 weeks/year @ 29 hours/week average)
 (1) PTM – Part Time Mechanic (52 weeks/per year @ 20 hours/week)
 (1) SMC – Seasonal Maintenance Crew Employee (26 weeks/year @ 24 hours/week)
 (13) S – Seasonal Employee (12 weeks/year @ 40 hours/week)
 (1) NI – Naturalist Intern (12 weeks/year @ 40 hours/week)

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
10	Parks Maintenance							
	Transfers Received							
10 10 000 490900 0000	Fund Transfer Received	Transfer Received - Recreation Administration	28,530	32,657	15,662	26,696	31,035	33,223
	Transfers Received		28,530	32,657	15,662	26,696	31,035	33,223
Revenue Total			28,530	32,657	15,662	26,696	31,035	33,223
Salaries & Wages								
10 10 000 510110 0000	Full-Time Exempt Wages		125,509	139,323	147,182	155,000	155,000	155,000
10 10 000 510120 0000	Full-Time Non-Exempt Wages		415,793	441,364	408,298	450,000	425,000	425,000
10 10 000 510120 0000	Full-Time Non-Exempt Wages	Additional : Full-Time Naturalist Position	-	-	-	-	-	50,000
10 10 000 510120 0000	Full-Time Non-Exempt Wages	Additional: Park Specialist I Position	-	-	-	-	-	50,000
10 10 000 510125 0000	Overtime - Full-Time		22,987	26,273	7,313	32,000	28,000	32,000
10 10 000 510130 0000	Part-Time Non-Exempt Wages		179,049	188,842	159,688	240,000	160,000	238,586
10 10 000 510135 0000	Overtime - Part-Time		2,472	2,439	35	5,000	1,500	4,000
10 10 000 510130 0000	Part-Time Non-Exempt Natural Areas		-	-	-	-	-	33,720
	Salaries & Wages		745,810	798,241	722,515	882,000	769,500	988,306
Contractual Labor								
10 10 000 520310 0000	Parking/Athletic Light Repair		4,757	15,927	11,926	12,000	10,000	12,000
	Contractual Labor		4,757	15,927	11,926	12,000	10,000	12,000
Contractual Services - Other								
10 10 000 521315 0000	Irrigation Repair		12,437	8,847	777	8,000	6,201	8,000
10 10 000 521370 0000	Native Restoration		-	-	10,101	20,000	16,100	20,000
10 10 000 521600 0000	Contractual Services - Other		65,603	77,219	45,576	100,000	80,000	120,000
	Contractual Services - Other		78,040	86,066	56,454	128,000	102,301	148,000
Materials & Supplies								
10 10 000 530100 0000	Office Expense		1,673	1,764	585	1,000	500	1,000
10 10 000 530210 0000	Repair Equipment		19,218	27,487	21,285	30,000	20,000	25,000
10 10 000 530220 0000	Rental - Machinery		1,267	677	182	1,000	500	1,000
10 10 000 530250 0000	Uniforms		2,137	3,407	2,731	3,500	3,400	3,700
10 10 000 530300 0000	Supplies - Maintenance		15,851	13,845	8,952	25,000	20,000	25,000
10 10 000 530320 0000	Supplies - First Aid		589	714	457	1,000	800	500
10 10 000 530340 0000	Vehicle - Supplies & Repairs		10,193	12,535	10,969	20,000	15,000	20,000
10 10 000 530500 0000	Fuel & Oil-Vehicles		40,167	39,741	26,394	50,000	43,000	50,000
10 10 000 530600 0000	Chemicals & Paint		808	1,076	1,656	2,000	2,000	2,000
10 10 000 530615 0000	Lake Management Supplies		22,777	13,901	11,874	30,000	25,000	25,000
10 10 000 530620 0000	Road Salt & Ice		8,797	7,462	7,581	9,000	9,000	12,000
10 10 000 530900 0000	Misc. Supplies & Repairs		1,665	430	136	-	100	500
10 10 000 530907 0000	Special Events		-	3,319	-	1,000	-	-
	Materials & Supplies		125,142	126,357	92,802	173,500	139,300	165,700
Computer Soft/Hardware Equip.								
10 10 000 540700 0000	Software/Hardware Accessories	Upgraded Work Order, Asset Management, Inspection Software	-	3,500	3,500	3,500	3,500	12,000
10 10 000 540700 0000	Computer/Technology Equipment		578	1,000	922	1,500	1,000	1,500
	Computer Soft/Hardware Equip.		578	4,500	4,422	5,000	4,500	13,500

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
Building & Landscaping								
10 10 000 550200 0000	Park Improvement - General		8,679	10,119	7,436	10,000	8,000	10,000
10 10 000 550220 0000	Vandalism Repair		69	-	1,333	1,000	1,000	1,000
10 10 000 550250 0000	Signage		2,161	1,806	1,275	2,000	1,300	1,000
10 10 000 550300 0000	Building Repair		8,971	12,653	9,327	15,000	12,000	15,000
10 10 000 550301 0000	Playground Maintenance		3,971	5,962	5,561	6,000	6,000	6,000
10 10 000 550400 0000	Seed, Fertilizer, & Sod		26,756	15,031	22,503	25,000	24,000	25,000
10 10 000 550500 0000	Stone, Sand, & Fill		5,326	4,969	4,289	5,000	5,000	5,000
10 10 000 550600 0000	Horticulture		9,855	12,752	9,505	15,000	15,000	15,000
10 10 000 550700 0000	Storm Damage Repairs		8,681	14,084	11,478	15,000	15,000	20,000
10 10 000 550800 0000	Ballfield Mix/Turf		8,365	8,560	5,920	6,000	6,000	5,000
10 10 000 550850 0000	Fencing		2,702	935	203	2,000	2,000	2,000
Building & Landscaping			85,538	86,872	78,830	102,000	95,300	105,000
Employment Expenses								
10 10 000 565100 0000	Employee Health Insurance		144,230	152,185	143,084	225,000	175,000	225,000
10 10 000 565100 0000	Employee Health Insurance	Additional : Full-Time Naturalist Position	-	-	-	-	-	25,000
10 10 000 565100 0000	Employee Health Insurance	Additional: Park Specialist I Position	-	-	-	-	-	25,000
Employment Expenses			144,230	152,185	143,084	225,000	175,000	275,000
Utilities								
10 10 000 570300 0000	Telephone/Internet - Service		7,948	8,434	7,493	8,500	8,000	8,500
Utilities			7,948	8,434	7,493	8,500	8,000	8,500
Miscellaneous Expenses								
10 10 000 585250 0000	Meetings Dues & Subscriptions		2,813	2,624	957	3,500	2,000	3,000
Miscellaneous Expenses			2,813	2,624	957	3,500	2,000	3,000
Expense Total			1,194,857	1,281,205	1,118,484	1,539,500	1,305,901	1,719,006
Revenue Total			28,530	32,657	15,662	26,696	31,035	33,223
Expense Total			1,194,857	1,281,205	1,118,484	1,539,500	1,305,901	1,719,006
10	Parks Maintenance		(1,166,327)	(1,248,548)	(1,102,822)	(1,512,804)	(1,274,866)	(1,685,783)
Corporate Fund Summary:								
10	Revenue Total		2,284,678	2,275,580	2,339,968	2,243,646	2,329,808	2,355,468
10	Expense Total		2,109,218	2,218,250	2,303,661	2,674,349	2,290,339	2,872,694
	Corporate Fund		175,460	57,330	36,306	(430,703)	39,469	(517,226)

2022 Budget Highlights

RECREATION FUND - ADMINISTRATION



The Recreation staff addresses many of the expense items for the Recreation Fund throughout the budget document. In addition, items common to the Corporate Fund and the Recreation fund such as salaries, health insurance, utilities, and miscellaneous expenses were addressed previously in the budget document.

FUND BALANCE

Historically, the Recreation Fund had increasingly become more profitable each fiscal year. The 2021 budget was prepared under the assumption the District would remain in Phase 4 of the State of Illinois' reopening plan. Given that assumption, the budgeted surplus in the Recreation Fund was approximately \$500,000 (net of transfers). However, due to the lessening of mitigation restrictions, the Park District was able to offer increased programming opportunities during the COVID-19 pandemic. As a result, the District is projecting a surplus of approximately \$1,700,000 in 2021. Additionally, based on the Park District's continued ability to sustain operations under the current mitigation guidelines mandated by the State, the Recreation Fund is budgeted to generate an additional surplus of approximately \$1,700,000 in 2022.

The Park District continues to maintain compliance with the District's fund balance policy. To do so, excess funds from the Recreation Fund have been, and will continue to be, transferred to the Asset Replacement Fund (ARF). It is projected \$800,000 will be transferred to the ARF in 2021 and an additional \$1,600,000 in 2022.

Also, within the Recreation Fund, there is \$449,534 (as of 12/31/2021) 'assigned' for sports programs (i.e., football, baseball, soccer, etc.). This is a reduction of just over \$115,000 from last year. The Park District has historically allowed these programs to 'carry-over' some of their funds from year-to-year once they have met their 20% - 25% targeted surplus. This amount is not included in the calculation to maintain a 25% targeted fund balance. As a reminder, to avoid potential property tax objections, excess operating funds will need to be continuously diverted away from the Recreation Fund. These transfers will contribute towards funding the Park District's long-range capital project plan.

2022 Budget Highlights

RECREATION FUND - ADMINISTRATION

REC. PROGRAM CHARGEBACKS

Like prior years, the Recreation Program Chargebacks (indirect fees associated with each program), help ease the Park District program's reliance on property taxes. In 2022, staff is projecting indirect fees of nearly \$500,000 being recouped through program fees. Annually, a portion of these indirects are transferred to Corporate, Parks Maintenance, and individual recreation facilities. After transfers, the total indirects received in the Recreation Administration department line-item is projected to be approximately \$317,000, which is a small reduction from 2019 (pre-pandemic) of \$331,000; however, an increase from the projected 2021 indirect fees of approximately \$286,000. If the projections are not met during the budget year (due to class cancellations, lower than expected enrollments, or facility closures), there will be offsetting expenditures within those respective budget areas.

MARKETING

- The Marketing account total was reduced to \$72,000 for 2022. Like previous years, the Department will seek out and take advantage of free and/or low-cost marketing, reciprocal advertising, and partnership opportunities.
- 2021 was another ambitious year. The Department continues to focus on community engagement, keeping the District "top of mind," and storytelling. Initiatives included splitting the Spring/Summer Playbook into two distinct issues, creating a separate Summer Camp Guide, introduction of a monthly "What's Happening" video series, weekly program photo/video highlights, and a more than 20% increase in targeted email marketing. Improvements to gepark.org also took place to enhance user experience.
- As of October 2021, the Park District's social media accounts have grown by over 10%, with 4,949 likes on Facebook, 2,707 followers on Instagram, and 1,760 followers on Twitter. Impressions across all platforms have exceeded 1.2 million with over 13,000 engagements between Facebook and Instagram. Website users have increased by 40% compared to 2020 and 17% compared to 2019.

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
20 00	Recreation Fund Administration							
	Property Tax Receipts							
20 00 000 410120 0000	Recreation Tax Levy - CY		1,071,907	1,271,039	1,285,819	1,380,000	1,372,057	1,371,057
20 00 000 410130 0000	Police Protection Tax Levy- CY		1,654	1,739	1,771	1,700	1,817	1,800
20 00 000 410140 0000	IMRF Tax Levy - CY	Split Levy: Corp - 40%; Rec - 60%	121,086	103,283	103,078	103,200	102,495	102,000
	Property Tax Receipts		1,194,647	1,376,060	1,390,668	1,484,900	1,476,370	1,474,857
	Other Taxes							
20 00 000 415300 0000	Personal Property Replcmnt Tax	IML: Income tax payments by corporations whose profits in 2021 were unpredictably high. Forecasting FY22 estimates a 6% decline from FY21	70,718	87,919	78,577	67,950	107,814	101,345
	Other Taxes		70,718	87,919	78,577	67,950	107,814	101,345
	Charges for Services							
20 00 000 420212 0000	Garden Plots	Associated expenses charged to 20-00-000-530212	2,205	2,265	2,300	2,200	2,300	2,300
20 00 000 420213 0000	Memorial Tree & Bench Program	Associated expenses charged to 20-00-000-530213	12,800	4,600	12,300	3,500	7,000	3,500
	Charges for Services		15,005	6,865	14,600	5,700	9,300	5,800
	Rentals							
20 00 000 430120 0000	Bandshell Rent		1,610	2,525	450	2,000	2,500	2,500
20 00 000 430160 0000	Field Rentals	Ackerman Outdoor Turf	-	-	6,134	20,000	35,000	40,000
20 00 000 430160 0000	Field Rentals	District 87 Agreement - \$131,000 is the Dist 87 annual usage of GEPD amenities. \$63,000 is offset for GEPD's usage of Dist 87 amenities. This amount is shown as a field rental expense in Recreation Administration. The difference of \$68,000 is paid by District 87 for use of Newton & Ackerman Field Turf	63,000	59,000	63,000	63,000	63,000	63,000
20 00 000 430160 0000	Field Rentals	Amount also shown as a Transfer Out to Asset Replacement Fund to repay the fund for the cost of the Turf	54,000	66,750	68,000	68,000	68,000	68,000
	Rentals		118,610	128,275	137,584	153,000	168,500	173,500
	Concessions							
20 00 000 440400 0000	Concessions	Ackerman - Outdoor Concessions	2,500	1,700	-	2,000	1,799	2,000
	Concessions		2,500	1,700	-	2,000	1,799	2,000
	Interest Income							
20 00 000 450100 0000	Investment Income	2021: Rec'd final IMET Distribution	102,470	83,043	18,655	5,000	8,000	4,800
	Interest Income		102,470	83,043	18,655	5,000	8,000	4,800
	Licenses & Permits							
20 00 000 460700 0000	Boat Permits		45	25	85	50	20	30
	Licenses & Permits		45	25	85	50	20	30
	Grants & Donations							
20 00 000 470230 0000	Scholarship Fund		6,950	38,299	6,608	20,000	6,000	30,000
20 00 000 470250 0000	Advertising & Sponsorships	Mostly advertising in 2021, sponsorship offsets with Sponsorship Expense GL	19,967	17,700	1,535	3,000	4,700	5,000
	Grants & Donations		26,917	55,999	8,143	23,000	10,700	35,000

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
Miscellaneous Income								
20 00 000 485950 0000	Miscellaneous Income	2021: PDRMA Wellness Reimb moved to Corporate	99,370	47	-	4,344	-	-
Miscellaneous Income			99,370	47	-	4,344	-	-
Chargeback Revenue								
20 00 000 495500 0000	Rec. Program Chargebacks	Total Indirect Charges - Programs	500,263	511,166	257,581	412,091	419,248	492,647
20 00 000 495500 0000	Rec. Program Chargebacks	Chargebacks - Main Street	(75,000)	(80,000)	(35,200)	(60,000)	(60,000)	(80,000)
20 00 000 495500 0000	Rec. Program Chargebacks	Chargebacks - Spring Avenue	(60,000)	(65,000)	(28,600)	(48,750)	(48,750)	(65,000)
20 00 000 495500 0000	Rec. Program Chargebacks	Chargebacks - Ackerman	(28,521)	(34,832)	(32,303)	(28,184)	(24,172)	(29,943)
Chargeback Revenue			336,742	331,334	161,478	275,157	286,326	317,704
Revenue Total			1,967,023	2,071,267	1,809,790	2,021,100	2,068,829	2,115,036
Salaries & Wages								
20 00 000 510110 0000	Full-Time Exempt Wages		674,186	697,930	715,519	705,278	700,000	735,000
20 00 000 510130 0000	Part-Time Non-Exempt Wages	Marketing Coordinator(s)	25,500	20,606	23,110	26,483	27,445	33,680
20 00 000 510130 0000	Part-Time Non-Exempt Wages	Archivist	-	-	-	2,000	2,000	2,000
20 00 000 510130 0000	Part-Time Non-Exempt Wages	Intern(s)	-	-	-	4,000	2,000	4,000
20 00 000 510130 0000	Part-Time Non-Exempt Wages	Ice Skating Guards	-	-	-	500	500	500
20 00 000 510130 0000	Part-Time Non-Exempt Wages	Polar Plaza Attendent(s)	-	-	-	-	-	6,000
20 00 000 510900 0000	Merit Increase		-	-	-	-	-	45,690
Salaries & Wages			699,686	718,536	738,629	738,261	731,945	826,870
Contractual Services - Other								
20 00 000 521150 0000	Legal Publications	Legal notices, job postings	170	613	239	950	400	950
20 00 000 521160 0000	Field Rental Expense	Dist 87 IGA - offset by GL #430160	63,000	59,000	63,000	63,000	63,000	63,000
20 00 000 521400 0000	Office Equipment-Contractual		28,138	32,187	31,208	-	-	-
20 00 000 521400 0000	Office Equipment-Contractual	Postage Machine Lease	-	-	-	800	800	850
20 00 000 521400 0000	Office Equipment-Contractual	Accounting Software Annual Maintenance Agreement	-	-	-	6,000	5,800	6,000
20 00 000 521400 0000	Office Equipment-Contractual	MSP, IT Consultant (2), Misc (split between Corp & Rec)	-	-	-	26,000	23,000	26,000
20 00 000 521400 0000	Office Equipment-Contractual	Additional Misc 3rd Party IT or tech support	-	-	-	5,000	-	5,000
20 00 000 521400 0000	Office Equipment-Contractual	Electronic Work Order System - Upgrade in 2022 - Moved to Parks Budget	-	-	-	500	500	-
20 00 000 521400 0000	Office Equipment-Contractual	Timeclock Annual Maint. Agreement (split Corp & Rec)	-	-	-	1,300	1,300	1,300
20 00 000 521400 0000	Office Equipment-Contractual	Antivirus Software (split Corp & Rec)	-	-	-	3,000	3,000	3,000
20 00 000 521520 0000	Copier Lease & Maintenance	Copier Maintenance Agreement renewed 5/2020	5,891	6,414	6,011	9,900	5,500	9,900
20 00 000 521600 0000	Contractual Services - Other	Web hosting, Zoom platform, and maintence fees	7,563	6,770	11,466	7,480	5,915	6,293
20 00 000 521600 0000	Contractual Services - Other	Online Employment Application Software - Potential additional modules to be added in 2022 for employee onboarding (deferred)	-	-	-	5,000	2,500	5,000
20 00 000 521600 0000	Contractual Services - Other	Office 365 Subscription	-	-	-	2,000	2,400	2,400
20 00 000 521630 0000	Police & Security Protection		1,500	1,938	1,500	1,500	1,500	1,500
20 00 000 521650 0000	Marketing	No printed brochures, reduced events/capacities, eliminated postcard mailers in 2021	75,910	92,473	43,280	75,000	38,000	72,000
20 00 000 521700 0000	Printing		1,236	1,368	1,640	3,500	1,000	3,000
20 00 000 521800 0000	Postage		3,732	3,250	3,700	4,000	2,000	4,000
Contractual Services - Other			187,139	204,012	162,044	214,930	156,615	210,193

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
Materials & Supplies								
20 00 000 530095 0000	Concessions	Food Permit(s)	233	238	-	100	125	250
20 00 000 530100 0000	Office Expense	Office Equipment or replacement of Office Equip.	6,057	6,767	6,609	9,000	7,000	9,000
20 00 000 530200 0000	Rental & Repair Office Equip	Equipment Repair or rental as needed	135	167	-	800	200	800
20 00 000 530212 0000	Garden Plots	Offsets with revenue in 20-00-000-420212	275	-	-	2,200	1,000	2,000
20 00 000 530213 0000	Memorial Tree & Bench Program	Offsets with revenue in 20-00-000-420213	4,827	6,063	13,482	3,500	5,000	3,500
20 00 000 530250 0000	Uniforms		-	-	-	300	-	300
20 00 000 530450 0000	Video & Photography Expenses		305	903	928	954	954	954
20 00 000 530500 0000	Fuel & Oil-Vehicles		205	170	126	300	200	300
20 00 000 530900 0000	Misc. Supplies & Repairs		-	-	485	750	750	750
Materials & Supplies			12,036	14,308	21,630	17,904	15,229	17,854
Computer Soft/Hardware Equip.								
20 00 000 540550 0000	Software/Hardware Accessories		1,489	1,996	775	2,000	2,000	2,000
20 00 000 540700 0000	Computer/Technology Equipment	PC Replacement Program	6,897	12,977	5,110	13,000	10,000	13,000
Computer Soft/Hardware Equip.			8,387	14,973	5,884	15,000	12,000	15,000
Other Equipment								
20 00 000 541100 0000	Office Equipment		948	1,332	-	1,500	1,000	1,500
20 00 000 541250 0000	Recreational Equipment	Misc Rec Equipment	2,247	5,708	11,921	7,500	5,000	7,500
Other Equipment			3,196	7,040	11,921	9,000	6,000	9,000
Employment Expenses								
20 00 000 565100 0000	Employee Health Insurance		125,984	123,780	127,921	200,000	175,000	180,000
20 00 000 565320 0000	FICA & Medicare Expense	Anticipate increased staffing levels in FY 2022	202,716	208,381	142,846	225,000	210,000	235,000
20 00 000 565325 0000	IMRF Expense	2021 Rate - 8.41%; 2022 Rate - 7.13% (15% decrease), although anticipate increased staffing levels in 2022	131,514	112,415	112,946	112,000	115,000	118,000
Employment Expenses			460,214	444,576	383,714	537,000	500,000	533,000
Utilities								
20 00 000 570100 0000	Electricity		22,185	16,648	16,661	23,500	25,000	25,000
20 00 000 570300 0000	Telephone/Internet - Service		28,302	20,292	17,927	24,000	22,000	24,000
20 00 000 570400 0000	Water & Sewer Fees		30,705	39,998	30,691	29,000	29,000	29,725
Utilities			81,193	76,938	65,279	76,500	76,000	78,725
Miscellaneous Expenses								
20 00 000 585100 0000	Commissioners' Expense	Granicus Fees (eliminated), Meeting Expenses, Misc	4,113	4,329	3,010	6,100	1,000	1,000
20 00 000 585101 0000	Commissioners' - Training & Ed	Legal Seminars, training etc.	-	56	-	500	-	1,000
20 00 000 585150 0000	Donations & Support	Condolences, donations etc. for Community or officials	300	50	-	500	-	500
20 00 000 585175 0000	Advertising & Sponsorships	Mostly advertising in 2021, sponsorship offsets with Sponsorship Revenue GL	8,911	16,918	118	3,000	900	5,000
20 00 000 585201 0000	Conference Expense - Staff		3,061	3,012	940	4,600	1,000	4,600
20 00 000 585202 0000	Continuing Education - Staff		671	155	456	1,000	500	1,000
20 00 000 585203 0000	Education Reimbursement -Staff		-	-	-	1,500	-	1,500
20 00 000 585250 0000	Meetings Dues & Subscriptions	IAPD, IPRA, NRPA, Chamber, Kiwanis, etc.	10,884	9,209	7,968	9,500	9,500	9,500
20 00 000 585270 0000	Employee Travel Reimbursement		1,804	1,716	515	2,600	1,500	1,500
20 00 000 585290 0000	Staff Recognition & Awards	Bi-Monthly Staff meetings, misc	1,646	2,065	2,836	2,000	2,000	2,000
20 00 000 585800 0000	Public Relations		655	803	589	750	-	750
20 00 000 585945 0000	Banking Fees	2021: Banking Fees reclassified from Investment Income	-	-	-	-	6,000	6,000

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
20 00 000 585950 0000	Registration Processing Fees	2021: Higher registrations during pademic than budgeted. Full year of registrations for FY 2022 (overall increase of 15% throughout budget)	154,350	164,189	84,397	127,902	148,273	180,129
20 00 000 585980 0000	Scholarship	Fall Fete - Moved to April 2022	32,666	33,140	13,943	50,000	25,000	50,000
20 00 000 585985 0000	Board/Employee Discount		7,973	6,512	2,602	8,000	-	-
20 00 000 585990 0000	Contingency	Misc. expenses - ie. Party Wagon supplies (Corp. & Rec)	-	3,313	1,029	6,000	-	-
	Miscellaneous Expenses		227,034	245,465	118,404	223,952	195,673	264,479
	Transfers Out							
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - General Asset Replacement	1,400,000	1,200,000	500,000	500,000	800,000	1,600,000
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - Vehicle & Equipment	66,978	72,688	93,455	60,000	60,000	60,000
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - Corporate Fund - Chargebacks	40,000	40,000	40,000	40,000	50,000	50,000
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - Corporate Fund - Liability W/C Insurance	9,000	9,000	10,000	10,000	20,000	20,000
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - Parks Department - Chargebacks	28,530	32,657	15,662	26,696	31,035	33,223
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - Memorial Turf Rental	20,000	20,000	20,000	20,000	20,000	20,000
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - Newton Turf Rental	54,000	58,000	68,000	68,000	68,000	68,000
	Transfers Out		1,618,508	1,432,345	747,117	724,696	1,049,035	1,851,223
	Expense Total		3,297,392	3,158,192	2,254,623	2,557,243	2,742,497	3,806,344
	Revenue Total		1,967,023	2,071,267	1,809,790	2,021,100	2,068,829	2,115,036
	Expense Total		3,297,392	3,158,192	2,254,623	2,557,243	2,742,497	3,806,344
00	Administration		(1,330,369)	(1,086,925)	(444,832)	(536,143)	(673,668)	(1,691,308)

2022 Budget Highlights

RECREATION FUND - PROGRAMS



- Programs are projected to end FY2021 with a net surplus exceeding \$930,000, more than the 2021 budgeted net surplus of \$688,636 due primarily to the conservative budget assumptions based on possible COVID-19 restrictions when compiling the FY2021 budget. Fees for programs are determined after all direct and indirect costs are calculated. Programs that could afford a fee increase or a reduction in expenses are budgeted to generate a 25% surplus in the FY2021 budget.
- A large portion of expenses in every program are the indirect expenses, reflected under the “miscellaneous” category of the budget. Nearly \$500,000 is budgeted as expenses in programs for 2022. This budgeted amount is reflected as revenue in the Recreation Administration and various facilities sections of the budget.
- The Programs portion of the budget is essentially divided into four areas: Athletics, Art and Crafts, General Recreation, and Special Events. Highlights from various programs in the FY2021 and FY2022 budget include:
 - o The Athletics program area generates the largest net revenue within the Park District with projected net revenues of over \$620,000 in 2021. Updates to COVID-19 restrictions allowed for the resumption of most athletics programs with limited restrictions. As a result, net revenues increased significantly in many areas. Over \$150,000 of net revenue is generated from the numerous Soccer programs, over \$110,000 of net revenue is generated from Youth Baseball and Girls Softball programs, over \$70,000 of net revenue is generated from the Tennis programs, over \$60,000 of net revenue is generated from Gymnastics programs, over \$50,000 of net revenue is generated from Youth Basketball programs, and over \$25,000 of net revenue is generated from Football programs. The upcoming 2022 budget reflects expanded programs including additional youth basketball leagues (including kindergarten) and instructional programs (including a boy’s academy component), flag football for 7th/8th grade, and additional classes for the girl’s lacrosse program. Participation numbers are again expected to show

2022 Budget Highlights

RECREATION FUND - PROGRAMS

growth in all sports including Youth Baseball, Girls Softball, Youth Basketball, Flag Football, House Soccer, Tennis, and the various preschool sports as COVID-19 restrictions and guidelines stabilize. Glenbard West and Glenbard South Summer Camps are expected to be offered for all ages in 2022 and net revenues are reflected accordingly. Net revenues from tournament/field rentals increased in 2021 as tournament rentals were once again offered. Dates for 2022 are currently reserved for the DeMarini Invitational Softball Tournament and Seminole Sports Baseball Tournaments and appropriately budgeted.

- o The General Recreation program area typically has the second largest net revenue generated in the Park District with budgeted net revenue in excess of \$310,000 for 2022. The FY2022 projected net revenue is significantly higher than the projected 2021 budget by \$62,000. The largest programs in this area are the Preschool Education Program, Camp Caravan, Turf & Surf (now Cruisin' Adventure Camp), and the Adventure Time Before & After School Program, all of which had significant changes in net revenue because of COVID-19 state guidance changes throughout 2021. The 2022 budget reflects revised planning for programs throughout the year based on anticipated revised guidelines which will allow for expanded participation, which should increase net revenue overall. This includes operating Preschool classes at higher capacity limits and re-introducing camps and activities that were not offered in the summer of 2021. After successful implementation of general camps in 2021, it is expected that all camps will return to typical offerings and capacities for the coming year.
- o The Arts and Crafts program area generates a modest net revenue in the Park District budget, generally at \$20,000-\$30,000 net revenue. The projected net revenue for FY2021 of \$32,000 is due in part to a successful year of programming for contractual programs such as Bricks 4 Kidz, Music Together, and Piano lessons. The 2022 budget is slightly conservative in net revenue due in part to the Park District's newly added Theater Program.
- o Special Events are generally some of the District's most popular activities and typically have the District's smallest budgets. In FY2021, free, large-scale community events (i.e., July 4th Afternoon Festivities, Lake Ellyn Cardboard Regatta, and Pumpkin Flotilla Fest) were replaced with smaller, more family-friendly events throughout the summer and fall. These events typically operate at a loss, which saved the District nearly \$7,500 in FY2021. Events such as Family Fun Night and Pumpkin Flotilla were re-imagined and offered as Family Fun in the Neighborhood (small events in four different parks) and Pumpkins on Main (pumpkin display in front of Main Street Recreation Center). Pre-registered special events such as Thirsty Thursday on the Deck, parent/child events, egg hunts, and winter holiday/Santa events were also adapted in 2021 following a successful implementation of these events in the fall 2020; registration has and continues to be high, and all are expected to fill to capacity. The budget for FY2022 shows a net loss of \$9,000, due to the addition of (\$5,600) back into the budget for July 4th Afternoon Festivities at Lake Ellyn.

2022 INDIRECTS

ACCOUNT NAME: _____

PROGRAM NUMBER: _____

A. BUILDING USE Room usage at MSRC or Boathouse or SARC = \$46/hour
 ASFC usage: BB Court 30.00; Full Turf 230.00; 1/2 Turf 120.00; MTG Room Sm. 30.00 Lge 50.00

RATE	# HOURS	# DAYS	# WEEKS	# TERMS	TOTAL
\$ 46.00					\$ -
					\$ -
					\$ -

Total Facility Usage Cost (50%): \$ -

B. FIELD USAGE Newton, Village Green, and/or Ackerman = \$13.00 hour

RATE	# HOURS	# DAYS	# WEEKS	# TERMS	TOTAL
\$ 13.00					\$ -
\$ 13.00					\$ -

Total Field Usage Cost: \$ -

C. TOTAL FACILITY USAGE COST

\$ -

D. PRINTING & BROCHURES

TOTAL

1/6 OF PAGE \$88.00 PER PROGRAM PER ISSUE
 1/2 OF PAGE \$264.00 PER PROGRAM PER ISSUE
 FULL PAGE ENTRY \$528.00 PER PROGRAM PER ISSUE

RATE	# OF PAGES	# OF ISSUES	TOTAL
	0	0	\$ -

E. PARTICIPANT REGISTRATION FLAT COST:

# PARTICIPANTS	# SESSIONS	TOTAL
\$2.25 <input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	\$ -

F. REGISTRATION/SERVICE CHARGE: 4.00% OF TOTAL REVENUE

PROGRAM REVENUE	TOTAL
4.00% <input style="width: 100px;" type="text"/>	\$ -

G. TRAVEL EXPENSE (PROGRAMS USING PARK DISTRICT 15-PASSENGER VAN)

Mileage/Gas/Tolls estimation \$ -

H. SUPERVISOR'S SALARY

\$ -

I. OUTDOOR FIELD MAINTENANCE SPORTS PROGRAMS ONLY

SURCHARGE PER # PARTICIPANTS	# SESSIONS	TOTAL
\$6.25 <input style="width: 100px;" type="text"/>	<input style="width: 100px;" type="text"/>	\$ -

J. TOTAL OTHER INDIRECT COSTS (D THROUGH I)

\$ -

TOTAL INDIRECT COSTS (C & J)	\$0.00
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PLEASE ADD THIS EXPENSE TO 20-2X-000-595500-XXXX ON YOUR BUDGET WORKSHEET.
 THE GOAL IS TO HAVE ALL PROGRAMS GENERATE A 25% PROFIT AFTER COVERING ALL DIRECT
 AND OVERHEAD CHARGES.



Program Summary Report

Athletics

Account Number	Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
21	Athletic Programs						
20 21 000 425100 1101	Adult Softball	5,850	4,200	-	4,200	-	2,900
20 21 000 515500 1101	Adult Softball	(784)	(1,104)	-	(522)	-	(522)
20 21 000 525500 1101	Adult Softball	(2,291)	(1,885)	(35)	(1,789)	-	(1,325)
20 21 000 535500 1101	Adult Softball	(180)	(180)	-	(160)	-	(160)
20 21 000 595500 1101	Adult Softball	(1,292)	(750)	-	(714)	-	(550)
	1101 Total	1,303	281	(35)	1,015	-	343
20 21 000 425100 1102	Adult Fall Softball	2,600	2,730	-	3,900	-	2,700
20 21 000 515500 1102	Adult Fall Softball	(386)	-	-	(522)	-	(522)
20 21 000 525500 1102	Adult Fall Softball	(1,023)	(965)	(35)	(1,789)	-	(1,325)
20 21 000 535500 1102	Adult Fall Softball	(180)	(180)	-	(160)	-	(160)
20 21 000 595500 1102	Adult Fall Softball	(604)	(600)	-	(663)	-	(550)
	1102 Total	407	986	(35)	766	-	143
20 21 000 425100 1111	Girl's Softball	80,573	72,842	40,467	66,900	80,000	84,000
20 21 000 515500 1111	Girl's Softball	(813)	(688)	-	(2,500)	-	(2,500)
20 21 000 525500 1111	Girl's Softball	(14,190)	(16,365)	(3,413)	(12,605)	(27,951)	(13,517)
20 21 000 535500 1111	Girl's Softball	(30,469)	(22,972)	(28,777)	(21,026)	(18,000)	(22,866)
20 21 000 595500 1111	Girl's Softball	(14,563)	(15,555)	(4,108)	(14,049)	(14,049)	(22,516)
	1111 Total	20,539	17,263	4,169	16,720	20,000	22,601
20 21 000 425100 1112	Girl's Traveling Softball	76,191	74,710	23,460	54,000	56,000	55,800
20 21 000 515500 1112	Girl's Traveling Softball	(952)	-	-	(1,500)	-	(1,500)
20 21 000 525500 1112	Girl's Traveling Softball	(46,318)	(47,484)	(15,771)	(28,843)	(31,480)	(26,624)
20 21 000 535500 1112	Girl's Traveling Softball	(3,916)	(2,759)	(439)	(3,300)	(3,500)	(3,460)
20 21 000 595500 1112	Girl's Traveling Softball	(6,478)	(7,201)	(2,753)	(7,020)	(7,020)	(9,982)
	1112 Total	18,527	17,266	4,497	13,337	14,000	14,234
20 21 000 425100 1113	Girl's Softball Tournament	17,678	22,824	200	23,400	38,000	40,500
20 21 000 515500 1113	Girl's Softball Tournament	(3,840)	(3,031)	-	(3,600)	(2,173)	(3,600)
20 21 000 525500 1113	Girl's Softball Tournament	(3,739)	(12,412)	(200)	(9,027)	(16,000)	(18,725)
20 21 000 535500 1113	Girl's Softball Tournament	(4,067)	(1,276)	-	(5,943)	(12,327)	(9,045)
20 21 000 595500 1113	Girl's Softball Tournament	(6,031)	(6,105)	-	(4,830)	(7,500)	(9,130)
	1113 Total	-	0	-	-	-	-
20 21 000 425100 1115	Pitching Clinic	3,497	3,765	3,530	4,320	2,160	4,750
20 21 000 515500 1115	Pitching Clinic	(1,264)	(2,464)	(2,324)	(2,177)	(1,512)	(3,325)
20 21 000 595500 1115	Pitching Clinic	(460)	(631)	(403)	(607)	(300)	(426)
	1115 Total	1,773	670	803	1,536	348	999
20 21 000 425100 1116	GEGSA Fundraising	4,171	4,566	-	5,000	2,009	5,000
20 21 000 525500 1116	GEGSA Fundraising	(2,000)	(1,750)	-	(2,500)	(1,930)	(2,500)
20 21 000 535500 1116	GEGSA Fundraising	(2,171)	(2,816)	-	(2,500)	(79)	(2,500)
	1116 Total	-	-	-	-	-	-
20 21 000 425100 1120	House Soccer	134,863	138,933	61,725	141,225	127,860	149,200
20 21 000 515500 1120	House Soccer	(1,616)	(1,412)	(2,531)	(1,800)	(2,200)	(2,200)
20 21 000 525500 1120	House Soccer	(21,033)	(16,844)	(22,395)	(17,944)	(15,293)	(17,944)
20 21 000 535500 1120	House Soccer	(35,459)	(39,323)	(15,424)	(34,200)	(15,000)	(34,200)
20 21 000 595500 1120	House Soccer	(25,247)	(26,957)	(12,022)	(27,305)	(27,305)	(28,000)
	1120 Total	51,509	54,397	9,353	59,976	68,062	66,856



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Account Number		Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
20	21 000 425100	1121 Indoor Soccer Leagues	94,584	50,852	2,720	6,000	-	-
20	21 000 515500	1121 Indoor Soccer Leagues	(3,384)	(2,395)	(324)	(300)	-	-
20	21 000 525500	1121 Indoor Soccer Leagues	(61,963)	(45,327)	(2,380)	(3,600)	-	-
20	21 000 535500	1121 Indoor Soccer Leagues	(781)	(449)	(25)	(50)	-	-
1121 Total			28,456	2,681	(9)	2,050	-	-
20	21 000 425100	1123 Midwest FC Travel Soccer	3,570	97,118	34,168	87,900	78,171	144,800
20	21 000 525500	1123 Midwest FC Travel Soccer	(22,812)	(68,733)	(32,946)	(54,611)	(54,000)	(107,565)
20	21 000 535500	1123 Midwest FC Travel Soccer	(1,603)	(8,605)	(244)	(9,000)	(1,115)	(9,000)
20	21 000 595500	1123 Midwest FC Travel Soccer	-	(2,836)	(2,000)	(2,637)	(2,637)	(2,784)
1123 Total			(20,846)	16,943	(1,022)	21,652	20,419	25,451
20	21 000 425100	1124 Lakers Academy	7,625	9,670	6,070	13,120	13,385	12,200
20	21 000 525500	1124 Lakers Academy	(3,725)	(6,190)	(2,835)	(9,232)	(3,000)	(9,232)
20	21 000 535500	1124 Lakers Academy	-	(2,040)	-	(500)	(1,115)	(750)
20	21 000 595500	1124 Lakers Academy	-	-	(500)	(1,445)	(2,637)	(1,182)
1124 Total			3,900	1,440	2,735	1,943	6,633	1,036
20	21 000 425100	1125 Lakers Soccer Tournament	70,587	29,304	417	89,075	50,100	95,000
20	21 000 515500	1125 Lakers Soccer Tournament	(1,507)	(83)	-	(2,880)	(2,880)	(2,880)
20	21 000 525500	1125 Lakers Soccer Tournament	(39,561)	(5,244)	(417)	(53,550)	(25,900)	(53,050)
20	21 000 535500	1125 Lakers Soccer Tournament	(17,594)	(30,019)	-	(9,250)	-	(12,550)
20	21 000 595500	1125 Lakers Soccer Tournament	(11,924)	(6,112)	-	(11,598)	(8,000)	(10,046)
1125 Total			-	(12,153)	-	11,797	13,320	16,474
20	21 000 425100	1126 Future Pros	35,729	41,460	33,215	38,045	54,536	41,510
20	21 000 525500	1126 Future Pros	(24,256)	(26,243)	(26,068)	(26,632)	(38,175)	(29,057)
20	21 000 595500	1126 Future Pros	(6,401)	(6,500)	(5,973)	(5,706)	(5,800)	(7,532)
1126 Total			5,071	8,717	1,174	5,708	10,561	4,921
20	21 000 425100	1127 GE Lakers Futbol Club	346,400	339,586	159,615	344,375	417,801	376,900
20	21 000 515500	1127 GE Lakers Futbol Club	(1,630)	(1,413)	-	(3,000)	(25)	(3,000)
20	21 000 525500	1127 GE Lakers Futbol Club	(260,568)	(274,914)	(87,222)	(241,937)	(328,762)	(260,526)
20	21 000 535500	1127 GE Lakers Futbol Club	(11,210)	(22,857)	(720)	(20,600)	(3,000)	(19,600)
20	21 000 595500	1127 GE Lakers Futbol Club	(22,758)	(17,858)	(11,400)	(17,219)	(25,000)	(18,543)
1127 Total			50,233	22,543	60,273	61,619	61,014	75,231
20	21 000 425100	1128 GE Lakers Sponsor/Fundraise	-	3,700	-	-	-	-
1128 Total			-	3,700	-	-	-	-
20	21 000 425100	1130 Tournament	41,411	25,555	4,925	25,000	28,500	31,000
20	21 000 515500	1130 Tournament	(6,600)	(3,651)	-	(3,500)	(4,345)	(5,000)
20	21 000 525500	1130 Tournament	(3,338)	(2,610)	(73)	(2,500)	(1,951)	(2,500)
20	21 000 535500	1130 Tournament	(9,294)	(4,844)	-	(5,000)	(15,000)	(5,000)
1130 Total			22,179	14,450	4,852	14,000	7,204	18,500
20	21 000 425100	1140 Men's Basketball	14,429	12,650	9,944	16,925	-	14,625
20	21 000 515500	1140 Men's Basketball	(2,265)	(1,336)	(1,727)	(2,465)	-	(2,500)
20	21 000 525500	1140 Men's Basketball	(7,150)	(6,270)	(6,554)	(7,539)	-	(7,400)
20	21 000 595500	1140 Men's Basketball	(3,124)	(2,047)	(2,163)	(2,481)	-	(2,504)
1140 Total			1,889	2,998	(500)	4,440	-	2,222
20	21 000 425100	1141 Youth Basketball	92,420	99,454	112,395	137,250	132,105	196,725
20	21 000 515500	1141 Youth Basketball	(11,929)	(11,839)	(17,739)	(14,000)	(15,600)	(49,200)
20	21 000 525500	1141 Youth Basketball	(18,352)	(24,700)	(19,121)	(24,840)	(33,500)	(27,465)
20	21 000 535500	1141 Youth Basketball	(12,144)	(17,059)	(11,572)	(23,200)	(3,300)	(23,800)
20	21 000 595500	1141 Youth Basketball	(17,665)	(17,858)	(27,761)	(26,077)	(28,000)	(30,000)
1141 Total			32,330	27,999	36,203	49,133	51,705	66,260



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Account Number	Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
20 21 000 425100 1143	Champions Basketball	10,266	8,133	6,820	9,400	3,770	2,300
20 21 000 525500 1143	Champions Basketball	(6,590)	(5,418)	(4,704)	(6,580)	(2,541)	(1,610)
20 21 000 595500 1143	Champions Basketball	(950)	(968)	(1,460)	(940)	(350)	(350)
	1143 Total	2,726	1,747	656	1,880	879	340
20 21 000 425100 1144	Basketball Camps	19,625	19,627	-	14,000	22,255	23,000
20 21 000 515500 1144	Basketball Camps	(12,369)	(12,109)	-	(7,923)	-	-
20 21 000 525500 1144	Basketball Camps	-	-	-	-	(14,897)	(13,285)
20 21 000 535500 1144	Basketball Camps	(563)	(963)	-	(1,167)	-	-
20 21 000 595500 1144	Basketball Camps	(1,517)	(2,115)	-	(1,289)	(1,289)	(1,983)
	1144 Total	5,177	4,440	-	3,621	6,069	7,732
20 21 000 425100 1145	GBW Summer Camps	187,462	182,365	42,465	125,000	101,347	125,000
20 21 000 525500 1145	GBW Summer Camps	(37,545)	(31,420)	(34,787)	(106,250)	(82,938)	(106,250)
20 21 000 535500 1145	GBW Summer Camps	(6,279)	(2,303)	-	-	(749)	-
20 21 000 595500 1145	GBW Summer Camps	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
	1145 Total	142,638	147,642	6,678	17,750	16,660	17,750
20 21 000 425100 1146	GBS Summer Camps	79,219	82,426	9,720	55,250	34,539	55,250
20 21 000 525500 1146	GBS Summer Camps	(14,587)	(20,246)	(7,600)	(46,963)	(27,872)	(46,963)
20 21 000 535500 1146	GBS Summer Camps	(2,402)	(2,787)	-	-	(324)	-
20 21 000 595500 1146	GBS Summer Camps	(1,000)	(1,000)	(610)	(1,000)	(1,000)	(1,000)
	1146 Total	61,231	58,393	1,510	7,287	5,343	7,287
20 21 000 425100 1148	Sports Clinics	6,490	14,580	6,835	16,740	40,900	24,100
20 21 000 525500 1148	Sports Clinics	(4,597)	(9,540)	(4,299)	(11,718)	(17,504)	(16,870)
20 21 000 595500 1148	Sports Clinics	-	(478)	(410)	(1,004)	(2,500)	(1,355)
	1148 Total	1,894	4,562	2,127	4,018	20,896	5,875
20 21 000 425100 1149	Golden Eagle Cheer Fundraising	1,071	780	3,035	3,900	3,900	3,500
20 21 000 525500 1149	Golden Eagle Cheer Fundraising	-	-	(3,035)	(3,900)	(3,900)	(3,500)
	1149 Total	1,071	780	-	-	-	-
20 21 000 425100 1155	Fencing	3,425	5,275	2,237	2,645	4,325	3,445
20 21 000 525500 1155	Fencing	(2,766)	(3,381)	(620)	(1,691)	(3,027)	(2,411)
20 21 000 595500 1155	Fencing	(429)	(521)	(926)	(609)	(609)	(690)
	1155 Total	231	1,373	692	346	689	344
20 21 000 425100 1160	Football Fundraising	900	1,220	-	2,500	10,000	15,000
20 21 000 535500 1160	Football Fundraising	(900)	(1,070)	-	(2,500)	(10,000)	(15,000)
	1160 Total	-	150	-	-	-	-
20 21 000 425100 1161	Football Youth Tackle	63,555	81,034	11,997	12,500	101,635	118,750
20 21 000 525500 1161	Football Youth Tackle	(13,529)	(14,607)	(4,666)	(1,625)	(37,132)	(49,555)
20 21 000 535500 1161	Football Youth Tackle	(17,337)	(34,004)	(6,559)	(6,250)	(27,360)	(26,596)
20 21 000 595500 1161	Football Youth Tackle	(14,491)	(10,486)	(319)	(1,625)	(11,734)	(12,911)
	1161 Total	18,199	21,937	453	3,000	25,409	29,688
20 21 000 525500 1163	Golden Eagles Concession	(233)	(238)	-	-	-	-
	1163 Total	(233)	(238)	-	-	-	-
20 21 000 425100 1165	Athletics Fundraising	-	-	10,703	5,000	4,500	5,000
20 21 000 525500 1165	Athletics Fundraising	-	-	(10,856)	(5,000)	(4,500)	(5,000)
	1165 Total	-	-	(153)	-	-	-



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Account Number		Description			Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
20	21 000 425100	1170	Youth Gymnastics		136,368	129,474	60,500	76,840	115,000	125,698
20	21 000 515500	1170	Youth Gymnastics		(54,436)	(53,770)	(28,615)	(39,000)	(40,000)	(54,000)
20	21 000 525500	1170	Youth Gymnastics		(719)	(3,040)	(1,211)	(2,700)	(250)	(2,000)
20	21 000 535500	1170	Youth Gymnastics		(6,831)	(6,765)	(3,795)	(2,500)	(2,500)	(2,700)
20	21 000 595500	1170	Youth Gymnastics		(21,568)	(21,141)	(10,872)	(13,447)	(13,447)	(23,058)
1170 Total					52,814	44,757	16,007	19,193	58,803	43,940
20	21 000 425100	1171	Girl's Field Hockey		49,965	41,081	25,667	26,880	28,500	21,050
20	21 000 515500	1171	Girl's Field Hockey		(15,968)	(14,706)	(7,463)	(8,135)	(4,195)	-
20	21 000 525500	1171	Girl's Field Hockey		(3,070)	(1,191)	(70)	(950)	(9,000)	(13,683)
20	21 000 535500	1171	Girl's Field Hockey		(3,534)	(1,135)	(205)	(1,110)	-	-
20	21 000 595500	1171	Girl's Field Hockey		(16,416)	(15,458)	(12,184)	(10,080)	(10,080)	(5,766)
1171 Total					10,977	8,592	5,745	6,605	5,225	1,601
20	21 000 425100	1172	Boy's Lacrosse		94,761	102,796	40,017	32,075	63,097	92,250
20	21 000 515500	1172	Boy's Lacrosse		(13,302)	(10,200)	(2,050)	(12,360)	(6,300)	(15,000)
20	21 000 525500	1172	Boy's Lacrosse		(23,802)	(29,054)	(2,679)	(2,825)	(30,835)	(22,600)
20	21 000 535500	1172	Boy's Lacrosse		(24,069)	(25,450)	(27,322)	(3,600)	(15,000)	(23,775)
20	21 000 595500	1172	Boy's Lacrosse		(9,090)	(11,240)	(2,625)	(4,812)	(4,812)	(7,433)
1172 Total					24,498	26,852	5,341	8,478	6,150	23,443
20	21 000 425100	1173	Boy's Lacrosse Fundraising		1,169	1,291	4,116	8,200	8,260	15,000
20	21 000 525500	1173	Boy's Lacrosse Fundraising		-	-	-	(8,200)	(7,436)	(15,000)
20	21 000 535500	1173	Boy's Lacrosse Fundraising		(1,169)	(1,291)	(4,116)	-	(824)	-
1173 Total					-	-	-	-	-	-
20	21 000 425100	1174	Girl's Lacrosse		10,190	10,640	10	9,400	17,770	21,875
20	21 000 525500	1174	Girl's Lacrosse		(7,800)	(8,539)	-	(6,580)	(12,234)	(15,313)
20	21 000 595500	1174	Girl's Lacrosse		(956)	(908)	-	(974)	(974)	(3,218)
1174 Total					1,434	1,193	10	1,846	4,562	3,344
20	21 000 425100	1176	British Challenger Soccer		9,555	8,215	1,225	8,290	8,310	8,620
20	21 000 525500	1176	British Challenger Soccer		(10,017)	(5,894)	(805)	(5,803)	(5,000)	(6,034)
20	21 000 595500	1176	British Challenger Soccer		(601)	(601)	(122)	(663)	(663)	(663)
1176 Total					(1,063)	1,720	298	1,824	2,647	1,923
20	21 000 425100	1181	Clay Court Tennis		1,420	1,445	1,940	1,650	2,115	1,950
20	21 000 535500	1181	Clay Court Tennis		(135)	(210)	(785)	(850)	(571)	(1,050)
20	21 000 595500	1181	Clay Court Tennis		(600)	(529)	(485)	(409)	(409)	(500)
1181 Total					685	706	670	391	1,135	400
20	21 000 425100	1182	Tennis Lessons		75,636	101,354	92,988	91,850	155,498	130,085
20	21 000 515500	1182	Tennis Lessons		(58,580)	(74,395)	(55,170)	(65,000)	(91,905)	(76,924)
20	21 000 525500	1182	Tennis Lessons		-	(114)	-	-	(50)	-
20	21 000 535500	1182	Tennis Lessons		(5,816)	(5,693)	(4,473)	(6,000)	(27,134)	(15,000)
20	21 000 595500	1182	Tennis Lessons		(5,153)	(6,166)	(6,231)	(5,511)	(10,420)	(8,722)
1182 Total					6,087	14,987	27,114	15,339	25,989	29,439
20	21 000 425100	1184	Pickleball		-	-	-	-	3,500	3,500
20	21 000 515500	1184	Pickleball		-	-	-	-	(1,000)	(1,000)
20	21 000 535500	1184	Pickleball		-	-	-	-	(500)	(500)
20	21 000 595500	1184	Pickleball		-	-	-	-	(200)	(200)
1184 Total					-	-	-	-	1,800	1,800



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Account Number		Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
20	21 000 425100 1201	Freedom 4	21,821	20,654	49	19,000	17,460	19,000
20	21 000 525500 1201	Freedom 4	(4,039)	(3,256)	(50)	(3,400)	(2,713)	(3,000)
20	21 000 535500 1201	Freedom 4	(7,979)	(8,687)	(100)	(6,500)	(6,500)	(6,500)
20	21 000 595500 1201	Freedom 4	(2,264)	(2,400)	-	(2,000)	(2,000)	(2,405)
1201 Total			7,538	6,312	(101)	7,100	6,247	7,095
20	21 000 425100 1211	Ice Skating Lessons	33,054	28,736	16,879	24,360	34,000	34,000
20	21 000 525500 1211	Ice Skating Lessons	(24,456)	(14,362)	(18,423)	(19,528)	(27,200)	(27,200)
20	21 000 595500 1211	Ice Skating Lessons	(1,912)	(2,212)	(1,687)	(1,706)	(1,706)	(1,706)
1211 Total			6,686	12,161	(3,231)	3,126	5,094	5,094
20	21 000 425100 1222	Lightning Running Club	4,255	4,216	3,820	3,685	4,350	3,725
20	21 000 525500 1222	Lightning Running Club	(1,014)	(1,016)	-	(492)	(300)	(492)
20	21 000 535500 1222	Lightning Running Club	(988)	(1,019)	(1,192)	(1,250)	(1,250)	(1,025)
20	21 000 595500 1222	Lightning Running Club	(768)	(742)	(658)	(645)	(645)	(685)
1222 Total			1,485	1,440	1,970	1,298	2,155	1,523
20	21 000 425100 1230	Power/Co Rec Volleyball	29,149	32,715	12,832	24,790	40,000	36,400
20	21 000 515500 1230	Power/Co Rec Volleyball	(677)	(901)	-	(325)	(336)	(396)
20	21 000 525500 1230	Power/Co Rec Volleyball	(14,429)	(15,855)	(9,524)	(13,770)	(27,000)	(24,354)
20	21 000 535500 1230	Power/Co Rec Volleyball	(1,457)	(1,593)	(1,565)	(1,470)	(1,470)	(990)
20	21 000 595500 1230	Power/Co Rec Volleyball	(2,118)	(3,759)	(1,743)	(2,851)	(2,851)	(3,622)
1230 Total			10,468	10,607	-	6,374	8,343	7,038
20	21 000 425100 1232	Baseball House League	168,211	146,963	73,749	162,800	155,000	175,500
20	21 000 515500 1232	Baseball House League	-	-	-	-	(450)	-
20	21 000 525500 1232	Baseball House League	(29,322)	(36,909)	(14,101)	(32,692)	(27,000)	(34,147)
20	21 000 535500 1232	Baseball House League	(62,707)	(51,015)	(32,466)	(53,548)	(52,984)	(56,848)
20	21 000 595500 1232	Baseball House League	(34,054)	(38,124)	(13,065)	(35,816)	(35,816)	(40,997)
1232 Total			42,129	20,915	14,117	40,744	38,750	43,508
20	21 000 425100 1233	Baseball Travel League	114,680	122,689	47,136	140,400	155,515	141,240
20	21 000 515500 1233	Baseball Travel League	-	-	(2,550)	-	(2,713)	-
20	21 000 525500 1233	Baseball Travel League	(58,531)	(56,063)	(30,458)	(89,317)	(92,383)	(80,854)
20	21 000 535500 1233	Baseball Travel League	(4,869)	(4,236)	(3,219)	(2,255)	(7,500)	(10,214)
20	21 000 595500 1233	Baseball Travel League	(15,163)	(14,416)	(3,172)	(14,040)	(14,040)	(14,862)
1233 Total			36,116	47,975	7,736	34,788	38,879	35,310
20	21 000 425100 1234	Baseball Fundraising	6,184	40,681	-	15,000	2,500	12,500
20	21 000 525500 1234	Baseball Fundraising	(3,650)	-	-	(7,500)	(2,500)	(6,250)
20	21 000 535500 1234	Baseball Fundraising	(2,533)	(40,680)	-	(7,500)	-	(6,250)
1234 Total			-	1	-	-	-	-
20	21 000 425100 1235	Baseball Tournament	12,851	15,100	1,676	21,000	18,850	22,200
20	21 000 525500 1235	Baseball Tournament	(5,985)	(8,350)	(350)	(11,895)	(10,155)	(13,064)
20	21 000 535500 1235	Baseball Tournament	(2,803)	(2,625)	(1,326)	(5,410)	(5,000)	(5,410)
20	21 000 595500 1235	Baseball Tournament	(4,063)	(4,125)	-	(3,695)	(3,695)	(3,726)
1235 Total			-	-	-	-	-	-
20	21 000 525500 1236	Baseball Concessions	(402)	(407)	(200)	-	-	-
1236 Total			(402)	(407)	(200)	-	-	-
20	21 000 425100 1241	Golden Eagles Cheerleading	55,232	54,815	14,299	19,180	32,000	40,000
20	21 000 515500 1241	Golden Eagles Cheerleading	-	-	-	-	(37)	-
20	21 000 525500 1241	Golden Eagles Cheerleading	(18,410)	(20,350)	(2,571)	(6,910)	(2,000)	(10,000)
20	21 000 535500 1241	Golden Eagles Cheerleading	(24,366)	(19,356)	(4,484)	(5,215)	(16,000)	(15,000)
20	21 000 595500 1241	Golden Eagles Cheerleading	(4,684)	(5,983)	(4,490)	(2,094)	(2,094)	(4,814)
1241 Total			7,772	9,127	2,754	4,961	11,869	10,186



Program Summary Report

Athletics

Account Number		Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
20	21 000 425100	1259 Fishing Derby	515	4,295	80	-	605	450
20	21 000 535500	1259 Fishing Derby	(317)	(1,107)	-	-	(403)	(354)
1259 Total			198	3,188	80	-	202	96
20	21 000 425100	1261 All-Star Sports	117,784	133,243	67,248	57,330	136,000	121,800
20	21 000 525500	1261 All-Star Sports	(67,180)	(77,187)	(39,162)	(35,784)	(82,000)	(62,000)
20	21 000 595500	1261 All-Star Sports	(23,087)	(23,184)	(9,570)	(9,976)	(9,976)	(23,217)
1261 Total			27,517	32,872	18,516	11,570	44,024	36,583
20	21 000 425100	1275 Illinois Shotokan Karate	51,574	49,054	15,367	12,538	19,000	16,470
20	21 000 525500	1275 Illinois Shotokan Karate	(38,557)	(37,271)	(11,162)	(9,404)	(11,500)	(10,815)
20	21 000 595500	1275 Illinois Shotokan Karate	(4,251)	(4,286)	(2,041)	(1,096)	(1,096)	(3,139)
1275 Total			8,766	7,497	2,164	2,039	6,404	2,516
20	21 000 425100	1278 White Sox Clinics/Camps	18,430	17,080	6,828	6,360	2,000	6,600
20	21 000 515500	1278 White Sox Clinics/Camps	-	-	(1,136)	(4,770)	(1,575)	(4,950)
20	21 000 525500	1278 White Sox Clinics/Camps	(12,594)	(12,523)	(578)	-	-	-
20	21 000 595500	1278 White Sox Clinics/Camps	-	(1,077)	(546)	(535)	(268)	(535)
1278 Total			5,836	3,480	4,568	1,055	157	1,115
20	21 000 425100	1280 Rugby	20,704	26,345	12,467	10,000	13,395	13,750
20	21 000 525500	1280 Rugby	(4,424)	(8,126)	(4,961)	(2,400)	(4,176)	(2,000)
20	21 000 535500	1280 Rugby	(8,239)	(7,688)	(5,656)	(3,000)	(3,770)	(4,900)
20	21 000 595500	1280 Rugby	(3,941)	(4,388)	(657)	(2,100)	(2,100)	(3,405)
1280 Total			4,100	6,143	1,193	2,500	3,349	3,445
20	21 000 425100	1281 Rugby Sponsorship/Fundraising	919	3,496	-	2,500	-	2,500
20	21 000 535500	1281 Rugby Sponsorship/Fundraising	(919)	(3,496)	-	(2,500)	-	(2,500)
1281 Total			-	-	-	-	-	-
20	21 000 425100	1285 Skateboarding	2,794	4,144	-	2,483	9,200	6,220
20	21 000 525500	1285 Skateboarding	(2,100)	(5,341)	(99)	(1,470)	(5,200)	(4,320)
20	21 000 595500	1285 Skateboarding	(220)	(264)	-	(174)	(174)	(487)
1285 Total			474	(1,461)	(99)	839	3,826	1,413
20	21 000 425100	1290 E-Sports	-	-	1,396	-	-	-
20	21 000 525500	1290 E-Sports	-	-	(77)	-	(21)	-
1290 Total			-	-	1,319	-	(21)	-
Grand Total			698,469	675,421	240,389	469,463	624,800	645,098



Program Summary Report

Arts & Crafts

Account Number	Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
22	Arts & Crafts Programs						
20 22 000 425100 2301	Theatre/Foreign Language/Horse	11,205	9,543	8,464	9,543	31,000	38,500
20 22 000 515500 2301	Theatre/Foreign Language/Horse	-	-	(154)	-	(6,400)	(9,000)
20 22 000 525500 2301	Theatre/Foreign Language/Horse	(8,390)	(7,639)	(5,433)	(7,149)	(11,000)	(12,200)
20 22 000 535500 2301	Theatre/Foreign Language/Horse	-	-	-	-	(3,950)	(4,800)
20 22 000 595500 2301	Theatre/Foreign Language/Horse	(2,362)	(2,369)	(1,484)	(2,099)	(2,099)	(3,000)
	2301 Total	453	(465)	1,394	295	7,551	9,500
20 22 000 425100 2310	Bowling/Magic/Manners	15,018	13,903	5,321	4,752	12,000	13,500
20 22 000 515500 2310	Bowling/Magic/Manners	(2,672)	(2,711)	(2,561)	(1,809)	(6,500)	(6,800)
20 22 000 525500 2310	Bowling/Magic/Manners	(8,984)	(7,247)	(1,478)	(1,740)	(1,100)	(1,200)
20 22 000 595500 2310	Bowling/Magic/Manners	(560)	(1,079)	(400)	(380)	(380)	(1,000)
	2310 Total	2,802	2,865	882	823	4,020	4,500
20 22 000 425100 2311	Early Childhood General	32,246	42,870	22,713	25,749	19,000	22,000
20 22 000 525500 2311	Early Childhood General	(25,400)	(20,134)	(14,878)	(12,560)	(8,000)	(10,000)
20 22 000 595500 2311	Early Childhood General	(3,474)	(3,549)	(3,540)	(4,377)	(4,377)	(3,500)
	2311 Total	3,372	19,187	4,295	8,812	6,623	8,500
20 22 000 425100 2314	Cooking	21,449	25,550	5	10,060	6,800	8,000
20 22 000 525500 2314	Cooking	(17,002)	(19,836)	-	(7,545)	(3,000)	(4,200)
20 22 000 595500 2314	Cooking	(393)	(1,356)	-	(905)	(905)	(1,000)
	2314 Total	4,054	4,358	5	1,610	2,895	2,800
20 22 000 425100 2315	Young Rembrandts	4,398	1,725	1,856	2,100	1,447	2,000
20 22 000 525500 2315	Young Rembrandts	(2,955)	(1,205)	(1,140)	(1,580)	(1,070)	(800)
20 22 000 595500 2315	Young Rembrandts	(1,131)	(1,105)	(474)	(441)	(441)	(562)
	2315 Total	312	(585)	242	79	(64)	638
20 22 000 425100 2331	Kid Rock	10,216	10,443	4,641	4,800	8,100	7,500
20 22 000 525500 2331	Kid Rock	(7,533)	(7,603)	(3,548)	(3,600)	(5,000)	(5,000)
20 22 000 595500 2331	Kid Rock	(1,121)	(1,206)	(661)	(720)	(720)	(1,403)
	2331 Total	1,562	1,634	432	480	2,380	1,097
20 22 000 425100 2350	Cool Science	10,143	1,935	2,787	2,079	2,500	2,650
20 22 000 525500 2350	Cool Science	(7,758)	(896)	(1,912)	(1,540)	(1,200)	(1,275)
20 22 000 595500 2350	Cool Science	(1,872)	(2,541)	(550)	(530)	(530)	(550)
	2350 Total	513	(1,502)	325	9	770	825
20 22 000 425100 2351	Music & Movement	5,855	5,350	1,931	2,400	6,000	6,000
20 22 000 525500 2351	Music & Movement	(4,067)	(3,681)	(1,285)	(1,800)	(2,000)	(3,000)
20 22 000 595500 2351	Music & Movement	(836)	(936)	(334)	(576)	(576)	(1,058)
	2351 Total	952	733	312	24	3,424	1,942
20 22 000 425100 2358	Glitzzy Girlz	2,143	1,325	5	870	1,300	1,500
20 22 000 525500 2358	Glitzzy Girlz	(1,845)	(966)	-	(660)	(600)	(800)
20 22 000 595500 2358	Glitzzy Girlz	(626)	(707)	(55)	(200)	(200)	(570)
	2358 Total	(329)	(348)	(50)	10	500	130
20 22 000 425100 2362	Music Together	45,646	46,745	19,297	35,175	35,175	30,000
20 22 000 525500 2362	Music Together	(33,541)	(34,874)	(15,203)	(26,325)	(10,000)	(20,000)
20 22 000 595500 2362	Music Together	(3,089)	(3,863)	(1,802)	(3,166)	(3,166)	(1,767)
	2362 Total	9,016	8,008	2,292	5,684	22,009	8,233



Program Summary Report

Arts & Crafts

Account Number	Description	Actual History	Actual History	Actual History	Budget	Estimate	2022
		2018	2019	2020	2021	2021	Budget
20 22 000 425100 2364	Adult General	5,656	7,892	2,554	3,780	800	3,200
20 22 000 525500 2364	Adult General	(4,503)	(4,506)	(1,153)	(2,736)	(907)	(2,500)
20 22 000 595500 2364	Adult General	(383)	(687)	(498)	(756)	(200)	(450)
	2364 Total	770	2,699	904	288	(307)	250
20 22 000 425100 2370	Bricks 4 Kidz	19,378	21,215	11,099	12,492	31,000	32,500
20 22 000 525500 2370	Bricks 4 Kidz	(15,693)	(16,755)	(8,296)	(9,342)	(23,000)	(24,100)
20 22 000 595500 2370	Bricks 4 Kidz	(1,145)	(2,177)	(1,197)	(1,249)	(1,249)	(1,500)
	2370 Total	2,540	2,283	1,606	1,901	6,751	6,900
20 22 000 425100 2375	Nature Programs	14,620	19,574	2,338	15,200	16,125	17,040
20 22 000 515500 2375	Nature Programs	(8,408)	(10,534)	(497)	(7,657)	(4,625)	(8,608)
20 22 000 525500 2375	Nature Programs	-	(700)	(500)	(1,000)	(148)	(1,000)
20 22 000 535500 2375	Nature Programs	(1,601)	(1,854)	(774)	(1,500)	(1,350)	(1,500)
20 22 000 595500 2375	Nature Programs	(1,683)	(2,523)	(4,823)	(3,496)	(3,496)	(4,534)
	2375 Total	2,928	3,964	(4,256)	1,547	6,506	1,398
	Grand Total	17,740	33,289	(83)	12,019	32,058	8,213



Program Summary Report

General Recreation - Active Adults

Account Number	Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
23/24/25	General Recreation - Active Adults						
20 23 000 425100 3510	Dance	33,272	45,022	24,165	34,192	37,000	40,000
20 23 000 515500 3510	Dance	(13,500)	(17,161)	(11,558)	(19,760)	(15,000)	(20,000)
20 23 000 525500 3510	Dance	-	(14)	(533)	(100)	(111)	-
20 23 000 535500 3510	Dance	(373)	(80)	(74)	(200)	(738)	(500)
20 23 000 595500 3510	Dance	(7,098)	(6,382)	(3,678)	(4,716)	(4,716)	(5,961)
	3510 Total	12,302	21,385	8,322	9,416	16,435	13,539
20 24 000 425100 4450	Safety Village	15,101	14,239	9,340	13,824	16,003	16,800
20 24 000 515500 4450	Safety Village	(5,397)	(6,815)	(4,761)	(6,222)	(6,990)	(6,936)
20 24 000 525500 4450	Safety Village	(120)	-	-	-	(75)	-
20 24 000 535500 4450	Safety Village	(433)	(628)	(215)	(500)	(984)	(1,000)
20 24 000 595500 4450	Safety Village	(5,156)	(5,216)	(2,500)	(4,147)	(4,147)	(4,130)
	4450 Total	3,995	1,581	1,865	2,955	3,807	4,734
20 24 000 425100 4451	Positively Play	29,312	32,049	15	22,440	23,690	31,004
20 24 000 515500 4451	Positively Play	(11,832)	(10,384)	(48)	(12,639)	(10,667)	(13,158)
20 24 000 525500 4451	Positively Play	-	-	-	-	(200)	-
20 24 000 535500 4451	Positively Play	(1,211)	(749)	-	(680)	(460)	(888)
20 24 000 595500 4451	Positively Play	(7,275)	(7,375)	-	(4,712)	(4,712)	(6,280)
	4451 Total	8,994	13,541	(33)	4,409	7,651	10,678
20 24 000 425100 4598	CDH Classes	6,587	7,798	3,290	6,000	9,269	6,708
20 24 000 515500 4598	CDH Classes	(1,893)	(1,811)	(650)	(1,607)	(2,300)	(1,638)
20 24 000 535500 4598	CDH Classes	(987)	(615)	(577)	(753)	(900)	(604)
20 24 000 595500 4598	CDH Classes	(2,051)	(2,089)	(1,388)	(1,620)	(1,620)	(1,182)
	4598 Total	1,656	3,284	675	2,020	4,449	3,284
20 24 000 425100 4610	Preschool	461,613	436,469	259,554	381,922	285,000	430,410
20 24 000 515500 4610	Preschool	(231,537)	(217,762)	(142,679)	(221,180)	(150,000)	(234,319)
20 24 000 525500 4610	Preschool	(7,754)	(8,024)	(4,228)	(6,372)	(5,000)	(6,720)
20 24 000 535500 4610	Preschool	(29,890)	(26,731)	(12,082)	(12,550)	(15,000)	(12,000)
20 24 000 595500 4610	Preschool	(101,397)	(101,622)	(70,040)	(76,115)	(76,115)	(82,400)
	4610 Total	91,035	82,329	30,526	65,705	38,885	94,971
20 24 000 425100 4612	Kindergarten Kids Camp	20,685	20,720	-	18,300	15,081	22,428
20 24 000 515500 4612	Kindergarten Kids Camp	(9,971)	(7,565)	-	(8,575)	(5,323)	(8,358)
20 24 000 525500 4612	Kindergarten Kids Camp	-	-	-	-	(50)	-
20 24 000 535500 4612	Kindergarten Kids Camp	(702)	(652)	-	(721)	(441)	(521)
20 24 000 595500 4612	Kindergarten Kids Camp	(5,000)	(6,389)	-	(5,490)	(5,490)	(5,164)
	4612 Total	5,012	6,114	-	3,514	3,777	8,385
20 24 000 425100 4625	Camp Caravan	162,754	153,449	40,884	82,180	206,707	185,000
20 24 000 515500 4625	Camp Caravan	(44,670)	(47,783)	(20,955)	(39,684)	(65,935)	(60,000)
20 24 000 525500 4625	Camp Caravan	(14,470)	(15,633)	(2,850)	(3,920)	(7,200)	(12,000)
20 24 000 535500 4625	Camp Caravan	(5,219)	(4,091)	(824)	(700)	(2,566)	(4,500)
20 24 000 595500 4625	Camp Caravan	(17,911)	(21,698)	(6,541)	(13,148)	(13,148)	(19,000)
	4625 Total	80,484	64,244	9,715	24,728	117,858	89,500
20 24 000 425100 4626	Imagination Station	24,754	27,764	14,039	27,000	27,251	35,100
20 24 000 515500 4626	Imagination Station	(8,354)	(9,603)	(6,203)	(8,625)	(8,575)	(15,000)
20 24 000 525500 4626	Imagination Station	-	(194)	(425)	-	(800)	-
20 24 000 535500 4626	Imagination Station	(2,171)	(2,025)	(476)	(1,980)	(1,200)	(2,250)
20 24 000 595500 4626	Imagination Station	(3,397)	(3,446)	(2,100)	(4,320)	(4,320)	(2,786)
	4626 Total	10,832	12,497	4,835	12,075	12,356	15,064



Program Summary Report

General Recreation - Active Adults

Account Number	Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
20 24 000 425100 4631	Turf & Surf	51,447	52,224	16,281	44,100	72,518	65,000
20 24 000 515500 4631	Turf & Surf	(23,190)	(21,400)	(5,743)	(20,010)	(30,953)	(27,000)
20 24 000 525500 4631	Turf & Surf	(6,141)	(8,370)	(939)	(3,380)	(6,441)	(5,800)
20 24 000 535500 4631	Turf & Surf	(3,500)	(3,077)	(1,075)	(1,000)	(1,129)	(1,000)
20 24 000 595500 4631	Turf & Surf	(3,056)	(4,484)	(1,791)	(4,851)	(4,851)	(4,500)
	4631 Total	15,561	14,893	6,734	14,859	29,144	26,700
20 24 000 425100 4643	Adventure Time Before & After	182,683	197,071	4,405	169,722	60,000	156,363
20 24 000 515500 4643	Adventure Time Before & After	(65,245)	(71,046)	(38,420)	(73,920)	(32,000)	(90,240)
20 24 000 525500 4643	Adventure Time Before & After	(504)	(293)	(322)	(3,630)	(1,200)	(2,600)
20 24 000 535500 4643	Adventure Time Before & After	(4,079)	(2,776)	(940)	(4,500)	(2,000)	(4,000)
20 24 000 595500 4643	Adventure Time Before & After	(26,598)	(26,096)	(5,000)	(25,458)	(12,000)	(18,158)
	4643 Total	86,257	96,860	(40,277)	62,214	12,800	41,365
20 24 000 425100 4684	Gingerbread Class	1,007	970	10	768	352	1,000
20 24 000 535500 4684	Gingerbread Class	(316)	(48)	-	(450)	(450)	(300)
20 24 000 595500 4684	Gingerbread Class	(166)	(190)	(10)	(146)	(146)	(286)
	4684 Total	525	732	-	172	(244)	414
20 24 000 425100 4697	Computer Workshop	4,865	2,082	2,313	3,096	-	-
20 24 000 525500 4697	Computer Workshop	(3,240)	(1,654)	(1,719)	(2,340)	-	-
20 24 000 595500 4697	Computer Workshop	(896)	(995)	(427)	(464)	-	-
	4697 Total	729	(567)	167	292	-	-
20 25 000 425100 5702	One Day Trips	5,256	6,728	639	1,833	100	1,500
20 25 000 525500 5702	One Day Trips	(5,534)	(6,560)	(466)	(1,400)	(200)	(1,100)
20 25 000 595500 5702	One Day Trips	(1,727)	(655)	(90)	(264)	-	(300)
	5702 Total	(2,005)	(487)	83	169	(100)	100
20 25 000 425100 5706	Adult Dance	4,927	5,414	3,237	3,000	4,658	5,000
20 25 000 525500 5706	Adult Dance	(3,360)	(3,572)	(1,589)	(2,220)	(3,000)	(3,000)
20 25 000 595500 5706	Adult Dance	(1,044)	(559)	(361)	(390)	(390)	(629)
	5706 Total	523	1,283	1,287	390	1,268	1,371
20 25 000 425100 5728	Senior Luncheons	2,092	2,932	772	1,050	-	1,100
20 25 000 525500 5728	Senior Luncheons	(1,739)	(2,381)	(802)	(975)	-	(950)
20 25 000 535500 5728	Senior Luncheons	(773)	(1,601)	(513)	(125)	-	(125)
	5728 Total	(420)	(1,050)	(544)	(50)	-	25
	Grand Total	315,479	316,637	23,355	202,868	248,086	310,130



Program Summary Report

Special Events

Account Number	Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
26	Special Events						
20 26 000 425100 6801	Community Events	5,057	4,384	810	6,625	5,500	16,300
20 26 000 515500 6801	Community Events	(1,677)	(2,431)	(698)	(1,004)	(750)	(856)
20 26 000 525500 6801	Community Events	(9,064)	(15,920)	-	(9,450)	(8,500)	(12,350)
20 26 000 535500 6801	Community Events	(9,508)	451	(1,100)	(2,000)	(2,112)	(2,100)
20 26 000 595500 6801	Community Events	(774)	(774)	-	(994)	(994)	(540)
	6801 Total	(15,966)	(14,290)	(987)	(6,823)	(6,856)	454
20 26 000 425100 6808	Breakfast With Santa	3,270	3,702	3,415	1,560	4,300	4,000
20 26 000 525500 6808	Breakfast With Santa	(2,098)	(1,028)	(599)	(850)	(1,600)	(1,200)
20 26 000 535500 6808	Breakfast With Santa	(875)	(898)	(901)	(320)	(1,000)	(800)
20 26 000 595500 6808	Breakfast With Santa	(328)	(376)	(390)	(390)	(500)	(500)
	6808 Total	(31)	1,400	1,525	-	1,200	1,500
20 26 000 425100 6809	Dog Special Event	-	-	-	-	6,180	-
20 26 000 525500 6809	Dog Special Event	(129)	-	-	-	(2,037)	-
	6809 Total	(129)	-	-	-	4,143	-
20 26 000 425100 6812	July 4th Festivities	420	700	-	1,000	-	1,000
20 26 000 525500 6812	July 4th Festivities	(5,925)	(6,420)	-	(6,420)	-	(6,500)
20 26 000 595500 6812	July 4th Festivities	(88)	(146)	-	(44)	-	(150)
	6812 Total	(5,593)	(5,866)	-	(5,464)	-	(5,650)
20 26 000 425100 6813	Boo Bash/TouchATruck/CandyCane	2,779	2,546	969	1,600	3,500	3,200
20 26 000 525500 6813	Boo Bash/TouchATruck/CandyCane	(2,140)	(475)	(446)	(980)	(1,200)	(1,000)
20 26 000 535500 6813	Boo Bash/TouchATruck/CandyCane	(2,734)	(1,099)	(351)	(900)	(1,000)	(800)
20 26 000 595500 6813	Boo Bash/TouchATruck/CandyCane	(650)	(941)	(368)	(368)	(368)	(400)
	6813 Total	(2,744)	31	(196)	(648)	932	1,000
20 26 000 425100 6816	Parent/Child Events	16,556	22,327	15,652	12,800	15,000	16,000
20 26 000 525500 6816	Parent/Child Events	(5,150)	(16,508)	(14,869)	(9,270)	(9,500)	(10,000)
20 26 000 535500 6816	Parent/Child Events	(6,979)	(3,078)	(1,924)	(1,950)	(2,200)	(2,000)
20 26 000 595500 6816	Parent/Child Events	(910)	(1,167)	(2,030)	(1,280)	(1,280)	(1,300)
	6816 Total	3,517	1,574	(3,171)	300	2,020	2,700
20 26 000 425100 6817	Dance Recital Costumes	6,223	8,190	8,708	4,550	925	9,000
20 26 000 525500 6817	Dance Recital Costumes	-	-	(904)	-	-	-
20 26 000 535500 6817	Dance Recital Costumes	(5,384)	(7,189)	(7,355)	(4,200)	(314)	(7,000)
20 26 000 595500 6817	Dance Recital Costumes	(345)	(500)	(443)	(228)	(228)	(172)
	6817 Total	494	501	6	122	383	1,828
20 26 000 425100 6820	Easter Extravaganza	2,073	3,461	-	1,850	3,500	5,175
20 26 000 535500 6820	Easter Extravaganza	(1,198)	(2,446)	(1,797)	(820)	(2,000)	(2,470)
20 26 000 595500 6820	Easter Extravaganza	(568)	(568)	-	(388)	(504)	(550)
	6820 Total	307	447	(1,797)	642	996	2,155
20 26 000 425100 6824	Cardboard Boat Regatta	2,800	1,910	-	2,500	-	-
20 26 000 525500 6824	Cardboard Boat Regatta	(1,810)	(1,000)	-	(1,000)	-	-
20 26 000 535500 6824	Cardboard Boat Regatta	(1,260)	(725)	-	(800)	-	-
	6824 Total	(270)	185	-	700	-	-
20 26 000 425100 6830	Santa Visits	3,025	3,145	3,711	3,150	2,730	5,175
20 26 000 535500 6830	Santa Visits	(1,248)	(1,373)	(1,129)	(1,505)	(1,800)	(2,470)
20 26 000 595500 6830	Santa Visits	(568)	(568)	(350)	(504)	(592)	(550)
	6830 Total	1,210	1,204	2,232	1,141	338	2,155



Program Summary Report

Special Events

Account Number	Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
20 26 000 425100 6835	Polar Express	11,782	12,065	-	2,960	2,730	3,400
20 26 000 525500 6835	Polar Express	(3,973)	(3,563)	(12)	(1,220)	(1,200)	(1,050)
20 26 000 535500 6835	Polar Express	(2,780)	(2,018)	-	(600)	(600)	(600)
20 26 000 595500 6835	Polar Express	(2,273)	(2,273)	(300)	(592)	(592)	(622)
	6835 Total	2,756	4,211	(312)	548	338	1,128
20 26 000 425100 6840	Kids 2 K	1,681	2,645	-	1,250	-	-
20 26 000 525500 6840	Kids 2 K	(400)	-	-	(400)	-	-
20 26 000 535500 6840	Kids 2 K	(1,019)	(1,574)	-	(700)	-	-
20 26 000 595500 6840	Kids 2 K	(467)	(295)	-	(125)	-	-
	6840 Total	(204)	776	-	25	-	-
20 26 000 525500 6845	Fall Fete	-	35,014	-	-	15,000	40,000
20 26 000 525500 6845	Fall Fete	-	(34,046)	(4,502)	-	(14,900)	(30,000)
20 26 000 535500 6845	Fall Fete	-	(61)	-	-	(100)	(10,000)
	6845 Total	-	907	(4,502)	-	-	-
	Grand Total	(16,654)	(8,921)	(7,202)	(9,457)	3,494	7,270

Account Number	Description	Detail Description	Actual History	Actual History	Actual History	Budget	Estimate	2022
			2018	2019	2020	2021	2021	Budget
21	Athletic Programs							
	Program Fees							
20 21 000 425100 1101	Adult Softball		5,850	4,200	-	4,200	-	2,900
20 21 000 425100 1102	Adult Fall Softball		2,600	2,730	-	3,900	-	2,700
20 21 000 425100 1111	Girl's Softball		80,573	72,842	40,467	66,900	80,000	84,000
20 21 000 425100 1112	Girl's Traveling Softball		76,191	74,710	23,460	54,000	56,000	55,800
20 21 000 425100 1113	Girl's Softball Tournament		17,678	22,824	200	23,400	38,000	40,500
20 21 000 425100 1115	Pitching Clinic		3,497	3,765	3,530	4,320	2,160	4,750
20 21 000 425100 1116	GEGSA Fundraising		4,171	4,566	-	5,000	2,009	5,000
20 21 000 425100 1120	House Soccer		134,863	138,933	61,725	141,225	127,860	149,200
20 21 000 425100 1121	Indoor Soccer Leagues		94,584	50,852	2,720	6,000	-	-
20 21 000 425100 1123	Midwest FC Travel Soccer		3,570	97,118	34,168	87,900	78,171	144,800
20 21 000 425100 1124	Lakers Academy		7,625	9,670	6,070	13,120	13,385	12,200
20 21 000 425100 1125	Lakers Soccer Tournament		70,587	29,304	417	89,075	50,100	95,000
20 21 000 425100 1126	Future Pros		35,729	41,460	33,215	38,045	54,536	41,510
20 21 000 425100 1127	GE Lakers Futbol Club		346,400	339,586	159,615	344,375	417,801	376,900
20 21 000 425100 1128	GE Lakers Sponsor/Fundraise		-	3,700	-	-	-	-
20 21 000 425100 1130	Tournament		41,411	25,555	4,925	25,000	28,500	31,000
20 21 000 425100 1140	Men's Basketball		14,429	12,650	9,944	16,925	-	14,625
20 21 000 425100 1141	Youth Basketball		92,420	99,454	112,395	137,250	132,105	196,725
20 21 000 425100 1143	Champions Basketball		10,266	8,133	6,820	9,400	3,770	2,300
20 21 000 425100 1144	Basketball Camps		19,625	19,627	-	14,000	22,255	23,000
20 21 000 425100 1145	GBW Summer Camps		187,462	182,365	42,465	125,000	101,347	125,000
20 21 000 425100 1146	GBS Summer Camps		79,219	82,426	9,720	55,250	34,539	55,250
20 21 000 425100 1148	Sports Clinics		6,490	14,580	6,835	16,740	40,900	24,100
20 21 000 425100 1149	Golden Eagle Cheer Fundraising		1,071	780	3,035	3,900	3,900	3,500
20 21 000 425100 1155	Fencing		3,425	5,275	2,237	2,645	4,325	3,445
20 21 000 425100 1160	Football Fundraising		900	1,220	-	2,500	10,000	15,000
20 21 000 425100 1161	Football Youth Tackle		63,555	81,034	11,997	12,500	101,635	118,750
20 21 000 425100 1165	Athletics Fundraising		-	-	10,703	5,000	4,500	5,000
20 21 000 425100 1170	Youth Gymnastics		136,368	129,474	60,500	76,840	115,000	125,698
20 21 000 425100 1171	Girl's Field Hockey		49,965	41,081	25,667	26,880	28,500	21,050
20 21 000 425100 1172	Boy's Lacrosse		94,761	102,796	40,017	32,075	63,097	92,250
20 21 000 425100 1173	Boy's Lacrosse Fundraising		1,169	1,291	4,116	8,200	8,260	15,000
20 21 000 425100 1174	Girl's Lacrosse		10,190	10,640	10	9,400	17,770	21,875
20 21 000 425100 1176	British Challenger Soccer		9,555	8,215	1,225	8,290	8,310	8,620
20 21 000 425100 1181	Clay Court Tennis		1,420	1,445	1,940	1,650	2,115	1,950
20 21 000 425100 1182	Tennis Lessons		75,636	101,354	92,988	91,850	155,498	130,085
20 21 000 425100 1184	Pickleball		-	-	-	-	3,500	3,500
20 21 000 425100 1201	Freedom 4		21,821	20,654	49	19,000	17,460	19,000
20 21 000 425100 1211	Ice Skating Lessons		33,054	28,736	16,879	24,360	34,000	34,000
20 21 000 425100 1222	Lightning Running Club		4,255	4,216	3,820	3,685	4,350	3,725
20 21 000 425100 1230	Power/Co Rec Volleyball		29,149	32,715	12,832	24,790	40,000	36,400
20 21 000 425100 1232	Baseball House League		168,211	146,963	73,749	162,800	155,000	175,500
20 21 000 425100 1233	Baseball Travel League		114,680	122,689	47,136	140,400	155,515	141,240
20 21 000 425100 1234	Baseball Fundraising		6,184	40,681	-	15,000	2,500	12,500
20 21 000 425100 1235	Baseball Tournament		12,851	15,100	1,676	21,000	18,850	22,200
20 21 000 425100 1241	Golden Eagles Cheerleading		55,232	54,815	14,299	19,180	32,000	40,000
20 21 000 425100 1259	Fishing Derby		515	4,295	80	-	605	450
20 21 000 425100 1261	All-Star Sports		117,784	133,243	67,248	57,330	136,000	121,800

Account Number	Description	Detail Description	Actual History	Actual History	Actual History	Budget	Estimate	2022
			2018	2019	2020	2021	2021	Budget
20 21 000 425100 1275	Illinois Shotokan Karate		51,574	49,054	15,367	12,538	19,000	16,470
20 21 000 425100 1278	White Sox Clinics/Camps		18,430	17,080	6,828	6,360	2,000	6,600
20 21 000 425100 1280	Rugby		20,704	26,345	12,467	10,000	13,395	13,750
20 21 000 425100 1281	Rugby Sponsorship/Fundraising		919	3,496	-	2,500	-	2,500
20 21 000 425100 1285	Skateboarding		2,794	4,144	-	2,483	9,200	6,220
20 21 000 425100 1290	E-Sports		-	-	1,396	-	-	-
	Program Fees		2,441,408	2,529,880	1,086,948	2,084,181	2,449,723	2,705,338
Revenue Total			2,441,408	2,529,880	1,086,948	2,084,181	2,449,723	2,705,338

Salaries & Wages - Programs								
20 21 000 515500 1101	Adult Softball		784	1,104	-	522	-	522
20 21 000 515500 1102	Adult Fall Softball		386	-	-	522	-	522
20 21 000 515500 1111	Girl's Softball		813	688	-	2,500	-	2,500
20 21 000 515500 1112	Girl's Traveling Softball		952	-	-	1,500	-	1,500
20 21 000 515500 1113	Girl's Softball Tournament		3,840	3,031	-	3,600	2,173	3,600
20 21 000 515500 1115	Pitching Clinic		1,264	2,464	2,324	2,177	1,512	3,325
20 21 000 515500 1120	House Soccer		1,616	1,412	2,531	1,800	2,200	2,200
20 21 000 515500 1121	Indoor Soccer Leagues		3,384	2,395	324	300	-	-
20 21 000 515500 1125	Lakers Soccer Tournament		1,507	83	-	2,880	2,880	2,880
20 21 000 515500 1127	GE Lakers Futbol Club		1,630	1,413	-	3,000	25	3,000
20 21 000 515500 1130	Tournament		6,600	3,651	-	3,500	4,345	5,000
20 21 000 515500 1140	Men's Basketball		2,265	1,336	1,727	2,465	-	2,500
20 21 000 515500 1141	Youth Basketball		11,929	11,839	17,739	14,000	15,600	49,200
20 21 000 515500 1144	Basketball Camps		12,369	12,109	-	7,923	-	-
20 21 000 515500 1170	Youth Gymnastics		54,436	53,770	28,615	39,000	40,000	54,000
20 21 000 515500 1171	Girl's Field Hockey		15,968	14,706	7,463	8,135	4,195	-
20 21 000 515500 1172	Boy's Lacrosse		13,302	10,200	2,050	12,360	6,300	15,000
20 21 000 515500 1182	Tennis Lessons		58,580	74,395	55,170	65,000	91,905	76,924
20 21 000 515500 1184	Pickleball		-	-	-	-	1,000	1,000
20 21 000 515500 1230	Power/Co Rec Volleyball		677	901	-	325	336	396
20 21 000 515500 1232	Baseball House League		-	-	-	-	450	-
20 21 000 515500 1233	Baseball Travel League		-	-	2,550	-	2,713	-
20 21 000 515500 1241	Golden Eagles Cheerleading		-	-	-	-	37	-
20 21 000 515500 1278	White Sox Clinics/Camps		-	-	1,136	4,770	1,575	4,950
	Salaries & Wages - Programs		192,303	195,496	121,628	176,279	177,246	229,019

Contractual Services- Programs								
20 21 000 525500 1101	Adult Softball		2,291	1,885	35	1,789	-	1,325
20 21 000 525500 1102	Adult Fall Softball		1,023	965	35	1,789	-	1,325
20 21 000 525500 1111	Girl's Softball		14,190	16,365	3,413	12,605	27,951	13,517
20 21 000 525500 1112	Girl's Traveling Softball		46,318	47,484	15,771	28,843	31,480	26,624
20 21 000 525500 1113	Girl's Softball Tournament		3,739	12,412	200	9,027	16,000	18,725
20 21 000 525500 1116	GEGSA Fundraising		2,000	1,750	-	2,500	1,930	2,500
20 21 000 525500 1120	House Soccer		21,033	16,844	22,395	17,944	15,293	17,944
20 21 000 525500 1121	Indoor Soccer Leagues		61,963	45,327	2,380	3,600	-	-
20 21 000 525500 1123	Midwest FC Travel Soccer		22,812	68,733	32,946	54,611	54,000	107,565
20 21 000 525500 1124	Lakers Academy		3,725	6,190	2,835	9,232	3,000	9,232
20 21 000 525500 1125	Lakers Soccer Tournament		39,561	5,244	417	53,550	25,900	53,050
20 21 000 525500 1126	Future Pros		24,256	26,243	26,068	26,632	38,175	29,057

Account Number	Description	Detail Description	Actual History	Actual History	Actual History	Budget	Estimate	2022
			2018	2019	2020	2021	2021	Budget
20 21 000 525500 1127	GE Lakers Futbol Club		260,568	274,914	87,222	241,937	328,762	260,526
20 21 000 525500 1130	Tournament		3,338	2,610	73	2,500	1,951	2,500
20 21 000 525500 1140	Men's Basketball		7,150	6,270	6,554	7,539	-	7,400
20 21 000 525500 1141	Youth Basketball		18,352	24,700	19,121	24,840	33,500	27,465
20 21 000 525500 1143	Champions Basketball		6,590	5,418	4,704	6,580	2,541	1,610
20 21 000 525500 1144	Basketball Camps		-	-	-	-	14,897	13,285
20 21 000 525500 1145	GBW Summer Camps		37,545	31,420	34,787	106,250	82,938	106,250
20 21 000 525500 1146	GBS Summer Camps		14,587	20,246	7,600	46,963	27,872	46,963
20 21 000 525500 1148	Sports Clinics		4,597	9,540	4,299	11,718	17,504	16,870
20 21 000 525500 1149	Golden Eagle Cheer Fundraising		-	-	3,035	3,900	3,900	3,500
20 21 000 525500 1155	Fencing		2,766	3,381	620	1,691	3,027	2,411
20 21 000 525500 1161	Football Youth Tackle		13,529	14,607	4,666	1,625	37,132	49,555
20 21 000 525500 1163	Golden Eagles Concession		233	238	-	-	-	-
20 21 000 525500 1165	Athletics Fundraising		-	-	10,856	5,000	4,500	5,000
20 21 000 525500 1170	Youth Gymnastics		719	3,040	1,211	2,700	250	2,000
20 21 000 525500 1171	Girl's Field Hockey		3,070	1,191	70	950	9,000	13,683
20 21 000 525500 1172	Boy's Lacrosse		23,802	29,054	2,679	2,825	30,835	22,600
20 21 000 525500 1173	Boy's Lacrosse Fundraising		-	-	-	8,200	7,436	15,000
20 21 000 525500 1174	Girl's Lacrosse		7,800	8,539	-	6,580	12,234	15,313
20 21 000 525500 1176	British Challenger Soccer		10,017	5,894	805	5,803	5,000	6,034
20 21 000 525500 1182	Tennis Lessons		-	114	-	-	50	-
20 21 000 525500 1201	Freedom 4		4,039	3,256	50	3,400	2,713	3,000
20 21 000 525500 1211	Ice Skating Lessons		24,456	14,362	18,423	19,528	27,200	27,200
20 21 000 525500 1222	Lightning Running Club		1,014	1,016	-	492	300	492
20 21 000 525500 1230	Power/Co Rec Volleyball		14,429	15,855	9,524	13,770	27,000	24,354
20 21 000 525500 1232	Baseball House League		29,322	36,909	14,101	32,692	27,000	34,147
20 21 000 525500 1233	Baseball Travel League		58,531	56,063	30,458	89,317	92,383	80,854
20 21 000 525500 1234	Baseball Fundraising		3,650	-	-	7,500	2,500	6,250
20 21 000 525500 1235	Baseball Tournament		5,985	8,350	350	11,895	10,155	13,064
20 21 000 525500 1236	Baseball Concessions		402	407	200	-	-	-
20 21 000 525500 1241	Golden Eagles Cheerleading		18,410	20,350	2,571	6,910	2,000	10,000
20 21 000 525500 1261	All-Star Sports		67,180	77,187	39,162	35,784	82,000	62,000
20 21 000 525500 1275	Illinois Shotokan Karate		38,557	37,271	11,162	9,404	11,500	10,815
20 21 000 525500 1278	White Sox Clinics/Camps		12,594	12,523	578	-	-	-
20 21 000 525500 1280	Rugby		4,424	8,126	4,961	2,400	4,176	2,000
20 21 000 525500 1285	Skateboarding		2,100	5,341	99	1,470	5,200	4,320
20 21 000 525500 1290	E-Sports		-	-	77	-	21	-
Contractual Services- Programs			942,665	987,631	426,510	944,284	1,131,206	1,177,325
Materials & Supplies -Programs								
20 21 000 535500 1101	Adult Softball		180	180	-	160	-	160
20 21 000 535500 1102	Adult Fall Softball		180	180	-	160	-	160
20 21 000 535500 1111	Girl's Softball		30,469	22,972	28,777	21,026	18,000	22,866
20 21 000 535500 1112	Girl's Traveling Softball		3,916	2,759	439	3,300	3,500	3,460
20 21 000 535500 1113	Girl's Softball Tournament		4,067	1,276	-	5,943	12,327	9,045
20 21 000 535500 1116	GEGSA Fundraising		2,171	2,816	-	2,500	79	2,500
20 21 000 535500 1120	House Soccer		35,459	39,323	15,424	34,200	15,000	34,200
20 21 000 535500 1121	Indoor Soccer Leagues		781	449	25	50	-	-
20 21 000 535500 1123	Midwest FC Travel Soccer		1,603	8,605	244	9,000	1,115	9,000
20 21 000 535500 1124	Lakers Academy		-	2,040	-	500	1,115	750

Account Number	Description	Detail Description	Actual History	Actual History	Actual History	Budget	Estimate	2022
			2018	2019	2020	2021	2021	Budget
20 21 000 535500 1125	Lakers Soccer Tournament		17,594	30,019	-	9,250	-	12,550
20 21 000 535500 1127	GE Lakers Futbol Club		11,210	22,857	720	20,600	3,000	19,600
20 21 000 535500 1130	Tournament		9,294	4,844	-	5,000	15,000	5,000
20 21 000 535500 1141	Youth Basketball		12,144	17,059	11,572	23,200	3,300	23,800
20 21 000 535500 1144	Basketball Camps		563	963	-	1,167	-	-
20 21 000 535500 1145	GBW Summer Camps		6,279	2,303	-	-	749	-
20 21 000 535500 1146	GBS Summer Camps		2,402	2,787	-	-	324	-
20 21 000 535500 1160	Football Fundraising		900	1,070	-	2,500	10,000	15,000
20 21 000 535500 1161	Football Youth Tackle		17,337	34,004	6,559	6,250	27,360	26,596
20 21 000 535500 1170	Youth Gymnastics		6,831	6,765	3,795	2,500	2,500	2,700
20 21 000 535500 1171	Girl's Field Hockey		3,534	1,135	205	1,110	-	-
20 21 000 535500 1172	Boy's Lacrosse		24,069	25,450	27,322	3,600	15,000	23,775
20 21 000 535500 1173	Boy's Lacrosse Fundraising		1,169	1,291	4,116	-	824	-
20 21 000 535500 1181	Clay Court Tennis		135	210	785	850	571	1,050
20 21 000 535500 1182	Tennis Lessons		5,816	5,693	4,473	6,000	27,134	15,000
20 21 000 535500 1184	Pickleball		-	-	-	-	500	500
20 21 000 535500 1201	Freedom 4		7,979	8,687	100	6,500	6,500	6,500
20 21 000 535500 1222	Lightning Running Club		988	1,019	1,192	1,250	1,250	1,025
20 21 000 535500 1230	Power/Co Rec Volleyball		1,457	1,593	1,565	1,470	1,470	990
20 21 000 535500 1232	Baseball House League		62,707	51,015	32,466	53,548	52,984	56,848
20 21 000 535500 1233	Baseball Travel League		4,869	4,236	3,219	2,255	7,500	10,214
20 21 000 535500 1234	Baseball Fundraising		2,533	40,680	-	7,500	-	6,250
20 21 000 535500 1235	Baseball Tournament		2,803	2,625	1,326	5,410	5,000	5,410
20 21 000 535500 1241	Golden Eagles Cheerleading		24,366	19,356	4,484	5,215	16,000	15,000
20 21 000 535500 1259	Fishing Derby		317	1,107	-	-	403	354
20 21 000 535500 1280	Rugby		8,239	7,688	5,656	3,000	3,770	4,900
20 21 000 535500 1281	Rugby Sponsorship/Fundraising		919	3,496	-	2,500	-	2,500
Materials & Supplies -Programs			315,278	378,551	154,464	247,514	252,275	337,703
Chargebacks & Indirect Expense								
20 21 000 595500 1101	Adult Softball		1,292	750	-	714	-	550
20 21 000 595500 1102	Adult Fall Softball		604	600	-	663	-	550
20 21 000 595500 1111	Girl's Softball		14,563	15,555	4,108	14,049	14,049	22,516
20 21 000 595500 1112	Girl's Traveling Softball		6,478	7,201	2,753	7,020	7,020	9,982
20 21 000 595500 1113	Girl's Softball Tournament		6,031	6,105	-	4,830	7,500	9,130
20 21 000 595500 1115	Pitching Clinic		460	631	403	607	300	426
20 21 000 595500 1120	House Soccer		25,247	26,957	12,022	27,305	27,305	28,000
20 21 000 595500 1123	Midwest FC Travel Soccer		-	2,836	2,000	2,637	2,637	2,784
20 21 000 595500 1124	Lakers Academy		-	-	500	1,445	2,637	1,182
20 21 000 595500 1125	Lakers Soccer Tournament		11,924	6,112	-	11,598	8,000	10,046
20 21 000 595500 1126	Future Pros		6,401	6,500	5,973	5,706	5,800	7,532
20 21 000 595500 1127	GE Lakers Futbol Club		22,758	17,858	11,400	17,219	25,000	18,543
20 21 000 595500 1140	Men's Basketball		3,124	2,047	2,163	2,481	-	2,504
20 21 000 595500 1141	Youth Basketball		17,665	17,858	27,761	26,077	28,000	30,000
20 21 000 595500 1143	Champions Basketball		950	968	1,460	940	350	350
20 21 000 595500 1144	Basketball Camps		1,517	2,115	-	1,289	1,289	1,983
20 21 000 595500 1145	GBW Summer Camps		1,000	1,000	1,000	1,000	1,000	1,000
20 21 000 595500 1146	GBS Summer Camps		1,000	1,000	610	1,000	1,000	1,000
20 21 000 595500 1148	Sports Clinics		-	478	410	1,004	2,500	1,355
20 21 000 595500 1155	Fencing		429	521	926	609	609	690

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
20 21 000 595500 1161	Football Youth Tackle		14,491	10,486	319	1,625	11,734	12,911
20 21 000 595500 1170	Youth Gymnastics		21,568	21,141	10,872	13,447	13,447	23,058
20 21 000 595500 1171	Girl's Field Hockey		16,416	15,458	12,184	10,080	10,080	5,766
20 21 000 595500 1172	Boy's Lacrosse		9,090	11,240	2,625	4,812	4,812	7,433
20 21 000 595500 1174	Girl's Lacrosse		956	908	-	974	974	3,218
20 21 000 595500 1176	British Challenger Soccer		601	601	122	663	663	663
20 21 000 595500 1181	Clay Court Tennis		600	529	485	409	409	500
20 21 000 595500 1182	Tennis Lessons		5,153	6,166	6,231	5,511	10,420	8,722
20 21 000 595500 1184	Pickleball		-	-	-	-	200	200
20 21 000 595500 1201	Freedom 4		2,264	2,400	-	2,000	2,000	2,405
20 21 000 595500 1211	Ice Skating Lessons		1,912	2,212	1,687	1,706	1,706	1,706
20 21 000 595500 1222	Lightning Running Club		768	742	658	645	645	685
20 21 000 595500 1230	Power/Co Rec Volleyball		2,118	3,759	1,743	2,851	2,851	3,622
20 21 000 595500 1232	Baseball House League		34,054	38,124	13,065	35,816	35,816	40,997
20 21 000 595500 1233	Baseball Travel League		15,163	14,416	3,172	14,040	14,040	14,862
20 21 000 595500 1235	Baseball Tournament		4,063	4,125	-	3,695	3,695	3,726
20 21 000 595500 1241	Golden Eagles Cheerleading		4,684	5,983	4,490	2,094	2,094	4,814
20 21 000 595500 1261	All-Star Sports		23,087	23,184	9,570	9,976	9,976	23,217
20 21 000 595500 1275	Illinois Shotokan Karate		4,251	4,286	2,041	1,096	1,096	3,139
20 21 000 595500 1278	White Sox Clinics/Camps		-	1,077	546	535	268	535
20 21 000 595500 1280	Rugby		3,941	4,388	657	2,100	2,100	3,405
20 21 000 595500 1285	Skateboarding		220	264	-	174	174	487
	Chargebacks & Indirect Expense		286,843	288,581	143,956	242,442	264,196	316,193
Expense Total			1,737,089	1,850,259	846,559	1,610,519	1,824,923	2,060,240
Revenue Total			2,441,408	2,529,880	1,086,948	2,084,181	2,449,723	2,705,338
Expense Total			1,737,089	1,850,259	846,559	1,610,519	1,824,923	2,060,240
21	Athletic Programs		704,319	679,621	240,389	473,663	624,800	645,098

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
22		Arts & Crafts Programs						
		Program Fees						
20 22 000 425100 2301	Theatre/Foreign Language/Horse		11,205	9,543	8,464	9,543	31,000	38,500
20 22 000 425100 2310	Bowling/Magic/Manners		15,018	13,903	5,321	4,752	12,000	13,500
20 22 000 425100 2311	Early Childhood General		32,246	42,870	22,713	25,749	19,000	22,000
20 22 000 425100 2314	Cooking		21,449	25,550	5	10,060	6,800	8,000
20 22 000 425100 2315	Young Rembrandts		4,398	1,725	1,856	2,100	1,447	2,000
20 22 000 425100 2331	Kid Rock		10,216	10,443	4,641	4,800	8,100	7,500
20 22 000 425100 2350	Cool Science		10,143	1,935	2,787	2,079	2,500	2,650
20 22 000 425100 2351	Music & Movement		5,855	5,350	1,931	2,400	6,000	6,000
20 22 000 425100 2358	Glitzy Girlz		2,143	1,325	5	870	1,300	1,500
20 22 000 425100 2362	Music Together		45,646	46,745	19,297	35,175	35,175	30,000
20 22 000 425100 2364	Adult General		5,656	7,892	2,554	3,780	800	3,200
20 22 000 425100 2370	Bricks 4 Kidz		19,378	21,215	11,099	12,492	31,000	32,500
20 22 000 425100 2375	Nature Programs		14,620	19,574	2,338	15,200	16,125	17,040
		Program Fees	197,972	208,071	83,010	129,000	171,247	184,390
Revenue Total			197,972	208,071	83,010	129,000	171,247	184,390
		Salaries & Wages - Programs						
20 22 000 515500 2301	Theatre/Foreign Language/Horse		-	-	154	-	6,400	9,000
20 22 000 515500 2310	Bowling/Magic/Manners		2,672	2,711	2,561	1,809	6,500	6,800
20 22 000 515500 2375	Nature Programs		8,408	10,534	497	7,657	4,625	8,608
		Salaries & Wages - Programs	11,080	13,245	3,212	9,466	17,525	24,408
		Contractual Services- Programs						
20 22 000 525500 2301	Theatre/Foreign Language/Horse		8,390	7,639	5,433	7,149	11,000	12,200
20 22 000 525500 2310	Bowling/Magic/Manners		8,984	7,247	1,478	1,740	1,100	1,200
20 22 000 525500 2311	Early Childhood General		25,400	20,134	14,878	12,560	8,000	10,000
20 22 000 525500 2314	Cooking		17,002	19,836	-	7,545	3,000	4,200
20 22 000 525500 2315	Young Rembrandts		2,955	1,205	1,140	1,580	1,070	800
20 22 000 525500 2331	Kid Rock		7,533	7,603	3,548	3,600	5,000	5,000
20 22 000 525500 2350	Cool Science		7,758	896	1,912	1,540	1,200	1,275
20 22 000 525500 2351	Music & Movement		4,067	3,681	1,285	1,800	2,000	3,000
20 22 000 525500 2358	Glitzy Girlz		1,845	966	-	660	600	800
20 22 000 525500 2362	Music Together		33,541	34,874	15,203	26,325	10,000	20,000
20 22 000 525500 2364	Adult General		4,503	4,506	1,153	2,736	907	2,500
20 22 000 525500 2370	Bricks 4 Kidz		15,693	16,755	8,296	9,342	23,000	24,100
20 22 000 525500 2375	Nature Programs		-	700	500	1,000	148	1,000
		Contractual Services- Programs	137,671	126,042	54,826	77,577	67,025	86,075
		Materials & Supplies -Programs						
20 22 000 535500 2301	Theatre/Foreign Language/Horse		-	-	-	-	3,950	4,800
20 22 000 535500 2375	Nature Programs		1,601	1,854	774	1,500	1,350	1,500
		Materials & Supplies -Programs	1,601	1,854	774	1,500	5,300	6,300
		Chargebacks & Indirect Expense						
20 22 000 595500 2301	Theatre/Foreign Language/Horse		2,362	2,369	1,484	2,099	2,099	3,000
20 22 000 595500 2310	Bowling/Magic/Manners		560	1,079	400	380	380	1,000
20 22 000 595500 2311	Early Childhood General		3,474	3,549	3,540	4,377	4,377	3,500

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
20 22 000 595500 2314	Cooking		393	1,356	-	905	905	1,000
20 22 000 595500 2315	Young Rembrandts		1,131	1,105	474	441	441	562
20 22 000 595500 2331	Kid Rock		1,121	1,206	661	720	720	1,403
20 22 000 595500 2350	Cool Science		1,872	2,541	550	530	530	550
20 22 000 595500 2351	Music & Movement		836	936	334	576	576	1,058
20 22 000 595500 2358	Glitzy Girlz		626	707	55	200	200	570
20 22 000 595500 2362	Music Together		3,089	3,863	1,802	3,166	3,166	1,767
20 22 000 595500 2364	Adult General		383	687	498	756	200	450
20 22 000 595500 2370	Bricks 4 Kidz		1,145	2,177	1,197	1,249	1,249	1,500
20 22 000 595500 2375	Nature Programs		1,683	2,523	4,823	3,496	3,496	4,534
	Chargebacks & Indirect Expense		18,675	24,098	15,818	18,895	18,339	20,894
Expense Total			169,027	165,239	74,629	107,438	108,189	137,677
Revenue Total			197,972	208,071	83,010	129,000	171,247	184,390
Expense Total			169,027	165,239	74,629	107,438	108,189	137,677
22	Arts & Crafts Programs		28,945	42,832	8,381	21,562	63,058	46,713

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
23/24/25	General Recreation - Active Adults							
	Program Fees							
20 23 000 425100 3410	Fitness Classes		9,616	7,620	-	-	-	-
20 23 000 425100 3510	Dance		33,272	45,022	24,165	34,192	37,000	40,000
20 24 000 425100 4450	Safety Village		15,101	14,239	9,340	13,824	16,003	16,800
20 24 000 425100 4451	Positively Play		29,312	32,049	15	22,440	23,690	31,004
20 24 000 425100 4598	CDH Classes		6,587	7,798	3,290	6,000	9,269	6,708
20 24 000 425100 4610	Preschool		461,613	436,469	259,554	381,922	285,000	430,410
20 24 000 425100 4612	Kindergarten Kids Camp		20,685	20,720	-	18,300	15,081	22,428
20 24 000 425100 4625	Camp Caravan		162,754	153,449	40,884	82,180	206,707	185,000
20 24 000 425100 4626	Imagination Station		24,754	27,764	14,039	27,000	27,251	35,100
20 24 000 425100 4631	Turf & Surf		51,447	52,224	16,281	44,100	72,518	65,000
20 24 000 425100 4643	Adventure Time Before & After		182,683	197,071	4,405	169,722	60,000	156,363
20 24 000 425100 4684	Gingerbread Class		1,007	970	10	768	352	1,000
20 24 000 425100 4697	Computer Workshop		4,865	2,082	2,313	3,096	-	-
20 25 000 425100 5702	One Day Trips		5,256	6,728	639	1,833	100	1,500
20 25 000 425100 5706	Adult Dance		4,927	5,414	3,237	3,000	4,658	5,000
20 25 000 425100 5728	Senior Luncheons		2,092	2,932	772	1,050	-	1,100
	Program Fees		1,015,970	1,012,550	378,944	809,427	757,629	997,413
Revenue Total			1,015,970	1,012,550	378,944	809,427	757,629	997,413
	Salaries & Wages - Programs							
20 23 000 515500 3510	Dance		13,500	17,161	11,558	19,760	15,000	20,000
20 24 000 515500 4450	Safety Village		5,397	6,815	4,761	6,222	6,990	6,936
20 24 000 515500 4451	Positively Play		11,832	10,384	48	12,639	10,667	13,158
20 24 000 515500 4598	CDH Classes		1,893	1,811	650	1,607	2,300	1,638
20 24 000 515500 4610	Preschool		231,537	217,762	142,679	221,180	150,000	234,319
20 24 000 515500 4612	Kindergarten Kids Camp		9,971	7,565	-	8,575	5,323	8,358
20 24 000 515500 4625	Camp Caravan		44,670	47,783	20,955	39,684	65,935	60,000
20 24 000 515500 4626	Imagination Station		8,354	9,603	6,203	8,625	8,575	15,000
20 24 000 515500 4631	Turf & Surf		23,190	21,400	5,743	20,010	30,953	27,000
20 24 000 515500 4643	Adventure Time Before & After		65,245	71,046	38,420	73,920	32,000	90,240
	Salaries & Wages - Programs		415,589	411,330	231,016	412,222	327,743	476,649
	Contractual Services- Programs							
20 23 000 525500 3510	Dance		-	14	533	100	111	-
20 24 000 525500 4450	Safety Village		120	-	-	-	75	-
20 24 000 525500 4451	Positively Play		-	-	-	-	200	-
20 24 000 525500 4610	Preschool		7,754	8,024	4,228	6,372	5,000	6,720
20 24 000 525500 4612	Kindergarten Kids Camp		-	-	-	-	50	-
20 24 000 525500 4625	Camp Caravan		14,470	15,633	2,850	3,920	7,200	12,000
20 24 000 525500 4626	Imagination Station		-	194	425	-	800	-
20 24 000 525500 4631	Turf & Surf		6,141	8,370	939	3,380	6,441	5,800
20 24 000 525500 4643	Adventure Time Before & After		504	293	322	3,630	1,200	2,600
20 24 000 525500 4697	Computer Workshop		3,240	1,654	1,719	2,340	-	-
20 25 000 525500 5702	One Day Trips		5,534	6,560	466	1,400	200	1,100
20 25 000 525500 5706	Adult Dance		3,360	3,572	1,589	2,220	3,000	3,000
20 25 000 525500 5728	Senior Luncheons		1,739	2,381	802	975	-	950
	Contractual Services- Programs		42,862	46,694	13,873	24,337	24,277	32,170

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
Materials & Supplies -Programs								
20 23 000 535500 3510	Dance		373	80	74	200	738	500
20 24 000 535500 4450	Safety Village		433	628	215	500	984	1,000
20 24 000 535500 4451	Positively Play		1,211	749	-	680	460	888
20 24 000 535500 4598	CDH Classes		987	615	577	753	900	604
20 24 000 535500 4610	Preschool		29,890	26,731	12,082	12,550	15,000	12,000
20 24 000 535500 4612	Kindergarten Kids Camp		702	652	-	721	441	521
20 24 000 535500 4625	Camp Caravan		5,219	4,091	824	700	2,566	4,500
20 24 000 535500 4626	Imagination Station		2,171	2,025	476	1,980	1,200	2,250
20 24 000 535500 4631	Turf & Surf		3,500	3,077	1,075	1,000	1,129	1,000
20 24 000 535500 4643	Adventure Time Before & After		4,079	2,776	940	4,500	2,000	4,000
20 24 000 535500 4684	Gingerbread Class		316	48	-	450	450	300
20 25 000 535500 5728	Senior Luncheons		773	1,601	513	125	-	125
Materials & Supplies -Programs			49,653	43,073	16,775	24,159	25,868	27,688
Chargebacks & Indirect Expense								
20 23 000 595500 3510	Dance		7,098	6,382	3,678	4,716	4,716	5,961
20 24 000 595500 4450	Safety Village		5,156	5,216	2,500	4,147	4,147	4,130
20 24 000 595500 4451	Positively Play		7,275	7,375	-	4,712	4,712	6,280
20 24 000 595500 4598	CDH Classes		2,051	2,089	1,388	1,620	1,620	1,182
20 24 000 595500 4610	Preschool		101,397	101,622	70,040	76,115	76,115	82,400
20 24 000 595500 4612	Kindergarten Kids Camp		5,000	6,389	-	5,490	5,490	5,164
20 24 000 595500 4625	Camp Caravan		17,911	21,698	6,541	13,148	13,148	19,000
20 24 000 595500 4626	Imagination Station		3,397	3,446	2,100	4,320	4,320	2,786
20 24 000 595500 4631	Turf & Surf		3,056	4,484	1,791	4,851	4,851	4,500
20 24 000 595500 4643	Adventure Time Before & After		26,598	26,096	5,000	25,458	12,000	18,158
20 24 000 595500 4684	Gingerbread Class		166	190	10	146	146	286
20 24 000 595500 4697	Computer Workshop		896	995	427	464	-	-
20 25 000 595500 5702	One Day Trips		1,727	655	90	264	-	300
20 25 000 595500 5706	Adult Dance		1,044	559	361	390	390	629
Chargebacks & Indirect Expense			182,772	187,196	93,926	145,841	131,655	150,776
Expense Total			690,876	688,293	355,589	606,559	509,543	687,283
Revenue Total			1,015,970	1,012,550	378,944	809,427	757,629	997,413
Expense Total			690,876	688,293	355,589	606,559	509,543	687,283
23/24/25	General Recreation - Active Adults		325,095	324,257	23,355	202,868	248,086	310,130

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
26	Special Events							
	Program Fees							
20 26 000 425100 6801	Community Events		5,057	4,384	810	6,625	5,500	16,300
20 26 000 425100 6808	Breakfast With Santa		3,270	3,702	3,415	1,560	4,300	4,000
20 26 000 425100 6809	Dog Special Event		-	-	-	-	6,180	-
20 26 000 425100 6812	July 4th Festivities		420	700	-	1,000	-	1,000
20 26 000 425100 6813	Boo Bash/TouchATruck/CandyCane		2,779	2,546	969	1,600	3,500	3,200
20 26 000 425100 6816	Parent/Child Events		16,556	22,327	15,652	12,800	15,000	16,000
20 26 000 425100 6817	Dance Recital Costumes		6,223	8,190	8,708	4,550	925	9,000
20 26 000 425100 6820	Easter Extravaganza		2,073	3,461	-	1,850	3,500	5,175
20 26 000 425100 6824	Cardboard Boat Regatta		2,800	1,910	-	2,500	-	-
20 26 000 425100 6830	Santa Visits		3,025	3,145	3,711	3,150	2,730	5,175
20 26 000 425100 6835	Polar Express		11,782	12,065	-	2,960	2,730	3,400
20 26 000 425100 6840	Kids 2 K		1,681	2,645	-	1,250	-	-
20 26 000 425100 6845	Fall Fete		-	35,014	-	-	15,000	40,000
	Program Fees		55,666	100,089	33,265	39,845	59,365	103,250
Revenue Total			55,666	100,089	33,265	39,845	59,365	103,250
	Salaries & Wages - Programs							
20 26 000 515500 6801	Community Events		1,677	2,431	698	1,004	750	856
	Salaries & Wages - Programs		1,677	2,431	698	1,004	750	856
	Contractual Services- Programs							
20 26 000 525500 6801	Community Events		9,064	15,920	-	9,450	8,500	12,350
20 26 000 525500 6808	Breakfast With Santa		2,098	1,028	599	850	1,600	1,200
20 26 000 525500 6809	Dog Special Event		129	-	-	-	2,037	-
20 26 000 525500 6812	July 4th Festivities		5,925	6,420	-	6,420	-	6,500
20 26 000 525500 6813	Boo Bash/TouchATruck/CandyCane		2,140	475	446	980	1,200	1,000
20 26 000 525500 6816	Parent/Child Events		5,150	16,508	14,869	9,270	9,500	10,000
20 26 000 525500 6817	Dance Recital Costumes		-	-	904	-	-	-
20 26 000 525500 6824	Cardboard Boat Regatta		1,810	1,000	-	1,000	-	-
20 26 000 525500 6835	Polar Express		3,973	3,563	12	1,220	1,200	1,050
20 26 000 525500 6840	Kids 2 K		400	-	-	400	-	-
20 26 000 525500 6845	Fall Fete		-	34,046	4,502	-	14,900	30,000
	Contractual Services- Programs		30,688	78,961	21,332	29,590	38,937	62,100
	Materials & Supplies -Programs							
20 26 000 535500 6801	Community Events		9,508	(451)	1,100	2,000	2,112	2,100
20 26 000 535500 6808	Breakfast With Santa		875	898	901	320	1,000	800
20 26 000 535500 6813	Boo Bash/TouchATruck/CandyCane		2,734	1,099	351	900	1,000	800
20 26 000 535500 6816	Parent/Child Events		6,979	3,078	1,924	1,950	2,200	2,000
20 26 000 535500 6817	Dance Recital Costumes		5,384	7,189	7,355	4,200	314	7,000
20 26 000 535500 6820	Easter Extravaganza		1,198	2,446	1,797	820	2,000	2,470
20 26 000 535500 6824	Cardboard Boat Regatta		1,260	725	-	800	-	-
20 26 000 535500 6830	Santa Visits		1,248	1,373	1,129	1,505	1,800	2,470
20 26 000 535500 6835	Polar Express		2,780	2,018	-	600	600	600
20 26 000 535500 6840	Kids 2 K		1,019	1,574	-	700	-	-
20 26 000 535500 6845	Fall Fete		-	61	-	-	100	10,000
	Materials & Supplies -Programs		32,983	20,010	14,556	13,795	11,126	28,240

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
Chargebacks & Indirect Expense								
20 26 000 595500 6801	Community Events		774	774	-	994	994	540
20 26 000 595500 6808	Breakfast With Santa		328	376	390	390	500	500
20 26 000 595500 6812	July 4th Festivities		88	146	-	44	-	150
20 26 000 595500 6813	Boo Bash/TouchATruck/CandyCane		650	941	368	368	368	400
20 26 000 595500 6816	Parent/Child Events		910	1,167	2,030	1,280	1,280	1,300
20 26 000 595500 6817	Dance Recital Costumes		345	500	443	228	228	172
20 26 000 595500 6820	Easter Extravaganza		568	568	-	388	504	550
20 26 000 595500 6830	Santa Visits		568	568	350	504	592	550
20 26 000 595500 6835	Polar Express		2,273	2,273	300	592	592	622
20 26 000 595500 6840	Kids 2 K		467	295	-	125	-	-
Chargebacks & Indirect Expense			6,971	7,608	3,881	4,913	5,058	4,784
Expense Total			72,319	109,010	40,467	49,302	55,871	95,980
Revenue Total			55,666	100,089	33,265	39,845	59,365	103,250
Expense Total			72,319	109,010	40,467	49,302	55,871	95,980
26	Special Events		(16,654)	(8,921)	(7,202)	(9,457)	3,494	7,270

2022 Budget Highlights

RECREATION FUND - FACILITIES - ACKERMAN SPORTS & FITNESS CENTER



- Projected to end FY2021 with a net surplus of over \$420,000. Ackerman SFC has experienced a decline in membership revenue due to the COVID-19 pandemic. Staff has worked diligently to cut costs and create new streams of revenue while establishing cleaning and safety procedures to encourage members to return.
- Offering more than 55 classes per week, averaging 16 participants per class, group fitness classes continue to be one of the facility's strongest membership benefits. The group exercise classes have been utilizing the gymnasium, outside grass areas, outdoor tent area, 2nd floor studio, and indoor turf to meet the needs of the members. Childcare is currently closed due to COVID-19. Staff is actively putting together youth classes to be utilized by members and the community in place of the past childcare offering. Additionally, consideration is ongoing regarding repurposing the existing childcare room.
- With the departure of HGA, that space will be used and programmed by Ackerman SFC. Staff will develop programming specific to that space including youth athletic classes, group fitness classes, team specific training, and personal training. The space will also be used for rentals to non-Park District users starting in 2021 and continuing into 2022.
- A member retention plan will be continued into the 2022 budget year. The member retention plan for fitness members will include monthly incentives and challenges to help members remain engaged in their workouts and use of the facility. New membership promotional plans will continue to attract and recruit new patrons.
- Utilizing the popularity of daytime fitness classes, expansion of athletic programs in the daytime programming slots are budgeted again in 2022. The sports classes were expanded in 2021 to include an increase in the summer and days off school camps. More offerings and classes are planned for 2022. Throughout the pandemic, athletic classes have exceeded expectations with a revenue total of \$180,000 compared to \$85,000 at the same time in 2020.

2022 Budget Highlights

RECREATION FUND - FACILITIES - ACKERMAN SPORTS & FITNESS CENTER

- Facility rentals will continue to be in high demand in 2022. Due to area schools and other facilities not being available due to COVID-19 restrictions, Ackerman SFC has seen an increase in rental requests that are extending into 2022. Staff will continue to offer a safe and compliant facility for the Glen Ellyn Park District and other outside groups to utilize and rent throughout 2022.
- Continue to engage the Advisory Committee to discuss and review the direction and operation of Ackerman SFC, as well as receive feedback and ideas from the committee members.
- The proposed 2022 budget includes an additional transfer of \$125,000 from the operating budget to the Ackerman SFC Asset Replacement Fund. The projected ending balance for FY2022 is \$295,822 in the Ackerman SFC capital reserve account.

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
30	Facilities							
100	Ackerman Sports & Fitness Cent							
	Charges for Services							
20 30 100 420210 0000	Daycare		210	360	635	600	-	3,000
20 30 100 420220 0000	Fitness Classes		3,532	5,041	2,541	4,000	4,000	5,000
20 30 100 420230 0000	Personal Training		58,861	55,274	36,329	65,000	50,000	55,000
20 30 100 420240 0000	Open Gyms		32,848	30,466	10,748	20,000	18,000	32,000
20 30 100 420300 0000	Fitness Membership		994,215	958,809	556,088	750,000	710,000	750,000
20 30 100 420940 0000	Climbing Wall		8,317	8,610	1,817	2,000	-	-
20 30 100 420945 0000	ASFC Leagues		50,000	50,000	25,000	35,000	35,000	35,000
20 30 100 420950 0000	ASFC Walking Track		969	989	364	1,200	600	1,200
	Charges for Services		1,148,952	1,109,548	633,521	877,800	817,600	881,200
	Program Fees							
20 30 100 425100 0000	Program Fees		30,023	70,826	88,936	110,000	170,000	180,000
	Program Fees		30,023	70,826	88,936	110,000	170,000	180,000
	Rentals							
20 30 100 430100 0000	Rent - Training Room	Training Room Rentals	44,396	49,373	31,763	53,000	51,000	65,000
20 30 100 430110 0000	Rent - WDSRA	WDSRA Rent	20,000	20,000	20,000	20,000	20,000	20,000
20 30 100 430160 0000	Rentals	Indoor Turf and Court Rentals	200,946	223,594	167,987	240,000	295,000	300,000
20 30 100 430170 0000	Party Rentals		3,814	5,533	4,235	6,500	12,000	14,000
	Rentals		269,157	298,500	223,986	319,500	378,000	399,000
	Concessions							
20 30 100 440400 0000	Concessions		2,073	2,047	1,191	2,500	1,200	2,000
	Concessions		2,073	2,047	1,191	2,500	1,200	2,000
	Miscellaneous Income							
20 30 100 485950 0000	Miscellaneous Income		266	1,250	600	-	-	-
	Miscellaneous Income		266	1,250	600	-	-	-
	Chargeback Revenue							
20 30 100 495500 0000	Rec. Program Chargebacks		28,521	34,832	32,303	28,184	24,172	29,943
	Chargeback Revenue		28,521	34,832	32,303	28,184	24,172	29,943
Revenue Total			1,478,991	1,517,003	980,537	1,337,984	1,390,972	1,492,143
	Salaries & Wages							
20 30 100 510110 0000	Full-Time Exempt Wages		101,555	122,117	165,797	176,000	173,000	185,000
20 30 100 510120 0000	Full-Time Non-Exempt Wages		101,335	90,462	32,561	43,000	30,000	-
20 30 100 510125 0000	Overtime - Full-Time		2,156	664	-	1,000	29	-
20 30 100 510130 0000	Part-Time Non-Exempt Wages		27,747	23,851	18,946	30,000	20,000	25,000
20 30 100 510150 0000	Fitness Salaries		162,514	163,488	118,475	175,000	150,000	155,000
20 30 100 510151 0000	Daycare Salaries		37,234	41,426	12,981	20,000	72	8,000
20 30 100 510152 0000	Personal Trainers		40,847	45,503	53,660	45,000	30,000	40,000
20 30 100 510153 0000	Support Staff		101,281	116,363	91,000	90,000	95,000	100,000
20 30 100 510154 0000	Climbing Wall Staff		15,538	17,823	4,250	700	-	-
20 30 100 510155 0000	Training Room Staff		-	-	-	-	-	15,000
	Salaries & Wages		590,207	621,698	497,670	580,700	498,101	528,000

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
Contractual Services - Other								
20 30 100 521300 0000	Scavenger Service		2,152	2,530	2,332	2,300	2,300	2,300
20 30 100 521600 0000	Contractual Services - Other		25,344	26,202	22,359	24,000	24,000	24,000
20 30 100 521650 0000	Marketing		19,805	19,144	13,627	20,000	15,000	15,000
20 30 100 521675 0000	Marketing - Member Retention		-	-	2,376	3,000	500	3,000
Contractual Services - Other			47,302	47,875	40,693	49,300	41,800	44,300
Contractual Services- Programs								
20 30 100 525500 0000	Contractual Services- Programs		6,074	8,407	5,169	-	2,600	7,000
Contractual Services- Programs			6,074	8,407	5,169	-	2,600	7,000
Materials & Supplies								
20 30 100 530100 0000	Office Expense		5,083	7,725	4,320	4,000	4,000	4,000
20 30 100 530102 0000	Fitness Supplies		8,462	11,978	7,703	6,000	4,000	6,000
20 30 100 530210 0000	Repair Equipment		5,959	9,005	9,858	9,000	5,000	9,000
20 30 100 530250 0000	Uniforms		2,784	2,406	1,963	2,500	1,600	2,500
20 30 100 530260 0000	Daycare Supplies		683	1,202	-	250	-	500
20 30 100 530270 0000	Personal Trainer Supplies		1,010	30	-	-	316	300
20 30 100 530300 0000	Supplies - Maintenance		28,398	37,775	33,439	28,000	26,000	30,000
20 30 100 530320 0000	Supplies - First Aid		450	697	247	350	300	500
Materials & Supplies			52,829	70,819	57,530	50,100	41,216	52,800
Materials & Supplies -Programs								
20 30 100 535500 0000	Materials & Supplies -Programs		1,299	3,621	2,127	2,000	11,000	12,000
Materials & Supplies -Programs			1,299	3,621	2,127	2,000	11,000	12,000
Computer Soft/Hardware Equip.								
20 30 100 540700 0000	Computer/Technology Equipment		377	500	500	2,000	500	2,000
Computer Soft/Hardware Equip.			377	500	500	2,000	500	2,000
Other Equipment								
20 30 100 541300 0000	Building Equipment		3,093	1,967	-	2,500	1,000	2,500
Other Equipment			3,093	1,967	-	2,500	1,000	2,500
Building & Landscaping								
20 30 100 550300 0000	Building Repair		4,676	4,290	-	2,500	1,000	2,500
Building & Landscaping			4,676	4,290	-	2,500	1,000	2,500
Employment Expenses								
20 30 100 565100 0000	Employee Health Insurance		38,322	38,216	49,281	55,000	55,000	60,000
Employment Expenses			38,322	38,216	49,281	55,000	55,000	60,000
Utilities								
20 30 100 570100 0000	Electricity		108,251	101,319	90,096	94,000	100,000	100,000
20 30 100 570200 0000	Heating Gas & Oil		16,397	13,472	14,227	18,000	18,000	18,000
20 30 100 570300 0000	Telephone/Internet - Service		14,299	15,193	16,867	18,500	17,000	17,000
20 30 100 570400 0000	Water & Sewer Fees		10,902	10,861	5,499	12,500	10,000	10,250
Utilities			149,848	140,846	126,689	143,000	145,000	145,250

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
Miscellaneous Expenses								
20 30 100 585202 0000	Continuing Education - Staff		1,192	45	565	1,000	1,000	1,000
20 30 100 585950 0000	Registration Processing Fees		45,646	50,334	25,057	37,974	44,464	46,936
Miscellaneous Expenses			46,838	50,379	25,622	38,974	45,464	47,936
Transfers Out								
20 30 100 590900 0000	Fund Transfer Out	Fund Transfer Out - Asset Replacement Fund	125,000	125,000	125,000	125,000	125,000	125,000
Transfers Out			125,000	125,000	125,000	125,000	125,000	125,000
Expense Total			1,065,866	1,113,617	930,281	1,051,074	967,681	1,029,286
Revenue Total			1,478,991	1,517,003	980,537	1,337,984	1,390,972	1,492,143
Expense Total			1,065,866	1,113,617	930,281	1,051,074	967,681	1,029,286
100	Ackerman Sports & Fitness Cent		413,125	403,386	50,256	286,910	423,291	462,857

2022 Budget Highlights

RECREATION FUND - FACILITIES - LAKE ELLYN BOATHOUSE



The 2021 rental season for the Lake Ellyn Boathouse (March-December) had a slow start due to the restrictions placed on rental facilities throughout the COVID-19 pandemic and during the beginning stages of the Restore Illinois Phase IV/V guidelines. However, once capacity limits were removed for the size of the facility, Boathouse reservations increased significantly. The total number of rentals was significantly higher in comparison to 2020, as several renters were able to reschedule cancelled events, or book new events for 2021. The Boathouse had very few rentals from March-April, with a significant increase beginning with reservations in May.

Typically, the rental season begins the first weekend in March and concludes the third week of December; with approximately 10 weeks open for ice skating. The final total amount of rentals expected for 2021 is estimated at 135-140, which is significantly higher than the 35 rentals booked in 2020; and more consistent with the 140 that took place in 2019. Guest counts were limited for most rentals early in the season to a max of 50, then 80, until the guidelines for Phase V of the Restore Illinois Plan were updated to allow for the Boathouse full capacity of 120.

Revenue for FY2022 has increased in budget from FY2021 of \$104,000 to nearly \$158,000, and it is anticipated that the facility will generate a net profit of \$68,000 in FY2021 as well as covering all general operating expenses for the year. As of October 2021, nearly 35 reservations have been confirmed for 2022, and it is expected that the facility will host approximately 130-150 events for the full year.

Below are the proposed changes to rental rates for FY2022. The increase in rental rates will generate additional revenue per event; however, it may also deter some renters from booking.

*In 2022, during the months of May-October, renters will also be required to add the outdoor deck/patio to their rental for the duration of the event/party hours when alcohol will be included with their rental reservation.

2022 Budget Highlights

RECREATION FUND - FACILITIES - LAKE ELLYN BOATHOUSE

Reservation Item	2021 Rates	2022 Rates
Resident	\$150/hour	\$175/hour (\$275 w/alcohol)
Resident Organization	\$150/hour	\$175/hour (\$275 w/alcohol)
Non-Resident	\$175/hour	\$200/hour (\$300 w/alcohol)
Deck/Patio	\$100/hour	\$100/hour*
Alcohol Permit/Insurance	\$210 one-time charge	\$225 one-time charge*
TV or Fireplace	\$30 one-time charge	\$30 one-time charge
Coffee Pot	\$10 one-time charge	\$10 one-time charge

Planned equipment replacement of a commercial refrigerator unit will need to be purchased in FY2022 at a cost of \$2,000-\$2,500. This unit replaces the current unit which is more than 16 years old and will need to be replaced.

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
150	Boathouse							
	Rentals							
20 30 150 430100 0000	Rent		118,996	120,260	26,400	96,000	126,000	143,250
	Rentals		118,996	120,260	26,400	96,000	126,000	143,250
	Licenses & Permits							
20 30 150 460205 0000	Special Use Permits		14,585	16,140	2,150	8,400	16,800	14,625
	Licenses & Permits		14,585	16,140	2,150	8,400	16,800	14,625
	Revenue Total		133,581	136,400	28,550	104,400	142,800	157,875
	Salaries & Wages							
20 30 150 510110 0000	Full-Time Exempt Wages		21,444	22,842	23,498	25,000	25,000	25,000
20 30 150 510130 0000	Part-Time Non-Exempt Wages		15,748	17,992	3,431	9,900	12,500	15,172
	Salaries & Wages		37,191	40,834	26,930	34,900	37,500	40,172
	Contractual Services - Other							
20 30 150 521205 0000	Special Use Permits		12,035	10,985	1,400	7,000	12,000	11,375
20 30 150 521300 0000	Scavenger Service		2,246	2,656	1,613	2,000	1,500	2,000
20 30 150 521600 0000	Contractual Services - Other		2,322	2,539	1,291	2,500	2,000	2,200
	Contractual Services - Other		16,603	16,180	4,304	11,500	15,500	15,575
	Materials & Supplies							
20 30 150 530210 0000	Repair Equipment		-	-	-	250	200	250
20 30 150 530300 0000	Supplies - Maintenance		596	259	226	500	500	500
20 30 150 530600 0000	Chemicals & Paint		46	21	-	100	-	100
	Materials & Supplies		642	280	226	850	700	850
	Other Equipment							
20 30 150 541300 0000	Building Equipment		849	3,059	2,863	2,500	2,000	2,500
	Other Equipment		849	3,059	2,863	2,500	2,000	2,500
	Building & Landscaping							
20 30 150 550300 0000	Building Repair		1,394	3,513	340	2,000	1,200	2,000
	Building & Landscaping		1,394	3,513	340	2,000	1,200	2,000
	Employment Expenses							
20 30 150 565100 0000	Employee Health Insurance		2,370	2,506	2,619	2,970	2,970	2,970
	Employment Expenses		2,370	2,506	2,619	2,970	2,970	2,970
	Utilities							
20 30 150 570100 0000	Electricity		1,630	1,412	1,316	1,880	1,880	1,880
20 30 150 570200 0000	Heating Gas & Oil		1,617	1,428	1,291	1,800	2,000	2,000
20 30 150 570300 0000	Telephone/Internet - Service	Internet upgraded	2,428	3,735	3,822	4,500	5,000	5,000
20 30 150 570400 0000	Water & Sewer Fees		1,130	1,266	499	1,850	1,500	1,850
	Utilities		6,805	7,843	6,927	10,030	10,380	10,730
	Miscellaneous Expenses							
20 30 150 585950 0000	Registration Processing Fees		3,453	4,329	2,871	4,350	4,694	4,953
	Miscellaneous Expenses		3,453	4,329	2,871	4,350	4,694	4,953
	Expense Total		69,307	78,543	47,081	69,100	74,944	79,750
	Revenue Total		133,581	136,400	28,550	104,400	142,800	157,875
	Expense Total		69,307	78,543	47,081	69,100	74,944	79,750
150	Boathouse		64,274	57,857	(18,531)	35,300	67,856	78,125

2022 Budget Highlights

RECREATION FUND - FACILITIES - MAIN STREET RECREATION CENTER



The projected 2021 net loss is slightly lower than the original 2021 budget by approximately \$15,000 due to conservative spending on maintenance supplies with a portion of the items used being charged to the COVID-19 supply budget line.

- Proposed 2022 budget reflects a loss of \$85,733. This net loss is less than the FY2021 budgeted loss of \$103,395, primarily due to the increase in program chargeback revenue to the facility as operations and programming have increased.
- Facility salaries are budgeted to increase due to the rising minimum wage rates.
- Anima Children’s Choir (primary annual renter) has signed a one-year contract for office and rehearsal space. While ongoing challenges due to COVID-19 continue to cause enrollment to decline, Anima has been creative and resourceful in programming during the pandemic. Additionally, the Park District has been supportive throughout the past 20 months by reducing rental fees and making space accommodations.

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
200	Main Street Recreation Center							
	Rentals							
20 30 200 430100 0000	Rent		28,092	28,944	30,493	23,064	25,000	25,500
20 30 200 430170 0000	Party Rentals		4,155	2,710	1,000	-	125	500
	Rentals		32,247	31,654	31,493	23,064	25,125	26,000
	Concessions							
20 30 200 440400 0000	Concessions		218	593	172	300	215	250
	Concessions		218	593	172	300	215	250
	Miscellaneous Income							
20 30 300 485600 0000	Special Events		6,230	3,299	2,610	-	-	-
	Miscellaneous Income		6,230	3,299	2,610	-	-	-
	Chargeback Revenue							
20 30 200 495500 0000	Rec. Program Chargebacks		75,000	80,000	35,200	60,000	60,000	80,000
	Chargeback Revenue		75,000	80,000	35,200	60,000	60,000	80,000
Revenue Total			113,695	115,545	69,475	83,364	85,340	106,250
	Salaries & Wages							
20 30 200 510110 0000	Full-Time Exempt Wages		19,102	20,272	21,045	21,000	19,000	17,000
20 30 200 510120 0000	Full-Time Non-Exempt Wages		3,442	4,098	1,512	10,000	10,000	10,000
20 30 200 510130 0000	Part-Time Non-Exempt Wages		68,711	64,407	45,402	67,300	65,000	80,400
	Salaries & Wages		91,254	88,777	67,958	98,300	94,000	107,400
	Contractual Services - Other							
20 30 200 521300 0000	Scavenger Service		1,219	1,032	1,426	1,400	1,450	1,450
20 30 200 521600 0000	Contractual Services - Other		10,861	12,695	10,504	17,700	16,000	12,500
20 30 200 521630 0000	Police & Security Protection		892	2,027	3,985	2,000	2,000	2,000
	Contractual Services - Other		12,972	15,754	15,915	21,100	19,450	15,950
	Materials & Supplies							
20 30 200 530210 0000	Repair Equipment		64	-	41	2,000	1,000	1,700
20 30 200 530300 0000	Supplies - Maintenance		1,223	676	315	2,000	4,000	5,000
20 30 200 530310 0000	Supplies - Cleaning	Combine with 'Supplies Maintenance'	2,867	3,853	459	3,400	-	-
20 30 200 530600 0000	Chemicals & Paint		-	92	240	500	-	500
	Materials & Supplies		4,154	4,621	1,055	7,900	5,000	7,200
	Other Equipment							
20 30 200 541300 0000	Building Equipment		1,209	1,905	562	1,500	450	1,200
	Other Equipment		1,209	1,905	562	1,500	450	1,200
	Building & Landscaping							
20 30 200 550300 0000	Building Repair		3,679	1,527	1,699	3,200	2,850	3,500
	Building & Landscaping		3,679	1,527	1,699	3,200	2,850	3,500
	Employment Expenses							
20 30 200 565100 0000	Employee Health Insurance		3,751	4,159	3,166	5,250	4,000	7,500
	Employment Expenses		3,751	4,159	3,166	5,250	4,000	7,500

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
Utilities								
20 30 200 570100 0000	Electricity		31,480	21,892	23,923	32,900	32,000	32,000
20 30 200 570200 0000	Heating Gas & Oil		10,800	10,803	10,983	11,700	11,500	12,000
20 30 200 570400 0000	Water & Sewer Fees		1,623	1,649	833	1,950	1,800	1,900
Utilities			43,903	34,343	35,739	46,550	45,300	45,900
Miscellaneous Expenses								
20 30 200 585950 0000	Registration Processing Fees		3,313	3,523	1,952	2,959	3,354	3,333
Miscellaneous Expenses			3,313	3,523	1,952	2,959	3,354	3,333
Expense Total			164,235	154,610	128,046	186,759	174,404	191,983
Revenue Total			113,695	115,545	69,475	83,364	85,340	106,250
Expense Total			164,235	154,610	128,046	186,759	174,404	191,983
200	Main Street Recreation Center		(50,540)	(39,065)	(58,571)	(103,395)	(89,064)	(85,733)

2022 Budget Highlights

RECREATION FUND - FACILITIES - MARYKNOLL PARK



The Maryknoll Park budget is sub-divided into three areas:

- Holes & Knolls Miniature Golf Course and Clubhouse
- Platform Tennis Facility
- Splash Pad

Overall, the budget is projected to end FY2021 with a net revenue of approximately \$102,000 and a similar budget of a net surplus of \$98,000 for FY2022. While the facility continues to increase revenue opportunities, the increasing minimum wage will continue to adversely impact the facility's net surplus. Additionally, each year includes a \$25,000 transfer from the Clubhouse budget and a \$5,000 transfer from the Platform Facility budget to the Asset Replacement Fund.

2022 Budget Highlights

RECREATION FUND - FACILITIES - CLUBHOUSE/HOLES & KNOLLS MINI GOLF



The largest budget area is the Clubhouse/Holes & Knolls miniature golf operation. Holes & Knolls is traditionally open from April through October with Clubhouse room rentals throughout the year. During the 2021 season, facility and course capacity was restored to its normal operational standards after operating at a limited capacity for the FY2020.

- Miniature golf daily admission revenue greatly exceeded the FY2021 budget by over \$67,000. Fees were restored to the 2019 rate of \$7.00 per adult and \$6.00 per child from the lowered rate of \$5.00 per person from 2020. Fees are not recommended to increase in FY2022.
- Outdoor pavilion rentals resumed in April 2021 and indoor rentals began in June as the facility moved into Phase 5 of the Restore Illinois plan that month. Rentals generated more revenue than anticipated due to several parties preferring to remain outside for safety and comfort. This line item is budgeted to normalize in FY2022.
- Holes & Knolls concessions achieved a net profit of \$18,250 in the 2021 season.
- Maryknoll Park hosted many events including the spring and fall Lightning cross country meets, Disc Golf Tournament, Jazz in the Park, Touch-A-Truck, and Garden Walks. Many outside organizations also utilized the facilities for class picnics, church group meetings, group exercise, and day camp outings. Private facility rentals included the Lombard Girl Scouts and Lincoln Elementary.
- Repairs to Holes & Knolls course ponds continued in 2021 with additional work projected in 2022. These costs, along with replacement of the AC unit at the Clubhouse, are reflected in the Capital Improvement budgets.

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
300	Maryknoll - Clubhouse							
	Charges for Services							
20 30 300 420905 0000	Daily Admission Fees		113,469	144,309	77,499	83,000	150,000	150,000
	Charges for Services		113,469	144,309	77,499	83,000	150,000	150,000
	Rentals							
20 30 300 430170 0000	Party Rentals		13,605	8,336	994	1,000	15,500	15,500
	Rentals		13,605	8,336	994	1,000	15,500	15,500
	Concessions							
20 30 300 440400 0000	Concessions		23,001	23,108	11,356	11,700	27,000	27,000
	Concessions		23,001	23,108	11,356	11,700	27,000	27,000
	Miscellaneous Income							
20 30 300 485600 0000	Special Events		6,230	3,299	2,610	3,000	5,860	5,800
	Miscellaneous Income		6,230	3,299	2,610	3,000	5,860	5,800
Revenue Total			156,305	179,051	92,459	98,700	198,360	198,300
	Salaries & Wages							
20 30 300 510110 0000	Full-Time Exempt Wages		7,163	7,602	7,892	7,750	8,500	4,750
20 30 300 510120 0000	Full-Time Non-Exempt Wages		3,442	4,098	1,512	4,750	7,500	4,750
20 30 300 510130 0000	Part-Time Non-Exempt Wages		23,573	22,587	13,463	15,950	31,000	30,500
	Salaries & Wages		34,178	34,287	22,866	28,450	47,000	40,000
	Contractual Services - Other							
20 30 300 521300 0000	Scavenger Service		1,623	2,548	966	1,710	1,650	1,650
20 30 300 521600 0000	Contractual Services - Other		3,032	1,806	991	1,800	3,000	3,000
20 30 300 521630 0000	Police & Security Protection		500	837	1,536	1,800	3,000	3,000
	Contractual Services - Other		5,154	5,190	3,492	5,310	7,650	7,650
	Materials & Supplies							
20 30 300 530095 0000	Concessions		11,691	9,873	5,029	5,500	8,750	8,750
20 30 300 530210 0000	Repair Equipment		1,985	708	1,381	1,000	1,000	1,600
20 30 300 530250 0000	Uniforms		184	150	-	185	-	300
20 30 300 530300 0000	Supplies - Maintenance		277	564	78	500	300	600
20 30 300 530345 0000	Golf Equipment		590	978	326	1,000	1,000	1,000
20 30 300 530907 0000	Special Events		4,163	1,345	1,518	2,000	1,700	1,700
	Materials & Supplies		18,890	13,618	8,332	10,185	12,750	13,950
	Other Equipment							
20 30 300 541300 0000	Building Equipment		270	-	61	500	450	500
	Other Equipment		270	-	61	500	450	500
	Building & Landscaping							
20 30 300 550302 0000	Plumbing Repairs		619	-	-	300	-	300
	Building & Landscaping		619	-	-	300	-	300

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
Employment Expenses								
20 30 300 565100 0000	Employee Health Insurance		1,940	2,325	1,260	3,000	2,250	4,000
Employment Expenses			1,940	2,325	1,260	3,000	2,250	4,000
Utilities								
20 30 300 570100 0000	Electricity		10,749	7,833	7,262	8,000	10,000	10,000
20 30 300 570200 0000	Heating Gas & Oil		3,142	3,960	3,940	3,600	4,600	4,600
20 30 300 570300 0000	Telephone/Internet - Service	Internet Upgraded	1,791	2,193	2,826	3,000	3,600	3,600
20 30 300 570400 0000	Water & Sewer Fees		9,124	3,489	2,818	5,150	4,000	4,500
Utilities			24,806	17,474	16,847	19,750	22,200	22,700
Miscellaneous Expenses								
20 30 300 585950 0000	Registration Processing Fees		4,954	5,587	2,797	4,238	4,954	5,355
Miscellaneous Expenses			4,954	5,587	2,797	4,238	4,954	5,355
Transfers Out								
20 30 300 590900 0000	Fund Transfer out	Fund Transfer Out - Asset Replacement Fund	25,000	25,000	25,000	25,000	25,000	25,000
Transfers Out			25,000	25,000	25,000	25,000	25,000	25,000
Expense Total			115,811	103,482	80,654	96,733	122,254	119,455
Revenue Total			156,305	179,051	92,459	98,700	198,360	198,300
Expense Total			115,811	103,482	80,654	96,733	122,254	119,455
300	Maryknoll - Clubhouse		40,495	75,569	11,805	1,967	76,106	78,845

2022 Budget Highlights

RECREATION FUND - FACILITIES - PLATFORM TENNIS



The platform tennis program continued to experience growth in membership resulting in a projected \$92,000 in membership revenue for FY2021. The platform tennis membership program is offered year-round beginning September 1st through August 31st the following year. The annual Glen Ellyn resident fee is \$260 per person which includes secured access to the platform hut, access to online reservations, unlimited use of the courts when available, discounts for lessons and leagues, and free guest use on the courts.

- There were 438 active members for the 2020/2021 season.
- Platform tennis lessons and the House League programs continue to be very popular and player participation continues to grow in part due to the Platform Tennis Professional's ability to generate interest in learning the sport, improve the competitive side of the sport, and promote the sport to all levels. The Platform Tennis Professional is an excellent representative of the Glen Ellyn Park District and is an advocate of the sport in the community as well as serving as the liaison to the Glen Ellyn Platform Tennis Club (GEPTC).
- Another large revenue-line in the budget is the rental of the courts by the GEPTC totaling \$21,850 for the season. The current Rental Agreement expires in March 2022. The travel season begins in October and concludes in early March. The men's travel teams play games on all six courts Tuesday and Thursday and four courts on Wednesday from 7:00 to 11:00 pm. There are currently 16 men's travel teams. The women's travel teams play their matches during the day at various times. There are currently five women's teams. With the additional two courts, an evening women's house league is now offered in the fall and winter.
- A net surplus of over \$27,000 is projected for 2021, while a net surplus of approximately \$25,000 is proposed for 2022 due to additional repairs budgeted. Since the installation of the new courts in 2018, the net surplus for the platform facility budget continues to increase. In 2021, the screens were repaired/replaced on all six courts

2022 Budget Highlights

RECREATION FUND - FACILITIES - PLATFORM TENNIS



as well as resurfacing four courts. The deck was also stained and painted. A new comprehensive improvement plan has been created for the facility that includes various areas of improvements and repairs. The hope is that GEPTC members will be willing to contribute towards those improvements.

- In addition to the net surplus generated each year, an additional \$5,000 is transferred to the Asset Replacement Fund (ARF) to fund future needs of the facility such as repairs and upgrades.

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
350	Maryknoll - Platform							
	Charges for Services							
20 30 350 420115 0000	Platform Tennis Lessons		37,651	48,412	45,547	40,000	40,307	40,000
20 30 350 420120 0000	Platform Tennis Annual Members		70,118	75,647	81,408	70,000	92,000	90,000
20 30 350 420125 0000	Platform Tennis Leagues		18,361	13,805	13,550	16,000	24,000	22,000
	Charges for Services		126,131	137,864	140,504	126,000	156,307	152,000
	Rentals							
20 30 350 430100 0000	Rent		17,900	17,905	16,400	18,000	21,850	23,200
20 30 350 430170 0000	Party Rentals		-	310	-	-	50	-
	Rentals		17,900	18,215	16,400	18,000	21,900	23,200
Revenue Total			144,031	156,079	156,904	144,000	178,207	175,200
	Salaries & Wages							
20 30 350 510110 0000	Full-Time Exempt Wages		9,551	10,136	10,522	11,000	10,000	9,000
20 30 350 510120 0000	Full-Time Non-Exempt Wages		3,442	4,098	1,512	4,750	4,750	4,750
20 30 350 510130 0000	Part-Time Non-Exempt Wages		40,271	43,764	53,025	43,000	71,000	68,515
	Salaries & Wages		53,264	57,998	65,059	58,750	85,750	82,265
	Contractual Services - Other							
20 30 350 521300 0000	Scavenger Services		583	292	700	700	700	700
20 30 350 521350 0000	Contractual Services- Platform		-	-	-	-	-	1,000
20 30 350 521600 0000	Contractual Services - Other		7,968	9,967	3,688	4,000	3,000	3,000
	Contractual Services - Other		8,551	10,260	4,388	4,700	3,700	4,700
	Materials & Supplies							
20 30 350 530210 0000	Repair Equipment		24,060	18,115	776	25,000	24,900	24,000
20 30 350 530300 0000	Supplies - Maintenance		59	69	44	200	450	450
20 30 350 530310 0000	Supplies - Cleaning	Combine with 'Supplies Maintenance'	62	136	-	200	-	-
20 30 350 530310 0000	Platform Equipment		-	-	-	-	-	1,000
	Materials & Supplies		24,181	18,320	820	25,400	25,350	25,450
	Other Equipment							
20 30 350 541300 0000	Building Equipment		12,216	16,329	5,754	6,000	4,000	5,000
	Other Equipment		12,216	16,329	5,754	6,000	4,000	5,000
	Employment Expenses							
20 30 350 565100 0000	Employee Health Insurance		2,198	2,587	1,532	3,375	3,000	4,250
	Employment Expenses		2,198	2,587	1,532	3,375	3,000	4,250
	Utilities							
20 30 350 570100 0000	Electricity		7,283	6,820	6,533	8,460	8,400	8,400
20 30 350 570200 0000	Heating Gas & Oil		3,921	5,514	4,875	6,000	6,000	6,000
20 30 350 570300 0000	Telephone/Internet - Service		1,687	1,126	1,088	1,900	1,850	1,850
20 30 350 570400 0000	Water & Sewer Fees		2,347	1,343	959	1,800	2,250	2,300
	Utilities		15,239	14,803	13,455	18,160	18,500	18,550
	Miscellaneous Expenses							
20 30 350 585950 0000	Registration Processing Fees		5,033	5,184	2,309	4,666	5,385	4,800
	Miscellaneous Expenses		5,033	5,184	2,309	4,666	5,385	4,800
	Transfers Out							
20 30 350 590900 0000	Fund Transfer Out	Fund Transfer Out - Asset Replacement Fund	5,000	5,000	5,000	5,000	5,000	15,000
	Transfers Out		5,000	5,000	5,000	5,000	5,000	15,000
Expense Total			125,681	130,481	98,317	126,051	150,685	160,015
Revenue Total			144,031	156,079	156,904	144,000	178,207	175,200
Expense Total			125,681	130,481	98,317	126,051	150,685	160,015
350	Maryknoll - Platform		18,350	25,598	58,587	17,949	27,522	15,185

2022 Budget Highlights

RECREATION FUND - FACILITIES - SPLASH PARK



The Splash Park typically operates seven days a week from Memorial Day weekend through Labor Day weekend. The Splash Park has 11 interactive water pieces and an enclosed fence around the features. The fees include \$3.00 per child ages 1 through 14 and a \$1.00 fee for adults. No fee changes are recommended for FY2022.

- Over \$38,000 was received in admission revenue in FY2021. Staff projects a slight decline in FY2022 to return to its historic trend of approximately \$36,000 as the facility is weather dependent for admissions.
- Projected part-time salaries exceeded the 2021 budget as more parties and rentals increased labor needs. This escalation in salaries will increase in 2022 as the State minimum wage continues to rise.
- Staff is forecasting an overall loss of \$1,177 for 2021 and projecting a loss of \$5,222 for 2022 as wages, water rates, and insurance costs continue to rise.
- Replacement umbrellas and additional seating is being planned through the capital projects area of the budget over the next few years.

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
400	Maryknoll - Splash Pad							
		Charges for Services						
20 30 400 420905 0000	Daily Admission Fees		35,961	35,477	19,279	30,000	38,100	36,000
		Charges for Services	35,961	35,477	19,279	30,000	38,100	36,000
Revenue Total			35,961	35,477	19,279	30,000	38,100	36,000
		Salaries & Wages						
20 30 400 510110 0000	Full-Time Exempt Wages		7,163	7,602	7,892	7,750	7,750	6,000
20 30 400 510120 0000	Full-Time Non-Exempt Wages		3,442	4,098	1,512	4,750	4,750	4,750
20 30 400 510130 0000	Part-Time Non-Exempt Wages		10,773	10,043	10,000	13,200	13,200	14,500
		Salaries & Wages	21,378	21,743	19,403	25,700	25,700	25,250
		Contractual Services - Other						
20 30 400 521600 0000	Contractual Services - Other		-	195	-	195	384	300
		Contractual Services - Other	-	195	-	195	384	300
		Materials & Supplies						
20 30 400 530210 0000	Repair Equipment		-	42	1,100	-	800	500
20 30 400 530250 0000	Uniforms		184	88	-	185	-	100
20 30 400 530900 0000	Misc. Supplies & Repairs		3,123	1,930	3,380	3,000	1,700	2,500
		Materials & Supplies	3,307	2,060	4,480	3,185	2,500	3,100
		Building & Landscaping						
20 30 400 550302 0000	Plumbing Repairs		150	-	720	175	-	175
		Building & Landscaping	150	-	720	175	-	175
		Employment Expenses						
20 30 400 565100 0000	Employee Health Insurance		1,940	2,325	1,260	2,850	2,250	4,000
		Employment Expenses	1,940	2,325	1,260	2,850	2,250	4,000
		Utilities						
20 30 400 570300 0000	Telephone/Internet - Service		203	144	152	250	250	250
20 30 400 570400 0000	Water & Sewer Fees		5,972	10,018	6,373	6,700	7,000	7,175
		Utilities	6,175	10,162	6,526	6,950	7,250	7,425
		Miscellaneous Expenses						
20 30 400 585950 0000	Registration Processing Fees		1,411	1,359	671	1,015	1,193	972
		Miscellaneous Expenses	1,411	1,359	671	1,015	1,193	972
Expense Total			34,360	37,844	33,059	40,070	39,277	41,222
Revenue Total			35,961	35,477	19,279	30,000	38,100	36,000
Expense Total			34,360	37,844	33,059	40,070	39,277	41,222
400	Maryknoll - Splash Pad		1,601	(2,367)	(13,780)	(10,070)	(1,177)	(5,222)

2022 Budget Highlights

RECREATION FUND - FACILITIES - SPRING AVENUE RECREATION CENTER



- Projected to end FY2021 with a net loss of \$140,176, which is lower than originally budgeted.
- The proposed 2022 budget reflects a loss of \$134,773, which is slightly less than the 2021 estimated year-end. Additional chargeback revenue has been added in the 2022 budget due to the increase in programming opportunities.
- Fitness memberships have steadily declined for the Spring Avenue Fitness Center over the past few years and the Center has seen a greater decline in usage during the pandemic. The Silver Sneakers insurance-based program, which has been in place at Ackerman SFC for a few years, has increased in popularity and additional classes were added to the Spring Avenue Aerobic Room. In addition, the Spring Avenue Fitness Center receives used cardio equipment from Ackerman Sports & Fitness Center when it is replaced there. This equipment is still viable for the kind of use by members at the Spring Avenue Fitness Center.
- Budgets for programs conducted at the Spring Avenue Recreation Center are not included in the facility budget. Net revenues from the programs are reflected in the program area of the budget. For FY2022, the Spring Avenue Recreation Center is budgeted to receive \$65,000 in chargeback revenue.

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
450	Spring Ave Recreation Center							
	Charges for Services							
20 30 450 420300 0000	Fitness Membership		15,494	13,412	12,062	12,000	9,900	10,000
	Charges for Services		15,494	13,412	12,062	12,000	9,900	10,000
	Rentals							
20 30 450 430100 0000	Rent	Current rentals won't be able to resume until Phase 5	16,092	15,234	3,102	-	250	1,500
	Rentals		16,092	15,234	3,102	-	250	1,500
	Chargeback Revenue							
20 30 450 495500 0000	Rec. Program Chargebacks		60,000	65,000	28,600	48,750	48,750	65,000
	Chargeback Revenue		60,000	65,000	28,600	48,750	48,750	65,000
Revenue Total			91,587	93,645	43,764	60,750	58,900	76,500
	Salaries & Wages							
20 30 450 510110 0000	Full-Time Exempt Wages		19,102	20,272	21,045	21,000	19,000	17,000
20 30 450 510120 0000	Full-Time Non-Exempt Wages		45,524	46,896	45,447	55,000	53,000	55,000
20 30 450 510125 0000	Overtime - Full-Time		167	-	-	-	1	300
20 30 450 510130 0000	Part-Time Non-Exempt Wages		33,041	45,160	25,354	45,000	42,000	45,500
	Salaries & Wages		97,835	112,328	91,846	121,000	114,001	117,800
	Contractual Services - Other							
20 30 450 521300 0000	Scavenger Service		1,082	1,617	1,510	1,500	1,500	1,500
20 30 450 521600 0000	Contractual Services - Other		40,960	31,557	7,550	25,000	15,000	15,000
20 30 450 521630 0000	Police & Security Protection		2,392	1,246	960	1,000	1,000	1,000
	Contractual Services - Other		44,435	34,420	10,020	27,500	17,500	17,500
	Materials & Supplies							
20 30 450 530102 0000	Fitness Supplies		713	801	238	1,000	200	750
20 30 450 530210 0000	Repair Equipment		1,752	689	79	2,000	-	500
20 30 450 530300 0000	Supplies - Maintenance		1,215	594	432	1,500	4,000	5,000
20 30 450 530310 0000	Supplies - Cleaning	Combine with 'Supplies Maintenance'	2,519	2,437	591	3,500	-	-
20 30 450 530600 0000	Chemicals & Paint		37	-	282	300	-	300
	Materials & Supplies		6,235	4,520	1,623	8,300	4,200	6,550
	Other Equipment							
20 30 450 541300 0000	Building Equipment		2,769	2,491	1,075	2,000	1,060	2,000
	Other Equipment		2,769	2,491	1,075	2,000	1,060	2,000
	Building & Landscaping							
20 30 450 550300 0000	Building Repair		8,023	2,290	4,207	3,000	1,000	3,000
	Building & Landscaping		8,023	2,290	4,207	3,000	1,000	3,000
	Employment Expenses							
20 30 450 565100 0000	Employee Health Insurance		13,877	14,457	13,871	16,000	15,000	18,000
	Employment Expenses		13,877	14,457	13,871	16,000	15,000	18,000

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
Utilities								
20 30 450 570100 0000	Electricity		25,095	19,485	22,010	26,320	27,000	27,000
20 30 450 570200 0000	Heating Gas & Oil		10,830	10,629	11,301	11,700	11,500	11,700
20 30 450 570400 0000	Water & Sewer Fees		2,942	2,500	4,644	3,060	4,000	4,100
Utilities			38,867	32,614	37,955	41,080	42,500	42,800
Miscellaneous Expenses								
20 30 450 585950 0000	Registration Processing Fees		3,643	4,178	2,181	3,306	3,815	3,623
Miscellaneous Expenses			3,643	4,178	2,181	3,306	3,815	3,623
Expense Total			215,684	207,297	162,777	222,186	199,076	211,273
Revenue Total			91,587	93,645	43,764	60,750	58,900	76,500
Expense Total			215,684	207,297	162,777	222,186	199,076	211,273
450	Spring Ave Recreation Center		(124,097)	(113,652)	(119,013)	(161,436)	(140,176)	(134,773)

2022 Budget Highlights

RECREATION FUND - FACILITIES - SPRING AVENUE DOG PARK



- The Spring Avenue Dog Park has had a busy year. The facility was able to remain open for all of 2021 and attendance has been increasing as more people own dogs, work remotely, and are able to visit the Dog Park. Currently there are approximately 750 members of the Dog Park composed of Glen Ellyn residents, Lombard residents, and various other neighboring communities. The Parks crew held maintenance days for the park in the spring and summer and have addressed minimal maintenance calls throughout the year. Patrons continue to be appreciative of the park and services provided and it is anticipated that minor improvements will be implemented in 2022.
- Membership fees saw an increase in 2019 and the recommendation is to maintain the current rates for 2022.

	2021 Rates	2022 Rates
Resident - 1 Dog	\$35/ Year Membership	\$35/ Year Membership
Resident - 2 Dog	\$65 / Year Membership	\$65 / Year Membership
Nonresident - 1 Dog	\$80 / Year Membership	\$80 / Year Membership
Nonresident - 2 Dog	\$135 / Year Membership	\$135 / Year Membership

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
475	Spring Ave Dog Park							
	Charges for Services							
20 30 475 420425 0000	Dog Park Passes		36,253	40,770	34,677	38,000	40,000	40,000
	Charges for Services		36,253	40,770	34,677	38,000	40,000	40,000
Revenue Total			36,253	40,770	34,677	38,000	40,000	40,000
	Materials & Supplies							
20 30 475 530425 0000	Dog Park Supplies		2,888	2,103	2,110	5,000	2,500	5,000
	Materials & Supplies		2,888	2,103	2,110	5,000	2,500	5,000
Expense Total			2,888	2,103	2,110	5,000	2,500	5,000
Revenue Total			36,253	40,770	34,677	38,000	40,000	40,000
Expense Total			2,888	2,103	2,110	5,000	2,500	5,000
475	Spring Ave Dog Park		33,365	38,667	32,567	33,000	37,500	35,000

2022 Budget Highlights

RECREATION FUND - FACILITIES - SUNSET POOL



Projected to end fiscal year 2021 with a net loss of \$132,931, the COVID-19 pandemic affected overall operations of Sunset Pool. Pool pass revenue was down since passes were not available for purchase until mid-June leading to higher revenue for daily admission fees. After a year off, the Gators Swim Team had more participants, more practice time, and more revenue than in past years. However, due to strict guidelines permitting fewer participants, group swim lessons had less revenue than in past years. The concession stand remained closed for the 2021 season which helped with overall expenses and salaries. The largest areas of expense to operate an outdoor swimming pool are salaries, water usage, chemicals, and utilities. While salaries are lower in 2021 due to restrictions and fewer staff members needed, the 2022 budget reflects an increase in salary expenses due to the ongoing minimum wage increase.

The proposed 2022 budget reflects a net loss of approximately \$87,000. An increase in programming fees, rental fees, and the addition of new programming will help with overall revenue. While salaries are budgeted higher due to the ongoing minimum wage increase, full time staff will continue to manage more open swim hours to reduce part-time pool manager salaries. Annual pool pass rates will return to the rates from before the pandemic which are very competitive compared to local pools. More events will return to Sunset Pool including the Teen Splash Bash, Back to School Bash, and a pass holder appreciation day.

Installation of the new shade structure in the concession area will take place in the offseason. It is expected it will generate additional revenue by allowing parties to have their own reserved area at a higher rental rate.

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
500	Sunset Pool							
	Charges for Services							
20 30 500 420900 0000	Annual Pool Passes		223,417	214,318	223	152,000	139,237	210,000
20 30 500 420905 0000	Daily Admission Fees		61,814	59,861	-	47,000	80,000	65,000
20 30 500 420910 0000	Swim Team		75,920	77,814	10	60,000	88,640	100,000
20 30 500 420920 0000	Swim Lessons		41,886	44,792	-	35,000	36,813	55,000
20 30 500 420925 0000	Coupon Books		10,933	12,825	-	13,000	-	9,000
20 30 500 420928 0000	Advanced Lifesaving		9,820	9,850	-	8,000	7,050	6,000
	Charges for Services		423,789	419,460	233	315,000	351,740	445,000
	Rentals							
20 30 500 430100 0000	Rent		11,058	9,685	-	11,000	11,200	15,000
	Rentals		11,058	9,685	-	11,000	11,200	15,000
	Concessions							
20 30 500 440400 0000	Concessions		49,637	50,970	-	42,000	-	3,000
	Concessions		49,637	50,970	-	42,000	-	3,000
	Miscellaneous Income							
20 30 500 485600 0000	Special Events		1,010	1,436	-	1,000	1,430	1,500
	Miscellaneous Income		1,010	1,436	-	1,000	1,430	1,500
Revenue Total			485,494	481,551	233	369,000	364,370	464,500
	Salaries & Wages							
20 30 500 510110 0000	Full-Time Exempt Wages		16,160	12,773	13,511	15,000	15,000	15,000
20 30 500 510120 0000	Full-Time Non-Exempt Wages		12,906	15,369	5,669	8,000	6,000	6,000
20 30 500 510125 0000	Overtime - Full-Time		6,473	8,220	-	3,000	3,500	3,000
20 30 500 510130 0000	Part-Time Non-Exempt Wages		204,611	216,689	489	215,000	183,000	226,000
20 30 500 510135 0000	Overtime - Part-Time		596	69	-	-	85	100
20 30 500 510170 0000	Part-Time Non-Exempt Swim Team		25,945	26,187	-	13,500	29,976	29,000
20 30 500 510171 0000	Part-Time Non-Exempt Swim Less		34,303	26,975	2,192	15,000	29,000	31,000
	Salaries & Wages		300,994	306,282	21,861	269,500	266,561	310,100
	Contractual Services - Other							
20 30 500 521300 0000	Scavenger Service		3,504	4,296	828	5,000	2,000	2,000
20 30 500 521600 0000	Contractual Services - Other		17,806	16,483	3,084	15,000	28,000	30,000
20 30 500 521910 0000	Swim Team		4,564	299	299	500	-	500
	Contractual Services - Other		25,875	21,078	4,211	20,500	30,000	32,500
	Materials & Supplies							
20 30 500 530095 0000	Concessions		26,627	26,595	1,105	13,000	700	700
20 30 500 530210 0000	Repair Equipment		10,131	9,984	-	8,000	1,000	4,000
20 30 500 530300 0000	Supplies - Maintenance		2,780	5,521	537	5,000	2,300	3,000
20 30 500 530320 0000	Supplies - First Aid		404	731	-	1,000	200	1,000
20 30 500 530401 0000	Pool Guard Supplies		8,550	8,402	140	8,000	5,800	7,000
20 30 500 530402 0000	General Pool Supplies		1,877	2,664	265	2,000	-	2,000
20 30 500 530600 0000	Chemicals & Paint		52,819	60,102	227	55,000	54,000	55,000
20 30 500 530900 0000	Misc. Supplies & Repairs		179	795	362	1,000	1,721	1,500
20 30 500 530907 0000	Special Events		1,261	1,452	-	800	-	500

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
20 30 500 530910 0000	Swim Team		8,945	9,154	438	6,000	7,000	9,000
	Materials & Supplies		113,573	125,400	3,073	99,800	72,721	83,700
	Employment Expenses							
20 30 500 565100 0000	Employee Health Insurance		4,478	5,872	3,009	8,000	6,000	6,000
	Employment Expenses		4,478	5,872	3,009	8,000	6,000	6,000
	Utilities							
20 30 500 570100 0000	Electricity		22,707	24,697	6,151	23,970	26,000	26,000
20 30 500 570200 0000	Heating Gas & Oil		12,421	15,514	4,558	12,150	12,000	12,000
20 30 500 570300 0000	Telephone/Internet - Service		5,164	2,372	2,111	5,000	5,000	5,000
20 30 500 570400 0000	Water & Sewer Fees		55,384	60,559	2,697	62,500	65,000	62,500
	Utilities		95,676	103,142	15,518	103,620	108,000	105,500
	Miscellaneous Expenses							
20 30 500 585950 0000	Registration Processing Fees		14,912	15,603	7,961	12,065	14,019	14,572
	Miscellaneous Expenses		14,912	15,603	7,961	12,065	14,019	14,572
Expense Total			555,507	577,377	55,633	513,485	497,301	552,372
Revenue Total			485,494	481,551	233	369,000	364,370	464,500
Expense Total			555,507	577,377	55,633	513,485	497,301	552,372
500	Sunset Pool		(70,013)	(95,826)	(55,400)	(144,485)	(132,931)	(87,872)

Recreation Fund Summary:

00	Administration		(1,330,369)	(1,086,925)	(444,832)	(536,143)	(673,668)	(1,691,308)
Programs:								
21	Athletic Programs		704,319	679,621	240,389	473,663	624,800	645,098
22	Arts & Crafts Programs		28,945	42,832	8,381	21,562	63,058	46,713
23/24/25	General Recreation - Active Adults		325,095	324,257	23,355	202,868	248,086	310,130
26	Special Events		(16,654)	(8,921)	(7,202)	(9,457)	3,494	7,270
Facilities:								
100	Ackerman Sports & Fitness Cent		413,125	403,386	50,256	286,910	423,291	462,857
150	Boathouse		64,274	57,857	(18,531)	35,300	67,856	78,125
200	Main Street Recreation Center		(50,540)	(39,065)	(58,571)	(103,395)	(89,064)	(85,733)
300	Maryknoll - Clubhouse		40,495	75,569	11,805	1,967	76,106	78,845
350	Maryknoll - Platform		18,350	25,598	58,587	17,949	27,522	15,185
400	Maryknoll - Splash Pad		1,601	(2,367)	(13,780)	(10,070)	(1,177)	(5,222)
450	Spring Ave Recreation Center		(124,097)	(113,652)	(119,013)	(161,436)	(140,176)	(134,773)
475	Spring Ave Dog Park		33,365	38,667	32,567	33,000	37,500	35,000
500	Sunset Pool		(70,013)	(95,826)	(55,400)	(144,485)	(132,931)	(87,872)
20	Recreation Fund		37,895	301,031	(291,990)	108,233	534,697	(325,685)

Recreation Fund Summary:

20	Revenue Total		8,353,937	8,677,377	4,817,836	7,349,751	8,003,842	8,852,195
20	Expense Total		8,316,042	8,376,346	5,109,826	7,241,518	7,469,145	9,177,880
	Recreation Fund		37,895	301,031	(291,990)	108,233	534,697	(325,685)

2022 Budget Highlights

DEBT SERVICE FUND



The Debt Service Fund maintains the activity for all referendum and non-referendum bonds which are levied for annually. The revenue levied through property taxes are similar to the annual principal and interest payments. The fund balance in this fund should not exceed the sum of the next fiscal year's principal and interest payments.

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
45 00	Debt Service Fund Administration							
	Property Tax Receipts							
45 00 000 410100 0000	Taxes - Current Year		1,161,232	1,164,974	1,234,457	1,228,659	1,228,977	1,228,658
	Property Tax Receipts		1,161,232	1,164,974	1,234,457	1,228,659	1,228,977	1,228,658
	Interest Income							
45 00 000 450100 0000	Investment Income		1,000	2,000	500	1,000	500	1,000
	Interest Income		1,000	2,000	500	1,000	500	1,000
Revenue Total			1,162,232	1,166,974	1,234,957	1,229,659	1,229,477	1,229,658
	Debt Service							
45 00 000 580100 0000	Principal Payment on Debt	Series 2016 Non-Referendum Bond Payment	1,065,000	1,095,000	1,152,000	370,000	370,000	-
45 00 000 580100 0000	Principal Payment on Debt	Series 2019 Non-Referendum Bond Payment	-	-	-	813,000	813,000	1,208,000
45 00 000 580200 0000	Interest Payment on Debt	Series 2016 Non-Referendum Bond Payment	90,900	58,950	76,887	11,100	11,100	-
45 00 000 580200 0000	Interest Payment on Debt	Series 2019 Non-Referendum Bond Payment	-	-	-	34,559	34,560	20,658
45 00 000 580300 0000	Bond Issuance Fees	Annual Bond Fees	1,293	1,293	1,355	3,000	1,500	3,000
	Debt Service		1,157,193	1,155,243	1,230,242	1,231,659	1,230,160	1,231,658
	Transfers Out							
45 00 000 590900 0000	Fund Transfer Out	Fund Transfer Out - Corporate Fund	27,000	2,000	1,000	1,000	500	1,000
	Transfers Out		27,000	2,000	1,000	1,000	500	1,000
Expense Total			1,184,193	1,157,243	1,231,242	1,232,659	1,230,660	1,232,658
Revenue Total			1,162,232	1,166,974	1,234,957	1,229,659	1,229,477	1,229,658
Expense Total			1,184,193	1,157,243	1,231,242	1,232,659	1,230,660	1,232,658
00	Administration		(21,960)	9,731	3,715	(3,000)	(1,183)	(3,000)
45	Debt Service Fund		(21,960)	9,731	3,715	(3,000)	(1,183)	(3,000)

2022 Budget Highlights

SPECIAL RECREATION FUND



The Special Recreation Fund is funded through a levy of up to 0.04 cents per \$100 of equalized assessed evaluation (EAV). As a member of the Western DuPage Special Recreation Association (WDSRA), the Park District is required to fund 0.02 cents per \$100 of EAV. This contribution goes to fund a portion of WDSRA's operating expenses. The amount the Park District levies beyond 0.02 cents (and up to a maximum of 0.04 cents), can be used for WDSRA-approved expenses and ADA-related projects. An expense allocation will be made for integration costs, as well as, a portion of compensation (salaries & benefits) for select District personnel. Any interest earned in this fund is transferred to the Corporate Fund. While discussing capital projects for 2022, ADA-related projects will be identified for funding with this tax levy.

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
55 00	Special Recreation Fund Administration							
	Property Tax Receipts							
55 00 000 410100 0000	Taxes - Current Year	Levy will be determined based on EAV in spring 2022	661,671	695,507	708,440	719,583	723,993	723,993
	Property Tax Receipts		661,671	695,507	708,440	719,583	723,993	723,993
	Miscellaneous Income							
55 00 000 485950 0000	Miscellaneous Income	2021: Inclusion Refund	-	-	-	-	19,002	-
	Miscellaneous Income		-	-	-	-	19,002	-
Revenue Total			661,671	695,507	708,440	719,583	742,995	723,993
	Salaries & Wages							
55 00 000 510110 0000	Full-Time Exempt Wages		50,590	49,069	46,106	49,400	40,000	45,000
	Salaries & Wages		50,590	49,069	46,106	49,400	40,000	45,000
	Employment Expenses							
55 00 000 565100 0000	Employee Health Insurance		5,675	5,169	4,428	8,500	6,000	10,000
55 00 000 565320 0000	FICA & Medicare Expense	Anticipate increased staffing levels in FY 2022	3,607	3,509	3,299	4,000	3,900	4,250
55 00 000 565325 0000	IMRF Expense	2021 Rate - 8.41%; 2022 Rate - 7.13% (15% decrease)	5,003	3,971	4,049	4,300	3,800	4,000
	Employment Expenses		14,285	12,648	11,776	16,800	13,700	18,250
	Capital							
55 00 000 575350 0000	Handicapped Rec. Expenses		320,870	338,654	-	-	-	-
55 00 000 575350 0000	Handicapped Rec. Expenses	Annual Contribution - 50% of 2020 Levy	-	-	348,260	356,321	356,321	365,653
55 00 000 575350 0000	Handicapped Rec. Expenses	Integration Costs, Misc Expenses	-	-	3,490	20,000	3,000	20,000
55 00 000 575350 0000	Handicapped Rec. Expenses	Brochure Costs	-	-	1,584	1,584	1,584	1,584
55 00 000 575915 0000	ADA Compliance Capital Project		182,233	607,247	194,035	-	-	-
55 00 000 575915 0000	ADA Compliance Capital Project	Newton (Resurface basketball court & Small East Lot)	-	-	-	-	3,755	-
55 00 000 575915 0000	ADA Compliance Capital Project	Various (Sealcoating)	-	-	-	8,750	8,750	8,750
55 00 000 575915 0000	ADA Compliance Capital Project	Resilient ADA Mulch	-	-	-	6,250	6,250	6,250
55 00 000 575915 0000	ADA Compliance Capital Project	Ackerman Master Plan Improvements	-	-	-	-	-	-
55 00 000 575915 0000	ADA Compliance Capital Project	Ackerman Parking Lot & Road Repairs	-	-	-	-	-	-
55 00 000 575915 0000	ADA Compliance Capital Project	Ackerman Pathway Improvements	-	-	-	-	-	-
55 00 000 575915 0000	ADA Compliance Capital Project	Spring Avenue (Safety Village Repaving)	-	-	-	-	-	-
55 00 000 575915 0000	ADA Compliance Capital Project	Walnut Glen (Playground - ADA portion)	-	-	-	-	-	-
55 00 000 575915 0000	ADA Compliance Capital Project	Newton Park (Playground - ADA portion)	-	-	-	50,000	50,000	-
55 00 000 575915 0000	ADA Compliance Capital Project	Newton Park (Skate Park - ADA portion)	-	-	-	36,000	36,000	-
55 00 000 575915 0000	ADA Compliance Capital Project	Sunset Park (Resurface tennis court)	-	-	-	-	-	-
55 00 000 575915 0000	ADA Compliance Capital Project	Sunset Park (ADA Improvements)	-	-	-	18,000	18,000	3,600
55 00 000 575915 0000	ADA Compliance Capital Project	Maryknoll (Parking Lot & Entrance - entrance pavers to be	-	-	-	-	-	-
55 00 000 575915 0000	ADA Compliance Capital Project	Co-op Park (Playground - ADA portion)	-	-	-	21,250	21,250	-
55 00 000 575915 0000	ADA Compliance Capital Project	Lake Foxcroft (Parking Lot & Pathway) - Deferred to 2022	-	-	-	17,500	-	27,500
55 00 000 575915 0000	ADA Compliance Capital Project	Sunset Park (Parking Lot Resurfacing)	-	-	-	-	30,792	-
55 00 000 575915 0000	ADA Compliance Capital Project	George Ball (Resurface tennis court)	-	-	-	-	-	75,000
55 00 000 575915 0000	ADA Compliance Capital Project	Frank Johnson Center (Parking Lot Repairs)	-	-	-	-	-	8,750
55 00 000 575915 0000	ADA Compliance Capital Project	Newton Park (OSLAD Improvements)	-	-	-	-	-	73,890
55 00 000 575915 0000	ADA Compliance Capital Project	Newton Park (Restroom Renovations)	-	-	-	-	-	11,700
55 00 000 575915 0000	ADA Compliance Capital Project	Sunset Pool (Heater Replacements)	-	-	-	-	-	22,500
55 00 000 575915 0000	ADA Compliance Capital Project	Sunset Park (Playground - ADA portion)	-	-	-	-	-	50,000

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
55 00 000 575915 0000	ADA Compliance Capital Project	Sunset Park (Parking Lot - ADA portion)	-	-	-	-	30,792	-
55 00 000 575915 0000	ADA Compliance Capital Project	Village Green (Backstop Replacements)	-	-	-	-	-	18,000
	Capital		503,103	945,901	547,369	535,655	566,494	693,177
Expense Total			567,979	1,007,618	605,250	601,855	620,194	756,427
Revenue Total			661,671	695,507	708,440	719,583	742,995	723,993
Expense Total			567,979	1,007,618	605,250	601,855	620,194	756,427
00	Administration		93,692	(312,111)	103,190	117,728	122,800	(32,434)
55	Special Recreation Fund		93,692	(312,111)	103,190	117,728	122,800	(32,434)

2022 Budget Highlights

CAPITAL PROJECTS FUND




The Capital Projects Fund is largely funded by either non-referendum bond proceeds (which, historically, have been three-year bond issues) or transfers from the District's Asset Replacement Fund which is derived primarily from surplus from park district operating activities. These funds are then used to fund the Park District's capital maintenance and improvement programs.

Capital Replacement and Improvement Expenditures



		Budget FY 2021	Estimate FY 2021	Budget FY 2022
Account #	Revenues:			
XX-00-000-450100	Investment Income	-	-	3,000
	Contributions:			
94-00-000-470200	Ackerman Entrance Road Repairs Contribution	6,160	6,160	6,160
	Grants:			
94-00-000-470400	OSLAD Grant - Newton Park (if awarded)	-	200,000	200,000
94-00-000-470400	State of Illinois Improvement Funding (pending)	-	-	-
	Miscellaneous			
96-00-000-485250	Developer Donations	20,000	43,773	20,000
94-00-000-470200	Anonymous Donations (\$575,000 + up to \$75,000 GEPD Commitment)	-	60,000	515,000
94-00-000-485950	Miscellaneous Income	-	8,440	-
	Non-Referendum Bond Issue			
XX-90-000-480100	Bond Proceeds (estimated)	-	-	3,560,000
	Total Revenues:	26,160	318,373	4,304,160
	Capital Expenditures:			
	Administration:			
	Park District Improvement Expenses			
XX-90-000-575110	I.T. Hardware Upgrades (Server/Payroll/Timeclocks)	-	-	20,000
XX-90-000-575110	Copier Purchases (4 Copiers - 1 Replaced every 5 years)	20,000	13,000	10,000
		20,000	13,000	30,000
	Neighborhood Park Improvements			
XX-90-000-575110	Resilient ADA Mulch	25,000	25,000	25,000
XX-90-000-575110	Various Parks (Improvements)	10,000	10,000	10,000
XX-90-000-575110	Security Cameras (District-Wide)	-	-	140,000
XX-90-000-575110	Community-Wide Survey	-	25,000	-
XX-90-000-575110	District-Wide (Garbage/Recycling Receptacle Replacements)	20,000	20,000	-
XX-90-000-575150	Paving Improvements - Various (Asphalt & Sealcoating)	35,000	35,000	35,000
XX-90-000-575160	Athletic Field Upgrades - Various	30,000	10,000	30,000
94-90-000-575170	Forestry	15,000	15,000	75,000
94-90-000-575110	Sam Perry: Goat Invasive Clearing	-	-	5,000
	Total Neighborhood Park Improvements	135,000	140,000	320,000
	Miscellaneous			
XX-90-000-580935	Bond Insurance Fees	-	-	40,000
XX-90-000-590900	Transfer Out - ARF - Vehicle & Equipment Replacement Program	77,000	77,000	80,000
	Total Miscellaneous	77,000	77,000	120,000
	Total Administration	232,000	230,000	470,000
	Ackerman Park			
XX-90-805-575110	Park Improvements (Signage, Site Furn)	50,000	8,500	41,500
XX-90-805-575110	Irrigation Variable Speed Motor	18,000	10,000	-
XX-90-805-575130	Ackerman (Replace hub lights)	-	-	500,000
	Total - Ackerman Park	68,000	18,500	541,500
	Churchill Park			
XX-90-815-575110	Park Improvements	-	-	300,000
	Total - Churchill Park	-	-	300,000

Capital Replacement and Improvement Expenditures

		Budget FY 2021	Estimate FY 2021	Budget FY 2022
				
<u>George Ball Park</u>				
XX-90-840-XXXXXX	George Ball (Resurface tennis court)	-	-	300,000
XX-90-840-XXXXXX	George Ball (Replace Tennis Court Lighting System)	-	-	100,000
Total - Churchill Park		-	-	400,000
<u>Frank Johnson Center</u>				
XX-90-860-575110	Frank Johnson Center (Improvement Study)	20,000	20,700	-
XX-90-860-575150	Frank Johnson Center (Parking Lot Repairs)	-	-	35,000
Total - Frank Johnson Center		20,000	20,700	35,000
<u>Lake Ellyn Park/Boathouse</u>				
XX-90-865-575110	Lake Ellyn Ruth Candy Park Signage	9,000	14,000	-
XX-90-865-575110	Park Improvements	25,000	20,000	-
XX-90-865-575110	Bollards	-	-	600
XX-90-865-575110	Anonymous Donations (\$575,000 + up to \$75,000 GEPD Commitment)	-	60,000	590,000
XX-90-865-575110	Boathouse (Kitchen/Patio Door Replacement)	-	-	20,000
XX-90-865-575110	Clay courts stairs/ramp	-	-	8,000
Total - Lake Ellyn Park/Boathouse		34,000	94,000	618,600
<u>Lake Foxcroft</u>				
XX-90-870-575150	Lake Foxcroft (Parking Lot & Pathway)	110,000	-	110,000
Total - Lake Foxcroft		110,000	-	110,000
<u>Main Street Recreation Center</u>				
XX-90-875-575110	Main Street Recreation Center (Elements, HVAC)	40,000	5,200	35,000
XX-90-875-575130	Main Street Recreation Center (LED Lights)	-	22,000	-
XX-90-875-575180	Main Street Recreation Center (Roof Repair/Replacement)	4,000	4,000	-
Total - Main Street Recreation Center Fund		44,000	31,200	35,000
<u>Maryknoll Park</u>				
85-30-300-575110	Splash Pad Repairs	8,000	8,000	-
96-00-880-575110	Frog Pond Repairs	40,000	-	40,000
96-00-880-575110	Painting	15,000	10,000	-
96-00-880-575110	LED Lighting Improvements (H&K)	20,000	-	20,000
85-30-350-575110	Platform Pathway Improvements	-	15,600	-
96-00-880-575110	HVAC Replacement	-	-	25,000
96-00-880-575110	Clubhouse (Elements)	-	-	75,000
96-00-880-575110	Guardhouse Removal and New Entry Redesign with signage	-	-	25,000
96-00-880-575110	Vortex splash panel and pumps	-	-	20,000
96-00-880-575110	Pond & Waterfall Repairs	-	-	20,000
94-90-880-575110	Maryknoll Pavilion Improvements	-	-	15,000
85-30-300-575110	Freezer Replacement	-	-	3,000
85-30-350-575110	Platform - Phase I Improvements	-	-	50,000
Total - Maryknoll Park		83,000	33,600	293,000
<u>Newton Park</u>				
XX-90-885-575150	Newton (Resurface basketball court & Small East Lot)	14,314	15,021	-
XX-90-885-575110	Skate Park Reconstruction	200,000	200,000	-
XX-90-885-575110	OSLAD Improvements	-	10,500	410,500
XX-90-885-575110	Restroom Renovations	-	-	65,000
Total - Newton Park		214,314	225,521	475,500

Capital Replacement and Improvement Expenditures



	Budget FY 2021	Estimate FY 2021	Budget FY 2022	
<u>Spring Ave. Rec. Center</u>				
XX-90-920-575180	Spring Avenue Recreation Center (HVAC - 14 units; est. life 15-20 years)	25,000	16,000	25,000
XX-90-920-575180	Spring Avenue Recreation Center (Board Room Renovations)	25,000	7,000	-
XX-90-920-575180	Spring Avenue Recreation Center (Roof Repair/Replacement)	4,000	4,000	-
XX-90-920-575180	Spring Avenue Recreation Center (Roof Engineering)	-	-	25,000
Total - Spring Ave. Rec. Center		54,000	27,000	50,000
<u>Sunset Pool/Park</u>				
XX-90-930-575110	Misc Capital Improvements (Chairs, Freezer, Canopy Replacement)	100,000	60,000	20,000
XX-90-930-575110	Sunset Shade Canopy	-	45,522	22,700
XX-90-930-575110	Leak Repairs	-	40,000	-
XX-90-930-575130	Sunset (Parking Lot Replacement)	-	123,168	-
XX-90-930-575180	Sunset Pool (Heater Replacements)	-	-	125,000
Total - Sunset Pool/Park		100,000	268,690	167,700
<u>Village Green Park</u>				
XX-00-940-575110	Drainage Improvements	85,000	85,000	-
XX-00-940-575110	Pickleball	18,000	13,000	-
XX-00-940-575150	Village Green (South Lot)	85,000	-	-
XX-00-940-575110	Backstop Replacements	-	-	100,000
Total - Village Green Park		188,000	98,000	100,000
Ongoing Replacement Expenditures:				
<u>Playground Replacement Program</u>				
XX-90-885-575120	Newton (Playground)	200,000	200,000	-
XX-90-820-575120	Co-op (Playground)	85,000	85,000	-
XX-90-930-575120	Sunset (Playground & Shelter)	-	-	200,000
Total Playground Replacement Program		285,000	285,000	200,000
<u>Ackerman Sport & Fitness Center Program</u>				
85-30-100-541300	Fitness Cardio	50,000	29,000	25,000
85-30-100-541300	Climbing Wall Area Renovation & Misc	-	21,000	-
85-30-100-541300	Wood Floors (sanding)	-	-	8,000
85-30-100-541300	Water Heater (1 of 2)	-	-	10,000
85-30-100-541300	TV (8)	-	-	3,000
85-30-100-541300	Training Room Rehab	-	-	110,000
85-30-100-541300	Spin Bikes (12)	-	-	15,000
85-30-100-541300	Fitness Strength	-	-	25,000
85-30-100-541300	Free Weights	-	-	5,000
Total Ackerman Sport & Fitness Center Program		50,000	50,000	201,000
<u>Equipment Replacement Program</u>				
85-10-000-575200	Unit 426 (Ford F-250 4 X 4)	-	-	53,000
85-10-000-575200	Unit 440 (F-250 S.D. Pick Up Truck)	51,500	51,500	-
85-10-000-575300	Ballfield Trailer	3,500	3,500	5,000
85-10-000-575300	Deeptine Aerator	28,000	28,000	-
Total Vehicle & Equipment Replacement		83,000	83,000	58,000
Capital Expenditures Total		1,147,314	1,047,211	3,596,300
Ongoing Replacement Expenditures Total		418,000	418,000	459,000
Grand Total - Capital Expenses		1,565,314	1,465,211	4,055,300



Capital Replacement and Improvement Expenditures

	Budget FY 2021	Estimate FY 2021	2021 Fund Breakdown (Year-End Estimate)				Budget FY 2022	2022 Fund Breakdown					
			Capital Projects Fund 94	Special Recreation Fund 55-00-000-575915	Asset Replacement Fund 85	Cash In Lieu Fund 96		Capital Projects Fund 94	Special Recreation Fund 55-00-000-575915	Asset Replacement Fund 85	Cash In Lieu Fund 96		
Account #													
Revenues:													
XX-00-000-450100 Investment Income	-	-	-	-	-	-	3,000	3,000	-	-	-	-	-
Contributions:													
94-00-000-470200 Ackerman Entrance Road Repairs Contribution	6,160	6,160	6,160	-	-	-	6,160	6,160	-	-	-	-	-
Grants:													
94-00-000-470400 OSLAD Grant - Newton Park (if awarded)	-	200,000	200,000	-	-	-	200,000	200,000	-	-	-	-	-
94-00-000-470400 State of Illinois Improvement Funding (pending)	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous													
96-00-000-485250 Developer Donations	20,000	43,773	-	-	-	43,773	20,000	-	-	-	-	20,000	-
94-00-000-470200 Anonymous Donations (\$575,000 + up to \$75,000 GEPD Commitment)	-	60,000	60,000	-	-	-	515,000	515,000	-	-	-	-	-
94-00-000-485950 Miscellaneous Income	-	8,440	8,440	-	-	-	-	-	-	-	-	-	-
Non-Referendum Bond Issue													
XX-90-000-480100 Bond Proceeds (estimated)	-	-	-	-	-	-	3,560,000	3,560,000	-	-	-	-	-
Total Revenues:	26,160	318,373	274,600	-	-	43,773	4,304,160	4,284,160	-	-	-	20,000	-
Capital Expenditures:													
Administration:													
Park District Improvement Expenses													
XX-90-000-575110 I.T. Hardware Upgrades (Server/Payroll/Timeclocks)	-	-	-	-	-	-	20,000	20,000	-	-	-	-	-
XX-90-000-575110 Copier Purchases (4 Copiers - 1 Replaced every 5 years)	20,000	13,000	13,000	-	-	-	10,000	10,000	-	-	-	-	-
	20,000	13,000	13,000	-	-	-	30,000	30,000	-	-	-	-	-
Neighborhood Park Improvements													
XX-90-000-575110 Resilient ADA Mulch	25,000	25,000	18,750	6,250	-	-	25,000	18,750	6,250	-	-	-	-
XX-90-000-575110 Various Parks (Improvements)	10,000	10,000	10,000	-	-	-	10,000	10,000	-	-	-	-	-
XX-90-000-575110 Security Cameras (District-Wide)	-	-	-	-	-	-	140,000	140,000	-	-	-	-	-
XX-90-000-575110 Community-Wide Survey	-	25,000	25,000	-	-	-	-	-	-	-	-	-	-
XX-90-000-575110 District-Wide (Garbage/Recycling Receptacle Replacements)	20,000	20,000	20,000	-	-	-	-	-	-	-	-	-	-
XX-90-000-575110 State of Illinois Capital Improvements (pending)	-	-	-	-	-	-	-	-	-	-	-	-	-
XX-90-000-575110 East Branch DuPage River Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-
XX-90-000-575150 Paving Improvements - Various (Asphalt & Sealcoating)	35,000	35,000	26,250	8,750	-	-	35,000	26,250	8,750	-	-	-	-
XX-90-000-575150 Asphalt/Paving Study - District-Wide	-	-	-	-	-	-	-	-	-	-	-	-	-
XX-90-000-575160 Athletic Field Upgrades - Various	30,000	10,000	10,000	-	-	-	30,000	30,000	-	-	-	-	-
94-90-000-575170 Forestry	15,000	15,000	15,000	-	-	-	75,000	75,000	-	-	-	-	-
94-90-000-575110 Sam Perry: Goat Invasive Clearing	-	-	-	-	-	-	5,000	5,000	-	-	-	-	-
Total Neighborhood Park Improvements	135,000	140,000	125,000	15,000	-	-	320,000	305,000	15,000	-	-	-	-
Miscellaneous													
XX-90-000-580935 Bond Insurance Fees	-	-	-	-	-	-	40,000	40,000	-	-	-	-	-
XX-90-000-590900 Transfer Out - ARF - Vehicle & Equipment Replacement Program	77,000	77,000	77,000	-	-	-	80,000	80,000	-	-	-	-	-
Total Miscellaneous	77,000	77,000	77,000	-	-	-	120,000	120,000	-	-	-	-	-
Total Administration	232,000	230,000	215,000	15,000	-	-	470,000	455,000	15,000	-	-	-	-
Ackerman Park													
XX-90-805-575110 Park Improvements (Signage, Site Furn)	50,000	8,500	8,500	-	-	-	41,500	41,500	-	-	-	-	-
XX-90-805-575110 Irrigation Variable Speed Motor	18,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-
XX-90-805-575130 Ackerman (Replace hub lights)	-	-	-	-	-	-	500,000	500,000	-	-	-	-	-
Total - Ackerman Park	68,000	18,500	18,500	-	-	-	541,500	541,500	-	-	-	-	-
Churchill Park													
XX-90-815-575110 Park Improvements	-	-	-	-	-	-	300,000	300,000	-	-	-	-	-
Total - Churchill Park	-	-	-	-	-	-	300,000	300,000	-	-	-	-	-



Capital Replacement and Improvement Expenditures

	Budget FY 2021	Estimate FY 2021	2021 Fund Breakdown (Year-End Estimate)				Budget FY 2022	2022 Fund Breakdown			
			Capital Projects Fund 94	Special Recreation Fund 55-00-000-575915	Asset Replacement Fund 85	Cash In Lieu Fund 96		Capital Projects Fund 94	Special Recreation Fund 55-00-000-575915	Asset Replacement Fund 85	Cash In Lieu Fund 96
George Ball Park											
XX-90-840-XXXXXX	-	-	-	-	-	-	300,000	225,000	75,000	-	-
XX-90-840-XXXXXX	-	-	-	-	-	-	100,000	100,000	-	-	-
Total - Churchill Park	-	-	-	-	-	-	400,000	325,000	75,000	-	-
Frank Johnson Center											
XX-90-860-575110	20,000	20,700	20,700	-	-	-	-	-	-	-	-
XX-90-860-575150	-	-	-	-	-	-	35,000	26,250	8,750	-	-
Total - Frank Johnson Center	20,000	20,700	20,700	-	-	-	35,000	26,250	8,750	-	-
Lake Ellyn Park/Boathouse											
XX-90-865-575110	9,000	14,000	14,000	-	-	-	-	-	-	-	-
XX-90-865-575110	25,000	20,000	20,000	-	-	-	-	-	-	-	-
XX-90-865-575110	-	-	-	-	-	-	600	600	-	-	-
XX-90-865-575110	-	60,000	60,000	-	-	-	590,000	590,000	-	-	-
XX-90-865-575110	-	-	-	-	-	-	20,000	20,000	-	-	-
XX-90-865-575110	-	-	-	-	-	-	8,000	8,000	-	-	-
Total - Lake Ellyn Park/Boathouse	34,000	94,000	94,000	-	-	-	618,600	618,600	-	-	-
Lake Foxcroft											
XX-90-870-575150	110,000	-	-	-	-	-	110,000	82,500	27,500	-	-
Total - Lake Foxcroft	110,000	-	-	-	-	-	110,000	82,500	27,500	-	-
Main Street Recreation Center											
XX-90-875-575110	40,000	5,200	5,200	-	-	-	35,000	35,000	-	-	-
XX-90-875-575130	-	22,000	22,000	-	-	-	-	-	-	-	-
XX-90-875-575180	4,000	4,000	4,000	-	-	-	-	-	-	-	-
Total - Main Street Recreation Center Fund	44,000	31,200	31,200	-	-	-	35,000	35,000	-	-	-
Maryknoll Park											
85-30-300-575110	8,000	8,000	-	-	8,000	-	-	-	-	-	-
96-00-880-575110	40,000	-	-	-	-	-	40,000	-	-	-	40,000
96-00-880-575110	15,000	10,000	-	-	10,000	-	-	-	-	-	-
96-00-880-575110	20,000	-	-	-	-	-	20,000	-	-	-	20,000
85-30-350-575110	-	15,600	-	-	15,600	-	-	-	-	-	-
96-00-880-575110	-	-	-	-	-	-	25,000	-	-	-	25,000
96-00-880-575110	-	-	-	-	-	-	75,000	-	-	-	75,000
96-00-880-575110	-	-	-	-	-	-	25,000	-	-	-	25,000
96-00-880-575110	-	-	-	-	-	-	20,000	-	-	-	20,000
96-00-880-575110	-	-	-	-	-	-	20,000	-	-	-	20,000
94-90-880-575110	-	-	-	-	-	-	15,000	15,000	-	-	-
85-30-300-575110	-	-	-	-	-	-	3,000	-	-	3,000	-
85-30-350-575110	-	-	-	-	-	-	50,000	-	-	50,000	-
Total - Maryknoll Park	83,000	33,600	-	-	33,600	-	293,000	15,000	-	53,000	225,000
Newton Park											
XX-90-885-575150	14,314	15,021	11,266	3,755	-	-	-	-	-	-	-
XX-90-885-575110	200,000	200,000	164,000	36,000	-	-	-	-	-	-	-
XX-90-885-575110	-	10,500	10,500	-	-	-	410,500	336,610	73,890	-	-
XX-90-885-575110	-	-	-	-	-	-	65,000	53,300	11,700	-	-
Total - Newton Park	214,314	225,521	185,766	39,755	-	-	475,500	389,910	85,590	-	-
Spring Ave. Rec. Center											
XX-90-920-575180	25,000	16,000	16,000	-	-	-	25,000	25,000	-	-	-
XX-90-920-575180	25,000	7,000	7,000	-	-	-	-	-	-	-	-
XX-90-920-575180	4,000	4,000	4,000	-	-	-	-	-	-	-	-
XX-90-920-575180	-	-	-	-	-	-	25,000	25,000	-	-	-
Total - Spring Ave. Rec. Center	54,000	27,000	27,000	-	-	-	50,000	50,000	-	-	-



Capital Replacement and Improvement Expenditures

	Budget FY 2021	Estimate FY 2021	2021 Fund Breakdown (Year-End Estimate)				Budget FY 2022	2022 Fund Breakdown			
			Capital Projects Fund 94	Special Recreation Fund 55-00-000-575915	Asset Replacement Fund 85	Cash In Lieu Fund 96		Capital Projects Fund 94	Special Recreation Fund 55-00-000-575915	Asset Replacement Fund 85	Cash In Lieu Fund 96
Sunset Pool/Park											
XX-90-930-575110	100,000	60,000	49,200	10,800	-	-	20,000	16,400	3,600	-	-
XX-90-930-575110	-	45,522	45,522	-	-	-	22,700	22,700	-	-	-
XX-90-930-575110	-	40,000	32,800	7,200	-	-	-	-	-	-	-
XX-90-930-575130	-	123,168	92,376	30,792	-	-	-	-	-	-	-
XX-90-930-575180	-	-	-	-	-	-	125,000	102,500	22,500	-	-
Total - Sunset Pool/Park	100,000	268,690	219,898	48,792	-	-	167,700	141,600	26,100	-	-
Village Green Park											
XX-00-940-575110	85,000	85,000	-	-	-	85,000	-	-	-	-	-
XX-00-940-575110	18,000	13,000	-	-	-	13,000	-	-	-	-	-
XX-00-940-575150	85,000	-	-	-	-	-	-	-	-	-	-
XX-00-940-575110	-	-	-	-	-	-	100,000	82,000	18,000	-	-
Total - Village Green Park	188,000	98,000	-	-	-	98,000	100,000	82,000	18,000	-	-
Ongoing Replacement Expenditures:											
Playground Replacement Program											
XX-90-885-575120	200,000	200,000	150,000	50,000	-	-	-	-	-	-	-
XX-90-820-575120	85,000	85,000	63,750	21,250	-	-	-	-	-	-	-
XX-90-930-575120	-	-	-	-	-	-	200,000	150,000	50,000	-	-
Total Playground Replacement Program	285,000	285,000	213,750	71,250	-	-	200,000	150,000	50,000	-	-
Ackerman Sport & Fitness Center Program											
85-30-100-541300	50,000	29,000	-	-	29,000	-	25,000	-	-	25,000	-
85-30-100-541300	-	21,000	-	-	21,000	-	-	-	-	-	-
85-30-100-541300	-	-	-	-	-	-	8,000	-	-	8,000	-
85-30-100-541300	-	-	-	-	-	-	10,000	-	-	10,000	-
85-30-100-541300	-	-	-	-	-	-	3,000	-	-	3,000	-
85-30-100-541300	-	-	-	-	-	-	110,000	-	-	110,000	-
85-30-100-541300	-	-	-	-	-	-	15,000	-	-	15,000	-
85-30-100-541300	-	-	-	-	-	-	25,000	-	-	25,000	-
85-30-100-541300	-	-	-	-	-	-	5,000	-	-	5,000	-
Total Ackerman Sport & Fitness Center Program	50,000	50,000	-	-	50,000	-	201,000	-	-	201,000	-
Equipment Replacement Program											
85-10-000-575200	-	-	-	-	-	-	53,000	-	-	53,000	-
85-10-000-575200	51,500	51,500	-	-	51,500	-	-	-	-	-	-
85-10-000-575300	3,500	3,500	-	-	3,500	-	5,000	-	-	5,000	-
85-10-000-575300	28,000	28,000	-	-	28,000	-	-	-	-	-	-
Total Vehicle & Equipment Replacement	83,000	83,000	-	-	83,000	-	58,000	-	-	58,000	-
Capital Expenditures Total	1,147,314	1,047,211	812,064	103,547	33,600	98,000	3,596,300	3,062,360	255,940	53,000	225,000
Ongoing Replacement Expenditures Total	418,000	418,000	213,750	71,250	133,000	-	459,000	150,000	50,000	259,000	-
Grand Total - Capital Expenses	1,565,314	1,465,211	1,025,814	174,797	166,600	98,000	4,055,300	3,212,360	305,940	312,000	225,000



Capital Replacement and Improvement Expenditures

	Budget FY 2021	Estimate FY 2021	2021 Fund Breakdown (Year-End Estimate)				Budget FY 2022	2022 Fund Breakdown				2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2022 - 2027 Total
			Capital Projects Fund 94	Special Recreation Fund 55-00-000-575915	Asset Replacement Fund 85	Cash In Lieu Fund 96		Capital Projects Fund 94	Special Recreation Fund 55-00-000-575915	Asset Replacement Fund 85	Cash In Lieu Fund 96						
Revenues:																	
Investment Income	-	-	-	-	-	-	3,000	3,000	-	-	-	10,000	5,000	3,000	8,000	6,000	35,000
Contributions:																	
Ackerman Entrance Road Repairs Contribution	6,160	6,160	6,160	-	-	-	6,160	6,160	-	-	-	6,160	6,160	-	-	-	18,480
Grants:																	
OSLAD Grant - Newton Park (if awarded)	-	200,000	200,000	-	-	-	200,000	200,000	-	-	-	-	-	-	-	-	200,000
Miscellaneous																	
Developer Donations	20,000	43,773	-	-	-	43,773	20,000	-	-	-	20,000	20,000	20,000	20,000	20,000	-	120,000
Anonymous Donations (\$575,000 + up to \$75,000 GEPD Commitment)	-	60,000	60,000	-	-	-	515,000	515,000	-	-	-	-	-	-	-	-	515,000
Miscellaneous Income	-	8,440	8,440	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Referendum Bond Issue																	
Bond Proceeds (estimated)	-	-	-	-	-	-	3,560,000	3,560,000	-	-	-	-	-	3,615,000	-	-	7,175,000
Total Revenues:	26,160	318,373	274,600	-	-	43,773	4,304,160	4,284,160	-	20,000		36,160	31,160	3,638,000	28,000	26,000	8,063,480
Capital Expenditures:																	
Administration:																	
Park District Improvement Expenses																	
I.T. Hardware Upgrades (Server/Payroll/Timeclocks)	-	-	-	-	-	-	20,000	20,000	-	-	-	-	-	-	20,000	-	40,000
Copier Purchases (4 Copiers - 1 Replaced every 5 years)	20,000	13,000	13,000	-	-	-	10,000	10,000	-	-	-	20,000	-	20,000	20,000	-	90,000
Total Administration	20,000	13,000	13,000	-	-	-	30,000	30,000	-	-	-	20,000	-	20,000	20,000	40,000	130,000
Neighborhood Park Improvements																	
Resilient ADA Mulch	25,000	25,000	18,750	6,250	-	-	25,000	18,750	6,250	-	-	25,000	25,000	25,000	25,000	25,000	150,000
Various Parks (Improvements)	10,000	10,000	10,000	-	-	-	10,000	10,000	-	-	-	10,000	10,000	10,000	10,000	-	60,000
Security Cameras (District-Wide)	-	-	-	-	-	-	140,000	140,000	-	-	-	-	-	-	-	-	140,000
Community-Wide Survey	-	25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District-Wide (Garbage/Recycling Receptacle Replacements)	20,000	20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Paving Improvements - Various (Asphalt & Sealcoating)	35,000	35,000	26,250	8,750	-	-	35,000	26,250	8,750	-	-	35,000	35,000	95,000	95,000	95,000	390,000
Athletic Field Upgrades - Various	30,000	10,000	10,000	-	-	-	30,000	30,000	-	-	30,000	30,000	30,000	30,000	30,000	-	180,000
Forestry	15,000	15,000	15,000	-	-	-	75,000	75,000	-	-	50,000	50,000	50,000	50,000	50,000	-	325,000
Sam Perry: Goat Invasive Clearing	-	-	-	-	-	-	5,000	5,000	-	-	-	-	-	-	-	-	5,000
Lenox Road OSLAD (matching costs - if awarded)	-	-	-	-	-	-	-	-	-	-	200,000	200,000	-	-	-	-	400,000
District-Wide: No Mow on 15 degree slope +	-	-	-	-	-	-	-	-	-	-	35,000	-	-	-	-	-	35,000
Portable Light Replacements (6)	-	-	-	-	-	-	-	-	-	-	-	48,000	-	-	-	-	48,000
District-Wide (Signage)	-	-	-	-	-	-	-	-	-	-	-	-	250,000	-	-	-	250,000
Various (Fencing)	-	-	-	-	-	-	-	-	-	-	-	-	20,000	20,000	20,000	-	60,000
Various (Lighting)	-	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000	50,000	-	150,000
District-Wide: Additional Garden Plots	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,000	-	45,000
Land Acquisition	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-	-	500,000
Total Neighborhood Park Improvements	135,000	140,000	125,000	15,000	-	-	320,000	305,000	15,000	-	-	385,000	398,000	530,000	780,000	325,000	2,738,000
Miscellaneous																	
Bond Insurance Fees	-	-	-	-	-	-	40,000	40,000	-	-	-	-	-	40,000	-	-	80,000
Transfer Out - ARF - Vehicle & Equipment Replacement Program	77,000	77,000	77,000	-	-	-	80,000	80,000	-	-	-	135,000	135,000	135,000	130,000	130,000	745,000
Total Miscellaneous	77,000	77,000	77,000	-	-	-	120,000	120,000	-	-	-	135,000	135,000	175,000	130,000	130,000	825,000
Total Administration	232,000	230,000	215,000	15,000	-	-	470,000	455,000	15,000	-	-	540,000	533,000	725,000	930,000	495,000	3,693,000
Ackerman Park																	
Park Improvements (Signage, Site Furn)	50,000	8,500	8,500	-	-	-	41,500	41,500	-	-	-	-	-	-	-	-	41,500
Irrigation Variable Speed Motor	18,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ackerman (Replace hub lights)	-	-	-	-	-	-	500,000	500,000	-	-	-	-	-	-	-	-	500,000
Parking Lot & Entrance Road Repairs	-	-	-	-	-	-	-	-	-	-	350,000	350,000	-	-	-	-	700,000
Fields 5 & 6 Renovations	-	-	-	-	-	-	-	-	-	-	100,000	100,000	-	-	-	-	200,000
New Entry Monument Signs	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000	-	-	75,000
ASFC Facility Improvements - Interior Renovations	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000	1,000,000	-	2,000,000
Total - Ackerman Park	68,000	18,500	18,500	-	-	-	541,500	541,500	-	-	-	450,000	450,000	-	1,075,000	1,000,000	3,516,500
Churchill Park																	
Park Improvements	-	-	-	-	-	-	300,000	300,000	-	-	-	-	-	-	-	-	300,000
Total - Churchill Park	-	-	-	-	-	-	300,000	300,000	-	-	-	-	-	-	-	-	300,000
George Ball Park																	
George Ball (Resurface tennis court)	-	-	-	-	-	-	300,000	225,000	75,000	-	-	-	-	-	-	-	300,000
George Ball (Replace Tennis Court Lighting System)	-	-	-	-	-	-	100,000	100,000	-	-	-	-	-	-	-	-	100,000
Total - George Ball Park	-	-	-	-	-	-	400,000	325,000	75,000	-	-	-	-	-	-	-	400,000
Frank Johnson Center																	
Frank Johnson Center (Improvement Study)	20,000	20,700	20,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Frank Johnson Center (Parking Lot Repairs)	-	-	-	-	-	-	35,000	26,250	8,750	-	-	-	-	-	-	-	35,000
Total - Frank Johnson Center	20,000	20,700	20,700	-	-	-	35,000	26,250	8,750	-	-	-	-	-	-	-	35,000



Capital Replacement and Improvement Expenditures

	Budget FY 2021	Estimate FY 2021	2021 Fund Breakdown (Year-End Estimate)				Budget FY 2022	2022 Fund Breakdown				2023 Plan	2024 Plan	2025 Plan	2026 Plan	2027 Plan	2022 - 2027 Total
			Capital Projects Fund 94	Special Recreation Fund 55-00-000-575915	Asset Replacement Fund 85	Cash In Lieu Fund 96		Capital Projects Fund 94	Special Recreation Fund 55-00-000-575915	Asset Replacement Fund 85	Cash In Lieu Fund 96						
			Sunset Pool/Park Misc Capital Improvements (Chairs, Freezer, Canopy Replacement) 100,000 60,000 49,200 10,800 - - 20,000 16,400 3,600 - - 20,000 20,000 20,000 20,000 20,000 120,000 Sunset Shade Canopy - 45,522 45,522 - - - 22,700 22,700 - - - - - - - - 22,700 Leak Repairs - 40,000 32,800 7,200 - - - - - - - - - - - - - - Sunset (Parking Lot Replacement) - 123,168 92,376 30,792 - - - - - - - - - - - - - - Sunset Pool (Heater Replacements) - - - - - 125,000 102,500 22,500 - - - - - - - - 125,000 Pump Repairs - - - - - - - - - - - - 20,000 20,000 - - 40,000 Sunset Pool (Water Feature Replacement) - - - - - - - - - - - - 25,000 - - 25,000 Sunset Pool (Infrastructure Improvements) - - - - - - - - - - - - 650,000 850,000 - - 1,500,000 Total - Sunset Pool/Park 100,000 268,690 219,898 48,792 - - 167,700 141,600 26,100 - - 20,000 20,000 20,000 715,000 890,000 1,832,700														
Village Green Park Drainage Improvements 85,000 85,000 - - - 85,000 - - - - - - - - - - - - Pickleball 18,000 13,000 - - - 13,000 - - - - - - - - - - - - Backstop Replacements - - - - - 100,000 82,000 18,000 - - - - - - - - 200,000 Village Green (Parking Lot & Basketball Court) - - - - - - - - - - - - 250,000 - - - - 250,000 Upgrade Irrigation (Installation of a well) - - - - - - - - - - - - 140,000 - - - - 140,000 Garden Plot Improvements - - - - - - - - - - - - 15,000 - - - - 15,000 Install Drinking Fountain near Basketball Courts - - - - - - - - - - - - 10,000 - - - - 10,000 Total - Village Green Park 188,000 98,000 - - - 98,000 100,000 82,000 18,000 - - 505,000 10,000 - - - 615,000																	
Ongoing Replacement Expenditures: Playground Replacement Program Newton (Playground) 200,000 200,000 150,000 50,000 - - - - - - - - - - - - - - Co-Op (Playground) 85,000 85,000 63,750 21,250 - - - - - - - - - - - - - - Sunset (Playground & Shelter) - - - - - 200,000 150,000 50,000 - - - - - - - - 200,000 Panfish (Playground) - - - - - - - - - - - - 125,000 - - - - 125,000 Lake Foxcroft (Playground) - - - - - - - - - - - - 200,000 - - - - 200,000 TBD (Playground Replacement Plan) - - - - - - - - - - - - - - - 175,000 175,000 175,000 525,000 Total Playground Replacement Program 285,000 285,000 213,750 71,250 - - 200,000 150,000 50,000 - - 125,000 200,000 175,000 175,000 175,000 1,050,000																	
Ackerman Sport & Fitness Center Program Fitness Cardio 50,000 29,000 - - 29,000 - 25,000 - - 25,000 - - - - 25,000 50,000 Climbing Wall Area Renovation & Misc - 21,000 - - 21,000 - - - - - - - - - - - - Wood Floors (sanding) - - - - - 8,000 - - 8,000 - - - - - - 8,000 Water Heater (1 of 2) - - - - - 10,000 - - 10,000 - - - - - - 10,000 Bleachers - - - - - - - - - - 70,000 20,000 - - - - 90,000 TV (8) - - - - - - - - - - 3,000 - - 3,000 - - - - 10,000 Training Room Rehab - - - - - 110,000 - - 110,000 - - - - - - 110,000 Spin Bikes (12) - - - - - 15,000 - - 15,000 - - - - - - 15,000 Fitness Strength - - - - - 25,000 - - 25,000 - - - - - - 25,000 Free Weights - - - - - 5,000 - - 5,000 - - - - - - 5,000 Carpet - - - - - - - - - - 5,000 - - - 2,000 - - 7,000 PC Replacements - - - - - - - - - - 7,000 - - 6,750 - - 13,750 Floor Scrubber - - - - - - - - - - 12,000 - - 12,000 - - 24,000 Dryer - - - - - - - - - - 7,000 - - - - - - 7,000 Washing Machine - - - - - - - - - - 8,000 - - - - - - 8,000 Lobby Furniture - - - - - - - - - - 10,000 - - 5,000 - - 15,000 Copier(s) - - - - - - - - - - 3,000 - - 2,000 - - 5,000 HVAC - - - - - - - - - - 40,000 - - - - - - 40,000 Refinish studio floor - - - - - - - - - - - - - - 60,000 - - 60,000 Interior Design - - - - - - - - - - - - - - 10,000 - - 10,000 Auto Belay - - - - - - - - - - - - - - 5,000 - - 5,000 Free Weights - - - - - - - - - - - - - - 5,000 - - 5,000 Folding Chairs (100) - - - - - - - - - - - - - - 1,000 - - 1,000 Tables (10) - - - - - - - - - - - - - - 700 - - 700 Sound System - - - - - - - - - - - - - - - 16,000 - - 16,000 Misc. Projects (TBD) - - - - - - - - - - - - - - 80,000 100,000 - - 180,000 Total Ackerman Sport & Fitness Center Program 50,000 50,000 - - 50,000 - 201,000 - 201,000 - - 212,000 110,000 94,450 98,000 100,000 815,450																	
Equipment Replacement Program Unit 426 (Ford F-250 4 X 4) - - - - - 53,000 - - - 53,000 - - - - - - 53,000 Unit 440 (F-250 S.D. Pick Up Truck) 51,500 51,500 - - 51,500 - - - - - - - - - - - - Ballfield Trailer 3,500 3,500 - - 3,500 - - - 3,500 - - - - - - 3,500 Deeptine Aerator 28,000 28,000 - - 28,000 - - - - - - - - - - - - Vehicle & Equipment (TBD) - - - - - - - - - - - - - - 125,000 125,000 125,000 175,000 175,000 725,000 Total Vehicle & Equipment Replacement 83,000 83,000 - - 83,000 - 58,000 - 58,000 - - 125,000 125,000 125,000 175,000 175,000 783,000																	
Capital Expenditures Total 1,147,314 1,047,211 812,064 103,547 33,600 98,000 3,596,300 3,062,360 255,940 53,000 225,000 2,368,000 1,348,000 1,916,000 3,405,000 3,105,000 15,588,300 Ongoing Replacement Expenditures Total 418,000 418,000 213,750 71,250 133,000 - 459,000 150,000 50,000 259,000 - 462,000 435,000 394,450 448,000 450,000 2,648,450																	
Grand Total - Capital Expenses 1,565,314 1,465,211 1,025,814 174,797 166,600 98,000 4,055,300 3,212,360 305,940 312,000 225,000 2,830,000 1,783,000 2,310,450 3,853,000 3,555,000 18,236,750																	

Glen Ellyn Park District Playground Replacement Plan

Plan Year	Fiscal Year	Park	Playground Type	Last Installed Installed	Amount Allocated Annually	Annual Expense (in 2021 \$)	Deferred (carryover) Balance
	-2021						\$25,000
1	2022	Sunset Park	Community	1993	\$175,000	(\$200,000)	\$0
2	2023	Panfish Park	Neighborhood	1996	\$175,000	(\$125,000)	\$50,000
3	2024	Lake Foxcroft	Neighborhood	1995	\$175,000	(\$200,000)	\$25,000
4	2025	Spalding	Neighborhood	1999	\$175,000	(\$125,000)	\$75,000
5	2026	Babcock Grove	Neighborhood	2000	\$175,000	(\$125,000)	\$125,000
6	2027	Stacy	Neighborhood	2002	\$175,000	(\$125,000)	\$175,000
7	2028	Maryknoll Park	Community	2007	\$175,000	(\$350,000)	\$0
8	2029	Johnson Center	Neighborhood	2002	\$175,000	(\$125,000)	\$50,000
9	2030	Glen Oak	Neighborhood	2007	\$175,000	(\$125,000)	\$100,000
10	2031	Greenbriar Park	Neighborhood	2006	\$175,000	(\$125,000)	\$150,000
11	2032	Village Green Park	Community	2008	\$175,000	(\$325,000)	\$0
12	2033	Surrey Park	Neighborhood	2008	\$175,000	(\$125,000)	\$50,000
13	2034	Glen Ellyn Manor Park	Neighborhood	2013	\$175,000	(\$125,000)	\$100,000
14	2035	Danby	Neighborhood	2014	\$175,000	(\$125,000)	\$150,000
15	2036	Ackerman Park	Community	2010	\$175,000	(\$275,000)	\$50,000
16	2037	Lake Ellyn Park	Community	2017	\$175,000	(\$200,000)	\$25,000
17	2038	MSRC	Community	2018	\$175,000	(\$200,000)	\$0
18	2039	Presidents Park	Neighborhood	2018	\$175,000	(\$125,000)	\$50,000
19	2040	Walnut Glen	Neighborhood	2019	\$175,000	(\$125,000)	\$100,000
20	2041	Co-op Park	Neighborhood	2021	\$175,000	(\$125,000)	\$150,000
21	2042	Newton Park	Community	2021	\$175,000	(\$200,000)	\$125,000

2022 Budget Highlights

ASSET REPLACEMENT FUND



The Asset Replacement Fund was created in 2012 with the intention of maintaining ‘non-bond proceeds’ cash reserves, mainly generated through park district operations, for future capital needs. The Asset Replacement Fund has five major components:

1. Asset Replacement – District-Wide
2. Vehicles & Equipment
3. Ackerman Sports & Fitness Center
4. Maryknoll Park
5. Platform Tennis Facility

A significant amount of fund balance has been used in recent years to fund large capital projects, including the turf field at Newton Park in 2015, the Lake Ellyn Park and Boathouse improvements in 2016 & 2017, and the funding of the Ackerman Park Field Improvement project in 2019 & 2020. The fund continues to bring in excess operating surpluses from both the Corporate Fund and Recreation Fund. Operating surpluses, plus excess fund balances, are then able to be transferred to the Capital Projects fund to support the 2022 (and beyond) capital project plan.

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
85 00	Asset Replacement Fund Administration							
	Transfers Received							
85 00 000 490900 0000	Fund Transfer Received	Transfer In - Recreation Fund Surplus	1,400,000	1,200,000	500,000	500,000	800,000	1,600,000
85 00 000 490900 0000	Fund Transfer Received	Transfer In - Corporate Fund Surplus	100,000	125,000	300,000	-	-	-
85 00 000 490900 0000	Fund Transfer Received	Transfer In - Recreation Fund - Dist 87 IGA	54,000	58,000	68,000	68,000	68,000	68,000
	Transfers Received		1,554,000	1,383,000	868,000	568,000	868,000	1,668,000
Revenue Total			1,554,000	1,383,000	868,000	568,000	868,000	1,668,000
	Capital							
85 00 000 XXXXXX 0000	Johnson Center - Improvement Study		-	-	-	-	-	-
85 00 000 XXXXXX 0000	Lake Foxcroft - Pathway Improvements		-	-	-	-	-	-
85 00 000 XXXXXX 0000	Maryknoll - Holes & Knolls Pond Repairs		-	-	-	-	-	-
85 00 000 XXXXXX 0000	Newton Park - Paving		-	-	-	-	-	-
85 00 000 XXXXXX 0000	Village Green - Drainage Improvements		-	-	-	-	-	-
85 00 000 XXXXXX 0000	Village Green - South Lot Improvements		-	-	-	-	-	-
	Capital		-	-	-	-	-	-
	Transfers Out							
85 00 000 590900 0000	Fund Transfer Out		785,000	1,469,518	813,042	923,090	923,090	-
	Transfers Out		785,000	1,469,518	813,042	923,090	923,090	-
Expense Total			785,000	1,469,518	813,042	923,090	923,090	-
Revenue Total			1,554,000	1,383,000	868,000	568,000	868,000	1,668,000
Expense Total			785,000	1,469,518	813,042	923,090	923,090	-
00	Administration		769,000	(86,518)	54,958	(355,090)	(55,090)	1,668,000

2022 Budget Highlights

ASSET REPLACEMENT FUND – VEHICLES & EQUIPMENT REPLACEMENT PROGRAM



The Vehicle & Equipment Program was established within the Asset Replacement Fund (ARF) to accumulate reserves to have future funds available for the replacement of vehicles and equipment. The Vehicle & Equipment Program has budgeted for \$53,000 for the replacement of truck #426 (Ford F-250 Pickup Truck) and \$8,000 for the replacement of two utility trailers in 2022. The truck is heavily used throughout the year for a variety of purposes including plowing, hauling, towing, day-to-day work, etc. The old truck will be traded in or sold outright depending on market trend. The replacement of these vehicles and equipment will allow staff to better meet the increased demands for maintenance activities district wide.

The recommendations have been decreased to reduce expenditures. As a reminder, truck #440 was previously budgeted to be purchased in 2020 but was deferred to 2021. Additionally, truck #426 was deferred in 2020 as well but staff believes the vehicle still has some useful life. Truck #426 will be replaced in 2022.

In years past, staff has utilized the Illinois State Purchase program for trucks and off-road equipment. Several types of vehicles are on the state bid each year to choose from. The State of Illinois allows local municipalities to order vehicles from these lists of approved vehicles at a significantly reduced cost. These three pieces of equipment will be purchased independently and will be purchased according to the District's purchasing policy. The equipment will be ordered this winter if the items are approved as part of the budget process.

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
10	Parks Maintenance							
	Miscellaneous Income							
85 10 000 485215 0000	Vehicle & Equip. Sale & Trades	#426 F250	30,017	12,800	500	1,450	1,000	2,500
	Miscellaneous Income		30,017	12,800	500	1,450	1,000	2,500
	Transfers Received							
85 10 000 490900 0000	Fund Transfer Received		173,531	181,501	227,733	139,374	139,374	142,374
	Transfers Received		173,531	181,501	227,733	139,374	139,374	142,374
Revenue Total			203,548	194,301	228,233	140,824	140,374	144,874
	Capital							
85 10 000 575200 0000	Vehicle Purchases	#426 F250	82,737	73,554	-	51,500	51,500	53,000
85 10 000 575300 0000	Maintenance Equipment	Ballfield Trailer	157,966	221,385	51,286	31,500	31,500	5,000
	Capital		240,703	294,938	51,286	83,000	83,000	58,000
Expense Total			240,703	294,938	51,286	83,000	83,000	58,000
Revenue Total			203,548	194,301	228,233	140,824	140,374	144,874
Expense Total			240,703	294,938	51,286	83,000	83,000	58,000
10	Parks Maintenance		(37,155)	(100,637)	176,947	57,824	57,374	86,874

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
30	Facilities							
100	Ackerman Sports & Fitness Cent							
	Grants & Donations							
85 30 100 470225 0000	Ackerman Facility Contributions	Baseball & Softball Contributions for Training Room Rehab	-	-	-	-	-	50,000
	Grants & Donations		-	-	-	-	-	50,000
100	Ackerman Sports & Fitness Cent							
	Transfers Received							
85 30 100 490900 0000	Fund Transfer Received		125,000	125,000	125,000	125,000	125,000	125,000
	Transfers Received		125,000	125,000	125,000	125,000	125,000	125,000
Revenue Total			125,000	125,000	125,000	125,000	125,000	175,000
	Other Equipment							
85 30 100 541300 0000	Building Equipment		111,142	98,414	129,864	-	-	-
85 30 100 541300 0000	Building Equipment	Wood Floors (sanding)	-	-	-	-	-	8,000
85 30 100 541300 0000	Building Equipment	Spin Bikes (12)	-	-	-	-	-	15,000
85 30 100 541300 0000	Building Equipment	Fitness Cardio	-	-	-	50,000	29,000	25,000
85 30 100 541300 0000	Building Equipment	Fitness Strength	-	-	-	-	-	25,000
85 30 100 541300 0000	Building Equipment	Free Weights	-	-	-	-	-	5,000
85 30 100 541300 0000	Building Equipment	Water Heater (2)	-	-	-	-	-	10,000
85 30 100 541300 0000	Building Equipment	TV (8)	-	-	-	-	-	3,000
85 30 100 541300 0000	Building Equipment	Training Room Rehab	-	-	-	-	-	110,000
	Other Equipment		111,142	98,414	129,864	50,000	29,000	201,000
Expense Total			111,142	98,414	129,864	50,000	29,000	201,000
Revenue Total			125,000	125,000	125,000	125,000	125,000	175,000
Expense Total			111,142	98,414	129,864	50,000	29,000	201,000
100	Ackerman Sports & Fitness Cent		13,858	26,586	(4,864)	75,000	96,000	(26,000)

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
300	Maryknoll - Clubhouse							
	Transfers Received							
85 30 300 490900 0000	Fund Transfer Received		25,000	25,000	25,000	25,000	25,000	25,000
	Transfers Received		25,000	25,000	25,000	25,000	25,000	25,000
Revenue Total			25,000	25,000	25,000	25,000	25,000	25,000
	Capital							
85 30 300 575110 0000	Maryknoll Park Improvements	Splash Pad - Chemtroller Replacement & Misc. Capitals	-	-	-	8,000	8,000	-
85 30 300 575110 0000	Maryknoll Park Improvements	Painting	-	-	-	15,000	10,000	-
85 30 300 575110 0000	Maryknoll Park Improvements	Freezer Replacement	-	-	-	-	-	3,000
	Capital		-	-	-	23,000	18,000	3,000
Expense Total			-	-	-	23,000	18,000	3,000
Revenue Total			25,000	25,000	25,000	25,000	25,000	25,000
Expense Total			-	-	-	23,000	18,000	3,000
300	Maryknoll - Clubhouse		25,000	25,000	25,000	2,000	7,000	22,000

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
350	Maryknoll - Platform							
	Grants & Donations							
85 30 350 470225 0000	Platform Facility Contributions		-	-	-	-	-	25,000
	Grants & Donations		-	-	-	-	-	25,000
	Transfers Received							
85 30 350 490900 0000	Fund Transfer Received		5,000	5,000	5,000	5,000	5,000	15,000
	Transfers Received		5,000	5,000	5,000	5,000	5,000	15,000
Revenue Total			5,000	5,000	5,000	5,000	5,000	40,000
	Capital							
85 30 350 575110 0000	Platform Facility Improvements	2021: Painting & Pathway Improvements; 2022: Moved to Facility Budget - Repair Equipment	-	-	-	20,000	15,600	-
85 30 350 575110 0000	Platform Facility Improvements	Phase 1 Improvements - Would be funded 50% by GEPTC	-	-	-	-	-	50,000
	Capital		-	-	-	20,000	15,600	50,000
Expense Total			-	-	-	20,000	15,600	50,000
Revenue Total			5,000	5,000	5,000	5,000	5,000	40,000
Expense Total			-	-	-	20,000	15,600	50,000
350	Maryknoll - Platform		5,000	5,000	5,000	(15,000)	(10,600)	(10,000)

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
885	Newton Park							
	Grants & Donations							
85 30 885 470225 0000	Newton Park Contributions		25,000	32,500	32,500	32,500	32,500	32,500
	Grants & Donations		25,000	32,500	32,500	32,500	32,500	32,500
	Transfers Received							
85 30 885 490900 0000	Fund Transfer Received		20,000	20,000	20,000	20,000	20,000	20,000
	Transfers Received		20,000	20,000	20,000	20,000	20,000	20,000
Revenue Total			45,000	52,500	52,500	52,500	52,500	52,500
	Capital							
85 30 885 575160 0000	Newton Park Athletic Field Imp		-	-	-	-	-	-
	Capital		-	-	-	-	-	-
Expense Total			-	-	-	-	-	-
Revenue Total			45,000	52,500	52,500	52,500	52,500	52,500
Expense Total			-	-	-	-	-	-
885	Newton Park		45,000	52,500	52,500	52,500	52,500	52,500

Asset Replacement Fund Summary:

00	Administration	769,000	(86,518)	54,958	(355,090)	(55,090)	1,668,000
10	Parks Maintenance	(37,155)	(100,637)	176,947	57,824	57,374	86,874
100	Ackerman Sports & Fitness Cent	13,858	26,586	(4,864)	75,000	96,000	(26,000)
300	Maryknoll - Clubhouse	25,000	25,000	25,000	2,000	7,000	22,000
350	Maryknoll - Platform	5,000	5,000	5,000	(15,000)	(10,600)	(10,000)
885	Newton Park	45,000	52,500	52,500	52,500	52,500	52,500
85	Asset Replacement Fund	820,703	(78,069)	309,541	(182,766)	147,184	1,793,374

Asset Replacement Fund Summary:

85	Revenue Total	1,957,548	1,784,801	1,303,733	916,324	1,215,874	2,105,374
85	Expense Total	1,136,845	1,862,870	994,192	1,099,090	1,068,690	312,000
	Recreation Fund	820,703	(78,069)	309,541	(182,766)	147,184	1,793,374

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
94	Capital Improvements Fund							
00	Administration							
	Interest Income							
94 00 000 450100 0000	Investment Income		9,431	12,806	-	-	-	3,000
	Interest Income		9,431	12,806	-	-	-	3,000
	Grants & Donations							
94 00 000 470200 0000	Donations		30,374	6,160	6,160	6,160	6,160	6,160
94 00 000 470200 0000	Donations	Lake Ellyn - Anonymous Donation (\$575,000 + up to \$75,000 GEPD Commitment)	-	-	-	-	60,000	515,000
94 00 000 470400 0000	Grant Proceeds	Newton Park OSLAD Grant	-	-	-	-	200,000	200,000
	Grants & Donations		30,374	6,160	6,160	6,160	266,160	721,160
	Miscellaneous Income							
94 00 000 485950 0000	Miscellaneous Income		10,525	771	10,000	-	-	-
	Miscellaneous Income		10,525	771	10,000	-	-	-
	Transfers Received							
94 00 000 490900 0000	Fund Transfer Received	Asset Replacement Fund Transfer	811,000	1,469,518	813,042	923,090	923,090	-
	Transfers Received		811,000	1,469,518	813,042	923,090	923,090	-
	Debt Proceeds							
94 90 000 480100 0000	Bond Proceeds	2022 Non-Referendum Bond Proceeds	-	2,673,000	-	-	-	3,675,000
	Debt Proceeds		-	2,673,000	-	-	-	3,675,000
Revenue Total			861,331	4,162,255	829,202	929,250	1,189,250	4,399,160

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
Capital								
94 90 000 575100 0000	Capital Administration Expense		-	855	-	-	-	-
94 90 000 575110 0000	Park Improvement Expenses		28,622	28,035	9,332	-	-	-
94 90 000 575110 0000	Park Improvement Expenses	Copier Purchases (4 Copiers - 1 Replaced every 5 years)	-	-	-	20,000	13,000	10,000
94 90 000 575110 0000	Park Improvement Expenses	I.T. Hardware Upgrades (Server/Payroll/Timeclocks)	-	-	-	-	-	20,000
94 90 000 575110 0000	Park Improvement Expenses	Resilient ADA Mulch	-	-	-	18,750	18,750	18,750
94 90 000 575110 0000	Park Improvement Expenses	Neighborhood Parks Improvement	-	-	-	10,000	10,000	10,000
94 90 000 575110 0000	Park Improvement Expenses	Community-Wide Survey	-	-	-	-	25,000	-
94 90 000 575110 0000	Park Improvement Expenses	District-Wide (Garbage/Recycling Receptacle Replacements)	-	-	-	20,000	20,000	-
94 90 000 575110 0000	Park Improvement Expenses	Security Cameras (District-Wide)	-	-	-	-	-	140,000
94 90 000 575110 0000	Park Improvement Expenses	Sam Perry: Goat Invasive Clearing	-	-	-	-	-	5,000
94 90 000 575110 0000	Park Improvement Expenses		-	-	-	-	-	-
94 90 000 575110 0000	Park Improvement Expenses		-	-	-	-	-	-
94 90 000 575110 0000	Park Improvement Expenses		-	-	-	-	-	-
94 90 000 575110 0000	Park Improvement Expenses		-	-	-	-	-	-
94 90 000 575110 0000	Park Improvement Expenses		-	-	-	-	-	-
94 90 000 575110 0000	Park Improvement Expenses		-	-	-	-	-	-
94 90 000 575150 0000	Paving Improvements		18,397	10,053	3,700	26,250	26,250	26,250
94 90 000 575160 0000	Athletic Field Improvements		5,986	18,067	-	30,000	10,000	30,000
94 90 000 575170 0000	Forestry		18,143	24,135	8,000	15,000	15,000	75,000
Capital								
			71,148	81,146	21,032	140,000	138,000	335,000
Debt Service								
94 90 000 580935 0000	Bond Issuance Fees	Bond Issuance Costs	-	24,204	-	-	-	40,000
Debt Service								
			-	24,204	-	-	-	40,000
Transfers Out								
94 90 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - Vehicle & Equipment	104,179	106,439	131,904	77,000	77,000	80,000
Transfers Out								
			104,179	106,439	131,904	77,000	77,000	80,000
805 Ackerman Park								
Capital								
94 90 805 575110 0000	Ackerman Park Improvement	Park Improvements (Signage, Site Furn)	-	-	-	50,000	8,500	41,500
94 90 805 575110 0000	Ackerman Park Improvement	Irrigation Variable Speed Motor	-	-	-	18,000	10,000	-
94 90 805 575130 0000	Ackerman Park Lighting Improvements	Ackerman (Replace hub lights)	-	-	-	-	-	500,000
Capital								
			-	-	-	68,000	18,500	541,500
815 Churchill Park								
Capital								
94 90 815 575110 0000	Churchill Park Improvement	Park Improvement	-	-	-	-	-	300,000
Capital								
			-	-	-	-	-	300,000
820 Co-op Park								
Capital								
94 90 820 575120 0000	Co-op Park Playground	Playground Replacement	-	-	29,674	63,750	63,750	-
Capital								
			-	-	29,674	63,750	63,750	-
840 George Ball								
Capital								
94 90 840 575150 0000	George Ball Paving Improvements	George Ball (Resurface tennis court)	-	-	-	-	-	225,000
94 90 840 575130 0000	George Ball Lighting Improvements	George Ball (Replace Tennis Court Lighting System)	-	-	-	-	-	100,000
Capital								
			-	-	-	-	-	325,000

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
860	Frank Johnson Center Capital							
94 90 860 575110 0000	F. Johnson Ctr Improvements	Frank Johnson Center (Improvement Study)	-	-	-	20,000	20,700	-
94 90 860 575110 0000	F. Johnson Ctr Improvements	Frank Johnson Center (Parking Lot Repairs)	-	-	-	-	-	26,250
	Capital		-	-	-	20,000	20,700	26,250
865	Lake Ellyn Park Capital							
94 90 865 575110 0000	Lake Ellyn Park Improvements	Lake Ellyn Ruth Candy Park Signage	100,592	43,375	484	9,000	14,000	-
94 90 865 575110 0000	Lake Ellyn Park Improvements	Park Improvements	-	-	-	25,000	20,000	-
94 90 865 575110 0000	Lake Ellyn Park Improvements	Anonymous Donations (\$575,000 + up to \$75,000 GEPD Com	-	-	-	-	60,000	590,000
94 90 865 575110 0000	Lake Ellyn Park Improvements	Bollards	-	-	-	-	-	600
94 90 865 575110 0000	Lake Ellyn Park Improvements	Boathouse (Kitchen/Patio Door Replacement)	-	-	-	-	-	20,000
94 90 865 575110 0000	Lake Ellyn Park Improvements	Clay courts stairs/ramp	-	-	-	-	-	8,000
	Capital		100,592	43,375	484	34,000	94,000	618,600
870	Lake Foxcroft Capital							
94 90 870 575110 0000	Lake Foxcroft Pk Improvements	Lake Foxcroft (Parking Lot & Pathway) - Deferred to 2022	-	-	-	92,500	-	82,500
	Capital		-	-	-	92,500	-	82,500
875	Main Street Park Capital							
94 90 875 575110 0000	Main Street Park Improvements	Main Street Recreation Center (Elements, HVAC)	-	-	-	40,000	5,200	35,000
94 90 875 575130 0000	Main Street Lighting Imprvmnts	Main Street Recreation Center (LED Lights)	-	-	-	-	22,000	-
94 90 875 575180 0000	Main Street Facility Imprvmnts	Main Street Recreation Center (Roof Repair/Replacement)	-	-	2,250	4,000	4,000	-
	Capital		-	-	2,250	44,000	31,200	35,000
880	Maryknoll Park Capital							
94 90 880 575110 0000	Maryknoll Park Improvements	Pavillion Improvements	-	-	-	-	-	15,000
	Capital		-	-	-	-	-	15,000
885	Newton Park Capital							
94 90 885 575110 0000	Newton Park Improvements	Skate Park Reconstruction	-	5,051	1,200	164,000	164,000	-
94 90 885 575110 0000	Newton Park Improvements	OSLAD Improvements	-	-	-	-	10,500	336,610
94 90 885 575110 0000	Newton Park Improvements	Restroom Renovations	-	-	-	-	-	53,300
94 90 885 575120 0000	Newton Park Playground	Newton (Playground)	-	-	-	150,000	150,000	-
94 90 885 575150 0000	Newton Park Paving Improvement	Newton (Resurface basketball court & Small East Lot)	-	-	38,903	14,314	11,266	-
	Capital		-	5,051	40,103	328,314	335,766	389,910
920	Spring Avenue Capital							
94 90 920 575180 0000	Spring Ave Facility Imprvmnts	SARC (HVAC - 14 units; est. life 15-20 years)	-	-	-	25,000	16,000	25,000
94 90 920 575180 0000	Spring Ave Facility Imprvmnts	SARC (Board Room Renovations)	-	-	-	25,000	7,000	-
94 90 920 575180 0000	Spring Ave Facility Imprvmnts	SARC (Roof Repair/Replacement)	-	-	-	4,000	4,000	-
94 90 920 575180 0000	Spring Ave Facility Imprvmnts	SARC (Roof Engineering)	-	-	-	-	-	25,000
	Capital		-	-	-	54,000	27,000	50,000

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
930	Sunset Park							
	Capital							
94 90 930 575110 0000	Sunset Park Improvements	Misc Capital Improvements (Chairs, Freezer, Canopy Replacemen	19,183	25,758	-	82,000	82,000	16,400
94 90 930 575110 0000	Sunset Park Improvements	Sunset Shade Canopy	-	-	-	-	45,522	22,700
94 90 930 575120 0000	Sunset Park Playground	Sunset (Playground & Shelter)	-	-	-	-	-	150,000
94 90 930 575130 0000	Sunset Lighting Improvements	Sunset (Parking Lot Replacement)	-	22,001	-	-	92,376	-
94 90 930 575180 0000	Sunset Facility Imprvmnts	Sunset Pool (Heater Replacements)	-	-	-	-	-	102,500
	Capital		19,183	47,759	-	82,000	219,898	291,600
940	Village Green Park							
	Capital							
94 90 940 575110 0000	Village Green Improvements		-	-	-	-	-	-
94 90 940 575150 0000	Village Green Improvements	Village Green (South Lot) - Deferred	-	-	-	85,000	-	-
94 90 940 575110 0000	Village Green Improvements	Backstop Replacements	-	-	-	-	-	82,000
	Capital		-	-	-	85,000	-	82,000
Expense Total			295,102	307,974	225,446	1,088,564	1,025,814	3,212,360
Revenue Total			861,331	4,162,255	829,202	929,250	1,189,250	4,399,160
Expense Total			295,102	307,974	225,446	1,088,564	1,025,814	3,212,360
	Capital Projects		566,229	3,854,281	603,756	(159,314)	163,436	1,186,800
94	Capital Improvements Fund		566,229	3,854,281	603,756	(159,314)	163,436	1,186,800

2022 Budget Highlights

CASH IN LIEU OF LAND FUND



Impact fees are received from the Village when new developments occur. The Village collects these impact fees on behalf of the Park District. With new growth anticipated to be minimal, contributions of \$20,000 have been budgeted as revenue for 2022. All fund balances are restricted for capital improvements within the community.

Account Number	Description	Detail Description	Actual History 2018	Actual History 2019	Actual History 2020	Budget 2021	Estimate 2021	2022 Budget
96	Cash In Lieu of Land Fund							
00	Administration							
	Interest Income							
96 00 000 450100 0000	Investment Income		-	538	100	100	100	100
	Interest Income		-	538	100	100	100	100
	Miscellaneous Income							
96 00 000 485250 0000	Cash In Lieu Of Land		12,421	124,096	54,783	20,000	43,773	20,000
	Miscellaneous Income		12,421	124,096	54,783	20,000	43,773	20,000
Revenue Total			12,421	124,635	54,883	20,100	43,873	20,100
880	Maryknoll Park							
	Capital							
96 00 880 575110 0000	Maryknoll Park Improvements		31,010	45,644	6,839	-	-	-
96 00 880 575110 0000	Maryknoll Park Improvements	Frog Pond Repairs - Deferred	-	-	-	25,000	-	40,000
96 00 880 575110 0000	Maryknoll Park Improvements	LED Lighting Improvements (H&K)	-	-	-	-	-	20,000
96 00 880 575110 0000	Maryknoll Park Improvements	HVAC Replacement	-	-	-	-	-	25,000
96 00 880 575110 0000	Maryknoll Park Improvements	Clubhouse (Elements)	-	-	-	-	-	75,000
96 00 880 575110 0000	Maryknoll Park Improvements	Guardhouse Removal and New Entry Redesign with signage	-	-	-	-	-	25,000
96 00 880 575110 0000	Maryknoll Park Improvements	Vortex splash panel and pumps	-	-	-	-	-	20,000
96 00 880 575110 0000	Maryknoll Park Improvements	Pond & Waterfall Repairs	-	-	-	-	-	20,000
96 00 880 575110 0000	Maryknoll Park Improvements		-	-	-	-	-	-
96 00 880 575110 0000	Maryknoll Park Improvements		-	-	-	-	-	-
	Capital		31,010	45,644	6,839	25,000	-	225,000
940	Village Green Park							
	Capital							
96 00 940 575110 0000	Village Green Improvements	Drainage Improvements	-	12,250	-	85,000	85,000	-
96 00 940 575150 0000	Village Green Paving Improvmt	Pickleball	-	-	-	18,000	13,000	-
	Capital		-	12,250	-	103,000	98,000	-
Expense Total			31,010	57,894	6,839	128,000	98,000	225,000
Revenue Total			12,421	124,635	54,883	20,100	43,873	20,100
Expense Total			31,010	57,894	6,839	128,000	98,000	225,000
00	Administration		(18,588)	66,740	48,044	(107,900)	(54,127)	(204,900)
96	Cash In Lieu of Land Fund		(18,588)	66,740	48,044	(107,900)	(54,127)	(204,900)

