



2023 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.



BOARD OF COMMISSIONERS

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November 11, 2022

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, 2023, has been prepared and is presented for your review in preparation of the Board meeting on November 15, 2022. 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, January 10, 2023.

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 2023 budgets, departments were also asked to provide estimates for the end of the 2022 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 2022 with several months left are a challenge; however, projections in September are more accurate than when the 2022 budget was compiled in 2021. These projections will be instrumental in the planning process for 2023. Lastly, 2022 projections could signify whether a need exists for an amended 2022 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 2022 numbers as well as the proposed 2023 budget.

Concurrent with the operating budget development process, staff developed recommendations for the 2023 capital project plan. After a successful referendum in June 2022, staff has incorporated those identified projects as well within the budget document. 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 \$550,000, 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 2022 and 2023 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 (2022) and the proposed budget (2023) 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 January 10, 2023 Board meeting, it is required that the Board of Commissioners approve the Ordinance no later than the March 2023 Board meeting.

Respectfully submitted,

Nicholas Cinquegrani, Deputy Director

Glen Ellyn Park District

Financial Calendar

August/September 2022

* Staff prepares preliminary operating budget excel templates (August 19th – September 30th)

October 2022

* Finance Department compiles department budget requests (October & November)

Workshop Meeting: October 4, 2022

- Discuss 2022 Tax Levy
- Truth in Taxation Compliance - Initial Estimate of Tax Levy
- 'Budget Assumptions' discussion
- Financial Calendar Discussion – Budget(s), Tax Levy, Non-Referendum & Referendum Bond issues

Regular Meeting: October 18, 2022

- Long-Range Capital Projects Discussion
- Goals & Objectives Discussion (2022 & 2023)

* Superintendents meet with Executive Director to discuss initial budget submittals (October 11th – 14th)

* Citizens' Finance Committee Meeting (October 24th – November 11th) – *Time and date to be determined*

November 2022

* Budget draft to be delivered to the Board (November 11th)

Regular Meeting: November 15, 2022

- Public Hearing & formal adoption of the 2022 Tax Levy
- Public Hearing – Non-Referendum Bond Issue
- Board approves tentative 2023 Budget & Appropriation Ordinance and displays for Public Viewing

December 2022

Regular Meeting: December 6, 2022

- Adoption of the Non-Referendum Bond Ordinance
- Budget discussion (continued)

January 2023

Regular Meeting: January 10, 2023

- Public Hearing & formal adoption of the 2023 Budget & Appropriation Ordinance
- # Board approves tentative Amended 2022 Budget & Appropriation Ordinance and displays for Public Viewing
- Adoption of the Referendum Bond Ordinance

February 2023

Regular Meeting: February 21, 2023

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

* *Not a Board agenda item*

If needed



Glen Ellyn Park District 2023 Budget Assumptions

Budget Assumptions to be Considered Annually	Operating Assumptions for current fiscal year (2022)	Staff recommendations for Operating Assumptions for 2023 Budget preparations
A. Full-Time Staff Increases: <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 2022 was approximately 2.43%. The CPI was 1.4% for 2020 (2021 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. In order to increase productivity and service to the community, full-time staffing has increased over the past year and staff is considering other additional full-time positions as the District's demands increase. • The 2021 CPI (used for the 2022 levy) is 5.0%.
B. Salary Pay Scales <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 2023 Budget Assumptions (continued)

Budget Assumptions to be Considered Annually	Operating Assumptions for current fiscal year (2022)	Staff recommendations for Operating Assumptions for 2023 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 2022, full-time staffing increased from 28 to 33. The Park District added an additional Recreation Supervisor in 2017, a Parks staff member in 2018, a Human Resources Coordinator in 2020, an Administration & Special Services Supervisor and a Racquet Sports Instructor in 2022. 	<ul style="list-style-type: none"> • Current full-time staffing level is at 33, the level at which the park district was at in 2010 when the Ackerman Sports & Fitness Center opened. • As the District emerged out of the pandemic, full-time staffing has increased to address the growing demand. Additionally further consideration regarding additional full-time staff is ongoing. As the District implements many improvements while also assuming expanded responsibilities including Panfish Park, Manor Woods and the U.S. Bank site, the possibility of more staff is likely. • Similar to Salary Scales, costs associated with contracting independent third-party vendors will continue to be budgeted in 2023. <p>Minimum Wage</p> <ul style="list-style-type: none"> • Employees under the age of 18 will see salary increases of \$1.25 in 2023 (\$9.25/hr to \$10.50/hr). However, increases might be even greater depending on market competition. • Employees over the age of 18, at the current minimum wage, will see an hourly increase of \$1.00 on January 1, 2023 (\$12.00/hr to \$13.00/hr). Again increases could be greater • Employees currently making the minimum wage would automatically receive an approximate increase of 8%. 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 2023 Budget Assumptions (continued)

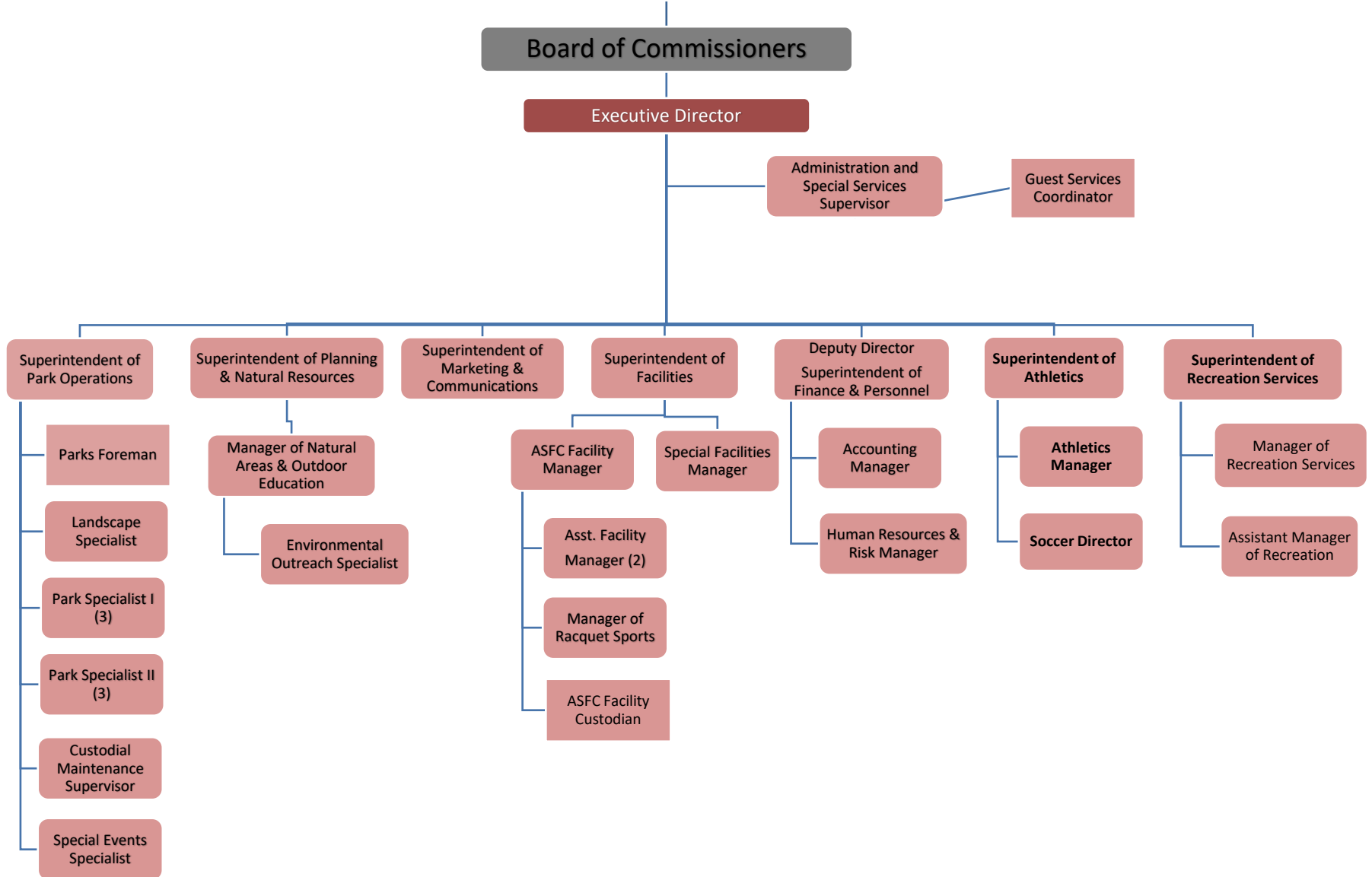
Budget Assumptions to be Considered Annually	Operating Assumptions for current fiscal year (2022)	Staff recommendations for Operating Assumptions for 2023 Budget preparations
D. Employee Insurance <ul style="list-style-type: none"> Coverage changes 	<ul style="list-style-type: none"> Staff will continue 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 2023. Premiums are typically determined in October each year; however, premium increases are estimated to be 3% - 5%, 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 2022 budget process. 	<ul style="list-style-type: none"> After a successful referendum in 2022, staff is updating its long-range Capital Projects Plan. The projection will be conservative and based on forecasted referendum & non-referendum bond proceeds and current capital reserves. Continue to partner with the Village of Glen Ellyn to develop a multi-use event and Downtown park/open space, to be utilized by the entire Glen Ellyn community.
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. Forecasted surplus from operating activities may need to be altered in future years due to increasing labor and material costs.
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 2022 Capital Projects 	<ul style="list-style-type: none"> Utilize Board comments and feedback once the long-range capital project plan is updated.



RED: (34) Current Full-time Staff

ORGANIZATIONAL CHART (Full-Time)

Residents of the Glen Ellyn Park District



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, examples include negotiating the IGA with Glenbard High School District 87 to reflect increased services, financial contribution by the #87 to mutually beneficial GEPD annual capital projects and also compensation for #87 increased use of GEPD resources during the pandemic; GEPD/Village collaboration to develop a downtown plaza; continues to partner with Central DuPage Kiwanis and State Representative Costa Howard to stage monthly food drives for the Glen Ellyn Food Pantry; partners with Versiti Blood Center of Illinois to stage monthly blood drives.
- 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. GEPD continues to have representatives serve within the various community clubs and organization. The Village has created a new committee, the Community Relations Committee, in which the GEPD has a representative serving on the committee.
- 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 and has put on hold creating any additional citizen advisory groups.
- 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. While always in communication deferred due to focus on pandemic related issues. However, this fall due to the assistance of the Friends of Glen Ellyn Parks Foundation, GEPD scholarship information has been disseminated within the various school district communication resources.
- 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. The Park District secured some COVID-19 related expense reimbursement from DuPage County in September 2022. Additionally, a revised Intergovernmental Agreement (IGA) was agreed upon in March 2022 that enhanced the annual financial commitment received by the park district.

- 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, the committee has increased membership, meets on a quarterly basis and is working with their party fundraiser. Additionally, the Foundation received a generous anonymous donation which funded the Lake Ellyn shoreline improvement project.

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) Ongoing. Travel Soccer programming expanded to 42 teams. Increased flag football and tackle football registrations to 576 participants (425 flag & 151 tackle from xx), implemented use of referees for flag football, and expanded flag to include an all-girls team for this season. Winter basketball program expanded for winter to include Kindergarten league at Main Street Recreation Center. RISE Field Hockey program continues to grow with 230 participants in 2022. Girls Lacrosse program transitioned to new provider (East Ave. Lacrosse) specifically dedicated to Glen Ellyn. Cheerleading added a new non-competitive program and 126 participants. Tennis participation exceeded 1000 participants for the first time. Glenbard West, Glenbard South and Spartan Camps exceeded 3300 participants for the summer.
- Maximize use and programming of athletic amenities including the renovated softball hub. (2nd Quarter) Ongoing. Ackerman Park Softball Hub used for girls softball program, baseball (T-Ball), tournaments and rentals throughout the year. With increased registrations for many programs, field and facility use also increased.
- Develop and implement programming and general usage of the former HGA room at ASFC. (1st Quarter) Ongoing. Training Center renovated and programmed with baseball,

softball, soccer, lacrosse, youth sports classes, fitness classes, private lessons, birthday parties and rentals.

- 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) Ongoing – new classes have been added to the Dance Academy program and enrollment has grown in 2022. Staff have also added new instructors with a diverse background of teaching skills to increase offerings and grow the program in the future; a competitive dance program is a potential focus for 2023. Staff have also added new general in-house theatre “technique” classes that align with the theatre productions seasonally. The theater program had its second production in the spring and will be staging its third paly in the fall.
- Develop and implement DEI programming. (2nd Quarter) Ongoing – updated objective and programming plans have been included for 2023.
- 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) Completed 2022 – registration for the 2022-2023 school year for both the Preschool and Adventure Time programs took place online through ActiveNet. Likewise, all emergency information and general student information was collected online through ePACT and/or by email communications (birth certificate submissions for new students).
- Explore alternative Preschool program/class offerings including enrichment programs targeting specific areas such as science and technology while expanding environmental opportunities. (3rd Quarter) Revised for 2023 to coincide with the updated Preschool class schedule and curriculum. Nature staff visited multiple classrooms in September, providing a monarch butterfly education program. Also, introduced the Discovery Duos camp this summer, to enable preschoolers to discover the outdoors alongside a guardian.

- Continue to expand racquet sports programs including researching indoor opportunities. With the addition of a full-time Racquet professional, the program continues to expand. As Pickleball popularity increase annually, the District has added specific programs indoor and outside.
- 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) Completed – Staff hosted several successful events in 2022, including introducing a new adult event at Lake Ellyn during the July 4th holiday weekend, Summer Break at the Lake, which was attended by 1200+ participants. The District also worked cooperatively with the GE Public Library to host a small concert in the park and several story time dates, which were very well-attended.
- 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) Completed – Staff has re-introduced older adult and senior programming in the District and updated offerings to meet current trends, including a traveling lunch bunch, trips to new locations cooperatively with other districts and internally with Nature Staff, adding new clubs and groups for monthly programs and games, and co-op programs with the GE Public Library. The addition of The Gazette, a quarterly mailed and emailed newsletter for direct marketing has helped increase participation in many of the older adult programs.
- Establish a teen summer camp which is more age appropriate than previous camp opportunities. (2nd Quarter) Deferred to 2023 and revised to include day off and winter break adventure camps.

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) As the labor challenges throughout the country and almost all professions change and experiences challenges, the District continues to adjust constantly. As such, the full-time staff has increased, and many positions have been realigned.

- 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) **Defer to 2024 (as budget funds allow).**
- 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) **Deferred to 2023.**
- 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) **Lake Ellyn cameras completed in July; other locations are being evaluated with additional installations to occur this fall.**
- Following completion and outcomes from the 2021 Community Attitude and Interest Survey, update, and revise Park District strategic plan. **Deferred, with attention directed to the 2022 Referendum effort**

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) **Postponed. Development of the Park District app and SMS marketing platform was postponed to 2023 as focus shifted to referendum education efforts.**
- 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) **Complete. Additional footage was captured throughout 2022 to be used for 2023 marketing. In addition, videos were created highlighting Frozen Fest, Adult Dodgeball Tournament, Adult Tap, 3v3 Hockey Tournament, Curling at Polar Plaza, Daddy Daughter Dance, Theatre, Freedom Four, and summer staff. Multiple videos were created related to the Glen Ellyn Park District referendum.**
- 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) **Eliminated. Marketing has been unsuccessful in coordinating this effort due to lack of interest in participating within membership.**

- 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) **Complete.** A monthly video series was tested in early 2022. Marketing worked with the Recreation Department to develop and launch a quarterly senior-focused newsletter. A handout regarding the Friends of Glen Ellyn Parks Scholarship Program was translated to Spanish. Use of email marketing was increased significantly.
- 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) **In progress.** Measurements were taken at Main Street and Spring Avenue Recreation Centers and layout options developed. Marketing has requested removal of a corkboard at Maryknoll Park to allow more options for improving visual appeal at the site. Installation of select elements will begin in winter.
- Implement use of geofencing for targeted advertising at specific locations. (2nd Quarter) **Complete.** Geotargeted efforts were made on social media to promote multiple events and programs as well as for Glen Ellyn Park District referendum education.
- Research and determine feasibility and logistics of augmented reality apps like TaleBlazer and PocketSights for guided park activities/self-guided tours. (2nd Quarter) **Postponed.** Due to turnover, creation of self-guided tours by staff is on hold. These options will be further evaluated in 2023.
- Marketing Coordinator 2 to take an online InDesign Level 1 class through LinkedIn Learning. (1st Quarter) **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, 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) **Ongoing.** As the park district continues to rebound from the impacts of the pandemic, staffing and programming continue to be re-evaluated throughout the year and will strategize on how to best proceed for future years.

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) **Nearing completion in October. Lake Foxcroft submitted as OSLAD Application for 2023.**
- Implement significant improvements to Churchill Park (4th Quarter) **Deferred to 2023, in coordination with referendum project.**
- 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) **Ongoing. The passing of the referendum in June 2022 will allow for significant upgrades to park district assets district wide. An updated long-range capital plan will be presented during the 2023 budget process.**
- Determine strategy, if possible, to address outdated maintenance garage, Sunset pool improvements and ASFC renovation (4th Quarter) **Strategy and implementation underway, with Frank Johnson Center plans in progress in September. Sunset Pool and ASFC renovation teams have been selected and meetings in progress.**
- Complete Lake Ellyn North Shoreline improvements (2nd Quarter) **Complete and Open to the public September 1.**
- Update ADA Audit (internally). (Ongoing) **Ongoing.**
- Further develop fundamental GIS Layers including Parks, Playgrounds, Mowing Areas and Memorial Benches. (3rd Quarter) **Ongoing. Progress made with updates to trees layer.**
- 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) **Ongoing. Additional proposals solicited from Architects in September.**
- Update the expired comprehensive plan incorporating many of the recent studies and facility plans into a District wide plan. (4th Quarter) **Ongoing.**

2023 Goals and Objectives

Enhance Recreation program portfolio and opportunities

Natural Areas and Outdoor Education

- Build on successful 2022 nature program establishments and target overall program attendance average in the low teens. (2nd quarter)
- Establish external program evaluation system to receive regular participant feedback and ensure programs continue to resonate with resident needs. (2nd quarter)
- Establish internal program evaluation system to ensure program delivery and technique are maintained at the highest level possible. (1st quarter)
- Collaborate outdoor education opportunities with other GEPD recreational programs and events (1st Quarter)

Athletics

- 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 with an emphasis on expanding girls programming including flag football, softball, basketball, field hockey and lacrosse. (1st Quarter and on)
- Continue to evaluate and review existing athletic facilities, programs, and services to measure use and demand to determine value to the community. Identify programs with consistently low enrollment and update, consolidate, eliminate, or replace as needed. (2nd Quarter)

Recreation

- Develop and implement programming and repurpose general usage of the Dance Studio at MSRC. (1st Quarter)
- Research repurposing of SARC fitness center and gymnastics studio (4th quarter)
- Expand summer concert series by at least one additional event, location t.b.d. (2nd quarter)
- Build on current theatre programming and expand development classes which lead up to production. Incorporate in-house music lessons into potential live music for future theatre productions. (2nd Quarter)
- Continue to develop Dance Academy classes for teens/young adults to transition to competitive dance company. (3rd Quarter)

- Develop and implement DEI programming, including intergenerational, multicultural, and all-inclusive events, such as the “Grandparents & Me” or “Salsa in the Park.” (2nd Quarter)
- Revise Preschool schedules to align with trends in registration needs. Expand afternoon program offerings to include additional learning opportunities such as science, art, foreign language, etc. (1st Quarter)
- Evaluate and reorganize the structure of the Cheer Program, including delineation of responsibilities, financial commitments, and overall future of the program. (3rd Quarter)
- Continue to offer and expand special events at various parks and neighborhoods throughout the Park District, expanding free events in areas of the community with less Park District exposure and participation. Co-op between departments to offer alternative and creative new events or combine existing events – ex: OAKtober Fest & Fishing Derby. (3rd Quarter)
- Develop school day-off, winter and extended break adventure camps/trips for youth/teens. (2nd Quarter)

Facilities

- Continue to expand Polar Plaza program and special event offerings including broom ball, hockey, frozen fest, and winter market. (1st quarter)
- Establish a sports performance training program for both in-house programs while developing an outreach program for individuals and private sector businesses (1st quarter)
- Develop a structured ASFC recreational programming schedule including school days out, holiday breaks, non-peak opportunities, and summer (1st quarter)
- Review and improve/add ASFC summer camp offerings including utilizing exterior space within the park (2nd quarter)
- Review current ASFC group exercise program, evaluating ongoing classes, instructors, equipment, use of outdoor exercise equipment and amenities including trails, green space, turf field, Great Western Trail while researching new programs and ideas with the goal of implementation by fall, 2023. Also reteach what other successful Park District’s and private fitness providers offer (3rd quarter)
- Develop training and assistance within the Fitness Center including quarterly orientation, seminars on use of various equipment and programs and activities specific to the Center’s equipment both cardio and strength. (2nd quarter)

- Develop a fitness in the park program with established date, times, and locations throughout the District (2nd quarter)
- Develop a youth fitness program (3rd quarter)
- Review Holes and Knolls operations including hours, length of season fees, potential events, birthday and general rental programs, food service, improvements (2nd quarter)
- Develop off season use of Maryknoll Park (2nd quarter)
- Refine Sunset Pool birthday parties during open swim hours (1st quarter)
- Improve Sunset Pool special events including closing the pool for specific activities (2nd quarter)
- Review and improve group and private swim lesson programs (2nd quarter)
- Research adding a “travel” swim component to the Gator’s (1st quarter)
- Develop a post Gator’s program for those swimmers that are interested in continuing to train and receive instruction (2nd quarter)
- Research and develop a business and rental program for the use of the Village of Glen Ellyn Civic Center gymnasium (2nd quarter)

Improve overall efficiency and effectiveness of the Park District

Planning

- 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. (3rd Quarter)

Parks

- Effectively on-board, train and support new staff joining the district to improve professional development and provide greater opportunity for success. Also includes increased staff participation in industry groups and committees to further knowledge of the recreational field and improve staff training. (1st 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. along with special event emergency actions plan (2nd Quarter)

- Continue parks staff support of the Recreation department and streamline communication of information on setup and parks staff involvement to enhance patrons experience and maximize staff's efforts and efficiency (ongoing).
- Improve District's efficiency through expanded use of the iWorQ work order and asset management program for planning, including input of information on district assets. (ongoing)

Finance, Personnel and I.T.

- Implement organizational changes including evaluating additional needs for full-time staffing due to increased recreational programming and overall park district services while also maximizing resources and being economically sustainable. (1st Quarter)
- Review salaries and wages throughout the Park District to maintain competitive wages as the employment market continues to evolve. (Ongoing)
- Review the Park District's policy manual regarding part-time employee benefits with the goal of enhancing benefits to maintain and recruit staffing agency wide. (1st Quarter)
- Continue to enhance cybersecurity throughout the park district by implementing additional security measures such as: enhanced anti-virus software, multi-factor authentication on all park district hardware and software and provide ongoing training and education for Park District staff. (1st Quarter)
- Review and update the Park District's cash handling policy and procedures district-wide to enhance cash controls at Park District facilities, programs, and events. (1st Quarter)
- Establish equitable recruitment incentives for seasonal staff i.e., complimentary fitness memberships. (2nd quarter)

Recreation

- Implement a standardized schedule process for positions within the District that are scheduled at multiple locations to include using When-to-Work to improve efficiencies and consistency in scheduling part-time staff. (1st Quarter)
- Perform audits of SARC/MSRC classrooms, multi-purpose rooms and storage facilities to update and improve efficiency of use for program areas. (1st Quarter)

Facilities

- Review customer expectations and training of all facility staff including implementation of a bi-monthly training through the calendar year. Should include uniform, appearance, phone

etiquette, name tags, conflict resolution, park district information (2nd quarter)

- Develop a wellness program incentive program for Park District full time staff to promote health and create bonding and comradery. (1st quarter)
- Implement part-time staff recognitions including incentives such as employee of the month and potential financial compensation (2nd quarter)

Increase Glen Ellyn Park District exposure to the community

Natural Areas and Outdoor Education

- Create a structured volunteer program to better organize efforts and create a protocol for volunteer recruitment, onboarding, and retention (2nd quarter)
- Create regular volunteer recognition opportunities and events. (2nd quarter)
- Expand volunteer positions to event, education, and natural area monitoring opportunities. (2nd quarter)

Communications and Marketing

- Develop plan for rebuild of Glen Ellyn Park District website, which is now almost 10 years old, to allow for ease of updates, improved functionality and capabilities, and a better user experience. In conjunction, further research a Glen Ellyn Park District app which would allow for push notifications, additional advertising of our programs, and more. (4th quarter 2023)
- Reevaluate the Playbook release cadence with digital-only brochures as well as research an Active Net API options for gepark.org. (4th quarter)
- Create 12 short promotional videos focused on highlighting programs, events, and athletics. In addition, update existing facility and park videos created during Covid and under the mask mandate. (4th quarter)
- Launch team design tool which will allow staff to customize graphics and signs while still aligning with the Glen Ellyn Park District brand. As part of this effort, make the photo library accessible to full-time staff. (3rd quarter)
- Continue DEI efforts by having the scholarship application form, general registration form, athletics registration form, and the Glen Ellyn Cares Soccer Scholarship information translated into Spanish. (2nd quarter)
- Improve wayfinding within Ackerman Sports & Fitness Center. (2nd quarter)

- Research and determine feasibility and logistics of augmented reality apps like TaleBlazer and PocketSights for guided park activities/self-guided tours. (1st quarter)
- Transition input of Summer Camp Guide information into InDesign to the Marketing Coordinator. (1st quarter)

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

Parks

- Develop and implement an alternative fuel program for the District. Establish best practices to implement battery powered equipment while still maintaining efficiency and cost effectiveness for the District. (4th quarter)

Planning and Marketing

- Develop a funding plan to address the financial “gap” regarding the funding for the development of the U.S. Bank site (1st quarter)

Athletics

- Evaluate athletics program fee data and adjust pricing structure as needed to remain competitive and capture increased market share. Develop and implement pricing strategies to increase non-resident participation for athletics programs that would benefit. (Ongoing)
- Update and expand athletics department sponsorship program to enhance visibility and awareness and generate additional funding to support programs and facilities. (1st Quarter Start)
- Develop and implement an RFP process for imprintable t-shirt and soft goods items to leverage quantity discounts where practical (staff shirts, race shirts, camps, etc.) (1st Quarter)

Recreation

- Evaluate all recreational fees to ensure that they are competitive and affordable (1st quarter)

Facilities

- Evaluate membership ASFC fees including memberships, court and turf fees and other fees related programs (1st quarter)
- Depending on potential modified 2023 Sunset Pool schedule, adjust fees accordingly (2nd quarter)

- Research custodial and other facility maintenance products that are used on a regular basis to achieve cost savings and competitive pricing (2nd quarter)

Maintain and improve Glen Ellyn Park District Properties and Parks

Planning

- Implement construction of new maintenance facility at Frank Johnson Center including the temporary relocation of the maintenance operations (ongoing)
- Finalize design development plans for Referendum projects (2nd Quarter)
- Complete Spring Avenue Roof Repair, with bidding in early 2023 to capture optimal pricing. (3rd Quarter)
- Oversee the the planning and design efforts for the U.S. Bank Site (ongoing)
- Install HVAC units at Main Street per capital improvement plan (2nd Quarter)
- Implement significant improvements to Churchill Park (4th Quarter)
- Develop five-year capital plan from 2024 – 2028 adjusting according to revised priorities and needs and based on financial projections as affected by the pandemic. (3rd Quarter)
- Complete Pan Fish Park improvements (3rd Quarter)
- Update ADA Audit (internally). (Ongoing)
- Further develop fundamental GIS Layers including Parks, Playgrounds, Mowing Areas and Memorial Benches. (3rd Quarter)
- Update the expired comprehensive plan incorporating many of the recent studies and facility plans into a District wide plan. (4th Quarter))
- Create a District wide pavement assessment, and improvement matrix for regular ongoing maintenance, such as seal coating, to prolong the life of pavement assets (3rd Quarter)

Natural Areas

- Delineate priority restoration areas and stages within each natural area to better focus resources and efforts (2nd quarter)
- Establish annual goals and matrices to evaluate success of restoration efforts (2nd quarter)

- Re-organize a burn crew through in-house staff, volunteers, and / or contractors. Continue to have natural areas staff gain experience and work towards Burn Boss certification. Establish planned burn priority areas and burn rotation for each year (included in the master restoration plan). (1st quarter)

Parks

- Develop and implement a GEPD Maintenance Standards of Care to improve staff efficiency and overall quality of parks and facilities. (1st quarter)
- Collaborate with the Village of Glen Ellyn on contracted services. (2nd quarter)
- Develop an equipment and resources exchange program with the Village of Glen Ellyn to benefit both agencies. (2nd quarter)
- Develop an athletic field rotation schedule to allow heavily used fields to be rested and repaired to enhance playability, decrease injury, and improve overall playing conditions. 1st quarter)
- Conduct a Park's Department inventory and analysis of all equipment, vehicles and facilities associated with parks maintenance. Evaluate items on need and importance to determine if there is a need to repair, replace, repurpose, or eliminate. (1st quarter)
- Update the Park District's five-year capital plan from 2023 – 2027 adjusting according to revised priorities and needs and based on financial projections and the passage of the referendum in June 2022. (2nd quarter)
- Create a maintenance program and expectations for newly leased properties – Manor Woods and Panfish Park (1st quarter)

Finance

- In collaboration with the park district's bond counsel and financial advisors, strategize on necessary funding to cover expenses forecasted in the park district's long-range capital projects plan. Forecasted funding will include non-referendum bond issues in 2022 & 2023 as well as a referendum bond issue in early-2023. (4th Quarter 2022 & 1st Quarter 2023)

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 \$30,000 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 \$30,000

A. Purchase Authorization Amounts

1. Superintendents of each department or area 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 Superintendents of each department or area may make *budgeted* purchases less than \$200.
3. Full-time employees *specifically* designated by Superintendents of each department or area 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 Superintendent of that department or area must approve the purchase. In instances where the Superintendent 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 Superintendent, 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 Superintendent and the Superintendent of Finance & Personnel) must approve the purchase. With some exceptions as provided by law, competitive bidding is required for any purchases in excess of \$30,000. This includes the publication of notice of the procurement and also board approval of the bid being recommended by Staff as the lowest responsive and responsible 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 Superintendent of that department or area. 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 \$30,000 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 emergency purchase shall be presented for approval (or ratification) at the next scheduled meeting of the Board of Park Commissioners. Per 70 ILCS 1205/8-1, an emergency procurement in excess of \$30,000 that was not subject to the competitive bidding process requires the approval of $\frac{3}{4}$ of the members of the Board.
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 Superintendent of Finance & Personnel for approval, prior to making the purchase. In some cases, the Board may need to find that the procurement, by its nature, is not adapted to competitive bidding.

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 \$50,000.00 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. However, where the formal bid process is involved, the award of the bid shall be to the lowest responsive and responsible bidder (regardless of business address).
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 \$30,000 if deemed appropriate and beneficial to the District.
5. Purchases of greater than \$30,000 are addressed below.
6. The District is also a member of several intergovernmental purchasing pools that have already conducted the competitive bidding required by Illinois law and therefore procurements through said pools should be considered. Likewise, the State of Illinois has engaged in a competitive bid process for a wide variety of vehicles and equipment and the District is eligible by law to use that process to satisfy the competitive bidding requirement.

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 \$30,000 shall be presented to the Board prior to acquisition with the request to find that the procurement is not adapted to competitive bidding (and or 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 \$30,000

- A. Per the Park District Code, almost all purchase of supplies, materials or services involving an expenditure in excess of \$30,000 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. This absolutely includes contracts for architectural, engineering and land surveying services (see the Local Government Professional Services Selection Act).
 - 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 \$30,000 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. In such instances, the arrangement may already satisfy the competitive bidding requirement or be exempt from the requirement. Consult with legal counsel as necessary.
- F. Bid Process
 - 1. All competitive bids for contracts involving expenditures in excess of \$30,000 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. The announcement of the invitation to bid must be published in the newspaper (and recommended to be published other places relevant to that procurement) at least 10 calendar days before the published date and time 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 calendar 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 \$30,000 (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. The Board may also consider all available public information about the bidder (including social media posts). IT IS IMPERATIVE THAT THE BOARD'S USE OF THIS EVALUATION CRITERIA BE DISCLOSED IN THE BID 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 (and again, that power should be disclosed in the bid documents).

1.06 Emergencies

In the case of emergencies which call for immediate resolution, the Executive Director, or Superintendent 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. Emergency procurements that would otherwise require competitive bidding may be approved (or ratified) by the Board upon a ¾ vote of the members.

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.

Approved by the Board of Commissioners: August 18, 1998

Revised by Board of Commissioners: November 21, 2000; November 23, 2004;
April 22, 2008; May 3, 2011, July 16, 2013, March 13, 2018,
August 16, 2022

Reviewed by Board of Commissioners: October 7, 2003; February 5, 2008

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 23-01
A COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE FOR
PURPOSES OF THE GLEN ELLYN PARK DISTRICT FOR THE YEAR
BEGINNING JANUARY 1, 2023 AND ENDING DECEMBER 31, 2023

WHEREAS, the Combined Budget and Appropriation Ordinance for the Glen Ellyn Park District for its 2023 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, January 10, 2023, 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 FORTY FOUR MILLION EIGHT HUNDRED TWENTY FOUR THOUSAND SEVEN HUNDRED SIXTY EIGHT DOLLARS (\$44,824,768) 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, 2023 and ending December 31, 2023.

Section 2.

I. The amount Budgeted and Appropriated for Corporate Purposes:	<u>Budget</u>	<u>Appropriation</u>
Salaries & Wages	\$ 1,485,806	\$ 1,708,677
Contractual Services	321,100	369,265
Materials & Supplies	197,800	227,470
Equipment	32,300	37,145
Building & Landscaping	112,500	129,375
Insurance	187,800	215,970
Employment Expenses	555,000	638,250
Utilities	47,700	54,855
Miscellaneous	377,274	433,865
 Total amount Budgeted-Corporate Fund	 \$ 3,317,280	
Total amount Appropriated-Corporate Fund		\$ 3,814,872

II. The amount Budgeted and Appropriated for Recreation Purposes:		<u>Budget</u>	<u>Appropriation</u>
Salaries & Wages		\$ 3,250,262	\$ 3,737,801
Contractual Services		2,121,440	2,439,656
Materials & Supplies		775,514	891,841
Equipment		40,700	46,805
Building & Landscaping		12,475	14,346
Employment Expenses		672,470	773,341
Utilities		428,100	492,315
Miscellaneous		3,276,077	3,767,489
Total amount Budgeted-Recreation Fund		<u>\$ 10,577,038</u>	
Total amount Appropriated-Recreation Fund			\$ 12,163,594
III. The amount Budgeted and Appropriated for Bond and Interest Expense:		<u>Budget</u>	<u>Appropriation</u>
Principal, Interest, Registrar Fees		\$ 1,344,815	\$ 1,546,537
Total amount Budgeted-Bond and Interest Fund		<u>\$ 1,344,815</u>	
Total amount Appropriated-Bond and Interest Fund			\$ 1,546,537
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		\$ 1,063,888	\$ 1,223,471
W.D.S.R.A. Contribution and Accessibility Improvements			
Total amount Budgeted-Special Rec. Fund		<u>\$ 1,063,888</u>	
Total amount Appropriated-Special Rec. Fund			\$ 1,223,471
V. The amount Budgeted and Appropriated for Asset Replacement Fund Expense:		<u>Budget</u>	<u>Appropriation</u>
Equipment		\$ 252,000	\$ 289,800
Miscellaneous		5,000,000	5,750,000
Total amount Budgeted Asset Replacement Fund		<u>\$ 5,252,000</u>	
Total amount Appropriated Asset Replacement Fund			\$ 6,039,800

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

	<u>Budget</u>	<u>Appropriation</u>
Capital Improvements	\$ 17,313,039	\$ 19,909,994
Miscellaneous	-	-
Total amount Budgeted Capital Improvement Fund	\$ 17,313,039	
Total amount Appropriated Capital Improvement Fund		\$ 19,909,994

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

	<u>Budget</u>	<u>Appropriation</u>
Capital Improvements	\$ 110,000	\$ 126,500
Total amount Budgeted Capital Improvement. Fund	\$ 110,000	
Total amount Appropriated Capital Improvement. Fund		\$ 126,500

SUMMARY

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Corporate Fund	\$ 3,317,280	\$ 3,814,872
Recreation Fund	10,577,038	12,163,594
Bond and Interest Fund	1,344,815	1,546,537
Special Recreation Fund	1,063,888	1,223,471
Asset Replacement Fund	5,252,000	6,039,800
Capital Projects Fund	17,313,039	19,909,994
Cash in Lieu of Land	110,000	126,500
Total Estimated Expenditures	\$ 38,978,060	\$ 44,824,768

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:	\$ 9,903,681
(b) That the estimated cash expected to be received during the fiscal year from all sources is:	\$ 44,886,452
(c) That the estimated expenditures contemplated for the fiscal year are:	\$ 44,824,768
(d) That the estimated GROSS cash expected to be on hand at the end of the fiscal year is:	\$ 9,965,365
Less \$200,000 Working Cash Fund established per law	\$ (200,000)
Estimated NET cash to be on hand at the end of the fiscal year is:	\$ 9,765,365
(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:	\$ 6,464,721

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. 22-01
AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF
TAXES FOR THE YEAR 2022
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 FOUR MILLION, EIGHT HUNDRED FIFTEEN THOUSAND, SIX HUNDRED EIGHTEEN (\$4,815,618), 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 2022, 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, and P.A. 97-974 for the year 2022: **\$2,000,000**

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, and P.A. 97-974 for the year 2022: **\$1,743,439**

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 2022: **\$1,853**

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 2022: **\$1,853**

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 2022: **\$130,000**

6. Liability Insurance Expenses

Total hereby levied for the purpose of paying costs of risk management expenses and 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 2022: **\$110,501**

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 2022: **\$12,972**

8. 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 2022: **\$815,000**

Total Amount Levied for 2022: **\$4,815,618**

Summary of the 2022 Tax Levy:

Corporate Expenses	\$	2,000,000
Recreation Expenses		1,743,439
Police Protection Expenses		1,853
Paving & Lighting Expenses		1,853
Illinois Municipal Retirement Expenses		130,000
Liability Insurance Expenses		110,501
Audit Expenses		12,972
Joint Agreement Recreation Programs for the Handicapped Expenses		815,000
Total Amount Levied for 2022:	\$	<u><u>4,815,618</u></u>

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: Pursuant to Section 4-4 of the Park District Code (70 ILCS 1205/4-4) neither the Budget and Appropriation Ordinance of the District for the current fiscal year beginning January 1 2022 and ending December 31, 2022 nor any other Budget and Appropriation Ordinance is intended or required to be in support of the tax levy made in this ordinance.

Section 4: 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 5: 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 6: 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 7: That this Ordinance shall be in full force and effect from and after its passage this _____ day of _____, 2022.

ATTEST:

Secretary of said Park District

(SEAL)

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



Expanded Fund Balance Recap Report

2022 Estimated Projections

Fund #	FUND NAME	Audited 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	1,577,441	2,559,039	(104,223)	2,454,816	2,641,489	(2,374)	2,639,115	1,494,991	(82,450)
	Restricted - Working Cash	200,000	-	-	-	-	-	-	200,000	-
20	Recreation	1,949,624	9,863,718	(491,926)	9,371,793	9,732,277	(2,545,949)	7,186,328	2,081,065	131,441
	Assigned - Sports Programs	543,205	-	-	-	-	-	-	543,205	-
	Total Operating Budgets	\$ 4,270,270	12,422,757	(596,149)	\$ 11,826,609	12,373,766	(2,548,323)	\$ 9,825,444	\$ 4,319,261	\$ 48,991
										48,991
										1,953,174
										(71,834)
										1,930,331
<i>Capital Budgets</i>										
45	Debt Service	25,692	1,229,658	-	1,229,658	1,232,658	(1,000)	1,231,658	22,692	(3,000)
55	Special Recreation	531,946	735,000	-	735,000	645,577	-	645,577	621,369	89,423
85-00-000	Asset Replacement Fund	1,814,730	1,747,300	(1,714,800)	32,500	500,000	(500,000)	-	3,062,030	1,247,300
85-10-000	Assigned - Vehicles & Equipment	543,748	143,436	(142,374)	1,062	57,363	-	57,363	629,821	86,073
85-30-100	Assigned - Ackerman	292,324	200,073	(125,000)	75,073	201,000	-	201,000	291,397	(927)
85-30-300	Assigned - Maryknoll	119,462	25,000	(25,000)	-	5,300	-	5,300	139,162	19,700
85-30-350	Assigned - Platform Facility	24,400	26,000	(26,000)	-	50,000	-	50,000	400	(24,000)
94-90	Capitals - Non-Referendum	-	2,991,187	(500,000)	2,491,187	2,277,580	(80,000)	2,197,580	713,607	713,607
94-91	Capitals - Referendum	-	-	-	-	150,000	-	150,000	(150,000)	(150,000)
96	Cash in Lieu of Land	314,430	5,491	-	5,491	65,979	-	65,979	253,942	(60,488)
	Total Capital Budgets	\$ 3,666,732	\$ 7,103,145	\$ (2,533,174)	\$ 4,569,971	\$ 5,185,457	\$ (581,000)	\$ 4,604,457	\$ 5,584,420	\$ 1,917,688
	Grand Totals	\$ 7,937,002	19,525,902	(3,129,323)	16,396,580	17,559,223	(3,129,323)	14,429,901	9,903,681	1,966,679



Consolidated Fund Balance Recap Report

2022 *Estimated* Projections

<u>Fund #</u>	<u>FUND NAME</u>	<u>Audited 12/31/2021 Fund Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Estimated 12/31/2022 Fund Balance</u>	<u>2022 Estimated Net Income/Loss</u>
<i>Operating Budgets</i>						
10	Corporate	1,577,441	2,559,039	2,641,489	1,494,991	(82,450)
	Restricted - Working Cash	200,000	-	-	200,000	-
20	Recreation	1,949,624	9,863,718	9,732,277	2,081,065	131,441
	Assigned - Sports Programs	543,205	-	-	543,205	-
	<i>Total Operating Budgets</i>	\$ 4,270,270	12,422,757	12,373,766	\$ 4,319,261	\$ 48,991
<i>Capital Budgets</i>						
45	Debt Service	25,692	1,229,658	1,232,658	22,692	(3,000)
55	Special Recreation	531,946	735,000	645,577	621,369	89,423
85-00-000	Asset Replacement Fund	1,814,730	1,747,300	500,000	3,062,030	1,247,300
85-10-000	Assigned - Vehicles & Equipment	543,748	143,436	57,363	629,821	86,073
85-30-100	Assigned - Ackerman	292,324	200,073	201,000	291,397	(927)
85-30-300	Assigned - Maryknoll	119,462	25,000	5,300	139,162	19,700
85-30-350	Assigned - Platform Facility	24,400	26,000	50,000	400	(24,000)
94-90	Capitals - Non-Referendum	-	2,991,187	2,277,580	713,607	713,607
94-91	Capitals - Referendum	-	-	150,000	(150,000)	(150,000)
96	Cash in Lieu of Land	314,430	5,491	65,979	253,942	(60,488)
	<i>Total Capital Budgets</i>	\$ 3,666,732	\$ 7,103,145	\$ 5,185,457	\$ 5,584,420	\$ 1,917,688
	Grand Totals	\$ 7,937,002	19,525,902	17,559,223	9,903,681	1,966,679



Expanded Fund Balance Recap Report

FINAL

2023 Budget

Fund #	FUND NAME	Estimated 12/31/2022 Fund Balance	Revenues	Transfers & Chargebacks	Revenues Net of Transfers & Chargebacks	Expenditures	Transfers & Chargebacks	Expenditures Net of Transfers & Chargebacks	Estimated 12/31/2023 Fund Balance	2023 Estimated Net Income/Loss
<i>Operating Budgets</i>										
10	Corporate	1,494,991	2,578,053	(106,000)	2,472,053	3,317,280	(327,374)	2,989,906	755,764	(739,227)
	Restricted - Working Cash	200,000	-	-	-	-	-	-	200,000	-
20	Recreation	2,081,065	10,467,558	(571,977)	9,895,581	10,577,038	(2,840,277)	7,736,761	1,971,585	(109,480)
	Assigned - Sports Programs	543,205	-	-	-	-	-	-	543,205	-
	<i>Total Operating Budgets</i>	\$ 4,319,261	13,045,611	(677,977)	\$ 12,367,634	13,894,318	(3,167,651)	\$ 10,726,667	\$ 3,470,554	\$ (848,707) (848,707)
										Operating Transfers to Capital Funds 2,492,674
										Operating Expenditures in Capital Funds (85,250)
										Change in Operating Funds Net of Transfers to Capital Budgets 1,558,717
<i>Capital Budgets</i>										
45	Debt Service	22,692	1,341,815	-	1,341,815	1,344,815	(3,000)	1,341,815	19,692	(3,000)
55	Special Recreation	621,369	735,000	-	735,000	1,063,888	-	1,063,888	292,481	(328,888)
85-00-000	Asset Replacement Fund	3,062,030	2,272,800	(2,240,300)	32,500	5,075,000	(5,000,000)	75,000	259,830	(2,802,200)
85-10-000	Assigned - Vehicles & Equipment	629,821	70,374	(62,374)	8,000	65,000	-	65,000	635,195	5,374
85-30-100	Assigned - Ackerman	291,397	150,000	(150,000)	-	112,000	-	112,000	329,397	38,000
85-30-300	Assigned - Maryknoll	139,162	25,000	(25,000)	-	-	-	-	164,162	25,000
85-30-350	Assigned - Platform Facility	400	15,000	(15,000)	-	-	-	-	15,400	15,000
94-90	Capitals - Non-Referendum	713,607	11,309,852	(5,000,000)	6,309,852	10,531,372	-	10,531,372	1,492,087	778,480
94-91	Capitals - Referendum	(150,000)	15,900,000	-	15,900,000	6,781,667	-	6,781,667	8,968,333	9,118,333
96	Cash in Lieu of Land	253,942	21,000	-	21,000	110,000	-	110,000	164,942	(89,000)
	<i>Total Capital Budgets</i>	\$ 5,584,420	\$ 31,840,841	\$ (7,492,674)	\$ 24,348,167	\$ 25,083,742	\$ (5,003,000)	\$ 20,080,742	\$ 12,341,519	\$ 6,757,099
	Grand Totals	\$ 9,903,681	44,886,452	(8,170,651)	36,715,801	38,978,060	(8,170,651)	30,807,409	15,812,073	5,908,392



Consolidated Fund Balance Recap Report

2023 Budget

<u>Fund #</u>	<u>FUND NAME</u>	<u>Estimated 12/31/2022 Fund Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Estimated 12/31/2023 Fund Balance</u>	<u>2023 Estimated Net Income/Loss</u>
<i>Operating Budgets</i>						
10	Corporate	1,494,991	2,578,053	3,317,280	755,764	(739,227)
	Restricted - Working Cash	200,000	-	-	200,000	-
20	Recreation	2,081,065	10,467,558	10,577,038	1,971,585	(109,480)
	Assigned - Sports Programs	543,205	-	-	543,205	-
	<i>Total Operating Budgets</i>	\$ 4,319,261	13,045,611	13,894,318	\$ 3,470,554	\$ (848,707)
<i>Capital Budgets</i>						
45	Debt Service	22,692	1,341,815	1,344,815	19,692	(3,000)
55	Special Recreation	621,369	735,000	1,063,888	292,481	(328,888)
85-00-000	Asset Replacement Fund	3,062,030	2,272,800	5,075,000	259,830	(2,802,200)
85-10-000	Assigned - Vehicles & Equipment	629,821	70,374	65,000	635,195	5,374
85-30-100	Assigned - Ackerman	291,397	150,000	112,000	329,397	38,000
85-30-300	Assigned - Maryknoll	139,162	25,000	-	164,162	25,000
85-30-350	Assigned - Platform Facility	400	15,000	-	15,400	15,000
94-90	Capitals - Non-Referendum	713,607	11,309,852	10,531,372	1,492,087	778,480
94-91	Capitals - Referendum	(150,000)	15,900,000	6,781,667	8,968,333	9,118,333
96	Cash in Lieu of Land	253,942	21,000	110,000	164,942	(89,000)
	<i>Total Capital Budgets</i>	\$ 5,584,420	\$ 31,840,841	\$ 25,083,742	\$ 12,341,519	\$ 6,757,099
Grand Totals		\$ 9,903,681	44,886,452	38,978,060	15,812,073	5,908,392



Expanded Fund Balance Recap Report

Operating Funds Activity in Capital Project Funds

Operating Fund Transfers to Capital Project Funds

Account Number	Description	Detail Description	2018	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	YTD Balance	Budget	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	2,374
10 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - General Asset Replacement	100,000	125,000	557,393	-	-	-	325,000
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - General Asset Replacement	1,400,000	1,200,000	702,478	800,000	1,600,000	1,600,000	1,800,000
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	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	20,000
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - Newton Turf Rental	54,000	58,000	68,000	68,000	68,000	94,800	95,300
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	150,000
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	25,000
20 30 350 590900 0000	Fund Transfer Out	Fund Transfer Out - Asset Replacement Fund	5,000	5,000	5,000	5,000	15,000	26,000	15,000
Total			1,798,352	1,633,062	1,598,700	1,105,374	1,915,374	1,953,174	2,492,674

Operating Expenses Charged to Capital Project Funds

Account Number	Description	Detail Description	2018	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
55 00 000 510110 0000	Full-Time Exempt Wages	Special Recreation Fund - Salaries & Wages	50,590	49,069	46,106	34,884	45,000	45,000	45,000
55 00 000 565100 0000	Employee Health Insurance		5,675	5,169	4,428	4,503	10,000	8,000	10,000
55 00 000 565320 0000	FICA & Medicare Expense		3,607	3,509	3,299	2,543	4,250	3,750	4,250
55 00 000 565325 0000	IMRF Expense		5,003	3,971	4,049	2,803	4,000	3,500	4,000
55 00 000 575350 0000	Handicapped Rec. Expenses	Integration Costs, Misc Expenses	-	-	3,490	2,250	20,000	10,000	20,000
55 00 000 575350 0000	Handicapped Rec. Expenses	Brochure Costs	-	-	1,584	1,584	1,584	1,584	2,000
Total			64,876	61,717	62,955	48,567	84,834	71,834	85,250



Minimum /Maximum Targets

Fund Balance Policy

Fund Type	Fund #	FUND NAME	2023	Estimated	Target Fund Balance		Meets Fund Balance Policy Requirements?
			Expenditures Net of Transfers	12/31/2023 Fund Balance	Minimum	Maximum	
<i>Operating Budgets</i>							
G	10	Corporate	2,989,906	755,764	747,477	1,494,953	YES
S	20	Recreation	7,736,761	1,971,585	1,934,190	None	YES
<i>Capital Budgets</i>							
D	45	Debt Service	1,341,815	19,692	-	1,338,815	YES
S	55	Special Recreation	1,063,888	292,481	265,972	None	YES
C	85-00-000	Asset Replacement Fund	75,000	259,830	-	None	YES
	85-10-000	Assigned - Vehicles & Equipment	65,000	635,195	-	None	YES
	85-30-100	Assigned - Ackerman	112,000	329,397	-	None	YES
	85-30-300	Assigned - Maryknoll	-	164,162	-	None	YES
	85-30-350	Assigned - Platform	-	15,400	-	None	YES
C	94-90	Capitals - Non-Referendum	10,531,372	1,492,087	-	None	YES
C	94-91	Capitals - Referendum	6,781,667	8,968,333	-	None	YES
C	96	Cash in Lieu of Land	110,000	164,942	-	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

	Actual History 2019	Actual History 2020	Actual History 2021	Budget 2022	Estimate 2022	Budget 2023
Corporate Fund						
Revenue:						
Property Taxes	2,023,836	2,080,977	2,105,174	2,141,300	2,125,416	2,095,053
Other Taxes	87,919	78,577	137,943	101,345	268,700	288,000
Interest	72,242	24,047	6,668	3,600	55,000	84,000
Miscellaneous	7,925	89,705	22,663	5,000	5,700	5,000
Transfers Received	83,657	66,662	101,535	104,223	104,223	106,000
Total Revenue:	2,275,580	2,339,968	2,373,983	2,355,468	2,559,039	2,578,053
Expenditures:						
Salaries & Wages	1,065,593	1,018,447	1,023,523	1,418,006	1,378,044	1,485,806
Contractual Services	197,660	176,016	172,797	298,060	218,567	321,100
Materials & Supplies	131,136	99,776	128,672	173,954	169,254	197,800
Equipment	23,184	8,288	15,278	32,300	29,000	32,300
Building & Landscaping	86,872	78,830	78,433	105,000	85,700	112,500
Insurance	167,587	170,504	138,887	194,500	173,800	187,800
Employment Expenses	366,599	362,660	370,783	552,000	502,500	555,000
Utilities	36,698	34,366	35,291	45,600	44,600	47,700
Miscellaneous	24,728	55,728	30,502	50,900	37,650	49,900
Transfers Out	127,374	559,767	2,374	2,374	2,374	327,374
Total Expenditures	2,227,432	2,564,383	1,996,541	2,872,694	2,641,489	3,317,280
Change in Fund Balance	48,148	(224,415)	377,442	(517,226)	(82,450)	(739,227)

Recreation Fund

Revenue:						
Property Taxes	1,376,060	1,390,668	1,484,865	1,474,857	1,563,853	1,719,853
Other Taxes	87,919	78,577	137,943	101,345	268,700	288,000
Charges For Services	5,802,554	2,597,954	5,100,130	5,890,391	6,486,567	6,809,653
Rentals	630,157	439,959	731,240	796,950	848,678	847,800
Concessions	78,418	12,718	29,249	34,250	77,195	79,000
Interest	83,043	18,655	9,447	4,800	60,000	84,000
Licenses/Permits	16,165	2,235	15,695	14,655	18,505	20,275
Grants & Donations	55,999	8,143	12,447	35,000	37,900	38,500
Miscellaneous	4,901	7,054	7,923	7,300	10,395	8,500
Transfers Received & Program C	511,166	257,581	419,248	492,647	491,926	571,977
Total Revenue:	8,646,382	4,813,544	7,948,186	8,852,195	9,863,718	10,467,558
Expenditures:						
Salaries & Wages	2,700,180	1,897,062	2,466,960	2,808,789	2,931,112	3,250,262
Contractual Services	1,587,171	763,500	1,504,701	1,713,338	2,083,288	2,121,440
Materials & Supplies	699,275	289,347	497,820	628,385	764,331	775,514
Equipment	48,264	28,621	13,965	39,700	28,015	40,700
Building & Landscaping	11,619	6,965	3,672	11,475	12,372	12,475
Employment Expenses	517,021	459,711	524,654	639,720	589,470	672,470
Utilities	438,165	324,935	435,176	477,580	415,240	428,100
Miscellaneous	332,295	163,739	283,186	350,023	362,500	435,800
Transfers Out & Program Charge	2,093,538	1,361,749	1,623,283	2,508,870	2,545,949	2,840,277
Total Expenditures	8,427,528	5,295,628	7,353,418	9,177,880	9,732,277	10,577,038
Change in Fund Balance	218,854	(482,083)	594,768	(325,685)	131,441	(109,480)



Revenue & Expense History

By Account Type

	Actual History 2019	Actual History 2020	Actual History 2021	Budget 2022	Estimate 2022	Budget 2023
Debt Service Fund						
Revenue:						
Property Taxes	1,164,974	1,234,457	1,241,264	1,228,658	1,228,658	1,338,815
Interest	2,000	500	500	1,000	1,000	3,000
Debt Proceeds	-	-	-	-	-	-
Transfers Received	-	-	-	-	-	-
Total Revenue:	1,166,974	1,234,957	1,241,764	1,229,658	1,229,658	1,341,815
Expenditures:						
Debt Service Payments	1,155,243	1,230,242	1,229,527	1,231,658	1,231,658	1,341,815
Transfers Out	2,000	1,000	500	1,000	1,000	3,000
Total Expenditures	1,157,243	1,231,242	1,230,027	1,232,658	1,232,658	1,344,815
Change in Fund Balance	9,731	3,715	11,738	(3,000)	(3,000)	(3,000)
Special Recreation Fund						
Revenue:						
Property Taxes	695,507	708,440	731,173	723,993	735,000	735,000
Interest	-	-	-	-	-	-
Total Revenue:	695,507	708,440	731,173	723,993	735,000	735,000
Expenditures:						
Salaries & Wages	49,069	46,106	34,884	45,000	45,000	45,000
Employment Expenses	12,648	11,776	9,849	18,250	15,250	18,250
Capital Improvements	945,901	547,369	489,844	693,177	585,327	1,000,638
Total Expenditures	1,007,618	605,250	534,576	756,427	645,577	1,063,888
Change in Fund Balance	(312,111)	103,190	196,597	(32,434)	89,423	(328,888)
Asset Replacement Fund						
Revenue:						
Grants & Donations	32,500	32,500	32,500	107,500	107,573	32,500
Miscellaneous	12,800	500	-	2,500	1,062	8,000
Transfers Received	1,739,501	1,730,604	1,182,374	1,995,374	2,033,174	2,492,674
Total Revenue:	1,784,801	1,763,604	1,214,874	2,105,374	2,141,809	2,533,174
Expenditures:						
Contractual Services	-	-	-	-	-	75,000
Recreation Equipment	98,414	129,864	32,498	201,000	201,000	112,000
Vehicles & Equipment	294,938	51,286	76,083	58,000	57,363	65,000
Capital Improvements	-	-	21,605	53,000	55,300	-
Transfers Out	1,469,518	636,452	640,228	-	500,000	5,000,000
Total Expenditures	1,862,870	817,603	770,414	312,000	813,663	5,252,000
Change in Fund Balance	(78,069)	946,001	444,460	1,793,374	1,328,146	(2,718,826)



Revenue & Expense History By Account Type

	Actual History 2019	Actual History 2020	Actual History 2021	Budget 2022	Estimate 2022	Budget 2023
Capital Projects Fund						
Revenue:						
Interest	12,806	-	1,732	3,000	3,000	130,000
Grants & Donations	406,160	6,160	245,980	721,160	1,091,249	1,179,852
Debt Proceeds	2,673,000	-	-	3,675,000	1,311,938	20,900,000
Miscellaneous	771	10,000	8,440	-	85,000	-
Transfers Received	1,469,518	636,452	640,228	-	500,000	5,000,000
Total Revenue:	4,562,255	652,613	896,380	4,399,160	2,991,187	27,209,852
Expenditures:						
Capital Improvements	297,213	79,769	834,114	3,132,360	2,347,580	17,313,039
Transfers Out	106,439	131,904	77,000	80,000	80,000	-
Total Expenditures	403,652	211,673	911,114	3,212,360	2,427,580	17,313,039
Change in Fund Balance	4,158,603	440,940	(14,734)	1,186,800	563,607	9,896,813
Cash In Lieu of Land Fund						
Revenue:						
Interest	538	100	321	100	100	1,000
Miscellaneous	124,096	54,783	43,774	20,000	5,391	20,000
Total Revenue:	124,635	54,883	44,095	20,100	5,491	21,000
Expenditures:						
Capital Improvements	45,644	6,839	4,640	225,000	65,979	110,000
Total Expenditures	45,644	6,839	4,640	225,000	65,979	110,000
Change in Fund Balance	78,990	48,044	39,455	(204,900)	(60,488)	(89,000)
Total Revenue	19,256,133	11,568,009	14,450,455	19,685,948	19,525,902	44,886,452
Total Expenditure	15,131,987	10,732,617	12,800,730	17,789,019	17,559,223	38,978,060
Total Change in Fund Balance	4,124,147	835,392	1,649,726	1,896,929	1,966,679	5,908,392

Glen Ellyn Park District Fund Balance History

	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	Fiscal Year Ending 12/31/2021	<i>Estimated Fiscal Year Ending 12/31/2022</i>	<i>Budgeted Fiscal Year Ending 12/31/2023</i>
General Fund (Corporate)										
Restricted (Working Cash)	\$ 200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	<i>200,000</i>	<i>200,000</i>
Unassigned	1,303,674	889,951	972,208	1,206,288	1,379,995	1,424,415	1,200,000	1,577,441	<i>1,494,991</i>	<i>755,764</i>
Total General Fund	<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>1,777,441</u>	<u><i>1,694,991</i></u>	<u><i>955,764</i></u>
All Other Governmental Funds										
Restricted	2,797,934	2,937,808	3,212,734	3,197,789	2,446,748	2,308,980	2,069,991	2,821,692	<i>3,542,675</i>	<i>12,909,120</i>
Assigned	2,336,645	1,332,591	1,215,369	1,172,404	2,079,319	1,966,639	2,797,591	3,337,869	<i>4,666,015</i>	<i>1,947,189</i>
Total All Other Governmental Funds	<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>6,159,561</u>	<u><i>8,208,690</i></u>	<u><i>14,856,309</i></u>
Total Glen Ellyn Park District Fund Balance	<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>7,937,002</u>	<u><i>9,903,681</i></u>	<u><i>15,812,073</i></u>

*Modified Accrual Basis of Accounting

Data Source: District Records

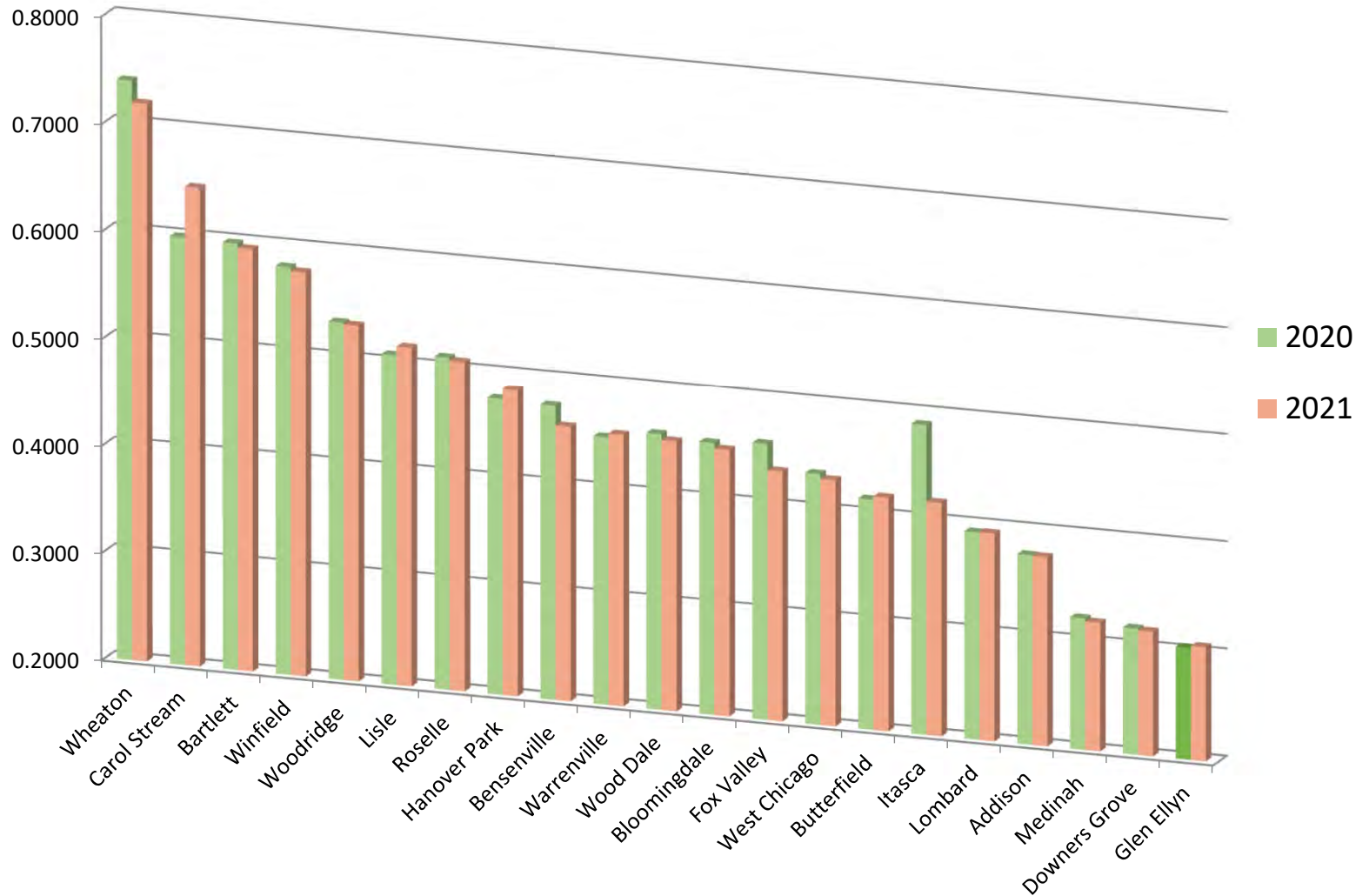
Glen Ellyn Park District Property Tax History

	Levy Year 2013	Levy Year 2014	Levy Year 2015	Levy Year 2016	Levy Year 2017	Levy Year 2018	Levy Year 2019	Levy Year 2020	Levy Year 2021	Estimated Levy Year 2022
Total Assessed Value	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	1,853,187,353	1,927,314,847
% Change in EAV	-4.0%	-1.3%	5.4%	6.0%	4.8%	4.6%	2.3%	2.6%	1.4%	4.0%
Tax Extension										
Aggregate Levy	3,024,555	3,100,174	3,163,099	3,218,487	3,308,917	3,404,229	3,491,946	3,590,711	3,695,256	3,898,495
Non-Referendum Bonds (Limited)	1,116,205	1,151,900	1,161,802	1,169,204	1,168,441	1,166,667	1,241,779	1,241,391	1,241,636	1,338,815
Referendum Bonds	1,587,171	1,626,880	1,723,964	1,301,057	-	-	-	-	-	-
Special Recreation	576,106	568,839	599,640	635,437	665,778	696,517	712,642	731,306	741,275	770,926
Tax Extension Grand Total	6,304,037	6,447,793	6,648,505	6,324,184	5,143,136	5,267,413	5,446,366	5,563,407	5,678,166	6,008,236
History of CPI's per PTELL										
	1.7%	1.5%	0.8%	0.7%	2.1%	2.1%	1.9%	2.3%	1.4%	5.0%
% Change in Tax Extension										
Aggregate Levy	2.3%	2.5%	2.0%	1.8%	2.8%	2.9%	2.6%	2.8%	2.9%	5.5%
Non-Referendum Bonds (Limited)	0.0%	3.2%	0.9%	0.6%	-0.1%	-0.2%	6.4%	0.0%	0.0%	7.8%
Referendum Bonds	5.8%	2.5%	6.0%	-24.5%	-100.0%	-	-	-	-	0.0%
Special Recreation	-4.0%	-1.3%	5.4%	6.0%	4.8%	4.6%	2.3%	2.6%	1.4%	4.0%
Total % Change in Tax Extension	2.1%	2.3%	3.1%	-4.9%	-18.7%	2.4%	3.4%	2.1%	2.1%	5.8%
Tax Rate										
Aggregate Levy	0.2100	0.2180	0.2110	0.2026	0.1988	0.1955	0.1960	0.1964	0.1994	0.2023
Non-Referendum Bonds (Limited)	0.0775	0.0810	0.0775	0.0736	0.0702	0.0670	0.0697	0.0679	0.0670	0.0695
Referendum Bonds	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	0.4377	0.4534	0.4435	0.3981	0.3090	0.3025	0.3057	0.3043	0.3064	0.3117
Estimated Property Tax Bill on a \$400,000 house	\$ 583.60	\$ 604.53	\$ 591.33	\$ 530.80	\$ 412.00	\$ 403.33	\$ 407.60	\$ 405.73	\$ 408.53	\$ 415.66

*Estimates a 4% growth in EAV and a 5.5% increase in the Aggregate Levy in 2022 (CPI + new growth)

Data Source: District Records

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)	1,149,113	1,157,157	1,181,457	1,206,268	1,229,187	1,257,458	1,275,062	\$ 1,338,815	1,405,756	1,433,871
<small>(Non-Referendum Bond Issues)</small>										

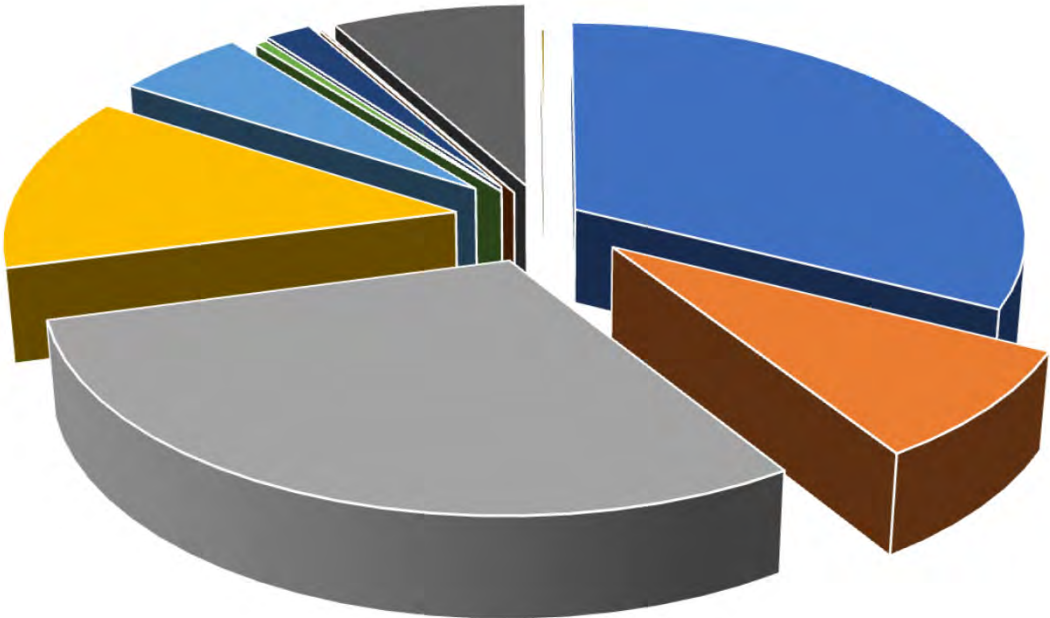
Non-Referendum Bond Payments											
	<i>Levy Year</i>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<u>Due Date</u>	<i>Payable</i>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</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)								26,877	-	-
	Principal (December 15th)								1,311,938	-	-
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	\$ 1,338,815	\$ -	\$ -

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	\$ 1,338,815	\$ -	\$ -

(1) Levy Year 2022 and 2023 project a 5.0% CPI increase; a 2% CPI increase in 2024

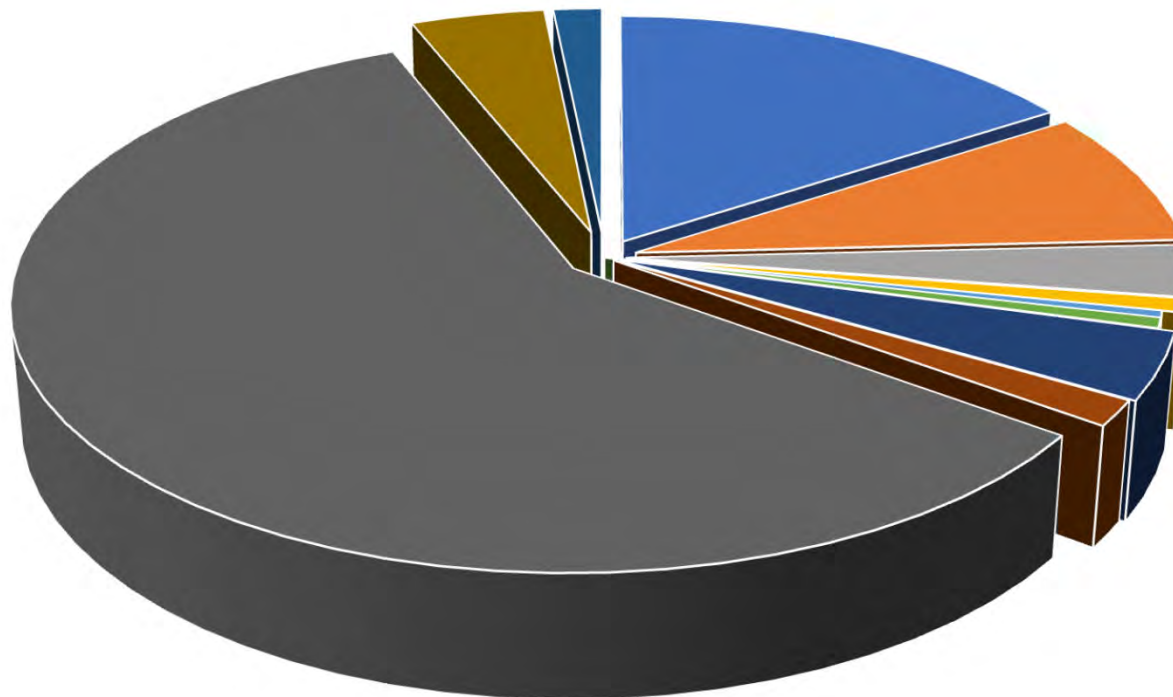
(2) Series 2022 Bond Payments based on latest projections from Speer Financial

Revenues By Account Type 2023 Budget



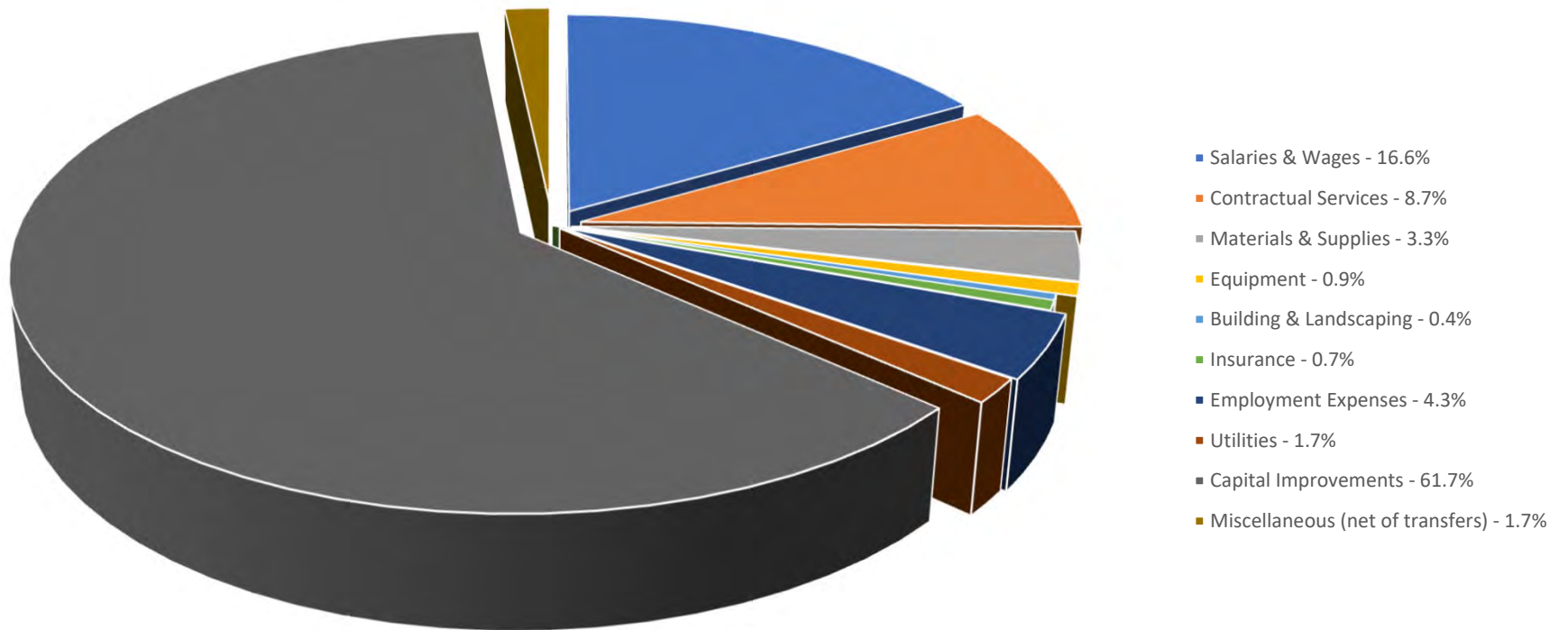
- Tax Receipts - 32.5%
- Tax Receipts - Bonds - 8.5%
- Charges for Services - Program Fees - 29.9%
- Charges for Services - Facilities - 13.2%
- Rentals - 5.4%
- Concessions - 0.5%
- Interest Earned - 1.9%
- Licenses & Permits - 0.1%
- Grants & Donations - 7.9%

Expenses By Account Type 2023 Budget



- Salaries & Wages - 15.9%
- Contractual Services - 8.4%
- Materials & Supplies - 3.2%
- Equipment - 0.8%
- Building & Landscaping - 0.4%
- Insurance - 0.6%
- Employment Expenses - 4.1%
- Utilities - 1.6%
- Capital Improvements - 59.0%
- Bond Payments - 4.5%
- Miscellaneous (net of transfers) - 1.6%

Expenses By Account Type 2022 Budget (Without Bond Payments)





Budget Highlights

CORPORATE FUND - ADMINISTRATION

FUND BALANCE

The Corporate Fund balance is estimated to decrease by approximately \$60,000 in 2022, which is significantly less than the original budgeted decrease of \$517,226 primarily due to cost reductions in salaries and wages and employment expenses. The 2023 budget proposes a reduction of approximately \$750,000. 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 reallocation 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 2023 (2022 levy year), the Property Tax Extension Limitation Law (PTELL) allows for property tax receipts for non-capped funds to increase by 5.0% (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.

Budget Highlights

CORPORATE FUND - ADMINISTRATION

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 October 4th. 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.

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 2022 budget of \$30,000, staff anticipates ending 2022 under budget. Going into 2023, staff has proposed maintaining the annual budget of \$30,000, still allowing for average monthly fees of \$2,500. This amount would allow the Park District flexibility throughout the year as legal services likely will increase from previous years but still remain at or near \$30,000.

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, including the need to enhance cyber security district-wide. Associated costs have been included within the 2023 budget.

Budget Highlights

CORPORATE FUND - ADMINISTRATION

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 2023 are estimated to change between (1.0%) and 5.0%, 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 three years. Since 2020, the Park District experienced a rate reduction of 7.7% in 2021, an additional 15.2% reduction in 2022, and is projected to decrease an additional 25% in 2023. 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 2023. These expenses are shown in both the Corporate and Recreation Administration budgets.

Budget Highlights

CORPORATE FUND - ADMINISTRATION

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 contracts are in place with fixed rates through 2023. In addition, through discussions with the Village, since water & sewer rates for 2023 have not been approved, staff has prepared for a modest increase of approximately 2% - 2.5% in rates 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 un-utilized each year, staff continues to recommend education and training for all Park District personnel to further enhance their individual skill set.

FUND TRANSFER OUT

In accordance with the Park District's Fund Balance policy requirements, approximately \$350,000 of excess funds are budgeted to be transferred out of the Corporate Fund to the Asset Replacement Fund in 2023. These funds are used to help fund the park district's long-range capital projects plan.

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
10	Corporate Fund							
00	Administration							
000	Non-Specified							
	Property Tax Receipts							
10 00 000 410110 0000	Corporate Tax Levy - CY	2022 CPI: 5.0% (shown in Rec Fund)	1,813,534	1,872,053	1,897,498	1,936,000	1,899,517	1,900,000
10 00 000 410135 0000	Paving & Lighting Tax Levy- CY		1,739	1,771	1,828	1,800	1,853	1,853
10 00 000 410140 0000	IMRF Tax Levy - CY	Split Levy: Corp - 40%; Rec - 60%	68,855	68,719	68,737	68,000	68,000	52,000
10 00 000 410150 0000	Liability Tax Levy - CY		126,930	125,748	124,316	123,000	126,000	110,000
10 00 000 410160 0000	Audit Tax Levy - CY		12,171	12,398	12,796	12,000	12,000	12,500
10 00 000 410170 0000	Aggregate Refunds Tax Levy		-	-	-	-	18,000	18,500
10 00 000 410200 0000	Taxes - Prior Year		607	288	-	500	46	200
	Property Tax Receipts		2,023,836	2,080,977	2,105,174	2,141,300	2,125,416	2,095,053
	Other Taxes							
10 00 000 415300 0000	Personal Property Replcmnt Tax	IML: Forecasting FY23 estimates a 7.5% increase from FY22	87,919	78,577	137,943	101,345	268,700	288,000
	Other Taxes		87,919	78,577	137,943	101,345	268,700	288,000
	Interest Income							
10 00 000 450100 0000	Investment Income		72,242	24,047	6,668	3,600	55,000	84,000
	Interest Income		72,242	24,047	6,668	3,600	55,000	84,000
	Miscellaneous Income							
10 00 000 485950 0000	Miscellaneous Income		7,925	89,705	22,663	5,000	5,700	5,000
	Miscellaneous Income		7,925	89,705	22,663	5,000	5,700	5,000
	Transfers Received							
10 00 000 490900 0000	Fund Transfer Received	Recreation Fund - Chargebacks	40,000	40,000	50,000	50,000	50,000	50,000
10 00 000 490900 0000	Fund Transfer Received	Debt Service Fund	2,000	1,000	500	1,000	1,000	3,000
10 00 000 490900 0000	Fund Transfer Received	Recreation Fund - W/C Liability Insurance	9,000	10,000	20,000	20,000	20,000	20,000
	Transfers Received		51,000	51,000	70,500	71,000	71,000	73,000
	Revenue Total		2,242,923	2,324,306	2,342,948	2,322,245	2,525,816	2,545,053
	Salaries & Wages							
10 00 000 510110 0000	Full-Time Exempt Wages		254,851	292,604	303,346	409,700	375,000	405,000
10 00 000 510130 0000	Part-Time Non-Exempt Wages	Position reclassified to Full-Time in FY 2022	12,501	3,328	-	-	6,458	-
10 00 000 510900 0000	Merit Increase		-	-	-	-	-	45,860
	Salaries & Wages		267,352	295,932	303,346	409,700	381,458	450,860
	Contractual Services - Other							
10 00 000 521100 0000	Legal Services		15,847	18,329	13,770	30,000	20,000	30,000
10 00 000 521150 0000	Legal Publications	Legal notices, job postings	2,259	875	2,476	2,300	4,000	3,000
10 00 000 521210 0000	Consulting Services	Special Consulting Services	1,000	-	-	1,500	1,000	1,500
10 00 000 521210 0000	Consulting Services	Customer Service Training	-	-	-	1,000	-	1,000
10 00 000 521300 0000	Scavenger Service		15,705	26,890	25,711	28,000	34,457	35,000
10 00 000 521400 0000	Office Equipment-Contractual		32,597	35,382	28,655	-	-	-
10 00 000 521400 0000	Office Equipment-Contractual	Postage Meter renewed through 6/2024	-	-	-	850	850	850
10 00 000 521400 0000	Office Equipment-Contractual	Accounting Software Annual Maintenance Agreement (Corp & Rec)	-	-	-	6,000	6,000	6,000

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
10 00 000 521400 0000	Office Equipment-Contractual	MSP, IT Consultant (2), Misc (split Corp & Rec)	-	-	-	26,000	26,000	26,000
10 00 000 521400 0000	Office Equipment-Contractual	Additional Misc 3rd Party IT or tech support	-	-	-	5,000	5,000	5,000
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 with Endpoint Detection to enhance Cyber Security (split Corp & Rec)	-	-	-	3,000	3,600	5,000
10 00 000 521400 0000	Office Equipment-Contractual	Upgraded HR & Timekeeping Solutions beginning FY2023 (Split Corp & Rec)	-	-	-	-	-	12,000
10 00 000 521520 0000	Copier Lease & Maintenance	Copier Maintenance Agreement	2,921	3,005	3,425	4,400	4,400	4,400
10 00 000 521600 0000	Contractual Services - Other		2,752	2,343	2,201	4,250	2,500	2,500
10 00 000 521600 0000	Contractual Services - Other	Office 365 Subscription - Increased due to PDRMA's requirement for MFA for Cyber Security	-	-	-	2,200	2,200	7,000
10 00 000 521700 0000	Printing		2,487	1,361	856	2,300	2,300	2,300
10 00 000 521800 0000	Postage		2,789	2,240	531	3,000	3,000	3,000
10 00 000 521900 0000	Audit Services - External	Audit Fee, Capital Asset Maintenance, & ACFR Certificate of Achievement Fee	17,310	17,210	17,460	14,460	17,460	17,750
10 00 000 521900 0000	Audit Services - External	GASB 75 Audit	-	-	-	2,500	2,500	2,500
	Contractual Services - Other		95,668	107,636	95,085	138,060	136,567	166,100
	Materials & Supplies							
10 00 000 530100 0000	Office Expense		6,401	6,008	6,031	6,500	6,000	6,500
10 00 000 530200 0000	Rental & Repair Office Equip		797	-	-	800	-	800
10 00 000 530450 0000	Video & Photography Expenses	Combined into Marketing	899	966	774	954	954	-
	Materials & Supplies		8,098	6,974	6,805	8,254	6,954	7,300
	Computer Soft/Hardware Equip.							
10 00 000 540550 0000	Software/Hardware Accessories		2,500	1,850	1,966	2,500	2,500	2,500
10 00 000 540700 0000	Computer/Technology Equipment	PC Replacement Program	12,921	1,965	8,940	13,000	10,000	13,000
	Computer Soft/Hardware Equip.		15,421	3,815	10,906	15,500	12,500	15,500
	Other Equipment							
10 00 000 541100 0000	Office Equipment		3,264	51	359	3,300	3,000	3,300
	Other Equipment		3,264	51	359	3,300	3,000	3,300
	Insurance Expenses (P/C/L)							
10 00 000 560200 0000	Workers' Compensation		48,755	49,463	43,906	52,000	48,000	50,000
10 00 000 560600 0000	Liability Insurance	Property, Liability, Employment Practices, and Pollution Liability. Reduced for 2021 & 2022 due to pandemic, anticipate returning to trend in FY 2023	113,612	121,041	97,285	125,000	115,000	120,000
10 00 000 560600 0000	Liability Insurance	Special Liability Insurance - Comed Property	-	-	-	1,500	1,800	1,800
10 00 000 560600 0000	Liability Insurance	Background checks	-	-	-	6,000	6,000	6,000
10 00 000 560700 0000	Unemployment Compensation Ins		5,220	-	(2,305)	10,000	3,000	10,000
	Insurance Expenses (P/C/L)		167,587	170,504	138,887	194,500	173,800	187,800
	Employment Expenses							
10 00 000 565100 0000	Employee Health Insurance	Overall Budget <i>change</i> of 5.0% - Includes add'l staffing levels	53,609	59,892	65,488	100,000	80,000	100,000
10 00 000 565320 0000	FICA & Medicare Expense	Anticipate increased staffing levels in FY 2023	82,636	76,552	78,442	95,000	95,000	102,500

Account Number	Description	Detail Description	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
10 00 000 565325 0000	IMRF Expense	2023 Rate - 5.28%; 2022 Rate - 7.13% (25% decrease), although anticipate increased staffing levels in 2023	78,169	83,132	75,789	82,000	77,500	77,500
Employment Expenses			214,414	219,576	219,719	277,000	252,500	280,000
Utilities								
10 00 000 570100 0000	Electricity		9,238	9,460	10,242	12,500	11,000	11,000
10 00 000 570200 0000	Heating Gas & Oil		6,358	5,685	5,930	7,500	7,600	7,600
10 00 000 570300 0000	Telephone/Internet - Service		11,615	10,625	9,930	14,500	13,000	14,500
10 00 000 570400 0000	Water & Sewer Fees		1,054	1,102	1,131	2,600	2,000	2,600
Utilities			28,265	26,873	27,234	37,100	33,600	35,700
Miscellaneous Expenses								
10 00 000 585100 0000	Commissioners' Expense		3,659	3,035	-	1,000	500	3,500
10 00 000 585101 0000	Commissioners' - Training & Ed	Legal Seminars, training etc.	121	-	-	1,000	-	1,000
10 00 000 585150 0000	Donations & Support	Condolences, donations etc. for Community or officials	176	86	377	1,000	500	1,000
10 00 000 585201 0000	Conference Expense - Staff		3,612	407	485	5,000	3,000	5,000
10 00 000 585202 0000	Continuing Education - Staff		180	418	40	1,500	1,000	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	6,889	7,414	7,232	8,000	8,000	9,000
10 00 000 585270 0000	Employee Travel Reimbursement		54	-	63	500	200	500
10 00 000 585290 0000	Staff Recognition & Awards	Bi-Monthly Staff meetings, misc	2,352	2,704	2,820	2,500	2,500	2,500
10 00 000 585800 0000	Public Relations		-	-	-	500	250	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	700	1,527	3,366	1,000	1,000	1,000
10 00 000 585815 0000	Safety Expense - Supplies	Safety Expense - Supplies (includes AEDs & Monitoring)	-	-	-	4,000	3,000	4,000
10 00 000 585820 0000	Post Offer Physicals	Post Offer, Post Accident, and Random CDL Testing Screening	946	853	711	2,500	3,500	2,500
10 00 000 585850 0000	COVID-19 Expenses		-	38,001	14,626	5,000	5,200	-
10 00 000 585990 0000	Contingency	Misc. expenses - ie. Party Wagon supplies (Corp. & Rec)	3,415	156	-	6,000	6,000	6,000
Miscellaneous Expenses			22,104	54,771	29,719	47,900	34,650	46,400
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	125,000	557,393	-	-	-	325,000
Transfers Out			127,374	559,767	2,374	2,374	2,374	327,374
Expense Total			949,546	1,445,899	834,432	1,133,688	1,037,403	1,520,334
Revenue Total			2,242,923	2,324,306	2,342,948	2,322,245	2,525,816	2,545,053
Expense Total			949,546	1,445,899	834,432	1,133,688	1,037,403	1,520,334
00	Administration		1,293,377	878,407	1,508,516	1,188,557	1,488,413	1,024,719



Budget Highlights

CORPORATE FUND - PARKS MAINTENANCE

FULL TIME STAFFING

The Park's staff added one additional staff member in 2022. With the current number of full time employees the department is able to meet the demands including support of the recreation department while maintaining over 300 acres of property and athletic fields.

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. While the labor market remains challenging, the department was able to be fully staffed during the 2022 season.

Budget Highlights

CORPORATE FUND - PARKS MAINTENANCE

CONTRACTUAL SERVICES

Funds have been allocated to continue to contract out some services including the mowing of the small properties and parks. These services along with HVAC maintenance contracts have been a tremendous help for the District. They have allowed for greater attention and focus on parks. However, in 2023, the Park's staff due to inhouse abilities and some realignment of duties, will conduct the opening and closing procedures at Sunset Pool rather than contracting those services out. This will result in cost savings.

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
10 000	Parks Maintenance Non-Specified							
	Transfers Received							
10 10 000 490900 0000	Fund Transfer Received	Transfer Received - Recreation Administration	32,657	15,662	31,035	33,223	33,223	33,000
	Transfers Received		32,657	15,662	31,035	33,223	33,223	33,000
Revenue Total			32,657	15,662	31,035	33,223	33,223	33,000
Salaries & Wages								
10 10 000 510110 0000	Full-Time Exempt Wages		139,323	147,182	150,379	165,000	165,000	190,000
10 10 000 510120 0000	Full-Time Non-Exempt Wages		441,364	408,298	389,657	535,000	530,000	530,000
10 10 000 510125 0000	Overtime - Full-Time		26,273	7,313	18,167	32,000	28,000	35,000
10 10 000 510130 0000	Part-Time Non-Exempt Wages		188,842	159,688	153,559	238,586	238,586	238,586
10 10 000 510135 0000	Overtime - Part-Time		2,439	35	1,574	4,000	5,000	6,000
10 10 000 510160 0000	P-T Non-Exempt Natural Areas		-	-	6,841	33,720	30,000	35,360
	Salaries & Wages		798,241	722,515	720,177	1,008,306	996,586	1,034,946
Contractual Labor								
10 10 000 520310 0000	Parking/Athletic Light Repair		15,927	11,926	2,382	12,000	6,000	12,000
	Contractual Labor		15,927	11,926	2,382	12,000	6,000	12,000
Contractual Services - Other								
10 10 000 521315 0000	Irrigation Repair		8,847	777	5,203	8,000	6,000	8,000
10 10 000 521370 0000	Native Restoration		-	10,101	24,301	20,000	20,000	25,000
10 10 000 521600 0000	Contractual Services - Other		77,219	45,576	45,826	120,000	50,000	110,000
	Contractual Services - Other		86,066	56,454	75,330	148,000	76,000	143,000
Materials & Supplies								
10 10 000 530100 0000	Office Expense		1,764	585	751	1,000	1,000	1,000
10 10 000 530210 0000	Repair Equipment		27,487	21,285	20,702	25,000	22,000	25,000
10 10 000 530220 0000	Rental - Machinery		677	182	159	1,000	600	1,000
10 10 000 530250 0000	Uniforms		3,407	2,731	2,484	3,700	3,700	5,500
10 10 000 530300 0000	Supplies - Maintenance		13,845	8,952	14,936	25,000	20,000	25,000
10 10 000 530320 0000	Supplies - First Aid		714	457	818	500	500	500
10 10 000 530340 0000	Vehicle - Supplies & Repairs		12,535	10,969	17,467	20,000	15,000	25,000
10 10 000 530500 0000	Fuel & Oil-Vehicles		39,741	26,394	41,674	50,000	65,000	65,000
10 10 000 530600 0000	Chemicals & Paint		1,076	1,656	1,512	2,000	2,000	2,500
10 10 000 530615 0000	Lake Management Supplies		13,901	11,874	10,323	25,000	20,000	25,000
10 10 000 530620 0000	Road Salt & Ice		7,462	7,581	11,042	12,000	12,000	14,000
10 10 000 530900 0000	Misc. Supplies & Repairs		430	136	-	500	500	1,000
	Materials & Supplies		123,038	92,802	121,868	165,700	162,300	190,500
Computer Soft/Hardware Equip.								
10 10 000 540550 0000	Software/Hardware Accessories	Includes District-Wide Work Order System	-	-	-	12,000	12,000	12,000
10 10 000 540700 0000	Computer/Technology Equipment		4,500	4,422	4,013	1,500	1,500	1,500
	Computer Soft/Hardware Equip.		4,500	4,422	4,013	13,500	13,500	13,500

Account Number	Description	Detail Description	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
Building & Landscaping								
10 10 000 550200 0000	Park Improvement - General		10,119	7,436	7,691	10,000	6,000	8,000
10 10 000 550220 0000	Vandalism Repair		-	1,333	5,440	1,000	4,000	2,000
10 10 000 550250 0000	Signage		1,806	1,275	646	1,000	500	500
10 10 000 550300 0000	Building Repair		12,653	9,327	5,786	15,000	10,000	15,000
10 10 000 550301 0000	Playground Maintenance		5,962	5,561	2,448	6,000	4,000	5,000
10 10 000 550400 0000	Seed, Fertilizer, & Sod		15,031	22,503	24,777	25,000	23,000	28,000
10 10 000 550500 0000	Stone, Sand, & Fill		4,969	4,289	1,607	5,000	3,000	5,000
10 10 000 550600 0000	Horticulture		12,752	9,505	16,092	15,000	13,000	20,000
10 10 000 550700 0000	Storm Damage Repairs		14,084	11,478	7,145	20,000	15,000	20,000
10 10 000 550800 0000	Ballfield Mix/Turf	Cost of materials have increased	8,560	5,920	4,572	5,000	6,000	7,000
10 10 000 550850 0000	Fencing		935	203	2,229	2,000	1,200	2,000
Building & Landscaping			86,872	78,830	78,433	105,000	85,700	112,500
Employment Expenses								
10 10 000 565100 0000	Employee Health Insurance		152,185	143,084	151,064	275,000	250,000	275,000
Employment Expenses			152,185	143,084	151,064	275,000	250,000	275,000
Utilities								
10 10 000 570300 0000	Telephone/Internet - Service		8,434	7,493	8,058	8,500	11,000	12,000
Utilities			8,434	7,493	8,058	8,500	11,000	12,000
Miscellaneous Expenses								
10 10 000 585250 0000	Meetings Dues & Subscriptions	Increase for Natural Areas	2,624	957	784	3,000	3,000	3,500
Miscellaneous Expenses			2,624	957	784	3,000	3,000	3,500
Expense Total			1,277,886	1,118,484	1,162,108	1,739,006	1,604,086	1,796,946
Revenue Total			32,657	15,662	31,035	33,223	33,223	33,000
Expense Total			1,277,886	1,118,484	1,162,108	1,739,006	1,604,086	1,796,946
10	Parks Maintenance		(1,245,229)	(1,102,822)	(1,131,073)	(1,705,783)	(1,570,863)	(1,763,946)
Corporate Fund Summary:								
0	Revenue Total		2,275,580	2,339,968	2,373,983	2,355,468	2,559,039	2,578,053
10	Expense Total		2,227,432	2,564,383	1,996,541	2,872,694	2,641,489	3,317,280
	Corporate Fund		48,148	(224,415)	377,442	(517,226)	(82,450)	(739,227)



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

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 nearly \$1.8 million will be transferred to the ARF in 2022 and an additional \$1.9 million in 2023.

Also, within the Recreation Fund, there is \$543,205 (as of 12/31/2022) 'assigned' for sports programs (i.e., football, baseball, soccer, etc.). This is an increase of approximately \$100,000 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

Budget Highlights

RECREATION FUND - ADMINISTRATION

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.

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 2023, staff is projecting indirect fees of approximately \$570,000 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 nearly \$400,000, which is a significant increase from 2022 of \$317,000. 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

Marketing accounts were reduced by a total of \$6,000 for 2023. Like previous years, the Department will seek out and take advantage of free and/or low-cost marketing, reciprocal advertising, and partnership opportunities.

Account Number	Description	Detail Description	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
20 00 000	Recreation Fund Administration Non-Specified							
	Property Tax Receipts							
20 00 000 410120 0000	Recreation Tax Levy - CY	2022 CPI: 5.0% (shown in Rec Fund)	1,271,039	1,285,819	1,379,931	1,371,057	1,460,000	1,640,000
20 00 000 410130 0000	Police Protection Tax Levy- CY		1,739	1,771	1,828	1,800	1,853	1,853
20 00 000 410140 0000	IMRF Tax Levy - CY	Split Levy: Corp - 40%; Rec - 60%	103,283	103,078	103,105	102,000	102,000	78,000
	Property Tax Receipts		1,376,060	1,390,668	1,484,865	1,474,857	1,563,853	1,719,853
	Other Taxes							
20 00 000 415300 0000	Personal Property Replcmnt Tax	IML: Forecasting FY23 estimates a 7.5% increase from FY22	87,919	78,577	137,943	101,345	268,700	288,000
	Other Taxes		87,919	78,577	137,943	101,345	268,700	288,000
	Charges for Services							
20 00 000 420212 0000	Garden Plots	Associated expenses charged to 20-00-000-530212	2,265	2,300	2,300	2,300	2,290	2,300
20 00 000 420213 0000	Memorial Tree & Bench Program	Associated expenses charged to 20-00-000-530213	4,600	12,300	7,450	3,500	13,000	5,000
	Charges for Services		6,865	14,600	9,750	5,800	15,290	7,300
	Rentals							
20 00 000 430120 0000	Bandshell Rent		2,525	450	2,650	2,500	3,000	3,000
20 00 000 430160 0000	Field Rentals	Ackerman Outdoor Turf	-	6,134	31,180	40,000	25,000	25,000
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. This JE is being removed beginning in FY 2022.	59,000	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	66,750	68,000	68,000	68,000	94,800	95,300
20 00 000 430160 0000	Field Rentals	D87 - One-time payment for additional usage during previous years.	-	-	-	-	53,790	-
	Rentals		128,275	137,584	164,830	173,500	176,590	123,300
	Concessions							
20 00 000 440400 0000	Concessions	Ackerman - Outdoor Concessions	1,700	-	1,799	2,000	1,500	1,000
	Concessions		1,700	-	1,799	2,000	1,500	1,000
	Interest Income							
20 00 000 450100 0000	Investment Income		83,043	18,655	9,447	4,800	60,000	84,000
	Interest Income		83,043	18,655	9,447	4,800	60,000	84,000
	Licenses & Permits							
20 00 000 460700 0000	Boat Permits		25	85	20	30	5	25
	Licenses & Permits		25	85	20	30	5	25

Account Number	Description	Detail Description	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
Grants & Donations								
20 00 000 470230 0000	Scholarship Fund		38,299	6,608	6,697	30,000	30,000	30,000
20 00 000 470250 0000	Advertising & Sponsorships		17,700	1,535	5,750	5,000	7,900	8,500
Grants & Donations			55,999	8,143	12,447	35,000	37,900	38,500
Miscellaneous Income								
20 00 000 485255 0000	Non-Resident Membership		-	-	565	-	2,300	500
20 00 000 485950 0000	Miscellaneous Income		47	4,344	69	-	1,000	-
Miscellaneous Income			47	4,344	634	-	3,300	500
Chargeback Revenue								
20 00 000 495500 0000	Rec. Program Chargebacks	Total Indirect Charges - Programs	511,166	257,581	419,248	492,647	491,926	571,977
20 00 000 495500 0000	Rec. Program Chargebacks	Chargebacks - Main Street	(80,000)	(35,200)	(60,000)	(80,000)	(80,000)	(80,000)
20 00 000 495500 0000	Rec. Program Chargebacks	Chargebacks - Spring Avenue	(65,000)	(28,600)	(48,750)	(65,000)	(65,000)	(65,000)
20 00 000 495500 0000	Rec. Program Chargebacks	Chargebacks - Ackerman	(34,832)	(32,303)	(24,172)	(29,943)	(29,943)	(30,000)
Chargeback Revenue			331,334	161,478	286,326	317,704	316,983	396,977
Revenue Total			2,071,267	1,814,134	2,108,060	2,115,036	2,444,121	2,659,455
Salaries & Wages								
20 00 000 510110 0000	Full-Time Exempt Wages		697,930	715,519	659,016	770,440	760,000	825,000
20 00 000 510130 0000	Part-Time Non-Exempt Wages		20,606	23,110	34,405	-	-	-
20 00 000 510130 0000	Part-Time Non-Exempt Wages	Marketing Coordinator(s)	-	-	-	33,680	27,445	36,400
20 00 000 510130 0000	Part-Time Non-Exempt Wages	Archivist	-	-	-	2,000	400	2,000
20 00 000 510130 0000	Part-Time Non-Exempt Wages	Intern(s)	-	-	-	4,000	-	4,000
20 00 000 510130 0000	Part-Time Non-Exempt Wages	Ice Skating Guards	-	-	-	500	1,000	1,000
20 00 000 510130 0000	Part-Time Non-Exempt Wages	Polar Plaza Attendent(s) - Moved to Program 6850	-	-	-	6,000	6,000	-
20 00 000 510130 0000	Part-Time Non-Exempt Wages		-	-	-	-	-	-
20 00 000 510900 0000	Merit Increase		-	-	-	-	-	52,238
Salaries & Wages			718,536	738,629	693,421	816,620	794,845	920,638
Contractual Services - Other								
20 00 000 521150 0000	Legal Publications	Legal notices, job postings	613	239	156	950	1,000	1,000
20 00 000 521160 0000	Field Rental Expense	Dist 87 IGA - offset by GL #430160 (Removed offsetting Revenue/Expense JE beginning in 2022)	59,000	63,000	63,000	63,000	-	-
20 00 000 521400 0000	Office Equipment-Contractual		32,187	31,208	28,400	-	-	-
20 00 000 521400 0000	Office Equipment-Contractual	Postage Meter renewed through 6/2024	-	-	-	850	850	850
20 00 000 521400 0000	Office Equipment-Contractual	Accounting Software Annual Maintenance Agreement (Corp & Rec)	-	-	-	6,000	6,000	6,000
20 00 000 521400 0000	Office Equipment-Contractual	MSP, IT Consultant (2), Misc (split Corp & Rec)	-	-	-	26,000	26,000	26,000
20 00 000 521400 0000	Office Equipment-Contractual	Additional Misc 3rd Party IT or tech support	-	-	-	5,000	5,000	5,000
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 with Endpoint Detection to enhance Cyber Security (split Corp & Rec)	-	-	-	3,000	3,600	5,000

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
20 00 000 521400 0000	Office Equipment-Contractual	Upgraded HR & Timekeeping Solutions beginning FY2023 (Split Corp & Rec)	-	-	-	-	-	12,000
20 00 000 521520 0000	Copier Lease & Maintenance	Copier Maintenance Agreement	6,414	6,011	6,359	9,900	-	-
20 00 000 521600 0000	Contractual Services - Other		6,770	11,466	8,811	-	-	-
20 00 000 521600 0000	Contractual Services - Other	Web hosting, Zoom platform, and maintenance fees	-	-	-	6,293	5,915	6,507
20 00 000 521600 0000	Contractual Services - Other	Online Employment Application Software (deferred to 2023 - Acct #521400)	-	-	-	5,000	-	-
20 00 000 521600 0000	Contractual Services - Other	Office 365 Subscription - Increased due to PDRMA's requirement for MFA for Cyber Security	-	-	-	2,400	2,400	7,500
20 00 000 521630 0000	Police & Security Protection		1,938	1,500	1,500	1,500	1,500	1,500
20 00 000 521650 0000	Marketing	Includes ASFC in FY2023	92,473	43,280	29,247	72,000	44,548	80,000
20 00 000 521700 0000	Printing		1,368	1,640	902	3,000	2,800	3,000
20 00 000 521800 0000	Postage		3,250	3,700	1,000	4,000	4,000	4,000
Contractual Services - Other			204,012	162,044	139,375	210,193	104,913	159,657
Materials & Supplies								
20 00 000 530095 0000	Concessions	Food Permit(s)	238	-	123	250	774	1,000
20 00 000 530100 0000	Office Expense	Office Equipment or replacement of Office Equip.	6,767	6,609	8,340	9,000	9,000	9,000
20 00 000 530200 0000	Rental & Repair Office Equip	Equipment Repair or rental as needed	167	-	-	800	250	800
20 00 000 530212 0000	Garden Plots	Offsets with revenue in 20-00-000-420212	-	-	545	2,000	500	2,000
20 00 000 530213 0000	Memorial Tree & Bench Program	Offsets with revenue in 20-00-000-420213	6,063	13,482	5,835	3,500	12,000	5,000
20 00 000 530250 0000	Uniforms		-	-	-	300	-	300
20 00 000 530450 0000	Video & Photography Expenses	Combined into Marketing	903	928	774	954	954	-
20 00 000 530500 0000	Fuel & Oil-Vehicles		170	126	108	300	200	300
20 00 000 530900 0000	Misc. Supplies & Repairs		-	485	-	750	250	750
Materials & Supplies			14,308	21,630	15,725	17,854	23,928	19,150
Computer Soft/Hardware Equip.								
20 00 000 540550 0000	Software/Hardware Accessories		1,996	775	998	2,000	2,000	2,500
20 00 000 540700 0000	Computer/Technology Equipment	PC Replacement Program	12,977	5,110	8,351	13,000	10,000	13,000
Computer Soft/Hardware Equip.			14,973	5,884	9,349	15,000	12,000	15,500
Other Equipment								
20 00 000 541100 0000	Office Equipment		1,332	-	110	1,500	1,500	1,500
20 00 000 541250 0000	Recreational Equipment	Misc Rec Equipment	5,708	11,921	790	7,500	5,000	7,500
Other Equipment			7,040	11,921	900	9,000	6,500	9,000
Employment Expenses								
20 00 000 565100 0000	Employee Health Insurance		123,780	127,921	161,125	180,000	170,000	200,000
20 00 000 565320 0000	FICA & Medicare Expense	Anticipate increased staffing levels in FY 2023	208,381	142,846	184,706	235,000	225,000	250,000
20 00 000 565325 0000	IMRF Expense	2023 Rate - 5.28%; 2022 Rate - 7.13% (25% decrease), although anticipate increased staffing levels in 2023	112,415	112,946	108,541	118,000	102,000	102,000
Employment Expenses			444,576	383,714	454,372	533,000	497,000	552,000

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
Utilities								
20 00 000 570100 0000	Electricity		16,648	16,661	21,394	25,000	22,000	22,000
20 00 000 570300 0000	Telephone/Internet - Service		20,292	17,927	21,880	24,000	21,000	21,000
20 00 000 570400 0000	Water & Sewer Fees		39,998	30,691	31,767	29,725	36,500	37,500
Utilities			76,938	65,279	75,042	78,725	79,500	80,500
Miscellaneous Expenses								
20 00 000 585100 0000	Commissioners' Expense	Granicus Fees (eliminated), Meeting Expenses, Misc	4,329	3,010	-	1,000	500	3,500
20 00 000 585101 0000	Commissioners' - Training & Ed	Legal Seminars, training etc.	56	-	-	1,000	-	1,000
20 00 000 585150 0000	Donations & Support	Condolences, donations etc. for Community or officials	50	-	-	500	250	500
20 00 000 585175 0000	Advertising & Sponsorships	Mostly advertising in 2021, sponsorship offsets with Sponsorship Revenue GL	16,918	118	-	5,000	2,700	5,000
20 00 000 585201 0000	Conference Expense - Staff		3,012	940	2,186	4,600	3,000	4,600
20 00 000 585202 0000	Continuing Education - Staff		155	456	300	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.	9,209	7,968	8,673	9,500	9,500	10,000
20 00 000 585270 0000	Employee Travel Reimbursement		1,716	515	1,488	1,500	2,500	2,000
20 00 000 585290 0000	Staff Recognition & Awards	Bi-Monthly Staff meetings, misc	2,065	2,836	2,016	2,000	2,500	2,500
20 00 000 585800 0000	Public Relations		803	589	-	750	2,000	750
20 00 000 585945 0000	Banking Fees		-	-	6,059	6,000	7,500	7,500
20 00 000 585950 0000	Registration Processing Fees	2022: Higher registrations than budgeted. FY 2023 (overall Recreation Revenue increase of 15% throughout budget)	164,189	84,397	154,965	180,129	194,000	200,000
20 00 000 585980 0000	Scholarship	Includes add'l funds from Foundation	33,140	13,943	19,551	50,000	40,000	50,000
20 00 000 585985 0000	Board/Employee Discount		6,512	2,602	2,242	-	3,000	8,000
20 00 000 585990 0000	Contingency	Misc. expenses - ie. Party Wagon supplies (Corp. & Rec)	-	-	-	-	-	6,000
Miscellaneous Expenses			242,152	117,375	197,480	264,479	267,950	303,850
Transfers Out								
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - General Asset Replacement	1,200,000	702,478	800,000	1,600,000	1,600,000	1,800,000
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - Vehicle & Equipment	72,688	93,455	60,000	60,000	60,000	60,000
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - Corporate Fund - Chargebacks	40,000	40,000	50,000	50,000	50,000	50,000
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - Corporate Fund - Liability W/C Insurance	9,000	10,000	20,000	20,000	20,000	20,000
20 00 000 590900 0000	Fund Transfer Out	Transfer Out - Parks Department - Chargebacks	32,657	15,662	31,035	33,223	33,223	33,000
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	58,000	68,000	68,000	68,000	94,800	95,300
20 00 000 590900 0000	Fund Transfer Out		-	-	-	-	-	-
20 00 000 590900 0000	Fund Transfer Out		-	-	-	-	-	-
Transfers Out			1,432,345	949,595	1,049,035	1,851,223	1,878,023	2,078,300
Expense Total			3,154,880	2,456,072	2,634,700	3,796,094	3,664,659	4,138,595
Revenue Total			2,071,267	1,814,134	2,108,060	2,115,036	2,444,121	2,659,455
Expense Total			3,154,880	2,456,072	2,634,700	3,796,094	3,664,659	4,138,595
00	Administration		(1,083,613)	(641,937)	(526,639)	(1,681,058)	(1,220,539)	(1,479,140)



Budget Highlights

RECREATION FUND - PROGRAMS

Programs are projected to end FY2022 with a net surplus exceeding \$925,000, slightly less than the 2022 budgeted net surplus of \$1,009,211. 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 FY2022 budget.

A large portion of expenses in every program are the indirect expenses, reflected under the “miscellaneous” category of the budget. More than \$570,000 is budgeted as expenses in programs for 2023. 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, General Recreation, Art and Crafts, and Special Events.

Budget Highlights

RECREATION FUND - PROGRAMS

ATHLETICS

The Athletics program area generates the largest net revenue within the Park District with projected net revenues of over \$670,000 in 2023. Over \$125,000 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 \$80,000 of net revenue is generated from the Tennis programs, over \$55,000 of net revenue is generated from Gymnastics programs, over \$60,000 of net revenue is generated from Youth Basketball programs, and over \$40,000 of net revenue is generated from Football programs. The upcoming 2023 budget reflects expanded programs including new flag football leagues for 3rd/4th and 5th/6th grade girls, along with additional gymnastics, girls lacrosse and volleyball programs. Participation numbers are expected to continue to show growth in all sports, especially Flag and Tackle Football as well as Youth Baseball, Girls Softball, Youth Basketball, House and Travel Soccer and Tennis. In 2022, Glenbard West and Glenbard South Summer Camps posted their largest registration numbers ever, exceeding 3,000 participants and are projected to set an even higher bar in 2023 with net revenues reflected accordingly. With the recent hiring of new staff to fill the Manager of Athletics and the newly created Director of Soccer Operations positions, the Athletics Department looks to build on previous successes and continue to improve athletic programming for the community.

GENERAL RECREATION

The General Recreation program area typically has the second largest net revenue generated in the Park District with budgeted net revenue in excess of \$220,000 for 2023. The FY2022 projected net revenue is lower than the projected 2022 budget, by \$100,000, due in large part to lower enrollment than expected in the Preschool Program. The largest programs in this area are the Preschool Education Program, Camp Caravan, Turf & Surf, and the Adventure Time Before & After School Program, all of which had significant changes in net revenue, both positively and negatively.

Budget Highlights

RECREATION FUND - PROGRAMS

The 2023 budget reflects changes in planning for programs throughout the year to anticipate registration in activities, camps and events that generally fill to allow for expanded participation and additional time slots, which should increase net revenue overall. This includes operating camps at higher capacity limits and adding extra dates or time slots for events that have not been offered previously, in addition to adding new activities.

ARTS & CRAFTS

The Arts and Crafts program area generally generates a modest net revenue in the Park District budget, at \$30,000-\$40,000 net revenue. The projected net revenue for FY2022 of \$84,000 is due in part to a successful year of programming for contractual programs such as Bricks 4 Kidz, Music Together, Piano lessons, but also the addition of the District's success with the new in-house Theatre Program. The 2023 budget has been adjusted to account for the continued development of the Theatre Program.

SPECIAL EVENTS

Special Events are generally some of the District's most popular activities and typically have the District's smallest budgets. In FY2022, free, smaller-scale, family-friendly community events remained in place of large-scale events (i.e., Family Fun in the Neighborhood, Movies in the Park, Pumpkins on Main). A new large-scale, adults-only event was introduced for the 4th of July holiday weekend, Summer Break at the Lake, which had over 1200 in attendance, and generated \$12,000 in revenue. Pre-registered special events such as Thirsty Thursday on the Deck, parent/child events, egg hunts, and winter holiday/Santa events remained and additional time slots were added to accommodate increased interest and waitlists. The projected net revenue shows a profit of \$10,000 for FY2022, which has not occurred in several years.

2023 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.

Account Number		Description	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
20 21 000 425100	1101	Adult Softball	4,200	-	-	2,900	600	-
20 21 000 515500	1101	Adult Softball	(1,104)	-	-	(522)	-	-
20 21 000 525500	1101	Adult Softball	(1,885)	(35)	-	(1,325)	(635)	-
20 21 000 535500	1101	Adult Softball	(180)	-	-	(160)	-	-
20 21 000 595500	1101	Adult Softball	(750)	-	-	(550)	-	-
1101 Total			281	(35)	-	343	(35)	-
20 21 000 425100	1102	Adult Fall Softball	2,730	-	-	2,700	-	-
20 21 000 515500	1102	Adult Fall Softball	-	-	-	(522)	-	-
20 21 000 525500	1102	Adult Fall Softball	(965)	(35)	-	(1,325)	(35)	-
20 21 000 535500	1102	Adult Fall Softball	(180)	-	-	(160)	-	-
20 21 000 595500	1102	Adult Fall Softball	(600)	-	-	(550)	-	-
1102 Total			986	(35)	-	143	(35)	-
20 21 000 425100	1111	Girl's Softball	72,842	40,467	60,253	84,000	94,000	102,000
20 21 000 515500	1111	Girl's Softball	(688)	-	-	(2,500)	-	(2,500)
20 21 000 525500	1111	Girl's Softball	(16,365)	(3,413)	(12,907)	(13,517)	(17,396)	(15,772)
20 21 000 535500	1111	Girl's Softball	(22,972)	(28,777)	(13,471)	(22,866)	(29,866)	(33,871)
20 21 000 595500	1111	Girl's Softball	(15,555)	(4,108)	(14,049)	(22,516)	(22,516)	(24,357)
1111 Total			17,263	4,169	19,826	22,601	24,222	25,500
20 21 000 425100	1112	Girl's Traveling Softball	74,710	23,460	60,025	55,800	53,930	60,600
20 21 000 515500	1112	Girl's Traveling Softball	-	-	-	(1,500)	-	(1,500)
20 21 000 525500	1112	Girl's Traveling Softball	(47,484)	(15,771)	(34,420)	(26,624)	(29,000)	(28,874)
20 21 000 535500	1112	Girl's Traveling Softball	(2,759)	(439)	(3,861)	(3,460)	(1,635)	(3,700)
20 21 000 595500	1112	Girl's Traveling Softball	(7,201)	(2,753)	(7,020)	(9,982)	(9,982)	(11,314)
1112 Total			17,266	4,497	14,724	14,234	13,313	15,212
20 21 000 425100	1113	Girl's Softball Tournament	22,824	200	28,143	40,500	43,625	32,800
20 21 000 515500	1113	Girl's Softball Tournament	(3,031)	-	(2,173)	(3,600)	(1,464)	(3,600)
20 21 000 525500	1113	Girl's Softball Tournament	(12,412)	(200)	(16,326)	(18,725)	(27,957)	(14,898)
20 21 000 535500	1113	Girl's Softball Tournament	(1,276)	-	(2,144)	(9,045)	(5,074)	(9,045)
20 21 000 595500	1113	Girl's Softball Tournament	(6,105)	-	(7,500)	(9,130)	(9,130)	(5,257)
1113 Total			0	-	-	-	-	-
20 21 000 525500	1114	GEGSA Tournament Concessions	-	-	-	-	-	-
1114 Total			-	-	-	-	-	-
20 21 000 425100	1115	Pitching Clinic	3,765	3,530	1,657	4,750	3,200	4,750
20 21 000 515500	1115	Pitching Clinic	(2,464)	(2,324)	(1,513)	(3,325)	(2,240)	(3,325)
20 21 000 595500	1115	Pitching Clinic	(631)	(403)	(300)	(426)	(426)	(1,149)
1115 Total			670	803	(156)	999	534	276
20 21 000 425100	1116	GEGSA Fundraising	4,566	-	79	5,000	-	5,000
20 21 000 525500	1116	GEGSA Fundraising	(1,750)	-	-	(2,500)	-	(2,500)
20 21 000 535500	1116	GEGSA Fundraising	(2,816)	-	(79)	(2,500)	-	(2,500)
1116 Total			-	-	-	-	-	-
20 21 000 425100	1120	House Soccer	138,933	61,725	127,670	149,200	147,000	148,000
20 21 000 515500	1120	House Soccer	(1,412)	(2,531)	(2,057)	(2,200)	(264)	(2,200)
20 21 000 525500	1120	House Soccer	(16,844)	(22,395)	(22,402)	(17,944)	(28,000)	(25,000)
20 21 000 535500	1120	House Soccer	(39,323)	(15,424)	(25,550)	(34,200)	(61,797)	(55,000)
20 21 000 595500	1120	House Soccer	(26,957)	(12,022)	(27,305)	(28,000)	(28,000)	(28,000)
1120 Total			54,397	9,353	50,356	66,856	28,939	37,800
20 21 000 425100	1121	Indoor Soccer Leagues	50,852	2,720	-	-	-	-
20 21 000 515500	1121	Indoor Soccer Leagues	(2,395)	(324)	(260)	-	-	-
20 21 000 525500	1121	Indoor Soccer Leagues	(45,327)	(2,380)	-	-	-	-
1121 Total			3,130	16	(260)	-	-	-
20 21 000 425100	1123	Midwest FC Travel Soccer	97,118	34,168	52,736	144,800	150,000	150,000
20 21 000 525500	1123	Midwest FC Travel Soccer	(68,733)	(32,946)	(30,695)	(107,565)	(148,000)	(108,000)
20 21 000 535500	1123	Midwest FC Travel Soccer	(8,605)	(244)	(1,116)	(9,000)	(1,487)	(3,000)
20 21 000 595500	1123	Midwest FC Travel Soccer	(2,836)	(2,000)	(2,637)	(2,784)	(2,784)	(3,000)
1123 Total			16,943	(1,022)	18,289	25,451	(2,271)	36,000
20 21 000 425100	1124	Lakers Academy	9,670	6,070	13,385	12,200	14,305	14,000
20 21 000 525500	1124	Lakers Academy	(6,190)	(2,835)	(3,680)	(9,232)	(7,760)	(7,500)
20 21 000 535500	1124	Lakers Academy	(2,040)	-	(3,503)	(750)	(971)	(1,000)
20 21 000 595500	1124	Lakers Academy	-	(500)	(2,637)	(1,182)	(1,182)	(1,300)
1124 Total			1,440	2,735	3,565	1,036	4,392	4,200
20 21 000 425100	1125	Lakers Soccer Tournament	29,304	417	54,913	95,000	86,840	100,000
20 21 000 515500	1125	Lakers Soccer Tournament	(83)	-	(732)	(2,880)	(433)	(2,000)
20 21 000 525500	1125	Lakers Soccer Tournament	(5,244)	(417)	(22,835)	(53,050)	(35,407)	(45,000)

Account Number		Description	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
20	21 000	535500 1125 Lakers Soccer Tournament	(30,019)	-	(14,799)	(12,550)	(28,971)	(30,000)
20	21 000	595500 1125 Lakers Soccer Tournament	(6,112)	-	(8,000)	(10,046)	(10,046)	(10,000)
1125 Total			(12,153)	-	8,546	16,474	11,983	13,000
20	21 000	425100 1126 Future Pros	41,460	33,215	65,451	41,510	60,497	60,000
20	21 000	525500 1126 Future Pros	(26,243)	(26,068)	(46,976)	(29,057)	(37,000)	(42,000)
20	21 000	595500 1126 Future Pros	(6,500)	(5,973)	(5,800)	(7,532)	(7,532)	(7,000)
1126 Total			8,717	1,174	12,675	4,921	15,965	11,000
20	21 000	425100 1127 GE Lakers Futbol Club	339,586	159,615	434,031	376,900	555,180	540,000
20	21 000	515500 1127 GE Lakers Futbol Club	(1,413)	-	(25)	(3,000)	-	(2,200)
20	21 000	525500 1127 GE Lakers Futbol Club	(274,914)	(87,222)	(341,425)	(260,526)	(456,238)	(440,000)
20	21 000	535500 1127 GE Lakers Futbol Club	(22,857)	(720)	(3,131)	(19,600)	(8,500)	(12,000)
20	21 000	595500 1127 GE Lakers Futbol Club	(17,858)	(11,400)	(25,000)	(18,543)	(18,543)	(18,000)
1127 Total			22,543	60,273	64,450	75,231	71,899	67,800
20	21 000	425100 1130 Tournament	25,555	4,925	29,495	31,000	25,000	15,000
20	21 000	515500 1130 Tournament	(3,651)	-	(4,515)	(5,000)	(7,515)	(2,500)
20	21 000	525500 1130 Tournament	(2,610)	(73)	(2,069)	(2,500)	(2,666)	(1,250)
20	21 000	535500 1130 Tournament	(4,844)	-	(463)	(5,000)	(2,026)	(2,500)
1130 Total			14,450	4,852	22,448	18,500	12,793	8,750
20	21 000	425100 1140 Men's Basketball	12,650	9,944	-	14,625	6,975	8,000
20	21 000	515500 1140 Men's Basketball	(1,336)	(1,727)	-	(2,500)	(514)	(500)
20	21 000	525500 1140 Men's Basketball	(6,270)	(6,554)	-	(7,400)	(3,774)	(3,500)
20	21 000	535500 1140 Men's Basketball	-	-	-	-	(150)	(150)
20	21 000	595500 1140 Men's Basketball	(2,047)	(2,163)	-	(2,504)	(2,504)	(2,000)
1140 Total			2,998	(500)	-	2,222	33	1,850
20	21 000	425100 1141 Youth Basketball	99,454	112,395	127,485	196,725	153,000	150,000
20	21 000	515500 1141 Youth Basketball	(11,839)	(17,739)	(20,020)	(49,200)	(19,000)	(18,500)
20	21 000	525500 1141 Youth Basketball	(24,700)	(19,121)	(37,094)	(27,465)	(33,000)	(30,000)
20	21 000	535500 1141 Youth Basketball	(17,059)	(11,572)	(22,822)	(23,800)	(10,000)	(8,000)
20	21 000	595500 1141 Youth Basketball	(17,858)	(27,761)	(28,000)	(30,000)	(30,000)	(30,000)
1141 Total			27,999	36,203	19,550	66,260	61,000	63,500
20	21 000	425100 1143 Champions Basketball	8,133	6,820	3,770	2,300	-	-
20	21 000	525500 1143 Champions Basketball	(5,418)	(4,704)	(2,541)	(1,610)	-	-
20	21 000	595500 1143 Champions Basketball	(968)	(1,460)	(350)	(350)	-	-
1143 Total			1,747	656	879	340	-	-
20	21 000	425100 1144 Basketball Camps	19,627	-	22,255	23,000	23,848	24,800
20	21 000	525500 1144 Basketball Camps	-	-	(14,897)	(13,285)	(13,448)	(15,376)
20	21 000	535500 1144 Basketball Camps	(963)	-	-	-	-	-
20	21 000	595500 1144 Basketball Camps	(2,115)	-	(1,289)	(1,983)	(1,983)	(1,612)
1144 Total			16,549	-	6,069	7,732	8,417	7,812
20	21 000	425100 1145 GBW Summer Camps	182,365	42,465	101,347	125,000	191,254	205,000
20	21 000	515500 1145 GBW Summer Camps	(119,834)	-	-	-	(6,768)	-
20	21 000	525500 1145 GBW Summer Camps	(31,420)	(34,787)	(82,548)	(106,250)	(153,024)	(172,250)
20	21 000	535500 1145 GBW Summer Camps	(2,303)	-	(599)	-	(774)	-
20	21 000	595500 1145 GBW Summer Camps	(1,000)	(1,000)	(1,000)	(1,000)	(2,000)	(2,000)
1145 Total			27,809	6,678	17,200	17,750	28,688	30,750
20	21 000	425100 1146 GBS Summer Camps	82,426	9,720	34,539	55,250	85,896	95,000
20	21 000	525500 1146 GBS Summer Camps	(20,246)	(7,600)	(27,867)	(46,963)	(68,450)	(79,250)
20	21 000	535500 1146 GBS Summer Camps	(2,787)	-	(324)	-	(3,062)	-
20	21 000	595500 1146 GBS Summer Camps	(1,000)	(610)	(1,000)	(1,000)	(1,500)	(1,500)
1146 Total			58,393	1,510	5,347	7,287	12,884	14,250
20	21 000	425100 1148 Sports Clinics	14,580	6,835	42,010	24,100	35,272	35,000
20	21 000	525500 1148 Sports Clinics	(9,540)	(4,299)	(23,864)	(16,870)	(27,383)	(24,500)
20	21 000	535500 1148 Sports Clinics	-	-	(80)	-	(538)	(400)
20	21 000	595500 1148 Sports Clinics	(478)	(410)	(2,500)	(1,355)	(1,355)	(1,300)
1148 Total			4,562	2,127	15,567	5,875	5,996	8,800
20	21 000	425100 1149 Golden Eagle Cheer Fundraising	780	3,035	795	3,500	-	-
20	21 000	525500 1149 Golden Eagle Cheer Fundraising	-	(3,035)	(795)	(3,500)	-	-
1149 Total			780	-	-	-	-	-
20	21 000	425100 1155 Fencing	5,275	2,237	5,300	3,445	5,500	6,000
20	21 000	525500 1155 Fencing	(3,381)	(620)	(2,789)	(2,411)	(3,850)	(4,200)
20	21 000	595500 1155 Fencing	(521)	(926)	(609)	(690)	(690)	(990)
1155 Total			1,373	692	1,903	344	960	810
20	21 000	425100 1160 Football Fundraising	1,220	-	10,166	15,000	12,500	15,000

Account Number		Description	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
20	21 000	535500 1160 Football Fundraising	(1,070)	-	(166)	(15,000)	(12,500)	(15,000)
1160 Total			150	-	10,000	-	-	-
20	21 000	425100 1161 Football Youth Tackle	81,034	11,997	68,081	118,750	162,600	173,250
20	21 000	525500 1161 Football Youth Tackle	(14,607)	(4,666)	(10,043)	(49,555)	(34,000)	(46,000)
20	21 000	535500 1161 Football Youth Tackle	(34,004)	(6,559)	(20,726)	(26,596)	(75,000)	(65,248)
20	21 000	595500 1161 Football Youth Tackle	(10,486)	(319)	(11,734)	(12,911)	(12,911)	(18,689)
1161 Total			21,937	453	25,578	29,688	40,689	43,313
20	21 000	425100 1165 Athletics Fundraising	-	10,703	3,937	5,000	5,000	5,000
20	21 000	525500 1165 Athletics Fundraising	-	(10,856)	(147)	(5,000)	(5,000)	(5,000)
1165 Total			-	(153)	3,790	-	-	-
20	21 000	425100 1170 Youth Gymnastics	129,474	60,500	124,482	125,698	160,000	175,000
20	21 000	515500 1170 Youth Gymnastics	(53,770)	(28,615)	(49,470)	(54,000)	(72,800)	(80,500)
20	21 000	525500 1170 Youth Gymnastics	(3,040)	(1,211)	(549)	(2,000)	(3,000)	(3,000)
20	21 000	535500 1170 Youth Gymnastics	(6,765)	(3,795)	(2,181)	(2,700)	(4,500)	(4,500)
20	21 000	595500 1170 Youth Gymnastics	(21,141)	(10,872)	(13,447)	(23,058)	(23,058)	(32,115)
1170 Total			44,757	16,007	58,835	43,940	56,642	54,885
20	21 000	425100 1171 Girl's Field Hockey	41,081	25,667	29,430	21,050	27,000	30,000
20	21 000	525500 1171 Girl's Field Hockey	(1,191)	(70)	(8,894)	(13,683)	(17,550)	(19,500)
20	21 000	595500 1171 Girl's Field Hockey	(15,458)	(12,184)	(10,080)	(5,766)	(5,766)	(6,650)
1171 Total			24,432	13,413	10,456	1,601	3,684	3,850
20	21 000	425100 1172 Boy's Lacrosse	102,796	40,017	49,468	92,250	75,000	85,500
20	21 000	515500 1172 Boy's Lacrosse	(10,200)	(2,050)	(5,838)	(15,000)	(9,000)	(14,000)
20	21 000	525500 1172 Boy's Lacrosse	(29,054)	(2,679)	(16,987)	(22,600)	(18,000)	(18,500)
20	21 000	535500 1172 Boy's Lacrosse	(25,450)	(27,322)	(8,306)	(23,775)	(21,500)	(19,750)
20	21 000	595500 1172 Boy's Lacrosse	(11,240)	(2,625)	(4,812)	(7,433)	(7,433)	(11,358)
1172 Total			26,852	5,341	13,525	23,443	19,067	21,892
20	21 000	425100 1173 Boy's Lacrosse Fundraising	1,291	4,116	824	15,000	5,000	15,000
20	21 000	525500 1173 Boy's Lacrosse Fundraising	-	-	-	(15,000)	(5,000)	(15,000)
20	21 000	535500 1173 Boy's Lacrosse Fundraising	(1,291)	(4,116)	(824)	-	-	-
1173 Total			-	-	-	-	-	-
20	21 000	425100 1174 Girl's Lacrosse	10,640	10	18,630	21,875	24,000	26,250
20	21 000	525500 1174 Girl's Lacrosse	(8,539)	-	(12,234)	(15,313)	(16,800)	(18,375)
20	21 000	595500 1174 Girl's Lacrosse	(908)	-	(974)	(3,218)	(3,218)	(3,981)
1174 Total			1,193	10	5,422	3,344	3,982	3,894
20	21 000	425100 1176 British Challenger Soccer	8,215	1,225	8,310	8,620	8,000	8,000
20	21 000	525500 1176 British Challenger Soccer	(5,894)	(805)	(5,949)	(6,034)	(5,600)	(5,600)
20	21 000	595500 1176 British Challenger Soccer	(601)	(122)	(663)	(663)	(663)	(600)
1176 Total			1,720	298	1,698	1,923	1,737	1,800
20	21 000	425100 1181 Clay Court Tennis	1,445	1,940	2,115	1,950	1,200	1,500
20	21 000	535500 1181 Clay Court Tennis	(210)	(785)	(571)	(1,050)	(130)	(500)
20	21 000	595500 1181 Clay Court Tennis	(529)	(485)	(409)	(500)	(500)	(500)
1181 Total			706	670	1,135	400	570	500
20	21 000	425100 1182 Tennis Lessons	101,354	92,988	155,416	130,085	164,674	165,000
20	21 000	515500 1182 Tennis Lessons	(74,395)	(55,170)	(89,477)	(76,924)	(90,000)	(95,000)
20	21 000	535500 1182 Tennis Lessons	(5,693)	(4,473)	(28,650)	(15,000)	(9,516)	(14,000)
20	21 000	595500 1182 Tennis Lessons	(6,166)	(6,231)	(10,420)	(8,722)	(8,722)	(8,700)
1182 Total			15,100	27,114	26,869	29,439	56,436	47,300
20	21 000	425100 1184 Pickleball	-	-	2,590	3,500	6,376	6,000
20	21 000	515500 1184 Pickleball	-	-	-	(1,000)	(1,000)	(1,000)
20	21 000	535500 1184 Pickleball	-	-	(766)	(500)	(500)	(500)
20	21 000	595500 1184 Pickleball	-	-	(200)	(200)	(200)	(200)
1184 Total			-	-	1,624	1,800	4,676	4,300
20	21 000	425100 1201 Freedom 4	20,654	49	17,460	19,000	23,755	21,000
20	21 000	525500 1201 Freedom 4	(3,256)	(50)	(2,763)	(3,000)	(4,631)	(3,800)
20	21 000	535500 1201 Freedom 4	(8,687)	(100)	(6,671)	(6,500)	(11,333)	(10,000)
20	21 000	595500 1201 Freedom 4	(2,400)	-	(2,000)	(2,405)	(2,405)	(2,000)
1201 Total			6,312	(101)	6,025	7,095	5,386	5,200
20	21 000	425100 1211 Ice Skating Lessons	28,736	16,879	34,197	34,000	43,000	43,000
20	21 000	525500 1211 Ice Skating Lessons	(14,362)	(18,423)	(17,555)	(27,200)	(31,200)	(31,200)
20	21 000	595500 1211 Ice Skating Lessons	(2,212)	(1,687)	(1,706)	(1,706)	(1,706)	(2,800)
1211 Total			12,161	(3,231)	14,936	5,094	10,094	9,000

Account Number		Description	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
20	21 000	425100 1222 Lightning Running Club	4,216	3,820	4,465	3,725	3,700	4,750
20	21 000	525500 1222 Lightning Running Club	(1,016)	-	(342)	(492)	(528)	(800)
20	21 000	535500 1222 Lightning Running Club	(1,019)	(1,192)	(1,709)	(1,025)	(800)	(1,250)
20	21 000	595500 1222 Lightning Running Club	(742)	(658)	(645)	(685)	(685)	(559)
1222 Total			1,440	1,970	1,769	1,523	1,687	2,141
20	21 000	425100 1230 Power/Co Rec Volleyball	32,715	12,832	48,725	36,400	45,000	50,000
20	21 000	515500 1230 Power/Co Rec Volleyball	(901)	-	(336)	(396)	-	-
20	21 000	525500 1230 Power/Co Rec Volleyball	(15,855)	(9,524)	(29,920)	(24,354)	(33,750)	(37,500)
20	21 000	535500 1230 Power/Co Rec Volleyball	(1,593)	(1,565)	(537)	(990)	(1,922)	(1,500)
20	21 000	595500 1230 Power/Co Rec Volleyball	(3,759)	(1,743)	(2,851)	(3,622)	(3,622)	(4,550)
1230 Total			10,607	-	15,080	7,038	5,706	6,450
20	21 000	425100 1232 Baseball House League	146,963	73,749	144,808	175,500	160,000	180,000
20	21 000	525500 1232 Baseball House League	(36,909)	(14,101)	(22,683)	(34,147)	(24,500)	(32,639)
20	21 000	535500 1232 Baseball House League	(51,015)	(32,466)	(47,884)	(56,848)	(54,503)	(59,548)
20	21 000	595500 1232 Baseball House League	(38,124)	(13,065)	(35,816)	(40,997)	(40,997)	(42,813)
1232 Total			20,915	14,117	38,424	43,508	40,000	45,000
20	21 000	425100 1233 Baseball Travel League	122,689	47,136	141,846	141,240	135,490	145,200
20	21 000	515500 1233 Baseball Travel League	-	(2,550)	(2,713)	-	(3,350)	-
20	21 000	525500 1233 Baseball Travel League	(56,063)	(30,458)	(84,422)	(80,854)	(79,680)	(86,437)
20	21 000	535500 1233 Baseball Travel League	(4,236)	(3,219)	(2,813)	(10,214)	(3,726)	(4,500)
20	21 000	595500 1233 Baseball Travel League	(14,416)	(3,172)	(14,040)	(14,862)	(14,862)	(17,963)
1233 Total			47,975	7,736	37,859	35,310	33,873	36,300
20	21 000	425100 1234 Baseball Fundraising	40,681	-	542	12,500	5,000	15,000
20	21 000	525500 1234 Baseball Fundraising	-	-	(542)	(6,250)	-	(7,500)
20	21 000	535500 1234 Baseball Fundraising	(40,680)	-	-	(6,250)	(5,000)	(7,500)
1234 Total			1	-	-	-	-	-
20	21 000	425100 1235 Baseball Tournament	15,100	1,676	12,067	22,200	20,505	22,200
20	21 000	525500 1235 Baseball Tournament	(8,350)	(350)	(5,400)	(13,064)	(15,045)	(12,679)
20	21 000	535500 1235 Baseball Tournament	(2,625)	(1,326)	(2,972)	(5,410)	(1,734)	(6,090)
20	21 000	595500 1235 Baseball Tournament	(4,125)	-	(3,695)	(3,726)	(3,726)	(3,431)
1235 Total			-	-	-	-	-	-
20	21 000	525500 1236 Baseball Concessions	(407)	(200)	(322)	-	-	-
1236 Total			(407)	(200)	(322)	-	-	-
20	21 000	425100 1241 Golden Eagles Cheerleading	54,815	14,299	32,286	40,000	53,000	-
20	21 000	525500 1241 Golden Eagles Cheerleading	(20,350)	(2,571)	(4,511)	(10,000)	(11,000)	-
20	21 000	535500 1241 Golden Eagles Cheerleading	(19,356)	(4,484)	(17,321)	(15,000)	(38,500)	-
20	21 000	595500 1241 Golden Eagles Cheerleading	(5,983)	(4,490)	(2,094)	(4,814)	(4,814)	-
1241 Total			9,127	2,754	8,360	10,186	(1,314)	-
20	21 000	425100 1259 Fishing Derby	4,295	80	605	450	1,555	1,200
20	21 000	535500 1259 Fishing Derby	(1,107)	-	(403)	(354)	(600)	(480)
1259 Total			3,188	80	202	96	955	720
20	21 000	425100 1261 All-Star Sports	133,243	67,248	147,184	121,800	173,000	187,500
20	21 000	525500 1261 All-Star Sports	(77,187)	(39,162)	(99,348)	(62,000)	(121,000)	(130,500)
20	21 000	595500 1261 All-Star Sports	(23,184)	(9,570)	(9,976)	(23,217)	(23,217)	(26,000)
1261 Total			32,872	18,516	37,860	36,583	28,783	31,000
20	21 000	425100 1275 Illinois Shotokan Karate	49,054	15,367	19,113	16,470	35,000	45,000
20	21 000	525500 1275 Illinois Shotokan Karate	(37,271)	(11,162)	(13,911)	(10,815)	(26,250)	(33,750)
20	21 000	595500 1275 Illinois Shotokan Karate	(4,286)	(2,041)	(1,096)	(3,139)	(3,139)	(4,775)
1275 Total			7,497	2,164	4,106	2,516	5,611	6,475
20	21 000	425100 1278 White Sox Clinics/Camps	17,080	6,828	2,414	6,600	3,053	3,500
20	21 000	515500 1278 White Sox Clinics/Camps	-	(1,136)	(1,575)	(4,950)	-	-
20	21 000	595500 1278 White Sox Clinics/Camps	(1,077)	(546)	(268)	(535)	(535)	(571)
1278 Total			16,003	5,145	571	1,115	2,518	2,929
20	21 000	425100 1280 Rugby	26,345	12,467	12,066	13,750	21,805	13,000
20	21 000	525500 1280 Rugby	(8,126)	(4,961)	(3,637)	(2,000)	(8,893)	(2,000)
20	21 000	535500 1280 Rugby	(7,688)	(5,656)	(2,996)	(4,900)	(4,900)	(6,165)
20	21 000	595500 1280 Rugby	(4,388)	(657)	(2,100)	(3,405)	(3,405)	(3,595)
1280 Total			6,143	1,193	3,333	3,445	4,607	1,240
20	21 000	425100 1281 Rugby Sponsorship/Fundraising	3,496	-	-	2,500	-	-
20	21 000	535500 1281 Rugby Sponsorship/Fundraising	(3,496)	-	-	(2,500)	-	-
1281 Total			-	-	-	-	-	-

Account Number		Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
20	21 000 425100	1285 Skateboarding	4,144	-	8,530	6,220	3,765	5,000
20	21 000 525500	1285 Skateboarding	(5,341)	(99)	(5,880)	(4,320)	(3,600)	(3,500)
20	21 000 595500	1285 Skateboarding	(264)	-	(174)	(487)	(150)	(475)
1285 Total			(1,461)	(99)	2,476	1,413	15	1,025

Account Number		Description	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
20 22 000 425100	2301	Theatre	9,543	8,464	32,436	38,500	60,000	59,300
20 22 000 515500	2301	Theatre	-	(154)	(7,414)	(9,000)	(11,500)	(11,200)
20 22 000 525500	2301	Theatre	(7,639)	(5,433)	(13,128)	(12,200)	(12,000)	(12,000)
20 22 000 535500	2301	Theatre	-	-	(3,816)	(4,800)	(4,800)	(8,440)
20 22 000 595500	2301	Theatre	(2,369)	(1,484)	(2,099)	(3,000)	(3,000)	(4,474)
2301 Total			(465)	1,394	5,979	9,500	28,700	23,186
20 22 000 425100	2305	Music Lessons	-	-	-	-	-	-
20 22 000 525500	2305	Music Lessons	-	-	-	-	-	-
20 22 000 535500	2305	Music Lessons	-	-	-	-	-	-
20 22 000 595500	2305	Music Lessons	-	-	-	-	-	-
2305 Total			-	-	-	-	-	-
20 22 000 425100	2310	ForeignLanguageHorseMagic	13,903	5,321	12,169	13,500	17,700	31,580
20 22 000 515500	2310	ForeignLanguageHorseMagic	(2,711)	(2,561)	(6,043)	(6,800)	(5,500)	(5,630)
20 22 000 525500	2310	ForeignLanguageHorseMagic	(7,247)	(1,478)	(1,833)	(1,200)	(8,200)	(16,260)
20 22 000 595500	2310	ForeignLanguageHorseMagic	(1,079)	(400)	(380)	(1,000)	(1,000)	(2,600)
2310 Total			2,865	882	3,914	4,500	3,000	7,090
20 22 000 425100	2311	Early Childhood General	42,870	22,713	18,301	22,000	38,000	15,000
20 22 000 525500	2311	Early Childhood General	(20,134)	(14,878)	(9,875)	(10,000)	(28,000)	(10,200)
20 22 000 595500	2311	Early Childhood General	(3,549)	(3,540)	(4,377)	(3,500)	(3,500)	(1,000)
2311 Total			19,187	4,295	4,049	8,500	6,500	3,800
20 22 000 425100	2314	Cooking	25,550	5	5,948	8,000	17,580	19,175
20 22 000 525500	2314	Cooking	(19,836)	-	(4,321)	(4,200)	(12,900)	(13,225)
20 22 000 595500	2314	Cooking	(1,356)	-	(905)	(1,000)	(1,000)	(2,250)
2314 Total			4,358	5	722	2,800	3,680	3,700
20 22 000 425100	2315	Youth Art	1,725	1,856	1,356	2,000	6,200	8,460
20 22 000 525500	2315	Youth Art	(1,205)	(1,140)	(1,070)	(800)	(2,400)	(1,380)
20 22 000 535500	2315	Youth Art	-	-	-	-	-	-
20 22 000 595500	2315	Youth Art	(1,105)	(474)	(441)	(562)	(562)	(2,275)
2315 Total			(585)	242	(155)	638	3,238	4,805
20 22 000 425100	2331	Kid Rock	10,443	4,641	9,650	7,500	20,000	10,584
20 22 000 525500	2331	Kid Rock	(7,603)	(3,548)	(6,152)	(5,000)	(15,500)	(6,273)
20 22 000 595500	2331	Kid Rock	(1,206)	(661)	(720)	(1,403)	(1,403)	(3,037)
2331 Total			1,634	432	2,778	1,097	3,097	1,274
20 22 000 425100	2350	Cool Science	1,935	2,787	2,350	2,650	18,950	32,700
20 22 000 525500	2350	Cool Science	(896)	(1,912)	(1,674)	(1,275)	(11,050)	(23,150)
20 22 000 595500	2350	Cool Science	(2,541)	(550)	(530)	(550)	(550)	(3,000)
2350 Total			(1,502)	325	146	825	7,350	6,550
20 22 000 425100	2351	Music & Movement	5,350	1,931	6,641	6,000	12,600	4,512
20 22 000 525500	2351	Music & Movement	(3,681)	(1,285)	(4,495)	(3,000)	(8,800)	(1,798)
20 22 000 595500	2351	Music & Movement	(936)	(334)	(576)	(1,058)	(1,058)	(1,362)
2351 Total			733	312	1,570	1,942	2,742	1,352
20 22 000 425100	2358	Glitzy Girlz	1,325	5	2,006	1,500	3,750	3,840
20 22 000 525500	2358	Glitzy Girlz	(966)	-	(1,254)	(800)	(2,600)	(3,000)
20 22 000 595500	2358	Glitzy Girlz	(707)	(55)	(200)	(570)	(570)	(478)
2358 Total			(348)	(50)	552	130	580	362
20 22 000 425100	2362	Music Together	46,745	19,297	20,428	30,000	36,000	30,072
20 22 000 525500	2362	Music Together	(34,874)	(15,203)	(14,866)	(20,000)	(21,600)	(14,604)
20 22 000 595500	2362	Music Together	(3,863)	(1,802)	(3,166)	(1,767)	(1,767)	(3,846)
2362 Total			8,008	2,292	2,397	8,233	12,633	11,622
20 22 000 425100	2364	Adult General	7,892	2,554	774	3,200	3,910	5,440
20 22 000 525500	2364	Adult General	(4,506)	(1,153)	(907)	(2,500)	(3,853)	(3,760)
20 22 000 595500	2364	Adult General	(687)	(498)	(200)	(450)	(450)	(350)
2364 Total			2,699	904	(333)	250	(393)	1,330
20 22 000 425100	2370	Bricks 4 Kidz	21,215	11,099	30,292	32,500	33,040	35,100
20 22 000 525500	2370	Bricks 4 Kidz	(16,755)	(8,296)	(21,179)	(24,100)	(23,300)	(24,550)
20 22 000 595500	2370	Bricks 4 Kidz	(2,177)	(1,197)	(1,249)	(1,500)	(1,500)	(4,500)
2370 Total			2,283	1,606	7,864	6,900	8,240	6,050
20 22 000 425100	2375	Nature Programs	19,574	2,338	16,523	17,040	20,000	23,000
20 22 000 515500	2375	Nature Programs	(10,534)	(497)	(4,855)	(8,608)	(8,227)	(11,796)
20 22 000 525500	2375	Nature Programs	(700)	(500)	(148)	(1,000)	(1,000)	(2,500)
20 22 000 535500	2375	Nature Programs	(1,854)	(774)	(1,752)	(1,500)	(1,500)	(1,750)
20 22 000 595500	2375	Nature Programs	(2,523)	(4,823)	(3,496)	(4,534)	(4,534)	(3,880)
2375 Total			3,964	(4,256)	6,272	1,398	4,739	3,074

Account Number	Description	2019	2020	2021	2022	Estimate	2023
		YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
20 23 000 425100 3510	Dance	45,022	24,165	44,666	40,000	75,000	63,530
20 23 000 515500 3510	Dance	(17,161)	(11,558)	(18,783)	(20,000)	(42,000)	(39,430)
20 23 000 525500 3510	Dance	(14)	(533)	(174)	-	(4,500)	(4,900)
20 23 000 535500 3510	Dance	(80)	(74)	(1,543)	(500)	(600)	(500)
20 23 000 595500 3510	Dance	(6,382)	(3,678)	(4,716)	(5,961)	(5,961)	(11,513)
	3510 Total	21,385	8,322	19,449	13,539	21,939	7,187
20 24 000 425100 4450	Safety Village	14,239	9,340	16,003	16,800	16,749	17,920
20 24 000 515500 4450	Safety Village	(6,815)	(4,761)	(6,990)	(6,936)	(7,416)	(7,650)
20 24 000 535500 4450	Safety Village	(628)	(215)	(984)	(1,000)	(175)	(1,000)
20 24 000 595500 4450	Safety Village	(5,216)	(2,500)	(4,147)	(4,130)	(4,130)	(3,679)
	4450 Total	1,581	1,865	3,882	4,734	5,028	5,591
20 24 000 425100 4451	Positively Play	32,049	15	23,690	31,004	29,530	27,900
20 24 000 515500 4451	Positively Play	(10,384)	(48)	(10,667)	(13,158)	(12,599)	(13,992)
20 24 000 535500 4451	Positively Play	(749)	-	(460)	(888)	(602)	(780)
20 24 000 595500 4451	Positively Play	(7,375)	-	(4,712)	(6,280)	(6,280)	(7,055)
	4451 Total	13,541	(33)	7,851	10,678	10,049	6,073
20 24 000 425100 4598	CDH Classes	7,798	3,290	9,429	6,708	5,800	6,200
20 24 000 515500 4598	CDH Classes	(1,811)	(650)	(2,658)	(1,638)	(1,200)	(1,600)
20 24 000 535500 4598	CDH Classes	(615)	(577)	(797)	(604)	(500)	(1,000)
20 24 000 595500 4598	CDH Classes	(2,089)	(1,388)	(1,620)	(1,182)	(1,182)	(1,200)
	4598 Total	3,284	675	4,354	3,284	2,918	2,400
20 24 000 425100 4610	Preschool	436,469	259,554	279,527	430,410	316,000	411,120
20 24 000 515500 4610	Preschool	(217,762)	(142,679)	(179,800)	(234,319)	(203,000)	(241,542)
20 24 000 525500 4610	Preschool	(8,024)	(4,228)	(3,928)	(6,720)	(7,000)	(5,888)
20 24 000 535500 4610	Preschool	(26,731)	(12,082)	(15,304)	(12,000)	(11,500)	(12,000)
20 24 000 595500 4610	Preschool	(101,622)	(70,040)	(76,115)	(82,400)	(82,400)	(96,229)
	4610 Total	82,329	30,526	4,380	94,971	12,100	55,461
20 24 000 425100 4612	Kindergarten Kids Camp	20,720	-	15,081	22,428	17,587	22,680
20 24 000 515500 4612	Kindergarten Kids Camp	(7,565)	-	(5,323)	(8,358)	(6,983)	(10,950)
20 24 000 535500 4612	Kindergarten Kids Camp	(652)	-	(441)	(521)	(256)	(1,032)
20 24 000 595500 4612	Kindergarten Kids Camp	(6,389)	-	(5,490)	(5,164)	(5,164)	(5,129)
	4612 Total	6,114	-	3,827	8,385	5,184	5,569
20 24 000 425100 4625	Camp Caravan	153,449	40,884	206,667	185,000	219,900	230,000
20 24 000 515500 4625	Camp Caravan	(47,783)	(20,955)	(65,935)	(60,000)	(91,100)	(100,730)
20 24 000 525500 4625	Camp Caravan	(15,633)	(2,850)	(10,133)	(12,000)	(21,000)	(21,300)
20 24 000 535500 4625	Camp Caravan	(4,091)	(824)	(2,832)	(4,500)	(8,000)	(9,250)
20 24 000 595500 4625	Camp Caravan	(21,698)	(6,541)	(13,148)	(19,000)	(19,000)	(32,150)
	4625 Total	64,244	9,715	114,618	89,500	80,800	66,570
20 24 000 425100 4626	Imagination Station	27,764	14,039	27,251	35,100	30,990	38,880
20 24 000 515500 4626	Imagination Station	(9,603)	(6,203)	(8,575)	(15,000)	(12,449)	(17,850)
20 24 000 525500 4626	Imagination Station	(194)	(425)	(800)	-	(1,000)	(1,000)
20 24 000 535500 4626	Imagination Station	(2,025)	(476)	(1,073)	(2,250)	(1,853)	(3,460)
20 24 000 595500 4626	Imagination Station	(3,446)	(2,100)	(4,320)	(2,786)	(2,786)	(4,860)
	4626 Total	12,497	4,835	12,483	15,064	12,902	11,710
20 24 000 425100 4631	Turf & Surf	52,224	16,281	72,518	65,000	100,000	110,500
20 24 000 515500 4631	Turf & Surf	(21,400)	(5,743)	(30,953)	(27,000)	(56,400)	(65,100)
20 24 000 525500 4631	Turf & Surf	(8,370)	(939)	(6,441)	(5,800)	(13,000)	(10,750)
20 24 000 535500 4631	Turf & Surf	(3,077)	(1,075)	(1,925)	(1,000)	(6,000)	(5,000)
20 24 000 595500 4631	Turf & Surf	(4,484)	(1,791)	(4,851)	(4,500)	(4,500)	(10,300)
	4631 Total	14,893	6,734	28,348	26,700	20,100	19,350
20 24 000 425100 4643	Adventure Time Before & After	197,071	4,405	51,072	156,363	128,000	163,320
20 24 000 515500 4643	Adventure Time Before & After	(71,046)	(38,420)	(35,818)	(90,240)	(69,500)	(99,920)
20 24 000 525500 4643	Adventure Time Before & After	(293)	(322)	(638)	(2,600)	(2,000)	(2,600)
20 24 000 535500 4643	Adventure Time Before & After	(2,776)	(940)	(2,076)	(4,000)	(3,500)	(4,000)
20 24 000 595500 4643	Adventure Time Before & After	(26,096)	(5,000)	(12,000)	(18,158)	(18,158)	(17,591)
	4643 Total	96,860	(40,277)	541	41,365	34,842	39,209
20 24 000 425100 4684	Gingerbread Class	970	10	544	1,000	-	-
20 24 000 535500 4684	Gingerbread Class	(48)	-	(566)	(300)	-	-
20 24 000 595500 4684	Gingerbread Class	(190)	(10)	(146)	(286)	-	-
	4684 Total	722	(16)	414	414	-	-
20 25 000 425100 5702	One Day Trips	6,728	639	306	1,500	3,500	5,450
20 25 000 525500 5702	One Day Trips	(6,560)	(466)	(192)	(1,100)	(2,500)	(3,970)
20 25 000 595500 5702	One Day Trips	(655)	(90)	-	(300)	(300)	(355)
	5702 Total	(487)	83	114	100	700	1,125

Account Number		Description	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
20 25 000	425100	5706 Adult Dance	5,414	3,237	6,443	5,000	10,500	9,580
20 25 000	525500	5706 Adult Dance	(3,572)	(1,589)	(4,441)	(3,000)	(7,250)	(6,690)
20 25 000	595500	5706 Adult Dance	(559)	(361)	(390)	(629)	(629)	(785)
5706 Total			1,283	1,287	1,612	1,371	2,621	2,105
20 25 000	425100	5728 Senior Luncheons	2,932	772	105	1,100	250	1,260
20 25 000	525500	5728 Senior Luncheons	(2,381)	(802)	-	(950)	(175)	(735)
20 25 000	535500	5728 Senior Luncheons	(1,601)	(513)	-	(125)	-	(220)
5728 Total			(1,050)	(544)	105	25	75	305
20 26 000	425100	6801 Community Events	4,384	810	11,944	16,300	4,000	7,300
20 26 000	515500	6801 Community Events	(2,431)	(698)	(1,408)	(856)	(550)	(909)
20 26 000	525500	6801 Community Events	(15,920)	-	(12,834)	(12,350)	(9,700)	(10,000)
20 26 000	535500	6801 Community Events	451	(1,100)	(4,402)	(2,100)	(6,200)	(2,100)
20 26 000	595500	6801 Community Events	(774)	-	(994)	(540)	(540)	(556)
6801 Total			(14,290)	(987)	(7,694)	454	(12,990)	(6,265)
20 26 000	425100	6808 Breakfast With Santa	3,702	3,415	5,374	4,000	6,500	6,500
20 26 000	525500	6808 Breakfast With Santa	(1,028)	(599)	(1,865)	(1,200)	(2,200)	(2,200)
20 26 000	535500	6808 Breakfast With Santa	(898)	(901)	(1,256)	(800)	(500)	(960)
20 26 000	595500	6808 Breakfast With Santa	(376)	(390)	(500)	(500)	(500)	(775)
6808 Total			1,400	1,525	1,753	1,500	3,300	2,565
20 26 000	425100	6809 Thirsty Thursday	-	-	-	-	19,225	16,875
20 26 000	525500	6809 Thirsty Thursday	-	-	-	-	(7,245)	(8,400)
20 26 000	535500	6809 Thirsty Thursday	-	-	-	-	(1,245)	(900)
6809 Total			-	-	-	-	10,735	7,575
20 26 000	425100	6812 July 4th Festivities	700	-	-	1,000	-	-
20 26 000	525500	6812 July 4th Festivities	(6,420)	-	-	(6,500)	-	-
20 26 000	595500	6812 July 4th Festivities	(146)	-	-	(150)	-	-
6812 Total			(5,866)	-	-	(5,650)	-	-
20 26 000	425100	6813 Boo Bash/TouchATruck/CandyCane	2,546	969	4,000	3,200	5,000	6,150
20 26 000	525500	6813 Boo Bash/TouchATruck/CandyCane	(475)	(446)	(342)	(1,000)	(100)	(1,000)
20 26 000	535500	6813 Boo Bash/TouchATruck/CandyCane	(1,099)	(351)	(3,521)	(800)	(1,000)	(2,200)
20 26 000	595500	6813 Boo Bash/TouchATruck/CandyCane	(941)	(368)	(368)	(400)	(400)	(450)
6813 Total			31	(196)	(230)	1,000	3,500	2,500
20 26 000	425100	6816 Parent/Child Events	22,327	15,652	15,205	16,000	29,500	31,000
20 26 000	525500	6816 Parent/Child Events	(16,508)	(14,869)	(6,370)	(10,000)	(13,500)	(11,700)
20 26 000	535500	6816 Parent/Child Events	(3,078)	(1,924)	(2,406)	(2,000)	(3,500)	(2,700)
20 26 000	595500	6816 Parent/Child Events	(1,167)	(2,030)	(1,280)	(1,300)	(1,300)	(3,276)
6816 Total			1,574	(3,171)	5,149	2,700	11,200	13,324
20 26 000	425100	6817 Dance Recital Costumes	8,190	8,708	1,079	9,000	581	-
20 26 000	535500	6817 Dance Recital Costumes	(7,189)	(7,355)	(245)	(7,000)	(9,465)	-
20 26 000	595500	6817 Dance Recital Costumes	(500)	(443)	(228)	(172)	(172)	-
6817 Total			501	910	606	1,828	(9,056)	-
20 26 000	425100	6820 Easter Extravaganza	3,461	-	2,032	5,175	4,844	5,250
20 26 000	535500	6820 Easter Extravaganza	(2,446)	(1,797)	(498)	(2,470)	(3,750)	(3,150)
20 26 000	595500	6820 Easter Extravaganza	(568)	-	(504)	(550)	(550)	(650)
6820 Total			447	(1,797)	1,030	2,155	544	1,450
20 26 000	425100	6830 Santa Visits	3,145	3,711	3,893	5,175	4,800	5,625
20 26 000	535500	6830 Santa Visits	(1,373)	(1,129)	(3,439)	(2,470)	(2,600)	(2,525)
20 26 000	595500	6830 Santa Visits	(568)	(350)	(592)	(550)	(550)	(838)
6830 Total			1,204	2,232	(138)	2,155	1,650	2,262
20 26 000	425100	6835 Polar Express	12,065	-	2,766	3,400	3,250	3,750
20 26 000	525500	6835 Polar Express	(3,563)	(12)	-	(1,050)	(750)	(750)
20 26 000	535500	6835 Polar Express	(2,018)	-	(1,704)	(600)	(600)	(900)
20 26 000	595500	6835 Polar Express	(2,273)	(300)	(592)	(622)	(623)	(430)
6835 Total			4,211	(312)	470	1,128	1,278	1,670
20 26 000	425100	6845 Fall Fete	35,014	-	24,638	40,000	40,000	40,000
20 26 000	525500	6845 Fall Fete	(34,046)	(4,502)	(20,660)	(30,000)	(29,000)	(30,000)
20 26 000	535500	6845 Fall Fete	(61)	-	(17)	(10,000)	(11,000)	(10,000)
6845 Total			907	(4,502)	3,961	-	-	-
20 26 000	425100	6850 Polar Plaza	-	-	-	-	5,000	15,000
20 26 000	515500	6850 Polar Plaza	-	-	-	-	(2,000)	(6,000)
20 26 000	525500	6850 Polar Plaza	-	-	-	-	(1,333)	(4,000)
20 26 000	535500	6850 Polar Plaza	-	-	-	-	(1,667)	(5,000)
20 26 000	595500	6850 Polar Plaza	-	-	-	-	-	-
6850 Total			-	-	-	-	-	-
Grand Total			947,515	272,611	852,643	1,009,211	928,604	998,455

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
21	Athletic Programs							
000	Non-Specified							
	Program Fees							
20 21 000 425100 1101	Adult Softball		4,200	-	-	2,900	600	-
20 21 000 425100 1102	Adult Fall Softball		2,730	-	-	2,700	-	-
20 21 000 425100 1111	Girl's Softball		72,842	40,467	60,253	84,000	94,000	102,000
20 21 000 425100 1112	Girl's Traveling Softball		74,710	23,460	60,025	55,800	53,930	60,600
20 21 000 425100 1113	Girl's Softball Tournament		22,824	200	28,143	40,500	43,625	32,800
20 21 000 425100 1115	Pitching Clinic		3,765	3,530	1,657	4,750	3,200	4,750
20 21 000 425100 1116	GEGSA Fundraising		4,566	-	79	5,000	-	5,000
20 21 000 425100 1120	House Soccer		138,933	61,725	127,670	149,200	147,000	148,000
20 21 000 425100 1121	Indoor Soccer Leagues		50,852	2,720	-	-	-	-
20 21 000 425100 1123	Midwest FC Travel Soccer		97,118	34,168	52,736	144,800	150,000	150,000
20 21 000 425100 1124	Lakers Academy		9,670	6,070	13,385	12,200	14,305	14,000
20 21 000 425100 1125	Lakers Soccer Tournament		29,304	417	54,913	95,000	86,840	100,000
20 21 000 425100 1126	Future Pros		41,460	33,215	65,451	41,510	60,497	60,000
20 21 000 425100 1127	GE Lakers Futbol Club		339,586	159,615	434,031	376,900	555,180	540,000
20 21 000 425100 1130	Tournament		25,555	4,925	29,495	31,000	25,000	15,000
20 21 000 425100 1140	Men's Basketball		12,650	9,944	-	14,625	6,975	8,000
20 21 000 425100 1141	Youth Basketball		99,454	112,395	127,485	196,725	153,000	150,000
20 21 000 425100 1143	Champions Basketball		8,133	6,820	3,770	2,300	-	-
20 21 000 425100 1144	Basketball Camps		19,627	-	22,255	23,000	23,848	24,800
20 21 000 425100 1145	GBW Summer Camps		182,365	42,465	101,347	125,000	191,254	205,000
20 21 000 425100 1146	GBS Summer Camps		82,426	9,720	34,539	55,250	85,896	95,000
20 21 000 425100 1148	Sports Clinics		14,580	6,835	42,010	24,100	35,272	35,000
20 21 000 425100 1149	Golden Eagle Cheer Fundraising		780	3,035	795	3,500	-	-
20 21 000 425100 1155	Fencing		5,275	2,237	5,300	3,445	5,500	6,000
20 21 000 425100 1160	Football Fundraising		1,220	-	10,166	15,000	12,500	15,000
20 21 000 425100 1161	Football Youth Tackle		81,034	11,997	68,081	118,750	162,600	173,250
20 21 000 425100 1165	Athletics Fundraising		-	10,703	3,937	5,000	5,000	5,000
20 21 000 425100 1170	Youth Gymnastics		129,474	60,500	124,482	125,698	160,000	175,000
20 21 000 425100 1171	Girl's Field Hockey		41,081	25,667	29,430	21,050	27,000	30,000
20 21 000 425100 1172	Boy's Lacrosse		102,796	40,017	49,468	92,250	75,000	85,500
20 21 000 425100 1173	Boy's Lacrosse Fundraising		1,291	4,116	824	15,000	5,000	15,000
20 21 000 425100 1174	Girl's Lacrosse		10,640	10	18,630	21,875	24,000	26,250
20 21 000 425100 1176	British Challenger Soccer		8,215	1,225	8,310	8,620	8,000	8,000
20 21 000 425100 1181	Clay Court Tennis		1,445	1,940	2,115	1,950	1,200	1,500
20 21 000 425100 1182	Tennis Lessons		101,354	92,988	155,416	130,085	164,674	165,000
20 21 000 425100 1184	Pickleball		-	-	2,590	3,500	6,376	6,000
20 21 000 425100 1201	Freedom 4		20,654	49	17,460	19,000	23,755	21,000
20 21 000 425100 1211	Ice Skating Lessons		28,736	16,879	34,197	34,000	43,000	43,000
20 21 000 425100 1222	Lightning Running Club		4,216	3,820	4,465	3,725	3,700	4,750
20 21 000 425100 1230	Power/Co Rec Volleyball		32,715	12,832	48,725	36,400	45,000	50,000
20 21 000 425100 1232	Baseball House League		146,963	73,749	144,808	175,500	160,000	180,000
20 21 000 425100 1233	Baseball Travel League		122,689	47,136	141,846	141,240	135,490	145,200
20 21 000 425100 1234	Baseball Fundraising		40,681	-	542	12,500	5,000	15,000

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
20 21 000 425100 1235	Baseball Tournament		15,100	1,676	12,067	22,200	20,505	22,200
20 21 000 425100 1241	Golden Eagles Cheerleading		54,815	14,299	32,286	40,000	53,000	-
20 21 000 425100 1259	Fishing Derby		4,295	80	605	450	1,555	1,200
20 21 000 425100 1261	All-Star Sports		133,243	67,248	147,184	121,800	173,000	187,500
20 21 000 425100 1275	Illinois Shotokan Karate		49,054	15,367	19,113	16,470	35,000	45,000
20 21 000 425100 1278	White Sox Clinics/Camps		17,080	6,828	2,414	6,600	3,053	3,500
20 21 000 425100 1280	Rugby		26,345	12,467	12,066	13,750	21,805	13,000
20 21 000 425100 1281	Rugby Sponsorship/Fundraising		3,496	-	-	2,500	-	-
20 21 000 425100 1285	Skateboarding		4,144	-	8,530	6,220	3,765	5,000
	Program Fees		2,526,180	1,085,552	2,365,097	2,705,338	3,114,900	3,197,800
Revenue Total			2,526,180	1,085,552	2,365,097	2,705,338	3,114,900	3,197,800
Salaries & Wages - Programs								
20 21 000 515500 1101	Adult Softball		1,104	-	-	522	-	-
20 21 000 515500 1102	Adult Fall Softball		-	-	-	522	-	-
20 21 000 515500 1111	Girl's Softball		688	-	-	2,500	-	2,500
20 21 000 515500 1112	Girl's Traveling Softball		-	-	-	1,500	-	1,500
20 21 000 515500 1113	Girl's Softball Tournament		3,031	-	2,173	3,600	1,464	3,600
20 21 000 515500 1115	Pitching Clinic		2,464	2,324	1,513	3,325	2,240	3,325
20 21 000 515500 1120	House Soccer		1,412	2,531	2,057	2,200	264	2,200
20 21 000 515500 1121	Indoor Soccer Leagues		2,395	324	260	-	-	-
20 21 000 515500 1125	Lakers Soccer Tournament		83	-	732	2,880	433	2,000
20 21 000 515500 1127	GE Lakers Futbol Club		1,413	-	25	3,000	-	2,200
20 21 000 515500 1130	Tournament		3,651	-	4,515	5,000	7,515	2,500
20 21 000 515500 1140	Men's Basketball		1,336	1,727	-	2,500	514	500
20 21 000 515500 1141	Youth Basketball		11,839	17,739	20,020	49,200	19,000	18,500
20 21 000 515500 1145	GBW Summer Camps		119,834	-	-	-	6,768	-
20 21 000 515500 1170	Youth Gymnastics		53,770	28,615	49,470	54,000	72,800	80,500
20 21 000 515500 1172	Boy's Lacrosse		10,200	2,050	5,838	15,000	9,000	14,000
20 21 000 515500 1182	Tennis Lessons		74,395	55,170	89,477	76,924	90,000	95,000
20 21 000 515500 1184	Pickleball		-	-	-	1,000	1,000	1,000
20 21 000 515500 1230	Power/Co Rec Volleyball		901	-	336	396	-	-
20 21 000 515500 1233	Baseball Travel League		-	2,550	2,713	-	3,350	-
20 21 000 515500 1278	White Sox Clinics/Camps		-	1,136	1,575	4,950	-	-
	Salaries & Wages - Programs		288,515	114,166	180,704	229,019	214,348	229,325
Contractual Services- Programs								
20 21 000 525500 1101	Adult Softball		1,885	35	-	1,325	635	-
20 21 000 525500 1102	Adult Fall Softball		965	35	-	1,325	35	-
20 21 000 525500 1111	Girl's Softball		16,365	3,413	12,907	13,517	17,396	15,772
20 21 000 525500 1112	Girl's Traveling Softball		47,484	15,771	34,420	26,624	29,000	28,874
20 21 000 525500 1113	Girl's Softball Tournament		12,412	200	16,326	18,725	27,957	14,898
20 21 000 525500 1114	GEGSA Tournament Concessions		-	-	-	-	-	-
20 21 000 525500 1116	GEGSA Fundraising		1,750	-	-	2,500	-	2,500
20 21 000 525500 1120	House Soccer		16,844	22,395	22,402	17,944	28,000	25,000
20 21 000 525500 1121	Indoor Soccer Leagues		45,327	2,380	-	-	-	-

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
20 21 000 525500 1123	Midwest FC Travel Soccer		68,733	32,946	30,695	107,565	148,000	108,000
20 21 000 525500 1124	Lakers Academy		6,190	2,835	3,680	9,232	7,760	7,500
20 21 000 525500 1125	Lakers Soccer Tournament		5,244	417	22,835	53,050	35,407	45,000
20 21 000 525500 1126	Future Pros		26,243	26,068	46,976	29,057	37,000	42,000
20 21 000 525500 1127	GE Lakers Futbol Club		274,914	87,222	341,425	260,526	456,238	440,000
20 21 000 525500 1130	Tournament		2,610	73	2,069	2,500	2,666	1,250
20 21 000 525500 1140	Men's Basketball		6,270	6,554	-	7,400	3,774	3,500
20 21 000 525500 1141	Youth Basketball		24,700	19,121	37,094	27,465	33,000	30,000
20 21 000 525500 1143	Champions Basketball		5,418	4,704	2,541	1,610	-	-
20 21 000 525500 1144	Basketball Camps		-	-	14,897	13,285	13,448	15,376
20 21 000 525500 1145	GBW Summer Camps		31,420	34,787	82,548	106,250	153,024	172,250
20 21 000 525500 1146	GBS Summer Camps		20,246	7,600	27,867	46,963	68,450	79,250
20 21 000 525500 1148	Sports Clinics		9,540	4,299	23,864	16,870	27,383	24,500
20 21 000 525500 1149	Golden Eagle Cheer Fundraising		-	3,035	795	3,500	-	-
20 21 000 525500 1155	Fencing		3,381	620	2,789	2,411	3,850	4,200
20 21 000 525500 1161	Football Youth Tackle		14,607	4,666	10,043	49,555	34,000	46,000
20 21 000 525500 1165	Athletics Fundraising		-	10,856	147	5,000	5,000	5,000
20 21 000 525500 1170	Youth Gymnastics		3,040	1,211	549	2,000	3,000	3,000
20 21 000 525500 1171	Girl's Field Hockey		1,191	70	8,894	13,683	17,550	19,500
20 21 000 525500 1172	Boy's Lacrosse		29,054	2,679	16,987	22,600	18,000	18,500
20 21 000 525500 1173	Boy's Lacrosse Fundraising		-	-	-	15,000	5,000	15,000
20 21 000 525500 1174	Girl's Lacrosse		8,539	-	12,234	15,313	16,800	18,375
20 21 000 525500 1176	British Challenger Soccer		5,894	805	5,949	6,034	5,600	5,600
20 21 000 525500 1201	Freedom 4		3,256	50	2,763	3,000	4,631	3,800
20 21 000 525500 1211	Ice Skating Lessons		14,362	18,423	17,555	27,200	31,200	31,200
20 21 000 525500 1222	Lightning Running Club		1,016	-	342	492	528	800
20 21 000 525500 1230	Power/Co Rec Volleyball		15,855	9,524	29,920	24,354	33,750	37,500
20 21 000 525500 1232	Baseball House League		36,909	14,101	22,683	34,147	24,500	32,639
20 21 000 525500 1233	Baseball Travel League		56,063	30,458	84,422	80,854	79,680	86,437
20 21 000 525500 1234	Baseball Fundraising		-	-	542	6,250	-	7,500
20 21 000 525500 1235	Baseball Tournament		8,350	350	5,400	13,064	15,045	12,679
20 21 000 525500 1236	Baseball Concessions		407	200	322	-	-	-
20 21 000 525500 1241	Golden Eagles Cheerleading		20,350	2,571	4,511	10,000	11,000	-
20 21 000 525500 1261	All-Star Sports		77,187	39,162	99,348	62,000	121,000	130,500
20 21 000 525500 1275	Illinois Shotokan Karate		37,271	11,162	13,911	10,815	26,250	33,750
20 21 000 525500 1280	Rugby		8,126	4,961	3,637	2,000	8,893	2,000
20 21 000 525500 1285	Skateboarding		5,341	99	5,880	4,320	3,600	3,500
Contractual Services- Programs			974,757	425,856	1,072,168	1,177,325	1,558,050	1,573,150
Materials & Supplies -Programs								
20 21 000 535500 1101	Adult Softball		180	-	-	160	-	-
20 21 000 535500 1102	Adult Fall Softball		180	-	-	160	-	-
20 21 000 535500 1111	Girl's Softball		22,972	28,777	13,471	22,866	29,866	33,871
20 21 000 535500 1112	Girl's Traveling Softball		2,759	439	3,861	3,460	1,635	3,700
20 21 000 535500 1113	Girl's Softball Tournament		1,276	-	2,144	9,045	5,074	9,045
20 21 000 535500 1116	GEGSA Fundraising		2,816	-	79	2,500	-	2,500
20 21 000 535500 1120	House Soccer		39,323	15,424	25,550	34,200	61,797	55,000

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
20 21 000 535500 1123	Midwest FC Travel Soccer		8,605	244	1,116	9,000	1,487	3,000
20 21 000 535500 1124	Lakers Academy		2,040	-	3,503	750	971	1,000
20 21 000 535500 1125	Lakers Soccer Tournament		30,019	-	14,799	12,550	28,971	30,000
20 21 000 535500 1127	GE Lakers Futbol Club		22,857	720	3,131	19,600	8,500	12,000
20 21 000 535500 1130	Tournament		4,844	-	463	5,000	2,026	2,500
20 21 000 535500 1140	Men's Basketball		-	-	-	-	150	150
20 21 000 535500 1141	Youth Basketball		17,059	11,572	22,822	23,800	10,000	8,000
20 21 000 535500 1144	Basketball Camps		963	-	-	-	-	-
20 21 000 535500 1145	GBW Summer Camps		2,303	-	599	-	774	-
20 21 000 535500 1146	GBS Summer Camps		2,787	-	324	-	3,062	-
20 21 000 535500 1148	Sports Clinics		-	-	80	-	538	400
20 21 000 535500 1160	Football Fundraising		1,070	-	166	15,000	12,500	15,000
20 21 000 535500 1161	Football Youth Tackle		34,004	6,559	20,726	26,596	75,000	65,248
20 21 000 535500 1170	Youth Gymnastics		6,765	3,795	2,181	2,700	4,500	4,500
20 21 000 535500 1172	Boy's Lacrosse		25,450	27,322	8,306	23,775	21,500	19,750
20 21 000 535500 1173	Boy's Lacrosse Fundraising		1,291	4,116	824	-	-	-
20 21 000 535500 1181	Clay Court Tennis		210	785	571	1,050	130	500
20 21 000 535500 1182	Tennis Lessons		5,693	4,473	28,650	15,000	9,516	14,000
20 21 000 535500 1184	Pickleball		-	-	766	500	500	500
20 21 000 535500 1201	Freedom 4		8,687	100	6,671	6,500	11,333	10,000
20 21 000 535500 1222	Lightning Running Club		1,019	1,192	1,709	1,025	800	1,250
20 21 000 535500 1230	Power/Co Rec Volleyball		1,593	1,565	537	990	1,922	1,500
20 21 000 535500 1232	Baseball House League		51,015	32,466	47,884	56,848	54,503	59,548
20 21 000 535500 1233	Baseball Travel League		4,236	3,219	2,813	10,214	3,726	4,500
20 21 000 535500 1234	Baseball Fundraising		40,680	-	-	6,250	5,000	7,500
20 21 000 535500 1235	Baseball Tournament		2,625	1,326	2,972	5,410	1,734	6,090
20 21 000 535500 1241	Golden Eagles Cheerleading		19,356	4,484	17,321	15,000	38,500	-
20 21 000 535500 1259	Fishing Derby		1,107	-	403	354	600	480
20 21 000 535500 1280	Rugby		7,688	5,656	2,996	4,900	4,900	6,165
20 21 000 535500 1281	Rugby Sponsorship/Fundraising		3,496	-	-	2,500	-	-
Materials & Supplies -Programs			376,967	154,234	237,441	337,703	401,515	377,697
Chargebacks & Indirect Expense								
20 21 000 595500 1101	Adult Softball		750	-	-	550	-	-
20 21 000 595500 1102	Adult Fall Softball		600	-	-	550	-	-
20 21 000 595500 1111	Girl's Softball		15,555	4,108	14,049	22,516	22,516	24,357
20 21 000 595500 1112	Girl's Traveling Softball		7,201	2,753	7,020	9,982	9,982	11,314
20 21 000 595500 1113	Girl's Softball Tournament		6,105	-	7,500	9,130	9,130	5,257
20 21 000 595500 1115	Pitching Clinic		631	403	300	426	426	1,149
20 21 000 595500 1120	House Soccer		26,957	12,022	27,305	28,000	28,000	28,000
20 21 000 595500 1123	Midwest FC Travel Soccer		2,836	2,000	2,637	2,784	2,784	3,000
20 21 000 595500 1124	Lakers Academy		-	500	2,637	1,182	1,182	1,300
20 21 000 595500 1125	Lakers Soccer Tournament		6,112	-	8,000	10,046	10,046	10,000
20 21 000 595500 1126	Future Pros		6,500	5,973	5,800	7,532	7,532	7,000
20 21 000 595500 1127	GE Lakers Futbol Club		17,858	11,400	25,000	18,543	18,543	18,000
20 21 000 595500 1140	Men's Basketball		2,047	2,163	-	2,504	2,504	2,000
20 21 000 595500 1141	Youth Basketball		17,858	27,761	28,000	30,000	30,000	30,000

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
20 21 000 595500 1143	Champions Basketball		968	1,460	350	350	-	-
20 21 000 595500 1144	Basketball Camps		2,115	-	1,289	1,983	1,983	1,612
20 21 000 595500 1145	GBW Summer Camps		1,000	1,000	1,000	1,000	2,000	2,000
20 21 000 595500 1146	GBS Summer Camps		1,000	610	1,000	1,000	1,500	1,500
20 21 000 595500 1148	Sports Clinics		478	410	2,500	1,355	1,355	1,300
20 21 000 595500 1155	Fencing		521	926	609	690	690	990
20 21 000 595500 1161	Football Youth Tackle		10,486	319	11,734	12,911	12,911	18,689
20 21 000 595500 1170	Youth Gymnastics		21,141	10,872	13,447	23,058	23,058	32,115
20 21 000 595500 1171	Girl's Field Hockey		15,458	12,184	10,080	5,766	5,766	6,650
20 21 000 595500 1172	Boy's Lacrosse		11,240	2,625	4,812	7,433	7,433	11,358
20 21 000 595500 1174	Girl's Lacrosse		908	-	974	3,218	3,218	3,981
20 21 000 595500 1176	British Challenger Soccer		601	122	663	663	663	600
20 21 000 595500 1181	Clay Court Tennis		529	485	409	500	500	500
20 21 000 595500 1182	Tennis Lessons		6,166	6,231	10,420	8,722	8,722	8,700
20 21 000 595500 1184	Pickleball		-	-	200	200	200	200
20 21 000 595500 1201	Freedom 4		2,400	-	2,000	2,405	2,405	2,000
20 21 000 595500 1211	Ice Skating Lessons		2,212	1,687	1,706	1,706	1,706	2,800
20 21 000 595500 1222	Lightning Running Club		742	658	645	685	685	559
20 21 000 595500 1230	Power/Co Rec Volleyball		3,759	1,743	2,851	3,622	3,622	4,550
20 21 000 595500 1232	Baseball House League		38,124	13,065	35,816	40,997	40,997	42,813
20 21 000 595500 1233	Baseball Travel League		14,416	3,172	14,040	14,862	14,862	17,963
20 21 000 595500 1235	Baseball Tournament		4,125	-	3,695	3,726	3,726	3,431
20 21 000 595500 1241	Golden Eagles Cheerleading		5,983	4,490	2,094	4,814	4,814	-
20 21 000 595500 1261	All-Star Sports		23,184	9,570	9,976	23,217	23,217	26,000
20 21 000 595500 1275	Illinois Shotokan Karate		4,286	2,041	1,096	3,139	3,139	4,775
20 21 000 595500 1278	White Sox Clinics/Camps		1,077	546	268	535	535	571
20 21 000 595500 1280	Rugby		4,388	657	2,100	3,405	3,405	3,595
20 21 000 595500 1285	Skateboarding		264	-	174	487	150	475
Chargebacks & Indirect Expense			288,581	143,956	264,196	316,193	315,907	341,104
Expense Total			1,928,820	838,212	1,754,509	2,060,240	2,489,820	2,521,276
Revenue Total			2,526,180	1,085,552	2,365,097	2,705,338	3,114,900	3,197,800
Expense Total			1,928,820	838,212	1,754,509	2,060,240	2,489,820	2,521,276
21	Athletic Programs		597,360	247,341	610,588	645,098	625,079	676,524

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
22	Arts & Crafts Programs							
000	Non-Specified							
	Program Fees							
20 22 000 425100 2301	Theatre		9,543	8,464	32,436	38,500	60,000	59,300
20 22 000 425100 2305	Music Lessons		-	-	-	-	-	-
20 22 000 425100 2310	ForeignLanguageHorseMagic		13,903	5,321	12,169	13,500	17,700	31,580
20 22 000 425100 2311	Early Childhood General		42,870	22,713	18,301	22,000	38,000	15,000
20 22 000 425100 2314	Cooking		25,550	5	5,948	8,000	17,580	19,175
20 22 000 425100 2315	Youth Art		1,725	1,856	1,356	2,000	6,200	8,460
20 22 000 425100 2331	Kid Rock		10,443	4,641	9,650	7,500	20,000	10,584
20 22 000 425100 2350	Cool Science		1,935	2,787	2,350	2,650	18,950	32,700
20 22 000 425100 2351	Music & Movement		5,350	1,931	6,641	6,000	12,600	4,512
20 22 000 425100 2358	Glitzy Girlz		1,325	5	2,006	1,500	3,750	3,840
20 22 000 425100 2362	Music Together		46,745	19,297	20,428	30,000	36,000	30,072
20 22 000 425100 2364	Adult General		7,892	2,554	774	3,200	3,910	5,440
20 22 000 425100 2370	Bricks 4 Kidz		21,215	11,099	30,292	32,500	33,040	35,100
20 22 000 425100 2375	Nature Programs		19,574	2,338	16,523	17,040	20,000	23,000
	Program Fees		208,071	83,010	158,874	184,390	287,730	278,763
Revenue Total			208,071	83,010	158,874	184,390	287,730	278,763
	Salaries & Wages - Programs							
20 22 000 515500 2301	Theatre		-	154	7,414	9,000	11,500	11,200
20 22 000 515500 2310	ForeignLanguageHorseMagic		2,711	2,561	6,043	6,800	5,500	5,630
20 22 000 515500 2375	Nature Programs		10,534	497	4,855	8,608	8,227	11,796
	Salaries & Wages - Programs		13,245	3,212	18,312	24,408	25,227	28,626
	Contractual Services- Programs							
20 22 000 525500 2301	Theatre		7,639	5,433	13,128	12,200	12,000	12,000
20 22 000 525500 2305	Music Lessons		-	-	-	-	-	-
20 22 000 525500 2310	ForeignLanguageHorseMagic		7,247	1,478	1,833	1,200	8,200	16,260
20 22 000 525500 2311	Early Childhood General		20,134	14,878	9,875	10,000	28,000	10,200
20 22 000 525500 2314	Cooking		19,836	-	4,321	4,200	12,900	13,225
20 22 000 525500 2315	Youth Art		1,205	1,140	1,070	800	2,400	1,380
20 22 000 525500 2331	Kid Rock		7,603	3,548	6,152	5,000	15,500	6,273
20 22 000 525500 2350	Cool Science		896	1,912	1,674	1,275	11,050	23,150
20 22 000 525500 2351	Music & Movement		3,681	1,285	4,495	3,000	8,800	1,798
20 22 000 525500 2358	Glitzy Girlz		966	-	1,254	800	2,600	3,000
20 22 000 525500 2362	Music Together		34,874	15,203	14,866	20,000	21,600	14,604
20 22 000 525500 2364	Adult General		4,506	1,153	907	2,500	3,853	3,760
20 22 000 525500 2370	Bricks 4 Kidz		16,755	8,296	21,179	24,100	23,300	24,550
20 22 000 525500 2375	Nature Programs		700	500	148	1,000	1,000	2,500
	Contractual Services- Programs		126,042	54,826	80,901	86,075	151,203	132,700

Account Number	Description	Detail Description	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
Materials & Supplies -Programs								
20 22 000 535500 2301	Theatre		-	-	3,816	4,800	4,800	8,440
20 22 000 535500 2305	Music Lessons		-	-	-	-	-	-
20 22 000 535500 2315	Youth Art		-	-	-	-	-	-
20 22 000 535500 2375	Nature Programs		1,854	774	1,752	1,500	1,500	1,750
Materials & Supplies -Programs			1,854	774	5,568	6,300	6,300	10,190
Chargebacks & Indirect Expense								
20 22 000 595500 2301	Theatre		2,369	1,484	2,099	3,000	3,000	4,474
20 22 000 595500 2305	Music Lessons		-	-	-	-	-	-
20 22 000 595500 2310	ForeignLanguageHorseMagic		1,079	400	380	1,000	1,000	2,600
20 22 000 595500 2311	Early Childhood General		3,549	3,540	4,377	3,500	3,500	1,000
20 22 000 595500 2314	Cooking		1,356	-	905	1,000	1,000	2,250
20 22 000 595500 2315	Youth Art		1,105	474	441	562	562	2,275
20 22 000 595500 2331	Kid Rock		1,206	661	720	1,403	1,403	3,037
20 22 000 595500 2350	Cool Science		2,541	550	530	550	550	3,000
20 22 000 595500 2351	Music & Movement		936	334	576	1,058	1,058	1,362
20 22 000 595500 2358	Glitzy Girlz		707	55	200	570	570	478
20 22 000 595500 2362	Music Together		3,863	1,802	3,166	1,767	1,767	3,846
20 22 000 595500 2364	Adult General		687	498	200	450	450	350
20 22 000 595500 2370	Bricks 4 Kidz		2,177	1,197	1,249	1,500	1,500	4,500
20 22 000 595500 2375	Nature Programs		2,523	4,823	3,496	4,534	4,534	3,880
Chargebacks & Indirect Expense			24,098	15,818	18,339	20,894	20,894	33,052
Expense Total			165,239	74,629	123,120	137,677	203,624	204,568
Revenue Total			208,071	83,010	158,874	184,390	287,730	278,763
Expense Total			165,239	74,629	123,120	137,677	203,624	204,568
22	Arts & Crafts Programs		42,832	8,381	35,754	46,713	84,106	74,195

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
23/24/25		General Recreation - Active Adults						
		Program Fees						
20 23 000 425100 3510	Dance		45,022	24,165	44,666	40,000	75,000	63,530
20 24 000 425100 4450	Safety Village		14,239	9,340	16,003	16,800	16,749	17,920
20 24 000 425100 4451	Positively Play		32,049	15	23,690	31,004	29,530	27,900
20 24 000 425100 4598	CDH Classes		7,798	3,290	9,429	6,708	5,800	6,200
20 24 000 425100 4610	Preschool		436,469	259,554	279,527	430,410	316,000	411,120
20 24 000 425100 4612	Kindergarten Kids Camp		20,720	-	15,081	22,428	17,587	22,680
20 24 000 425100 4625	Camp Caravan		153,449	40,884	206,667	185,000	219,900	230,000
20 24 000 425100 4626	Imagination Station		27,764	14,039	27,251	35,100	30,990	38,880
20 24 000 425100 4631	Turf & Surf		52,224	16,281	72,518	65,000	100,000	110,500
20 24 000 425100 4643	Adventure Time Before & After		197,071	4,405	51,072	156,363	128,000	163,320
20 24 000 425100 4684	Gingerbread Class		970	10	544	1,000	-	-
20 25 000 425100 5702	One Day Trips		6,728	639	306	1,500	3,500	5,450
20 25 000 425100 5706	Adult Dance		5,414	3,237	6,443	5,000	10,500	9,580
20 25 000 425100 5728	Senior Luncheons		2,932	772	105	1,100	250	1,260
	Program Fees		1,002,849	376,631	753,302	997,413	953,806	1,108,340
Revenue Total			1,002,849	376,631	753,302	997,413	953,806	1,108,340
		Salaries & Wages - Programs						
20 23 000 515500 3510	Dance		17,161	11,558	18,783	20,000	42,000	39,430
20 24 000 515500 4450	Safety Village		6,815	4,761	6,990	6,936	7,416	7,650
20 24 000 515500 4451	Positively Play		10,384	48	10,667	13,158	12,599	13,992
20 24 000 515500 4598	CDH Classes		1,811	650	2,658	1,638	1,200	1,600
20 24 000 515500 4610	Preschool		217,762	142,679	179,800	234,319	203,000	241,542
20 24 000 515500 4612	Kindergarten Kids Camp		7,565	-	5,323	8,358	6,983	10,950
20 24 000 515500 4625	Camp Caravan		47,783	20,955	65,935	60,000	91,100	100,730
20 24 000 515500 4626	Imagination Station		9,603	6,203	8,575	15,000	12,449	17,850
20 24 000 515500 4631	Turf & Surf		21,400	5,743	30,953	27,000	56,400	65,100
20 24 000 515500 4643	Adventure Time Before & After		71,046	38,420	35,818	90,240	69,500	99,920
	Salaries & Wages - Programs		411,330	231,016	365,503	476,649	502,647	598,764
		Contractual Services- Programs						
20 23 000 525500 3510	Dance		14	533	174	-	4,500	4,900
20 24 000 525500 4610	Preschool		8,024	4,228	3,928	6,720	7,000	5,888
20 24 000 525500 4625	Camp Caravan		15,633	2,850	10,133	12,000	21,000	21,300
20 24 000 525500 4626	Imagination Station		194	425	800	-	1,000	1,000
20 24 000 525500 4631	Turf & Surf		8,370	939	6,441	5,800	13,000	10,750
20 24 000 525500 4643	Adventure Time Before & After		293	322	638	2,600	2,000	2,600
20 25 000 525500 5702	One Day Trips		6,560	466	192	1,100	2,500	3,970
20 25 000 525500 5706	Adult Dance		3,572	1,589	4,441	3,000	7,250	6,690
20 25 000 525500 5728	Senior Luncheons		2,381	802	-	950	175	735
	Contractual Services- Programs		45,040	12,154	26,747	32,170	58,425	57,833

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
Materials & Supplies -Programs								
20 23 000 535500 3510	Dance		80	74	1,543	500	600	500
20 24 000 535500 4450	Safety Village		628	215	984	1,000	175	1,000
20 24 000 535500 4451	Positively Play		749	-	460	888	602	780
20 24 000 535500 4598	CDH Classes		615	577	797	604	500	1,000
20 24 000 535500 4610	Preschool		26,731	12,082	15,304	12,000	11,500	12,000
20 24 000 535500 4612	Kindergarten Kids Camp		652	-	441	521	256	1,032
20 24 000 535500 4625	Camp Caravan		4,091	824	2,832	4,500	8,000	9,250
20 24 000 535500 4626	Imagination Station		2,025	476	1,073	2,250	1,853	3,460
20 24 000 535500 4631	Turf & Surf		3,077	1,075	1,925	1,000	6,000	5,000
20 24 000 535500 4643	Adventure Time Before & After		2,776	940	2,076	4,000	3,500	4,000
20 24 000 535500 4684	Gingerbread Class		48	-	566	300	-	-
20 25 000 535500 5728	Senior Luncheons		1,601	513	-	125	-	220
Materials & Supplies -Programs			43,073	16,775	28,002	27,688	32,986	38,242
Chargebacks & Indirect Expense								
20 23 000 595500 3510	Dance		6,382	3,678	4,716	5,961	5,961	11,513
20 24 000 595500 4450	Safety Village		5,216	2,500	4,147	4,130	4,130	3,679
20 24 000 595500 4451	Positively Play		7,375	-	4,712	6,280	6,280	7,055
20 24 000 595500 4598	CDH Classes		2,089	1,388	1,620	1,182	1,182	1,200
20 24 000 595500 4610	Preschool		101,622	70,040	76,115	82,400	82,400	96,229
20 24 000 595500 4612	Kindergarten Kids Camp		6,389	-	5,490	5,164	5,164	5,129
20 24 000 595500 4625	Camp Caravan		21,698	6,541	13,148	19,000	19,000	32,150
20 24 000 595500 4626	Imagination Station		3,446	2,100	4,320	2,786	2,786	4,860
20 24 000 595500 4631	Turf & Surf		4,484	1,791	4,851	4,500	4,500	10,300
20 24 000 595500 4643	Adventure Time Before & After		26,096	5,000	12,000	18,158	18,158	17,591
20 24 000 595500 4684	Gingerbread Class		190	10	146	286	-	-
20 25 000 595500 5702	One Day Trips		655	90	-	300	300	355
20 25 000 595500 5706	Adult Dance		559	361	390	629	629	785
Chargebacks & Indirect Expense			186,201	93,499	131,655	150,776	150,490	190,846
Expense Total			685,644	353,444	551,907	687,283	744,548	885,685
Revenue Total			1,002,849	376,631	753,302	997,413	953,806	1,108,340
Expense Total			685,644	353,444	551,907	687,283	744,548	885,685
23/24/25 General Recreation - Active Adults			317,205	23,188	201,395	310,130	209,258	222,655

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
26	Special Events							
	Program Fees							
20 26 000 425100 6801	Community Events		4,384	810	11,944	16,300	4,000	7,300
20 26 000 425100 6808	Breakfast With Santa		3,702	3,415	5,374	4,000	6,500	6,500
20 26 000 425100 6809	Thirsty Thursday		-	-	-	-	19,225	16,875
20 26 000 425100 6812	July 4th Festivities		700	-	-	1,000	-	-
20 26 000 425100 6813	Boo Bash/TouchATruck/CandyCane		2,546	969	4,000	3,200	5,000	6,150
20 26 000 425100 6816	Parent/Child Events		22,327	15,652	15,205	16,000	29,500	31,000
20 26 000 425100 6817	Dance Recital Costumes		8,190	8,708	1,079	9,000	581	-
20 26 000 425100 6820	Easter Extravaganza		3,461	-	2,032	5,175	4,844	5,250
20 26 000 425100 6830	Santa Visits		3,145	3,711	3,893	5,175	4,800	5,625
20 26 000 425100 6835	Polar Express		12,065	-	2,766	3,400	3,250	3,750
20 26 000 425100 6845	Fall Fete		35,014	-	24,638	40,000	40,000	40,000
20 26 000 425100 6850	Polar Plaza		-	-	-	-	5,000	15,000
	Program Fees		95,534	33,265	70,930	103,250	122,700	137,450
Revenue Total			95,534	33,265	70,930	103,250	122,700	137,450
	Salaries & Wages - Programs							
20 26 000 515500 6801	Community Events		2,431	698	1,408	856	550	909
20 26 000 515500 6850	Polar Plaza		-	-	-	-	2,000	6,000
	Salaries & Wages - Programs		2,431	698	1,408	856	2,550	6,909
	Contractual Services- Programs							
20 26 000 525500 6801	Community Events		15,920	-	12,834	12,350	9,700	10,000
20 26 000 525500 6808	Breakfast With Santa		1,028	599	1,865	1,200	2,200	2,200
20 26 000 525500 6809	Thirsty Thursday		-	-	-	-	7,245	8,400
20 26 000 525500 6812	July 4th Festivities		6,420	-	-	6,500	-	-
20 26 000 525500 6813	Boo Bash/TouchATruck/CandyCane		475	446	342	1,000	100	1,000
20 26 000 525500 6816	Parent/Child Events		16,508	14,869	6,370	10,000	13,500	11,700
20 26 000 525500 6835	Polar Express		3,563	12	-	1,050	750	750
20 26 000 525500 6845	Fall Fete		34,046	4,502	20,660	30,000	29,000	30,000
20 26 000 525500 6850	Polar Plaza		-	-	-	-	1,333	4,000
	Contractual Services- Programs		77,961	20,428	42,070	62,100	63,828	68,050
	Materials & Supplies -Programs							
20 26 000 535500 6801	Community Events		(451)	1,100	4,402	2,100	6,200	2,100
20 26 000 535500 6808	Breakfast With Santa		898	901	1,256	800	500	960
20 26 000 535500 6809	Thirsty Thursday		-	-	-	-	1,245	900
20 26 000 535500 6813	Boo Bash/TouchATruck/CandyCane		1,099	351	3,521	800	1,000	2,200
20 26 000 535500 6816	Parent/Child Events		3,078	1,924	2,406	2,000	3,500	2,700
20 26 000 535500 6817	Dance Recital Costumes		7,189	7,355	245	7,000	9,465	-
20 26 000 535500 6820	Easter Extravaganza		2,446	1,797	498	2,470	3,750	3,150
20 26 000 535500 6830	Santa Visits		1,373	1,129	3,439	2,470	2,600	2,525
20 26 000 535500 6835	Polar Express		2,018	-	1,704	600	600	900
20 26 000 535500 6845	Fall Fete		61	-	17	10,000	11,000	10,000
20 26 000 535500 6850	Polar Plaza		-	-	-	-	1,667	5,000
	Materials & Supplies -Programs		17,711	14,556	17,487	28,240	41,527	30,435

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
Chargebacks & Indirect Expense								
20 26 000 595500 6801	Community Events		774	-	994	540	540	556
20 26 000 595500 6808	Breakfast With Santa		376	390	500	500	500	775
20 26 000 595500 6812	July 4th Festivities		146	-	-	150	-	-
20 26 000 595500 6813	Boo Bash/TouchATruck/CandyCane		941	368	368	400	400	450
20 26 000 595500 6816	Parent/Child Events		1,167	2,030	1,280	1,300	1,300	3,276
20 26 000 595500 6817	Dance Recital Costumes		500	443	228	172	172	-
20 26 000 595500 6820	Easter Extravaganza		568	-	504	550	550	650
20 26 000 595500 6830	Santa Visits		568	350	592	550	550	838
20 26 000 595500 6835	Polar Express		2,273	300	592	622	623	430
20 26 000 595500 6850	Polar Plaza		-	-	-	-	-	-
Chargebacks & Indirect Expense			7,313	3,881	5,058	4,784	4,635	6,975
Expense Total			105,416	39,563	66,024	95,980	112,540	112,369
Revenue Total			95,534	33,265	70,930	103,250	122,700	137,450
Expense Total			105,416	39,563	66,024	95,980	112,540	112,369
26	Special Events		(9,882)	(6,298)	4,906	7,270	10,160	25,081



Budget Highlights

RECREATION FUND - FACILITIES - ACKERMAN SFC

- Projected to end FY2022 with a net surplus of over \$400,000. Ackerman SFC experienced a decline in membership revenue due to the COVID-19 pandemic and is working to get back on track. 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, the athletic training center, 2nd floor studio, and indoor turf to meet the needs of the members. . Staff is actively putting together youth classes to be utilized by members and the community in place of the past childcare offering however those have been sparsely attended. Additionally, consideration is ongoing regarding repurposing the existing childcare room.

Budget Highlights

RECREATION FUND - FACILITIES - ACKERMAN SFC

- With the departure of HGA, that space has been improved and is now programmed by Ackerman SFC. Staff continues to 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.
- A member retention plan will be continued into the 2023 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 2023. The sports classes were expanded in 2022 to include an increase in the summer and days off school camps. More offerings and classes are planned for 2023. Athletic classes and programming have exceeded expectations with a revenue total of \$200,000 compared to \$180,000 at the same time in 2021.
- Facility rentals will continue to be in high demand in 2023. Staff will continue to offer a safe facility for the Glen Ellyn Park District and other outside groups to utilize and rent throughout 2023.
- 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 2023 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	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
30	Facilities							
100	Ackerman Sports & Fitness Cent							
	Charges for Services							
20 30 100 420210 0000	Daycare		360	635	-	3,000	1,000	1,000
20 30 100 420220 0000	Fitness Classes		5,041	2,541	3,964	5,000	4,500	5,000
20 30 100 420230 0000	Personal Training		55,274	36,329	46,273	55,000	70,000	75,000
20 30 100 420240 0000	Open Gyms		30,466	10,748	21,729	32,000	45,000	45,000
20 30 100 420300 0000	Fitness Membership		958,809	556,088	646,448	750,000	685,000	750,000
20 30 100 420945 0000	ASFC Leagues		50,000	25,000	35,000	35,000	35,000	35,000
20 30 100 420950 0000	ASFC Walking Track		989	364	565	1,200	5,000	5,000
	Charges for Services		1,100,938	631,704	753,979	881,200	845,500	916,000
	Program Fees							
20 30 100 425100 0000	Program Fees		70,826	88,936	187,826	180,000	205,000	220,000
	Program Fees		70,826	88,936	187,826	180,000	205,000	220,000
	Rentals							
20 30 100 430100 0000	Rent - Training Room		69,373	51,763	47,623	65,000	65,000	65,000
20 30 100 430110 0000	Rent - WDSRA		-	-	20,000	20,000	20,000	20,000
20 30 100 430160 0000	Field Rentals		223,594	167,987	282,218	300,000	310,000	315,000
20 30 100 430170 0000	Party Rentals		5,533	4,235	13,061	14,000	40,000	55,000
	Rentals		298,500	223,986	362,902	399,000	435,000	455,000
	Concessions							
20 30 100 440400 0000	Concessions		2,047	1,191	1,022	2,000	2,000	2,000
	Concessions		2,047	1,191	1,022	2,000	2,000	2,000
	Chargeback Revenue							
20 30 100 495500 0000	Rec. Program Chargebacks		34,832	32,303	24,172	29,943	29,943	30,000
	Chargeback Revenue		34,832	32,303	24,172	29,943	29,943	30,000
	Revenue Total		1,507,143	978,120	1,329,901	1,492,143	1,517,443	1,623,000
	Salaries & Wages							
20 30 100 510110 0000	Full-Time Exempt Wages	Re-allocation of full-time staff in FY22	122,117	165,797	149,711	175,000	175,000	180,000
20 30 100 510120 0000	Full-Time Non-Exempt Wages		90,462	32,561	40,796	30,000	30,000	40,000
20 30 100 510125 0000	Overtime - Full-Time		664	-	29	-	40	-
20 30 100 510130 0000	Part-Time Non-Exempt Wages		23,851	18,946	27,578	25,000	25,000	27,000
20 30 100 510150 0000	Group Fitness Salaries	Moved Fitness Attendants to Support Staff in FY22	163,488	118,475	177,150	155,000	82,000	80,000
20 30 100 510151 0000	Daycare Salaries		41,426	12,981	72	8,000	8,000	8,000
20 30 100 510152 0000	Personal Trainers		45,503	53,660	35,240	40,000	54,000	55,000
20 30 100 510153 0000	Support Staff	Moved Fitness Attendants to Support Staff in FY22	116,363	91,000	115,405	100,000	251,900	255,000
20 30 100 510155 0000	Training Room Staff		-	-	-	15,000	15,000	15,000
	Salaries & Wages		603,875	493,420	545,978	548,000	640,940	660,000

Account Number	Description	Detail Description	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
Contractual Services - Other								
20 30 100 521300 0000	Scavenger Service		2,530	2,332	2,889	2,300	2,848	3,000
20 30 100 521600 0000	Contractual Services - Other		26,202	22,359	26,196	24,000	28,000	28,000
20 30 100 521650 0000	Marketing	Moved to Rec Admin Budget	19,144	13,627	12,378	15,000	15,000	-
20 30 100 521675 0000	Marketing - Member Retention		-	2,376	1,782	3,000	1,000	3,000
Contractual Services - Other			47,875	40,693	43,245	44,300	46,848	34,000
Contractual Services- Programs								
20 30 100 525500 0000	Contractual Services- Programs		8,407	5,169	4,281	7,000	7,000	7,000
Contractual Services- Programs			8,407	5,169	4,281	7,000	7,000	7,000
Materials & Supplies								
20 30 100 530100 0000	Office Expense		7,725	4,320	5,611	4,000	4,000	4,200
20 30 100 530102 0000	Fitness Supplies		11,978	7,703	5,266	6,000	6,000	6,000
20 30 100 530170 0000	Materials&Supplies-Party Renta		-	-	-	-	7,000	7,000
20 30 100 530210 0000	Repair Equipment		9,005	9,858	6,251	9,000	-	9,000
20 30 100 530250 0000	Uniforms		2,406	1,963	4,751	2,500	2,500	3,000
20 30 100 530260 0000	Daycare Supplies		1,202	-	-	500	-	500
20 30 100 530270 0000	Personal Trainer Supplies		30	-	316	300	-	500
20 30 100 530300 0000	Supplies - Maintenance		37,775	33,439	24,953	30,000	23,000	30,000
20 30 100 530320 0000	Supplies - First Aid		697	247	442	500	750	800
Materials & Supplies			70,819	57,530	47,590	52,800	43,250	61,000
Materials & Supplies -Programs								
20 30 100 535500 0000	Materials & Supplies -Programs		3,621	2,127	12,990	12,000	23,000	23,000
Materials & Supplies -Programs			3,621	2,127	12,990	12,000	23,000	23,000
Computer Soft/Hardware Equip.								
20 30 100 540700 0000	Computer/Technology Equipment		500	500	54	2,000	200	2,000
Computer Soft/Hardware Equip.			500	500	54	2,000	200	2,000
Other Equipment								
20 30 100 541300 0000	Building Equipment		1,967	-	-	2,500	-	2,500
Other Equipment			1,967	-	-	2,500	-	2,500
Building & Landscaping								
20 30 100 550300 0000	Building Repair		4,290	-	-	2,500	3,000	3,000
Building & Landscaping			4,290	-	-	2,500	3,000	3,000
Employment Expenses								
20 30 100 565100 0000	Employee Health Insurance		38,216	49,281	41,229	60,000	40,000	60,000
Employment Expenses			38,216	49,281	41,229	60,000	40,000	60,000

Account Number	Description	Detail Description	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
Utilities								
20 30 100 570100 0000	Electricity		101,319	90,096	104,416	100,000	90,000	90,000
20 30 100 570200 0000	Heating Gas & Oil		13,472	14,227	12,164	18,000	16,000	16,000
20 30 100 570300 0000	Telephone/Internet - Service		15,193	16,867	15,078	17,000	16,000	16,000
20 30 100 570400 0000	Water & Sewer Fees		10,861	5,499	7,832	10,250	10,000	10,250
Utilities			140,846	126,689	139,489	145,250	132,000	132,250
Miscellaneous Expenses								
20 30 100 585202 0000	Continuing Education - Staff		45	565	-	1,000	300	1,000
20 30 100 585950 0000	Registration Processing Fees		50,334	25,057	46,009	46,936	52,000	69,000
Miscellaneous Expenses			50,379	25,622	46,009	47,936	52,300	70,000
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	150,000
Transfers Out			125,000	125,000	125,000	125,000	125,000	150,000
Expense Total			1,095,794	926,031	1,005,864	1,049,286	1,113,538	1,204,750
Revenue Total			1,507,143	978,120	1,329,901	1,492,143	1,517,443	1,623,000
Expense Total			1,095,794	926,031	1,005,864	1,049,286	1,113,538	1,204,750
100	Ackerman Sports & Fitness Cent		411,349	52,089	324,037	442,857	403,905	418,250



Budget Highlights

RECREATION FUND - FACILITIES - LAKE ELLYN BOATHOUSE

The 2022 rental season for the Lake Ellyn Boathouse, which is March-December, was fairly consistent with the number of rentals in 2021. The total number of rentals for 2022 was 134, not including Park District Community Events. The Boathouse had very few rentals in the month of March, with a significant increase beginning with reservations in April.

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 2022 is estimated at 135, which is consistent with years past, not including 2020. In the winter 2022, the Boathouse was open for four consecutive weeks of ice skating at Lake Ellyn, which has not occurred in several years. If conditions allow, staff will plan to open the Boathouse again in 2023.

Revenue for FY2023 has increased in budget from FY2022 of \$146,000 to \$156,000, and it is anticipated that the facility will generate a net profit of \$81,930 in FY2023 as well as covering all general operating expenses for the year. As of November 2022, nearly 45

Budget Highlights

RECREATION FUND - FACILITIES - LAKE ELLYN BOATHOUSE

reservations have been confirmed for 2023, which is 10 more than this time last year. It is expected that the facility will host approximately 145-150 events for the full year. There are no proposed changes to rental rates for FY2023, as there was an increase in rental rates in 2022. As of 2022, during the months of May-October, renters were required to add the outdoor deck/patio to their rental for the duration of the event/party hours when alcohol was included with their rental reservation. This change helps alleviate issues with guests taking alcohol outdoors when the space is not closed to the public.

Planned equipment replacement of a commercial refrigerator unit will need to be purchased in FY2023 at a cost of \$2,000-\$2,500, which was deferred from 2022. This unit will replace the current unit which is more than 16 years old. Additional equipment which may to be need replaced includes the round banquet tables and rectangular buffet tables, which are beginning to breakdown with the significant increase in rentals since the restoration completion in 2016.

Account Number	Description	Detail Description	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
150	Boathouse							
	Rentals							
20 30 150 430100 0000	Rent		120,260	26,400	128,406	143,250	146,000	156,000
	Rentals		120,260	26,400	128,406	143,250	146,000	156,000
	Licenses & Permits							
20 30 150 460205 0000	Special Use Permits		16,140	2,150	15,675	14,625	18,500	20,250
	Licenses & Permits		16,140	2,150	15,675	14,625	18,500	20,250
Revenue Total			136,400	28,550	144,081	157,875	164,500	176,250
	Salaries & Wages							
20 30 150 510110 0000	Full-Time Exempt Wages		22,842	23,498	23,938	25,000	25,500	25,500
20 30 150 510130 0000	Part-Time Non-Exempt Wages		17,992	3,431	14,846	15,172	20,000	25,000
	Salaries & Wages		40,834	26,930	38,784	40,172	45,500	50,500
	Contractual Services - Other							
20 30 150 521205 0000	Special Use Permits		10,985	1,400	10,695	11,375	14,350	15,750
20 30 150 521300 0000	Scavenger Service		2,656	1,613	1,530	2,000	2,000	1,800
20 30 150 521600 0000	Contractual Services - Other		2,539	1,291	2,126	2,200	1,600	2,000
	Contractual Services - Other		16,180	4,304	14,351	15,575	17,950	19,550
	Materials & Supplies							
20 30 150 530210 0000	Repair Equipment		-	-	-	250	300	500
20 30 150 530300 0000	Supplies - Maintenance		259	226	304	500	500	500
20 30 150 530600 0000	Chemicals & Paint		21	-	-	100	-	100
	Materials & Supplies		280	226	304	850	800	1,100
	Other Equipment							
20 30 150 541300 0000	Building Equipment		3,059	2,863	1,499	2,500	3,000	3,000
	Other Equipment		3,059	2,863	1,499	2,500	3,000	3,000
	Building & Landscaping							
20 30 150 550300 0000	Building Repair		3,513	340	1,192	2,000	2,000	2,000
	Building & Landscaping		3,513	340	1,192	2,000	2,000	2,000
	Employment Expenses							
20 30 150 565100 0000	Employee Health Insurance		2,506	2,619	2,607	2,970	2,970	2,970
	Employment Expenses		2,506	2,619	2,607	2,970	2,970	2,970
	Utilities							
20 30 150 570100 0000	Electricity		1,412	1,316	1,606	1,880	1,800	1,800
20 30 150 570200 0000	Heating Gas & Oil		1,428	1,291	1,206	2,000	2,000	2,000
20 30 150 570300 0000	Telephone/Internet - Service		3,735	3,822	4,681	5,000	4,000	4,000
20 30 150 570400 0000	Water & Sewer Fees		1,266	499	1,047	1,850	1,500	1,700
	Utilities		7,843	6,927	8,541	10,730	9,300	9,500

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
Miscellaneous Expenses								
20 30 150 585950 0000	Registration Processing Fees		4,329	2,871	5,270	4,953	5,575	7,500
	Miscellaneous Expenses		4,329	2,871	5,270	4,953	5,575	7,500
Expense Total			78,543	47,081	72,549	79,750	87,095	96,120
Revenue Total			136,400	28,550	144,081	157,875	164,500	176,250
Expense Total			78,543	47,081	72,549	79,750	87,095	96,120
150	Boathouse		57,857	(18,531)	71,532	78,125	77,405	80,130



Budget Highlights

RECREATION FUND - FACILITIES - MAIN STREET REC CENTER

The estimated FY2022 net loss is lower than the budgeted FY2022 by approximately \$24,000 due to increase in recreation program chargebacks as well as continued conservative spending on facility supplies.

- The budget for FY2023 reflects a loss of \$50,050. This net loss is less than the FY2022 estimated loss of \$57,770. This is due to expected long-term renters added to the FY2022 Main Street facility schedule during normal business and outside of normal operating hours. These renters are planned to continue with room rentals throughout FY2023. Additionally, due to reorganization and realignment of duties, a full time employee has been assigned with direct oversight of the facility which has already improved and increased operations.
- FY2023 facility salaries are budgeted to increase due to the continued rising of the minimum wage rates as well as the addition of Main Street manager on duty positions.
- Anima Children's Choir renewed a one-year contract for office and rehearsal space. Additionally, the Park District has been supportive throughout the past year by reducing rental fees and making space accommodations for the ANIMA Children's Choir.

Account Number	Description	Detail Description	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
200	Main Street Recreation Center							
	Rentals							
20 30 200 430100 0000	Rent		28,944	30,493	25,779	25,500	32,000	50,000
20 30 200 430170 0000	Party Rentals		2,710	1,000	211	500	750	1,000
	Rentals		31,654	31,493	25,989	26,000	32,750	51,000
	Concessions							
20 30 200 440400 0000	Concessions		593	172	283	250	255	-
	Concessions		593	172	283	250	255	-
	Chargeback Revenue							
20 30 200 495500 0000	Rec. Program Chargebacks		80,000	35,200	60,000	80,000	80,000	80,000
	Chargeback Revenue		80,000	35,200	60,000	80,000	80,000	80,000
Revenue Total			112,247	66,865	86,272	106,250	113,005	131,000
	Salaries & Wages							
20 30 200 510110 0000	Full-Time Exempt Wages	Re-allocation of FT staff in FY22	20,272	21,045	16,797	13,500	15,000	15,000
20 30 200 510120 0000	Full-Time Non-Exempt Wages	Reclass to exempt staff in FY22	4,098	1,512	6,731	9,500	5,000	-
20 30 200 510130 0000	Part-Time Non-Exempt Wages		64,407	45,402	71,462	80,400	80,000	87,500
	Salaries & Wages		88,777	67,958	94,989	103,400	100,000	102,500
	Contractual Services - Other							
20 30 200 521300 0000	Scavenger Service		1,032	1,426	1,492	1,450	1,575	1,600
20 30 200 521600 0000	Contractual Services - Other		12,695	10,504	17,099	12,500	6,000	10,000
20 30 200 521630 0000	Police & Security Protection		2,027	3,985	3,338	2,000	2,100	2,000
	Contractual Services - Other		15,754	15,915	21,929	15,950	9,675	13,600
	Materials & Supplies							
20 30 200 530210 0000	Repair Equipment		-	41	284	1,700	500	1,700
20 30 200 530300 0000	Supplies - Maintenance		676	315	3,540	5,000	3,400	5,000
20 30 200 530310 0000	Supplies - Cleaning		3,853	459	718	-	-	-
20 30 200 530600 0000	Chemicals & Paint		92	240	314	500	250	500
	Materials & Supplies		4,621	1,055	4,857	7,200	4,150	7,200
	Other Equipment							
20 30 200 541300 0000	Building Equipment		1,905	562	455	1,200	1,000	1,200
	Other Equipment		1,905	562	455	1,200	1,000	1,200
	Building & Landscaping							
20 30 200 550300 0000	Building Repair		1,527	1,699	2,140	3,500	3,750	4,000
	Building & Landscaping		1,527	1,699	2,140	3,500	3,750	4,000
	Employment Expenses							
20 30 200 565100 0000	Employee Health Insurance		4,159	3,166	3,081	7,500	7,500	7,500
	Employment Expenses		4,159	3,166	3,081	7,500	7,500	7,500

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
Utilities								
20 30 200 570100 0000	Electricity		21,892	23,923	24,638	32,000	27,000	27,000
20 30 200 570200 0000	Heating Gas & Oil		10,803	10,983	9,523	12,000	12,000	12,000
20 30 200 570400 0000	Water & Sewer Fees		1,649	833	1,426	1,900	2,000	2,050
Utilities			34,343	35,739	35,587	45,900	41,000	41,050
Miscellaneous Expenses								
20 30 200 585950 0000	Registration Processing Fees		3,523	1,952	3,585	3,333	3,760	5,550
Miscellaneous Expenses			3,523	1,952	3,585	3,333	3,760	5,550
Expense Total			154,610	128,046	166,622	187,983	170,835	182,600
Revenue Total			112,247	66,865	86,272	106,250	113,005	131,000
Expense Total			154,610	128,046	166,622	187,983	170,835	182,600
200	Main Street Recreation Center		(42,363)	(61,181)	(80,350)	(81,733)	(57,830)	(51,600)



Budget Highlights

RECREATION FUND - FACILITIES - MARYKNOLL PARK

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

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

Overall, the budget is projected to end FY2022 with a net revenue of approximately \$108,000 and a lower net surplus of \$78,000 for FY2023. 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 \$15,000 transfer from the Platform Facility budget to the Asset Replacement Fund.



Budget Highlights

RECREATION FUND - FACILITIES - MINI GOLF/CLUBHOUSE

- Holes & Knolls miniature golf is the largest budget area at Maryknoll Park. Holes & Knolls was open from April through the month of October during the 2022 season.
- Daily Admissions revenue exceeded the projected budget by over \$16,000 for FY2022.
- Fees were at their traditional rate of \$7.00 per adult and \$6.00 per child. Fees are not recommended to increase for FY2023.
- Rentals generated more revenue than anticipated by over \$4,000.

Budget Highlights

RECREATION FUND - FACILITIES - MINI GOLF/CLUBHOUSE

- Holes & Knolls concessions generated a net profit of over \$10,000 for the 2022 season.
- Maryknoll Park hosted several events during the 2022 season, including: Disc Golf Tournament, Touch-A-Truck, and Boo Bash.
- Many outside organizations also utilized the facilities for a variety of programs, such as day camp outings, company picnics, group meetings, and parties.

Account Number	Description	Detail Description	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
300	Maryknoll - Clubhouse							
	Charges for Services							
20 30 300 420905 0000	Daily Admission Fees		144,309	77,499	159,007	150,000	160,786	160,000
20 30 300 420906 0000	Party Admissions		-	-	-	-	-	-
	Charges for Services		144,309	77,499	159,007	150,000	160,786	160,000
	Rentals							
20 30 300 430170 0000	Party Rentals		8,336	994	15,946	15,500	19,583	20,000
	Rentals		8,336	994	15,946	15,500	19,583	20,000
	Concessions							
20 30 300 440400 0000	Concessions		23,108	11,356	26,144	27,000	19,893	21,000
	Concessions		23,108	11,356	26,144	27,000	19,893	21,000
	Miscellaneous Income							
20 30 300 485100 0000	Sponsorships		-	-	-	-	100	-
20 30 300 485600 0000	Special Events		3,299	2,610	5,819	5,800	3,000	3,000
	Miscellaneous Income		3,299	2,610	5,819	5,800	3,100	3,000
Revenue Total			179,051	92,459	206,916	198,300	203,362	204,000
	Salaries & Wages							
20 30 300 510110 0000	Full-Time Exempt Wages	Re-allocation of FT staff in FY22	7,602	7,892	6,299	4,750	13,000	24,000
20 30 300 510120 0000	Full-Time Non-Exempt Wages	Reclass to exempt staff in FY22	4,098	1,512	2,991	4,500	2,500	-
20 30 300 510130 0000	Part-Time Non-Exempt Wages	Extended Hours in 2022	22,587	13,463	31,486	30,500	32,500	32,500
	Salaries & Wages		34,287	22,866	40,777	39,750	48,000	56,500
	Contractual Services - Other							
20 30 300 521300 0000	Scavenger Service		2,548	966	711	1,650	1,900	1,900
20 30 300 521600 0000	Contractual Services - Other		1,806	991	3,172	3,000	3,000	3,000
20 30 300 521630 0000	Police & Security Protection		837	1,536	2,715	3,000	2,700	3,000
	Contractual Services - Other		5,190	3,492	6,598	7,650	7,600	7,900
	Materials & Supplies							
20 30 300 530095 0000	Concessions		9,873	5,029	10,501	8,750	8,750	8,750
20 30 300 530210 0000	Repair Equipment		708	1,381	994	1,600	1,200	1,500
20 30 300 530250 0000	Uniforms		150	-	-	300	200	300
20 30 300 530300 0000	Supplies - Maintenance		564	78	358	600	1,200	600
20 30 300 530345 0000	Golf Equipment		978	326	920	1,000	1,026	1,000
20 30 300 530907 0000	Special Events		1,345	1,518	2,530	1,700	-	1,700
	Materials & Supplies		13,618	8,332	15,303	13,950	12,376	13,850
	Other Equipment							
20 30 300 541300 0000	Building Equipment		-	61	515	500	315	500
	Other Equipment		-	61	515	500	315	500

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
Building & Landscaping								
20 30 300 550302 0000	Plumbing Repairs		-	-	-	300	622	300
Building & Landscaping			-	-	-	300	622	300
Employment Expenses								
20 30 300 565100 0000	Employee Health Insurance		2,325	1,260	1,545	4,000	4,000	4,000
Employment Expenses			2,325	1,260	1,545	4,000	4,000	4,000
Utilities								
20 30 300 570100 0000	Electricity		7,833	7,262	9,062	10,000	9,000	9,000
20 30 300 570200 0000	Heating Gas & Oil		3,960	3,940	4,033	4,600	4,600	4,600
20 30 300 570300 0000	Telephone/Internet - Service		2,193	2,826	3,587	3,600	3,500	3,600
20 30 300 570400 0000	Water & Sewer Fees		3,489	2,818	4,457	4,500	5,440	5,600
Utilities			17,474	16,847	21,139	22,700	22,540	22,800
Miscellaneous Expenses								
20 30 300 585950 0000	Registration Processing Fees		5,587	2,797	5,135	5,355	5,900	8,640
Miscellaneous Expenses			5,587	2,797	5,135	5,355	5,900	8,640
Transfers Out								
20 30 300 590900 0000	Fund Transfer out		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			103,482	80,654	116,011	119,205	126,353	139,490
Revenue Total			179,051	92,459	206,916	198,300	203,362	204,000
Expense Total			103,482	80,654	116,011	119,205	126,353	139,490
300	Maryknoll - Clubhouse		75,569	11,805	90,905	79,095	77,009	64,510



Budget Highlights

RECREATION FUND - FACILITIES - PLATFORM TENNIS

The platform tennis program continued to experience growth in membership resulting in a projected \$100,000 in membership revenue for FY2022. 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 510 active members for the 2021/2022 season.

Budget Highlights

RECREATION FUND - FACILITIES - PLATFORM TENNIS

- 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 2023. 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 \$20,000 is projected for 2022, while a net surplus of approximately \$25,000 is proposed for 2023 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 2022, the screens were repaired/replaced on all six courts 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. New furniture was purchased and installed as well as interior and outdoor painting of the facility. 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	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
350	Maryknoll - Platform							
	Charges for Services							
20 30 350 420115 0000	Platform Tennis Lessons		48,412	45,547	60,984	40,000	54,000	55,000
20 30 350 420120 0000	Platform Tennis Annual Members		75,647	81,408	108,505	90,000	103,000	105,000
20 30 350 420125 0000	Platform Tennis Leagues		13,805	13,550	26,915	22,000	24,000	25,000
	Charges for Services		137,864	140,504	196,404	152,000	181,000	185,000
	Rentals							
20 30 350 430100 0000	Rent		17,905	16,400	21,850	23,200	22,215	23,000
20 30 350 430170 0000	Party Rentals		310	-	50	-	40	-
	Rentals		18,215	16,400	21,900	23,200	22,255	23,000
	Product Sales							
20 30 350 445130 0000	Equipment Sales		120	100	40	-	50	-
	Product Sales		120	100	40	-	50	-
	Revenue Total		156,199	157,004	218,344	175,200	203,305	208,000
	Salaries & Wages							
20 30 350 510110 0000	Full-Time Exempt Wages	Re-allocation of FT staff in FY22	10,136	10,522	8,412	8,000	65,000	67,000
20 30 350 510120 0000	Full-Time Non-Exempt Wages	Reclass to exempt staff in FY22	4,098	1,512	2,991	4,500	2,029	-
20 30 350 510130 0000	Part-Time Non-Exempt Wages	Move some PT to FT mid-FY22 & 2023	43,764	53,025	77,513	68,515	10,000	10,000
	Salaries & Wages		57,998	65,059	88,916	81,015	77,029	77,000
	Contractual Services - Other							
20 30 350 521300 0000	Scavenger Services		292	700	700	700	700	700
20 30 350 521350 0000	Contractual Services- Platform		-	-	1,000	1,000	1,000	1,000
20 30 350 521600 0000	Contractual Services - Other		9,967	3,688	5,223	3,000	3,000	3,000
	Contractual Services - Other		10,260	4,388	6,923	4,700	4,700	4,700
	Materials & Supplies							
20 30 350 530210 0000	Repair Equipment		18,115	776	21,933	24,000	15,000	25,000
20 30 350 530300 0000	Supplies - Maintenance		69	44	477	450	300	400
20 30 350 530310 0000	Supplies - Cleaning		136	-	-	1,000	500	500
20 30 350 530350 0000	Platform Equipment		-	-	5,241	-	2,500	2,500
	Materials & Supplies		18,320	820	27,650	25,450	18,300	28,400
	Other Equipment							
20 30 350 541300 0000	Building Equipment		16,329	5,754	150	5,000	4,000	5,000
	Other Equipment		16,329	5,754	150	5,000	4,000	5,000
	Employment Expenses							
20 30 350 565100 0000	Employee Health Insurance		2,587	1,532	1,713	4,250	10,000	20,000
	Employment Expenses		2,587	1,532	1,713	4,250	10,000	20,000

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
Utilities								
20 30 350 570100 0000	Electricity		6,820	6,533	6,802	8,400	8,000	8,000
20 30 350 570200 0000	Heating Gas & Oil		5,514	4,875	4,691	6,000	6,000	6,000
20 30 350 570300 0000	Telephone/Internet - Service		1,126	1,088	1,093	1,850	1,800	2,000
20 30 350 570400 0000	Water & Sewer Fees		1,343	959	2,398	2,300	2,900	3,000
Utilities			14,803	13,455	14,983	18,550	18,700	19,000
Miscellaneous Expenses								
20 30 350 585950 0000	Registration Processing Fees		5,184	2,309	5,853	4,800	5,540	8,810
Miscellaneous Expenses			5,184	2,309	5,853	4,800	5,540	8,810
Transfers Out								
20 30 350 590900 0000	Fund Transfer Out		5,000	5,000	5,000	15,000	26,000	15,000
Transfers Out			5,000	5,000	5,000	15,000	26,000	15,000
Expense Total			130,481	98,317	151,189	158,765	164,269	177,910
Revenue Total			156,199	157,004	218,344	175,200	203,305	208,000
Expense Total			130,481	98,317	151,189	158,765	164,269	177,910
350	Maryknoll - Platform		25,718	58,687	67,155	16,435	39,036	30,090



Budget Highlights

RECREATION FUND - FACILITIES - SPLASH PARK

- The Splash Park's season expanded from the typical Memorial Day through Labor Day to Memorial Day through September 25. Otherwise, the park followed its traditional seven days a week operation.
- The Splash Park has 11 interactive water pieces and an enclosed fence around the features.
- Fees for the 2022 season were \$3.00 per child and \$1.00 per adult. Fee changes are not recommended for FY2023.
- Over \$32,000 was received in admission revenue for FY2022.
- Part-time salaries are projected to be on-target in FY2022. Salaries are expected to increase in 2023 as the State minimum wage continues to rise.

Account Number	Description	Detail Description	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
400	Maryknoll - Splash Pad							
	Charges for Services							
20 30 400 420905 0000	Daily Admission Fees		35,477	19,279	38,094	36,000	33,000	35,000
	Charges for Services		35,477	19,279	38,094	36,000	33,000	35,000
Revenue Total			35,477	19,279	38,094	36,000	33,000	35,000
	Salaries & Wages							
20 30 400 510110 0000	Full-Time Exempt Wages	Re-allocation of FT staff in FY22	7,602	7,892	6,299	4,750	13,000	24,000
20 30 400 510120 0000	Full-Time Non-Exempt Wages	Reclass to exempt staff in FY22	4,098	1,512	2,991	4,500	2,029	-
20 30 400 510130 0000	Part-Time Non-Exempt Wages		10,043	10,000	13,200	14,500	13,060	14,000
	Salaries & Wages		21,743	19,403	22,490	23,750	28,089	38,000
	Contractual Services - Other							
20 30 400 521600 0000	Contractual Services - Other		195	-	384	300	289	300
	Contractual Services - Other		195	-	384	300	289	300
	Materials & Supplies							
20 30 400 530210 0000	Repair Equipment		42	1,100	-	500	200	500
20 30 400 530250 0000	Uniforms		88	-	-	100	-	100
20 30 400 530900 0000	Misc. Supplies & Repairs		1,930	3,380	3,235	2,500	2,000	2,500
	Materials & Supplies		2,060	4,480	3,235	3,100	2,200	3,100
	Building & Landscaping							
20 30 400 550302 0000	Plumbing Repairs		-	720	-	175	-	175
	Building & Landscaping		-	720	-	175	-	175
	Employment Expenses							
20 30 400 565100 0000	Employee Health Insurance		2,325	1,260	1,545	4,000	4,000	4,000
	Employment Expenses		2,325	1,260	1,545	4,000	4,000	4,000
	Utilities							
20 30 400 570300 0000	Telephone/Internet - Service	Eliminated WIFI Hotspot in FY2022	144	152	190	250	-	-
20 30 400 570400 0000	Water & Sewer Fees		10,018	6,373	3,816	7,175	4,500	5,000
	Utilities		10,162	6,526	4,006	7,425	4,500	5,000
	Miscellaneous Expenses							
20 30 400 585950 0000	Registration Processing Fees		1,359	671	1,230	972	1,150	1,150
	Miscellaneous Expenses		1,359	671	1,230	972	1,150	1,150
Expense Total			37,844	33,059	32,891	39,722	40,228	51,725
Revenue Total			35,477	19,279	38,094	36,000	33,000	35,000
Expense Total			37,844	33,059	32,891	39,722	40,228	51,725
400	Maryknoll - Splash Pad		(2,367)	(13,780)	5,203	(3,722)	(7,228)	(16,725)



Budget Highlights

RECREATION FUND - FACILITIES - SPRING AVENUE REC CENTER

- Projected to end FY2022 with a net loss of \$137,522, which is slightly higher than originally budgeted.
- The proposed 2023 budget reflects a loss of \$130,800, which is less than the 2022 estimated year end. Similar to MSRC, a staff member has been assigned direct oversight of the facility, providing more attention to operation and hopefully increased activities. This staff member also has other duties including /arts, cheerleading and special events.
- Fitness memberships have steadily declined for the Spring Avenue Fitness Center over the past few years, so there continues to be no increase in revenue for that part of the facility. 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. Staff will research repurposing this room in 2023 for implementation in 2024
- 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 FY2023, the Spring Avenue Recreation Center is budgeted to receive \$65,000 in chargeback revenue.

Account Number	Description	Detail Description	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
450	Spring Ave Recreation Center							
	Charges for Services							
20 30 450 420300 0000	Fitness Membership		13,412	12,062	10,006	10,000	8,500	4,000
	Charges for Services		13,412	12,062	10,006	10,000	8,500	4,000
	Rentals							
20 30 450 430100 0000	Rent		15,234	3,102	537	1,500	500	1,500
	Rentals		15,234	3,102	537	1,500	500	1,500
	Chargeback Revenue							
20 30 450 495500 0000	Rec. Program Chargebacks		65,000	28,600	48,750	65,000	65,000	65,000
	Chargeback Revenue		65,000	28,600	48,750	65,000	65,000	65,000
Revenue Total			93,645	43,764	59,293	76,500	74,000	70,500
	Salaries & Wages							
20 30 450 510110 0000	Full-Time Exempt Wages		20,272	21,045	16,797	13,500	15,000	15,000
20 30 450 510120 0000	Full-Time Non-Exempt Wages		46,896	45,447	52,076	56,000	56,000	56,000
20 30 450 510125 0000	Overtime - Full-Time		-	-	1	300	-	-
20 30 450 510130 0000	Part-Time Non-Exempt Wages		45,160	25,354	40,936	45,500	45,500	47,500
	Salaries & Wages		112,328	91,846	109,809	115,300	116,500	118,500
	Contractual Services - Other							
20 30 450 521300 0000	Scavenger Service		1,617	1,510	1,489	1,500	2,000	2,000
20 30 450 521600 0000	Contractual Services - Other		31,557	7,550	12,443	15,000	15,000	15,000
20 30 450 521630 0000	Police & Security Protection		1,246	960	1,000	1,000	1,000	1,000
	Contractual Services - Other		34,420	10,020	14,931	17,500	18,000	18,000
	Materials & Supplies							
20 30 450 530102 0000	Fitness Supplies		801	238	152	750	200	200
20 30 450 530210 0000	Repair Equipment		689	79	-	500	1,222	500
20 30 450 530300 0000	Supplies - Maintenance		594	432	3,992	5,000	5,000	5,000
20 30 450 530310 0000	Supplies - Cleaning		2,437	591	551	-	-	-
20 30 450 530600 0000	Chemicals & Paint		-	282	415	300	300	300
	Materials & Supplies		4,520	1,623	5,110	6,550	6,722	6,000
	Other Equipment							
20 30 450 541300 0000	Building Equipment		2,491	1,075	1,043	2,000	1,000	2,000
	Other Equipment		2,491	1,075	1,043	2,000	1,000	2,000
	Building & Landscaping							
20 30 450 550300 0000	Building Repair		2,290	4,207	340	3,000	3,000	3,000
	Building & Landscaping		2,290	4,207	340	3,000	3,000	3,000
	Employment Expenses							
20 30 450 565100 0000	Employee Health Insurance		14,457	13,871	13,559	18,000	18,000	16,000
	Employment Expenses		14,457	13,871	13,559	18,000	18,000	16,000

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
Utilities								
20 30 450 570100 0000	Electricity		19,485	22,010	23,617	27,000	23,000	23,000
20 30 450 570200 0000	Heating Gas & Oil		10,629	11,301	8,925	11,700	11,000	11,000
20 30 450 570400 0000	Water & Sewer Fees		2,500	4,644	4,188	4,100	4,700	5,000
Utilities			32,614	37,955	36,730	42,800	38,700	39,000
Miscellaneous Expenses								
20 30 450 585950 0000	Registration Processing Fees		4,178	2,181	4,006	3,623	4,125	4,950
Miscellaneous Expenses			4,178	2,181	4,006	3,623	4,125	4,950
Expense Total			207,297	162,777	185,528	208,773	206,047	207,450
Revenue Total			93,645	43,764	59,293	76,500	74,000	70,500
Expense Total			207,297	162,777	185,528	208,773	206,047	207,450
450	Spring Ave Recreation Center		(113,652)	(119,013)	(126,235)	(132,273)	(132,047)	(136,950)



Budget Highlights

RECREATION FUND - FACILITIES - SPRING AVENUE DOG PARK

- The Spring Avenue Dog Park has had steady attendance in recent years. Currently, there are approximately 715 memberships which is slightly lower than FY2021. Current memberships fluctuate between 700 to 750 members throughout the year. The memberships are composed of approximately 450 Glen Ellyn residents and approximately 260 non-residents from various neighboring communities. The Parks team continues to host a full day clean up in the summer in which new woodchips were placed throughout the Dog Park and removed invasive brush.
- Overall, dog park passes fees are consistent for FY2022 and will maintain the current Spring Avenue Dog Park membership rates for FY2023. Expenses were reduced for FY2022.

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
475	Spring Ave Dog Park							
	Charges for Services							
20 30 475 420425 0000	Dog Park Passes		40,770	34,677	41,618	40,000	40,000	40,000
	Charges for Services		40,770	34,677	41,618	40,000	40,000	40,000
Revenue Total			40,770	34,677	41,618	40,000	40,000	40,000
	Materials & Supplies							
20 30 475 530425 0000	Dog Park Supplies		2,103	2,110	3,854	5,000	1,600	5,000
	Materials & Supplies		2,103	2,110	3,854	5,000	1,600	5,000
Expense Total			2,103	2,110	3,854	5,000	1,600	5,000
Revenue Total			40,770	34,677	41,618	40,000	40,000	40,000
Expense Total			2,103	2,110	3,854	5,000	1,600	5,000
475	Spring Ave Dog Park		38,667	32,567	37,764	35,000	38,400	35,000



Budget Highlights

RECREATION FUND - FACILITIES - SUNSET POOL

- Sunset pool annual pool passes generated \$228,480 in revenue, over \$18,000 the 2022 budgeted amount, and more than \$89,000 compared to 2021.
- Daily admissions fees totaled \$62,558 for 2022.
- The Gators Swim team was the significantly larger than previous years, and brought in \$47,000 more in revenue than was projected in 2022.
- Swim lessons totaled \$63,655.50 for the year, compared to the budgeted amount of \$55,000.
- Concessions revenue was \$55,773 for the 2022 season.
- Salary expenses are expected to continue to rise, due to increased staffing needs and minimum wage increase.

Account Number	Description	Detail Description	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
500	Sunset Pool							
	Charges for Services							
20 30 500 420900 0000	Annual Pool Passes		214,318	223	139,212	210,000	228,480	230,000
20 30 500 420905 0000	Daily Admission Fees		59,861	-	83,919	65,000	79,223	80,000
20 30 500 420910 0000	Swim Team		77,814	10	88,640	100,000	146,842	145,000
20 30 500 420920 0000	Swim Lessons		44,792	-	36,423	55,000	63,680	65,000
20 30 500 420925 0000	Coupon Books	FY2022 - All this revenue should be in Daily Admissions. Coupon books weren't issued in 2022	12,825	-	-	9,000	-	-
20 30 500 420928 0000	Advanced Lifesaving		9,850	-	7,050	6,000	130	-
	Charges for Services		419,460	233	355,244	445,000	518,355	520,000
	Rentals							
20 30 500 430100 0000	Rent		9,685	-	10,730	15,000	16,000	18,000
	Rentals		9,685	-	10,730	15,000	16,000	18,000
	Concessions							
20 30 500 440400 0000	Concessions		50,970	-	-	3,000	53,547	55,000
	Concessions		50,970	-	-	3,000	53,547	55,000
	Miscellaneous Income							
20 30 500 485600 0000	Special Events		1,436	-	1,430	1,500	3,945	5,000
	Miscellaneous Income		1,436	-	1,430	1,500	3,945	5,000
Revenue Total			481,551	233	367,404	464,500	591,847	598,000
	Salaries & Wages							
20 30 500 510110 0000	Full-Time Exempt Wages	Re-allocation of FT staff in FY22	12,773	13,511	14,504	15,250	20,000	26,000
20 30 500 510120 0000	Full-Time Non-Exempt Wages	Reclass to exempt staff in FY22	15,369	5,669	3,739	5,500	2,537	-
20 30 500 510125 0000	Overtime - Full-Time		8,220	-	3,765	3,000	-	-
20 30 500 510130 0000	Part-Time Non-Exempt Wages		216,689	489	183,674	226,000	234,000	250,000
20 30 500 510135 0000	Overtime - Part-Time		69	-	84	100	1,900	2,000
20 30 500 510170 0000	Part-Time Non-Exempt Swim Team		26,187	-	30,016	29,000	46,000	50,000
20 30 500 510171 0000	Part-Time Non-Exempt Swim Less		26,975	2,192	30,086	31,000	31,000	35,000
	Salaries & Wages		306,282	21,861	265,868	309,850	335,437	363,000
	Contractual Services - Other							
20 30 500 521300 0000	Scavenger Service		4,296	828	2,414	2,000	2,500	2,500
20 30 500 521600 0000	Contractual Services - Other		16,483	3,084	28,384	30,000	32,000	22,000
20 30 500 521910 0000	Swim Team		299	299	-	500	307	500
	Contractual Services - Other		21,078	4,211	30,798	32,500	34,807	25,000
	Materials & Supplies							
20 30 500 530095 0000	Concessions		26,595	1,105	945	700	32,231	35,000
20 30 500 530210 0000	Repair Equipment		9,984	-	865	4,000	5,034	5,000
20 30 500 530300 0000	Supplies - Maintenance		5,521	537	2,857	3,000	3,725	3,500
20 30 500 530320 0000	Supplies - First Aid		731	-	112	1,000	1,000	1,000

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
20 30 500 530401 0000	Pool Guard Supplies		8,402	140	5,412	7,000	10,000	10,000
20 30 500 530402 0000	General Pool Supplies		2,664	265	-	2,000	1,550	2,000
20 30 500 530600 0000	Chemicals & Paint	Chlorine & CO2 prices increased!	60,102	227	53,504	55,000	73,000	76,650
20 30 500 530900 0000	Misc. Supplies & Repairs		795	362	1,722	1,500	1,000	1,500
20 30 500 530907 0000	Special Events		1,452	-	-	500	637	1,500
20 30 500 530910 0000	Swim Team		9,154	438	7,288	9,000	17,500	15,000
	Materials & Supplies		125,400	3,073	72,705	83,700	145,677	151,150
	Employment Expenses							
20 30 500 565100 0000	Employee Health Insurance		5,872	3,009	5,003	6,000	6,000	6,000
	Employment Expenses		5,872	3,009	5,003	6,000	6,000	6,000
	Utilities							
20 30 500 570100 0000	Electricity		24,697	6,151	22,510	26,000	23,000	23,000
20 30 500 570200 0000	Heating Gas & Oil		15,514	4,558	11,182	12,000	12,000	12,000
20 30 500 570300 0000	Telephone/Internet - Service		2,372	2,111	2,557	5,000	4,000	4,000
20 30 500 570400 0000	Water & Sewer Fees		60,559	2,697	63,410	62,500	30,000	40,000
	Utilities		103,142	15,518	99,658	105,500	69,000	79,000
	Miscellaneous Expenses							
20 30 500 585950 0000	Registration Processing Fees		15,603	7,961	14,618	14,572	16,200	25,350
	Miscellaneous Expenses		15,603	7,961	14,618	14,572	16,200	25,350
	Expense Total		577,377	55,633	488,650	552,122	607,121	649,500
	Revenue Total		481,551	233	367,404	464,500	591,847	598,000
	Expense Total		577,377	55,633	488,650	552,122	607,121	649,500
500	Sunset Pool		(95,826)	(55,400)	(121,246)	(87,622)	(15,274)	(51,500)

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
Recreation Fund Summary:								
00	Administration		(1,083,613)	(641,937)	(526,639)	(1,681,058)	(1,220,539)	(1,479,140)
Programs:								
21	Athletic Programs		597,360	247,341	610,588	645,098	625,079	676,524
22	Arts & Crafts Programs		42,832	8,381	35,754	46,713	84,106	74,195
23/24/25	General Recreation - Active Adults		317,205	23,188	201,395	310,130	209,258	222,655
26	Special Events		(9,882)	(6,298)	4,906	7,270	10,160	25,081
Facilities:								
100	Ackerman Sports & Fitness Cent		411,349	52,089	324,037	442,857	403,905	418,250
150	Boathouse		57,857	(18,531)	71,532	78,125	77,405	80,130
200	Main Street Recreation Center		(42,363)	(61,181)	(80,350)	(81,733)	(57,830)	(51,600)
300	Maryknoll - Clubhouse		75,569	11,805	90,905	79,095	77,009	64,510
350	Maryknoll - Platform		25,718	58,687	67,155	16,435	39,036	30,090
400	Maryknoll - Splash Pad		(2,367)	(13,780)	5,203	(3,722)	(7,228)	(16,725)
450	Spring Ave Recreation Center		(113,652)	(119,013)	(126,235)	(132,273)	(132,047)	(136,950)
475	Spring Ave Dog Park		38,667	32,567	37,764	35,000	38,400	35,000
500	Sunset Pool		(95,826)	(55,400)	(121,246)	(87,622)	(15,274)	(51,500)
20	Recreation Fund		218,854	(482,083)	594,768	(325,685)	131,441	(109,480)
Recreation Fund Summary:								
20	Revenue Total		8,646,382	4,813,544	7,948,186	8,852,195	9,863,718	10,467,558
20	Expense Total		8,427,528	5,295,628	7,353,418	9,177,880	9,732,277	10,577,038
	Recreation Fund		218,854	(482,083)	594,768	(325,685)	131,441	(109,480)



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	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
45 00 000	Debt Service Fund Administration Non-Specified							
	Property Tax Receipts							
45 00 000 410100 0000	Taxes - Current Year		1,164,974	1,234,457	1,241,264	1,228,658	1,228,658	1,338,815
	Property Tax Receipts		1,164,974	1,234,457	1,241,264	1,228,658	1,228,658	1,338,815
	Interest Income							
45 00 000 450100 0000	Investment Income		2,000	500	500	1,000	1,000	3,000
	Interest Income		2,000	500	500	1,000	1,000	3,000
Revenue Total			1,166,974	1,234,957	1,241,764	1,229,658	1,229,658	1,341,815
	Debt Service							
45 00 000 580100 0000	Principal Payment on Debt	Series 2019 Non-Referendum Bond Payment	1,095,000	1,152,000	1,183,000	1,208,000	1,208,000	-
45 00 000 580100 0000	Principal Payment on Debt	Series 2022 Non-Referendum Bond Payment	-	-	-	-	-	1,311,938
45 00 000 580200 0000	Interest Payment on Debt	Series 2019 Non-Referendum Bond Payment	58,950	76,887	45,659	20,658	20,658	-
45 00 000 580200 0000	Interest Payment on Debt	Series 2022 Non-Referendum Bond Payment	-	-	-	-	-	26,877
45 00 000 580300 0000	Bond Issuance Fees	Annual Bond Fees	1,293	1,355	868	3,000	3,000	3,000
	Debt Service		1,155,243	1,230,242	1,229,527	1,231,658	1,231,658	1,341,815
	Transfers Out							
45 00 000 590900 0000	Fund Transfer Out		2,000	1,000	500	1,000	1,000	3,000
	Transfers Out		2,000	1,000	500	1,000	1,000	3,000
Expense Total			1,157,243	1,231,242	1,230,027	1,232,658	1,232,658	1,344,815
Revenue Total			1,166,974	1,234,957	1,241,764	1,229,658	1,229,658	1,341,815
Expense Total			1,157,243	1,231,242	1,230,027	1,232,658	1,232,658	1,344,815
00	Administration		9,731	3,715	11,738	(3,000)	(3,000)	(3,000)
45	Debt Service Fund		9,731	3,715	11,738	(3,000)	(3,000)	(3,000)



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 2023, ADA-related projects will be identified for funding with this tax levy.

Account Number	Description	Detail Description	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
55 00 000	Special Recreation Fund Administration Non-Specified							
	Property Tax Receipts							
55 00 000 410100 0000	Taxes - Current Year	Levy will be determined based on EAV in spring 2023	695,507	708,440	731,173	723,993	735,000	735,000
	Property Tax Receipts		695,507	708,440	731,173	723,993	735,000	735,000
Revenue Total			695,507	708,440	731,173	723,993	735,000	735,000
	Salaries & Wages							
55 00 000 510110 0000	Full-Time Exempt Wages		49,069	46,106	34,884	45,000	45,000	45,000
	Salaries & Wages		49,069	46,106	34,884	45,000	45,000	45,000
	Employment Expenses							
55 00 000 565100 0000	Employee Health Insurance		5,169	4,428	4,503	10,000	8,000	10,000
55 00 000 565320 0000	FICA & Medicare Expense		3,509	3,299	2,543	4,250	3,750	4,250
55 00 000 565325 0000	IMRF Expense		3,971	4,049	2,803	4,000	3,500	4,000
	Employment Expenses		12,648	11,776	9,849	18,250	15,250	18,250
	Capital							
55 00 000 575350 0000	Handicapped Rec. Expenses		338,654	-	-	-	-	-
55 00 000 575350 0000	Handicapped Rec. Expenses	Annual Contribution - 50% of 2021 Levy	-	348,260	356,320	365,653	365,653	370,638
55 00 000 575350 0000	Handicapped Rec. Expenses	Integration Costs, Misc Expenses	-	3,490	2,250	20,000	10,000	20,000
55 00 000 575350 0000	Handicapped Rec. Expenses	Brochure Costs	-	1,584	1,584	1,584	1,584	2,000
55 00 000 575915 0000	ADA Compliance Capital Project		607,247	194,035	129,690	-	-	-
55 00 000 575915 0000	ADA Compliance Capital Project	Various (Sealcoating)	-	-	-	8,750	8,750	-
55 00 000 575915 0000	ADA Compliance Capital Project	Resilient ADA Mulch	-	-	-	6,250	6,250	-
55 00 000 575915 0000	ADA Compliance Capital Project	Sunset Park (ADA Improvements)	-	-	-	3,600	7,200	-
55 00 000 575915 0000	ADA Compliance Capital Project	Lake Foxcroft (Parking Lot & Pathway) - Deferred to 2022	-	-	-	27,500	-	-
55 00 000 575915 0000	ADA Compliance Capital Project	George Ball (Resurface tennis court)	-	-	-	75,000	62,500	-
55 00 000 575915 0000	ADA Compliance Capital Project	Frank Johnson Center (Parking Lot Repairs)	-	-	-	8,750	1,250	-
55 00 000 575915 0000	ADA Compliance Capital Project	Newton Park (OSLAD Improvements)	-	-	-	73,890	73,890	-
55 00 000 575915 0000	ADA Compliance Capital Project	Newton Park (Restroom Renovations)	-	-	-	11,700	3,600	-
55 00 000 575915 0000	ADA Compliance Capital Project	Sunset Pool (Heater Replacements)	-	-	-	22,500	14,400	-
55 00 000 575915 0000	ADA Compliance Capital Project	Sunset Park (Playground - ADA portion)	-	-	-	50,000	12,750	-
55 00 000 575915 0000	ADA Compliance Capital Project	Village Green (Backstop Replacements)	-	-	-	18,000	-	-
55 00 000 575915 0000	ADA Compliance Capital Project	Johnson Center (Renovation)	-	-	-	-	30,000	608,000
	Capital		945,901	547,369	489,844	693,177	597,827	1,000,638
Expense Total			1,007,618	605,250	534,576	756,427	658,077	1,063,888
Revenue Total			695,507	708,440	731,173	723,993	735,000	735,000
Expense Total			1,007,618	605,250	534,576	756,427	658,077	1,063,888
00	Administration		(312,111)	103,190	196,597	(32,434)	76,923	(328,888)
55	Special Recreation Fund		(312,111)	103,190	196,597	(32,434)	76,923	(328,888)



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, the funding of the Ackerman Park Field Improvement project in 2019 & 2020, and the funding of the renovation of the Parks Maintenance Facility in 2023 & 2024. 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 2023 (and beyond) capital project plan.

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
85 00	Asset Replacement Fund Administration							
	Miscellaneous Income							
85 00 000 485950 0000	Miscellaneous Income		-	-	-	-	-	-
	Miscellaneous Income		-	-	-	-	-	-
	Transfers Received							
85 00 000 490900 0000	Fund Transfer Received	Transfer In - Recreation Fund Surplus	1,200,000	757,393	800,000	1,600,000	1,600,000	1,800,000
85 00 000 490900 0000	Fund Transfer Received	Transfer In - Corporate Fund Surplus	125,000	502,478	-	-	-	325,000
85 00 000 490900 0000	Fund Transfer Received	Transfer In - Recreation Fund - Dist 87 IGA	58,000	68,000	68,000	68,000	94,800	95,300
	Transfers Received		1,383,000	1,327,871	868,000	1,668,000	1,694,800	2,220,300
Revenue Total			1,383,000	1,327,871	868,000	1,668,000	1,694,800	2,220,300
	Contractual Services - Other							
85 00 000 521210 0000	Consulting Services	Grant Applications	-	-	-	-	-	25,000
85 00 000 521600 0000	Contractual Services - Other	District-Wide Camera Maintenance Agreements	-	-	-	-	-	50,000
	Contractual Services - Other		-	-	-	-	-	75,000
	Transfers Out							
85 00 000 590900 0000	Fund Transfer Out	Capital Projects - Non-Referendum Bonds	1,469,518	636,452	640,228	-	500,000	5,000,000
	Transfers Out		1,469,518	636,452	640,228	-	500,000	5,000,000
Expense Total			1,469,518	636,452	640,228	-	500,000	5,075,000
Revenue Total			1,383,000	1,327,871	868,000	1,668,000	1,694,800	2,220,300
Expense Total			1,469,518	636,452	640,228	-	500,000	5,075,000
00	Administration		(86,518)	691,419	227,772	1,668,000	1,194,800	(2,854,700)



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 department has decided to forgo replacement of truck #428 (Ford F-250 Dump Truck) due to lack of availability. The department will be budgeting for replacement of a Mower (John Deer Z95 Z Turn), Utility trailer, and the District's first Electric utility vehicle (John Deer Gator).

The department will be trading in a 2003 New Holland Tractor to help offset the cost of the new equipment. This equipment is heavily used throughout the year for a variety of purposes. The replacement of this equipment will allow staff to better meet the increased demands for maintenance activities district-wide.

Recommendations have been decreased to reduce expenditures. Truck #428 was previously forecasted to be replaced in 2023 but was deferred to 2024. 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 from a list of approved vehicles at a significantly reduced cost. These three pieces of equipment will be purchased independently and will be purchased in accordance with 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	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
10	Parks Maintenance							
000	Non-Specified							
	Miscellaneous Income							
85 10 000 485215 0000	Vehicle & Equip. Sale & Trades	2003 New Holland Tractor	12,800	500	-	2,500	1,062	8,000
	Miscellaneous Income		12,800	500	-	2,500	1,062	8,000
	Transfers Received							
85 10 000 490900 0000	Fund Transfer Received		181,501	227,733	139,374	142,374	142,374	62,374
	Transfers Received		181,501	227,733	139,374	142,374	142,374	62,374
Revenue Total			194,301	228,233	139,374	144,874	143,436	70,374
	Capital							
85 10 000 575200 0000	Vehicle Purchases		73,554	-	49,085	-	-	-
85 10 000 575200 0000	Vehicle Purchases	Unit 426 (Ford F-250 4 X 4)	-	-	-	53,000	52,000	-
85 10 000 575200 0000	Vehicle Purchases	Unit 427 (Ford F-450 Dump Truck) - NOT replace, but to repair	-	-	-	-	-	5,000
85 10 000 575200 0000	Vehicle Purchases	Replace Recreation Cargo Van	-	-	-	-	-	40,000
85 10 000 575300 0000	Maintenance Equipment		221,385	51,286	26,998	-	-	-
85 10 000 575300 0000	Maintenance Equipment	Ballfield Trailer	-	-	-	5,000	5,363	-
85 10 000 575300 0000	Maintenance Equipment	Trailer	-	-	-	-	-	8,000
85 10 000 575300 0000	Maintenance Equipment	Electric Gator	-	-	-	-	-	12,000
	Capital		294,938	51,286	76,083	58,000	57,363	65,000
Expense Total			294,938	51,286	76,083	58,000	57,363	65,000
Revenue Total			194,301	228,233	139,374	144,874	143,436	70,374
Expense Total			294,938	51,286	76,083	58,000	57,363	65,000
10	Parks Maintenance		(100,637)	176,947	63,291	86,874	86,073	5,374

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
30	Facilities							
100	Ackerman Sports & Fitness Cent							
	Grants & Donations							
85 30 100 470225 0000	Ackerman Facility Contribution		-	-	-	50,000	75,073	-
	Grants & Donations		-	-	-	50,000	75,073	-
	Transfers Received							
85 30 100 490900 0000	Fund Transfer Received		125,000	125,000	125,000	125,000	125,000	150,000
	Transfers Received		125,000	125,000	125,000	125,000	125,000	150,000
Revenue Total			125,000	125,000	125,000	175,000	200,073	150,000
	Other Equipment							
85 30 100 541300 0000	Building Equipment		98,414	129,864	32,498	201,000	201,000	-
85 30 100 541300 0000	Building Equipment	Fitness Strength	-	-	-	-	-	20,000
85 30 100 541300 0000	Building Equipment	Carpet	-	-	-	-	-	5,000
85 30 100 541300 0000	Building Equipment	PC Replacements	-	-	-	-	-	7,000
85 30 100 541300 0000	Building Equipment	Floor Scrubber	-	-	-	-	-	12,000
85 30 100 541300 0000	Building Equipment	Dryer	-	-	-	-	-	7,000
85 30 100 541300 0000	Building Equipment	Washing Machine	-	-	-	-	-	8,000
85 30 100 541300 0000	Building Equipment	Lobby Furniture	-	-	-	-	-	10,000
85 30 100 541300 0000	Building Equipment	Copier(s)	-	-	-	-	-	3,000
85 30 100 541300 0000	Building Equipment	HVAC Replacements	-	-	-	-	-	40,000
	Other Equipment		98,414	129,864	32,498	201,000	201,000	112,000
Expense Total			98,414	129,864	32,498	201,000	201,000	112,000
Revenue Total			125,000	125,000	125,000	175,000	200,073	150,000
Expense Total			98,414	129,864	32,498	201,000	201,000	112,000
100	Ackerman Sports & Fitness Cent		26,586	(4,864)	92,502	(26,000)	(927)	38,000

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	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	Freezer Replacement	-	-	16,005	3,000	5,300	-
	Capital		-	-	16,005	3,000	5,300	-
Expense Total			-	-	16,005	3,000	5,300	-
Revenue Total			25,000	25,000	25,000	25,000	25,000	25,000
Expense Total			-	-	16,005	3,000	5,300	-
300	Maryknoll - Clubhouse		25,000	25,000	8,995	22,000	19,700	25,000

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
350	Maryknoll - Platform							
	Grants & Donations							
85 30 350 470225 0000	Platform Facility Contribution		-	-	-	25,000	-	-
	Grants & Donations		-	-	-	25,000	-	-
	Transfers Received							
85 30 350 490900 0000	Fund Transfer Received		5,000	5,000	5,000	15,000	26,000	15,000
	Transfers Received		5,000	5,000	5,000	15,000	26,000	15,000
Revenue Total			5,000	5,000	5,000	40,000	26,000	15,000
	Capital							
85 30 350 575110 0000	Platform Facility Improvements	Platform - Phase 1 Improvements	-	-	5,600	50,000	50,000	-
	Capital		-	-	5,600	50,000	50,000	-
Expense Total			-	-	5,600	50,000	50,000	-
Revenue Total			5,000	5,000	5,000	40,000	26,000	15,000
Expense Total			-	-	5,600	50,000	50,000	-
350	Maryknoll - Platform		5,000	5,000	(600)	(10,000)	(24,000)	15,000

Account Number	Description	Detail Description	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
885	Newton Park							
	Grants & Donations							
85 30 885 470225 0000	Newton Park Contributions		32,500	32,500	32,500	32,500	32,500	32,500
	Grants & Donations		32,500	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			52,500	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			52,500	52,500	52,500	52,500	52,500	52,500
Expense Total			-	-	-	-	-	-
885	Newton Park		52,500	52,500	52,500	52,500	52,500	52,500

Asset Replacement Fund Summary:

00	Administration	(86,518)	691,419	227,772	1,668,000	1,194,800	(2,854,700)
10	Parks Maintenance	(100,637)	176,947	63,291	86,874	86,073	5,374
100	Ackerman Sports & Fitness Cent	26,586	(4,864)	92,502	(26,000)	(927)	38,000
300	Maryknoll - Clubhouse	25,000	25,000	8,995	22,000	19,700	25,000
350	Maryknoll - Platform	5,000	5,000	(600)	(10,000)	(24,000)	15,000
885	Newton Park	52,500	52,500	52,500	52,500	52,500	52,500
85	Asset Replacement Fund	(78,069)	946,001	444,460	1,793,374	1,328,146	(2,718,826)

Asset Replacement Fund Summary:

85	Revenue Total	1,784,801	1,763,604	1,214,874	2,105,374	2,141,809	2,533,174
85	Expense Total	1,862,870	817,603	770,414	312,000	813,663	5,252,000
	Recreation Fund	(78,069)	946,001	444,460	1,793,374	1,328,146	(2,718,826)



Budget Highlights

CAPITAL PROJECTS FUND

The Capital Projects Fund is historically largely funded by either non-referendum bond proceeds 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.

In June 2022, the community approved a \$15.9 million referendum to fund several large scale capital projects. Those funds and related expenses have been included in the 2023 budget, as well as forecasted in subsequent years to complete those identified projects.

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
94	Capital Improvements Fund							
00	Administration							
	Interest Income							
94 00 000 450100 0000	Investment Income		12,806	-	1,732	3,000	3,000	130,000
	Interest Income		12,806	-	1,732	3,000	3,000	130,000
	Grants & Donations							
94 00 000 470200 0000	Donations		6,160	6,160	45,980	6,160	6,160	6,160
94 00 000 470200 0000	Donations	Lake Ellyn - Anonymous Donation (\$575,000 + up to \$75,000 GEPD Commitment)	-	-	-	515,000	426,209	108,972
94 00 000 470225 0000	Contributions	DCEO Grant (State of Illinois) - Ackerman Field Improvements - \$323,600	-	-	-	-	258,880	64,720
94 00 000 470225 0000	Contributions	Panfish Capital Contribution - Village of Glen Ellyn	-	-	-	-	-	300,000
94 00 000 470400 0000	Grant Proceeds	Newton Park OSLAD Grant	400,000	-	200,000	200,000	400,000	-
94 00 000 470400 0000	Grant Proceeds	OSLAD Grant - Lenox Road	-	-	-	-	-	300,000
94 00 000 470400 0000	Grant Proceeds	OSLAD Grant - Lake Foxcroft (if awarded - \$560,000)	-	-	-	-	-	400,000
94 00 000 470400 0000	Grant Proceeds		-	-	-	-	-	-
	Grants & Donations		406,160	6,160	245,980	721,160	1,091,249	1,179,852
	Miscellaneous Income							
94 00 000 485950 0000	Miscellaneous Income	Ackerman (hub lights) - Comed Grant/Reimbursement	771	10,000	8,440	-	75,000	-
94 00 000 485950 0000	Miscellaneous Income		-	-	-	-	10,000	-
	Miscellaneous Income		771	10,000	8,440	-	85,000	-
	Transfers Received							
94 00 000 490900 0000	Fund Transfer Received	Asset Replacement Fund Transfer	1,469,518	636,452	640,228	-	500,000	5,000,000
	Transfers Received		1,469,518	636,452	640,228	-	500,000	5,000,000
	Revenue Total		1,889,255	652,613	896,380	724,160	1,679,249	6,309,852
Revenue Total			1,889,255	652,613	896,380	724,160	1,679,249	6,309,852
Expense Total			-	-	-	-	-	-
00	Administration		1,889,255	652,613	896,380	724,160	1,679,249	6,309,852

Account Number	Description	Detail Description	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
90	Non-Referendum Debt Issues							
	Debt Proceeds							
94 90 000 480100 0000	Bond Proceeds	2022 Non-Referendum Bond Proceeds	2,673,000	-	-	3,675,000	1,311,938	5,000,000
	Debt Proceeds		2,673,000	-	-	3,675,000	1,311,938	5,000,000
Revenue Total			2,673,000	-	-	3,675,000	1,311,938	5,000,000
	Capital							
94 90 000 575110 0000	Park Improvement Expenses		28,035	9,332	280,467	-	-	-
94 90 000 575110 0000	Park Improvement Expenses	Copier Purchases (4 Copiers - 1 Replaced every 5 years)	-	-	-	10,000	-	20,000
94 90 000 575110 0000	Park Improvement Expenses	I.T. Hardware Upgrades (Server/Payroll/Timeclocks)	-	-	-	20,000	20,340	20,000
94 90 000 575110 0000	Park Improvement Expenses	Resilient ADA Mulch	-	-	-	18,750	18,750	25,000
94 90 000 575110 0000	Park Improvement Expenses	Neighborhood Parks Improvement	-	-	-	10,000	10,000	25,000
94 90 000 575110 0000	Park Improvement Expenses	Community-Wide Survey	-	-	-	-	25,000	-
94 90 000 575110 0000	Park Improvement Expenses	Referendum - Professional Services	-	-	-	-	47,370	-
94 90 000 575110 0000	Park Improvement Expenses	Security Cameras (District-Wide)	-	-	-	140,000	100,000	100,000
94 90 000 575110 0000	Park Improvement Expenses	Sam Perry: Goat Invasive Clearing	-	-	-	5,000	-	-
94 90 000 575110 0000	Park Improvement Expenses	Lenox Road OSLAD (matching costs)	-	-	-	-	-	500,000
94 90 000 575110 0000	Park Improvement Expenses	District-Wide: No Mow on 15 degree slope +	-	-	-	-	-	25,000
94 90 000 575110 0000	Park Improvement Expenses	Portable Light Replacements (6)	-	-	-	-	-	48,000
94 90 000 575110 0000	Park Improvement Expenses		-	-	-	-	-	-
94 90 000 575110 0000	Park Improvement Expenses		-	-	-	-	-	-
94 90 000 575150 0000	Paving Improvements		10,053	3,700	-	26,250	26,250	35,000
94 90 000 575160 0000	Athletic Field Improvements		18,067	-	4,191	30,000	30,000	30,000
94 90 000 575170 0000	Forestry		24,135	8,000	15,866	75,000	50,000	50,000
	Capital		80,291	21,032	300,524	335,000	327,710	878,000
805	Ackerman Park							
	Capital							
94 90 805 575110 0000	Ackerman Park Improvement	Park Improvements (Signage, Site Furn)	-	-	12,121	41,500	41,500	-
94 90 805 575110 0000	Ackerman Park Improvement	Fields 5 & 6 Renovations - \$323,000 State Grant (DCEO)	-	-	-	-	352,000	88,000
94 90 805 575130 0000	Ackerman Park Lighting Improve	Ackerman (Replace hub lights)	-	-	-	500,000	-	379,400
94 90 805 575180 0000	Ackerman Facility Improvements		29,738	2,800	-	-	-	-
	Capital		29,738	2,800	12,121	541,500	393,500	467,400
815	Churchill Park							
	Capital							
94 90 815 575110 0000	Churchill Park Improvements	Park Improvement	-	-	-	300,000	15,000	300,000
	Capital		-	-	-	300,000	15,000	300,000
840	George Ball Park							
	Capital							
94 90 840 575130 0000	George Ball Lighting Improvmt	George Ball (Replace Tennis Court Lighting System)	-	-	-	100,000	30,000	-
94 90 840 575150 0000	George Ball Paving Improvement	George Ball (Resurface tennis court)	-	-	-	225,000	150,000	255,000
	Capital		-	-	-	325,000	180,000	255,000

Account Number	Description	Detail Description	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
860	Frank Johnson Center							
	Capital							
94 90 860 575110 0000	F. Johnson Ctr Improvements	Frank Johnson Center (Parking Lot Repairs)	-	-	23,000	26,250	3,750	-
94 90 860 575180 0000	F. Johnson Facility Improvements	Facility Renovations	-	-	-	-	90,000	4,992,000
94 90 860 575180 0000	F. Johnson Facility Improvements	Relocation Expenses	-	-	-	-	-	30,000
	Capital		-	-	23,000	26,250	93,750	5,022,000
865	Lake Ellyn Park							
	Capital							
94 90 865 575110 0000	Lake Ellyn Park Improvements		43,375	484	81,915	-	-	-
94 90 865 575110 0000	Lake Ellyn Park Improvements	Anonymous Donations (\$575,000 + up to \$75,000 GEPC D	-	-	-	590,000	450,000	108,972
94 90 865 575110 0000	Lake Ellyn Park Improvements	Bollards	-	-	-	600	600	-
94 90 865 575110 0000	Lake Ellyn Park Improvements	Boathouse (Kitchen/Patio Door Replacement)	-	-	-	20,000	-	20,000
94 90 865 575110 0000	Lake Ellyn Park Improvements	Clay courts stairs/ramp	-	-	-	8,000	-	-
94 90 865 575110 0000	Lake Ellyn Park Improvements	Clay Court Renovation	-	-	-	-	-	158,000
94 90 865 575110 0000	Lake Ellyn Park Improvements	Boat Storage next to dumpster	-	-	-	-	-	20,000
94 90 865 575110 0000	Lake Ellyn Park Improvements	Playground & Landscape Improvements	-	-	-	-	-	25,000
94 90 865 575110 0000	Lake Ellyn Park Improvements	Boathouse Exterior Improvements	-	-	-	-	-	30,000
	Capital		43,375	484	81,915	618,600	450,600	361,972
870	Lake Foxcroft							
	Capital							
94 90 870 575110 0000	Lake Foxcroft Pk Improvements	Lake Foxcroft (Parking Lot & Pathway) - Deferred to 2022	-	-	-	82,500	-	-
94 90 870 575110 0000	Lake Foxcroft Pk Improvements	OSLAD (if awarded - in addition to referendum of \$450,000)	-	-	-	-	-	520,000
94 90 870 575110 0000	Lake Foxcroft Pk Improvements	Dredging	-	-	-	-	-	500,000
	Capital		-	-	-	82,500	-	1,020,000
875	Main Street Park							
	Capital							
94 90 875 575110 0000	Main Street Park Improvements	Main Street Recreation Center (Elements, HVAC)	-	-	-	35,000	-	110,000
94 90 875 575110 0000	Main Street Park Improvements	MSRC Gym Ceiling Repairs	-	-	-	-	-	10,000
94 90 875 575110 0000	Main Street Park Improvements	General Improvements (painting, carpeting, tiling, etc)	-	-	-	-	-	50,000
	Capital		-	-	-	35,000	-	170,000
880	Maryknoll Park							
	Capital							
94 90 880 575110 0000	Maryknoll Park Improvements	Pavillion Improvements	-	-	2,706	15,000	-	-
	Capital		-	-	2,706	15,000	-	-
885	Newton Park							
	Capital							
94 90 885 575110 0000	Newton Park Improvements	OSLAD Improvements	5,051	1,200	319,591	336,610	336,610	-
94 90 885 575110 0000	Newton Park Improvements	Restroom Renovations	-	-	-	53,300	16,400	45,000
	Capital		5,051	1,200	319,591	389,910	353,010	45,000

Account Number	Description	Detail Description	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
890	Panfish Park							
	Capital							
94 90 890 575110 0000	Panfish Park Improvements	Panfish (Playground & Improvements)	-	-	-	-	-	500,000
	Capital		-	-	-	-	-	500,000
905	Prairie Path Park							
	Capital							
94 90 905 575110 0000	Prairie Path Park Improvements	Comprehensive Improvements	-	-	-	-	7,300	-
	Capital		-	-	-	-	7,300	-
920	Spring Avenue							
	Capital							
94 90 920 575180 0000	Spring Ave Facility Imprvmnts	SARC (HVAC - 14 units; est. life 15-20 years)	-	-	24,063	25,000	40,000	40,000
94 90 920 575180 0000	Spring Ave Facility Imprvmnts	SARC (Roof Engineering)	-	-	-	25,000	25,000	-
94 90 920 575180 0000	Spring Ave Facility Imprvmnts	Spring Avenue Recreation Center (Roof Repair/Replacement)	-	-	-	-	-	608,000
94 90 920 575180 0000	Spring Ave Facility Imprvmnts	LED Upgrades thru Com-ED program	-	-	-	-	32,000	-
94 90 920 575180 0000	Spring Ave Facility Imprvmnts	Renovate Marketing office/Kitchen	-	-	-	-	-	35,000
94 90 920 575180 0000	Spring Ave Facility Imprvmnts	Building Improvements (Storage, Entry Way)	-	-	-	-	-	25,000
94 90 920 575180 0000	Spring Ave Facility Imprvmnts	Repurpose Fitness Room	-	-	-	-	-	25,000
	Capital		-	-	24,063	50,000	97,000	733,000
930	Sunset Park							
	Capital							
94 90 930 575110 0000	Sunset Park Improvements	Misc Capital Improvements (Chairs, Freezer, Canopy Replacen	25,758	-	57,993	16,400	32,800	20,000
94 90 930 575110 0000	Sunset Park Improvements	Sunset Shade Canopy	-	-	-	22,700	40,000	-
94 90 930 575120 0000	Sunset Park Playground	Sunset (Playground & Shelter)	-	-	-	150,000	38,250	204,000
94 90 930 575180 0000	Sunset Facility Improvements	Sunset Pool (Heater Replacements)	88,796	54,253	-	102,500	65,600	-
	Capital		114,554	54,253	57,993	291,600	176,650	224,000
940	Village Green Park							
	Capital							
94 90 940 575110 0000	Village Green Improvements	Backstop Replacements	-	-	12,200	82,000	-	-
94 90 940 575110 0000	Village Green Improvements	Drainage Improvements	-	-	-	-	75,640	-
94 90 940 575110 0000	Village Green Improvements	Pickleball	-	-	-	-	7,420	-
94 90 940 575110 0000	Village Green Improvements	Village Green (Parking Lot & Basketball Court)	-	-	-	-	-	250,000
94 90 940 575110 0000	Village Green Improvements	Upgrade Irrigation (installation of a well)	-	-	-	-	-	140,000
94 90 940 575110 0000	Village Green Improvements	Garden Plot Improvements	-	-	-	-	-	15,000
	Capital		-	-	12,200	82,000	83,060	405,000
	Debt Service							
94 90 000 580935 0000	Bond Issuance Fees	Bond Issuance Costs	24,204	-	-	40,000	20,000	150,000
	Debt Service		24,204	-	-	40,000	20,000	150,000

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
Transfers Out								
94 90 000 590900 0000	Fund Transfer Out	Transfer Out - ARF - Vehicle & Equipment	106,439	131,904	77,000	80,000	80,000	-
Transfers Out			106,439	131,904	77,000	80,000	80,000	-
Expense Total			403,652	211,673	911,114	3,212,360	2,277,580	10,531,372
Revenue Total			2,673,000	-	-	3,675,000	1,311,938	5,000,000
Expense Total			403,652	211,673	911,114	3,212,360	2,277,580	10,531,372
90	Non-Referendum Debt Issues		2,269,348	(211,673)	(911,114)	462,640	(965,642)	(5,531,372)

Account Number	Description	Detail Description	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
91	Referendum Bonds - Series 2023							
	Debt Proceeds							
94 91 000 480100 0000	Bond Proceeds	Referendum Bond Proceeds	-	-	-	-	-	15,900,000
	Debt Proceeds		-	-	-	-	-	15,900,000
Revenue Total			-	-	-	-	-	15,900,000
	Capital							
94 91 000 575900 0000	Land Acquisition	Land Acquisition & Development	-	-	-	-	-	1,365,000
	Capital		-	-	-	-	-	1,365,000
805	Ackerman Park							
	Capital							
94 91 805 575110 0000	Ackerman Park Improvement		-	-	-	-	-	-
94 91 805 575130 0000	Ackerman Park Lighting Improve		-	-	-	-	-	-
94 91 805 575180 0000	Ackerman Facility Improvements	Gymnastics Center & Interior Improvements	-	-	-	-	75,000	800,000
	Capital		-	-	-	-	75,000	800,000
810	Babcock Grove							
	Capital							
94 91 810 575110 0000	Babcock Grove Park Improvements	Park Improvements	-	-	-	-	-	250,000
	Capital		-	-	-	-	-	250,000
815	Churchill Park							
	Capital							
94 91 815 575110 0000	Churchill Park Improvements	Park Improvements	-	-	-	-	-	400,000
	Capital		-	-	-	-	-	400,000
870	Lake Foxcroft							
	Capital							
94 91 870 575110 0000	Lake Foxcroft Park Improvements	Park Improvements	-	-	-	-	-	300,000
	Capital		-	-	-	-	-	300,000
873	Lenox Road							
	Capital							
94 91 873 575110 0000	Lenox Road Park Improvements	Lenox Road Parcel Improvements	-	-	-	-	-	300,000
	Capital		-	-	-	-	-	300,000
930	Sunset Park							
	Capital							
94 91 930 575110 0000	Sunset Park Improvements		-	-	-	-	-	-
94 91 930 575120 0000	Sunset Park Playground		-	-	-	-	-	-
94 91 930 575180 0000	Sunset Facility Improvements	Sunset Pool (Infrastructure Improvements)	-	-	-	-	75,000	2,900,000
	Capital		-	-	-	-	75,000	2,900,000

Account Number	Description	Detail Description	2019 YTD Balance	2020 YTD Balance	2021 YTD Balance	2022 Budget	Estimate 2022	2023 Budget
940	Village Green Park							
	Capital							
94 91 940 575110 0000	Village Green Improvements	Backstop Replacements	-	-	-	-	-	166,667
	Capital		-	-	-	-	-	166,667
	Debt Service							
94 91 000 580935 0000	Bond Issuance Fees		-	-	-	-	-	300,000
	Debt Service		-	-	-	-	-	300,000
Expense Total			-	-	-	-	150,000	6,781,667
Revenue Total			-	-	-	-	-	15,900,000
Expense Total			-	-	-	-	150,000	6,781,667
91	Referendum Bonds - Series 2023		-	-	-	-	(150,000)	9,118,333
Capital Projects Fund Summary:								
00	Administration		1,889,255	652,613	896,380	724,160	1,679,249	6,309,852
90	Non-Referendum Bond Issues		2,269,348	(211,673)	(911,114)	462,640	(965,642)	(5,531,372)
91	Referendum Bond Issue - Series 2023		-	-	-	-	(150,000)	9,118,333
	Capital Projects Fund		4,158,603	440,940	(14,734)	1,186,800	563,607	9,896,813
Capital Projects Fund Summary:								
94	Revenue Total		4,562,255	652,613	896,380	4,399,160	2,991,187	27,209,852
94	Expense Total		403,652	211,673	911,114	3,212,360	2,427,580	17,313,039
	Capital Projects Fund		4,158,603	440,940	(14,734)	1,186,800	563,607	9,896,813



Long-Range Capital Projects Planning

	Budget FY 2022	Estimate FY 2022	2022 Fund Breakdown (Year-End Estimate)				Budget FY 2023	2023 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	
Revenues:												
Investment Income	3,000	3,000	3,000	-	-	-	30,000	30,000	-	-	-	-
Contributions:												
Ackerman Entrance Road Repairs Contribution	6,160	6,160	6,160	-	-	-	6,160	6,160	-	-	-	-
Grants:												
OSLAD Grant - Newton Park	200,000	400,000	400,000	-	-	-	-	-	-	-	-	-
OSLAD Grant - Lenox Road	-	-	-	-	-	-	300,000	300,000	-	-	-	-
OSLAD Grant - Lake Foxcroft (if awarded - \$560,000)	-	-	-	-	-	-	400,000	400,000	-	-	-	-
DCEO Grant (State of Illinois) - Ackerman Field Improvements - \$323,600	-	258,880	258,880	-	-	-	64,720	64,720	-	-	-	-
Miscellaneous												
Fund Transfer Received - Asset Replacement Fund - Operating Surplus Target	1,668,000	1,694,800	-	-	1,694,800	-	2,220,300	-	-	2,220,300	-	-
Fund Transfer Received - Vehicles & Equipment	142,374	142,374	-	-	142,374	-	137,374	-	-	137,374	-	-
Fund Transfer Received - Ackerman	125,000	200,073	-	-	200,073	-	150,000	-	-	150,000	-	-
Fund Transfer Received - Maryknoll	25,000	25,000	-	-	25,000	-	25,000	-	-	25,000	-	-
Fund Transfer Received - Platform Facility	15,000	15,000	-	-	15,000	-	15,000	-	-	15,000	-	-
Platform Facility Contributions (GEPTC)	50,000	-	-	-	-	-	-	-	-	-	-	-
Fund Transfer Received - Newton Park	32,500	32,500	-	-	32,500	-	32,500	-	-	32,500	-	-
Cash-in-Lieu - Developer Donations	20,000	5,391	-	-	-	5,391	20,000	-	-	-	-	20,000
Anonymous Donations (\$575,000 + up to \$75,000 GEPD Commitment)	515,000	426,209	426,209	-	-	-	108,972	108,972	-	-	-	-
Panfish Capital Contribution - Village of Glen Ellyn	-	-	-	-	-	-	300,000	300,000	-	-	-	-
Ackerman (hub lights) - Comed Grant/Reimbursement	-	75,000	75,000	-	-	-	-	-	-	-	-	-
Miscellaneous Income	-	10,000	10,000	-	-	-	-	-	-	-	-	-
Non-Referendum Bond Issue												
Bond Proceeds - Series 2022 (estimated)	3,675,000	1,311,938	1,311,938	-	-	-	-	-	-	-	-	-
Bond Proceeds - Series 2023 (estimated)	-	-	-	-	-	-	5,000,000	5,000,000	-	-	-	-
Bond Proceeds - Series 2025 (estimated)	-	-	-	-	-	-	-	-	-	-	-	-
Bond Proceeds - Series 2028 (estimated)	-	-	-	-	-	-	-	-	-	-	-	-
Bond Proceeds - Series 2031 (estimated)	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues:	6,477,034	4,606,325	2,491,187	-	2,109,747	5,391	8,810,026	6,209,852	-	2,580,174	20,000	-
Capital Expenditures:												
Administration:												
Park District Improvement Expenses												
I.T. Hardware Upgrades (Server/Payroll/Timeclocks)	20,000	20,340	20,340	-	-	-	20,000	20,000	-	-	-	-
Copier Purchases (4 Copiers - 1 Replaced every 5 years)	10,000	-	-	-	-	-	20,000	20,000	-	-	-	-
Total Administration	30,000	20,340	20,340	-	-	-	40,000	40,000	-	-	-	-
Neighborhood Park Improvements												
Resilient ADA Mulch	25,000	25,000	18,750	6,250	-	-	25,000	25,000	-	-	-	-
Various Parks (Improvements)	10,000	10,000	10,000	-	-	-	25,000	25,000	-	-	-	-
Community-Wide Survey	-	25,000	25,000	-	-	-	-	-	-	-	-	-
Referendum - Professional Services	-	47,370	47,370	-	-	-	-	-	-	-	-	-
Paving Improvements - Various (Asphalt & Sealcoating)	35,000	35,000	26,250	8,750	-	-	35,000	35,000	-	-	-	-
Athletic Field Upgrades - Various	30,000	30,000	30,000	-	-	-	30,000	30,000	-	-	-	-
Forestry	75,000	50,000	50,000	-	-	-	50,000	50,000	-	-	-	-
Security Cameras (District-Wide)	140,000	100,000	100,000	-	-	-	100,000	100,000	-	-	-	-
Sam Perry: Goat Invasive Clearing	5,000	-	-	-	-	-	-	-	-	-	-	-
Lenox Road OSLAD (matching costs)	-	-	-	-	-	-	500,000	500,000	-	-	-	-
District-Wide: No Mow on 15 degree slope +	-	-	-	-	-	-	25,000	25,000	-	-	-	-
Portable Light Replacements (6)	-	-	-	-	-	-	48,000	48,000	-	-	-	-
Total Neighborhood Park Improvements	320,000	322,370	307,370	15,000	-	-	838,000	838,000	-	-	-	-
Miscellaneous												
Bond Insurance Fees	40,000	20,000	20,000	-	-	-	150,000	150,000	-	-	-	-
Transfer Out - ARF - Vehicle & Equipment Replacement Program	80,000	80,000	80,000	-	-	-	-	-	-	-	-	-
Total Miscellaneous	120,000	100,000	100,000	-	-	-	150,000	150,000	-	-	-	-
Total Administration	470,000	442,710	427,710	15,000	-	-	1,028,000	1,028,000	-	-	-	-



Long-Range Capital Projects Planning

	Budget FY 2022	Estimate FY 2022	2022 Fund Breakdown (Year-End Estimate)				Budget FY 2023	2023 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
Ackerman Park											
Park Improvements (Signage, Site Furn)	41,500	41,500	41,500	-	-	-	-	-	-	-	
Ackerman (Replace hub lights)	500,000	-	-	-	-	-	379,400	379,400	-	-	
Parking Lot & Entrance Road Repairs	-	-	-	-	-	-	-	-	-	-	
Fields 5 & 6 Renovations - \$323,000 State Grant (DCEO)	-	352,000	352,000	-	-	-	88,000	88,000	-	-	
Total - Ackerman Park	541,500	393,500	393,500	-	-	-	467,400	467,400	-	-	
Churchill Park											
Park Improvements	300,000	15,000	15,000	-	-	-	300,000	300,000	-	-	
Total - Churchill Park	300,000	15,000	15,000	-	-	-	300,000	300,000	-	-	
George Ball Park											
George Ball (Resurface tennis court)	300,000	200,000	150,000	50,000	-	-	255,000	255,000	-	-	
George Ball (Replace Tennis Court Lighting System)	100,000	30,000	30,000	-	-	-	-	-	-	-	
Total - Churchill Park	400,000	230,000	180,000	50,000	-	-	255,000	255,000	-	-	
Frank Johnson Center											
Frank Johnson Center (Parking Lot Repairs)	35,000	5,000	3,750	1,250	-	-	-	-	-	-	
Johnson Center (Renovation)	-	120,000	90,000	30,000	-	-	5,600,000	4,992,000	608,000	-	
Johnson Center (Relocating Expenses)	-	-	-	-	-	-	30,000	30,000	-	-	
Total - Frank Johnson Center	35,000	125,000	93,750	31,250	-	-	5,630,000	5,022,000	608,000	-	
Lake Ellyn Park/Boathouse											
Park Improvements	-	-	-	-	-	-	-	-	-	-	
Bollards	600	600	600	-	-	-	-	-	-	-	
Anonymous Donations (\$575,000 + up to \$75,000 GEPD Commitment)	590,000	450,000	450,000	-	-	-	108,972	108,972	-	-	
Boathouse (Kitchen/Patio Door Replacement)	20,000	-	-	-	-	-	20,000	20,000	-	-	
Clay courts stairs/ramp	8,000	-	-	-	-	-	-	-	-	-	
Clay Court Renovation	-	-	-	-	-	-	158,000	158,000	-	-	
Boat Storage next to dumpster	-	-	-	-	-	-	20,000	20,000	-	-	
Playground & Landscape Improvements	-	-	-	-	-	-	25,000	25,000	-	-	
Boathouse Exterior Improvements	-	-	-	-	-	-	30,000	30,000	-	-	
Total - Lake Ellyn Park/Boathouse	618,600	450,600	450,600	-	-	-	361,972	361,972	-	-	
Lake Foxcroft											
Lake Foxcroft (Parking Lot & Pathway)	110,000	-	-	-	-	-	-	-	-	-	
OSLAD (if awarded - in addition to referendum of \$450,000)	-	-	-	-	-	-	520,000	520,000	-	-	
Dredging - MOVED FROM 2026	-	-	-	-	-	-	500,000	500,000	-	-	
Total - Lake Foxcroft	110,000	-	-	-	-	-	1,020,000	1,020,000	-	-	
Main Street Recreation Center											
Main Street Recreation Center (Elements, HVAC)	35,000	-	-	-	-	-	110,000	110,000	-	-	
MSRC Gym Ceiling Repairs	-	-	-	-	-	-	10,000	10,000	-	-	
General Improvements (painting, carpeting, tiling, etc)	-	-	-	-	-	-	50,000	50,000	-	-	
Total - Main Street Recreation Center Fund	35,000	-	-	-	-	-	170,000	170,000	-	-	
Maryknoll Park											
Frog Pond Repairs - Engineerin in 2023; Repairs in 2024	40,000	-	-	-	-	-	20,000	-	-	20,000	
LED Lighting Improvements (H&K)	20,000	10,300	-	-	-	10,300	-	-	-	-	
HVAC Replacement	25,000	23,979	-	-	-	23,979	-	-	-	-	
Clubhouse (Elements)	75,000	-	-	-	-	-	75,000	-	-	75,000	
Guardhouse Removal and New Entry Redesign with signage	25,000	1,000	-	-	-	1,000	15,000	-	-	15,000	
Vortex splash panel and pumps	20,000	20,000	-	-	-	20,000	-	-	-	-	
Pond & Waterfall Repairs	20,000	10,700	-	-	-	10,700	-	-	-	-	



Long-Range Capital Projects Planning

	Budget FY 2022	Estimate FY 2022	2022 Fund Breakdown (Year-End Estimate)				Budget FY 2023	2023 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
Maryknoll Pavilion Improvements	15,000	-	-	-	-	-	-	-	-	-	-
Freezer Replacement	3,000	5,300	-	-	5,300	-	-	-	-	-	-
Platform - Phase 1 Improvements	50,000	50,000	-	-	50,000	-	-	-	-	-	-
Total - Maryknoll Park	293,000	121,279	-	-	55,300	65,979	110,000	-	-	-	110,000
Newton Park											
OSLAD Improvements	410,500	410,500	336,610	73,890	-	-	-	-	-	-	-
Restroom Renovations	65,000	20,000	16,400	3,600	-	-	45,000	45,000	-	-	-
Total - Newton Park	475,500	430,500	353,010	77,490	-	-	45,000	45,000	-	-	-
Prairie Path Park											
Comprehensive Improvements	-	7,300	7,300	-	-	-	-	-	-	-	-
Total - Prairie Path Park	-	7,300	7,300	-	-	-	-	-	-	-	-
Spring Ave. Rec. Center											
Spring Avenue Recreation Center (HVAC - 14 units; est. life 15-20 years)	25,000	40,000	40,000	-	-	-	40,000	40,000	-	-	-
Spring Avenue Recreation Center (Roof Repair/Replacement)	-	-	-	-	-	-	608,000	608,000	-	-	-
Spring Avenue Recreation Center (Roof Engineering)	25,000	25,000	25,000	-	-	-	-	-	-	-	-
LED Upgrades thru Com-ED program	-	32,000	32,000	-	-	-	-	-	-	-	-
Renovate Marketing office/Kitchen	-	-	-	-	-	-	35,000	35,000	-	-	-
Building Improvements (Storage, Entry Way)	-	-	-	-	-	-	25,000	25,000	-	-	-
Repurpose Fitness Room	-	-	-	-	-	-	25,000	25,000	-	-	-
Total - Spring Ave. Rec. Center	50,000	97,000	97,000	-	-	-	733,000	733,000	-	-	-
Sunset Pool/Park											
Misc Capital Improvements (Chairs, Freezer, Canopy Replacement)	20,000	40,000	32,800	7,200	-	-	20,000	20,000	-	-	-
Sunset Shade Structure	22,700	40,000	40,000	-	-	-	-	-	-	-	-
Sunset Pool (Heater Replacements)	125,000	80,000	65,600	14,400	-	-	-	-	-	-	-
Total - Sunset Pool/Park	167,700	160,000	138,400	21,600	-	-	20,000	20,000	-	-	-
Village Green Park											
Drainage Improvements	-	75,640	75,640	-	-	-	-	-	-	-	-
Pickleball	-	7,420	7,420	-	-	-	-	-	-	-	-
Backstop Replacements - Referendum item	100,000	-	-	-	-	-	-	-	-	-	-
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	-	-	-
Total - Village Green Park	100,000	83,060	83,060	-	-	-	405,000	405,000	-	-	-
Ongoing Replacement Expenditures:											
Playground Replacement Program											
Sunset (Playground & Shelter) - \$255,000 Total	200,000	51,000	38,250	12,750	-	-	204,000	204,000	-	-	-
Panfish (Playground & Improvements)	-	-	-	-	-	-	500,000	500,000	-	-	-
Total Playground Replacement Program	200,000	51,000	38,250	12,750	-	-	704,000	704,000	-	-	-
Ackerman Sport & Fitness Center Program											
Fitness & Cardio Equipment	25,000	25,000	-	-	25,000	-	-	-	-	-	-
Wood Floors (sanding)	8,000	8,000	-	-	8,000	-	-	-	-	-	-
Water Heater (1 of 2)	10,000	10,000	-	-	10,000	-	-	-	-	-	-
Bleachers	-	-	-	-	-	-	-	-	-	-	-
TV (8)	3,000	3,000	-	-	3,000	-	-	-	-	-	-
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	-	20,000	-	-	20,000	-
Free Weights	5,000	5,000	-	-	5,000	-	-	-	-	-	-
Carpet	-	-	-	-	-	-	5,000	-	-	5,000	-
PC Replacements	-	-	-	-	-	-	7,000	-	-	7,000	-
Floor Scrubbe	-	-	-	-	-	-	12,000	-	-	12,000	-



Long-Range Capital Projects Planning

	Budget FY 2022	Estimate FY 2022	2022 Fund Breakdown (Year-End Estimate)				Budget FY 2023	2023 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
Dryer	-	-	-	-	-	-	7,000	-	-	7,000	-
Washing Machine	-	-	-	-	-	-	8,000	-	-	8,000	-
Lobby Furniture	-	-	-	-	-	-	10,000	-	-	10,000	-
Copier(s)	-	-	-	-	-	-	3,000	-	-	3,000	-
HVAC Replacements	-	-	-	-	-	-	40,000	-	-	40,000	-
Total Ackerman Sport & Fitness Center Program	201,000	201,000	-	-	201,000	-	112,000	-	-	112,000	-
<u>Equipment Replacement Program</u>											
Ballfield Trailer	5,000	5,363	-	-	5,363	-	-	-	-	-	-
Unit 426 (Ford F-250 4 X 4)	53,000	52,000	-	-	52,000	-	-	-	-	-	-
Unit 427 (Ford F-450 Dump Truck) - NOT replace, but to repair	-	-	-	-	-	-	5,000	-	-	5,000	-
Unit 428 (Ford F-250 Dump Truck w/ Plow)	-	-	-	-	-	-	-	-	-	-	-
Replace Recreation Cargo Van	-	-	-	-	-	-	40,000	-	-	40,000	-
Trailer	-	-	-	-	-	-	8,000	-	-	8,000	-
Electric Gator	-	-	-	-	-	-	12,000	-	-	12,000	-
Vehicle & Equipment (TBD)	-	-	-	-	-	-	-	-	-	-	-
Total Vehicle & Equipment Replacement	58,000	57,363	-	-	57,363	-	65,000	-	-	65,000	-
Capital Expenditures Total	3,596,300	2,555,949	2,239,330	195,340	55,300	65,979	10,545,372	9,827,372	608,000	-	110,000
Ongoing Replacement Expenditures Total	459,000	309,363	38,250	12,750	258,363	-	881,000	704,000	-	177,000	-
Grand Total - Capital Expenses	4,055,300	2,865,312	2,277,580	208,090	313,663	65,979	11,426,372	10,531,372	608,000	177,000	110,000



Referendum Capital Projects

	Estimate FY 2022	Budget 2023	Plan 2024	Plan 2025
Revenues:				
Investment Income	-	100,000	50,000	25,000
Referendum Bond Issue	-	-	-	-
Bond Proceeds - Series 2022 (estimated)	-	15,900,000	-	-
Total Revenues:	-	16,000,000	50,000	25,000
Capital Expenditures:				
Miscellaneous				
Bond Issuance Fees	-	300,000	-	-
Total Miscellaneous	-	300,000	-	-
Land Acquisition & Development				
Land Acquisition	-	365,000	-	-
Land Acquisition/Development - Downtown Plaza	-	1,000,000	1,000,000	700,000
Total Neighborhood Park Improvements	-	1,365,000	1,000,000	700,000
Ackerman Sports & Fitness Center				
Gymnastics Center & Interior Improvements	75,000	800,000	4,000,000	1,125,000
Total - Ackerman Sports & Fitness Center	75,000	800,000	4,000,000	1,125,000
Babcock Grove Park				
Park Improvements	-	250,000	25,000	-
Total - Babcock Grove	-	250,000	25,000	-
Churchill Park				
Park Improvements	-	400,000	75,000	-
Total - Churchill Park	-	400,000	75,000	-
Lake Foxcroft				
Park Improvements	-	300,000	150,000	-
Potential OSLAD Funding in Non-Ref spreadsheet	-	-	-	-
Total - Lake Foxcroft	-	300,000	150,000	-
Lenox Road				
Lenox Road Parcel Improvements	-	300,000	100,000	-
Total - Lenox Road	-	300,000	100,000	-
Sunset Pool/Park				
Sunset Pool (Infrastructure Improvements)	75,000	2,900,000	2,825,000	-
Total - Sunset Pool/Park	75,000	2,900,000	2,825,000	-
Village Green Park				
Backstop Replacements	-	166,667	166,667	166,667
Total - Village Green Park	-	166,667	166,667	166,667
Grand Total - Capital Expenses	150,000	6,781,667	8,341,667	1,991,667



Long-Range Capital Projects Planning

(Non-Referendum Projects)

	Budget FY 2022	Estimate FY 2022	Budget 2023	Plan 2024	Plan 2025	Plan 2026	Plan 2027	Plan 2028	Plan 2029	Plan 2030	Plan 2031	Plan 2032	Plan 2033
Revenues:													
Investment Income	3,000	3,000	30,000	15,000	15,000	8,000	6,000	15,000	8,000	6,000	15,000	8,000	6,000
Contributions:													
Ackerman Entrance Road Repairs Contribution	6,160	6,160	6,160	6,160	-	-	-	-	-	-	-	-	-
Grants:													
OSLAD Grant - Newton Park	200,000	400,000	-	-	-	-	-	-	-	-	-	-	-
OSLAD Grant - Lenox Road	-	-	300,000	100,000	-	-	-	-	-	-	-	-	-
OSLAD Grant - Lake Foxcroft (if awarded - \$560,000)	-	-	400,000	160,000	-	-	-	-	-	-	-	-	-
DCEO Grant (State of Illinois) - Ackerman Field Improvements - \$323,600	-	258,880	64,720	-	-	-	-	-	-	-	-	-	-
Miscellaneous													
Fund Transfer Received - Asset Replacement Fund - Operating Surplus Target	1,668,000	1,668,000	-	-	-	-	-	-	-	-	-	-	-
Fund Transfer Received - Vehicles & Equipment	142,374	142,374	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
Fund Transfer Received - Ackerman	125,000	200,073	150,000	150,000	175,000	175,000	200,000	200,000	200,000	225,000	225,000	250,000	250,000
Fund Transfer Received - Maryknoll	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Fund Transfer Received - Platform Facility	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Platform Facility Contributions (GEPTC)	50,000	-	-	100,000	-	-	-	-	-	-	-	-	-
Fund Transfer Received - Newton Park	32,500	32,500	32,500	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Cash-in-Lieu - Developer Donations	20,000	5,391	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Anonymous Donations (\$575,000 + up to \$75,000 GEPD Commitment)	515,000	426,209	108,972	-	-	-	-	-	-	-	-	-	-
Panfish Capital Contribution - Village of Glen Ellyn	-	-	300,000	-	-	-	-	-	-	-	-	-	-
Ackerman (hub lights) - Comed Grant/Reimbursement	-	75,000	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Income	-	10,000	-	-	-	-	-	-	-	-	-	-	-
Non-Referendum Bond Issue													
Bond Proceeds - Series 2022 (estimated)	3,675,000	1,311,938	-	-	-	-	-	-	-	-	-	-	-
Bond Proceeds - Series 2023 (estimated)	-	-	5,000,000	-	-	-	-	-	-	-	-	-	-
Bond Proceeds - Series 2025 (estimated)	-	-	-	-	1,950,000	-	-	-	-	-	-	-	-
Bond Proceeds - Series 2028 (estimated)	-	-	-	-	-	-	-	1,950,000	-	-	-	-	-
Bond Proceeds - Series 2031 (estimated)	-	-	-	-	-	-	-	-	-	-	2,700,000	-	-
Total Revenues:	6,477,034	4,579,525	6,592,352	751,160	2,360,000	403,000	426,000	2,385,000	428,000	451,000	3,160,000	478,000	476,000
Capital Expenditures:													
Administration:													
Park District Improvement Expenses													
I.T. Hardware Upgrades (Server/Payroll/Timeclocks)	20,000	20,340	20,000	-	-	-	20,000	-	-	-	-	20,000	-
Copier Purchases (4 Copiers - 1 Replaced every 5 years)	10,000	-	20,000	-	20,000	20,000	20,000	20,000	-	20,000	20,000	20,000	20,000
	30,000	20,340	40,000	-	20,000	20,000	40,000	20,000	-	20,000	20,000	40,000	20,000
Neighborhood Park Improvements													
Resilient ADA Mulch	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Various Parks (Improvements)	10,000	10,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Community-Wide Survey	-	25,000	-	-	-	-	-	-	-	-	-	-	-
Referendum - Professional Services	-	47,370	-	-	-	-	-	-	-	-	-	-	-
Paving Improvements - Various (Asphalt & Sealcoating)	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Athletic Field Upgrades - Various	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Forestry	75,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Security Cameras (District-Wide)	140,000	100,000	100,000	-	-	-	-	-	-	-	-	-	-
Sam Perry: Goat Invasive Clearing	5,000	-	-	-	-	-	-	-	-	-	-	-	-
Lenox Road OSLAD (matching costs)	-	-	500,000	100,000	-	-	-	-	-	-	-	-	-
District-Wide: No Mow on 15 degree slope +	-	-	25,000	-	-	-	-	-	-	-	-	-	-
Portable Light Replacements (6)	-	-	48,000	-	-	-	-	-	-	-	-	-	-
District-Wide (Signage - Park ID & Facility Signs)	-	-	-	-	400,000	-	-	-	-	-	-	-	-
Various (Fencing)	-	-	-	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Various (Lighting)	-	-	-	-	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Land Acquisition	-	-	-	-	-	500,000	-	-	-	-	-	-	-
District-Wide: Sand Volleyball Court(s)	-	-	-	-	-	-	-	-	-	-	20,000	-	-
Total Neighborhood Park Improvements	320,000	322,370	838,000	265,000	635,000	735,000	235,000	235,000	235,000	235,000	255,000	235,000	235,000



Long-Range Capital Projects Planning

(Non-Referendum Projects)

	Budget FY 2022	Estimate FY 2022	Budget 2023	Plan 2024	Plan 2025	Plan 2026	Plan 2027	Plan 2028	Plan 2029	Plan 2030	Plan 2031	Plan 2032	Plan 2033
Miscellaneous													
Bond Insurance Fees	40,000	20,000	150,000	-	50,000	-	-	50,000	-	-	90,000	-	-
Transfer Out - ARF - Vehicle & Equipment Replacement Program	80,000	80,000	-	135,000	135,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Total Miscellaneous	120,000	100,000	150,000	135,000	185,000	130,000	130,000	180,000	130,000	130,000	220,000	130,000	130,000
Total Administration	470,000	442,710	1,028,000	400,000	840,000	885,000	405,000	435,000	365,000	385,000	495,000	405,000	385,000
Ackerman Park													
Park Improvements (Signage, Site Furn)	41,500	41,500	-	-	-	-	-	-	-	-	-	-	-
Ackerman (Replace hub lights)	500,000	-	379,400	-	-	-	-	-	-	-	-	-	-
Parking Lot & Entrance Road Repairs	-	-	-	500,000	500,000	-	-	-	-	-	-	-	-
Fields 5 & 6 Renovations - \$323,000 State Grant (DCEO)	-	352,000	88,000	-	-	-	-	-	-	-	-	-	-
New Entry Monument Signs	-	-	-	-	-	75,000	-	-	-	-	-	-	-
Outdoor Turf Replacement	-	-	-	-	-	-	-	-	500,000	-	-	-	-
Small additional outdoor turf field	-	-	-	-	500,000	-	-	-	-	-	-	-	-
Pathway Access and opening to DuPage River	-	-	-	-	-	-	-	-	-	-	-	50,000	-
Total - Ackerman Park	541,500	393,500	467,400	500,000	1,000,000	75,000	-	-	500,000	-	-	50,000	-
Churchill Park													
Park Improvements	300,000	15,000	300,000	-	-	-	-	-	-	-	-	-	-
Total - Churchill Park	300,000	15,000	300,000	-	-	-	-	-	-	-	-	-	-
George Ball Park													
George Ball (Resurface tennis court)	300,000	150,000	255,000	-	-	-	-	-	-	-	-	-	-
George Ball (Replace Tennis Court Lighting System)	100,000	30,000	-	-	-	-	-	-	-	-	-	-	-
Total - Churchill Park	400,000	180,000	255,000	-	-	-	-	-	-	-	-	-	-
Frank Johnson Center													
Frank Johnson Center (Improvement Study)	-	-	-	-	-	-	-	-	-	-	-	-	-
Frank Johnson Center (Parking Lot Repairs)	35,000	5,000	-	-	-	-	-	-	-	-	-	-	-
Johnson Center (Renovation)	-	120,000	5,600,000	1,580,000	-	-	-	-	-	-	-	-	-
Johnson Center (Relocating Expenses)	-	-	30,000	20,000	-	-	-	-	-	-	-	-	-
Total - Frank Johnson Center	35,000	125,000	5,630,000	1,600,000	-	-	-	-	-	-	-	-	-
Lake Ellyn Park/Boathouse													
Park Improvements	-	-	-	-	-	-	-	50,000	50,000	50,000	-	-	-
Bollards	600	600	-	-	-	-	-	-	-	-	-	-	-
Anonymous Donations (\$575,000 + up to \$75,000 GEPD Commitment)	590,000	450,000	108,972	-	-	-	-	-	-	-	-	-	-
Boathouse (Kitchen/Patio Door Replacement)	20,000	-	20,000	-	-	-	-	-	-	-	-	-	-
Clay courts stairs/ramp	8,000	-	-	-	-	-	-	-	-	-	-	-	-
Clay Court Renovation	-	-	158,000	-	-	-	-	-	-	-	-	-	-
Boat Storage next to dumpster	-	-	20,000	-	-	-	-	-	-	-	-	-	-
Playground & Landscape Improvements	-	-	25,000	-	-	-	-	-	-	-	-	-	-
Boathouse Exterior Improvements	-	-	30,000	-	-	-	-	-	-	-	-	-	-
Lake Ellyn Driveway	-	-	-	-	120,000	-	-	-	-	-	-	-	-
Lake Ellyn South Retaining Wall	-	-	-	-	210,000	-	-	-	-	-	-	-	-
Lake corner slope pilings/wall	-	-	-	-	-	80,000	-	-	-	-	-	-	-
Dredging Inlets	-	-	-	-	-	-	-	150,000	-	-	-	-	-
Total - Lake Ellyn Park/Boathouse	618,600	450,600	361,972	-	330,000	80,000	-	200,000	50,000	50,000	-	-	-
Lake Foxcroft													
Lake Foxcroft (Parking Lot & Pathway)	110,000	-	-	-	-	-	-	-	-	-	-	-	-
OSLAD (if awarded - in addition to referendum of \$450,000)	-	-	520,000	150,000	-	-	-	-	-	-	-	-	-
Dredging - MOVED FROM 2026	-	-	500,000	-	-	-	-	-	-	-	-	-	-
Total - Lake Foxcroft	110,000	-	1,020,000	150,000	-	-	-	-	-	-	-	-	-



Long-Range Capital Projects Planning

(Non-Referendum Projects)

	Budget FY 2022	Estimate FY 2022	Budget 2023	Plan 2024	Plan 2025	Plan 2026	Plan 2027	Plan 2028	Plan 2029	Plan 2030	Plan 2031	Plan 2032	Plan 2033
Main Street Recreation Center													
Main Street Recreation Center (Elements, HVAC)	35,000	-	110,000	-	-	-	-	-	-	-	-	-	-
Main Street Recreation Center (Roof Repair/Replacement)	-	-	-	25,000	231,000	-	-	-	-	-	-	-	-
MSRC Gym Ceiling Repairs	-	-	10,000	-	-	-	-	-	-	-	-	-	-
Main Street Recreation Center (Preschool Room Renovations - 4 Rooms)	-	-	-	-	100,000	-	-	-	-	-	-	-	-
General Improvements (painting, carpeting, tiling, etc)	-	-	50,000	40,000	40,000	-	-	-	-	-	-	-	-
Main Street Recreation Center (Window Replacements)	-	-	-	-	-	350,000	-	-	-	-	-	-	-
Total - Main Street Recreation Center Fund	35,000	-	170,000	65,000	371,000	350,000	-	-	-	-	-	-	-
Maryknoll Park													
Splash Pad Repairs	-	-	-	-	-	-	-	30,000	30,000	30,000	30,000	-	-
Frog Pond Repairs - Engineerin in 2023; Repairs in 2024	40,000	-	20,000	100,000	-	-	-	-	-	-	-	-	-
LED Lighting Improvements (H&K)	20,000	10,300	-	-	-	-	-	-	-	-	-	-	-
HVAC Replacement	25,000	23,979	-	-	-	-	-	-	-	-	-	-	-
Clubhouse (Elements)	75,000	-	75,000	-	-	-	-	-	-	-	-	-	-
Miniature Golf - Carpet Replacement	-	-	-	-	40,000	-	-	-	-	-	-	-	-
Guardhouse Removal and New Entry Redesign with signage	25,000	1,000	15,000	-	-	-	-	-	-	-	-	-	-
Vortex splash panel and pumps	20,000	20,000	-	-	-	-	-	-	-	-	-	-	-
Pond & Waterfall Repairs	20,000	10,700	-	-	-	-	-	-	-	-	-	-	-
Maryknoll Pavilion Improvements	15,000	-	-	12,000	-	-	-	-	-	-	-	-	-
Clubhouse Roof	-	-	-	20,000	-	-	-	-	-	-	-	-	-
Freezer Replacement	3,000	5,300	-	-	-	-	-	-	-	-	-	-	-
Splash Pad infrastructure and component replacements	-	-	-	45,000	-	-	-	-	-	-	-	-	-
Platform - Relocate Dumpster	-	-	-	-	-	-	-	-	-	-	5,000	-	-
Platform - Phase 1 Improvements	50,000	50,000	-	-	-	-	-	-	-	-	-	-	-
Platform - (Patio Hardscape, Roof Extension, Heaters, Entryway Improvements, Replace Deck)	-	-	-	300,000	-	-	-	-	-	-	-	85,000	-
Total - Maryknoll Park	293,000	121,279	110,000	477,000	40,000	-	-	30,000	30,000	30,000	35,000	85,000	-
Newton Park													
OSLAD Improvements	410,500	410,500	-	-	-	-	-	-	-	-	-	-	-
Restroom Renovations	65,000	20,000	45,000	-	-	-	-	-	-	-	-	-	-
Newton Park (East Parking Lot)	-	-	-	100,000	-	-	-	-	-	-	-	-	-
Concession Stand Building Improvements	-	-	-	100,000	-	-	-	-	-	-	-	-	-
South Endzone Netting	-	-	-	-	75,000	-	-	-	-	-	-	-	-
Turf Replacement	-	-	-	-	-	-	-	-	-	500,000	-	-	-
Building Renovation - Press box & Storage	-	-	-	-	-	-	250,000	-	-	-	-	-	-
Total - Newton Park	475,500	430,500	45,000	200,000	75,000	-	250,000	-	-	500,000	-	-	-
Prairie Path Park													
Comprehensive Improvements	-	7,300	-	-	-	-	-	-	-	-	-	-	-
Total - Priarie Path Park	-	7,300	-	-	-	-	-	-	-	-	-	-	-
Spring Ave. Rec. Center													
Spring Avenue Recreation Center (HVAC - 14 units; est. life 15-20 years)	25,000	40,000	40,000	40,000	40,000	40,000	40,000	-	-	40,000	40,000	40,000	40,000
Spring Avenue Recreation Center (Board Room Renovations)	-	-	-	-	-	-	-	-	-	-	-	-	-
Spring Avenue Recreation Center (Roof Repair/Replacement)	-	-	608,000	-	-	-	-	-	-	-	-	-	-
Spring Avenue Recreation Center (Roof Engineering)	25,000	25,000	-	-	-	-	-	-	-	-	-	-	-
LED Upgrades thru Com-ED program	-	32,000	-	-	-	-	-	-	-	-	-	-	-
Spring Avenue Recreation Center (Carpet)	-	-	-	-	-	30,000	-	-	-	-	-	-	-
Spring Avenue (Preschool Room Renovations - 2 Rooms)	-	-	-	-	-	50,000	-	-	-	-	-	-	-
Spring Avenue Recreation Center (Window Replacement)	-	-	-	-	-	-	-	-	200,000	200,000	-	-	-
Renovate Marketing office/Kitchen	-	-	35,000	-	-	-	-	-	-	-	-	-	-
Building Improvements (Storage, Entry Way)	-	-	25,000	25,000	-	-	-	-	-	-	-	-	-
Repurpose Fitness Room	-	-	25,000	-	-	-	-	-	-	-	-	-	-
Repurpose Gymnastics Room	-	-	-	-	400,000	-	-	-	-	-	-	-	-
Dog Park: Improvements	-	-	-	150,000	-	-	-	-	-	-	-	-	-
Total - Spring Ave. Rec. Center	50,000	97,000	733,000	215,000	440,000	120,000	40,000	-	200,000	240,000	40,000	40,000	40,000



Long-Range Capital Projects Planning

(Non-Referendum Projects)

	Budget FY 2022	Estimate FY 2022	Budget 2023	Plan 2024	Plan 2025	Plan 2026	Plan 2027	Plan 2028	Plan 2029	Plan 2030	Plan 2031	Plan 2032	Plan 2033
Sunset Pool/Park													
Misc Capital Improvements (Chairs, Freezer, Canopy Replacement)	20,000	40,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Sunset Shade Structure	22,700	40,000	-	-	-	-	-	-	-	-	-	-	-
Leak Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-
Sunset (Parking Lot Replacement)	-	-	-	-	-	-	-	-	-	-	-	-	-
Sunset Pool (Heater Replacements)	125,000	80,000	-	-	-	-	-	-	-	-	-	-	-
Pump Repairs	-	-	-	-	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Sunset Pool (Water Feature Replacement)	-	-	-	-	-	25,000	-	-	-	-	-	-	-
Total - Sunset Pool/Park	167,700	160,000	20,000	20,000	20,000	65,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Village Green Park													
Drainage Improvements	-	75,640	-	-	-	-	-	-	-	-	-	-	-
Pickleball	-	7,420	-	-	-	-	-	-	-	-	-	-	-
Backstop Replacements - Referendum item	100,000	-	-	-	-	-	-	-	-	-	-	-	-
Village Green (Parking Lot & Basketball Court)	-	-	250,000	-	-	-	-	-	-	-	-	-	-
Upgrade Irrigation (installation of a well)	-	-	140,000	-	-	-	-	-	-	-	-	-	-
Garden Plot Improvements	-	-	15,000	-	-	-	-	-	-	-	-	-	-
Install Drinking Fountain near Basketball Courts	-	-	-	10,000	-	-	-	-	-	-	-	-	-
Pickleball Entrance Patio & Shade Structure	-	-	-	-	40,000	-	-	-	-	-	-	-	-
Path to back greenspace	-	-	-	-	-	50,000	-	-	-	-	-	-	-
Relocate Garbage Corral.	-	-	-	-	10,000	-	-	-	-	-	-	-	-
Total - Village Green Park	100,000	83,060	405,000	10,000	50,000	50,000	-	-	-	-	-	-	-
Ongoing Replacement Expenditures:													
Playground Replacement Program													
Sunset (Playground & Shelter) - \$255,000 Total	200,000	51,000	204,000	-	-	-	-	-	-	-	-	-	-
Panfish (Playground & Improvements)	-	-	500,000	-	-	-	-	-	-	-	-	-	-
TBD (Playground Replacement Plan)	-	-	-	Referendum	Referendum	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000
Total Playground Replacement Program	200,000	51,000	704,000	-	-	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000
Ackerman Sport & Fitness Center Program													
Fitness & Cardio Equipment	25,000	25,000	-	-	25,000	-	-	-	-	50,000	-	-	-
Wood Floors (sanding)	8,000	8,000	-	-	-	-	-	-	-	41,000	-	-	-
Water Heater (1 of 2)	10,000	10,000	-	-	10,000	-	-	-	-	-	-	-	-
Bleachers	-	-	-	20,000	-	-	-	-	-	48,000	-	-	-
TV (8)	3,000	3,000	-	-	7,000	-	-	-	-	7,000	-	-	-
Training Room Rehab	110,000	110,000	-	-	-	-	-	-	-	-	-	-	-
Spin Bikes (12)	15,000	15,000	-	20,000	3,000	-	-	-	-	13,000	-	-	-
Fitness Strength	25,000	25,000	20,000	-	12,000	-	-	-	-	50,000	-	-	-
Free Weights	5,000	5,000	-	-	-	-	-	-	-	-	-	-	-
Carpet	-	-	5,000	-	-	2,000	-	-	-	-	-	-	-
PC Replacements	-	-	7,000	-	6,750	-	-	6,750	-	-	6,750	-	-
Floor Scrubber	-	-	12,000	-	12,000	-	-	-	-	12,000	-	-	-
Dryer	-	-	7,000	-	-	-	-	-	-	2,000	-	-	-
Washing Machine	-	-	8,000	-	-	-	-	-	-	2,000	-	-	-
Lobby Furniture	-	-	10,000	-	5,000	-	-	-	-	10,000	-	-	-
Copier(s)	-	-	3,000	-	2,000	-	-	-	-	2,000	-	-	-
HVAC Replacements	-	-	40,000	-	140,000	140,000	140,000	140,000	-	-	-	-	-
Refinish studio floor	-	-	-	-	-	-	-	-	-	-	-	-	-
Interior Design	-	-	-	10,000	-	-	-	-	-	-	-	-	-
Auto Belay	-	-	-	-	5,000	-	-	-	-	15,000	-	-	-
Free Weights	-	-	-	-	5,000	-	-	-	-	10,000	-	-	-
Folding Chairs (100)	-	-	-	-	1,000	-	-	-	-	1,000	-	-	-
Tables (10)	-	-	-	-	700	-	-	-	-	700	-	-	-
Sound System	-	-	-	-	-	16,000	-	-	-	-	-	-	-
Weight Room Floor	-	-	-	-	-	-	-	-	60,000	-	-	-	-
Lockers	-	-	-	-	-	-	-	-	-	35,000	-	-	-
Track Floor	-	-	-	-	-	-	-	-	-	50,000	-	-	-
Repurpose Group Exercise Studio & Child Care	-	-	-	250,000	-	-	-	-	-	-	-	-	-
Misc. Projects (TBD)	-	-	-	-	-	108,000	-	-	-	130,000	-	-	1,500,000
Total Ackerman Sport & Fitness Center Program	201,000	201,000	112,000	300,000	342,450	158,000	140,000	146,750	60,000	478,700	6,750	-	1,500,000



Long-Range Capital Projects Planning

(Non-Referendum Projects)

	Budget FY 2022	Estimate FY 2022	Budget 2023	Plan 2024	Plan 2025	Plan 2026	Plan 2027	Plan 2028	Plan 2029	Plan 2030	Plan 2031	Plan 2032	Plan 2033
Equipment Replacement Program													
Ballfield Trailer	5,000	5,363	-	-	-	-	-	-	-	-	-	-	-
Unit 426 (Ford F-250 4 X 4)	53,000	52,000	-	-	-	-	-	-	-	-	-	-	-
Unit 427 (Ford F-450 Dump Truck) - NOT replace, but to repair	-	-	5,000	-	-	-	-	-	-	-	-	-	-
Unit 428 (Ford F-250 Dump Truck w/ Plow)	-	-	-	-	-	-	-	-	-	-	-	-	-
Replace Recreation Cargo Van	-	-	40,000	-	-	-	-	-	-	-	-	-	-
Trailer	-	-	8,000	-	-	-	-	-	-	-	-	-	-
Electric Gator	-	-	12,000	-	-	-	-	-	-	-	-	-	-
Vehicle & Equipment (TBD)	-	-	-	125,000	125,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000
Total Vehicle & Equipment Replacement	58,000	57,363	65,000	125,000	125,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000
Capital Expenditures Total	3,596,300	2,505,949	10,545,372	3,637,000	3,166,000	1,625,000	735,000	705,000	1,185,000	1,245,000	610,000	620,000	465,000
Ongoing Replacement Expenditures Total	459,000	309,363	881,000	425,000	467,450	508,000	490,000	496,750	410,000	828,700	356,750	350,000	1,850,000
Grand Total - Capital Expenses	4,055,300	2,815,312	11,426,372	4,062,000	3,633,450	2,133,000	1,225,000	1,201,750	1,595,000	2,073,700	966,750	970,000	2,315,000

Playground & Park Renovation Costs

	Plan Year	10yr	Park	Playground Type	Last Installed	Park Renovation Budget Cost	Park Renovation Budget Cost w/ Referend.	Additional Park Elements
1	2022	A	Sunset Park	Community	1993	\$275,000	\$275,000	
2	2023	B	Panfish Park	Neighborhood	1996	\$175,000	\$175,000	
3	2023	A	Lake Foxcroft Park	Community	1995	\$275,000	\$450,000	
4	2024	B	Spalding Park	Neighborhood	1999	\$175,000	\$175,000	
5	2024	A	Babcock Grove Park	Neighborhood	2000	\$175,000	\$275,000	
6	2025	B	Stacy Park	Neighborhood	2002	\$215,000	\$215,000	
7	2025	A	Maryknoll Park	Community	2007	\$350,000	\$350,000	
8	2026	A	Frank Johnson Center	Neighborhood	2002	\$175,000	\$175,000	
9	2026	A	Glen Oak Park	Neighborhood	2007	\$100,000	\$100,000	
10	2026	A	Greenbriar Park	Neighborhood	2006	\$275,000	\$275,000	
11	2027	A	Village Green Park	Community	2008	\$275,000	\$275,000	
12	2028	B	Surrey Park	Neighborhood	2008	\$215,000	\$215,000	
13	2028	B	Glen Ellyn Manor Park	Neighborhood	2013	\$175,000	\$175,000	
14	2029	B	Danby Park	Neighborhood	2014	\$215,000	\$215,000	
15	2030	B	Ackerman Park	Community	2010	\$275,000	\$275,000	\$75,000
16	2032	B	Lake Ellyn Park	Community	2017	\$325,000	\$325,000	
17	2033		Main Street Rec. Center	Community	2018	\$275,000	\$275,000	\$125,000
18	2033		Presidents Park	Neighborhood	2018	\$175,000	\$175,000	
19	2034		Walnut Glen Park	Neighborhood	2019	\$175,000	\$175,000	
20	2036		Co-op Park	Neighborhood	2021	\$175,000	\$175,000	
21	2036		Newton Park	Community	2021	\$500,000	\$500,000	



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 2023. All fund balances are restricted for capital improvements within the community.

Account Number	Description	Detail Description	2019	2020	2021	2022	Estimate	2023
			YTD Balance	YTD Balance	YTD Balance	Budget	2022	Budget
96 00	Cash In Lieu of Land Fund Administration							
	Interest Income							
96 00 000 450100 0000	Investment Income		538	100	321	100	100	1,000
	Interest Income		538	100	321	100	100	1,000
	Miscellaneous Income							
96 00 000 485250 0000	Cash In Lieu Of Land		124,096	54,783	43,774	20,000	5,391	20,000
	Miscellaneous Income		124,096	54,783	43,774	20,000	5,391	20,000
Revenue Total			124,635	54,883	44,095	20,100	5,491	21,000
880	Maryknoll Park							
	Capital							
96 00 880 575110 0000	Maryknoll Park Improvements		45,644	6,839	4,640	-	-	-
96 00 880 575110 0000	Maryknoll Park Improvements	Frog Pond Repairs - Deferred	-	-	-	40,000	-	20,000
96 00 880 575110 0000	Maryknoll Park Improvements	LED Lighting Improvements (H&K)	-	-	-	20,000	10,300	-
96 00 880 575110 0000	Maryknoll Park Improvements	HVAC Replacement	-	-	-	25,000	23,979	-
96 00 880 575110 0000	Maryknoll Park Improvements	Clubhouse (Elements)	-	-	-	75,000	-	75,000
96 00 880 575110 0000	Maryknoll Park Improvements	Guardhouse Removal and New Entry Redesign with signage	-	-	-	25,000	1,000	15,000
96 00 880 575110 0000	Maryknoll Park Improvements	Vortex splash panel and pumps	-	-	-	20,000	20,000	-
96 00 880 575110 0000	Maryknoll Park Improvements	Pond & Waterfall Repairs	-	-	-	20,000	10,700	-
96 00 880 575110 0000	Maryknoll Park Improvements		-	-	-	-	-	-
96 00 880 575110 0000	Maryknoll Park Improvements		-	-	-	-	-	-
	Capital		45,644	6,839	4,640	225,000	65,979	110,000
Expense Total			45,644	6,839	4,640	225,000	65,979	110,000
Revenue Total			124,635	54,883	44,095	20,100	5,491	21,000
Expense Total			45,644	6,839	4,640	225,000	65,979	110,000
00	Administration		78,990	48,044	39,455	(204,900)	(60,488)	(89,000)
96	Cash In Lieu of Land Fund		78,990	48,044	39,455	(204,900)	(60,488)	(89,000)