



PUBLIC NOTICE

AGENDA FOR THE JANUARY 26, 2021 7:00PM BUDGET AND APPROPRIATION ORDINANCE PUBLIC HEARING VIRTUAL MEETING USING THE ZOOM PLATFORM

Meeting participation instructions at the bottom of the agenda.

I. Call to Order – 7:00 p.m.
Roll Call

II. Explanation of Hearing

III. Public Comment

The public may call into the meeting to address the Board or submit a Public Comment that will be read at the Meeting by emailing ecastil@phparks.org by 4:30 p.m. on January 26. Those wishing to comment at the meeting are asked to type an asterisk (*) before legal name; individuals will be unmuted, asked to speak, (note three-minute limit per person) and muted again.

IV. Adjournment

Note 1: Alternative arrangements for public access to attend the meeting virtually:

MEETING PARTICIPATION INSTRUCTIONS:

Computer access: Join the Zoom Meeting

<https://zoom.us/j/93991282772?pwd=MUQ1THpJT0huK2VXTEo1NmRVTmp0Zz09>

Meeting ID: 939 9128 2772

Passcode: 880336

Phone access: Audio participation on telephone 312-626-6799

Meeting ID: 939 9128 2772

Passcode: 880336

Please be sure to use your legal name. Any use of inappropriate names may result in ejection from the meeting. The meeting will open at 6:50 p.m. Please join the meeting at least 5 minutes prior to start of meeting. Participants are automatically muted, asked to speak during public comment, (note three-minute limit per person) and muted again.

Note 2: If you would like to attend a Public Hearing but require an auxiliary aid, such as a sign language interpreter, please contact the Executive Director, 847-394-2848, at least 72 hours prior to the scheduled meeting.

Our mission is to enhance the quality of life for all residents of the District through the development and maintenance of park lands and facilities utilizing available resources, as well as to promote community involvement through a variety of recreation programs, educational opportunities and special events.

Prospect Heights Park District

**110 W. Camp McDonald Road, Prospect Heights, IL 60070
(847) 394-2848**

COMBINED BUDGET & APPROPRIATION ORDINANCE # 01.26.2021

January 1, 2021 – December 31, 2021

**Prospect Heights Park District
Combined Budget & Appropriation Ordinance
01.26.21**

**AN ORDINANCE ADOPTING THE COMBINED ANNUAL
BUDGET AND APPROPRIATION OF FUNDS FOR
THE PROSPECT HEIGHTS PARK DISTRICT, COOK COUNTY, ILLINOIS
FOR THE FISCAL YEAR BEGINNING ON
THE FIRST (1st) DAY OF JANUARY, 2021 AND
ENDING ON THE THIRTY-FIRST (31st) DAY OF DECEMBER, 2021**

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS (the Board) of the Prospect Heights Park District, (the “District”) of Cook County, Illinois:

Section 1: It is hereby found and determined:

- (a) this Board has heretofore caused to be prepared a combined annual budget and appropriation in tentative form for the fiscal year beginning January 1, 2021 and ending December 31, 2021, which ordinance has been conveniently available for public inspection for at least 30 days prior to final action thereon:
- (b) a public hearing was held at the Gary Morava Recreation Center, Cook County, Illinois on the 26th day of January 2021 on said ordinance; and
- (c) that all other legal requirements for the adoption of the annual budget and appropriation ordinance of this District for the fiscal year beginning January 1, 2021 and ending December 31, 2021 have heretofore been performed.

Section 2: The following sums of money, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning the first (1st) day of January, 2021 and ending on the thirty-first (31st) day of December, 2021.

**SUMMARY of ANNUAL BUDGET & APPROPRIATION ORDINANCE
FOR FISCAL YEAR 2021**

FUND	BUDGET	APPROPRIATION
100 CORPORATE	\$ 652,265	\$ 782,718
200 RECREATION	1,501,941	1,802,329
300 GOLF	1,713,326	2,055,991
404 AUDIT	14,000	16,800
405 PAVING & LIGHTING	8,550	10,260
406 LIABILITY INSURANCE	129,778	155,734
407 IMRF	116,160	139,392
408 POLICE	46,850	56,220
409 MUSEUM	7,000	8,400
410 SPECIAL RECREATION	154,749	185,699
411 SOCIAL SECURITY	125,000	150,000
412 MEMORIAL	4,550	5,460
413 COMMUNITY EVENTS	28,575	34,290
CAPITAL DEVELOPMENT/BONDS		
518 CAPITAL	158,700	190,440
523 CAPITAL	122,500	147,000
608 BOND & INTEREST-2014B	453,400	544,080
612 BOND & INTEREST- 2020	624,739	749,687
613 BOND & INTEREST 2021	9,800	11,760
GRAND TOTALS	5,871,883	7,046,260

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning the first (1st) day of January, 2021 and ending on the thirty-first (31st) day of December, 2021 for the respective purposes set forth.

The passage by the Board of Commissioners of this 2021 Combined Annual Budget Appropriation Ordinance, including the “Appropriation” column, shall not be interpreted to authorize the expenditure within any fund of any amount greater than the amount budgeted for each fund in the “Budget” column.

All unexpended balances of the appropriations for the fiscal year ended December 31, 2021 and prior years are hereby specifically reappropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable law.

The receipts and revenue of said District derived from sources other than taxation and not specifically appropriated, shall constitute the general corporate fund and shall first be placed to the credit of such fund.

Section 3: The following determinations have been made and are hereby made a part of the aforesaid budget:

- (a) An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$3,723,137.
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$6,024,068.
- (c) An estimate of the expenditures contemplated for the fiscal year is \$5,871,583.
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$3,875,622.
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$2,932,488.

Section 4: All ordinances or parts of ordinances conflicting with any of the provisions of this ordinance shall be and the same are hereby repealed to the extent of such conflict. If any item, or portion thereof, of this Budget & Appropriation Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such items or the remaining portions of this ordinance.

This ordinance shall be in full force and effect immediately upon its passage.

Passed by the Board of Park Commissioners of the Prospect Heights Park District, this 26th day of January 2021.

AYES:

NAYS:

ABSENT OR NOT VOTING:

Timothy Jones, President
Board of Commissioners

ATTESTED:

Ellen Avery, Board Secretary
Prospect Heights Park District

**CERTIFICATION OF ESTIMATE OF
REVENUE FOR FISCAL YEAR 2020**

I, Vicki Carney, do hereby certify that I am the duly qualified treasurer of the Prospect Heights Park District and the chief fiscal officer of said District; as such officer I do further certify that the revenues, by source, anticipated to be received by said District in the fiscal year beginning January 1, 2021 and ending on December 31, 2021 are estimated to be as follows:

<u>SOURCE</u>	<u>AMOUNT</u>
Real Estate Taxes	\$2,932,488
Personal Property Replacement Taxes	11,300
Interest	12,000
Concessions	25,450
Program Fees	652,127
Golf Fees	1,094,450
Golf Shop Sales	113,250
Food & Beverage	558,264
Bond Proceeds	<u>624,739</u>
TOTAL	\$6,024,068

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said District this 26th day of January, 2021.

(Seal)

Vicki Carney, Treasurer, Prospect Heights Park District



**PUBLIC NOTICE
AGENDA**

**Agenda for the January 26, 2021 7:00pm
Regular Board Meeting
Virtual Meeting using the Zoom platform**

Meeting participation instructions at the bottom of the agenda.

- I. **Call to Order – 7:00 p.m.**
Roll Call
- II. **Corrections/Additions/Approval of Agenda**
- III. **Correspondence**
- IV. **Recognition/Welcome**
- V. **Public Comment**
The public may call into the meeting to address the Board or submit a Public Comment that will be read at the Meeting by emailing ecastil@phparks.org by 4:30 p.m. on January 26. Those wishing to comment at the meeting are asked to type an asterisk (*) before legal name; individuals will be unmuted, asked to speak, (note three-minute limit per person) and muted again.
- VI. **Approval of Minutes**
 - A. Regular Board Meeting – December 15, 2020
 - B. Special Board Meeting - January 12, 2021
- VII. **Announcements (Meetings)**
Regular Board Meeting – February 23, 2021 7:00 p.m.
- VIII. **Park District Treasurer’s Report**
 - A. Approval of Cash Report
 - B. Approval of Warrants for Payment
- IX. **Superintendent of Finance and Planning Report**
- X. **Attorney’s Report**
Legal Matter
- XI. **Administrative/Operational Summary**
 - A. Executive Director
 - B. Superintendent of Recreation
 - C. Superintendent of Facilities and Parks
 - D. Director of Golf
 - E. Recreation Supervisors

- XII. Unfinished/Ongoing Business
 - A. Consideration of Agreement for Exchange of Land at/adjacent to Muir Park (no action)
 - B. Acceptance of the Urban & Community Forestry Grant award

- XIII. New Business
 - A. Board Member Vacancy
 - B. Board Officers Reassignment
 - C. Approval Ordinance #01.26.2021: Combined Budget and Appropriation FY2021
 - D. Approval of Ordinance #01.26.2021 Abating Tax Levied for the Year 2020

- XIV. Committees of the Board

- XV. Adjournment

Note 1: Alternative arrangements for public access to attend the meeting virtually:

MEETING PARTICIPATION INSTRUCTIONS:

Computer access: Join the Zoom Meeting

<https://zoom.us/j/93991282772?pwd=MUQ1THpJT0huK2VXTEo1NmRVTmp0Zz09>

Meeting ID: 939 9128 2772

Passcode: 880336

Phone access: Audio participation on telephone 312 626 6799

Meeting ID: 939 9128 2772

Passcode: 880336

Please be sure to use your legal name. Any use of inappropriate names may result in ejection from the meeting. The meeting will open at 6:50 p.m. Please join the meeting at least 5 minutes prior to start of meeting. Participants are automatically muted, asked to speak during public comment, (note three-minute limit per person) and muted again.

Note 2: If you would like to attend a Park Board meeting but require an auxiliary aid, such as a sign language interpreter, please contact the Executive Director, 847-394-2848, at least 72 hours prior to the scheduled meeting.

Our mission is to enhance the quality of life for all residents of the District through the development and maintenance of park lands and facilities utilizing available resources, as well as to promote community involvement through a variety of recreation programs, educational opportunities and special events.

**MINUTES OF THE REGULAR BOARD MEETING
OF THE COMMISSIONERS AND OFFICERS
OF THE PROSPECT HEIGHTS PARK DISTRICT
VIRTUAL MEETING
ZOOM MEETING ID: 934 0210 7962 PASSWORD: 766996
TUESDAY, DECEMBER 15, 2020**

Call to Order

Roll Call

Commissioner Jones called the Regular Board Meeting of the Prospect Heights Park District to order at 7:00 p.m.

Commissioners present:

Ellen Avery
Vicki Carney
Betty Cloud
Karl Jackson
Tim Jones
Eric Kirste

Also Present:

Christina Ferraro – Executive Director
Julie Caporusso – Superintendent of Recreation
Dino Squiers – Superintendent of Facilities & Parks
Marc Heidkamp – Director of Golf Operations
Annette Curtis – Superintendent of Finance & Planning
Edlyn Castil – Admin Services Mgr./Recording Secretary

Commissioners absent:

None

A quorum was present.

Corrections/Additions/Approval of Agenda

A motion was made by Commissioner Carney and seconded by Commissioner Jackson to approve the agenda as submitted. The motion was approved by a roll call vote.

Ayes: Commissioners Avery, Carney, Cloud, Jackson, Jones, Kirste

Nays: None

Abstain: None

Absent: None

The motion carried.

Recognition/Welcome

Commissioner Jones welcomed the participants who were virtually in attendance.

Correspondence

There were none.

Presentation: Muir Park Refined Concept by JSD Inc.

Executive Director Christina Ferraro presented a refined Muir Park conceptual plan designed by JSD Inc. The proposed Muir Park plan is merely a concept to illustrate what the park can potentially look like and what the cost range may be for sake of discussion with the Board, Lexington and the public. The conceptual plan has the same amenities as it currently does. Muir Park was last developed about 22 years ago with an OSLAD grant. The proposed design includes keeping the field as is, with an addition of player seating, backstop, spectator seating, a soccer field, open play area, walking path with connectivity to Pleasant Run Park, 31 shared parking spaces and landscape. The cost would be approximately \$500,000.

Commissioner Cloud suggested two pickleball courts be considered in the proposed plan design. Commissioner Jones stated that the subcommittee requested a baseline plan: a fixed point of reference for comparison purposes in regards to dollars and design. He is in favor of a phased approach with development over a few years. He noted that Lexington's 69-unit plan proposes shared parking lot onto the Muir Park property.

Public Comment

There were none.

Approval of Minutes**Regular Board Meeting – November 17, 2020**

A motion was made by Commissioner Cloud and seconded by Commissioner Kirste to approve the November 17, 2020 Regular Board Meeting Minutes as submitted. The motion was approved by a roll call vote.

Ayes: Commissioners Avery, Carney, Cloud, Jackson, Jones, Kirste

Nays: None

Abstain: None

Absent: None

The motion carried.

Acceptance of Minutes**Finance Committee Meeting – November 3, 2020**

A motion was made by Commissioner Carney and seconded by Commissioner Kirste accept the November 3, 2020 Finance Committee Meeting Minutes as submitted. The motion was approved by a roll call vote.

Ayes: Commissioners Avery, Carney, Cloud, Jackson, Jones, Kirste

Nays: None

Abstain: None

Absent: None

The motion carried.

Announcements (Meetings)

The next regular board meeting will be held on January 26, 2021 7:00 p.m.

Park District Treasurer's Report**Cash Report #11**

Payroll	Checking/sweep	\$	(272.56)
Vendor	Checking/sweep	\$	(67,472.59)
General/Sweep	Checking	\$	1,253,920.00
ATM	Checking	\$	26,853.03
Investment	Checking	\$	2,472,556.55
CD Investment	Maturity 1.8.2021	\$	358,327.02
	Totals	\$	4,043,911.45

A motion was made by Commissioner Carney and seconded by Commissioner Avery to accept the Treasurer's Report – Cash Report #12 dated December 15, 2020 in the amount of \$4,043,911.45. The motion was approved by a roll call vote.

Ayes: Commissioners Avery, Carney, Cloud, Jackson, Jones, Kirste

Nays: None

Abstain: None

Absent: None

The motion carried.

Approval of Warrants for Payment

A motion was made by Commissioner Carney and seconded by Commissioner Avery to accept Warrants for payment as submitted for Vendor Warrants #11, 11A, and Payroll 23, 24

in the amount of \$792,670.67. The motion was approved by a roll call vote.

Ayes: Commissioners Avery, Carney, Cloud, Jackson, Jones, Kirste

Nays: None

Abstain: None

Absent: None

The motion carried.

Superintendent of Finance and Planning Report

As submitted. Superintendent of Finance and Planning Annette Curtis stated there was a correction with the scheduled dates for the 2020 Audit. The 2020 Audit will begin March 1, 2021 and will be presented to the Board at the April 2021 board meeting.

Attorney's Report

There was none.

Administrative/Operational Summary

Executive Director – as submitted. Executive Director Christina Ferraro is looking forward to 2021. She wished everyone a happy holiday and thanked the park district staff for all they've done this past year to get through the pandemic.

Superintendent of Recreation – as submitted. Superintendent of Recreation Julie Caporusso reported the park district will be participating in the holiday caravan along with the police and fire department on December 23rd.

Superintendent of Facilities and Parks – as submitted.

Director of Golf Operations – as submitted.

Recreation Supervisors – as submitted.

Unfinished/Ongoing Business

Consideration of Agreement for Exchange of Land at/adjacent to Muir Park

Deferred to Executive Session.

New Business

Proposed 2021 Board Meeting Schedule

A motion was made by Commissioner Cloud and seconded by Commissioner Jackson to approve the 2021 Board Meeting Schedule as presented. The motion was approved by a roll call vote.

Ayes: Commissioners Avery, Carney, Cloud, Jackson, Jones, Kirste

Nays: None

Abstain: None

Absent: None

The motion carried.

Memorandum of Understanding Prospect Heights Parks Foundation

Superintendent of Finance and Planning Annette Curtis reported that the inaugural Foundation Board held their first meeting on October 28th. The Foundation Board approved the Articles of Incorporation, Bylaws, and Memo of Understanding between the Foundation and the Park Board. The Memo of Understanding provides guidance and structure between the two organizations. Staff and the Personnel & Planning Committee are recommending approval.

A motion was made by Commissioner Avery and seconded by Commissioner Carney to approve the Memorandum of Understanding Prospect Heights Parks Foundation. The motion was approved by a roll call vote.

Ayes: Commissioners Avery, Carney, Cloud, Jackson, Jones, Kirste
Nays: None
Abstain: None
Absent: None
The motion carried.

Proposed FY2021 Budget

Superintendent of Finance and Planning Annette Curtis presented to the board the FY2021 Budget presentation which included the Finance Committee's recommendation

A motion was made by Commissioner Carney and seconded by Commissioner Cloud to approve the proposed FY2021 Budget. The motion was approved by a roll call vote.

Ayes: Commissioners Avery, Carney, Cloud, Jackson, Jones, Kirste
Nays: None
Abstain: None
Absent: None
The motion carried.

Adopt Tax Levy Ordinance 12.15.2020 FY2021

Superintendent of Finance and Planning Annette Curtis presented the Tax Levy Ordinance 12.15.2020 FY2021. The tax levy amount is for \$3,007,488 to be utilized for general park purposes, recreation program and maintenance. Staff is recommending board approval.

A motion was made by Commissioner Avery and seconded by Commissioner Kirste to adopt the Tax Levy Ordinance 12.15.2020 FY2021. The motion was approved by a roll call vote.

Ayes: Commissioners Avery, Carney, Cloud, Jackson, Jones, Kirste
Nays: None
Abstain: None
Absent: None
The motion carried.

Adopt Tax Levy Resolution 12.15.2020

Superintendent of Finance and Planning Annette presented the Tax Levy Resolution 12.15.2020. Staff is recommending for the board to adopt the resolution.

A motion was made by Commissioner Cloud and seconded by Commissioner Jackson to adopt Tax Levy Resolution 12.15.2020. The motion was approved by a roll call vote.

Ayes: Commissioners Avery, Carney, Cloud, Jackson, Jones, Kirste
Nays: None
Abstain: None
Absent: None
The motion carried.

New Business (continued)

Adopt Executive Director Employment Agreement Resolution 12.15.2020A

Item tabled until after Executive Session.

Committees of the Board

There were no reports.

Recess into Executive Session

A motion was made by Commissioner Cloud and seconded by Commissioner Avery to recess into Executive Session in accordance with the Open Meetings Act (5ILCS 1220/2 Section 2A Subsection C) for the purpose of discussion of Personnel (Section 2(c) (1) and Land Acquisition (Section 2(c) (5/6)) at 7:50 p.m. The motion was unanimously approved by a roll call vote.

Ayes: Commissioners Avery, Carney, Cloud, Jackson, Jones, Kirste

Nays: None

Abstain: None

Absent: None

The motion carried.

Reconvene to Open Session

A motion was made by Commissioner Jackson and seconded by Commissioner Avery to reconvene open session at 9:20 p.m.

Ayes: Commissioners Avery, Carney, Cloud, Jackson, Jones, Kirste

Nays: None

Abstain: None

Absent: None

The motion carried.

During Executive Session personnel and land acquisition were discussed. No action will be taken under land acquisition.

New Business (continued)

Adopt Executive Director Employment Agreement Resolution 12.15.2020A

A motion was made by Commissioner Cloud and seconded by Commissioner Carney to adopt Executive Director Employment Agreement Resolution 12.15.2020A. The motion was unanimously approved by a roll call vote.

Ayes: Commissioners Avery, Carney, Cloud, Jackson, Jones, Kirste

Nays: None

Abstain: None

Absent: None

The motion carried.

Adjournment

With no further business to discuss, a motion was made by Commissioner Carney and seconded by Commissioner Jackson to adjourn the Regular Board Meeting at 9:23 p.m. The motion was approved by a roll call vote.

Ayes: Commissioners Avery, Carney, Cloud, Jackson, Jones, Kirste

Nays: None

Abstain: None

Absent: None

The motion carried.

Respectfully Submitted,
Edlyn Castil, Recording Secretary

Secretary: _____
Ellen Avery, Prospect Heights Park District Secretary

**MINUTES OF THE REGULAR BOARD MEETING
OF THE COMMISSIONERS AND OFFICERS
OF THE PROSPECT HEIGHTS PARK DISTRICT
VIRTUAL MEETING
ZOOM MEETING ID: 921 2062 0739 PASSWORD: 250963
TUESDAY, JANUARY 12, 2021**

Call to Order

Roll Call

Commissioner Jones called the Special Board Meeting of the Prospect Heights Park District to order at 7:02 p.m.

Commissioners present:

Ellen Avery

Vicki Carney

Betty Cloud

Karl Jackson (arrived at 7:09 p.m.)

Tim Jones

Eric Kirste

Also Present:

Christina Ferraro – Executive Director

Julie Caporusso – Superintendent of Recreation

Dino Squiers – Superintendent of Facilities & Parks

Marc Heidkamp – Director of Golf Operations

Annette Curtis – Superintendent of Finance & Planning

Edlyn Castil – Admin Services Mgr./Recording Secretary

Commissioners absent:

None

A quorum was present.

Corrections/Additions/Approval of Agenda

A motion was made by Commissioner Carney and seconded by Commissioner Avery to approve the agenda as submitted. The motion was approved by a roll call vote.

Ayes: Commissioners Avery, Carney, Cloud, Jones, Kirste

Nays: None

Abstain: None

Absent: Commissioner Jackson

The motion carried.

Commissioner Jackson arrived at 7:09 p.m.

Proposed conveyance of land parcel at/adjacent to Muir Park, 1001 Oak Street in Prospect Heights, IL, to Lexington Homes in exchange for other property of substantially equal or greater value. (70 ILCS 1205 Sec. 10-7-b. Sale, lease, or exchange of realty).

Executive Director Christina Ferraro presented background information related to the Muir Park property. She explained that Lexington Homes plans to build 69 units with the land swap or 61 units without. If the Park Board votes yes to the land swap, consideration will be made to the terms and conditions of Lexington's offer. If the Park Board votes no to the land swap, negotiations regarding the easement agreement are required so users and park staff can access the site. Numerous neighbors surrounding the parcel oppose the development due to the potential impact to the well-water supply, the removal of existing trees, increased traffic, density and access to Muir Park. The neighbors have attended meetings and submitted letters voicing their opposition to both the City Council and Park District Board of Commissioners.

The Board opened up the floor for Public Comments regarding Muir Park and the conveyance of land in exchange for equal property.

There were three emails received prior to the board meeting and were read into record. The emails were from Marilyn/John Breden, Joy Drake and Samir Mahtani.

The following residents commented during the meeting:

Steve Drake – encouraged the park district to vote no to the land swap and expressed his concerns about how this development would dangerously affect the neighborhood streets. Should the park district approve a land swap, he expects any revenue received from Lexington or the TIF be spent solely on John Muir Park.

Paul Gebert, 1105 Drake, Prospect Heights – is in favor of keeping the park as it is with open space. He is opposed to removing the existing mature trees, more traffic, more density. He asked the Board if they would want this type of development going in right next door to their home.

Janet Albrecht, 606 Equestrian Drive, Wheeling – opposed to the development and/or land swap.

Jim Picash, 13 Prospect Drive, Prospect Heights – supports the comments made by Steve Drake.

MJ Meier, 1101 Oak, Prospect Heights - opposed to the development and/or land swap.

Michael Linzing, 1017 Drake, Prospect Heights - opposed to the development and/or land swap.

Bill Mayyou, 1 Drake, Prospect Heights – concerned about the land swap which would result in the park district losing useable land and the increased traffic for that area.

Commissioner Jones commented that he’s concerned about access to Muir Park and parking for those who use the park. Commissioner Cloud commented that the City has approved this development. The park district is in a difficult position. She expressed concerns about the parking at Muir Park. Commissioner Avery echoed the comments of the other Commissioners.

Mike Linzing – commented “all you have to do is deny the land swap and build a park property parking only, along the north edge.” Melissa Palmquist Anderberg agreed with Mike Linzing’s comment.

A motion was made by Commissioner Avery and seconded by Commissioner Cloud to authorize the Executive Director to move forward with developing and forming a purchase agreement for the land swap. The motion was approved by a roll call vote.

Ayes: Commissioners Avery, Carney, Cloud, Jackson, Jones, Kirste

Nays: None

Abstain: None

Absent: None

The motion carried.

Public Comments

There were none.

Adjournment

With no further business to discuss, a motion was made by Commissioner Carney and seconded by Commissioner Kirste to adjourn the Special Board Meeting at 7:53 p.m. The motion was approved by a roll call vote.

Ayes: Commissioners Avery, Carney, Cloud, Jackson, Jones, Kirste

Nays: None

Abstain: None

Absent: None

The motion carried.

Respectfully Submitted,
Edlyn Castil, Recording Secretary

Secretary: _____
Ellen Avery, Prospect Heights Park District Secretary

Edlyn Castil

From: Marilyn B <craftycanuck213@gmail.com>
Sent: Tuesday, January 12, 2021 10:02 AM
To: Edlyn Castil
Subject: Muir Park

My name is Marilyn Breden,my husband is John.We live at 101 Prospect Dr.We strongly object to the land swap,between Prospect HeightsPark district,and Lexington Homes.We like the park, the way it is.We moved here 5+yrs.ago,for the quiet lifestyle,and nice homes.We do not want,an ugly "high rise",out our back window!(plus all the extra traffic,on our streets).Thank you for your time.....Marilyn and John Breden.

Edlyn Castil

From: Joy Drake <joydrake@comcast.net>
Sent: Tuesday, January 12, 2021 1:06 PM
To: Edlyn Castil
Cc: Christina Ferraro; Betty Cloud
Subject: Vote NO to the Muir Park Land Swap

Please forward this email to all of the Park Board Commissioners before the meeting this evening. Feel free to read this at the meeting.

Dear Park Board Commissioners,

I am writing to you to express my strong opposition to the land swap deal between the Prospect Heights Park District and Lexington Homes regarding the redevelopment of Muir Park. This may seem like a small sliver of land to you, but there's so much more to this deal.

We like the park as it is! If the land swap goes through, we will have even less usable space and no mature trees. The plans show you will put in a detention pond, parking along the north side of the park, and a shelter which will all take up usable park space. Those parking spots will just be used by the new townhome residents. The neighbors currently all WALK to the park.

The proposed redevelopment plans of the park are too costly to implement. We would get nothing more than what we currently have except to add a shelter. You would replace the current trees with trees that will provide shade in another 20 years. Is it really worth it? You've also talked about improving the park in phases. And how long would that take?

If this swap is approved, the Park District should be required to use the entire \$500,000 along with the \$200,000 redevelopment budget from Lexington to upgrade Muir Park. It's the honest thing to do since our neighborhood is the only one being negatively impacted by this deal.

The tax-paying residents of the Drake subdivision and the Wheeling residents surrounding Muir Park have unanimously stated they are against this entire project. It's time for someone to **stand up for the residents**. Remove yourselves from the middle of this mess.

If any of you lived in this neighborhood, you would NOT want this project to move forward. Do the right thing and **Vote No** to the land swap.

Thank you.
Joy Drake

Edlyn Castil

From: Samir Mahtani <samirmahtani@gmail.com>
Sent: Tuesday, January 12, 2021 2:16 PM
To: Edlyn Castil
Subject: Muir Park Land Swap

Hi There!

My name is Samir Mahtani and I live at 9 Drake Terrace, Prospect Heights IL. I just wanted to send over an email stating that my wife and I do not support the potential land swap with Lexington Homes. We moved here a few months ago and loved that our home was walking distance to a beautiful park. We want the park to get invested in and grow as a park and not a townhome unit that will take away from the beauty of Prospect Heights.

Thanks,

Samir M.

TO: Board of Commissioners, Prospect Heights Park District

Pink

FROM: Park District Treasurer

DATE: 1/26/2021 CASH REPORT FY 20

Motion by Commissioner _____ to approve CASH REPORT 1
1/26/2021 as submitted. Seconded by Commissioner _____ .

Mt. Prospect State Bank		Interest Earned YTD		
Payroll	Checking/sweep			(103.58)
Vendor	Checking/sweep			(30,813.48)
General/Sweep	Checking	annual yield 0.01%		960,949.22
ATM	Checking			26,613.03
Investment	Checking	annual yield 0.40%		2,408,164.56
CD Investment	Maturity 1.8.2021	annual yield 1.50%	\$	358,327.02
TOTALS			\$	3,723,136.77 Voice Vote

FINANCIAL RESOLUTION

Motion by Commissioner _____ to approve WARRANT RESOLUTION
1/26/2021 as submitted. Seconded by Commissioner _____ .

APPROVAL OF WARRANTS 1/26/2021

VENDOR WARRANTS			AMOUNTS
12	In the amount of	CHECKS ISSUED	\$153,927.84
12A	In the amount of	ELECTRONIC	\$27,975.99
Total Vendor Warrants			<u>\$181,903.83</u>

PAYROLL WARRANTS

	12/4/2020		
25	In the amount of		\$ 81,155.61
		gross plus employer costs	
	12/18/2020		
26	In the amount of		\$ 59,421.05
		gross plus employer costs	
	12/31/2020		
27	In the amount of		\$ 54,451.99
		gross plus employer costs	
Total Payroll Warrants			<u>195,028.65</u>

TOTAL OF WARRANTS \$376,932.48 Roll Call



Prospect Heights Park District, IL

Check Report

By Check Number

Date Range: 12/01/2020 - 12/31/2020

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP Bank-AP Bank						
01982	AMERICAN LITHOGRAPHY AND PUBLISHING INC	12/04/2020	Regular	0.00	1,881.00	49928
02189	ANNETTE CURTIS	12/04/2020	Regular	0.00	241.39	49929
01015	ASSOCIATED LABOR CORPORATION OF AMERIC	12/04/2020	Regular	0.00	8,553.90	49930
01744	BLACK LINE FOX VALLEY LLC	12/04/2020	Regular	0.00	1,954.00	49931
01022	COMCAST	12/04/2020	Regular	0.00	87.45	49932
01022	COMCAST	12/04/2020	Regular	0.00	112.08	49933
01022	COMCAST	12/04/2020	Regular	0.00	156.75	49934
01022	COMCAST	12/04/2020	Regular	0.00	55.67	49935
01023	COMMONWEALTH EDISON	12/04/2020	Regular	0.00	23.15	49936
01024	CONSERV FS	12/04/2020	Regular	0.00	1,554.20	49937
01041	CONSTELLATION NEW ENERGY INC	12/04/2020	Regular	0.00	26.60	49938
01041	CONSTELLATION NEW ENERGY INC	12/04/2020	Regular	0.00	129.12	49939
01041	CONSTELLATION NEW ENERGY INC	12/04/2020	Regular	0.00	4,595.05	49940
01041	CONSTELLATION NEW ENERGY INC	12/04/2020	Regular	0.00	24.58	49941
01341	DEFRANCO PLUMBING	12/04/2020	Regular	0.00	193.90	49942
01030	DES PLAINES MATERIAL & SUPPLY	12/04/2020	Regular	0.00	399.00	49943
02295	FETTES LOVE & SIEBEN INC	12/04/2020	Regular	0.00	731.00	49944
01423	GORDON FOOD SERVICE INC	12/04/2020	Regular	0.00	2,043.77	49945
01040	HOME DEPOT CREDIT SERVICES	12/04/2020	Regular	0.00	298.01	49946
01053	MICHAEL WAGNER & SONS	12/04/2020	Regular	0.00	36.73	49947
01057	NAPA HEIGHTS AUTOMOTIVE	12/04/2020	Regular	0.00	402.39	49948
01058	NCPERS GROUP LIFE INSURANCE	12/04/2020	Regular	0.00	48.00	49949
01059	NICOR	12/04/2020	Regular	0.00	92.21	49950
01063	PDRMA	12/04/2020	Regular	0.00	22,691.98	49951
01064	PENDELTON TURF SUPPLY	12/04/2020	Regular	0.00	9,666.80	49952
01066	PLATINUM SYSTEMS INC	12/04/2020	Regular	0.00	190.00	49953
01031	PULSE TECHNOLOGY	12/04/2020	Regular	0.00	1,133.00	49954
01881	R R ROOFING & CONSTRUCTION CO	12/04/2020	Regular	0.00	1,650.00	49955
01120	REPUBLIC SERVICES INC	12/04/2020	Regular	0.00	1,661.61	49956
01978	RITE BITE FUNDRAISING	12/04/2020	Regular	0.00	1,290.40	49957
01073	ROUTE 12 RENTAL	12/04/2020	Regular	0.00	37.90	49958
02241	SPORTS ENGINE INC	12/04/2020	Regular	0.00	50.00	49959
01078	TAYLOR MADE	12/04/2020	Regular	0.00	776.13	49960
02157	VERIZON	12/04/2020	Regular	0.00	108.03	49961
01774	VERMONT SYSTEMS INC	12/04/2020	Regular	0.00	7,021.02	49962
01082	WAREHOUSE DIRECT	12/04/2020	Regular	0.00	46.00	49963
01009	AIRGAS USA LLC	12/11/2020	Regular	0.00	215.39	49964
01909	ANCEL GLINK PC	12/11/2020	Regular	0.00	591.25	49965
02189	ANNETTE CURTIS	12/11/2020	Regular	0.00	50.00	49966
01041	CONSTELLATION NEW ENERGY INC	12/11/2020	Regular	0.00	3,159.39	49967
01180	DARLEEN CARL BECK	12/11/2020	Regular	0.00	289.90	49968
01324	DIRECT FITNESS SOLUTIONS LLC	12/11/2020	Regular	0.00	535.00	49969
01693	HINCKLEY SPRINGS	12/11/2020	Regular	0.00	18.64	49970
02239	KATHLEEN M KEARNS	12/11/2020	Regular	0.00	4,024.00	49971
02073	MARKETING AND MORE GROUP LLC	12/11/2020	Regular	0.00	700.00	49972
01773	MIDCO INC	12/11/2020	Regular	0.00	330.00	49973
01135	PURCHASE POWER	12/11/2020	Regular	0.00	9.99	49974
02302	RENEE GASNER	12/11/2020	Regular	0.00	79.00	49975
01865	SPORTS KIDS INC	12/11/2020	Regular	0.00	950.30	49976
01781	THOMAS R PETZEL	12/11/2020	Regular	0.00	320.00	49977
01143	VILLAGE OF MOUNT PROSPECT-SALES TAX	12/11/2020	Regular	0.00	164.00	49978
01667	AFLAC	12/18/2020	Regular	0.00	51.24	49979
01442	ALLSTAR FIRE SERVICE INC	12/18/2020	Regular	0.00	300.00	49980
02138	ANDERSON PEST SOLUTIONS	12/18/2020	Regular	0.00	142.75	49981

Check Report

Date Range: 12/01/2020 - 12/31/2020

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
02288	ASHBURN POWER AND LIGHT INC	12/18/2020	Regular	0.00	44,047.11	49982
01015	ASSOCIATED LABOR CORPORATION OF AMERIC	12/18/2020	Regular	0.00	3,220.02	49983
01020	BURRIS EQUIPMENT CO	12/18/2020	Regular	0.00	241.75	49984
01022	COMCAST	12/18/2020	Regular	0.00	289.79	49985
01022	COMCAST	12/18/2020	Regular	0.00	10.47	49986
01022	COMCAST	12/18/2020	Regular	0.00	788.76	49987
02127	DIRECTV	12/18/2020	Regular	0.00	323.96	49988
02303	DONNELL THOMAS	12/18/2020	Regular	0.00	588.00	49989
01994	FLOATS EYEWEAR	12/18/2020	Regular	0.00	118.00	49990
01423	GORDON FOOD SERVICE INC	12/18/2020	Regular	0.00	91.99	49991
02215	GRUMMAN BUTKUS ASSOCIATES	12/18/2020	Regular	0.00	184.80	49992
01045	JW TURF INC	12/18/2020	Regular	0.00	494.06	49993
02304	MARY JO PEDERSEN	12/18/2020	Regular	0.00	79.00	49994
01050	MENARDS	12/18/2020	Regular	0.00	183.71	49995
01057	NAPA HEIGHTS AUTOMOTIVE	12/18/2020	Regular	0.00	54.69	49996
02228	PAYCOR	12/18/2020	Regular	0.00	10,205.04	49997
	Void	12/18/2020	Regular	0.00	0.00	49998
01064	PENDELTON TURF SUPPLY	12/18/2020	Regular	0.00	151.75	49999
01072	RIVER TRAILS PARK DISTICT	12/18/2020	Regular	0.00	267.40	50000
01078	TAYLOR MADE	12/18/2020	Regular	0.00	1,422.00	50001
01400	THE PROACTIVE SPORTS GROUP	12/18/2020	Regular	0.00	48.40	50002
01616	TOUR EDGE GOLF MFG INC	12/18/2020	Regular	0.00	1,148.58	50003
01565	USGA CLUB MEMBERSHIP	12/18/2020	Regular	0.00	150.00	50004
01081	VILLAGE OF MOUNT PROSPECT	12/18/2020	Regular	0.00	243.00	50005
01081	VILLAGE OF MOUNT PROSPECT	12/18/2020	Regular	0.00	90.16	50006
01081	VILLAGE OF MOUNT PROSPECT	12/18/2020	Regular	0.00	96.16	50007
01082	WAREHOUSE DIRECT	12/18/2020	Regular	0.00	183.85	50008
01015	ASSOCIATED LABOR CORPORATION OF AMERIC	12/28/2020	Regular	0.00	1,177.82	50009
01020	BURRIS EQUIPMENT CO	12/28/2020	Regular	0.00	239.56	50010
01022	COMCAST	12/28/2020	Regular	0.00	132.08	50011
01023	COMMONWEALTH EDISON	12/28/2020	Regular	0.00	23.50	50012
01189	DAVE'S AUTO CLINIC INC	12/28/2020	Regular	0.00	1,265.00	50013
01338	DETECTION SYSTEMS & SERVICE INC	12/28/2020	Regular	0.00	864.00	50014
01944	HRDIRECT	12/28/2020	Regular	0.00	127.49	50015
02031	JOHNSON CONTROLS SECURITY SOLUTIONS	12/28/2020	Regular	0.00	289.80	50016
01045	JW TURF INC	12/28/2020	Regular	0.00	1,133.45	50017
01162	MANZELLA PLUMBING INC	12/28/2020	Regular	0.00	200.00	50018
01057	NAPA HEIGHTS AUTOMOTIVE	12/28/2020	Regular	0.00	234.83	50019
01058	NCPERS GROUP LIFE INSURANCE	12/28/2020	Regular	0.00	48.00	50020
01059	NICOR	12/28/2020	Regular	0.00	133.46	50021
02227	PARTSMASHER	12/28/2020	Regular	0.00	67.59	50022
01070	RAMROD	12/28/2020	Regular	0.00	448.15	50023
01071	REINDERS INC	12/28/2020	Regular	0.00	453.76	50024
01120	REPUBLIC SERVICES INC	12/28/2020	Regular	0.00	293.23	50025
02100	ZURCHER TIRE INC	12/28/2020	Regular	0.00	180.00	50026
02204	WINTRUST ASSET FINANCE	12/04/2020	Bank Draft	0.00	2,175.60	DFT0001359
02204	WINTRUST ASSET FINANCE	12/04/2020	Bank Draft	0.00	-2,175.60	DFT0001359
01032	CARDMEMBER SERVICE	12/08/2020	Bank Draft	0.00	8,749.01	DFT0001368
01032	CARDMEMBER SERVICE	12/08/2020	Bank Draft	0.00	-411.99	DFT0001369
02206	ILLINOIS DEPARTMENT OF REVENUE	12/10/2020	Bank Draft	0.00	1,785.00	DFT0001370
02205	ILLINOIS MUNICIPAL FUND	12/07/2020	Bank Draft	0.00	15,678.37	DFT0001382

Check Report

Date Range: 12/01/2020 - 12/31/2020

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
02204	WINTRUST ASSET FINANCE	12/02/2020	Bank Draft	0.00	2,175.60	DFT0001383

Bank Code AP Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	148	98	0.00	153,927.84
Manual Checks	0	0	0.00	0.00
Voided Checks	0	1	0.00	0.00
Bank Drafts	6	7	0.00	27,975.99
EFT's	0	0	0.00	0.00
	154	106	0.00	181,903.83

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	148	98	0.00	153,927.84
Manual Checks	0	0	0.00	0.00
Voided Checks	0	1	0.00	0.00
Bank Drafts	6	7	0.00	27,975.99
EFT's	0	0	0.00	0.00
	154	106	0.00	181,903.83

Fund Summary

Fund	Name	Period	Amount
950	POOLED CASH FUND	12/2020	181,903.83
			181,903.83

PROSPECT HEIGHTS PARK DISTRICT ELECTRONIC VENDOR WARRANT REPORT FOR FY 2020
VENDOR WARRANT 12A
ELECTRONIC VENDOR WARRANTS
December
FY 2020

DATE	VENDOR NAME	TRANSACTION DESCRIPTION	AMOUNT
12/2/2020	Wintrust	Golf Equipment Lease	\$2,175.60
12/7/2020	IMRF	11.2020 Contribution	\$15,678.37
12/9/2020	Card Member Services	11.2020 Statement	\$8,337.02
12/14/2020	Illinois Department of Revenue	11.2020 Sales Tax	\$1,785.00
TOTAL			\$27,975.99



January 26, 2021

To: Christina Ferraro, Executive Director
From: Annette Curtis, Superintendent of Finance and Planning
Re: January 26, 2021 Board Report

December 2020 Income statement

The Income Statement as of December 31, 2020 is not included in the packet. Staff is working on year end entries and reviewing information.

OOC Electrical Project

The Village of Mt. Prospect's Building Inspector has signed off, and the project is complete. In the spring landscaping will be addressed. Project cost \$323,210, budget \$350,000.

2020 Audit

The 2020 audit has been scheduled for the week of March 1, 2021. The audit will be presented at the May 2021 Board meeting. Preliminary field work was completed today, January 26, 2021.



January 26, 2021

To: Park Board of Commissioners
From: Christina Ferraro, Executive Director
Re: January 2021 Board Report

OCC Grounds Property

We continue to work on the existing operating underground storage tank systems at the Grounds Dept. property. The District owns and operates a 1,000 gallon gasoline and 1,000 gallon diesel tank at the site. It was discovered that the existing 1,000 gallon gasoline tank that was removed in April 1998 (prior to Park District acquisition) leaked so TriCore Environmental, LLC is working with the IEPA and Office of the State Fire Marshal on our behalf to monitor for gas and soil contamination. They are also preparing the corrective action plan for review and submittal. IEPA approved a corrective action plan related only to the gasoline tank removed in 1998. They are currently working on the monitoring well re-installation. Again, this is currently happening due to the delayed ownership of that property.

HERON POND

Annual homeowners association meeting was held virtually this month which is quite early in the year from past years. There was no meeting in 2020 due to the pandemic. Annual fees continue to pay for electricity for the fountain and lights. Marine Biochemists continue to clean the pond annually. There was a repair to the inlet pipe between the pond and the creek.

BLOCK PARTY

A discussion regarding this annual event will take place in April due to the pandemic. Region 10 needs to be in Phase 5 in order to host "festivals".

IPRA CONFERENCE

The Illinois Parks & Recreation Association (IPRA) Conference is being held virtually this year.

SALARY SURVEY

Staff is researching options as to how to proceed with this project. Details to follow over the next few months.

Board of Commissioners 2021 Meeting tentative agenda items

January	Budget and Appropriation Public Hearing Abating Tax Levied for the Year 2020
February	Approve updated PHYBS agreement
March	
April	Financial Audit presentation
May	Swearing in elected board members Approve legal counsel and NWSRA
June	Committees of the Board Selection
July	
August	NWSRA 2020 Assessment Resolution
September	NWSRA presentation Sexual Harassment Training
October	Adopt Bond Ordinance Speer Financial Presentation IAPD Delegate Credentials for conference
November	Resolution Truth in Taxation for Levy Year 2021
December	FY2022 Budget presentation Tax Levy Ordinance Schedule of 2022 meetings



January 20, 2021

To: Christina Ferraro, Executive Director
From: Julie Caporusso, Superintendent of Recreation
Re: January Board Report

MARKETING

Staff is developing the summer brochure. It will be completed and uploaded to the website on February 26.

TIER 2 MITIGATION

On Monday, January 18th our region moved into Tier 2, we made these adaptations:

- eLearning Camp, KinderStop, Creative Kids Preschool, virtual programs and events are running as scheduled.
- All programs can resume onsite at 25% capacity.
- Fitness center is restricted to 15 members at a time; face coverings must be worn at all times, including while exercising; patrons may make reservations or are able to walk-in if slots are available.
- Racquetball, Pickleball, open gym and facility rentals will resume.

Our staff are adapting to the changes and going above and beyond. I am grateful for the extra effort our team is putting forth.

FACILITIES

During Tier 2, GMRC will resume to normal operating hours.

Monday – Thursday	6am-9pm
Friday	6am-6pm
Saturday	8am-5pm
Sunday	9am-5pm

Hersey Basketball Feeder program is renting our gymnasium and will return to Tuesdays, Fridays, Saturdays and Sundays. They have been a strong partner during this restrict time.

PDRMA

PDRMA is releasing a new Statements of Admission video in January. Our district will train all staff on Statements of Admission as soon as it becomes available.



January 20, 2021

To: Christina Ferraro, Executive Director
From: Dino Squiers, Superintendent of Facilities & Parks
Re: January 2021 Board Report

HOLIDAY DECORATION

Removal of seasonal decorations at GMRC and administration is complete and stored until next season, we'll see how many lights work next year after they are removed from storage.

HVAC

Boiler for the GMRC was short cycling and shutting down before reaching the set temperature. Loose connection in the control panel was repaired and the ignitor was cleaned.

PLUMBING

Rear toilet was leaking in the women's locker room, wax ring that seals the toilet to the wall flange deteriorated and caused the leak, replacement seal was installed. First floor washroom plumbing was not draining at the administration building, sewer line that runs from the front crawl space and exits the rear wall in the basement was rodded out.

ELECTRICAL

Stairway light at the administration building would not turn on all the time, three-way switch on the first floor was replaced to correct the issues.

SKYLIGHT

Rear skylight was replaced due to a crack in the dome by the flange. Replacement was done at no charge.

IZAAK WALTON

Metal plate that secures the opening on the fireplace was pried off, branches and debris were placed inside the fire pit box, damaged area was repaired, metal plate was secured and debris were removed from the fireplace.

PARKS

Garbage pickup, clean up and branch removal is ongoing at the parks. So far this season we have had minimal snow removal and mainly salting to control the ice.



January 15, 2021

To: Christina Ferraro, Executive Director
 From: Marc Heidkamp, Director of Golf
 Re: December Board Report

Golf

Golf Operations closed for winter. Work is being done to prepare for the 2021 season calendar and looking forward to a strong 2021 Golfing season.

Special Events

In process planning stages for 2021

Cars

Detailing continues on cars. The ones that are finished look fantastic and are ready for 2021

Golf Shop

We had a positive season in 2020. New orders are taking place to fill in gaps and offer top products to our client base.

Grounds

Staff is working on equipment repairs to ensure course maintenance is ready for the new season.

31-Dec		2019	2020	% CHANGE		
				19v 20		
GOLF& MEMBERS		\$997.17	\$ 3,522.00	253%		GREENS FEES
CART RENTAL FEES		\$0.00	\$ -	#DIV/0!		CART RENTAL FEES
APPAREL		\$144.60	\$ -	-100%		APPAREL
EQUIPMENT		\$132.16	\$ 440.00	233%		EQUIPMENT
GOLF BALLS		\$1,112.70	\$ 20.00	-98%		GOLF BALLS
DRIVING RANGE		\$32.00	\$ -	-100%		DRIVING RANGE
SPECIAL ORDERS		\$1,381.52	\$ 3,483.50	152%		SPECIAL ORDERS
F AND B		\$54,582.39	\$ -	-100%		
OUTINGS				#DIV/0!		OUTINGS
TOTAL		\$58,382.54	\$ 7,465.50			



January 20, 2021

To: Julie Caporusso, Superintendent of Recreation
 From: Laura Fudala, Supervisor of Recreation
 Re: January 2021 Board Report

PRESCHOOL

We currently have 47 students in the preschool program. 29 students in person, and 18 students in virtual. Registration for the 2021-2022 began on January 4th. To date we have 16 students registered. December 17th and 18th our students participated in a holiday sing. The kids sang a few songs and visited with Santa in the inflated snow globe. Pictures and videos were taken and posted on the Creative Kids Preschool Facebook page for parents to see!

YOUTH ATHLETICS

Youth basketball will start the week of January 25th. The basketball league will look different this season compared to previous years. Teams will be able to practice once per week, and Saturdays will be skills competitions. We have 45 participants registered. Indoor Soccer will begin January 31st, and Youth Volleyball League will begin Feb 8th.

FITNESS CENTER

The December session of virtual Pilates had 5 students. In December, we had 359 visits, which was down 16 visits compared to the previous month. Our busiest day of the week in December was Wednesdays with an average of 15 visits.

December 2020 Memberships:

1year passes-	121	1year gym/racquetball-	69
6month fitness-	14	3month fitness-	4
Silver Sneakers /Renew Active-	<u>66</u>		
	276 Total Memberships		

Three Year Comparison

Membership	December 2018	December 2019	December 2020
3 months	2	6	1
6 months	12	2	1
1 year	19	14	29
Membership Dec 2020	# of Members		Total Revenue
3 months	1		\$50
1 year	29		\$1366
Seniors	6		\$478



January 20, 2021

To: Julie Caporusso, Superintendent of Recreation
From: Marci Glinski, Supervisor of Recreation
Re: January 2021 Board Report

DANCE

Spring Dance was supposed to begin on Monday, Jan 11th but due to the mitigations we have decided to postpone classes to begin on Monday, Jan 25th. We currently have 44 dancers registered for classes.

I am currently planning a few Virtual Dance Classes that will begin in February. Our Competition Dance Teams will now start their season in April. Due to all of changes with mitigations, competitions have been pushed back.

ACTIVE ADULTS

Now that we have moved back into Tier 2 Mitigations I will slowly begin to offer a few trips. Once the vaccinations roll out, I will begin to offer more and more trips to our active adults as they are anxious to get out of the house. I hope to get an Active Adult Newsletter in the mail by the end of March so we can begin to promote trips for the summer months.

SPECIAL EVENTS

My newest event, Where's Rudolph Scavenger Hunt was a success. We had 16 families participate in this fun, socially distant, holiday event. I used a random prize generator to choose to 2 families who completed the hunt. Both families received Amazon Gift Cards. I received great feedback from many of the families.

The Holiday Trolley Express had 93 people attend another fun holiday event. We were able to have everyone socially distant at their desired time slot on the trolley. Everyone was able to enjoy a quick picture with Santa who was safe inside his snow globe.

Only 4 families entered their houses into our Holiday House Decorating Contest. Looking at new ways to encourage families to enter their homes for 2021. 1 winner received an Amazon Gift Card.

I added several new events for the first half of 2021. These events have not been promoted in our brochure but we will be spreading the word via socially media and on our website. The events include Lucy & Lucky, The Leprechaun Scavenger Hunt, Bunny Brunch Baskets, You've Been Egged and Birthday Celebration in a Box. I am very excited to get the word out on these awesome new events.



January 2021

To: Julie Caporusso, Superintendent of Recreation
From: Jeanette Garrity, Supervisor of Recreation
Re: January Board Report

KINDERSTOP

There are currently 5 students enrolled in KinderStop PM, 6 enrolled in Before Care and 15 enrolled in After Care. Numbers have gone up a few since my last report due to District 23 switching to a hybrid learning schedule.

Registration for the 2021-2022 school year began Monday January 4. We already have a few students registered and have been getting many emails and phone calls regarding parents interested.

Thursday February 11 will be the open house for KinderStop. Open house will be by appointment only due to covid-19. As of Tuesday January 19, 6 parents have already signed up for appointment times.

E-LEARNING CAMP

District 23 has switched from a full 5-day remote learning schedule to now a hybrid learning system that began Tuesday January 19. For hybrid learning students are at school in-person learning 2 days a week and remote learning 3 days a week. Due to students still being remote 3 days a week, we have continued to offer our e-learning program. There are currently on average 18 kids enrolled in the e-learning program.

YOUTH PROGRAMS

A new art class called Artistic Minds will begin on Thursday February 4. This is a beginner art class. The next Kids Day Off program is scheduled for Monday February 1st. We are currently still not taking field trips for the Kids Day Off program due to covid-19.

AQUATICS

This year for summer 2021 aquatic season, we will be opening the pool by reservation time only. Patrons will need to sign up for an hour and half open swim reservation time through their online account or by calling the park district front desk.

Leslie Diaz is scheduled to take the Ellis Lifeguard Instructor class on Friday March 19. This is a 12-hour class to get recertified as a lifeguard instructor trainer.

Emails were sent out to lifeguards to see if they will be returning for the summer 2021 season. Edlyn Castil also posted the job on the Prospect Heights Park District website as well as a banner was hung up on the fence near the exit of the park district to promote the job.

Lifeguard training will begin Tuesday May 18.



January 26, 2021

To: Christina Ferraro, Executive Director
From: Annette Curtis, Superintendent of Finance and Planning
Re: Urban and Community Forestry Grant

In September 2020, the Park Board authorized staff to complete the application for the Urban & Community Forestry Grant Program. Staff recently learned the grant was awarded by the USDA Forest Service and Illinois Department of Natural Resources Urban and Community Forestry Core Grant in the amount of \$11,375. This is a reimbursable, 50/50 matching grant. The FY2021 budget includes \$10,000 for this program. The grant application requested a park tree inventory (OOC is not included at this time) and development of an urban forest management plan. As part of the match requirement, PHPD will be request a Tree Planting Plan.

PHPD will be working with The Morton Arboretum to draft a Tree Preservation Ordinance. This ordinance will be presented to the board for approval in the future.

The inventory should begin in the next few months.

Staff Recommendation

Staff is requesting approval of the Urban & Community Forestry Grant.



THE
CHAMPION
of TREES

4100 Illinois Route 53 • Lisle, IL 60532
630-968-0074 • mortonarb.org

January 7, 2021

Annette Curtis
Superintendent of Finance and Planning
Prospect Heights Park District
110 West Camp McDonald Rd
Prospect Heights, IL 60070

Re: Urban and Community Forestry Grant

Dear Annette,

The Morton Arboretum is pleased to announce that the Prospect Heights Park District has been approved in the amount of \$11,375 for the 2020 – 2022 round of the USDA Forest Service and Illinois Department of Natural Resources Urban and Community Forestry Core Grant.

Please read all the terms and conditions of the contract agreement, including all attachments, carefully. Sign the agreements and return an electronic copy of the agreements to Lydia Scott (lscott@mortonarb.org) no later than February 15, 2021. This letter and the following attachments outline the terms and conditions of accepting this funding.

- Sub-Award Letter
- Grant Agreement
- Your Original Application
- Our Request for Proposals

Once your agreements are received, we will review, sign, and return the completed and executed agreements to you, at which time you may begin to implement your proposed project. **Please note that only urban forestry work started after the date of the executed agreement may be counted as match.** Any work started before the receipt of your fully executed agreement will be ineligible for reimbursement.

The grant project must be completed and reimbursement request received by August 1, 2022. There are no exceptions as the Illinois Department of Natural Resources and the USDA Forest Service require that we have all work completed by that date.

By signing the attached contract, your organization agrees to all terms and conditions and you will notify The Morton Arboretum if there is any change in your organization that would affect the completion of this grant. Notification must be received by The Morton Arboretum, in writing, within two weeks of when any deficiency becomes apparent.

You are required to provide progress reports on grant expenditures and activities at the designated times outlined in the attached agreement.

All finance documents (such as invoices, receipts, cancelled checks, man-power records, etc.) for both grant-funded and match activities must be included and submitted when you request reimbursement. You are required to include copies of canceled checks.

This signed agreement gives The Morton Arboretum your permission to use photographs, logos, published/printed information, and any other materials you supply, without further notice, in press released and/or publications.

Communities are required to complete and pass a Tree Preservation Ordinance that meets the criteria outlined in the Request for Proposal, prior to the termination date of this grant – August 1, 2022. Please notify The Morton Arboretum as soon as possible and no later than February 1, 2021, if you would like to benefit from free assistance in developing an ordinance.

Finally, and importantly, congratulations on this recognition of your important efforts in urban and community forestry. We look forward to working with you during the coming term.

Sincerely,

A handwritten signature in black ink, appearing to read "Lydia Scott", is written over a light blue rectangular background.

Lydia Scott

lscott@mortonarb.org

Enclosures



January 26, 2021

To: Christina Ferraro, Executive Director
From: Annette Curtis, Superintendent of Finance and Planning
Re: January 26, 2021 Fiscal Year 2021 Budget and Appropriation Ordinance

2021 BUDGET

Staff presented the District's FY21 budget draft, including capital and debt, at the Finance Committee meeting on December 08, 2020 and then at the December 15, 2020 Board Meeting.

The Budget and Appropriation Ordinance was post on the District's website for public inspection and notice of public hearing has been posted in January 13-18, 2021 Journal & Topics.

The 2021 Budget Booklet is attached for review. The booklet will be posted on the website.

STAFF RECOMMENDATION:

Staff recommends approval of the Combined Budget and Appropriation Ordinance #01.26.2021 for fiscal year January 1, 2021 – December 31, 2021

2021 FISCAL YEAR BUDGET

January 1, 2021 to December 31, 2021



**Prospect Heights Park District
Proposed Fiscal Year 2021 Budget**

Fiscal year January 1, 2021 – December 31, 2021

Park Board of Commissioners

Tim Jones, President
Eric Kirste, Vice President
Ellen Avery, Secretary
Vicki Carney, Treasurer
Karl Jackson, Commissioner
Betty Cloud, Commissioner
OPEN, Commissioner

Prospect Heights Park District

110 West Camp McDonald Rd
Prospect Heights, IL 60070
847-394-2848
www.phparks.org



Table of Contents

SUBJECT	PAGE
Mission	1
History	1
Governance	1
Boundaries	1
Population and Demographics	1
Real Estate	1
Tax Rate	1
Park Resources	2
Facilities and Affiliations	3
Intergovernmental Agreements	4
Staff	4
Industry Affiliations	4
Contact	5
Organizational Chart	6
Budget Message	7
Budget Summary	11
Budget Process	12
Fund Structure	13
Account Structure	15
Budgetary Control and Accounting Policies	17
Debt	18
Tax Levy	19
Comprehensive Master Plan	19
Capital	21

Employee Statistics	21
FY2021 Budget Detail Explanation	22
Table 1 FY 2021 Detail Budget	26
Table 2 FY 2021 Department Budget in Summary	64
Table 3 FY 2021 Capital Budget	67
Table 4 2021 Budget and Appropriation Ordinance	70

Prospect Heights Park District Profile

Mission

“... enhance the quality of life for all residents of the District through the development and maintenance of park lands and facilities utilizing available resources, as well as to promote community involvement through a variety of recreation programs, educational opportunities and special events”.

History: The District was created by referendum conducted in November 1966 and incorporated in 1967. The District’s early roots were developed by two active organizations: Prospect Heights Lions Club and Prospect Heights Fieldhouse Association. It was the intent of these two organizations to protect the area from being annexed to other park systems and to save the pool that was built in 1955 by the Prospect Heights Lions Club. The District purchased the swimming pool from the Lions Club in 1968.

The recreation center is named in memory of Gary Morava, Prospect Heights resident and gymnast, who attended Southern Illinois University. The recreation building was in the midst of construction in 1974 when Morava died from a severed spinal cord while warming up on a trampoline. Within two years of his passing, Park District officials dedicated the new recreation center in Gary Morava's name.

The Park District purchased three buildings several years later: the Administration building 104 W. Camp McDonald Road in 1990, the Dundy family home 101 Elm Street in 1993 and the Old Orchard Country Club 700 West Road in Mt Prospect in 1999. The intent was to convert the Dundy home into a maintenance garage but that did not occur. The home was demolished and is now open green space in Lions Park. The District also owned an admin/maintenance building on Prospect Court that was later demolished and sold.

Governance: The Park Board is comprised of seven elected District residents who serve as commissioners. They are elected at-large and serve four-year terms, with elections every two years. They establish policy and procedure and appoint the Board Secretary, Executive Director, Park Attorney and Auditor. Board meetings are held on the fourth Tuesday of each month at 7:00 p.m.

Boundaries: The Park District serves most of the City of Prospect Heights, a small portion of the Villages of Mount Prospect, Arlington Heights and Wheeling.

Population & Demographics: As of August 2017, per the Esri Business Analyst, the U.S. Census Bureau data, and U.S. Census Bureau’s American Community Survey: The Park District’s population is 11,224 with 4,965 households.

As of July 2019, the City of Prospect Heights population was 15,887 with 69% White, 31.7% Hispanic and 8.4% Asian. The Park District does not have data specifically for Prospect Heights or the small portion of the Villages of Mount Prospect, Arlington Heights and Wheeling that fall within the Park District boundaries.

Real Estate: The 2019 Equalized Assessed Valuation (EAV) of real estate is \$386,873,678. This represents the property value on which real estate taxes are levied. This is the total taxable value of all property in the District.

Tax Rate: The 2019 tax rate was \$0.550 per \$100 of assessed value.

Fiscal Year Budget: The fiscal year begins January 1 and concludes on December 31. The total budget for 2021 is \$152,485. Revenue is budgeted at \$6,024,068, operating expenditures at \$5,629,083, and capital improvements total \$242,500.

Park Resources: In addition to the 26,000 square foot recreation center, the District developed 14 park sites, owns and leases 71 acres of park land and a 100 acre golf course.

Notes pertaining to six particular park sites:

- The District leases School Street Park from Cook County.
- Country Gardens contains a ComEd Right-of-Way. The District leases this right-of-way from ComEd in order to naturally restore the property. ComEd provided funds to restore the 5 acres of prairie habitat along the bike paths and right-of-way.
- The District obtained the title to Somerset Park from the City of Prospect Heights by quit claim deed in February of 1991. The City obtained the property in May of 1990 from the developer of the Estates of Somerset Park (Dover Development) pursuant to the terms of the land dedication ordinance in effect at that time. The land was utilized as public open space and for walking trails by the City, and that use was continued by the District after its acquisition of the land.
- In 2000, Illinois Department of Natural Resources (IDNR) helped fund a joint project between the District and the Wheeling Park District to create a community park site out of two under-utilized neighborhood park areas: John Muir Park and Pleasant Run Park (a Wheeling park site).
- In 2017, a Nature Preserve was developed in Lions Park through a grant from ComEd which was matched by the City and the District; this two acre parcel, between Pine and Elm - just north of the tennis courts, was developed into an interpretive nature park. With its proximity to the Prospect Heights Library and Eisenhower Elementary School, this area allows opportunity to enhance a hands-on extension of many classroom science activities and nature education programs. Hiking paths, interpretive signage and an interactive bridge to create passage from the upper region to the lower region was installed.

Facilities and Affiliations: The Gary Morava Recreation Center (GMRC) provides a full size basketball court, locker rooms, fitness center, fitness studio, dance room, meeting rooms with full-size kitchens, and a racquetball court. The two large meeting rooms and gymnasium are available for private rental as well. The aviary in the lobby was donated in 1996 by the Papandrea family in loving memory of John Louis Papandrea who passed away at the age of 23.

The outdoor Lions Park Pool features a zero-depth area, kiddie slide, water slide, spray area, and lap swim lane. The pool is open 10 weeks a year to provide open swim, swim lessons and morning lap swim. It is also available for private rental on weekends. It is home to the Prospect Park District's Typhoon Swim Team which is part of the Northern Illinois Swim Conference (NISC) C/D division. The entire conference is comprised of 22 teams, divided into four divisions, with an average of 40 individuals on the Typhoon Swim Team.

The fitness center in the GMRC features including a variety of fitness machines, various weight machines and free weights. The amenities include a sauna, showers, towel service plus access to the locker room, open gymnasium and racquetball court, depending on membership type.

The Park District provides a variety of programs which include dance, athletics, summer camp, fitness classes and special events for all ages. The District offers over a dozen special events throughout the year with the June Block Party and October Spookfest being the most popular.

The District has a *Tree for Life* program which allows individuals to honor a loved one, a cherished organization or commemorate a special event by donating a tree to the Prospect Heights community. Donated trees are planted in one of the District's fourteen parks or OCCC. All tree donations are acknowledged with a personalized engraved gold leaf which is displayed on a plaque at the GMRC.

OCCC offers 18-hole golf course, manicured and landscaped grounds, ponds, fountains, trees and flowered paths. Leagues and private lessons are available. The clubhouse houses a pro-shop, a fireplace, a bar and a ballroom with floor to ceiling windows which can seat 400 guests. During 2019 extensive renovations were completed in the bar, ballroom, women's locker room and the food and beverage operation was brought in house.

The District works with the volunteer parent led Prospect Heights Youth Baseball/Softball league (PHYBS) to offer baseball, T-ball and softball programs in the community for boys and girls ages 6 to 15.

The District works with the mayoral appointed Prospect Heights Natural Resources Commission (NRC) to provide natural restoration throughout the parks.

Intergovernmental agreements: In 1979, the District signed its first school co-op agreement with School District 23 to provide facilities for the District to use.

In 2001, a partner resident agreement with Mount Prospect and River Trails Park Districts was created. Residents of the Prospect Heights Park District are entitled to utilize Mount Prospect and River Trails Park District facilities and participate in programs offered at these Districts at resident rates. There is also a resident rate for daily fees at Old Orchard Country Club, Mount Prospect Golf Course and Rob Roy Golf Course.

In 2003, the District entered into an agreement with the Wheeling Park District to jointly develop the District's John Muir Park and Wheeling's Pleasant Run Park. These two parks are adjacent and which offers more soccer fields, softball fields, walking paths, playground area and parking available to residents of either community.

In 2007, the District entered into an agreement with the Prospect Heights Library District to jointly purchase an electronic message board, located at the northwest property of Camp McDonald Road and Elm Street. The agreement was renewed in 2020 for an additional ten years.

In 2015, the District signed a five-year contract with St. Viator High School to develop a short game practice area at the golf course for the St. Viator's boys and girls golf teams.

Staff: The District currently employs 19 full time, 22 part time and 77 seasonal staff. In prior year seasonal staff averaged 134 employees.

Industry Affiliations: The District is a member of NRPA, IPRA, SPRA, IAPD, NWSRA, PDRMA, IMRF

National Recreation and Park Association (NRPA) serves the professional needs of those working at park and recreation agencies throughout the nation.

Illinois Parks and Recreation Association (IPRA) serves the professional needs of those working at park and recreation agencies throughout the state through year-round education, networking and special events.

Suburban Parks and Recreation Association (SPRA) is an affiliate of Illinois Park and Recreation Association offering opportunities for networking, educational workshops, resource materials/equipment, scholarships/recognition opportunities, and professional development through board service and leadership.

Illinois Association of Park Districts (IAPD) serves the District through advancing board members and staff in their ability to provide outstanding park and recreation opportunities, preserve natural resources and improve the quality of life for all people in Illinois.

The District is a member district in good standing with the Northwest Special Recreation Association (NWSRA) to ensure the continuation of quality leisure services for its residents both children and adults experiencing a disabling condition.

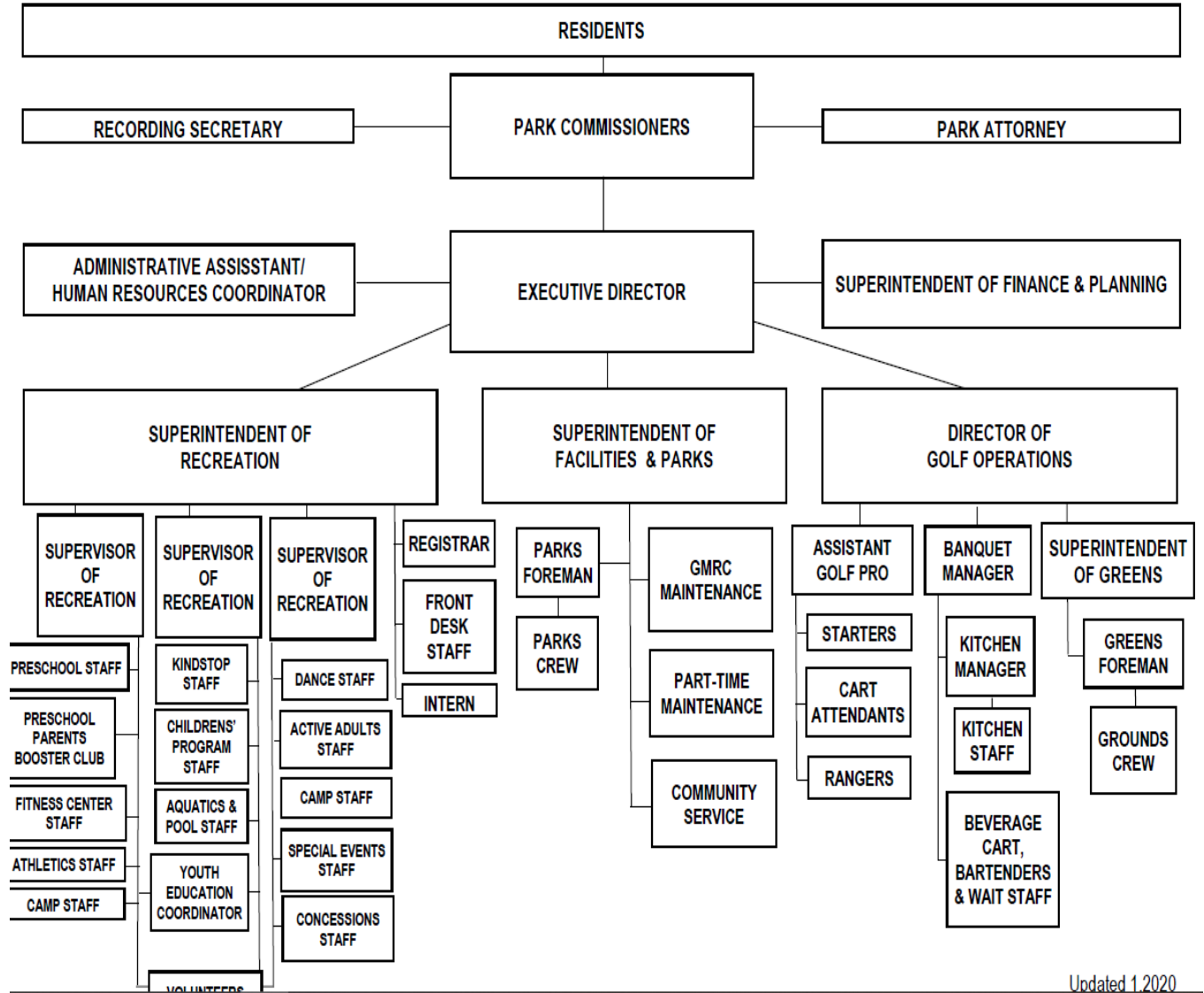
The District is a member of Park District Risk Management Agency (PDRMA): an intergovernmental risk pool offering self-insured Property/Casualty and health coverage to park districts throughout Illinois. PDRMA provides risk financing and risk management programs tailored to the unique needs of park and recreation agencies.

The District is a member of Illinois Municipal Retirement Fund (IMRF) a defined benefit plan for eligible employees. It is funded through employee contributions at a fixed rate of 4.5%, employer contributions at a variable rate and investment returns. IMRF is governed by a Board of Trustees elected by member agencies. Yearly Prospect Height Park District meets its pension obligations. Based on market fluctuation the District funding rate range is 95-104%.

Contact Information:

Prospect Heights Park District
110 West Camp McDonald Road
Prospect Heights, IL 60070
Phone: 847.394.2848
Email: Commissioner@phparks.org

PROSPECT HEIGHTS PARK DISTRICT ORGANIZATIONAL CHART



Updated 1/2020



January 26, 2021

Board of Commissioners
Prospect Heights Park District
Prospect Heights, Illinois 60070

Dear Commissioners:

As fiscal year 2020 ends and fiscal year 2021 begins, I reflect on how well the Park District staff adjusted to all the changes the pandemic brought upon us all. We learned a lot as a team, responded to the best of our abilities and are prepared to tackle challenges in the coming year.

As we know, the COVID-19 pandemic has accelerated unprecedented change. Previously unimaginable shifts in our daily lives compelled all of us to adapt quickly and identify creative ways to operate and survive. We had to learn how to greet people without a handshake and keep in touch with friends and family using technology.

The Park District staff strived to respond effectively. We clarified our purpose which is to enhance the quality of life for all residents of the District. How do we do this? Through the development and maintenance of parks and facilities while promoting community involvement through programs and special events. The Parks Department and the Grounds Department both worked hard to maintain the parks and the golf course when the stay home order was in effect. More people were walking, biking and golfing to clear their minds, stay active and socialize when they could. Since the recreation center was closed to the public, staff was able to work on projects at the pool and in the center without disturbing programs. The Recreation and Golf staffs both worked hard to create programs that were both safe and enjoyable. While working within the state guidelines, staff developed virtual programs and special events so individuals could remain active while being socially distant.

Similar to all businesses world-wide, the Park District faced an array of challenges due to the pandemic, including reduced revenues, added emergency responsibilities and increased operating costs. As the Park District grappled with the sudden shift to remote work and virtual programs, it became clear that we needed to embrace a near-total digital transformation sooner than expected.

Preschool graduation was held virtually with a curbside diploma pickup. Families ordered pizza and logged into our virtual bingo events. Seniors attended virtual tours of museums and various countries. Final routines were filmed of dancers, masked and socially distant, and combined into one video to produce the recital that families and friends viewed on YouTube. Spookfest and Holiday Trolley were held with restrictions in place. The Park District worked with City staff to host a drive-in concert and a drive-in movie to highlight the national census. A giant inflatable

snow globe housed Santa for a safe and unique way to commemorate visiting Santa during the pandemic. When the announcement regarding remote learning for students was made, staff designed an eLearning Camp to provide a safe, supervised environment for students to plug into their classroom from the Gary Morava Recreation Center. School District 23 staff consulted with park staff to provide this “expanded childcare offerings” due to no/decrease in-person school offerings. Nearly 25% of all park and recreation agencies nationwide opened their facilities to serve as virtual learning centers, according to the National Recreation and Park Association. However, this required expanding access to Wi-Fi to support virtual educations in the Gary Morava Recreation Center. Actually, the trend throughout the pandemic was how to manage life digitally and we expect this will remain in place post-pandemic. Fortunately, the I.T. network at the Park District has been enhanced and computers upgraded over several years so the “digital” transition was not as hard as it could have been otherwise.

Operations had to be adapted. The digital experience of the Park District continued to evolve and to adapt to new expectations and behaviors – from both residents and employees. Staff had to reimagine the digital experience for the future: more communication through social media, digital program guides, virtual programming, more online registration, remote access for staff teleworking, virtual board meetings, etc. Staff reported networking with their peers was easier via Zoom. Their networking or brainstorming virtual meetings about programs and procedures with their peers were more accessible than traveling long distances to traditional meetings. Usage of the fitness room, racquetball court and open gym required online reservations once they reopened. Of course, there is a digital divide indicating we have to be mindful of those without access or the skills to register or make online reservations.

Facing growing fiscal and operational constraints, the Park District found new ways to streamline operations and improve staff productivity. We had to reshape internal operations by laying off nearly forty part-time and two full-time staff while shifting several full-time staff into roles typically filled by seasonal or part-time employees. This was due to the lack of work brought on by mandated facility shutdowns. A spending freeze was implemented district-wide. Most capital projects were frozen and deferred to the future such as East Wedgewood Park. The outdoor pool and the concession stand did not open this season. The annual Block Party was canceled. An abbreviated summer camp was offered without offsite field trips. The golf season began a few months later than usual but was busier than it had been in years. Unfortunately, the golf course could not host banquets and wedding receptions. All state guidelines were followed regarding closing and then reopening of the recreation center, playgrounds, ball fields, racquetball and basketball and tennis courts. Masks, hand sanitizer and disinfecting surfaces continue to be a vital component of each day.

Staff did a superb job in maintaining a sense of humor and being flexible to adapt to the state restrictions on a consistent basis. Below is a list of FY2020 in review, upcoming FY2021 and challenges the District may face in the next several years.

Year 2020 in Review

- A small group of residents and board members met twice regarding the completed feasibility study regarding rebuilding or renovating the Gary Morava Recreation Center. They recommended to move forward with the project.

- A new agreement with the Prospect Heights Public Library District regarding the electronic sign on Elm Street and West Camp McDonald Road was created and signed by both boards as the sign's technology was upgraded.
- The Comcast telephone system was installed District-wide.
- The Paycor payroll system was implemented District-wide.
- The Prospect Heights Parks Foundation Board was established in 2020.
- The electrical system at the golf course was upgraded.

Year 2021 Upcoming

- The state minimum wage increases to \$11 per hour as of January 1, 2021. This will have a financial impact on the District. Staff will be evaluating programs, facilities and events to determine necessary fee increases or potential service reductions/eliminations. It is inevitable that these wages will be passed along to our patrons. We do not want our programs to be cost prohibitive for the community. We are aware that higher program fees usually results in less participation in programs and facilities.
- Professional services will be sought to develop, administer and evaluate a public education program in connection with rebuilding or renovating the Gary Morava Recreation Center based upon the small group meeting in 2020.
- The Prospect Heights Parks Foundation Board will build its framework by marketing to the community and acquiring accounting software. This group will create strategies to raise funds to support the District's mission.
- A wage and salary survey will be performed to assess the effectiveness of the current pay structure and practices. This will be used to compare to neighboring park districts and plan for the future.
- We received the Urban and Community Forestry grant to conduct districtwide (not golf course) inventory of trees and maintenance plan; this will be performed to gather accurate information on the location, health and diversity of the trees on Park District property. This will help keep track of the services that are necessary and prioritize plant health treatments. It is also a reminder to check back on particular trees that could be have potential for failure.
- A master plan will be developed for East Wedgewood Park. It will be conceptually designed by a landscape architect with resident input and potentially rebuilt in 2022.
- Muir Park, currently adjacent to Jolly Fun House Playschool, 1001 Oak in Prospect Heights, may be potentially redeveloped with funding by Lexington Homes, LLC. Lexington has proposed a land swap to build a detention basin for the potential housing development on the adjacent property. The proposal included redeveloping the park, the shared parking lot and a connecting sidewalk to Wheeling Park to the east. The proposal will be reviewed and a decision made in 2021. It will be conceptually designed by a landscape architect with resident input and potentially rebuilt within the next few years.

Other challenges the District will contend with over the next few years

These have been repeated over the years yet important and must be included in future planning.

- Weighing plans to expand cellular and Wi-Fi coverage in parks, the pool and the golf course. First responders may support the plan to respond to emergencies. Better cell and Wi-Fi coverage is expected in today's age and it may help attract a new generation of users. Others fear it will lead to more distractions for parents watching media screens instead of their child in the pool when parks are designed to be an escape from the modern world. There are costs associated with adding Wi-Fi access points and 4G cell antennas on various park sites.
- Neighboring park districts, library districts and private entities offer similar programs in more modern facilities for golf, aquatics, fitness, etc. There is always a need for continued partnerships in the community with the library, schools, city, police and fire districts in order to provide the best services without duplication. These local resources will continue to improve and support the residents in the community.
- The property tax caps will force the District's staff to review programs and procedures to ensure efficient operations and suggesting changes where appropriate

The 2021 budget is a collaborative effort which involves the recreation supervisor, the superintendents and various support staff throughout the District. It is generally based upon projected performance but the challenge is learning from historical performance and then factoring in the probability of additional costs and considering environmental factors. Weather will always be a challenge for a Park District in the Midwest which relies upon revenue from golf and aquatics. The budget will be reviewed continuously during the year.

Respectfully submitted,



Christina Ferraro, Executive Director

Prospect Heights Park District

Budget Summary

2021 Budget	Operation			Minor	Capital		Debt Service			Total
	F100 Corp.	F200 Rec.	F300 Golf		F518 General	F523 Golf	F608 2014B	F612 2020	F613 2021	
PROJECTED FUND BALANCE January 1, 2021	1,971,227	157,938	126,794	457,439	820,122	(341,142)	26,422	4,098	-	3,222,898
Revenue										
Property Tax	1,000,000	741,000		566,749	-			624,739		2,932,488
Operations	23,300	641,177	1,765,964	26,400	10,000					2,466,841
Bond Proceeds									624,739	624,739
Total Revenue	1,023,300	1,382,177	1,765,964	593,149	10,000	-	-	624,739	624,739	6,024,068
Expenditures										
Salaries	294,292	278,035	403,404	15,000	-					990,732
Wages	-	679,460	70,000	47,000	-					796,460
Benefits	25,589	148,723	118,827	241,160	-					534,299
Contractual	184,709	250,201	575,149	157,472	30,000		1,500			1,199,031
Commodities	26,075	128,550	509,345	39,175	4,700	4,000				711,845
General Exp.	121,600	16,972	36,600	135,406	-		451,600	624,739	9,800	1,396,717
Capital Improv.		-	-		124,000	118,500				242,500
Total Expenditures	652,265	1,501,941	1,713,326	635,212	158,700	122,500	453,100	624,739	9,800	5,871,583
Gross: Rev-Exp	371,035	(119,764)	52,638	(42,063)	(148,700)	(122,500)	(453,100)	-	614,939	152,485
Total Transfers IN		350,000		4,050	161,839	464,000	453,100			1,432,989
OUT	814,000			4,050					614,939	1,432,989
PROJECT YE FUND BALANCE 2021	1,528,262	388,174	179,432	423,476	833,261	358	26,422	4,098	-	3,375,383

A brief summary of the proposed 2021 budget:

- 2021 estimated surplus of \$152,485
- Consolidated revenue for the fiscal year end 2021 is \$6,024,068
- Consolidated expenditures for the fiscal year 2021 are \$5,871,583
- Capital 2021 expenditures are estimated to be \$242,500
- Tax support for the FY2021 represents 49% of total revenues
- 2021 GO Limited Tax Park Bond proceeds are utilized for GL Refunding Park Bonds 2014B principal and interest payment and capital.
- Transfers are budgeted from Corporate to Recreation to support operations, and to Golf capital for projects completed in 2020.

Operations reflect the impact of COVID 19. Recreation and Golf operations are budgeted based on 2020 actual use. Various departments within Recreation are operating at 50%-70% of capacity, while Golf is operating at full capacity. As the year progresses, adjustment will be made to reflect the changes in COVID 19 mitigations.

The proposed FY2021 budget addresses the required increase in minimum wage to \$11 per hour, all part time wages are frozen. The budget includes up to 3% merit-based increase for all full-time employees. Due to participation uncertainty, raises will not be granted until cash flow allows, possibly mid-year. Employees are eligible for an increase if they have completed their introductory probation period and completed any

certification requirements. Due to retirement, the Youth Education Coordinated position became open in 2020 and will not be filled in 2021. Also, Assistant Banquet Manager position budget in 2020 was not filled and is not included in the 2021.

The proposed FY2021 budget includes an increase in the cost of health benefits; PPO 2.1%, HMO 3%, as well as a change in the number of eligible employees. Property and casualty insurance is decreasing by 6%.

IMRF the District's contribution rate increased from 2020's 8.75%% to 8.80%, as well as a change in the number of eligible employees.

Capital spending focuses park planning and general maintenance, repair and replacement.

Budget Process

This document explains the Budget and Appropriation Ordinance, which appropriates all funds and is adopted after a public hearing, scheduled for January 26, 2021. Notice of the public hearing is published in the local Pioneer Press newspaper, at least one week in advance of the hearing. The ordinance is available on the District's website for public inspection 30 days prior to the public hearing.

The ordinance must state:

- The estimated amount of cash on hand at the beginning of the fiscal year;
- An estimate of the cash expected to be received during the fiscal year from all sources;
- An estimate of the expenditures contemplated for the fiscal year; and
- An estimate of the cash expected to be on hand at the end of the fiscal year.

Source: 70 ILCS 1205/4-4

The park district must file a certified copy of the budget and appropriation ordinance with the county clerk within 30 days after the ordinance has been adopted. The ordinance must be filed by the end of the first quarter.

State law prohibits spending beyond the appropriations set forth in the ordinance. State law outlines the necessary steps and timeline for budget adjustments and changes.

Budget Planning Process

The District staff utilize a detailed line item budget for planning, tracking and forecasting. Preparation of the current year capital and detailed operating budgets runs parallel to one another during the budget process. Working from the rolling 10-year capital plan, planning for 2021 capital improvements began in the summer and resulted in a thoroughly researched list of project recommendations that was reviewed at the December 8, 2020 Finance Committee meeting and then again at the December 15, 2020 Board meeting

Detailed budgeting for program and operational budgets began in July and continued throughout the year with several planning meetings held with various levels of staff during October and November. Department budget presentations were made to the Executive Director during August and November. The proposed operating budget was discussed with the Finance Committee on December 8, 2020 and presented to the Board of Commissioners on December 15, 2020. Preparation of Board meeting agendas are posted at least 48 hours in advance. Board meetings are open to the public and announced up to four weeks in advance.

Final approval of the 2021 Budget will occur at the January 26, 2021 Board Meeting.

Fund Structure

The fund structure is based upon four components: Operational Funds, Minor Funds, Capital Funds and Debt Funds. For audit presentation purposes funds are categorized as either Major or Minor. Operational Funds, Capital Funds, and Debt Service Funds are considered Major funds the remaining funds are considered Minor Funds.

MAJOR FUNDS-OPERATIONAL

Corporate Fund 100 is the general operating fund of the District. It is used to account for administrative costs, and all other financial resources except those required to be accounted for in another fund. Revenue is generated from interest earned on investments and an annual property tax levy.

Recreation Fund 200 is used for recreation programs, parks and maintenance accounted for within 14 departments. Revenue is generated from fees and charges for programs and activities within each department and an annual property tax levy.

Golf Fund 300 is a special revenue fund. Based upon the Comprehensive Master Plan approved by the board in 2011, the golf operation was separated from the Recreation fund. Beginning with fiscal year 2012, transactions related to revenue, expenditures, transfers, etc. are recorded in this fund. Beginning 2021, as a separate department the Golf Food and Beverage Fund 301 has been consolidated into Golf Fund 300. There are 6 departments within the fund. *This fund is not support by property tax levy.*

During 2019, the Board revised and approved the Fund Balance Policy. The board committed the fees collected from golf and banquets to be used for golf and banquet operations, golf and banquet capital and recreation.

MINOR FUNDS

Audit Fund 404 accounts for the expenditures related to the District's annual financial compliance audited mandated by the State. Financing is provided from an annual

property tax levy, the proceeds of which can only be used for this purpose. Transactions consist of property taxes received and audit expense.

Paving and Lighting Fund 405 accounts for the expenditures related to outside lighting and paving projects. Financing is provided from an annual property tax levy, the proceeds of which can only be used for this purpose.

Liability Insurance Fund 406 accounts for the operation of the District's insurance and risk management activities. Financing is provided from an annual property tax levy. This fund records the insurance expenditures and expenditures related to the compliance with PDRMA guidelines. As members of PDRMA, the District's member contribution for the property/casualty to the risk pool is based upon the District's total budget, payroll, loss performance and comparison to others in the risk pool.

Illinois Municipal Retirement Fund 407 accounts for the activities resulting from the District's participation in the IMRF. The District has taxing powers and is authorized by the Illinois Pension Code to levy a special IMRF tax for payment of employer IMRF contributions. This levy may be used only for employer payments. It may not be used for payment of IMRF employee member contributions.

Police Fund 408 accounts for activities resulting from the policing of the District's parks and facilities. Financing is provided from an annual property tax levy. The fund records the security expenditures and the property tax levy.

Museum Fund 409 accounts for the maintenance associated with the upkeep of museum pieces. Financing is provided from an annual property tax levy.

Special Recreation Fund 410 was established to account for the revenues derived from a specific annual property tax levy and expenditures from NWSRA, to provide special recreation programs for the physically and mentally challenged as well as expenditures related to ADA compliance.

Social Security Fund 411 accounts for activities resulting from the employers share of social security payments. Revenues are provided by a specific annual property tax levy which produces a sufficient amount to pay the District's contributions to Social Security on behalf of the District's employees. Payments to Social Security and receipt of property taxes are the major activities of the fund.

Memorial Fund 412 accounts for activities of the aviary in the lobby of the GMRC. Revenues are provided by donation and transfers from other funds. Donations are accepted as part of the Tree of Life program: individuals honor a loved one or commemorate a special event by donating a tree to the Prospect Heights community to be planted in one of the Park District's fourteen parks. Expenditures for the aviary and receipt of donations are the major activities in the fund. *This is not supported directly through the property tax levy.* Instead funds are transferred from the museum fund to cover the budgeted expenditures.

Community Events Fund 413 accounts for the revenue and expenditures associated with Block Party which is co-sponsored with the City of Prospect Heights. Financing is provided from fees, tickets sales, contributions, etc. The revenues are sufficient to offset the related expenditures.

MAJOR FUNDS- CAPITAL

Capital Project Fund 518 revenues are provided through debt financing and fund transfers, *not by property tax levy*. Capital projects (construction and / or development) and maintenance have been outlined by master planning and staff recommendations.

Capital Golf Projects Fund 523 proceeds from the Golf Fund 300 or General Fund 100 are transferred to the Golf Capital Fund, *not by property tax levy*. Capital projects and maintenance at the golf course have been outlined by master planning and staff recommendations.

Capital Golf Food and Beverage Fund 525 was established in 2019 to account for capital projects related to the food and beverage operations. Proceeds from the Golf Fund 300, Golf Banquet Fund 301 and General Fund 100 are transferred to the banquet fund to support capital projects. *This fund is not support by property tax levy*.

MAJOR FUNDS-DEBT

FUND 608 was established with the issuance of General Obligation Refunding Park Bonds Series 2014B. Principle and interest payments are supported by General Fund 100 and proceeds from the current year rollover bond Fund 613. Bond 2014B will mature in 2034.

FUND 612 2020 General Obligation Limited Tax Park Bond will mature 12.01.2021. The Principle and interest payment is supported through Debt Service.

FUND 613 2021 General Obligation Limited Tax Park Bond will be issued on 12.01.2021. This is the annual rollover bond that supports Fund 608 and Capital Project Fund 518.

Account Structure in Detail

The working budget introduces departments, categories, and object coding. Based on the type of programming and services provided the Recreation and Golf Funds are separated into departments. Minor, Capital and Debt Funds share Department #99.

FUND 200 - DEPARTMENT		FUND 300 - DEPARTMENT	
NUMBER	NAME	NUMBER	NAME
200-02	General	300-40	Golf
200-03	Preschool	300-41	Grounds
200-04	Kinderstop	300-42	Proshop
200-05	Youth Program	300-43	Hook a Kid
200-06	Dance	300-44	Warm Up Range
200-07	Athletics	300-45	Food and Beverage
200-08	Performing Arts		
200-09	Concessions		
200-10	Aquatics	FUND 100 - DEPARTMENT	
200-11	Active Adults	NUMBER	NAME
200-12	Special Events	100-01	Administration
200-13	Fitness Center		
200-14	Summer Camp		
200-30	Parks		

Assets, Liabilities, Fund Balance, Revenues and Expenditures are tagged to categories.

NUMBER	NAME
01	ASSETS
05	LIABILITIES
09	EQUITY
10	TAXES
20	INTEREST
30	RENTAL
35	ADDITIONAL
41	PROGRAM REVENUES
42	RERESHMENT REVENUE
50	PERSONNEL SERVICES
51	BENEFITS
52	CONTRACTED SERVICES
60	COMMODITIES
65	GENERAL EXPENDITURES
80	CAPITAL IMPROVEMENTS

Information is further categorized by object code. The object code is a unique identifier. The fund number, department number and object code are strung together creating the GL Number. As an example: 100-01-4002 is Corporate Property Taxes which is tagged to Category 10-Taxes.

Budgetary Control and Accounting Policies

The District uses a detailed line item budget for accounting, expenditure control and financial reporting with a modified accrual basis of accounting. Revenues are recognized when they become available and measurable; expenditures generally are recognized when liabilities are incurred. The modified accrual basis is identical to the basis of accounting used in the audited fund financial statements.

Budgetary control is provided by monthly review. Management receives monthly reports detailing actual revenue and expenditures versus the budget on a monthly, and year-to-date basis to monitor the budget performance. The Board reviews and approves all financial policies, expenditures and monthly financial information.

User fees and property taxes are proposed each year to exceed general operating expenditures. Proceeds from the yearly debt issuance are used for principle and interest payments on series 2014B. Any remaining proceeds are used to support capital improvements. Improvements are discretionary spending, while operating expenses are driven by programs required by the community.

Property Taxes represent 49% of overall revenue. Due to Property Tax Extension Limitation Law (PTell) regulations, yearly increases are capped at 5% or the CPI whichever is greater. For 2021, the CPI is 2.3%.

During the year, idle cash is held in insured or collateralized Certificates of Deposit, some funds are invested in a savings deposit account which provides a competitive rate of return while ensuring daily liquidity for the District throughout the year.

Financial Policies

A series of financial policies and procedures outlines processes for financial planning, treatment of revenue streams and control of expenditures. Each year, the Park District is required to adopt an Annual Budget, which is prepared, reviewed and presented to the Park Board. Facilities and other fixed assets are inventoried and assessed regularly to protect major capital assets.

Balanced Budget

Park District policy requires the District to adopt a balanced operating budget. Under normal conditions, operating expenditures are less than real estate taxes (excluding debt service) and fees for services. A deficit total budget would result only from discretionary spending approved by the Board for capital improvements and the planned use of reserves.

Long-Range Planning

The District completed updating its 5-year comprehensive master plan in 2018. The plan considered current and future needs for programs, parks, land assets, amenities and facilities based on data analysis, including trends, demographics, community

preferences and feasibility. The plan provides staff with a set of objectives, strategies and action steps to address the current and future demands of the community.

Asset Inventory

The Park District regularly updates and maintains its records of personal and real property owned. Purchases receive Board approval during the budget process. Through the Surplus Ordinance the Board approves the retirement of assets.

Fee for Services

The Park District charges fees for recreation activities. Nonresidents may be charged a higher rate for participation. Program and activity fees are reviewed and adjusted as necessary to meet changing operating costs and/or market conditions. Staff may set fees higher than operating costs if there are additional indirect costs, such as operating maintenance, administrative overhead and use of capital assets. Fees for programs that do not cover all costs are reviewed regularly by staff.

Debt Issuance

Debt issuance is based on a yearly rollover approach. Funds from the yearly issuance are pledged for the 2014B series principle and interest payment. Proceeds from Debt Service (tax revenue) are allocated for the prior year's principle and interest payment. Any excess proceeds are utilized for capital.

Fund Balance Policy

The Park District intends to maintain a prudent level of financial resources, when possible, to protect against revenue shortfalls or unpredicted expenses. The Park District has a fund balance target equal to 20%-50% of the budgeted expenditures.

Investment Policy

The Investment Policy was updated in 2020 and addresses the primary objectives of safety, diversity of investment, legality, liquidity, return on investment, and sustainability. It guidance for relationships with financial institutions and investment advisors, along with collateralization and reporting requirements.

Debt

Costs associated with acquiring, improving and maintaining long-term fixed assets are met with the issuance of debt and surplus from operations. Program fees and property tax revenue support operating costs of recreational activities. Yearly, a General Obligation Limited Tax Park bond is issued.

General Obligation Bond Indebtedness

The District issued approximately \$7.675 million in General Obligation Refunding Park Bonds in 2014, maturing 2034. Interest is payable semiannually on June and December 1 of each year, the yearly principle payment is due on December 1. The 2014 bonds are fixed-rate and long-term. The bonds were issued to refund portions of

the District's outstanding General Obligation Refunding Park Bonds Series 2005B for a more favorable interest rate of 4%.

The District issued \$620,260 in General Obligation Limited Tax Park Bonds in 2020, maturing 2021. Principle and interest are payable on December 1, 2021. Proceeds from the bonds were used to provide the revenue source for outstanding obligations, Series 2014B and various capital projects. Property tax revenue through the Debt Extension supports the maturity payment.

During 2021 the District will issue approximately \$624,739 in General Obligation Limited Tax Park Bonds 2021, maturing 2022. Proceeds from the bond will be used as the revenue source for Series 2014B and various capital projects.

Capital Leases

The District has two capital lease obligations. The cart lease is maturing in 2022 and the grounds equipment is maturing in 2023. Lease payments are accounted for in Fund 300 Golf.

- Golf Carts, yearly payment total \$13,710.
- Grounds Equipment, yearly payment total \$26,100

Tax Levy

The 2020 Tax Levy Ordinance, which details the property tax request by fund, was presented and approved by the Board of Commissioners on December 15, 2020. The District is subject to two sets of tax limits: rate limits on the maximum rates that can be levied for a particular purpose and tax caps, which limit the total dollar increase in the levy to the lesser of 5% or the Consumer Price Index (CPI) as published by the Illinois Department of Revenue, excluding new construction/annexation. If the levy requested exceeds the rate limitation, the extension is reduced to the statutory limit. New construction is not subject to the limitations imposed by tax caps. It has been the practice of the District to request an increase slightly less than 5%, to capture potential new growth.

Comprehensive Master Plan

In 2018 the five year Comprehensive Master Plan was adopted by the Board. The result of the projects provides usable information to guide planning over the next 5-10 years. The final product is a report that includes goals, objectives, and actionable and implementable strategies for help guide the District's recreation programming, park renovations and improvements, facility renovations, development and enhancements, and marketing.

Community members were invited to participate in focus groups, stakeholder meetings, public meetings, an invitation survey, and an open link survey. A Level of Service analysis and a funding analysis were also conducted. Through the information and data collected four goals with detailed objectives were identified.

- Goal 1- Improve Facilities and Amenities
- Goal 2- Continue to Improve Programs and Service Delivery
- Goal 3- Continue to Improve Organizational and Service Delivery
- Goal 4- Continue to Improve Organizational Efficiencies
- Goal 5- Increase Financial Opportunities

Since approval the following detailed objectives have been completed:

- The District's website has been redeveloped to provide easier access to information and registration.
- Old Orchard Country Club's food and beverage operation was brought in house, creating a unified operation and greater public access.
- Old Orchard Country Club's restaurant, bar, banquet and women's locker room have been remodeled.
- During 2020 the following were completed:
 - GMRC Feasibility Study was conducted to determine if renovating or rebuilding the recreation center was a viable option. The board accepted the report and recommendation from the task force.
 - Implementation of a new phone system, the useful life of the current system has been reached.
 - Working with the Prospect Heights Library, the marquee sign's internal parts and software was updated.
 - Implementation of a new employee management system. This is an end to end system from applicant tracking, on boarding, payroll, HR management.

Goal for 2021 include:

- Professional services will be sought to develop, administer and evaluate public education program in connection with rebuilding or renovating the Gary Morava Recreation Center.
- The District was awarded the 2020 Urban and Community Forestry grant. A 50/50 split to complete a district wide park inventory of trees, resulting in a maintenance plan.
- Prospect Heights Parks Foundation will be recruiting board members to continue building the organization framework, and community introduction campaign
- Master planning will continue for the renovation of Muir Park. Including community input and design.

Capital

General Maintenance and Repair

The District maintains a rolling 10 year Capital maintenance plan to track repair, replacement, and maintenance on its 4 buildings, 14 park sites, numerous vehicles, equipment including parks and grounds, and various mechanical and IT systems. Yearly the plan is updated for accomplished projects, new projects, and project timing shifts. Budgeted items greater than \$10,000 are listed below, for a complete list see Table 3.

East Wedgewood Park Plan	10,000
Riding Mower-Parks	25,000
GMRC Skylight	10,000
Ballarc Lights- OCCC	6,000
Ground Building Roof	80,000
Tee Boxes	30,000

Employee Statistics

IMRF contributions must be paid on the earnings of all employees working in participating positions. The employer contribution rate on member earnings is based upon actuarial costs for retirement, supplemental retirement, death, and disability benefits. The actuarial formula is specified in the Illinois Pension Code. Member contributions are specified in the Illinois Pension Code and help to meet the cost of future retirement benefits.

The Prospect Heights Park District has several employee classifications. Distinctions relate to the number of hours an employee is scheduled to work; whether an employee is full-time, part-time or seasonal.

1. Full-Time Employees 40 or more hours per week receive vacation, sick, personal, and holiday time, and health insurance benefits. These employees also contribute to and eventually may be eligible for retirement benefits from IMRF (Illinois Municipal Retirement Fund).
2. Part-Time Employees working 1,000 hours or more a year contribute to and eventually may be eligible for retirement benefits from IMRF (Illinois Municipal Retirement Fund).
3. Seasonal Employees are hired for a specific period of time, generally less than six months, regardless of expected hours per week. Example: camp counselors, lifeguards, park staff.

The table below illustrates the allocation of full-time and part-time IMRF positions by Fund for the previous, current and upcoming budget year. Information is presented based on the employee's Home Department.

IMRF STAFF ALLOCATION				
	Administration	Golf	Recreation	Total
2021 Budget				
FT-IMRF	3	6	10	19
PT-IMRF	0	0	10	10
Total 2019	<u>3</u>	<u>6</u>	<u>20</u>	<u>29</u>
2020 Budget				
FT-IMRF	3	7	11	21
PT-IMRF	0	0	8	8
Total 2020	<u>3</u>	<u>7</u>	<u>19</u>	<u>29</u>
2019 Budget				
FT-IMRF	2	6	11	19
PT-IMRF	0	0	8	8
Total 2019	<u>2</u>	<u>6</u>	<u>19</u>	<u>27</u>

Each year, IMRF calculates a contribution rate for each IMRF employer. A significant factor in the contribution rate calculation is the assumed rate of return on investments. Each employer’s actual rate will vary based on its IMRF assets, liabilities, and workforce demographics. Employee 4.5% contributions are tax deferred; the District contributions were 10.04% in 2016, 9.81% in 2017, 9.44% in 2018, 7.13% in 2019, 8.75% in 2020 and 8.80% in 2021.

FY2021 Budget Detail Explanations

In the next several pages you will find the proposed fiscal year 2021 budget for the Prospect Heights Park District for the period beginning January 1, 2021 and ending December 31, 2021.

Financial Information is presented in line item detail for each fund. The Recreation and Golf Funds are also presented in summary by Department.

CORPORATE FUND 100

Total Revenue	1,023,300
Total Expenditures	<u>652,265</u>
Total Surplus	<u>371,035</u>

The Corporate Fund accounts for the administrative costs of the District. Ninety eight (98%) of budgeted revenue comes from property taxes, budgeted interest earned on investments of \$12,000 and Personal Property Tax of \$11,300 make up the other (2%). The 2021 budget includes seed money for the Prospect Heights Park Foundation

\$5,000, consulting services for GMRC campaign and survey \$50,000, full and part time salary survey \$1,500 and Muir Park redevelopment of \$7,500. Due to changes in bond legislation the mid year interest payment on GO Park Refunding Bond Series 2014B is accounted for in F100, \$121,600. Overall F100 will end the year with a budgeted surplus of \$371,035.

RECREATION FUND 200

Total Revenue	1,382,177
Total Expenditures	<u>1,501,941</u>
Total Deficit	<u>(119,764)</u>

The Recreation Fund accounts for recreation activity, park and facility maintenance. Fifty four percent (54%) of budgeted revenue comes from property taxes, Forty three percent (43%) from program revenue, and five percent (5%) from rentals. Fees for camps, leagues, rental and programs were increased where appropriate; ensuring these were not cost prohibitive for users.

Together full and part time staffing and related benefits are seventy four percent (74%) of overall expenditures. Support for parks total \$181,426.

DEPARTMENT DETAILS

Fund 200-03 Creative Kids Preschool is a two to three hour program for 2.5Y, 3Y and 4Y. Curriculum incorporates Jolly Phonics and Handwriting without tears. Classes are structured to allow growth in fine and gross motor skills through craft projects, and educational toys. Children participate in group play, which allows for social interaction, problem solving, sharing and building friendships. The average number of total children participating in this program is 58.. *Goals for 2021 include: to address the anticipated lower enrollment, classes maybe combined by age group. Fees were increased by \$10 per month for residents and \$20 per month for nonresidents.*

Fund 200-04 Kinderstop is operated by the District, cooperatively with School District 23 (SD23). This program is offered to Kindergarteners, 1st graders, and our 4/5 year old Creative Kids Preschool participants. This is an opportunity to extend a child's school day and is offered on the days that SD23 is in session. SD23 provides school bus transportation to and from the school. The average number of total children participating in this program over the past few years is 75 with 100 children maximum capacity. *Goals for 2021 include restructuring fees with a 3% increase, continued introduction of fresh activities. E-Learning has been introduced to support families when schools are closed. This program will continue until schools are fully open to in person learning.*

Fund 200-05 Youth Programs are offered afterschool to compliment Kinderstop and on weekends. Programming includes art, music, and STEM classes. Kids Day Off programs are offered on the days that school is not in session, for children between 5 and 11 years old. Participants are treated to a full day's activities including an offsite field trip. This program averages 25-30 children a day. *Goals for 2021 include*

contracting with After School Enrichment Solutions, increase of fees to address field trip costs.

Fund 200-06 Dance programs are average 75-125 individuals in the fall and spring seasons and 35-50 individuals in the summer season. Summer camp averages 400-450 individuals which includes the performing arts camp. *Goals for 2021 include creating an additional Competition Team to meet customer demand, a new staff member, and a fee increase of \$5 per class.*

Fund 200-07 Athletic leagues encompass indoor floor hockey, volleyball, indoor soccer and outdoor soccer. To ensure enough participation to create competitive leagues the District co-ops with River Trails Park District. Athletic programs are contracted with SportsKids Inc offering a range from parent tot to independent. School age programs are offered to align with Kinderstop. *Goal for 2021, maintain program participation while adhering to COVID guidelines, introduce play by play basketball game announcing and half time 'throw out prizes'. Increase visibility of youth volleyball in younger age divisions.*

Fund 200-08 Performing Arts consist of Creative & Performing Arts Day Camp, Summer Production Camp and Set & Design After Care. During 2020 the modified day camp had 77 campers over 6 weeks compared to the previous year of 278 campers over 9 weeks. Summer Production camp puts on a full-scale production which is written and directed by staff. *Goals for 2021, Curtains Up a new program will be introduced in 2021. It focuses on improvisation, voice and movement. Overall fees will remain the same as 2020, and 1 Camp Coordinator will oversee the program, instead of 2 as in previous years.*

Fund 200-10 Lions pool operates from May to August. Yearly approximately 175 pool passes are purchased totaling 967 visits, the swim team has 60 participants and over 675 swim lessons are taught. General admission on weekends has increased over the years. *Pool operations are budgeted for 2021, however opening the pool is an operational decision which will be made in the first quarter.*

Fund 200-11 Active Adults participate in bridge, bunco and day/overnight trips. Participation varies according to season, weather and offerings: Bridge averages 16 individuals, Bunco averages 20-25 individuals and trips vary from 15-25 individuals. Annually over 85 trips are offered, ranging from theaters, museums, city tours, lunches etc. *Goals for 2021 include offering a variety of programs and trips, while following current health guidance.*

Fund 200-12 Special events include seasonal events offered by the District, free community events, and birthday parties. Events include Kiddie Karnival, Royal Family Ball, Grandparents Tea, and Spookfest. The District also partners with local agencies such as the Library, City, Lions Club, Fire and Police Departments for the 4th of July parade and National Night Out. *Goals for 2021 include seek new sponsorships for events and overhaul the birthday party packages.*

Fund 200-13 Fitness Center is utilized by over 195 members in addition to daily entry. Fitness classes are offered throughout the week. The District has had a long standing relationship Jazzercise which offers both weekly and weekend classes. Equipment is kept up to date with yearly replacements. *Goals for 2021 include increased the number of fitness classes.*

Fund 200-14 Summer Camp participation ranges from 440-500 campers per year and is one of the largest departments. Six, 10-week camps are offered for children 3Y to 13Y. Camps are offered in one-week sessions providing flexibility for parents. Daily activities are planned around the type of camp and the current theme. During 2020 the District offered a modified 6 week experience which accommodated 71 participants.. *Goals for 2021 includes rebranding current camps and the introduction of Counselor in Training. Rebranding focuses on new titles, brochure descriptions and marketing. The Counselor in Training camp provides 14Y-15Y with camp leadership training through job interview experience.*

GOLF FUND 300

Total Revenue	1,765,964
Total Expenditures	<u>1,713,326</u>
Total Surplus	<u>52,638</u>

The Golf Fund accounts for golf activity, grounds maintenance and food & beverage operations. Beginning 2021, the Golf Banquet Fund 301 will be incorporated into Golf Fund 300 as a separate department #45. This aligns with audit presentation. Thirty-nine (39%) of budgeted revenue comes greens fees and membership, seven percent (7%) from golf outings and thirty-two (32%) from food & beverage. The golf operation offers a full service proshop, warm up range and youth programming. Food and beverage support golf outings and halfway house, while providing banquet facilities for weddings, and special celebrations.

Together full and part time staffing and related benefits are thirty-five (35%) of overall expenditures, contractual employee account for sixteen percent (16%) overall expenditures. Support for grounds total \$545,664, yearly cart and equipment lease payments total \$108,360.

Goals for 2021 include building on 2020 growth in the youth golf program, recapturing outings displaced during 2020, and provide banquet events that align with health guidelines.



Prospect Heights Park District, IL

**Table #1
Detail Budget**

Budget Worksheet

Account Summary

For Fiscal: 2021 Period Ending: 12/31/2021

		Defined Budgets				
		2019	2019	2020	2020	2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
Fund: 100 - CORPORATE FUND						
Revenue						
Category: 10 - TAXES						
100-01-4002	PROPERTY TAX	1,159,129.00	1,135,804.11	1,216,587.00	1,186,301.29	1,000,000.00
100-01-4003	PERSONAL PROPERTY TAX	13,966.00	14,404.89	14,568.00	12,665.63	11,300.00
Category: 10 - TAXES Total:		1,173,095.00	1,150,209.00	1,231,155.00	1,198,966.92	1,011,300.00
Category: 20 - INTEREST						
100-01-4012	INTEREST	8,200.00	15,829.38	12,000.00	15,433.03	12,000.00
Category: 20 - INTEREST Total:		8,200.00	15,829.38	12,000.00	15,433.03	12,000.00
Category: 35 - ADDITIONAL						
100-01-4007	DONATIONS	-	-	-	-	-
100-01-4029	MISCELLANEOUS INCOME	-	1.75	-	25.80	-
Category: 35 - ADDITIONAL Total:		-	1.75	-	25.80	-
Revenue Total:		1,181,295.00	1,166,040.13	1,243,155.00	1,214,425.75	1,023,300.00
Expense						
Category: 50 - PERSONNEL SERVICES						
100-01-5010	SALARIES- CORP.	228,257.00	216,633.21	285,860.27	288,280.81	294,291.85
100-01-5050	WAGES	3,000.00	5,164.86	3,000.00	4,772.89	-
100-01-5056	OVERTIME	-	115.80	-	164.07	-
Category: 50 - PERSONNEL SERVICES Total:		231,257.00	221,913.87	288,860.27	293,217.77	294,291.85
Category: 51 - BENEFITS						
100-01-5100	MEDICAL INSURANCE	21,727.00	17,852.59	19,748.88	17,191.04	16,859.13
100-01-5101	DENTAL INSURANCE	1,359.00	1,235.52	1,033.68	1,033.68	1,044.24
100-01-5102	LIFE INSURANCE	1,073.00	1,196.84	1,382.16	1,376.88	1,385.28
100-01-5103	SICK PAY	2,000.00	1,429.82	3,000.00	2,293.14	3,000.00
100-01-5106	MEDICAL STIPEND	-	1,250.00	3,000.00	1,000.00	3,000.00
100-01-5109	MILEAGE	150.00	348.17	300.00	-	300.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets

		2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget
100-01-5110	EDUCATIONAL REIMBURSEMENT	-	-	-	-	-
	Category: 51 - BENEFITS Total:	26,309.00	23,312.94	28,464.72	22,894.74	25,588.65
	Category: 52 - CONTRACTED SERVICES					
100-01-5209	PRINTING	1,500.00	215.85	1,000.00	-	1,000.00
100-01-5300	CONTRACTED SERVICE	24,500.00	50,206.00	28,740.00	31,465.89	33,340.00
100-01-5303	MARKETING	15,000.00	14,586.23	25,000.00	7,868.10	13,000.00
100-01-5310	SUBSCRIPTIONS AND PUBLICATIONS	100.00	84.50	113.00	321.46	350.00
100-01-5320	TELEPHONE	-	-	-	418.01	780.00
100-01-5330	ADVERTISEMENT	2,000.00	2,195.54	2,725.40	1,587.45	3,000.40
100-01-5332	LEGAL SERVICES	12,000.00	12,922.08	12,000.00	39,602.16	22,200.00
100-01-5334	PUBLISHED NOTICES	750.00	105.28	100.00	110.28	100.00
100-01-5335	BOARD AND STAFF CONFERENCE	4,800.00	4,311.37	3,660.00	400.00	-
100-01-5336	BOARD PROFESSIONAL SERVICES	-	-	300.00	-	-
100-01-5337	BOARD RELATED EXPENDITURES	500.00	428.48	300.00	50.00	200.00
100-01-5410	SEMINARS AND TRAINING	2,000.00	872.00	800.00	(7.50)	300.00
100-01-5427	CONTRACTED REPAIRS OFFICE	-	-	-	-	-
100-01-5430	SERVICE CONTRACTS	45,600.00	33,355.65	37,940.00	30,209.03	13,896.00
100-01-5433	FEASIBILITY STUDY	27,850.00	16,152.88	13,750.00	12,413.79	50,000.00
100-01-5460	PROFESSIONAL MEMBERSHIP	7,400.00	7,681.42	7,340.00	7,841.67	7,340.00
100-01-5465	LICENSES AND FEES	5,300.00	2,704.71	2,555.00	5,940.16	2,555.00
100-01-5466	NETWORK LICENSE FEE	-	-	-	-	-
100-01-5467	IT HARDWARE	400.00	2,133.79	400.00	144.00	400.00
100-01-5468	IT CONTRACTED SERVICES	2,760.00	6,336.42	1,194.00	3,059.75	-
100-01-5469	IT SERVICES CONTRACTS AND MATERIALS	12,480.00	14,086.86	8,780.00	9,037.00	-
100-01-5470	CONSULTING SERVICES	-	-	-	2,500.00	9,000.00
100-01-5471	IT SOFTWARE AND SUBSCRIPTIONS	3,300.00	1,607.63	2,749.01	4,735.46	27,248.01
	Category: 52 - CONTRACTED SERVICES Total:	168,240.00	169,986.69	149,446.41	157,696.71	184,709.41
	Category: 60 - COMMODITIES					
100-01-6000	POSTAGE	2,000.00	2,680.76	2,400.00	2,151.69	2,400.00
100-01-6001	PUBLIC RELATIONS	2,000.00	1,126.19	6,560.00	7,875.59	10,925.00
100-01-6004	EMPLOYEE RELATIONS	3,000.00	3,070.87	3,950.00	323.16	3,950.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets _____

		2019	2019	2020	2020	2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
100-01-6024	GAS OIL AND GREASE	-	-	-	-	-
100-01-6027	OFFICE SUPPLIES	6,000.00	5,808.40	6,000.00	3,763.43	3,500.00
100-01-6029	RECOGNITION AND AWARDS	-	-	-	-	-
100-01-6035	GENERAL COMMODITIES	-	-	-	-	-
100-01-6044	OFFICE EQUIPMENT	-	64.99	1,000.00	-	-
100-01-6045	TECH UPGRADES	-	-	-	-	-
100-01-6046	OFFICE FURNITURE	1,000.00	469.97	300.00	44.99	300.00
100-01-6048	STAFF UNIFORMS	2,500.00	826.00	2,000.00	-	-
100-01-6060	CONTINGENCY	-	-	-	15,779.58	5,000.00
Category: 60 - COMMODITIES Total:		16,500.00	14,047.18	22,210.00	29,938.44	26,075.00
Category: 65 - GENERAL EXPENDITURES						
100-01-5105	AFLAC	921.00	-	-	-	-
100-01-7001	BOND INTEREST	-	134,100.00	128,000.00	128,000.00	121,600.00
100-01-7075	INTEREST EXPENSE	-	-	-	-	-
100-01-7095	GENERAL EXPENDITURE	-	-	-	-	-
100-01-8081	OPERATING FUND TRANSFER OL	134,100.00	638,246.45	-	-	814,000.00
100-01-9000	CONTINGENT EXPENSE	56,051.00	10,483.46	-	-	-
Category: 65 - GENERAL EXPENDITURES Total:		191,072.00	782,829.91	128,000.00	128,000.00	935,600.00
Expense Total:		633,378.00	1,212,090.59	616,981.40	631,747.66	1,466,264.91
Fund: 100 - CORPORATE FUND Surplus (Deficit):		547,917.00	(46,050.46)	626,173.60	582,678.09	(442,964.91)

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets _____

		2019	2019	2020	2020	2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
Fund: 200 - RECREATION FUND						
Revenue						
Category: 10 - TAXES						
200-02-4002	PROPERTY TAX	444,859.00	329,810.35	598,000.00	570,045.76	741,000.00
	Category: 10 - TAXES Total:	444,859.00	329,810.35	598,000.00	570,045.76	741,000.00
Category: 30 - RENTAL						
200-02-4030	FACILITY RENTAL	44,000.00	50,756.10	48,363.00	41,393.42	54,838.00
200-02-4032	PICNIC AREA RENTALS	1,000.00	2,280.00	1,150.00	330.00	1,150.00
200-02-4034	FIELD AND COURT RENTAL	-	-	1,200.00	954.50	900.00
200-10-4031	POOL RENTAL	11,058.00	13,441.00	13,825.00	-	7,072.50
	Category: 30 - RENTAL Total:	56,058.00	66,477.10	64,538.00	42,677.92	63,960.50
Category: 35 - ADDITIONAL						
200-02-4013	ADVERTISING REVENUE	1,920.00	1,940.00	2,200.00	280.00	640.00
200-02-4029	MISCELLANEOUS INCOME	1,800.00	115.65	200.00	-	-
200-02-4036	GRANT INCOME	1,000.00	-	-	-	-
200-02-4042	REIMBURSEMENT - PARTNERS	-	-	-	616.29	-
200-04-4036	GRANT INCOME	-	-	-	2,000.00	-
200-06-4008	FUNDRAISER	2,500.00	3,529.99	3,500.00	4,925.09	3,794.00
200-08-4008	FUNDRAISER	-	-	-	-	-
200-10-4055	CONCESSION VENDING MACHIN	400.00	401.55	460.00	172.59	500.00
200-10-4057	INSURANCE REIMBURSEMENTS	2,700.00	2,775.00	2,700.00	-	2,700.00
200-12-4008	FUNDRAISER	1,000.00	615.50	1,400.00	-	-
200-12-4027	SPONSORS	-	-	-	-	1,000.00
200-12-4042	REIMBURSEMENT - PARTNERS	-	-	-	264.00	-
200-12-4056	CONCESSION STAND SALES	-	-	-	-	-
200-14-4007	DONATIONS	-	-	-	-	-
200-30-4042	REIMBURSEMENT - PARTNERS	10,000.00	6,921.12	15,000.00	8,561.55	15,000.00
200-30-4058	INSURANCE PROCEEDS	-	-	-	-	-
	Category: 35 - ADDITIONAL Total:	21,320.00	16,298.81	25,460.00	16,819.52	23,634.00
Category: 37 - GENERAL REVENUE						
200-02-8082	TRANSFER IN	0	0	0	0	350,000.00
	Category: 37 - GENERAL REVENUE Total:	0	0	0	0	350,000.00

		2019	2019	2020	2020	2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
Category: 41 - PROGRAM REVENUES						
200-02-4035	SCHOLARSHIP REVENUE	1,450.00	1,600.00	1,600.00	1,500.00	1,500.00
200-02-4101	ACCOUNT RECOVERY	-	-	-	-	-
200-03-4135	PRESCHOOL CREATIVE KIDS	120,675.00	89,030.79	105,295.00	50,026.87	52,785.00
200-04-4102	KINDERSTOP	195,800.00	217,015.46	184,582.00	103,958.95	93,607.00
200-05-4105	CHILDRENS PROGRAMS	37,685.00	28,269.96	35,010.00	7,911.50	8,617.00
200-06-4106	CHILDRENS DANCE	54,400.00	48,422.43	45,024.00	39,555.77	37,490.00
200-07-4104	ATHLETICS	11,600.00	18,752.22	16,995.00	7,530.25	8,258.00
200-07-4111	PARTNER PROGRAMMING	-	-	-	-	-
200-07-4115	LEAGUES	23,200.00	21,627.00	24,082.00	11,600.14	11,535.00
200-08-4108	PERFORMING ART	50,379.00	38,144.10	44,785.00	13,059.00	20,898.00
200-08-4109	ADULT PROGRAMS	-	-	-	-	-
200-10-4200	SEASON POOL PASS	7,538.00	6,283.16	7,830.00	-	3,915.00
200-10-4202	DAILY POOL ADMISSION	15,000.00	16,660.00	16,410.00	(40.00)	12,308.00
200-10-4203	CAMP POOL ADMISSION FEE	25,000.00	24,000.00	24,000.00	-	16,800.00
200-10-4205	CAMP SWIM LESSONS	3,944.00	6,745.74	4,005.00	-	2,003.00
200-10-4206	SWIM LESSONS	6,430.00	5,856.00	5,868.00	-	2,934.00
200-10-4208	SWIM TEAM	9,200.00	9,626.50	9,576.00	-	7,182.00
200-10-4210	ADDITIONAL POOL REVENUE	3,000.00	114.75	-	-	-
200-11-4131	ACTIVE ADULTS	135,400.00	100,654.25	111,809.00	22,419.85	33,871.00
200-12-4130	SPECIAL EVENTS	10,000.00	11,339.00	7,500.00	5,183.20	2,484.00
200-13-4111	PARTNER PROGRAMMING	-	-	-	-	2,250.00
200-13-4331	GMRC FULL COMBINATION PAS	-	-	-	-	-
200-13-4332	GMRC FITNESS CENTER PASS	32,600.00	21,424.73	20,080.00	10,785.87	15,060.00
200-13-4334	RACQUETBALL & GYM PASS	3,500.00	2,156.46	1,977.00	1,019.29	988.50
200-13-4335	RACQUETBALL COURT FEES	300.00	380.00	950.00	140.00	200.00
200-13-4336	DAILY GUEST FEES	5,500.00	5,822.00	4,500.00	2,762.00	4,500.00
200-13-4337	FITNESS PROGRAM	3,200.00	1,728.00	2,200.00	1,245.00	1,100.00
200-14-4110	SUMMER DAY CAMP	247,000.00	240,514.00	277,966.00	34,851.00	187,847.00
Category: 41 - PROGRAM REVENUES Total:		1,002,801.00	916,166.55	952,044.00	313,508.69	528,132.50

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets

		2019	2019	2020	2020	2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
Category: 42 - RERESHMENT REVENUE						
200-09-4051	FOOD SALES	-	-	12,000.00	-	12,000.00
200-09-4056	CONCESSION STAND SALES	24,500.00	23,742.00	7,400.00	249.25	7,400.00
200-09-4062	NON-ALCOHOLIC BEVERAGE	-	-	3,300.00	-	3,300.00
200-09-4125	CAMP LUNCH	-	-	2,300.00	-	2,300.00
200-09-4130	SPECIAL EVENTS	-	-	375.00	-	450.00
Category: 42 - RERESHMENT REVENUE Total:		24,500.00	23,742.00	25,375.00	249.25	25,450.00
Revenue Total:		1,549,538.00	1,352,494.81	1,665,417.00	943,301.14	1,732,177.00
Expense						
Category: 50 - PERSONNEL SERVICES						
200-02-5010	SALARIES-RECREATION	208,600.00	188,599.52	220,371.16	98,298.11	81,382.24
200-02-5050	WAGES-FRONT DESK	75,752.00	75,175.49	77,718.58	48,326.37	78,693.90
200-02-5055	WAGES MAINTENANCE	165,025.00	158,672.36	165,000.91	150,412.38	237,309.48
200-02-5056	OVERTIME	500.00	406.77	500.00	112.73	500.00
200-03-5010	SALARIES	16,716.00	17,096.32	17,475.33	27,550.69	16,046.00
200-03-5050	WAGES-PRESCHOOL	56,790.00	40,528.32	49,723.50	24,386.28	33,769.00
200-03-5056	OVERTIME	-	112.88	-	-	-
200-04-5010	SALARIES	16,716.00	15,968.51	17,475.00	25,071.01	21,483.00
200-04-5050	WAGES-KINDERSTOP	96,105.00	123,585.23	102,745.50	74,316.65	52,795.38
200-04-5056	OVERTIME	-	989.93	-	30.94	-
200-05-5010	SALARIES	-	-	-	6,110.84	4,774.00
200-05-5050	WAGES-CHILDRENS'	17,000.00	15,604.52	12,743.50	2,546.65	2,993.00
200-05-5056	OVERTIME	-	-	-	-	-
200-06-5010	SALARIES	-	-	-	13,113.81	14,854.00
200-06-5050	WAGES-DANCE	18,000.00	15,512.75	13,992.00	12,996.65	11,893.00
200-06-5056	OVERTIME	-	67.50	-	-	-
200-07-5010	SALARIES	-	-	-	6,591.15	8,023.00
200-07-5050	WAGES-LEAGUES	2,340.00	2,205.46	2,684.00	4,736.64	2,303.00
200-07-5056	OVERTIME	-	-	-	-	-
200-08-5010	SALARIES	-	-	-	3,610.29	2,475.69
200-08-5050	WAGES-PERFORMING ARTS	26,411.00	28,126.97	27,726.00	8,552.91	10,890.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets

		2019	2019	2020	2020	2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
200-08-5056	OVERTIME	-	160.15	-	-	-
200-09-5010	SALARIES	-	-	-	1,805.24	2,475.69
200-09-5050	WAGES-CONCESSIONS	8,500.00	10,023.55	10,017.50	112.12	9,910.00
200-09-5056	OVERTIME	-	82.69	-	-	-
200-10-5010	SALARIES	-	-	-	12,167.71	14,322.21
200-10-5050	WAGES-POOL	71,992.00	84,692.50	82,675.00	26.69	84,875.00
200-10-5056	OVERTIME	300.00	592.69	-	-	-
200-11-5010	SALARIES	-	-	-	14,441.15	17,329.83
200-11-5050	WAGES-ACTIVE ADULT	10,200.00	11,903.34	11,118.75	2,769.00	3,411.75
200-11-5056	OVERTIME	-	-	-	-	-
200-12-5010	SALARIES	-	-	-	3,660.28	4,951.38
200-12-5050	WAGES-SPECIAL EVENTS	4,000.00	6,700.96	4,956.25	1,275.89	1,052.25
200-12-5056	OVERTIME	-	87.66	-	-	-
200-13-5010	SALARIES	-	-	-	6,591.15	10,697.59
200-13-5050	WAGES-FITNESS	33,700.00	30,945.30	31,137.50	20,554.91	15,775.00
200-13-5056	OVERTIME	-	-	-	-	-
200-14-5010	SALARIES	-	-	-	5,272.88	10,697.59
200-14-5050	WAGES-CAMP	113,593.00	106,261.14	140,284.75	25,784.61	91,289.25
200-14-5056	OVERTIME	-	759.09	-	-	-
200-30-5010	SALARIES	46,384.00	48,256.57	137,584.92	52,315.30	68,523.06
200-30-5050	WAGES	40,844.00	45,200.52	42,000.00	49,156.93	42,000.00
200-30-5056	OVERTIME	-	183.00	-	-	-
Category: 50 - PERSONNEL SERVICES Total:		1,029,468.00	1,028,501.69	1,167,930.15	702,697.96	957,495.29
Category: 51 - BENEFITS						
200-02-5100	MEDICAL INSURANCE	87,775.00	66,980.54	87,923.88	83,920.81	92,572.90
200-02-5101	DENTAL INSURANCE	6,054.00	5,654.61	5,867.40	7,556.20	8,072.16
200-02-5102	LIFE INSURANCE	1,537.00	1,567.37	1,681.08	1,579.76	1,475.04
200-02-5103	SICK PAY	7,815.00	4,886.31	10,000.00	5,546.07	10,000.00
200-02-5106	MEDICAL STIPEND	12,000.00	12,250.00	12,000.00	4,000.00	9,000.00
200-02-5109	MILEAGE	-	-	-	-	-
200-03-5103	SICK PAY	312.00	-	-	-	-

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets

		2019	2019	2020	2020	2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
200-04-5103	SICK PAY	-	-	-	-	-
200-30-5100	MEDICAL INSURANCE	27,606.00	22,391.50	2,382.30	22,982.52	25,111.97
200-30-5101	DENTAL INSURANCE	1,262.00	1,261.80	1,320.96	1,320.96	1,373.16
200-30-5102	LIFE INSURANCE	153.00	154.55	160.56	158.76	118.08
200-30-5103	SICK PAY	893.00	-	1,000.00	-	1,000.00
	Category: 51 - BENEFITS Total:	145,407.00	115,146.68	122,336.18	127,065.08	148,723.31
	Category: 52 - CONTRACTED SERVICES					
200-02-5204	NATURAL GAS-HEAT	13,600.00	10,919.92	10,000.00	5,966.62	8,000.00
200-02-5205	ELECTRICITY	43,500.00	44,385.49	45,000.00	34,951.28	40,000.00
200-02-5206	WATER SEWER	14,400.00	8,753.34	9,000.00	4,904.50	9,000.00
200-02-5209	PRINTING	15,000.00	11,650.00	15,500.00	4,436.00	13,300.00
200-02-5300	CONTRACTED SERVICE	15,875.00	12,415.00	25,300.00	4,487.39	22,056.00
200-02-5320	TELEPHONE	14,000.00	13,903.46	14,000.00	10,591.37	6,360.00
200-02-5321	INTERNET/ TELEVISION	-	-	-	575.57	3,492.00
200-02-5330	PROMOTIONS/DISCOUNTS/ADV	2,500.00	5,298.35	2,000.00	1,825.15	5,250.00
200-02-5335	BOARD AND STAFF CONFERENC	2,868.00	813.76	1,990.00	1,075.89	-
200-02-5350	BUILDING RENTAL	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
200-02-5410	SEMINARS AND TRAINING	1,500.00	913.75	1,535.00	(23.28)	1,860.00
200-02-5420	CONTRACTED REPAIRS EQUIPMI	4,800.00	1,581.17	4,500.00	2,001.17	3,000.00
200-02-5421	CONTRACTED REPAIRS PLUMBING	3,200.00	2,828.08	2,200.00	1,077.14	2,200.00
200-02-5422	CONTRACTED REPAIRS HEATING	6,200.00	4,000.00	6,200.00	-	6,200.00
200-02-5423	CONTRACTED REPAIRS ELECTRIC	700.00	345.00	700.00	-	700.00
200-02-5424	CONTRACTED REPAIRS BUILDING	3,700.00	2,032.00	3,200.00	189.00	3,200.00
200-02-5425	CONTRACTED REPAIRS VEHICLE	-	-	-	-	-
200-02-5430	SERVICE CONTRACTS	11,654.00	2,515.80	7,479.00	7,710.67	8,766.02
200-02-5431	CONTINGENCY REPAIR	3,500.00	-	3,500.00	-	3,500.00
200-02-5432	SERVICE CONTRACTS FACILITIES	675.00	301.20	-	193.90	-
200-02-5460	PROFESSIONAL MEMBERSHIP	1,405.00	572.00	1,880.00	2,239.99	1,840.00
200-02-5465	LICENSES AND FEES	-	-	-	-	-
200-02-5470	CONSULTING SERVICES	-	-	-	-	-
200-03-5475	PROGRAM ACTIVITY AND TRIPS	1,200.00	1,871.95	1,500.00	-	-

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets

		2019	2019	2020	2020	2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
200-05-5300	CONTRACTED SERVICE	3,000.00	272.00	276.50	481.20	245.00
200-05-5475	PROGRAM ACTIVITY AND TRIPS	16,500.00	16,733.00	14,410.00	3,557.40	-
200-06-5300	CONTRACTED SERVICE	1,500.00	6,656.80	4,016.00	3,052.00	1,984.00
200-06-5331	PROMOTION	1,800.00	1,041.20	-	900.00	1,500.00
200-06-5350	BUILDING RENTAL	1,300.00	1,405.00	1,200.00	-	600.00
200-07-5300	CONTRACTED SERVICE	11,700.00	14,228.53	11,800.00	6,159.72	6,900.00
200-08-5300	CONTRACTED SERVICE	900.00	-	1,250.00	-	-
200-08-5350	BUILDING RENTAL	660.00	-	700.00	-	-
200-08-5475	PROGRAM ACTIVITY AND TRIPS	4,050.00	5,429.88	4,950.00	507.70	3,375.00
200-09-5300	CONTRACTED SERVICE	-	-	-	-	-
200-10-5204	NATURAL GAS-HEAT	6,000.00	6,000.00	6,000.00	-	6,000.00
200-10-5205	ELECTRICITY	4,000.00	4,000.00	4,000.00	-	4,000.00
200-10-5410	SEMINARS AND TRAINING	6,300.00	520.00	825.00	325.00	825.00
200-10-5420	CONTRACTED REPAIRS EQUIPMI	2,000.00	1,825.18	2,000.00	-	2,000.00
200-10-5421	CONTRACTED REPAIRS PLUMBING	2,500.00	1,125.45	7,000.00	-	7,000.00
200-10-5423	CONTRACTED REPAIRS ELECTRIC	750.00	-	750.00	-	750.00
200-10-5465	LICENSES AND FEES	4,270.00	1,226.54	2,500.00	-	2,500.00
200-10-5475	PROGRAM ACTIVITY AND TRIPS	300.00	-	-	-	-
200-11-5300	CONTRACTED SERVICE	6,000.00	6,322.36	3,600.00	1,371.50	1,800.00
200-11-5475	PROGRAM ACTIVITY AND TRIPS	101,500.00	76,770.75	87,135.00	22,515.14	29,395.00
200-12-5300	CONTRACTED SERVICE	2,000.00	3,681.50	1,000.00	1,050.77	-
200-12-5305	COMMUNITY EVENTS	2,500.00	733.36	2,700.00	-	1,350.00
200-12-5331	PROMOTION	500.00	-	1,000.00	-	500.00
200-13-5300	CONTRACTED SERVICE	3,000.00	1,258.80	2,000.00	721.10	1,000.00
200-13-5310	SUBSCRIPTIONS AND PUBLICATI	250.00	63.99	250.00	-	1.00
200-13-5330	ADVERTISEMENT	-	-	1,000.00	-	500.00
200-13-5420	CONTRACTED REPAIRS EQUIPMI	-	-	-	-	-
200-14-5410	SEMINARS AND TRAINING	900.00	310.50	400.00	-	400.00
200-14-5460	PROFESSIONAL MEMBERSHIP	903.00	929.00	950.00	1,310.00	1.00
200-14-5475	PROGRAM ACTIVITY AND TRIPS	21,000.00	25,677.42	26,232.50	2,458.38	2,500.75
200-30-5200	RENTAL LAVATORY	2,200.00	620.86	1,850.00	-	1,850.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets

		2019	2019	2020	2020	2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
200-30-5201	RENTAL EQUIPMENT	1,000.00	584.93	500.00	10.00	500.00
200-30-5203	DISPOSAL CHARGES	-	-	-	-	-
200-30-5300	CONTRACTED SERVICE	30,000.00	30,994.90	30,000.00	10,621.77	30,000.00
200-30-5425	CONTRACTED REPAIRS VEHICLE	1,300.00	45.00	-	-	-
200-30-5426	CONTRACTED REPAIRS	-	-	-	-	-
200-30-5431	CONTINGENCY REPAIR	-	-	-	-	-
200-30-5465	LICENSES AND FEES	1,000.00	500.00	1,000.00	-	1,000.00
Category: 52 - CONTRACTED SERVICES Total:		404,860.00	337,057.22	379,779.00	140,244.04	250,200.77
Category: 60 - COMMODITIES						
200-02-6000	POSTAGE	4,800.00	4,932.01	11,460.00	2,965.33	6,000.00
200-02-6001	PUBLIC RELATIONS	3,000.00	437.69	3,010.00	1,203.12	1,110.00
200-02-6002	MEMBERSHIP SUPPLIES	-	-	500.00	-	500.00
200-02-6004	EMPLOYEE RELATIONS	500.00	374.62	500.00	340.03	500.00
200-02-6016	HARDWARE SMALL TOOL SUPPL	2,800.00	1,656.85	2,800.00	1,554.19	2,800.00
200-02-6021	FIRST AID SUPPLIES	300.00	-	300.00	-	300.00
200-02-6022	JANITORIAL SUPPLIES	17,000.00	15,296.86	17,000.00	8,989.87	12,000.00
200-02-6024	GAS OIL AND GREASE	3,800.00	5,270.10	3,000.00	241.58	1,500.00
200-02-6027	OFFICE SUPPLIES	500.00	347.33	500.00	50.72	500.00
200-02-6029	RECOGNITION AND AWARDS	-	-	-	-	-
200-02-6030	REPAIR PARTS EQUIPMENT	800.00	776.41	1,000.00	2,283.98	2,000.00
200-02-6031	REPAIR PARTS VEHICLES	3,300.00	2,992.53	2,500.00	828.88	2,500.00
200-02-6032	REPAIR PARTS BUILDING	5,500.00	3,452.88	5,500.00	2,399.99	5,500.00
200-02-6035	GENERAL COMMODITIES	-	-	-	-	-
200-02-6044	OFFICE EQUIPMENT	800.00	366.57	800.00	41.44	800.00
200-02-6048	STAFF UNIFORMS-ADMIN	1,000.00	-	990.00	153.00	990.00
200-02-6049	STAFF UNIFORMS-FACILITY	750.00	766.21	750.00	-	750.00
200-02-6070	MISCELLANEOUS	-	1.15	-	-	-
200-03-6028	PROGRAM SUPPLIES-PRESCHOC	5,900.00	5,091.14	5,780.00	1,228.82	2,948.00
200-03-6029	RECOGNITION AND AWARDS	-	-	-	-	-
200-04-6028	PROGRAM SUPPLIES-KINDERSTC	7,750.00	14,109.00	11,025.00	4,015.02	4,725.00
200-04-6029	RECOGNITION AND AWARDS	-	-	-	-	-

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets

		2019	2019	2020	2020	2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
200-04-6048	STAFF UNIFORMS	425.00	-	-	29.00	-
200-05-6028	PROGRAM SUPPLIES	600.00	-	660.00	-	337.50
200-06-6018	UNIFORMS-PROGRAM SUPPLIES	10,600.00	9,841.92	8,800.00	10,435.04	4,950.00
200-06-6021	FIRST AID SUPPLIES	-	-	-	-	-
200-06-6028	PROGRAM SUPPLIES	2,620.00	2,489.55	2,399.00	3,779.95	999.00
200-06-6029	RECOGNITION AND AWARDS	630.00	-	800.00	-	300.00
200-07-6018	UNIFORMS-PROGRAM SUPPLIES	2,700.00	1,154.00	1,735.00	2,200.84	1,530.00
200-07-6021	FIRST AID SUPPLIES	100.00	-	150.00	-	150.00
200-07-6028	PROGRAM SUPPLIES-YOUTH ATI	850.00	756.53	555.00	-	277.50
200-07-6029	RECOGNITION AND AWARDS	1,800.00	224.76	1,080.00	-	540.00
200-08-6018	UNIFORMS-PROGRAM SUPPLIES	1,300.00	807.30	1,070.00	38.40	435.00
200-08-6028	PROGRAM SUPPLIES-PERFORMI	2,185.00	1,767.10	1,625.00	368.57	700.00
200-08-6029	RECOGNITION AND AWARDS	30.00	-	-	-	-
200-09-5005	FOOD COSTS	-	-	6,000.00	-	6,000.00
200-09-5008	NON-ALCOHOLIC COGS	-	-	1,500.00	-	1,500.00
200-09-6005	RESALE CONCESSION SUPPLIES	11,500.00	13,370.39	-	182.95	-
200-09-6006	CAMP LUNCH	700.00	1,893.84	2,250.00	-	2,100.00
200-09-6028	PROGRAM SUPPLIES-CONCESSI	500.00	258.76	600.00	-	500.00
200-09-6029	RECOGNITION AND AWARDS	-	-	-	-	-
200-09-6042	SPECIAL EVENT EXPENDITURES	-	-	225.00	-	225.00
200-10-6015	CHEMICAL SUPPLIES	14,000.00	14,078.25	14,500.00	-	14,500.00
200-10-6022	JANITORIAL SUPPLIES	200.00	79.11	-	-	-
200-10-6028	PROGRAM SUPPLIES-AQUATICS	5,600.00	7,084.98	5,132.00	394.74	5,000.00
200-10-6029	RECOGNITION AND AWARDS	800.00	-	-	-	-
200-10-6033	REPAIR PARTS POOL	2,500.00	1,942.32	2,500.00	139.72	3,000.00
200-10-6048	STAFF UNIFORMS	3,570.00	3,977.88	3,825.00	-	3,825.00
200-11-6028	PROGRAM SUPPLIES-ACTIVE AD	2,000.00	1,996.89	2,020.00	1,085.27	1,010.00
200-12-6005	RESALE CONCESSION SUPPLIES	-	-	-	-	-
200-12-6018	UNIFORMS-PROGRAM SUPPLIES	-	-	-	-	-
200-12-6028	PROGRAM SUPPLIES-SPECIAL EV	6,700.00	6,950.39	3,275.00	3,809.96	1,687.50
200-13-6028	PROGRAM SUPPLIES-FITNESS CE	2,900.00	1,228.20	1,300.00	220.62	1,150.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets

		2019	2019	2020	2020	2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
200-13-6030	REPAIR PARTS EQUIPMENT	2,000.00	508.95	1,500.00	535.00	1,500.00
200-14-6018	UNIFORMS-PROGRAM SUPPLIES	2,000.00	2,043.00	2,200.00	-	2,300.00
200-14-6021	FIRST AID SUPPLIES	300.00	70.10	275.00	-	560.00
200-14-6028	PROGRAM SUPPLIES-SUMMER C	2,465.00	2,140.27	3,300.00	593.56	2,537.50
200-14-6048	STAFF UNIFORMS	536.00	470.80	540.00	249.60	562.50
200-30-6017	PLANTING MATERIAL/ITEMS	-	-	-	-	-
200-30-6020	SAFETY SUPPLIES, PARTS	500.00	15.46	100.00	142.55	150.00
200-30-6024	GAS OIL AND GREASE	5,000.00	3,189.47	4,500.00	251.11	4,500.00
200-30-6026	LANDSCAPE AND TURF MATERI/	7,500.00	5,174.66	7,500.00	3,665.06	7,500.00
200-30-6030	REPAIR PARTS EQUIPMENT	4,200.00	892.94	3,500.00	398.78	3,500.00
200-30-6031	REPAIR PARTS VEHICLES	5,000.00	3,205.04	3,500.00	62.59	3,500.00
200-30-6038	REPAIR PARTS PARKS	2,700.00	921.22	2,300.00	1,363.12	2,300.00
200-30-6047	FIELD MAINTENANCE SUPPLIES	3,500.00	51.12	3,500.00	2,377.68	3,500.00
200-30-6049	STAFF UNIFORMS-FACILITY	-	-	-	-	-
200-30-6053	INSURANCE REPAIR EXPENDITUI	-	-	-	-	-
200-30-6060	CONTINGENCY	-	-	-	706.24	-
Category: 60 - COMMODITIES Total:		169,011.00	144,456.55	162,131.00	59,326.32	128,549.50
Category: 65 - GENERAL EXPENDITURES						
200-02-5105	AFLAC	667.00	(25.62)	-	-	-
200-02-7080	BANK MERCHANT FEE	13,500.00	19,890.94	20,000.00	10,104.83	15,000.00
200-02-7085	BANK SERVICE FEE	-	30.00	-	20.00	-
200-02-7086	SHORT/OVER	-	2,759.80	-	529.81	-
200-02-7092	SCHOLARSHIP EXPENSE	1,450.00	521.00	2,679.00	2,579.00	1,500.00
200-02-7093	GRANT EXPENDITURES	1,000.00	500.00	-	-	-
200-02-9000	CONTINGENT EXPENSE	16,906.00	-	-	-	-
200-07-6052	VOLUNTEER REIMBURSEMENT	400.00	515.00	944.00	-	472.00
200-10-6052	VOLUNTEER REIMBURSEMENT	-	-	-	-	-
Category: 65 - GENERAL EXPENDITURES Total:		33,923.00	24,191.12	23,623.00	13,233.64	16,972.00
Expense Total:		1,782,669.00	1,649,353.26	1,855,799.33	1,042,567.04	1,501,940.87
Fund: 200 - RECREATION FUND Surplus (Deficit):		(233,131.00)	(296,858.45)	(190,382.33)	(99,265.90)	230,236.13

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets

		2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget
Fund: 300 - GOLF						
Revenue						
Category: 30 - RENTAL						
300-40-4030	FACILITY RENTAL	-	-	-	135.00	-
300-40-4033	RESTAURANT RENTAL	-	-	-	-	-
300-45-4030	FACILITY RENTAL	-	-	-	-	3,500.00
	Category: 30 - RENTAL Total:	-	-	-	135.00	3,500.00
Category: 35 - ADDITIONAL						
300-40-4007	DONATIONS	3,000.00	3,000.00	6,000.00	4,600.00	1,500.00
300-40-4011	ATM REVENUE	1,300.00	1,472.50	1,400.00	661.52	1,400.00
300-40-4013	ADVERTISING REVENUE	-	-	1,500.00	-	-
300-40-4029	MISCELLANEOUS INCOME	500.00	5.00	-	219.90	-
300-40-4057	INSURANCE REIMBURSEMENTS	-	-	-	17,258.50	-
300-40-4675	DAMAGE RECOVERY	1,500.00	2,451.54	2,000.00	-	-
300-41-4058	INSURANCE PROCEEDS	-	-	-	-	-
300-43-4007	DONATIONS	4,000.00	-	5,000.00	-	-
300-45-4007	DONATIONS	-	-	-	-	-
	Category: 35 - ADDITIONAL Total:	10,300.00	6,929.04	15,900.00	22,739.92	2,900.00
Category: 37 - GENERAL REVENUE						
300-40-8082	TRANSFER IN	-	-	-	-	-
	Category: 37 - GENERAL REVENUE Total:	-	-	-	-	-
Category: 41 - PROGRAM REVENUES						
300-40-4510	GREENS FEES	380,000.00	306,968.34	360,000.00	623,667.56	596,000.00
300-40-4515	GOLF OUTING REVENUE	230,000.00	208,777.40	210,000.00	109,050.87	109,050.00
300-40-4517	GOLF LEAGUE PLAY REVENUE	20,000.00	22,145.00	23,000.00	16,180.00	16,000.00
300-40-4518	HOLE IN ONE REVENUE	5,000.00	4,673.00	5,000.00	430.00	1,000.00
300-40-4526	GOLF LESSONS	1,500.00	4,875.00	2,000.00	10,000.00	2,000.00
300-40-4530	MEMBERSHIP PASSES	130,000.00	126,506.00	120,000.00	92,956.00	90,000.00
300-40-4531	RESIDENT RATE CARD	-	-	-	-	-
300-40-4610	CARTS	180,000.00	135,541.50	157,400.00	169,960.00	160,500.00
300-40-4621	C.D.G.A. INCOME	1,500.00	136.00	-	-	-
300-40-4622	GOLF SPECIAL EVENT INCOME	25,000.00	15,003.51	25,000.00	42,383.00	28,000.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets

		2019	2019	2020	2020	2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
300-40-4670	GOLF CLUB RENTALS	3,500.00	2,950.00	3,500.00	1,595.00	3,000.00
300-40-4682	WATER HOLE CONCESSION	1,750.00	-	1,750.00	1,000.00	1,000.00
300-42-4630	PRO SHOP SOFT GOODS	20,000.00	16,896.82	22,000.00	16,060.44	13,500.00
300-42-4640	GOLF EQUIPMENT	40,000.00	44,021.34	40,000.00	57,780.95	40,000.00
300-42-4650	GOLF BALLS	26,000.00	26,438.57	24,102.00	30,378.98	28,000.00
300-42-4651	CONCESSIONS PRO SHOP	300.00	16.44	-	64,549.30	-
300-42-4655	GOLF SPECIAL ORDER EQUIPMEI	34,000.00	27,923.83	30,000.00	34,974.14	30,000.00
300-42-4656	GOLF SPECIAL ORDER-APPAREL I	2,500.00	1,247.36	2,500.00	270.00	1,000.00
300-42-4657	GOLF SPECIAL ORDER-GOLF BAL	4,000.00	3,765.00	3,500.00	758.00	750.00
300-43-4527	HOOK A KID	62,000.00	55,833.62	57,500.00	75,065.00	65,000.00
300-44-4625	WARM UP RANGE	25,000.00	21,658.12	22,000.00	20,963.74	20,000.00
300-45-4050	BANQUET REVENUE	-	-	-	-	50,764.00
300-45-4051	FOOD SALES	-	-	-	-	100,000.00
300-45-4052	GOLF BANQUET	-	-	-	-	128,000.00
300-45-4053	WEDDING REVENUE	-	-	-	-	200,000.00
300-45-4130	SPECIAL EVENTS	-	-	-	-	-
Category: 41 - PROGRAM REVENUES Total:		1,192,050.00	1,025,376.85	1,109,252.00	1,368,022.98	1,683,564.00
Category: 42 - RERESHMENT REVENUE						
300-45-4060	LIQOUR SALES	-	-	-	-	9,000.00
300-45-4061	WINE SALES	-	-	-	-	3,000.00
300-45-4062	NON-ALCOHOLIC BEVERAGE	-	-	-	-	10,000.00
300-45-4063	BEER SALES	-	-	-	-	54,000.00
Category: 42 - RERESHMENT REVENUE Total:		-	-	-	-	76,000.00
Category: 65 - GENERAL EXPENDITURES						
300-40-8080	OPERATING FUND TRANSFERS II	-	-	-	-	-
300-99-8081	OPERATING FUND TRANSFER IN	-	-	-	-	-
Category: 65 - GENERAL EXPENDITURES Total:		-	-	-	-	-
Revenue Total:		1,202,350.00	1,032,305.89	1,125,152.00	1,390,897.90	1,765,964.00
Expense						
Category: 50 - PERSONNEL SERVICES						
300-40-5010	SALARIES-GOLF	167,850.00	161,867.71	169,920.53	168,753.89	175,018.00
300-40-5050	WAGES-GOLF	64,000.00	70,548.48	65,000.00	30,818.91	30,000.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets

		2019	2019	2020	2020	2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
300-40-5051	SALARIES ADMINISTRATIVE	-	-	-	-	-
300-40-5055	WAGES MAINTENANCE	18,500.00	10,817.66	-	-	-
300-40-5056	OVERTIME	-	720.55	-	223.50	-
300-41-5010	SALARIES-GROUNDS	130,700.00	135,581.23	134,621.72	133,586.27	138,660.41
300-41-5050	WAGES-GROUNDS	-	-	-	-	-
300-41-5056	OVERTIME	10,000.00	-	-	-	-
300-43-5010	SALARIES- HOOK A KID	-	-	-	50,379.60	-
300-43-5050	WAGES-HAK	26,000.00	31,253.26	28,000.00	-	40,000.00
300-43-5056	OVERTIME	-	-	-	-	-
300-45-5010	SALARIES	-	-	-	-	89,726.00
300-45-5050	WAGES	-	-	-	-	-
300-45-5056	OVERTIME	-	-	-	-	-
Category: 50 - PERSONNEL SERVICES Total:		417,050.00	410,788.89	397,542.25	383,762.17	473,404.41
Category: 51 - BENEFITS						
300-40-5100	MEDICAL INSURANCE	57,382.00	44,696.24	37,893.00	33,950.23	35,305.24
300-40-5101	DENTAL INSURANCE	3,155.00	2,919.93	2,227.92	2,227.92	2,313.48
300-40-5102	LIFE INSURANCE	539.00	536.69	487.20	485.52	487.20
300-40-5103	SICK PAY	1,825.00	1,000.00	2,000.00	1,432.65	2,000.00
300-40-5109	MILEAGE	-	140.53	-	-	-
300-41-5100	MEDICAL INSURANCE	43,579.00	38,747.37	45,183.84	39,820.90	38,399.32
300-41-5101	DENTAL INSURANCE	2,524.00	2,523.60	2,641.92	2,641.92	2,753.52
300-41-5102	LIFE INSURANCE	1,216.00	1,295.28	1,313.28	1,866.72	1,872.60
300-41-5103	SICK PAY	2,000.00	1,970.07	2,000.00	1,887.22	2,000.00
300-45-5100	MEDICAL INSURANCE	-	-	-	-	29,127.54
300-45-5101	DENTAL INSURANCE	-	-	-	-	2,103.84
300-45-5102	LIFE INSURANCE	-	-	-	-	314.16
300-45-5103	SICK PAY	-	-	-	-	2,000.00
300-45-5109	MILEAGE	-	-	-	-	150.00
Category: 51 - BENEFITS Total:		112,220.00	93,829.71	93,747.16	84,313.08	118,826.90
Category: 52 - CONTRACTED SERVICES						
300-40-5204	NATURAL GAS-HEAT	14,000.00	12,764.62	4,500.00	4,599.86	15,000.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets

		2019	2019	2020	2020	2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
300-40-5205	ELECTRICITY	58,000.00	53,127.12	18,000.00	22,627.31	60,000.00
300-40-5206	WATER SEWER	23,000.00	4,540.16	1,200.00	1,748.55	4,000.00
300-40-5209	PRINTING	1,000.00	965.52	1,000.00	-	500.00
300-40-5220	EQUIPMENT LEASE PAYMENTS	110,851.00	106,191.60	110,851.00	84,435.60	82,260.00
300-40-5300	CONTRACTED SERVICE	21,000.00	30,106.97	21,000.00	25,481.26	21,177.28
300-40-5320	TELEPHONE	1,500.00	1,929.39	2,000.00	2,949.53	3,000.00
300-40-5321	INTERNET/ TELEVISION	2,500.00	2,893.05	2,400.00	1,274.65	4,080.00
300-40-5331	PROMOTION	10,000.00	8,212.79	10,000.00	3,952.96	5,000.00
300-40-5335	BOARD AND STAFF CONFERENCE	3,500.00	1,694.22	2,600.00	1,889.41	-
300-40-5410	SEMINARS AND TRAINING	300.00	142.70	300.00	-	-
300-40-5420	CONTRACTED REPAIRS EQUIPMENT	4,000.00	4,659.73	3,000.00	1,282.80	3,000.00
300-40-5421	CONTRACTED REPAIRS PLUMBING	6,000.00	6,616.99	3,000.00	990.40	3,000.00
300-40-5422	CONTRACTED REPAIRS HEATING	12,000.00	8,317.60	6,000.00	-	6,000.00
300-40-5423	CONTRACTED REPAIRS ELECTRIC	1,000.00	591.22	750.00	-	750.00
300-40-5424	CONTRACTED REPAIRS BUILDING	6,000.00	19,355.70	6,000.00	19,658.50	20,000.00
300-40-5427	CONTRACTED REPAIRS OFFICE	-	-	-	-	-
300-40-5460	PROFESSIONAL MEMBERSHIP	2,700.00	2,217.00	2,500.00	2,375.34	2,500.00
300-40-5465	LICENSES AND FEES	-	1,067.12	1,200.00	300.00	3,800.00
300-40-5468	IT CONTRACTED SERVICES	-	906.25	1,650.00	2,310.00	1,980.00
300-41-5201	RENTAL EQUIPMENT	3,000.00	2,311.65	3,000.00	437.22	3,000.00
300-41-5203	DISPOSAL CHARGES	5,000.00	6,092.48	5,000.00	5,551.69	5,000.00
300-41-5206	WATER SEWER	1,560.00	1,747.44	1,750.00	1,883.52	1,750.00
300-41-5220	EQUIPMENT LEASE PAYMENTS	-	-	26,100.00	23,931.00	26,100.00
300-41-5300	CONTRACTED SERVICE	150,000.00	155,102.27	135,000.00	85,330.46	155,000.00
300-41-5320	TELEPHONE	1,200.00	1,304.48	1,300.00	1,679.42	1,728.00
300-41-5321	INTERNET/ TELEVISION	-	-	-	244.16	-
300-41-5335	BOARD AND STAFF CONFERENCE	-	-	500.00	-	-
300-41-5425	CONTRACTED REPAIRS VEHICLE	-	-	-	-	-
300-41-5428	IRRIGATION MAINTENANCE	5,000.00	6,266.83	6,500.00	5,658.35	6,500.00
300-41-5460	PROFESSIONAL MEMBERSHIP	-	-	-	-	-
300-45-5201	RENTAL EQUIPMENT	-	-	-	-	5,394.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets

		2019	2019	2020	2020	2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
300-45-5203	DISPOSAL CHARGES	-	-	-	-	4,000.00
300-45-5208	MOBILE PHONES	-	-	-	-	-
300-45-5209	PRINTING	-	-	-	-	1,000.00
300-45-5300	CONTRACTED SERVICE	-	-	-	-	105,000.00
300-45-5303	MARKETING	-	-	-	-	4,000.00
300-45-5326	CONTRACTED SECURITY	-	-	-	-	-
300-45-5330	ADVERTISEMENT	-	-	-	-	1,000.00
300-45-5331	PROMOTION	-	-	-	-	500.00
300-45-5332	LEGAL SERVICES	-	-	-	-	-
300-45-5410	SEMINARS AND TRAINING	-	-	-	-	2,000.00
300-45-5420	CONTRACTED REPAIRS EQUIPMI	-	-	-	-	10,000.00
300-45-5430	SERVICE CONTRACTS	-	-	-	-	2,740.00
300-45-5460	PROFESSIONAL MEMBERSHIP	-	-	-	-	690.00
300-45-5465	LICENSES AND FEES	-	-	-	-	3,700.00
300-45-5467	IT HARDWARE	-	-	-	-	-
300-45-5468	IT CONTRACTED SERVICES	-	-	-	-	-
Category: 52 - CONTRACTED SERVICES Total:		443,111.00	439,124.90	377,101.00	300,591.99	575,149.28
Category: 60 - COMMODITIES						
300-40-6000	POSTAGE	400.00	186.16	200.00	147.23	200.00
300-40-6001	PUBLIC RELATIONS	150.00	-	-	-	-
300-40-6004	EMPLOYEE RELATIONS	300.00	12.19	300.00	300.00	300.00
300-40-6016	HARDWARE SMALL TOOL SUPPL	1,500.00	1,112.78	1,500.00	392.26	2,000.00
300-40-6021	FIRST AID SUPPLIES	150.00	23.77	100.00	3.15	100.00
300-40-6022	JANITORIAL SUPPLIES	2,700.00	3,867.65	2,700.00	880.71	2,700.00
300-40-6027	OFFICE SUPPLIES	1,000.00	646.08	1,000.00	1,488.98	1,100.00
300-40-6029	RECOGNITION AND AWARDS	200.00	-	-	-	-
300-40-6032	REPAIR PARTS BUILDING	4,500.00	2,705.60	2,500.00	952.66	2,500.00
300-40-6041	CDGA EXPENDITURE	600.00	75.00	400.00	400.00	400.00
300-40-6042	GOLF SPECIAL EVENT EXPENDITI	18,000.00	6,048.16	19,000.00	34,802.78	20,000.00
300-40-6044	OFFICE EQUIPMENT	5,000.00	477.48	-	-	-
300-40-6046	OFFICE FURNITURE	-	-	400.00	-	400.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets

		2019	2019	2020	2020	2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
300-40-6048	STAFF UNIFORMS	-	-	-	-	-
300-40-6053	INSURANCE REPAIR EXPENDITUI	-	-	-	-	-
300-41-6004	EMPLOYEE RELATIONS	200.00	-	200.00	-	200.00
300-41-6015	CHEMICAL SUPPLIES	65,000.00	61,104.00	65,000.00	42,155.03	65,000.00
300-41-6016	HARDWARE SMALL TOOL SUPPL	5,000.00	4,870.65	5,000.00	3,653.62	5,000.00
300-41-6017	PLANTING MATERIAL/ITEMS	3,500.00	5,881.00	4,000.00	2,565.71	6,000.00
300-41-6021	FIRST AID SUPPLIES	200.00	-	200.00	79.99	200.00
300-41-6022	JANITORIAL SUPPLIES	900.00	1,604.64	1,000.00	284.37	1,000.00
300-41-6024	GAS OIL AND GREASE	20,000.00	25,050.38	20,000.00	15,789.22	20,000.00
300-41-6025	GREEN AND TEE SUPPLIES	5,500.00	4,383.34	6,000.00	3,065.19	5,000.00
300-41-6026	LANDSCAPE AND TURF MATERI/	15,000.00	17,784.65	17,000.00	10,276.06	15,000.00
300-41-6030	REPAIR PARTS EQUIPMENT	20,000.00	27,025.64	25,000.00	18,478.38	25,000.00
300-41-6031	REPAIR PARTS VEHICLES	2,000.00	-	2,000.00	3,802.00	2,000.00
300-41-6032	REPAIR PARTS BUILDING	1,500.00	1,882.28	4,000.00	3,940.78	4,000.00
300-41-6034	REPAIR PARTS CARTS	2,500.00	4,604.89	3,500.00	4,130.53	4,000.00
300-41-6037	FERTILIZER	15,000.00	12,044.10	15,000.00	7,649.60	10,000.00
300-41-6048	STAFF UNIFORMS	1,000.00	178.94	800.00	109.99	500.00
300-41-6049	STAFF UNIFORMS-FACILITY	-	-	2,500.00	-	-
300-41-6053	INSURANCE REPAIR EXPENDITUI	-	-	-	-	-
300-42-6007	RESALE GOLF EQUIPMENT	36,000.00	33,497.63	35,000.00	45,951.58	30,000.00
300-42-6008	RESALE GOLF BALLS	22,000.00	22,828.28	19,000.00	24,588.37	23,000.00
300-42-6009	RESALE GOLF PRO SHOP SOFT G	16,000.00	11,080.37	18,000.00	10,983.73	8,900.00
300-42-6010	GOLF SPECIAL ORDER EQUIPMEI	27,000.00	25,714.17	24,000.00	28,062.88	23,000.00
300-42-6011	GOLF SPECIAL ORDER APPAREL	1,900.00	948.05	2,000.00	79.10	500.00
300-42-6012	GOLF SPECIAL ORDER GOLF BALI	2,800.00	2,657.80	2,700.00	482.16	375.00
300-43-6028	PROGRAM SUPPLIES-HOOK A KII	9,000.00	7,596.00	8,500.00	18,617.16	10,000.00
300-44-6028	PROGRAM SUPPLIES-WARM UP	7,000.00	10,300.10	8,000.00	485.40	6,000.00
300-45-5005	FOOD COSTS	-	-	-	-	131,000.00
300-45-5006	LIQUOR COSTS	-	-	-	-	24,200.00
300-45-5007	WINE COGS	-	-	-	-	8,700.00
300-45-5008	NON-ALCOHOLIC COGS	-	-	-	-	17,500.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets

		2019	2019	2020	2020	2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
300-45-5009	BEER COGS	-	-	-	-	22,400.00
300-45-6000	POSTAGE	-	-	-	-	-
300-45-6001	PUBLIC RELATIONS	-	-	-	-	-
300-45-6021	FIRST AID SUPPLIES	-	-	-	-	-
300-45-6022	JANITORIAL SUPPLIES	-	-	-	-	5,500.00
300-45-6024	GAS OIL AND GREASE	-	-	-	-	-
300-45-6027	OFFICE SUPPLIES	-	-	-	-	150.00
300-45-6028	PROGRAM SUPPLIES	-	(13.48)	-	-	3,070.00
300-45-6030	REPAIR PARTS EQUIPMENT	-	-	-	22.57	1,000.00
300-45-6044	OFFICE EQUIPMENT	-	-	-	-	-
300-45-6046	OFFICE FURNITURE	-	-	-	-	-
300-45-6048	STAFF UNIFORMS	-	-	-	-	1,450.00
Category: 60 - COMMODITIES Total:		313,500.00	296,178.30	316,500.00	284,621.19	509,345.00
Category: 65 - GENERAL EXPENDITURES						
300-40-5338	HOLE IN ONE	3,000.00	2,072.00	2,400.00	-	600.00
300-40-7080	BANK MERCHANT FEE	15,000.00	17,981.73	15,000.00	29,056.34	26,000.00
300-40-7086	SHORT/OVER	-	1,573.35	-	(2,742.80)	-
300-40-7095	GENERAL EXPENDITURE	-	-	-	-	-
300-40-8081	OPERATING FUND TRANSFER OL	-	-	-	-	-
300-45-5106	STIPEND	-	-	-	-	-
300-45-7080	BANK MERCHANT FEE	-	-	-	-	10,000.00
300-45-7086	SHORT/OVER	-	-	-	-	-
Category: 65 - GENERAL EXPENDITURES Total:		18,000.00	21,627.08	17,400.00	26,313.54	36,600.00
Expense Total:		1,303,881.00	1,261,548.88	1,202,290.41	1,079,601.97	1,713,325.59
Fund: 300 - GOLF Surplus (Deficit):		(101,531.00)	(229,242.99)	(77,138.41)	311,295.93	52,638.41

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets _____

	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget
Fund: 404 - AUDITNG FUND					
Revenue					
Category: 10 - TAXES					
404-99-4002 PROPERTY TAX	16,604.00	16,257.48	11,000.00	10,989.61	15,000.00
Category: 10 - TAXES Total:	16,604.00	16,257.48	11,000.00	10,989.61	15,000.00
Revenue Total:	16,604.00	16,257.48	11,000.00	10,989.61	15,000.00
Expense					
Category: 52 - CONTRACTED SERVICES					
404-99-5370 AUDIT	13,500.00	16,060.00	15,500.00	14,500.00	14,000.00
Category: 52 - CONTRACTED SERVICES Total:	13,500.00	16,060.00	15,500.00	14,500.00	14,000.00
Category: 65 - GENERAL EXPENDITURES					
404-99-9000 CONTINGENT EXPENSE	631.00	-	-	-	-
Category: 65 - GENERAL EXPENDITURES Total:	631.00	-	-	-	-
Expense Total:	14,131.00	16,060.00	15,500.00	14,500.00	14,000.00
Fund: 404 - AUDITNG FUND Surplus (Deficit):	2,473.00	197.48	(4,500.00)	(3,510.39)	1,000.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets _____

	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget
Fund: 405 - PAVING & LIGHTING FUND					
Revenue					
Category: 10 - TAXES					
405-99-4002 PROPERTY TAX	5,646.00	5,463.59	17,000.00	16,983.95	15,000.00
Category: 10 - TAXES Total:	5,646.00	5,463.59	17,000.00	16,983.95	15,000.00
Category: 65 - GENERAL EXPENDITURES					
405-99-8080 OPERATING FUND TRANSFERS II	-	-	-	-	-
Category: 65 - GENERAL EXPENDITURES Total:	-	-	-	-	-
Revenue Total:	5,646.00	5,463.59	17,000.00	16,983.95	15,000.00
Expense					
Category: 52 - CONTRACTED SERVICES					
405-99-5205 ELECTRICITY	2,700.00	1,696.77	2,250.00	1,658.33	2,250.00
Category: 52 - CONTRACTED SERVICES Total:	2,700.00	1,696.77	2,250.00	1,658.33	2,250.00
Category: 60 - COMMODITIES					
405-99-6030 REPAIR PARTS EQUIPMENT	-	-	-	-	-
405-99-6043 PAVING, GRADING AND STONEV	6,300.00	5,667.35	6,300.00	6,300.00	6,300.00
Category: 60 - COMMODITIES Total:	6,300.00	5,667.35	6,300.00	6,300.00	6,300.00
Category: 65 - GENERAL EXPENDITURES					
405-99-9000 CONTINGENT EXPENSE	215.00	-	-	-	-
Category: 65 - GENERAL EXPENDITURES Total:	215.00	-	-	-	-
Category: 80 - CAPITAL IMPROVEMENTS					
405-99-8020 LAND IMPROVEMENTS	-	-	-	-	-
405-99-8027 COURSE IMPROVEMENTS	-	-	-	-	-
Category: 80 - CAPITAL IMPROVEMENTS Total:	-	-	-	-	-
Expense Total:	9,215.00	7,364.12	8,550.00	7,958.33	8,550.00
Fund: 405 - PAVING & LIGHTING FUND Surplus (Deficit):	(3,569.00)	(1,900.53)	8,450.00	9,025.62	6,450.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets _____

		2019	2019	2020	2020	2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
Fund: 406 - LIABILITY INSURANCE FUND						
Revenue						
Category: 10 - TAXES						
406-99-4002	PROPERTY TAX	103,704.00	101,581.00	100,000.00	99,905.59	130,000.00
	Category: 10 - TAXES Total:	103,704.00	101,581.00	100,000.00	99,905.59	130,000.00
Category: 35 - ADDITIONAL						
406-99-4014	GRANT REVENUE	-	2,699.58	-	1,500.00	-
406-99-4058	INSURANCE PROCEEDS	-	-	-	6,628.00	-
	Category: 35 - ADDITIONAL Total:	-	2,699.58	-	8,128.00	-
	Revenue Total:	103,704.00	104,280.58	100,000.00	108,033.59	130,000.00
Expense						
Category: 50 - PERSONNEL SERVICES						
406-99-5010	SALARIES	15,000.00	15,000.00	15,000.00	11,085.61	15,000.00
	Category: 50 - PERSONNEL SERVICES Total:	15,000.00	15,000.00	15,000.00	11,085.61	15,000.00
Category: 52 - CONTRACTED SERVICES						
406-99-5104	PHYSICALS SCREENINGS	1,800.00	851.00	1,000.00	36.00	1,000.00
406-99-5329	SAFETY INITIATIVE	1,000.00	1,040.79	1,000.00	141.00	1,000.00
406-99-5333	LEGAL SETTLEMENTS	-	-	-	-	-
406-99-5410	SEMINARS AND TRAINING	1,000.00	521.00	1,040.00	653.00	-
406-99-7050	LIABILITY INSURANCE	46,767.00	46,766.28	46,892.30	35,169.21	46,892.30
406-99-7051	WORKERS COMPENSATION INSL	25,848.00	25,847.64	19,344.70	31,108.71	19,385.67
406-99-7052	UNEMPLOYMENT INSURANCE	3,000.00	3,104.50	3,000.00	-	40,000.00
406-99-7066	INSURANCE DEDUCTIBLE	3,000.00	-	3,000.00	1,000.00	3,000.00
	Category: 52 - CONTRACTED SERVICES Total:	82,415.00	78,131.21	75,277.00	68,107.92	111,277.97
Category: 60 - COMMODITIES						
406-99-6020	SAFETY SUPPLIES, PARTS	4,000.00	3,392.94	3,000.00	1,325.00	3,000.00
406-99-6048	STAFF UNIFORMS	500.00	482.92	500.00	-	500.00
	Category: 60 - COMMODITIES Total:	4,500.00	3,875.86	3,500.00	1,325.00	3,500.00
Category: 65 - GENERAL EXPENDITURES						
406-99-7093	GRANT EXPENDITURES	0	0	0	0	0

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets _____

	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget
406-99-9000 CONTINGENT EXPENSE	3,941.00	-	-	-	-
Category: 65 - GENERAL EXPENDITURES Total:	3,941.00	-	-	-	-
Expense Total:	105,856.00	97,007.07	93,777.00	80,518.53	129,777.97
Fund: 406 - LIABILITY INSURANCE FUND Surplus (Deficit):	(2,152.00)	7,273.51	6,223.00	27,515.06	222.03

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets _____

	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget
Fund: 407 - IMRF FUND					
Revenue					
Category: 10 - TAXES					
407-99-4002 PROPERTY TAX	159,355.00	156,215.11	10,000.00	9,990.57	110,000.00
Category: 10 - TAXES Total:	159,355.00	156,215.11	10,000.00	9,990.57	110,000.00
Revenue Total:	159,355.00	156,215.11	10,000.00	9,990.57	110,000.00
Expense					
Category: 51 - BENEFITS					
407-99-5155 EMPLOYER SHARE IMRF	94,200.00	92,834.29	100,000.00	119,501.52	116,160.00
Category: 51 - BENEFITS Total:	94,200.00	92,834.29	100,000.00	119,501.52	116,160.00
Category: 60 - COMMODITIES					
407-99-6070 MISCELLANEOUS	-	-	-	-	-
Category: 60 - COMMODITIES Total:	-	-	-	-	-
Category: 65 - GENERAL EXPENDITURES					
407-99-9000 CONTINGENT EXPENSE	6,056.00	-	-	-	-
Category: 65 - GENERAL EXPENDITURES Total:	6,056.00	-	-	-	-
Expense Total:	100,256.00	92,834.29	100,000.00	119,501.52	116,160.00
Fund: 407 - IMRF FUND Surplus (Deficit):	59,099.00	63,380.82	(90,000.00)	(109,510.95)	(6,160.00)

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets _____

		2019	2019	2020	2020	2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
Fund: 408 - POLICE FUND						
Revenue						
Category: 10 - TAXES						
408-99-4002	PROPERTY TAX	82,795.00	81,197.58	10,000.00	9,990.57	10,000.00
	Category: 10 - TAXES Total:	82,795.00	81,197.58	10,000.00	9,990.57	10,000.00
	Revenue Total:	82,795.00	81,197.58	10,000.00	9,990.57	10,000.00
Expense						
Category: 50 - PERSONNEL SERVICES						
408-99-5055	WAGES MAINTENANCE	34,000.00	34,000.00	34,000.00	24,074.45	34,000.00
	Category: 50 - PERSONNEL SERVICES Total:	34,000.00	34,000.00	34,000.00	24,074.45	34,000.00
Category: 52 - CONTRACTED SERVICES						
408-99-5208	MOBILE PHONES	8,000.00	8,390.00	4,300.00	7,940.00	8,640.00
408-99-5300	CONTRACTED SERVICE	-	-	-	-	-
408-99-5325	SECURITY & FIRE ALARM SYSTEM	4,000.00	1,971.65	2,550.00	3,123.53	3,210.00
408-99-5326	CONTRACTED SECURITY	10,000.00	144.54	10,000.00	-	-
408-99-5465	LICENSES AND FEES	4,000.00	818.25	1,000.00	1,095.03	1,000.00
	Category: 52 - CONTRACTED SERVICES Total:	26,000.00	11,324.44	17,850.00	12,158.56	12,850.00
Category: 65 - GENERAL EXPENDITURES						
408-99-9000	CONTINGENT EXPENSE	3,147.00	-	-	-	-
	Category: 65 - GENERAL EXPENDITURES Total:	3,147.00	-	-	-	-
	Expense Total:	63,147.00	45,324.44	51,850.00	36,233.01	46,850.00
	Fund: 408 - POLICE FUND Surplus (Deficit):	19,648.00	35,873.14	(41,850.00)	(26,242.44)	(36,850.00)

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets _____

		2019	2019	2020	2020	2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
Fund: 409 - MUSEUM FUND						
Revenue						
Category: 10 - TAXES						
409-99-4002	PROPERTY TAX	14,462.00	14,118.66	10,000.00	9,990.57	7,000.00
	Category: 10 - TAXES Total:	14,462.00	14,118.66	10,000.00	9,990.57	7,000.00
	Revenue Total:	14,462.00	14,118.66	10,000.00	9,990.57	7,000.00
Expense						
Category: 50 - PERSONNEL SERVICES						
409-99-5055	WAGES MAINTENANCE	7,000.00	7,000.00	7,000.00	(166.76)	7,000.00
	Category: 50 - PERSONNEL SERVICES Total:	7,000.00	7,000.00	7,000.00	(166.76)	7,000.00
Category: 65 - GENERAL EXPENDITURES						
409-99-8081	OPERATING FUND TRANSFER OL	4,250.00	4,250.00	-	-	-
409-99-8083	TRANSFER OUT	-	-	4,250.00	-	4,050.00
409-99-9000	CONTINGENT EXPENSE	550.00	-	-	-	-
	Category: 65 - GENERAL EXPENDITURES Total:	4,800.00	4,250.00	4,250.00	-	4,050.00
	Expense Total:	11,800.00	11,250.00	11,250.00	(166.76)	11,050.00
	Fund: 409 - MUSEUM FUND Surplus (Deficit):	2,662.00	2,868.66	(1,250.00)	10,157.33	(4,050.00)

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets _____

		2019	2019	2020	2020	2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
Fund: 410 - SPECIAL RECREATION FUND						
Revenue						
Category: 10 - TAXES						
410-99-4002	PROPERTY TAX	132,472.00	129,755.77	143,406.00	135,577.70	154,749.00
	Category: 10 - TAXES Total:	132,472.00	129,755.77	143,406.00	135,577.70	154,749.00
	Revenue Total:	132,472.00	129,755.77	143,406.00	135,577.70	154,749.00
Expense						
Category: 52 - CONTRACTED SERVICES						
410-99-5351	FACILITY USAGE-NWSRA	10,000.00	17,618.00	10,000.00	-	9,343.68
	Category: 52 - CONTRACTED SERVICES Total:	10,000.00	17,618.00	10,000.00	-	9,343.68
Category: 60 - COMMODITIES						
410-99-6031	REPAIR PARTS VEHICLES	-	-	-	-	-
410-99-6034	REPAIR PARTS CARTS	-	-	-	-	-
410-99-6042	GOLF SPECIAL EVENT EXPENDITURE	-	-	-	4,200.00	10,000.00
	Category: 60 - COMMODITIES Total:	-	-	-	4,200.00	10,000.00
Category: 65 - GENERAL EXPENDITURES						
410-99-7090	NWSRA FEE	79,433.00	79,612.68	80,293.00	80,292.82	78,646.95
410-99-7091	ADA COMPLIANCE	-	-	-	-	-
410-99-9000	CONTINGENT EXPENSE	5,034.00	-	-	-	-
	Category: 65 - GENERAL EXPENDITURES Total:	84,467.00	79,612.68	80,293.00	80,292.82	78,646.95
Category: 80 - CAPITAL IMPROVEMENTS						
410-99-8006	PARK AND FACILITY COMPLIANCE	122,640.00	54,598.36	2,400.00	800.00	56,758.84
	Category: 80 - CAPITAL IMPROVEMENTS Total:	122,640.00	54,598.36	2,400.00	800.00	56,758.84
	Expense Total:	217,107.00	151,829.04	92,693.00	85,292.82	154,749.47
	Fund: 410 - SPECIAL RECREATION FUND Surplus (Deficit):	(84,635.00)	(22,073.27)	50,713.00	50,284.88	(0.47)

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets _____

	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget
Fund: 411 - SOCIAL SECURITY FUND					
Revenue					
Category: 10 - TAXES					
411-99-4002 PROPERTY TAX	142,214.00	139,421.98	146,480.00	146,341.33	125,000.00
Category: 10 - TAXES Total:	142,214.00	139,421.98	146,480.00	146,341.33	125,000.00
Category: 65 - GENERAL EXPENDITURES					
411-99-8081 OPERATING FUND TRANSFER IN	-	-	-	-	-
Category: 65 - GENERAL EXPENDITURES Total:	-	-	-	-	-
Revenue Total:	142,214.00	139,421.98	146,480.00	146,341.33	125,000.00
Expense					
Category: 51 - BENEFITS					
411-99-5160 EMPLOYER SHARE FICA	144,605.00	144,577.75	145,000.00	116,473.91	125,000.00
Category: 51 - BENEFITS Total:	144,605.00	144,577.75	145,000.00	116,473.91	125,000.00
Category: 65 - GENERAL EXPENDITURES					
411-99-9000 CONTINGENT EXPENSE	5,405.00	-	-	-	-
Category: 65 - GENERAL EXPENDITURES Total:	5,405.00	-	-	-	-
Expense Total:	150,010.00	144,577.75	145,000.00	116,473.91	125,000.00
Fund: 411 - SOCIAL SECURITY FUND Surplus (Deficit):	(7,796.00)	(5,155.77)	1,480.00	29,867.42	-

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets _____

	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget
Fund: 412 - MEMORIAL FUND					
Revenue					
Category: 35 - ADDITIONAL					
412-99-4044 TREE OF LIFE	700.00	1,095.00	1,000.00	-	500.00
Category: 35 - ADDITIONAL Total:	700.00	1,095.00	1,000.00	-	500.00
Category: 65 - GENERAL EXPENDITURES					
412-99-8080 OPERATING FUND TRANSFERS II	4,250.00	4,250.00	-	-	-
Category: 65 - GENERAL EXPENDITURES Total:	4,250.00	4,250.00	-	-	-
Revenue Total:	4,950.00	5,345.00	1,000.00	-	500.00
Expense					
Category: 37 - GENERAL REVENUE					
412-99-8082 TRANSFER IN	-	-	(4,250.00)	-	(4,050.00)
Category: 37 - GENERAL REVENUE Total:	-	-	(4,250.00)	-	(4,050.00)
Category: 50 - PERSONNEL SERVICES					
412-99-5055 WAGES MAINTENANCE	3,000.00	3,000.00	3,000.00	31.84	3,000.00
Category: 50 - PERSONNEL SERVICES Total:	3,000.00	3,000.00	3,000.00	31.84	3,000.00
Category: 52 - CONTRACTED SERVICES					
412-99-5300 CONTRACTED SERVICE	1,400.00	811.24	1,490.00	447.88	1,200.00
Category: 52 - CONTRACTED SERVICES Total:	1,400.00	811.24	1,490.00	447.88	1,200.00
Category: 60 - COMMODITIES					
412-99-6017 PLANTING MATERIAL/ITEMS	550.00	1,504.54	700.00	499.40	350.00
Category: 60 - COMMODITIES Total:	550.00	1,504.54	700.00	499.40	350.00
Expense Total:	4,950.00	5,315.78	940.00	979.12	500.00
Fund: 412 - MEMORIAL FUND Surplus (Deficit):	-	29.22	60.00	(979.12)	-

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets _____

		2019	2019	2020	2020	2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
Fund: 413 - COMMUNITY EVENTS						
Revenue						
Category: 35 - ADDITIONAL						
413-99-4007	DONATIONS	10,000.00	9,432.22	10,000.00	-	10,000.00
413-99-4024	CONTRACTUAL REVENUE	-	-	-	-	-
413-99-4027	SPONSORS	1,500.00	1,500.00	4,500.00	-	4,500.00
413-99-4028	RAFFLE	-	-	-	-	-
Category: 35 - ADDITIONAL Total:		11,500.00	10,932.22	14,500.00	-	14,500.00
Category: 41 - PROGRAM REVENUES						
413-99-4023	ACTIVITIES	3,200.00	3,393.00	3,400.00	-	3,400.00
413-99-4025	VENDOR FEES	120.00	210.00	200.00	-	200.00
413-99-4026	TICKET SALES	5,700.00	7,719.00	7,800.00	-	7,800.00
Category: 41 - PROGRAM REVENUES Total:		9,020.00	11,322.00	11,400.00	-	11,400.00
Revenue Total:		20,520.00	22,254.22	25,900.00	-	25,900.00
Expense						
Category: 50 - PERSONNEL SERVICES						
413-99-5050	WAGES	1,000.00	-	3,000.00	-	3,000.00
413-99-5056	OVERTIME	-	-	-	-	-
Category: 50 - PERSONNEL SERVICES Total:		1,000.00	-	3,000.00	-	3,000.00
Category: 52 - CONTRACTED SERVICES						
413-99-5200	RENTAL LAVATORY	600.00	-	-	-	-
413-99-5201	RENTAL EQUIPMENT	4,300.00	5,328.50	7,000.00	925.00	7,000.00
413-99-5203	DISPOSAL CHARGES	-	-	-	-	-
413-99-5300	CONTRACTED SERVICE	7,200.00	8,292.00	11,400.00	-	11,400.00
413-99-5305	CONTRACTED SPECIAL EVENTS	-	-	-	-	-
413-99-5330	ADVERTISEMENT	2,000.00	1,028.00	2,000.00	455.00	2,000.00
413-99-5331	PROMOTION	-	-	-	-	-
413-99-5465	LICENSES AND FEES	150.00	150.00	150.00	-	150.00
413-99-5470	EQUIPMENT PURCHASES	-	-	-	-	-
Category: 52 - CONTRACTED SERVICES Total:		14,250.00	14,798.50	20,550.00	1,380.00	20,550.00
Category: 60 - COMMODITIES						
413-99-6001	PUBLIC RELATIONS	-	-	-	-	-
413-99-6004	EMPLOYEE RELATIONS	700.00	717.71	700.00	-	700.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets _____

		2019	2019	2020	2020	2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
413-99-6006	BEVERAGE SUPPLY	2,300.00	2,320.42	2,325.00	-	2,325.00
413-99-6028	PROGRAM SUPPLIES	2,000.00	1,068.41	2,000.00	-	2,000.00
413-99-6030	REPAIR PARTS EQUIPMENT	-	-	-	-	-
	Category: 60 - COMMODITIES Total:	5,000.00	4,106.54	5,025.00	-	5,025.00
	Expense Total:	20,250.00	18,905.04	28,575.00	1,380.00	28,575.00
Fund: 413 - COMMUNITY EVENTS	Surplus (Deficit):	270.00	3,349.18	(2,675.00)	(1,380.00)	(2,675.00)

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets _____

	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget
Fund: 518 - CAPITAL PROJECT FUND					
Revenue					
Category: 35 - ADDITIONAL					
518-99-4004					
BOND PROCEEDS	-	-	-	-	-
518-99-4036					
GRANT INCOME	-	-	-	-	10,000.00
Category: 35 - ADDITIONAL Total:	-	-	-	-	10,000.00
Category: 37 - GENERAL REVENUE					
518-99-8082					
TRANSFER IN	-	-	-	-	161,839.00
Category: 37 - GENERAL REVENUE Total:	-	-	-	-	161,839.00
Category: 65 - GENERAL EXPENDITURES					
518-99-8080					
OPERATING FUND TRANSFERS II	154,731.00	143,340.00	142,055.00	-	-
Category: 65 - GENERAL EXPENDITURES Total:	154,731.00	143,340.00	142,055.00	-	-
Revenue Total:	154,731.00	143,340.00	142,055.00	-	171,839.00
Expense					
Category: 52 - CONTRACTED SERVICES					
518-99-5332					
LEGAL SERVICES	-	-	-	-	-
518-99-5470					
CONSULTING SERVICES	-	-	-	-	30,000.00
Category: 52 - CONTRACTED SERVICES Total:	-	-	-	-	30,000.00
Category: 60 - COMMODITIES					
518-99-6045					
TECH UPGRADES	31,015.00	5,450.85	26,800.00	7,354.65	4,700.00
Category: 60 - COMMODITIES Total:	31,015.00	5,450.85	26,800.00	7,354.65	4,700.00
Category: 65 - GENERAL EXPENDITURES					
518-99-8083					
TRANSFER OUT	-	18,558.60	-	-	-
Category: 65 - GENERAL EXPENDITURES Total:	-	18,558.60	-	-	-
Category: 80 - CAPITAL IMPROVEMENTS					
518-99-8005					
RESTRICTED CAPITAL REPAIR	-	-	-	-	-
518-99-8006					
PARK AND FACILITY COMPLIANC	-	-	-	-	-
518-99-8010					
BUILDING IMPROVEMENTS	66,100.00	60,111.27	34,000.00	18,586.03	16,000.00
518-99-8014					
GMRC/LIONS PARK - EXTERIOR	-	-	-	-	-
518-99-8017					
PLAYAREA IMPROVEMENTS	-	-	3,000.00	1,780.00	5,000.00
518-99-8018					
POOL IMPROVEMENTS	9,700.00	8,394.31	26,000.00	5,914.87	22,500.00
518-99-8019					
BIKE PATH	-	-	1,600.00	488.20	-
518-99-8020					
LAND IMPROVEMENTS	126,500.00	90,122.30	25,200.00	4,734.00	29,000.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets _____

	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget
518-99-8025 CAPITAL PURCHASE	-	-	-	-	-
518-99-8030 LAND ACQUISITIONS	-	-	-	-	-
518-99-8050 EQUIPMENT PURCHASE	46,000.00	38,834.73	18,000.00	14,250.00	51,500.00
518-99-8060 NEW CONSTRUCTION	-	-	-	-	-
518-99-8070 VEHICLE PURCHASE	50,000.00	48,342.00	-	-	-
Category: 80 - CAPITAL IMPROVEMENTS Total:	298,300.00	245,804.61	107,800.00	45,753.10	124,000.00
Expense Total:	329,315.00	269,814.06	134,600.00	53,107.75	158,700.00
Fund: 518 - CAPITAL PROJECT FUND Surplus (Deficit):	(174,584.00)	(126,474.06)	7,455.00	(53,107.75)	13,139.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets _____

	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget
Fund: 523 - CAPITAL 98 GOLF FUND					
Revenue					
Category: 37 - GENERAL REVENUE					
523-99-8082 TRANSFER IN	-	-	-	-	464,000.00
Category: 37 - GENERAL REVENUE Total:	-	-	-	-	464,000.00
Category: 65 - GENERAL EXPENDITURES					
523-99-8080 OPERATING FUND TRANSFERS II	-	-	-	-	-
Category: 65 - GENERAL EXPENDITURES Total:	-	-	-	-	-
Revenue Total:	-	-	-	-	464,000.00
Expense					
Category: 52 - CONTRACTED SERVICES					
523-99-5332 LEGAL SERVICES	-	-	-	-	-
Category: 52 - CONTRACTED SERVICES Total:	-	-	-	-	-
Category: 60 - COMMODITIES					
523-99-6045 TECH UPGRADES	-	-	-	-	4,000.00
Category: 60 - COMMODITIES Total:	-	-	-	-	4,000.00
Category: 80 - CAPITAL IMPROVEMENTS					
523-99-8005 RESTRICTED CAPITAL REPAIR	-	-	350,000.00	287,987.81	-
523-99-8010 BUILDING IMPROVEMENTS	10,500.00	21,269.00	3,000.00	-	80,000.00
523-99-8020 LAND IMPROVEMENTS	-	-	6,400.00	-	8,500.00
523-99-8025 CAPITAL PURCHASE	-	-	-	-	-
523-99-8027 COURSE IMPROVEMENTS	-	-	-	-	30,000.00
523-99-8050 EQUIPMENT PURCHASE	29,000.00	10,219.50	-	11,500.00	-
523-99-8051 GROUNDS EQUIPMENT	-	-	-	-	-
523-99-8052 PARKING LOT	2,000.00	1,125.00	-	-	-
523-99-8060 NEW CONSTRUCTION	-	-	-	-	-
523-99-8070 VEHICLE PURCHASE	-	-	-	-	-
Category: 80 - CAPITAL IMPROVEMENTS Total:	41,500.00	32,613.50	359,400.00	299,487.81	118,500.00
Expense Total:	41,500.00	32,613.50	359,400.00	299,487.81	122,500.00
Fund: 523 - CAPITAL 98 GOLF FUND Surplus (Deficit):	(41,500.00)	(32,613.50)	(359,400.00)	(299,487.81)	341,500.00

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets _____

		2019	2019	2020	2020	2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
Fund: 608 - 2014B (2005B Refinance)						
Revenue						
Category: 10 - TAXES						
608-99-4002	PROPERTY TAX	-	-	-	-	-
	Category: 10 - TAXES Total:	-	-	-	-	-
Category: 35 - ADDITIONAL						
608-99-4004	BOND PROCEEDS	-	-	-	-	-
608-99-4005	Issuance of Bond Premium	-	-	-	-	-
608-99-8082	TRANSFER IN	573,200.00	439,580.22	448,000.00	-	453,100.00
	Category: 35 - ADDITIONAL Total:	573,200.00	439,580.22	448,000.00	-	453,100.00
	Revenue Total:	573,200.00	439,580.22	448,000.00	-	453,100.00
Expense						
Category: 52 - CONTRACTED SERVICES						
608-99-5304	PAYING AGENT FEES	1,500.00	475.00	1,500.00	475.00	1,500.00
608-99-5332	LEGAL SERVICES	-	-	-	-	-
608-99-5470	CONSULTING SERVICES	-	-	-	-	-
	Category: 52 - CONTRACTED SERVICES Total:	1,500.00	475.00	1,500.00	475.00	1,500.00
Category: 60 - COMMODITIES						
608-99-6070	MISCELLANEOUS	-	0.96	-	-	-
	Category: 60 - COMMODITIES Total:	-	0.96	-	-	-
Category: 65 - GENERAL EXPENDITURES						
608-99-7000	BOND PAYMENT	305,000.00	305,000.00	320,000.00	320,000.00	330,000.00
608-99-7001	BOND INTEREST	268,200.00	134,100.00	128,000.00	128,000.00	121,600.00
608-99-7002	BOND DISCOUNT	-	-	-	-	-
608-99-7003	BOND COST	-	-	-	-	-
608-99-7004	BOND PRINCIPAL	-	-	-	-	-
608-99-7005	BOND INTEREST	-	-	-	-	-
608-99-8081	OPERATING FUND TRANSFER OL	-	-	-	-	-
	Category: 65 - GENERAL EXPENDITURES Total:	573,200.00	439,100.00	448,000.00	448,000.00	451,600.00
	Expense Total:	574,700.00	439,575.96	449,500.00	448,475.00	453,100.00
Fund: 608 - 2014B (2005B Refinance) Surplus (Deficit):		(1,500.00)	4.26	(1,500.00)	(448,475.00)	-

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets _____

		2019	2019	2020	2020	2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
Fund: 612 - PREVIOUS YEAR ROLLOVER BOND						
Revenue						
Category: 10 - TAXES						
612-99-4002	PROPERTY TAX	-	-	610,693.00	621,961.79	624,739.00
	Category: 10 - TAXES Total:	-	-	610,693.00	621,961.79	624,739.00
Category: 35 - ADDITIONAL						
612-99-4004	BOND PROCEEDS	582,610.00	600,790.00	-	-	-
612-99-4005	BOND ISSUED AT PAR	-	-	-	-	-
	Category: 35 - ADDITIONAL Total:	582,610.00	600,790.00	-	-	-
	Revenue Total:	582,610.00	600,790.00	610,693.00	621,961.79	624,739.00
Expense						
Category: 52 - CONTRACTED SERVICES						
612-99-5304	PAYING AGENT FEES	-	-	-	-	-
612-99-5332	LEGAL SERVICES	500.00	5,725.00	-	-	-
612-99-5470	CONSULTING SERVICES	11,500.00	6,425.00	-	-	-
	Category: 52 - CONTRACTED SERVICES Total:	12,000.00	12,150.00	-	-	-
Category: 65 - GENERAL EXPENDITURES						
612-99-7000	BOND PAYMENT	-	-	600,790.00	600,790.00	606,980.00
612-99-7001	BOND INTEREST	-	-	9,901.35	9,901.35	17,759.00
612-99-7003	BOND COST	-	-	-	-	-
612-99-8081	OPERATING FUND TRANSFER OL	570,610.00	595,065.00	-	-	-
612-99-9000	CONTINGENT EXPENSE	-	-	-	-	-
	Category: 65 - GENERAL EXPENDITURES Total:	570,610.00	595,065.00	610,691.35	610,691.35	624,739.00
	Expense Total:	582,610.00	607,215.00	610,691.35	610,691.35	624,739.00
	Fund: 612 - PREVIOUS YEAR ROLLOVER BOND Surplus (Deficit):	-	(6,425.00)	1.65	11,270.44	-

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Defined Budgets _____

		2019	2019	2020	2020	2021
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
Fund: 613 - CURRENT ROLLOVER						
Revenue						
Category: 10 - TAXES						
613-99-4002	PROPERTY TAX	-	-	-	-	-
	Category: 10 - TAXES Total:	-	-	-	-	-
Category: 35 - ADDITIONAL						
613-99-4004	BOND PROCEEDS	-	-	602,205.00	620,260.00	624,739.00
	Category: 35 - ADDITIONAL Total:	-	-	602,205.00	620,260.00	624,739.00
	Revenue Total:	-	-	602,205.00	620,260.00	624,739.00
Expense						
Category: 52 - CONTRACTED SERVICES						
613-99-5332	LEGAL SERVICES	-	-	5,800.00	4,725.00	4,725.00
613-99-5470	CONSULTING SERVICES	-	-	6,350.00	5,075.00	5,075.00
	Category: 52 - CONTRACTED SERVICES Total:	-	-	12,150.00	9,800.00	9,800.00
Category: 65 - GENERAL EXPENDITURES						
613-99-7000	BOND PAYMENT	-	-	-	-	-
613-99-7001	BOND INTEREST	-	-	-	-	-
613-99-8081	OPERATING FUND TRANSFER OL	-	-	590,055.00	-	614,939.00
	Category: 65 - GENERAL EXPENDITURES Total:	-	-	590,055.00	-	614,939.00
	Expense Total:	-	-	602,205.00	9,800.00	624,739.00
	Fund: 613 - CURRENT ROLLOVER Surplus (Deficit):	-	-	-	610,460.00	-
	Report Surplus (Deficit):	(10,602.00)	(633,056.67)	(112,034.97)	463,442.07	152,485.19

Budget Worksheet

For Fiscal: 2021 Period Ending: 12/31/2021

Fund Summary

Defined Budgets

Fund	2019	2019	2020	2020	2021
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
100 - CORPORATE FUND	547,917.00	(46,050.46)	626,173.60	582,678.09	(442,964.91)
200 - RECREATION FUND	(233,131.00)	(296,858.45)	(190,382.33)	(99,265.90)	230,236.13
300 - GOLF	(101,531.00)	(229,242.99)	(77,138.41)	311,295.93	52,638.41
301 - GOLF BANQUETS	7,727.00	20,761.09	(43,895.48)	(137,153.34)	-
404 - AUDITNG FUND	2,473.00	197.48	(4,500.00)	(3,510.39)	1,000.00
405 - PAVING & LIGHTING FUND	(3,569.00)	(1,900.53)	8,450.00	9,025.62	6,450.00
406 - LIABILITY INSURANCE FUND	(2,152.00)	7,273.51	6,223.00	27,515.06	222.03
407 - IMRF FUND	59,099.00	63,380.82	(90,000.00)	(109,510.95)	(6,160.00)
408 - POLICE FUND	19,648.00	35,873.14	(41,850.00)	(26,242.44)	(36,850.00)
409 - MUSEUM FUND	2,662.00	2,868.66	(1,250.00)	10,157.33	(4,050.00)
410 - SPECIAL RECREATION FUND	(84,635.00)	(22,073.27)	50,713.00	50,284.88	(0.47)
411 - SOCIAL SECURITY FUND	(7,796.00)	(5,155.77)	1,480.00	29,867.42	-
412 - MEMORIAL FUND	-	29.22	60.00	(979.12)	-
413 - COMMUNITY EVENTS	270.00	3,349.18	(2,675.00)	(1,380.00)	(2,675.00)
518 - CAPITAL PROJECT FUND	(174,584.00)	(126,474.06)	7,455.00	(53,107.75)	13,139.00
523 - CAPITAL 98 GOLF FUND	(41,500.00)	(32,613.50)	(359,400.00)	(299,487.81)	341,500.00
608 - 2014B (2005B Refinance)	(1,500.00)	4.26	(1,500.00)	(448,475.00)	-
612 - PREVIOUS YEAR ROLLOVER BOND	-	(6,425.00)	1.65	11,270.44	-
613 - CURRENT ROLLOVER	-	-	-	610,460.00	-
Report Surplus (Deficit):	(10,602.00)	(633,056.67)	(112,034.97)	463,442.07	152,485.19



Prospect Heights Park District, IL

Table #2
Department Budget in Summary

Budget Worksheet

Group Summary

or Fiscal: 2021 Period Ending: 12/31/2021

Account Type	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget
Department: 01 - ADMINISTRATION					
Revenue	1,181,295.00	1,166,040.13	1,243,155.00	1,214,425.75	1,023,300.00
Expense	633,378.00	1,212,090.59	616,981.40	631,747.66	1,466,264.91
Department: 01 - ADMINISTRATION Surplus (Deficit):	547,917.00	(46,050.46)	626,173.60	582,678.09	(442,964.91)
Department: 02 - RECREATION/GENERAL					
Revenue	496,029.00	386,502.10	652,713.00	615,119.97	1,150,028.00
Expense	805,508.00	700,768.62	811,336.01	519,240.56	714,979.74
Department: 02 - RECREATION/GENERAL Surplus (Deficit):	(309,479.00)	(314,266.52)	(158,623.01)	95,879.41	435,048.26
Department: 03 - PRESCHOOL CREATIVE KIDS					
Revenue	120,675.00	89,030.79	105,295.00	50,026.87	52,785.00
Expense	80,918.00	64,700.61	74,478.83	53,165.79	52,763.00
Department: 03 - PRESCHOOL CREATIVE KIDS Surplus (Deficit):	39,757.00	24,330.18	30,816.17	(3,138.92)	22.00
Department: 04 - KINDERSTOP					
Revenue	195,800.00	217,015.46	184,582.00	105,958.95	93,607.00
Expense	120,996.00	154,652.67	131,245.50	103,462.62	79,003.38
Department: 04 - KINDERSTOP Surplus (Deficit):	74,804.00	62,362.79	53,336.50	2,496.33	14,603.62
Department: 05 - YOUTH PROGRAMS					
Revenue	37,685.00	28,269.96	35,010.00	7,911.50	8,617.00
Expense	37,100.00	32,609.52	28,090.00	12,696.09	8,349.50
Department: 05 - YOUTH PROGRAMS Surplus (Deficit):	585.00	(4,339.56)	6,920.00	(4,784.59)	267.50
Department: 06 - DANCE					
Revenue	56,900.00	51,952.42	48,524.00	44,480.86	41,284.00
Expense	36,450.00	37,014.72	31,207.00	44,277.45	37,080.00
Department: 06 - DANCE Surplus (Deficit):	20,450.00	14,937.70	17,317.00	203.41	4,204.00
Department: 07 - ATHLETIC					
Revenue	34,800.00	40,379.22	41,077.00	19,130.39	19,793.00
Expense	19,890.00	19,084.28	18,948.00	19,688.35	20,195.50
Department: 07 - ATHLETIC Surplus (Deficit):	14,910.00	21,294.94	22,129.00	(557.96)	(402.50)
Department: 08 - PERFORMING ARTS					
Revenue	50,379.00	38,144.10	44,785.00	13,059.00	20,898.00
Expense	35,536.00	36,291.40	37,321.00	13,077.87	17,875.69
Department: 08 - PERFORMING ARTS Surplus (Deficit):	14,843.00	1,852.70	7,464.00	(18.87)	3,022.31

Budget Worksheet

cal: 2021 Period Ending: 12/31/2021

Account Type	2019 Total Budget	2019 Total Activity	2020 Total Budget	2020 Total Activity	2021 Total Budget
Department: 09 - CONCESSIONS					
Revenue	24,500.00	23,742.00	25,375.00	249.25	25,450.00
Expense	21,200.00	25,629.23	20,592.50	2,100.31	22,710.69
Department: 09 - CONCESSIONS Surplus (Deficit):	3,300.00	(1,887.23)	4,782.50	(1,851.06)	2,739.31
Department: 10 - AQUATICS					
Revenue	84,270.00	85,903.70	84,674.00	132.59	55,414.50
Expense	125,082.00	127,144.90	131,707.00	13,053.86	148,597.21
Department: 10 - AQUATICS Surplus (Deficit):	(40,812.00)	(41,241.20)	(47,033.00)	(12,921.27)	(93,182.71)
Department: 11 - ACTIVE ADULTS					
Revenue	135,400.00	100,654.25	111,809.00	22,419.85	33,871.00
Expense	119,700.00	96,993.34	103,873.75	42,182.06	52,946.58
Department: 11 - ACTIVE ADULTS Surplus (Deficit):	15,700.00	3,660.91	7,935.25	(19,762.21)	(19,075.58)
Department: 12 - SPECIAL EVENTS					
Revenue	11,000.00	11,954.50	8,900.00	5,447.20	3,484.00
Expense	15,700.00	18,153.87	12,931.25	9,796.90	9,541.13
Department: 12 - SPECIAL EVENTS Surplus (Deficit):	(4,700.00)	(6,199.37)	(4,031.25)	(4,349.70)	(6,057.13)
Department: 13 - FITNESS CENTER					
Revenue	45,100.00	31,511.19	29,707.00	15,952.16	24,098.50
Expense	41,850.00	34,005.24	37,187.50	28,622.78	30,623.59
Department: 13 - FITNESS CENTER Surplus (Deficit):	3,250.00	(2,494.05)	(7,480.50)	(12,670.62)	(6,525.09)
Department: 14 - SUMMER CAMP					
Revenue	247,000.00	240,514.00	277,966.00	34,851.00	187,847.00
Expense	141,697.00	138,661.32	174,182.25	35,669.03	110,848.59
Department: 14 - SUMMER CAMP Surplus (Deficit):	105,303.00	101,852.68	103,783.75	(818.03)	76,998.41
Department: 30 - PARKS					
Revenue	10,000.00	6,921.12	15,000.00	8,561.55	15,000.00
Expense	181,042.00	163,643.54	242,698.74	145,533.37	196,426.27
Department: 30 - PARKS Surplus (Deficit):	(171,042.00)	(156,722.42)	(227,698.74)	(136,971.82)	(181,426.27)
Department: 40 - GOLF					
Revenue	984,550.00	834,504.79	918,550.00	1,090,097.35	1,009,450.00
Expense	643,102.00	596,329.49	520,979.65	479,450.10	537,471.20
Department: 40 - GOLF Surplus (Deficit):	341,448.00	238,175.30	397,570.35	610,647.25	471,978.80
Department: 41 - GROUNDS					
Expense	513,079.00	519,357.21	536,110.76	420,499.32	545,663.85
Department: 41 - GROUNDS Total:	513,079.00	519,357.21	536,110.76	420,499.32	545,663.85
Department: 42 - PRO SHOP					
Revenue	126,800.00	120,309.36	122,102.00	204,771.81	113,250.00
Expense	105,700.00	96,726.30	100,700.00	110,147.82	85,775.00

Budget Worksheet

cal: 2021 Period Ending: 12/31/2021

Account Type	2019	2019	2020	2020	2021
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget
Department: 42 - PRO SHOP Surplus (Deficit):	21,100.00	23,583.06	21,402.00	94,623.99	27,475.00
Department: 43 - HOOK A KID					
Revenue	66,000.00	55,833.62	62,500.00	75,065.00	65,000.00
Expense	35,000.00	38,849.26	36,500.00	68,996.76	50,000.00
Department: 43 - HOOK A KID Surplus (Deficit):	31,000.00	16,984.36	26,000.00	6,068.24	15,000.00
Department: 44 - WARM UP RANGE					
Revenue	25,000.00	21,658.12	22,000.00	20,963.74	20,000.00
Expense	7,000.00	10,300.10	8,000.00	485.40	6,000.00
Department: 44 - WARM UP RANGE Surplus (Deficit):	18,000.00	11,358.02	14,000.00	20,478.34	14,000.00
Department: 45 - FOOD AND BEVERAGE					
Revenue	660,000.00	602,086.78	683,200.00	250,875.25	558,264.00
Expense	652,273.00	581,312.21	727,095.48	388,051.16	488,415.54
Department: 45 - FOOD AND BEVERAGE Surplus (Deficit):	7,727.00	20,774.57	(43,895.48)	(137,175.91)	69,848.46
Report Surplus (Deficit):	220,982.00	(551,390.81)	314,757.38	657,554.78	(160,090.37)



Table #3 Capital Budget

Account Number	Account Name	2021	2021		
Fund: 518 - CAPITAL PROJECT FUND					
Revenue					
Category: 35 - ADDITIONAL					
518-99-4004	BOND PROCEEDS		0.00		
518-99-4036	GRANT INCOME		10,000.00		
Budget Detail					
Budget Code	Description		Units	Price	Amount
2021	2021 URBAN & COMMUNITY FORESTRY GRANT		1.00	-10,000.00	-10,000.00
Total Category: 35 - ADDITIONAL:		10,000.00			
Category: 37 - GENERAL REVENUE					
518-99-8082	TRANSFER IN		161,839.00		
Budget Detail					
Budget Code	Description		Units	Price	Amount
2021	2021 TRANSFER FROM F613		1.00	-161,839.00	-161,839.00
Total Category: 37 - GENERAL REVENUE :		161,839.00			
Category: 65 - GENERAL EXPENDITURES					
518-99-8080	OPERATING FUND TRANSFERS IN		0.00		
Total Category: 65 - GENERAL EXPENDITURES:		0.00			
Total Revenue:		171,839.00			
Expense					
Category: 52 - CONTRACTED SERVICES					
518-99-5332	LEGAL SERVICES		0.00		
518-99-5470	CONSULTING SERVICES		30,000.00		
Budget Detail					
Budget Code	Description		Units	Price	Amount
2021	2021 EAST WEDGEWOOD MASTER PLANNING		1.00	10,000.00	10,000.00
2021	2021 URBAN AND COMMUNITY FORESTRY GRANT		1.00	20,000.00	20,000.00
Total Category: 52 - CONTRACTED SERVICES:		30,000.00			
Category: 60 - COMMODITIES					
518-99-6045	TECH UPGRADES		4,700.00		
Budget Detail					
Budget Code	Description		Units	Price	Amount
2021	2021 BATTERIES FOR UPS BACKUP UNITS		1.00	1,000.00	1,000.00
2021	2021 DESK TOP/LAP TOP REPLACEMENT		1.00	2,500.00	2,500.00
2021	2021 WI-FI ACCESS POINTS		1.00	1,200.00	1,200.00
Total Category: 60 - COMMODITIES:		4,700.00			
Category: 65 - GENERAL EXPENDITURES					
518-99-8083	TRANSFER OUT		0.00		
Total Category: 65 - GENERAL EXPENDITURES:		0.00			
Category: 80 - CAPITAL IMPROVEMENTS					
518-99-8005	RESTRICTED CAPITAL REPAIR		0.00		
518-99-8006	PARK AND FACILITY COMPLIANCE		0.00		
518-99-8010	BUILDING IMPROVEMENTS		16,000.00		
Budget Detail					
Budget Code	Description		Units	Price	Amount
2021	2021 ADMIN BOILER REPLACEMENT		1.00	6,000.00	6,000.00

Budget Listing

For Fiscal: 2021 Period Ending: 12/31/2021

Account Number	Account Name	2021 2021			
2021	2021 GMRC SKYLIGHT REPLACEMENT numerous		1.00	10,000.00	10,000.00
518-99-8014	GMRC/LIONS PARK - EXTERIOR	0.00			
518-99-8017	PLAYAREA IMPROVEMENTS	5,000.00			
Budget Detail					
Budget Code	Description		Units	Price	Amount
2021	2021 PLAYGROUND MULCH		1.00	5,000.00	5,000.00
518-99-8018	POOL IMPROVEMENTS	22,500.00			
Budget Detail					
Budget Code	Description		Units	Price	Amount
2021	2021 POOL DECK REPAIRS		1.00	7,500.00	7,500.00
2021	2021 POOL PUMP BUILDING METAL ROOF		1.00	7,500.00	7,500.00
2021	2021 POOL UNDERGROUND PIPES		1.00	7,500.00	7,500.00
518-99-8019	BIKE PATH	0.00			
518-99-8020	LAND IMPROVEMENTS	29,000.00			
Budget Detail					
Budget Code	Description		Units	Price	Amount
2021	2021 CLAIRE LANE PARK TENNIS		1.00	8,500.00	8,500.00
2021	2021 FENCE BEHIND ADMIN		1.00	5,000.00	5,000.00
2021	2021 PARKS LANDSCAPE TIMBER TO CONCRETE CURB		1.00	15,000.00	15,000.00
2021	2021 SIGNAGE LOGO REPLACEMENT		1.00	500.00	500.00
518-99-8025	CAPITAL PURCHASE	0.00			
518-99-8030	LAND ACQUISITIONS	0.00			
518-99-8050	EQUIPMENT PURCHASE	51,500.00			
Budget Detail					
Budget Code	Description		Units	Price	Amount
2021	2021 COUNTRY GARDEN SOCCER NETS		1.00	3,000.00	3,000.00
2021	2021 FITNESS STRENGTH		1.00	14,000.00	14,000.00
2021	2021 GMRC TABLES		1.00	2,000.00	2,000.00
2021	2021 PARK MOWER		1.00	2,500.00	2,500.00
2021	2021 REC 1 RECUMBENT		1.00	2,000.00	2,000.00
2021	2021 REC RECREATION EQUIPMENT		1.00	3,000.00	3,000.00
2021	2021 RIDING MOWER #1		1.00	25,000.00	25,000.00
518-99-8060	NEW CONSTRUCTION	0.00			
518-99-8070	VEHICLE PURCHASE	0.00			
Total Category: 80 - CAPITAL IMPROVEMENTS:		124,000.00			
Total Expense:		158,700.00			
Total Fund: 518 - CAPITAL PROJECT FUND:		13,139.00			

Budget Listing

For Fiscal: 2021 Period Ending: 12/31/2021

Account Number	Account Name	2021 2021			
Fund: 523 - CAPITAL 98 GOLF FUND					
Revenue					
Category: 37 - GENERAL REVENUE					
523-99-8082	TRANSFER IN	464,000.00			
Budget Detail					
Budget Code	Description		Units	Price	Amount
2021	2021 TRANSFER FROM F100		1.00	-464,000.0	-464,000.00
Total Category: 37 - GENERAL REVENUE :		464,000.00			
Category: 65 - GENERAL EXPENDITURES					
523-99-8080	OPERATING FUND TRANSFERS IN	0.00			
Total Category: 65 - GENERAL EXPENDITURES:		0.00			
Total Revenue:		464,000.00			
Expense					
Category: 52 - CONTRACTED SERVICES					
523-99-5332	LEGAL SERVICES	0.00			
Total Category: 52 - CONTRACTED SERVICES:		0.00			
Category: 60 - COMMODITIES					
523-99-6045	TECH UPGRADES	4,000.00			
Budget Detail					
Budget Code	Description		Units	Price	Amount
2021	2021 IT LAPTOP BANQUET POSITION		1.00	2,000.00	2,000.00
2021	2021 IT OCCC SWITHES		1.00	2,000.00	2,000.00
Total Category: 60 - COMMODITIES:		4,000.00			
Category: 80 - CAPITAL IMPROVEMENTS					
523-99-8005	RESTRICTED CAPITAL REPAIR	0.00			
523-99-8010	BUILDING IMPROVEMENTS	80,000.00			
Budget Detail					
Budget Code	Description		Units	Price	Amount
2021	2021 GROUNDS BUILDING ROOF		1.00	80,000.00	80,000.00
523-99-8020	LAND IMPROVEMENTS	8,500.00			
Budget Detail					
Budget Code	Description		Units	Price	Amount
2021	2021 OUTSIDE LIGHTING- 6 BALLARD LIGHTS		6.00	1,000.00	6,000.00
2021	2021 STRIPE PARKING LOTS		1.00	2,500.00	2,500.00
523-99-8025	CAPITAL PURCHASE	0.00			
523-99-8027	COURSE IMPROVEMENTS	30,000.00			
Budget Detail					
Budget Code	Description		Units	Price	Amount
2021	2021 TEE BOX CONSTRUCTION		1.00	30,000.00	30,000.00
523-99-8050	EQUIPMENT PURCHASE	0.00			
523-99-8051	GROUNDS EQUIPMENT	0.00			
523-99-8052	PARKING LOT	0.00			
523-99-8060	NEW CONSTRUCTION	0.00			
523-99-8070	VEHICLE PURCHASE	0.00			
Total Category: 80 - CAPITAL IMPROVEMENTS:		118,500.00			
Total Expense:		122,500.00			
Total Fund: 523 - CAPITAL 98 GOLF FUND:		341,500.00			
Report Total:		354,639.00			

Prospect Heights Park District

110 W. Camp McDonald Road, Prospect Heights, IL 60070

(847) 394-2848

COMBINED BUDGET & APPROPRIATION ORDINANCE

01.26.2021

January 1, 2021 – December 31, 2021

**Prospect Heights Park District
Combined Budget & Appropriation Ordinance
01.26.21**

**AN ORDINANCE ADOPTING THE COMBINED ANNUAL
BUDGET AND APPROPRIATION OF FUNDS FOR
THE PROSPECT HEIGHTS PARK DISTRICT, COOK COUNTY, ILLINOIS
FOR THE FISCAL YEAR BEGINNING ON
THE FIRST (1st) DAY OF JANUARY, 2021 AND
ENDING ON THE THIRTY-FIRST (31st) DAY OF DECEMBER, 2021**

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS (the Board) of the Prospect Heights Park District, (the “District”) of Cook County, Illinois:

Section 1: It is hereby found and determined:

- (a) this Board has heretofore caused to be prepared a combined annual budget and appropriation in tentative form for the fiscal year beginning January 1, 2021 and ending December 31, 2021, which ordinance has been conveniently available for public inspection for at least 30 days prior to final action thereon:
- (b) a public hearing was held at the Gary Morava Recreation Center, Cook County, Illinois on the 26th day of January 2021 on said ordinance; and
- (c) that all other legal requirements for the adoption of the annual budget and appropriation ordinance of this District for the fiscal year beginning January 1, 2021 and ending December 31, 2021 have heretofore been performed.

Section 2: The following sums of money, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning the first (1st) day of January, 2021 and ending on the thirty-first (31st) day of December, 2021.

**SUMMARY of ANNUAL BUDGET & APPROPRIATION ORDINANCE
FOR FISCAL YEAR 2021**

<u>FUND</u>	<u>BUDGET</u>	<u>APPROPRIATION</u>
100 CORPORATE	\$ 652,265	\$ 782,718
200 RECREATION	1,501,941	1,802,329
300 GOLF	1,713,326	2,055,991
404 AUDIT	14,000	16,800
405 PAVING & LIGHTING	8,550	10,260
406 LIABILITY INSURANCE	129,778	155,734
407 IMRF	116,160	139,392
408 POLICE	46,850	56,220
409 MUSEUM	7,000	8,400
410 SPECIAL RECREATION	154,749	185,699
411 SOCIAL SECURITY	125,000	150,000
412 MEMORIAL	4,550	5,460
413 COMMUNITY EVENTS	28,575	34,290
CAPITAL DEVELOPMENT/BONDS		
518 CAPITAL	158,700	190,440
523 CAPITAL	122,500	147,000
608 BOND & INTEREST-2014B	453,400	544,080
612 BOND & INTEREST- 2020	624,739	749,687
613 BOND & INTEREST 2021	9,800	11,760
GRAND TOTALS	5,871,883	7,046,260

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning the first (1st) day of January, 2021 and ending on the thirty-first (31st) day of December, 2021 for the respective purposes set forth.

The passage by the Board of Commissioners of this 2021 Combined Annual Budget Appropriation Ordinance, including the “Appropriation” column, shall not be interpreted to authorize the expenditure within any fund of any amount greater than the amount budgeted for each fund in the “Budget” column.

All unexpended balances of the appropriations for the fiscal year ended December 31, 2021 and prior years are hereby specifically reappropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable law.

The receipts and revenue of said District derived from sources other than taxation and not specifically appropriated, shall constitute the general corporate fund and shall first be placed to the credit of such fund.

Section 3: The following determinations have been made and are hereby made a part of the aforesaid budget:

- (a) An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$3,723,137.
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$6,024,068.
- (c) An estimate of the expenditures contemplated for the fiscal year is \$5,871,583.
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$3,875,622.
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$2,932,488.

Section 4: All ordinances or parts of ordinances conflicting with any of the provisions of this ordinance shall be and the same are hereby repealed to the extent of such conflict. If any item, or portion thereof, of this Budget & Appropriation Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such items or the remaining portions of this ordinance.

This ordinance shall be in full force and effect immediately upon its passage.

Passed by the Board of Park Commissioners of the Prospect Heights Park District, this 26th day of January 2021.

AYES:

NAYS:

ABSENT OR NOT VOTING:

Timothy Jones, President
Board of Commissioners

ATTESTED:

Ellen Avery, Board Secretary
Prospect Heights Park District

**CERTIFICATION OF ESTIMATE OF
REVENUE FOR FISCAL YEAR 2020**

I, Vicki Carney, do hereby certify that I am the duly qualified treasurer of the Prospect Heights Park District and the chief fiscal officer of said District; as such officer I do further certify that the revenues, by source, anticipated to be received by said District in the fiscal year beginning January 1, 2021 and ending on December 31, 2021 are estimated to be as follows:

<u>SOURCE</u>	<u>AMOUNT</u>
Real Estate Taxes	\$2,932,488
Personal Property Replacement Taxes	11,300
Interest	12,000
Concessions	25,450
Program Fees	652,127
Golf Fees	1,094,450
Golf Shop Sales	113,250
Food & Beverage	558,264
Bond Proceeds	<u>624,739</u>
TOTAL	\$6,024,068

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said District this 26th day of January, 2021.

(Seal)

Vicki Carney, Treasurer, Prospect Heights Park District

Ordinance No. 01.26.2021A

An Ordinance abating the tax heretofore levied for the year 2020 to pay debt service on \$7,675,000 General Obligation Refunding Park Bonds (Alternate Revenue Source), Series 2014B of the Prospect Heights Park District, Cook County, Illinois

* * *

Whereas, the Board of Park Commissioners (the “*Board*”) of the Prospect Heights Park District, Cook County, Illinois (the “*District*”), by ordinance adopted on the 1st day of December, 2014 (the “*Bond Ordinance*”), did provide for the issue of \$7,675,000 General Obligation Refunding Park Bonds (Alternate Revenue Source), Series 2014B (the “*Bonds*”), and the levy of a direct annual tax sufficient to pay principal and interest on the Bonds; and

Whereas, the District will have Pledged Revenues (as defined in the Bond Ordinance) available for the purpose of paying the debt service due on the Bonds during the next succeeding bond year; and

Whereas, it is necessary and in the best interests of the District that the tax heretofore levied for the year 2020 to pay such debt service on the Bonds be abated:

Now, Therefore, Be It and It is Hereby Ordained by the Board of Park Commissioners of the Prospect Heights Park District, Cook County, Illinois, as follows:

Section 1. Abatement of Tax. The tax heretofore levied for the year 2020 in the Bond Ordinance is hereby abated in its entirety.

Section 2. Filing of Ordinance. Forthwith upon the adoption of this ordinance, the Secretary of the Board shall file a certified copy hereof with the County Clerk of Cook County, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2020 in accordance with the provisions hereof.

Section 3. Effective Date. This ordinance shall be in full force and effect upon its adoption.

Adopted January 26, 2021.

Tim Jones, President, Board of Park Commissioners

Attest:

Ellen Avery, Secretary Board of Park Commissioners
[Seal]