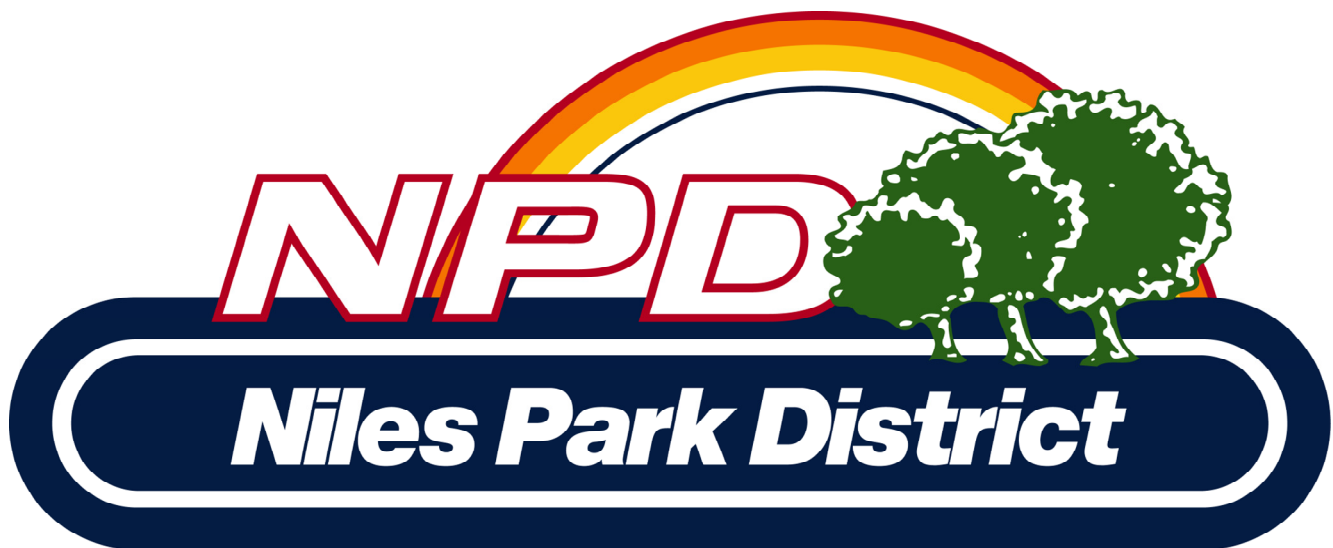


*Adopted
Budget*



Experience The Rewards!

FISCAL YEAR 2019
January 1, 2019 – December 31, 2019

NILES PARK DISTRICT

2019 ANNUAL BUDGET

PARK DISTRICT OFFICIALS

PRESIDENT

Chris Zalinski

COMMISSIONERS

Pat Byrne

Ray Czarnik

Julie Genualdi

Dennis O'Donovan

DEPARTMENT HEADS

Tom Elenz

Executive Director

Scot Neukirch

Finance Director

Robin Brey

Program Supervisor

Peter Dubs

Golf Course Manager

Jeff Halsema

Athletic Administrator

James Majewski

Superintendent of Park Services

Laura Newton

Tam Tennis Manager

Heather Petrie

Executive Assistant

Tony Senkevicius

Pool Manager

Marty Stankowicz

Ice Rink Manager



NILES PARK DISTRICT

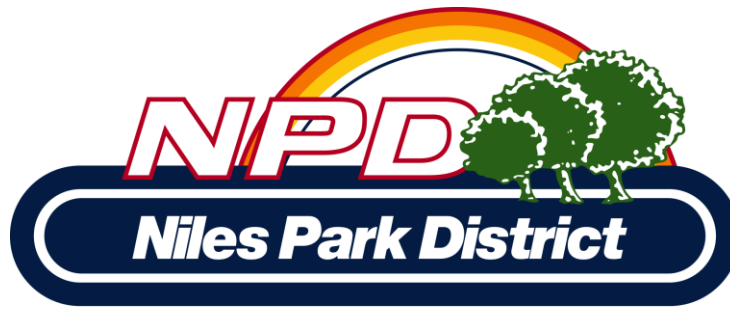
FISCAL YEAR 2019



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Niles Park District

Mission Statement

As an independent municipal agency, the Niles Park District serves to enhance the life of our residents by:

- **Working in unison to fulfill the goals established to meet their leisure opportunities;**
- **Seeking input and group involvement from our community on a regular basis;**
- **Implementing innovative business-like policies;**
- **And in all matters, whether it be the facilities we maintain, the services we provide, the people we hire, or the way we conduct ourselves, to make certain that quality is the nucleus around which everything revolves.**



FUND SUMMARIES



Niles Park District Fund Balance Analysis Fy 2019 Budget



Fund No.	Fund	Fund Balance*		2018 Projection		Change in Fund		2019 Budget		Change in Fund		Fund Balance	
		1/1/2018	12/31/2018	Revenues	Expenses	Balance	Transfer	Revenues	Expenses	Balance	Transfer	12/31/2019	Balance*
1	General	2,025,325	1,499,180	2,659,918	(1,160,739)	1,002,012	1,866,598	1,481,332	2,729,838	(1,248,506)	1,100,000	1,718,092	
2	Recreation	6,080,455	4,586,235	3,432,012	1,154,224	(1,154,224)	6,080,455	4,677,857	3,666,180	1,011,677	(1,011,677)	6,080,455	
3	Ice Rink	7,879,831	1,096,434	874,964	221,470	(221,470)	7,879,831	1,161,859	1,254,421	(92,562)	(215,910)	7,571,359	
4	Swimming Pool	1,662,961	378,420	386,339	(7,920)	0	1,655,042	377,940	431,050	(53,110)	0	1,601,932	
5	Golf Fund	5,338,520	625,864	796,257	(170,393)	0	5,168,126	826,667	758,075	68,593	0	5,236,719	
6	IMRF Fund	89,845	248,702	291,943	(43,241)	0	46,604	250,000	251,846	(1,846)	0	44,758	
7	FICA Fund	291,387	248,702	303,531	(54,829)	0	236,558	250,000	305,169	(55,169)	0	181,389	
8	General Liability	550,725	168,663	187,000	(18,337)	0	532,388	170,000	192,800	(22,800)	0	509,588	
9	Audit	24,229	24,870	24,315	555	0	24,784	25,000	26,285	(1,285)	0	23,499	
10	Debt Service	282,811	2,105,500	2,670,182	(564,682)	564,682	282,811	2,100,500	2,694,063	(593,563)	511,000	200,249	
11	Paving and Lighting	107,380	46,956	69,864	(22,908)	0	84,472	50,000	121,000	(71,000)	0	13,472	
12	Police Protection	170,124	74,611	79,296	(4,685)	0	165,439	75,000	81,856	(6,856)	0	158,583	
13	Handicapped	486,872	401,000	210,000	191,000	(191,000)	486,872	401,000	217,587	183,413	(383,413)	286,872	
14	Capital Projects	1,198,018	250	569,576	(569,326)	0	628,692	250	450,000	(449,750)	0	178,942	
Total All Funds		26,188,481	11,505,387	12,555,197	(1,049,811)	0	25,138,670	11,847,405	13,180,169	(1,332,764)	0	23,805,907	

* Part of the fund balance amount in some funds may be reserved or not available.



Niles Park District Summary of Revenues Fy 2019 Budget



Fund No.	Fund	2019 Budget	2018 Projected	2017 Actual	Compare 2019 Budget to 2018 Projection	Compare 2018 Projection to 2017 Actual
1	General	1,481,332	1,499,180	\$1,514,852	(17,848)	(15,673)
2	Recreation	4,677,857	4,586,235	\$4,161,819	91,621	424,416
3	Ice Rink	1,161,859	1,096,434	\$1,114,941	65,425	(18,507)
4	Swimming Pool	377,940	378,420	354,009	(480)	24,411
5	Golf Fund	826,667	625,864	720,230	200,803	(94,366)
6	IMRF Fund	250,000	248,702	248,090	1,298	612
7	FICA Fund	250,000	248,702	247,990	1,298	712
8	General Liability	170,000	168,663	168,633	1,337	30
9	Audit	25,000	24,870	24,799	130	71
10	Debt Service	2,100,500	2,105,500	2,106,141	(5,000)	(641)
11	Paving and Lighting	50,000	46,956	55,438	3,044	(8,482)
12	Police Protection	75,000	74,611	74,397	389	214
13	Handicapped	401,000	401,000	363,688	0	37,312
14	Capital Projects	250	250	4,558	0	(4,308)
Total All Funds		11,847,405	11,505,387	11,159,586	342,018	345,800
					3.0%	3.1%



Niles Park District Summary of Expenses Fy 2019 Budget



Fund No.	Fund	2019 Budget	2018 Projected	2017 Actual	Compare 2019 Budget to 2018 Projection	Compare 2018 Projection to 2017 Actual
1	General	2,729,838	2,659,918	2,325,756	69,919	334,162
2	Recreation	3,666,180	3,432,012	2,932,002	234,168	500,010
3	Ice Rink	1,254,421	874,964	1,036,763	379,457	(161,798)
4	Swimming Pool	431,050	386,339	438,239	44,711	(51,900)
5	Golf Fund	758,075	796,257	750,737	(38,183)	45,520
6	IMRF Fund	251,846	291,943	248,492	(40,097)	43,451
7	FICA Fund	305,169	303,531	266,988	1,638	36,543
8	General Liability	192,800	187,000	174,800	5,800	12,200
9	Audit	26,285	24,315	24,018	1,970	297
10	Debt Service	2,694,063	2,670,182	2,703,795	23,881	(33,613)
11	Paving and Lighting	121,000	69,864	79,890	51,136	(10,027)
12	Police Protection	81,856	79,296	89,132	2,560	(9,836)
13	Handicapped	217,587	210,000	204,776	7,587	5,224
Total All Funds less Cap						
	Proj	12,730,169	11,985,621	11,275,386	744,547	710,235
14	Capital Projects	450,000	569,576	6,381,099	(119,576)	(5,811,523)
Grand Total		13,180,169	12,555,197	17,656,485	624,972	(5,101,288)

Note: Transfers between funds have been removed

Niles Park District

Summary of Capital Projects/Purchases (over \$5000)

Fy 2018 Budget

Fund	Fund Name	Dept #	Dept Name	Account	Description	2018 Projects		
1	General	40	Maintenance	500029	Top Dresser	\$10,000		
					Grader Box	\$12,000		
					JCB	\$12,000		
				500055	Top Dressing	\$15,000		
					Salt	\$8,500		
					Playground Chip	\$7,500		
					Tree Replacement	\$12,000		
		500056	Computer Room HVAC	\$20,000				
			Fence Repair	\$10,000				
			Irrigation Upgrades	\$10,000				
		45	Banquets	500029	2 New Rooftop HVAC Units	\$40,000		
					Fridge and Freezer	\$8,000		
								\$165,000
		2	Recreation	40	Maintenance	500055	Seed	\$20,000
Turf	\$8,400							
Playgrounds	\$75,000							
500056	Pioneer					\$25,000		
	Ball Fields					\$40,000		
	Fencing & Dugouts Grennan Heights					\$80,000		
	2 Whirlpool Heaters					\$5,000		
65	Tennis			500054	Tennis Court 2 & 6 HVAC	\$15,000		
					Rooftop Fitness	\$20,000		
					Ball Machine	\$5,300		
					Furniture	\$5,000		
					Tennis Marquis Sign	\$24,000		
					Nu Step exercise equipment	\$6,200		
3	Ice Rink	40	Maintenance	500056	Exterior Painting	\$15,000		
4	Pool	40	Maintenance	500057	Pump 1 Rebuild	\$6,000		
					Rope and Netting	\$6,000		
						\$12,000		
11	Paving	0		500056	Basketball Court Repaving	\$41,000		
					Golf Main Parking Lot	\$6,000		
					Seal Coating	\$6,000		
						\$53,000		
5	Golf	40	Maintenance	500028	Tree Maintenance	\$10,000		
					500029	Greens Mower	\$30,000	
				500056	Tow Behind Blower	\$7,500		
					Golf's Share of Top Dresser	\$10,000		
					Caldwell Fence Replacement	\$8,000		
				500056	Tee Signage & Benches	\$16,000		
					Course improvements	\$800,000		
						\$881,500		
14	Capital Projects	0		500067	LoVerde Center	\$750,000		
Total						\$2,205,400		

Niles Park District

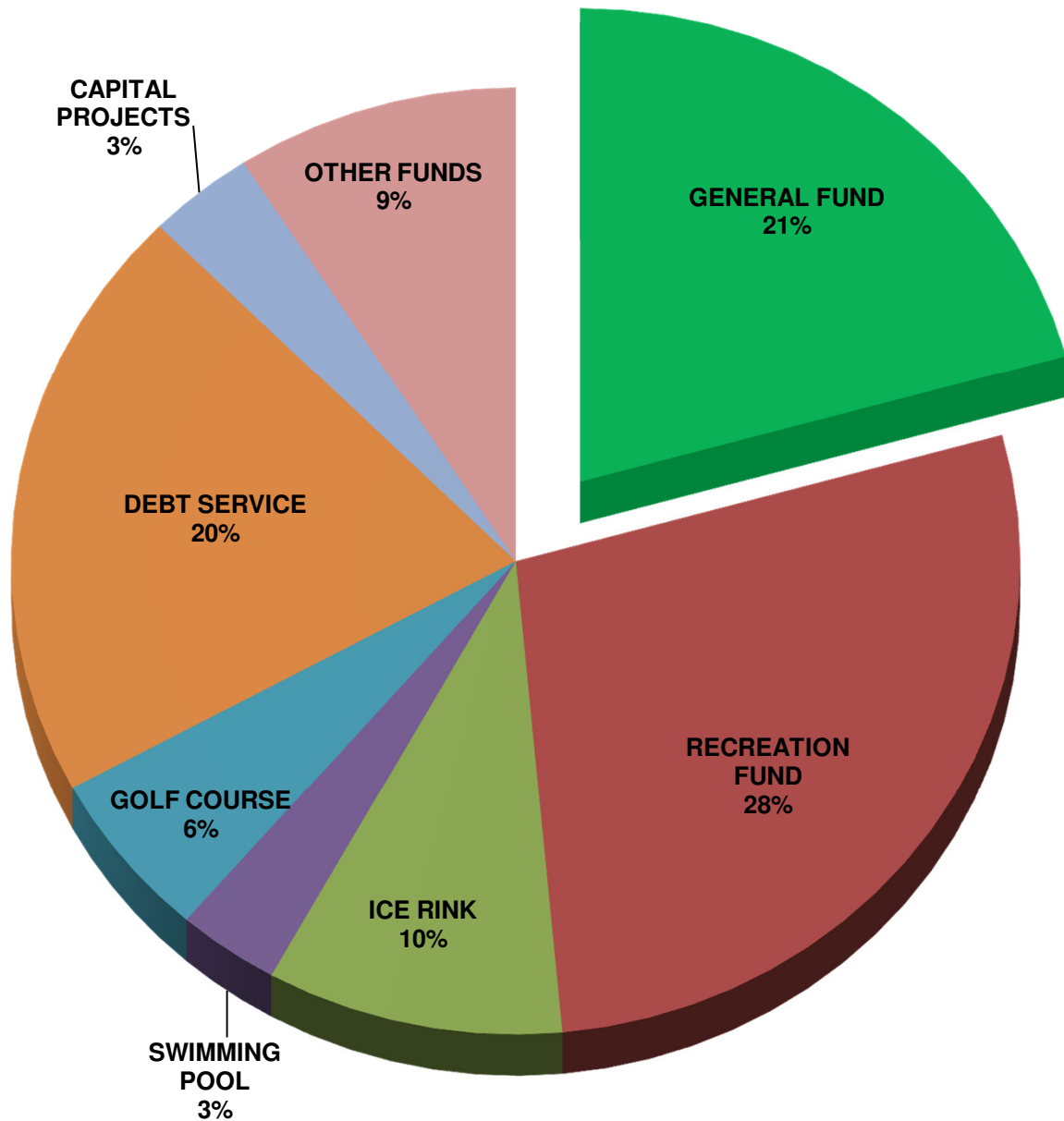
Summary of Capital Projects/Purchases (over \$5000)

Fy 2019 Budget

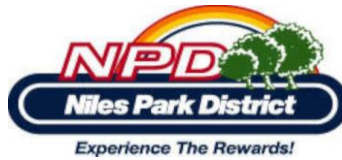
Fund	Fund Name	Dept #	Dept Name	Account	Description	2019 Projects	
1	General	40	Maintenance	500029	Pick Up Truck	\$30,000	
					Pick Up Truck	\$30,000	
					2 Trailers, Lawn Mower, misc equipment	\$28,000	
				500056	Misc Fence Repair	\$10,000	
		45	Banquets	500029	Irrigation Flower Beds	\$5,000	
					Cooler	\$8,000	
					\$111,000		
2	Recreation	40	Maintenance	500056	Oak Park Playground	\$100,000	
					Jonquil Park Playground	\$85,000	
					Regrade Ball Fields(Pioneer, Grennan, Jonquil, Oak)	\$40,000	
					Pioneer Nets	\$20,000	
					Grennan Heights Floor	\$18,000	
					Oak Park Sod	\$15,000	
					2 A/C Units Howard Leisure Center	\$10,000	
		65	Tennis	500029	Boundry Curtains	\$20,000	
					500056	Court Painting	\$55,000
					\$363,000		
3	Ice Rink	40	Maintenance	500056	Roof Replacement	\$158,000	
					Zamboni With Ice Edger	\$89,382	
					Exterior Painting	\$15,000	
					Irrigation	\$10,500	
					Sign and Silloettes	\$6,000	
					Tuckpointing	\$1,000	
\$279,882							
4	Pool	40	Maintenance	500057	Repair and Paint Slide	\$6,000	
					Pump House Roof	\$6,000	
					Rope and Net	\$6,000	
\$18,000							
5	Golf	40	Maintenance	500028	Tree Stump Removal	\$10,000	
					500029	Sand Pro	\$14,000
					500056	Tree Spade Work	\$16,000
					Driving Range Roof	\$12,000	
					Pumps	\$10,000	
					Irrigation Repair	\$6,000	
\$68,000							
11	Paving	0		500056	Re-coat Tennis Courts	\$69,000	
					Seal Coating Parking Lots	\$40,000	
					Seal Coating Paths	\$5,000	
\$114,000							
14	Capital Projects	0		500067	Howard St Remodel Study	\$250,000	
					LoVerde Center Remaining Expenses	\$200,000	
\$450,000							
Total						\$1,289,882	

GENERAL FUND EXPENSES

\$2,729,838



FY 2019 Budget



GENERAL FUND (01)

	2017 Actual	2018		2019		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$1,514,852	\$1,518,951	\$1,499,180	\$1,485,332	\$1,481,332	
Expenses	\$2,325,756	\$2,477,629	\$2,659,918	\$3,000,043	\$2,729,838	
Revenues Less Expenses:	(\$810,904)	(\$958,678)	(\$1,160,739)	(\$1,514,711)	(\$1,248,506)	
Transfers (to)/from other Funds:	\$760,000	\$958,678	\$1,002,012	\$1,100,000	\$1,100,000	
Opening Fund Balance:	\$2,076,229	\$2,076,231	\$2,025,325	\$1,866,598	\$1,866,598	
Ending Fund Balance:	\$2,025,325	\$2,076,231	\$1,866,598	\$1,451,888	\$1,718,092	

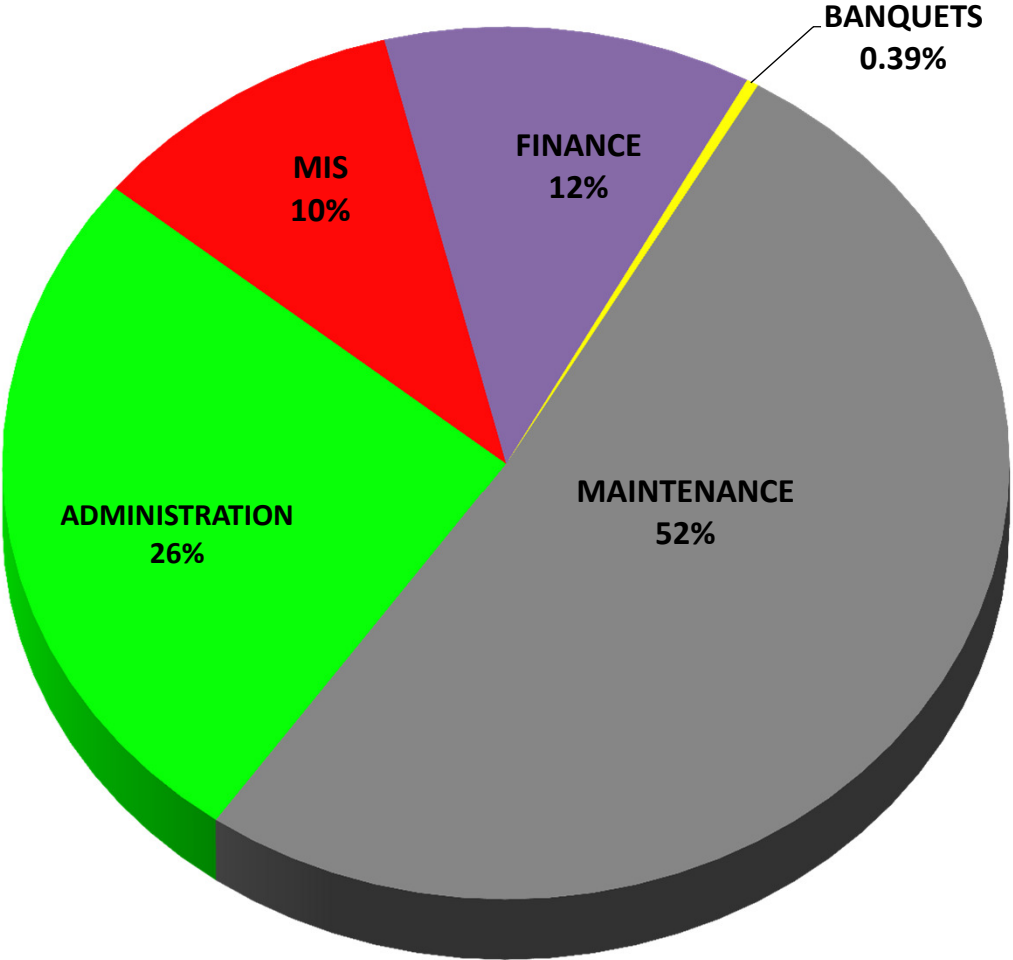
BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 01 - GENERAL FUND								
Revenues								
Function:								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	14,083	9,000	9,000	7,785	14,000	14,000	14,000	
INTEREST INCOME	14,083	9,000	9,000	7,785	14,000	14,000	14,000	0
Acct Class: LEAS LEASE INCOME								
400046.00 Lease Income	44,476	60,000	60,000	39,917	45,000	45,000	45,000	
400049.00 Cell Tower Lease	80,114	82,951	82,951	68,625	82,142	84,606	84,606	
LEASE INCOME	124,590	142,951	142,951	108,542	127,142	129,606	129,606	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	133	200	200	6,340	6,340	7,500	3,500	
400005.00 Grant Revenue	0	0	0	0	0			
400008.00 Cash over/short	0	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
400011.00 Sponsorships	24,080	25,000	25,000	11,000	20,000	20,000	20,000	
MISCELLANEOUS REVENUE	24,213	25,200	25,200	17,340	26,340	27,500	23,500	0
Acct Class: RENI RENTAL INCOME								
400014.00 Meeting Room Rental	450	0	0	0	0			
RENTAL INCOME	450	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	1,073,105	1,081,800	1,081,800	1,078,796	1,081,800	1,081,800	1,081,800	
400002.00 Person Prop Replacement tax	278,411	260,000	260,000	206,164	249,898	232,426	232,426	
PROPERTY & REPLACEMENT TAX	1,351,516	1,341,800	1,341,800	1,284,960	1,331,698	1,314,226	1,314,226	0
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	760,000	958,678	958,678	25,000	1,002,012	1,100,000	1,100,000	
TRANSFER FROM OTHER FUNDS	760,000	958,678	958,678	25,000	1,002,012	1,100,000	1,100,000	0
Dept: 00	2,274,852	2,477,629	2,477,629	1,443,627	2,501,192	2,585,332	2,581,332	0

GENERAL FUND EXPENSES BY DEPT

\$2,729,837





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ADMINISTRATION DEPARTMENT

The General Fund is comprised of the Administration, Finance, Park Services and Personnel Department. Unlike other Funds, the General Funds only income is tax dollars and interest income on those tax dollars. The General Fund acts in an overhead capacity.

The Administration Department is made up of the Executive Director, Executive Administrative Coordinator, and the Marketing Director.

The Executive Director acts as the liaison between the Board and the staff. The Executive Director manages the day to day operations of the Park District and serves as the Chief Executive Officer. The duties include assigning all supervisory staff as best serves the Park District needs. The Director is responsible to the Park District Board of Commissioners.

The Executive Administrative Coordinator performs daily administrative support services for the Executive Director and the Board of Commissioners. This work includes producing correspondences, recording and transcribing meeting minutes, organizing and planning employee events and monthly calendars, monthly Board meeting reports, coordinating the election process, assisting with special events, coordinating seminar/conference and travel (*when necessary*) arrangements and purchasing of office supplies for all facilities.

The Marketing Director serves as the public relations and marketing coordinator. This person is responsible for promoting the Park District, thereby improving public understanding and awareness.

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 01 - GENERAL FUND								
Revenues								
Function:	2,274,852	2,477,629	2,477,629	1,443,627	2,501,192	2,585,332	2,581,332	0
Total Revenues	2,274,852	2,477,629	2,477,629	1,443,627	2,501,192	2,585,332	2,581,332	0
Expenditures								
Function:								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00 Postage	10,884	11,000	11,000	10,244	15,367	15,000	15,000	
500021.00 Printing	41,162	30,000	30,000	29,648	36,359	45,000	45,000	
500022.00 Dues and Memberships	8,308	8,000	8,000	8,912	8,752	9,000	9,000	
500023.00 Travel Expense	40	500	500	0	0	500	500	
500024.00 Conference Expense	5,840	5,000	5,000	2,609	3,679	5,000	5,000	
500025.00 Seminar Expense	0	0	0	0	0			
500026.00 Lodging Expense	0	0	0	0	0			
500028.00 Special Services	90,839	82,000	82,000	108,417	125,000	125,000	81,600	
500029.00 Equipment	0	0	0	0	0	2,000	2,000	
500031.00 Office Expense	2,421	3,500	3,500	2,070	2,381	3,500	3,500	
500032.00 Legal Service & Fees	45,540	25,000	25,000	46,446	59,822	35,000	35,000	
500035.00 Administrative Activities Exp	8,322	10,000	10,000	3,563	7,500	10,000	10,000	
500036.00 Office Furniture	0	3,000	3,000	2,208	2,208	2,000	2,000	
500038.00 Sponsorship	2,165	1,000	1,000	2,934	2,500	2,500	2,500	
500041.00 Advertising	15,060	15,000	15,000	10,014	14,117	15,000	15,000	
500044.00 Reference Materials	1,036	500	500	0	0	500	500	
500045.00 Uniforms & Clothing	0	800	800	1,292	1,292	1,000	1,000	
500072.00 Commissioner Functions	5,038	6,000	6,000	4,260	6,390	6,000	6,000	
ADMINISTRATION EXPENSES	236,655	201,300	201,300	232,617	285,367	277,000	233,600	0
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	1,292	1,282	1,282	1,603	1,865	1,958	1,958	
500097.00 Health Insurance	71,339	65,812	65,812	95,917	120,367	136,639	146,566	
500098.00 Dental Insurance	6,482	4,399	4,399	637	6,687	7,356	8,075	
500099.00 Life Insurance	481	305	305	245	336	353	353	
INSURANCE EXPENSE	79,594	71,798	71,798	98,402	129,255	146,306	156,952	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	209,475	273,236	273,236	220,871	265,628	320,757	320,757	
500001.01 Payroll Accrual	12,206	0	0	0	0			
500002.00 Part time Salaries	0	0	0	265	0			
500003.00 Overtime	0	0	0	138	0	1,000	1,000	
500004.00 Vacation	24,568	0	0	26,182	35,787			
500005.00 Sick Pay	14,114	0	0	7,258	10,064			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 01 - GENERAL FUND								
Expenditures								
Function:								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: PAYR PAYROLL EXPENSES								
500006.00 Temporary/Seasonal Pay	0	0	0	1,248	1,872			
500007.00 Holiday	8,720	0	0	6,022	7,237			
500007.01 Personal Time	5,102	0	0	4,792	6,784			
PAYROLL EXPENSES	274,185	273,236	273,236	266,776	327,372	321,757	321,757	0
GENERAL ADMINISTRATION	590,434	546,334	546,334	597,795	741,994	745,063	712,309	0

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 01 - GENERAL FUND								
Expenditures								
Function:								
Dept: 20 MANAGEMENT INFO SYSTEMS								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00 Postage	0	0	0	0	0			
500022.00 Dues and Memberships	0	0	0	0	0			
500024.00 Conference Expense	15	0	0	0	0			
500027.00 Training	0	2,000	2,000	0	0	5,000	5,000	
500028.00 Special Services	89,880	97,000	97,000	68,114	79,436	135,720	105,720	
500029.00 Equipment	31,441	53,000	53,000	12,958	30,000	75,000	55,000	
500030.00 Minor Equipment/Parts	3,805	3,000	3,000	14,439	18,289	3,000	3,000	
500031.00 Office Expense	12,037	12,000	12,000	11,211	15,894	12,000	12,000	
500036.00 Office Furniture	0	0	0	0	0			
500044.00 Reference Materials	0	0	0	0	0			
500046.00 Hardware/Software Maintenance	32,431	34,000	34,000	33,389	40,073	44,000	44,000	
500047.00 Software Expense	7,539	10,000	10,000	446	669	55,000	55,000	
ADMINISTRATION EXPENSES	177,148	211,000	211,000	140,557	184,361	329,720	279,720	0
Acct Class: INSU INSURANCE EXPENSE								
500097.00 Health Insurance	0	0	0	0	0			
500098.00 Dental Insurance	0	0	0	0	0			
500099.00 Life Insurance	0	0	0	0	0			
INSURANCE EXPENSE	0	0	0	0	0	0	0	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	0	0	0	0	0			
500002.00 Part time Salaries	0	0	0	0	0			
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	0	0	0	0	0			
500005.00 Sick Pay	0	0	0	0	0			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	0	0	0	0	0			
PAYROLL EXPENSES	0	0	0	0	0	0	0	0
MANAGEMENT INFO SYSTEMS	177,148	211,000	211,000	140,557	184,361	329,720	279,720	0



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FINANCE DEPARTMENT

The Park District's Finance Department provides all accounting services, performs investment and cash management activities and coordinates capital financing, purchasing, budget preparation and control, as well as audit preparation and compliance. As required by statute, the Finance Director provides regular reports on the fiscal condition of the Park District to the Board of Commissioners.

The Finance Department is staffed by the Director of Finance and 1 Accountant.

The Director of Finance coordinates all of the financial affairs of the Park District, establishes and maintains necessary controls, and supervises the employees and activities of the Finance Department. The Objectives of the Finance Department are as follows:

- Operate accounting systems in conformance with professional accounting practice and statutory requirements.
- Prepare regular reports on the financial condition of the Park District as directed by the Commissioners or required by statute.
- Develop and recommend to the Commissioners arrangements for the efficient financing of capital improvements.
- Perform financial planning through the identification of future expenses and analysis of potential revenue sources.
- Review all departmental payment requests, prepare documents for consideration by the Commissioners, and disburse all approved funds in a timely manner.
- Invest temporarily idle funds to earn the highest possible return while at all times protecting the safety of principal through the use of sound investment practices.
- Efficiently collect and process all receipts in order to maximize investment earnings, while conforming to investment guidelines.
- Maintain accurate and efficient information services to support billing, collections, accounting and document preparation.
- Establish purchasing procedures and assist operating departments to achieve optimum value for funds expended for equipment, supplies and services.
- Provide budget preparation support to the Executive Director and operating departments to assure accuracy and timely submission to the Commissioners.
- Coordinate budget implementation to assure conformance with funding limits and other budgetary controls.
- Facilitate the collection of information required for the development of the annual audit and preparation of the comprehensive annual report.
- Monitor and pay all debt issues relating to capital improvements or purchases.

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 01 - GENERAL FUND								
Expenditures								
Function:								
Dept: 30 FINANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00 Postage	2,447	3,000	3,000	5,358	7,901	4,500	4,500	
500021.00 Printing	2,767	3,000	3,000	4,135	5,555	5,000	5,000	
500022.00 Dues and Memberships	1,280	1,750	1,750	0	0	1,300	1,300	
500023.00 Travel Expense	0	0	0	16	24	50	50	
500024.00 Conference Expense	0	450	450	13	20	450	450	
500025.00 Seminar Expense	0	0	0	0	0			
500027.00 Training	0	0	0	0	0			
500028.00 Special Services	7,692	9,000	9,000	6,446	7,131	9,000	9,000	
500029.00 Equipment	299	1,000	1,000	14	1,000	1,000	1,000	
500031.00 Office Expense	3,049	3,500	3,500	2,961	3,000	3,500	3,500	
500033.00 Human Resources	5,156	6,000	6,000	4,145	5,302	6,000	6,000	
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	0	1,500	1,500	0	0	1,500	1,500	
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	145	500	500	237	356	500	500	
ADMINISTRATION EXPENSES	22,835	29,700	29,700	23,325	30,289	32,800	32,800	0
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	1,010	1,026	1,026	777	932	979	979	
500097.00 Health Insurance	54,774	60,271	60,271	53,173	63,552	69,422	67,515	
500098.00 Dental Insurance	3,293	3,592	3,592	612	3,671	4,038	4,038	
500099.00 Life Insurance	168	203	203	161	168	176	176	
INSURANCE EXPENSE	59,245	65,092	65,092	54,723	68,323	74,615	72,708	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	167,769	204,445	204,445	153,318	184,752	210,571	210,571	
500001.01 Payroll Accrual	9,486	0	0	0	0			
500002.00 Part time Salaries	3,736	5,000	5,000	0	0	2,500	2,500	
500003.00 Overtime	2,454	1,000	1,000	4,121	5,601	4,500	4,500	
500004.00 Vacation	10,057	0	0	10,073	15,109			
500005.00 Sick Pay	679	0	0	1,072	1,028			
500007.00 Holiday	5,550	0	0	4,695	5,863			
500007.01 Personal Time	3,248	0	0	4,468	6,288			
PAYROLL EXPENSES	202,979	210,445	210,445	177,747	218,641	217,571	217,571	0
FINANCE DEPARTMENT	285,059	305,237	305,237	255,795	317,253	324,986	323,079	0



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PARK SERVICES/MAINTENANCE DEPARTMENT

Duties and responsibilities for the department vary depending on the time of the year. During the months of March and April the pools are cleaned and pumps are serviced in preparation for the opening day in May. Other areas that are addressed within these months are the aeration, over seeding and fertilization of all ball fields, cleaning of all landscape beds, and preparation of the Districts annual flower planting. Mowing operations begin in April and end in November depending on weather conditions.

During the months of November through February the department maintains and repairs all equipment, repairs picnic tables, and identification signs. Snow removal becomes one of the major responsibilities during the winter. All sidewalks, parking lots, and walkways are cleared of snow and salted for the safe use by our patrons.

The Park Services Department stays current on all current recommendations of PDRMA and also attends various safety seminars. All playground equipment is routinely checked for safety and appearance.

The Niles Park District fleet currently is at 20 vehicles ranging from automobiles, pick up trucks, vans, and dump trucks. The fleet is monitored and repaired by the equipment foreman who is responsible for the upkeep and daily maintenance of all vehicles.

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 01 - GENERAL FUND								
Expenditures								
Function:								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	511	500	500	2,051	1,430	1,500	1,500	
500020.00 Postage	0	30	30	34	51	30	30	
500021.00 Printing	0	0	0	0	0			
500022.00 Dues and Memberships	330	500	500	52	83	500	500	
500023.00 Travel Expense	0	0	0	0	0			
500024.00 Conference Expense	0	600	600	0	0	600	600	
500025.00 Seminar Expense	1,460	500	500	350	350	500	500	
500026.00 Lodging Expense	0	0	0	0	0			
500027.00 Training	1,545	1,000	1,000	959	959	1,500	1,500	
500028.00 Special Services	13,400	24,798	24,798	29,822	17,635	26,147	26,147	
500029.00 Equipment	14,196	40,500	40,500	40,464	40,463	184,000	84,000	
500030.00 Minor Equipment/Parts	398	2,300	2,300	248	1,206	1,800	1,800	
500031.00 Office Expense	1,129	1,000	1,000	281	421	1,000	1,000	
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	0	240	240	495	495	240	240	
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	3,004	3,520	3,520	5,086	3,946	3,850	3,850	
ADMINISTRATION EXPENSES	35,973	75,488	75,488	79,842	67,039	221,667	121,667	0
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	3,856	4,004	4,004	2,619	3,640	4,537	3,634	
500097.00 Health Insurance	195,779	223,054	223,054	175,520	214,000	288,624	248,682	
500098.00 Dental Insurance	10,636	12,092	12,092	1,828	12,801	17,234	13,535	
500099.00 Life Insurance	1,070	1,321	1,321	737	1,092	1,058	1,058	
INSURANCE EXPENSE	211,341	240,471	240,471	180,704	231,533	311,453	266,909	0
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	28,230	35,000	35,000	29,999	36,220	35,000	35,000	
500050.00 Automotive Vehicle Maintenance	11,604	11,925	11,925	11,301	13,760	11,925	11,925	
500051.00 Tires	2,885	3,000	3,000	3,441	3,114	3,500	3,500	
500052.00 Facility Cleaning	14,131	16,220	16,220	10,585	14,100	16,224	16,224	
500053.00 Sanitation Service by Contract	14,886	13,109	13,109	6,828	7,822	12,727	12,727	
500054.00 Equipment Maintenance	13,334	10,100	10,100	7,264	7,921	10,100	10,100	
500055.00 Materials/Supplies	63,770	79,127	79,127	74,280	76,355	79,127	79,127	
500056.00 Land & Building Improvements	24,024	40,000	40,000	15,407	36,000	44,000	15,000	
500057.00 Maint of Buildings	2,684	4,400	4,400	5,715	8,520	16,400	4,400	
MAINTENANCE EXPENSES	175,548	212,881	212,881	164,820	203,812	229,003	188,003	0
Acct Class: PAYR PAYROLL EXPENSES								

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 01 - GENERAL FUND								
Expenditures								
Function:								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	580,405	710,989	710,989	455,344	591,431	698,422	698,422	
500001.01 Payroll Accrual	38,100	0	0	0	0			
500002.00 Part time Salaries	0	0	0	0	0			
500003.00 Overtime	16,559	20,000	20,000	32,510	39,910	25,000	25,000	
500004.00 Vacation	41,110	0	0	41,692	56,432			
500005.00 Sick Pay	21,935	0	0	25,234	31,788			
500006.00 Temporary/Seasonal Pay	50,240	35,000	35,000	36,521	35,000	35,000	35,000	
500007.00 Holiday	20,374	0	0	14,812	18,212			
500007.01 Personal Time	10,152	0	0	12,470	17,191			
PAYROLL EXPENSES	778,875	765,989	765,989	618,583	789,964	758,422	758,422	0
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	10,866	11,000	11,000	5,348	8,869	11,000	11,000	
500059.00 Electric Service	22,868	23,000	23,000	16,942	22,182	23,000	23,000	
500060.00 Water Service	3,296	3,000	3,000	2,823	2,818	3,000	3,000	
500061.00 Telephone Service	30,393	32,000	32,000	21,129	30,392	32,000	32,000	
UTILITIES	67,423	69,000	69,000	46,242	64,261	69,000	69,000	0
MAINTENANCE DEPARTMENT	1,269,160	1,363,829	1,363,829	1,090,191	1,356,609	1,589,545	1,404,001	0

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 01 - GENERAL FUND								
Expenditures								
Function:								
Dept: 45 BANQUETS								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500028.00 Special Services	479	1,229	1,229	409	180	1,228	1,228	
500029.00 Equipment	0	48,000	48,000	8,381	48,000	8,000	8,000	
ADMINISTRATION EXPENSES	479	49,229	49,229	8,790	48,180	9,228	9,228	0
Acct Class: MAIN MAINTENANCE EXPENSES								
500052.00 Facility Cleaning	0	0	0	0	0			
500054.00 Equipment Maintenance	2,267	2,000	2,000	7,682	11,524	1,500	1,500	
500056.00 Land & Building Improvements	1,211	0	0	0	0			
MAINTENANCE EXPENSES	3,478	2,000	2,000	7,682	11,524	1,500	1,500	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.01 Payroll Accrual	0	0	0	0	0			
PAYROLL EXPENSES	0	0	0	0	0	0	0	0
BANQUETS	3,957	51,229	51,229	16,472	59,704	10,728	10,728	0

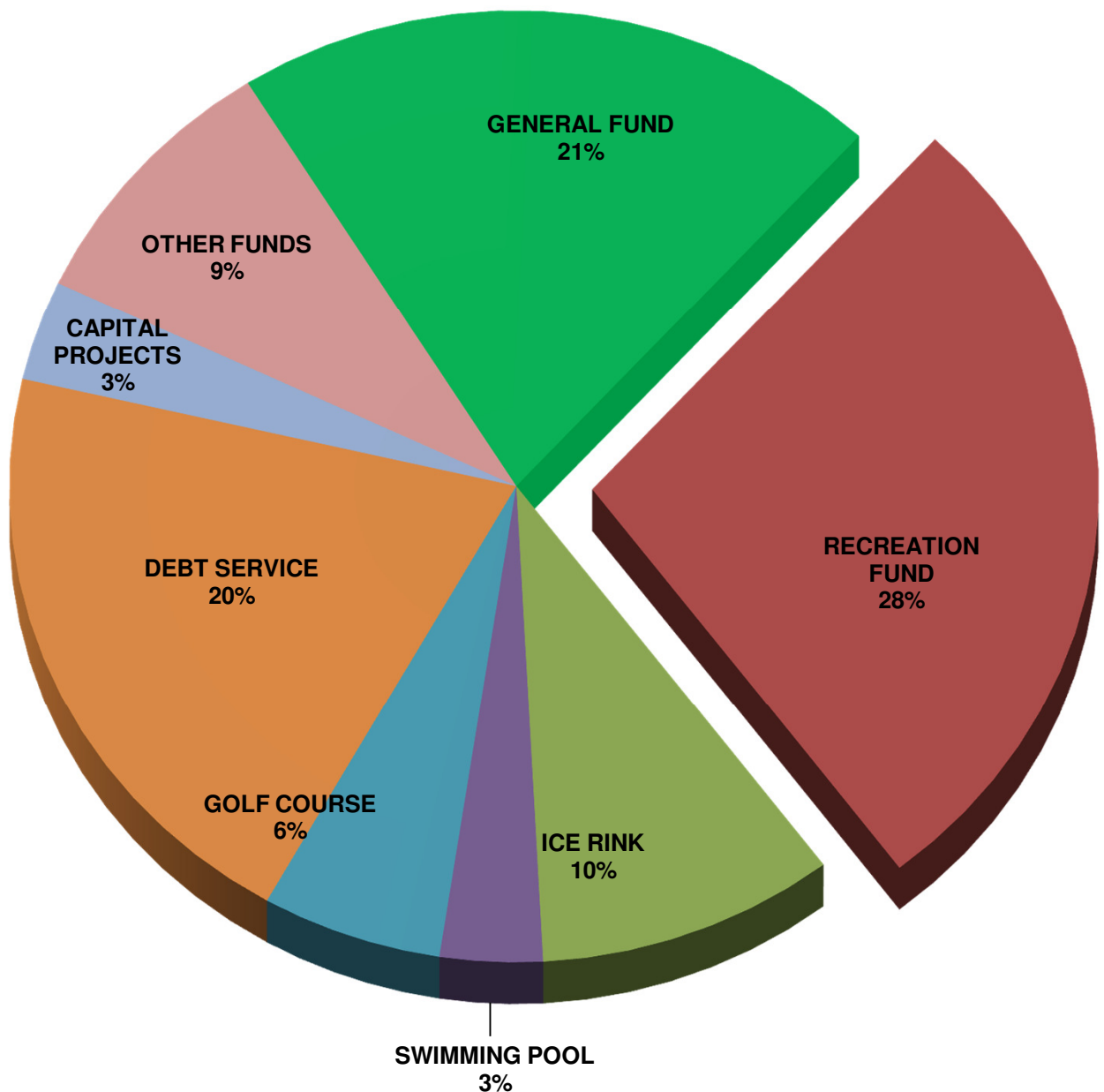
BUDGET WORKSHEET

Niles Park District

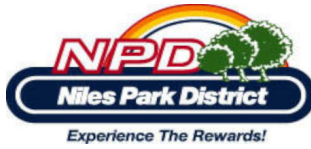
Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 01 - GENERAL FUND								
Expenditures								
Function:	2,325,758	2,477,629	2,477,629	2,100,810	2,659,921	3,000,042	2,729,837	0
Total Expenditures	2,325,758	2,477,629	2,477,629	2,100,810	2,659,921	3,000,042	2,729,837	0
GENERAL FUND	-50,906	0	0	-657,183	-158,729	-414,710	-148,505	0
Grand Total:	-50,906	0	0	-657,183	-158,729	-414,710	-148,505	0

RECREATION FUND EXPENSES

\$3,666,180



FY 2019 Budget



RECREATION FUND (02)

	2017 Actual	2018		2019	
		Budget	Projected	Requested Budget	Recommended Budget
Revenues	\$4,161,819	\$4,577,567	\$4,586,235	\$4,578,857	\$4,677,857
Expenses	\$2,932,002	\$3,446,289	\$3,432,012	\$3,793,310	\$3,666,180
Revenues Less Expenses:	\$1,229,817	\$1,131,278	\$1,154,224	\$785,547	\$1,011,677
Transfers (to)/from other Funds:	(\$1,231,000)	(\$1,131,278)	(\$1,154,224)	(\$1,011,677)	(\$1,011,677)
Opening Fund Balance:	\$6,081,638	\$5,869,832	\$6,080,455	\$6,080,455	\$6,080,455
Ending Fund Balance:	\$6,080,455	\$5,869,832	\$6,080,455	\$5,854,325	\$6,080,455

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Revenues								
Function:								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	39,600	20,000	20,000	20,652	35,000	40,000	40,000	
INTEREST INCOME	<u>39,600</u>	<u>20,000</u>	<u>20,000</u>	<u>20,652</u>	<u>35,000</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	1,445	2,500	2,500	5,852	6,000	3,000	3,000	
400005.00 Grant Revenue	500	0	0	2,622	2,122			
400007.00 Special Event Donations	13,416	11,167	11,167	5,428	7,200	7,317	7,317	
400008.00 Cash over/short	0	0	0	0	0			
400010.00 Transfer from fund balance	15,052	0	0	0	0			
400011.00 Sponsorships	24,329	5,000	5,000	7,890	8,000	8,000	8,000	
400013.00 Vending	7,895	8,000	8,000	8,117	10,753	9,000	9,000	
MISCELLANEOUS REVENUE	<u>62,637</u>	<u>26,667</u>	<u>26,667</u>	<u>29,909</u>	<u>34,075</u>	<u>27,317</u>	<u>27,317</u>	<u>0</u>
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	828,115	850,000	850,000	846,836	850,000	850,000	850,000	
PROPERTY & REPLACEMENT TAX	<u>828,115</u>	<u>850,000</u>	<u>850,000</u>	<u>846,836</u>	<u>850,000</u>	<u>850,000</u>	<u>850,000</u>	<u>0</u>
Dept: 00	<u>930,352</u>	<u>896,667</u>	<u>896,667</u>	<u>897,397</u>	<u>919,075</u>	<u>917,317</u>	<u>917,317</u>	<u>0</u>

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Revenues								
Function:								
Dept: 50 PROGRAM DEPARTMENT								
Acct Class: PROR PROGRAM REVENUE								
400100.00 Kids Can Cook/Little Chefs	5,615	5,150	5,150	6,287	6,634	7,000	7,000	
400101.00 Cheerleading	0	0	0	69	69			
400102.00 Ceramics	0	0	0	0	0			
400105.00 July Fourth	5,101	5,000	5,000	4,873	4,873	5,000	5,000	
400106.00 Explorers and Voyagers	203,942	206,000	206,000	196,998	198,471	200,000	200,000	
400108.00 Pre/Post Camp	32,121	30,900	30,900	32,910	32,855	31,000	31,000	
400109.00 Pint size pioneers	41,093	41,200	41,200	47,729	47,729	45,000	45,000	
400110.00 Kiddie Camp	12,059	12,360	12,360	12,056	12,056	12,000	12,000	
400111.00 Discovers Camp	26,743	25,750	25,750	32,695	32,695	30,000	30,000	
400112.00 Tots Gym	4,128	3,168	3,168	4,386	3,704	3,500	3,500	
400113.00 Early Childhood	0	0	0	0	0			
400116.00 Dance Classes	62,537	56,650	56,650	80,104	79,133	60,000	80,000	
400120.00 Recreation Birthday Parties	10,801	10,300	10,300	26,500	24,000	20,000	40,000	
400121.00 On my own	24,761	15,450	15,450	29,060	30,745	22,000	30,000	
400123.00 Moovin & Groovin	3,642	2,575	2,575	2,881	2,597	2,000	2,000	
400124.00 Pre School	225,073	265,225	265,225	324,666	241,190	270,000	250,000	
400126.00 Music Lessons	59,708	49,440	49,440	62,738	59,063	50,000	60,000	
400130.00 Parents Afternoon Out	1,534	1,545	1,545	1,506	1,506	1,500	1,500	
400131.00 Art Classes	0	0	0	915	915			
400134.00 Budding Picassos	11,039	6,696	6,696	7,828	8,107	5,000	5,000	
400143.00 Mini All Stars	890	1,030	1,030	0	0	1,030	1,030	
400151.00 Contractual Programs	0	0	0	0	0		4,000	
400210.00 Tae Kwon Do	34,620	29,870	29,870	34,231	31,962	30,000	30,000	
PROGRAM REVENUE	765,407	768,309	768,309	908,432	818,304	795,030	837,030	0
Acct Class: RENI RENTAL INCOME								
400014.00 Meeting Room Rental	900	720	720	520	500	600	600	
400015.00 Rec Center Rental	11,005	7,500	7,500	14,990	15,000	12,000	20,000	
RENTAL INCOME	11,905	8,220	8,220	15,510	15,500	12,600	20,600	0
Acct Class: SPEV SPECIAL EVENTS								
400070.00 Special Events	23,075	20,000	20,000	17,463	19,764	20,000	20,000	
SPECIAL EVENTS	23,075	20,000	20,000	17,463	19,764	20,000	20,000	0
Acct Class: TTF TAM TENNIS FITNESS REVENUE								
400104.00 Fitness Classes	0	0	0	0	0			
TAM TENNIS FITNESS REVENUE	0	0	0	0	0	0	0	0
PROGRAM DEPARTMENT	800,387	796,529	796,529	941,405	853,568	827,630	877,630	0

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Revenues								
Function:								
Dept: 60 ATHLETIC DEPARTMENT								
Acct Class: ATPR ATHLETIC PROGRAM REVENUE								
400201.00 Tee Ball	9,620	12,930	12,930	14,903	17,441	19,800	19,800	
400202.00 Sports Camp	129,860	137,188	137,188	133,057	133,027	135,000	135,000	
400203.00 Gymnastics	20,368	19,710	19,710	20,886	20,000	19,800	19,800	
400204.00 Girls 12"	17,179	11,100	11,100	14,654	14,814	11,200	11,200	
400205.00 Fall Girls 12"	31,851	26,900	26,900	31,505	31,505	28,000	30,000	
400206.00 Mens 16"	31,330	27,100	27,100	29,380	25,925	31,000	31,000	
400207.00 Mens 12"	6,975	6,975	6,975	7,750	7,750	10,000	10,000	
400208.00 Youth Basketball	420,067	475,525	475,525	434,422	434,398	483,000	483,000	
400209.00 Youth Instruction	34,440	58,389	58,389	38,055	29,763	40,000	40,000	
400211.00 Whiffle Ball	0	3,200	3,200	0	0			
400212.00 Soccer	79,327	145,271	145,271	151,408	124,107	130,000	130,000	
400212.01 Soccer Instruction	10,139	31,265	31,265	53,048	50,000	51,000	51,000	
400213.00 Co-rec 14" Mushball	15,675	19,800	19,800	18,675	19,806	21,400	21,400	
400218.00 Co Rec Mushball Tourney	0	1,600	1,600	0	0			
400220.00 Open Volleyball	760	2,400	2,400	278	364	2,400	2,400	
400221.00 Mens Basketball	34,547	43,500	43,500	41,365	47,854	44,700	44,700	
400222.00 New Programs Loverde Ctr	0	28,700	28,700	0	0			
400223.00 Softball Tournaments	14,271	20,000	20,000	20,975	20,975	20,000	20,000	
400224.00 Fall Basketball Classics	0	5,600	5,600	0	0	4,200	4,200	
400226.00 Rookie Ball	7,625	10,700	10,700	18,960	18,960	19,800	19,800	
400227.00 Youth Volleyball	36,954	41,510	41,510	36,887	35,457	41,500	41,500	
400228.00 Dodgeball	87,552	78,835	78,835	96,133	93,105	92,000	92,000	
400229.00 Floor Hockey	0	15,330	15,330	0	0	5,700	5,700	
400231.00 Fall Baseball League	87,449	85,670	85,670	94,574	94,027	95,000	95,000	
400235.00 Flag Football	0	0	0	0	0	5,600	5,600	
400236.00 Ultimate Frisbee	0	0	0	0	0	3,750	3,750	
400237.00 Sport Night	0	0	0	0	0	6,400	6,400	
400238.00 Adlt-Tot Sport Academy	0	0	0	0	0	3,200	3,200	
400239.00 Adult Volleyball	0	0	0	0	0	5,500	5,500	
ATHLETIC PROGRAM REVENUE	1,075,989	1,309,198	1,309,198	1,256,915	1,219,278	1,329,950	1,331,950	0
Acct Class: DAAD DAILY ADMISSIONS								
400071.00 Open Play Fee	0	0	0	10,652	13,806	12,000	12,000	
DAILY ADMISSIONS	0	0	0	10,652	13,806	12,000	12,000	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400219.00 Open Gym-Bball/Vball	83,107	120,000	120,000	71,087	94,852	90,000	90,000	
400219.01 Open Gym-Soccer	3,340	2,700	2,700	8,255	9,000	8,000	8,000	

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Revenues								
Function:								
Dept: 60 ATHLETIC DEPARTMENT								
Acct Class: MISC MISCELLANEOUS REVENUE								
400230.01 Indoor Rent-Soccer	17,275	230,625	230,625	152,995	160,000	180,000	180,000	
400230.02 Outdoor Rent-Soccer	0	0	0	294	294			
400230.03 Outdoor Rent-Other	289	6,375	6,375	1,805	1,805	2,400	2,400	
MISCELLANEOUS REVENUE	104,011	359,700	359,700	234,436	265,951	280,400	280,400	0
Acct Class: RENT RENTAL INCOME								
400230.00 Indoor Rent-Other	23,860	54,000	54,000	47,903	58,541	61,000	61,000	
RENTAL INCOME	23,860	54,000	54,000	47,903	58,541	61,000	61,000	0
ATHLETIC DEPARTMENT	1,203,860	1,722,898	1,722,898	1,549,906	1,557,576	1,683,350	1,685,350	0

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Revenues								
Function:								
Dept: 65 TAM TENNIS DEPARTMENT								
Acct Class: MISC MISCELLANEOUS REVENUE								
400004.00 Guest Fees	23,838	19,450	19,450	17,667	22,397	19,450	19,450	
400013.00 Vending	0	0	0	0	0			
MISCELLANEOUS REVENUE	23,838	19,450	19,450	17,667	22,397	19,450	19,450	0
Acct Class: PROR PROGRAM REVENUE								
400809.00 Adult Tennis Programs	170,922	151,800	151,800	150,200	178,129	160,000	160,000	
400810.00 Junior Tennis Programs	154,598	127,040	127,040	156,350	171,735	130,000	145,000	
400811.00 Private Lessons	173,710	192,340	192,340	142,282	195,952	175,000	175,000	
400814.00 Senior League	10,891	8,636	8,636	8,700	10,709	9,000	9,000	
400815.00 Tennis Tournaments	3,345	1,418	1,418	6,713	8,784	5,700	5,700	
400817.00 Greater Suburban League	1,620	2,039	2,039	1,800	1,700	1,800	1,800	
PROGRAM REVENUE	515,086	483,273	483,273	466,045	567,009	481,500	496,500	0
Acct Class: PRSH PRO SHOP								
400016.00 Racquet Stringing	0	0	0	0	0			
400028.00 Pro Shop	3,178	3,000	3,000	3,727	4,102	3,100	3,100	
PRO SHOP	3,178	3,000	3,000	3,727	4,102	3,100	3,100	0
Acct Class: TAMC TAM TENNIS COURT RENTAL								
400802.00 Court Fees	233,950	199,000	199,000	204,641	237,891	199,000	225,000	
TAM TENNIS COURT RENTAL	233,950	199,000	199,000	204,641	237,891	199,000	225,000	0
Acct Class: TAMT TAM TENNIS MEMBERSHIPS								
400805.00 Resident Tennis Membership	5,745	4,645	4,645	5,133	6,000	4,645	4,645	
400806.00 Non Resident Tennis Membership	114,352	124,500	124,500	151,088	106,712	124,500	124,500	
TAM TENNIS MEMBERSHIPS	120,097	129,145	129,145	156,221	112,712	129,145	129,145	0
Acct Class: TTF TAM TENNIS FITNESS REVENUE								
400104.00 Fitness Classes	680	680	680	960	850	790	790	
400796.00 Personal Training	12,415	6,000	6,000	8,650	11,918	8,000	8,000	
400799.00 Fitness Guest Fees	1,570	1,525	1,525	1,120	1,523	1,525	1,525	
400800.00 Resident Fitness Memberships	34,946	52,600	52,600	57,059	53,270	53,000	53,000	
400801.00 Non-Resident Fitness Membershi	56,418	76,800	76,800	77,713	59,313	77,800	77,800	
TAM TENNIS FITNESS REVENUE	106,029	137,605	137,605	145,502	126,874	141,115	141,115	0
TAM TENNIS DEPARTMENT	1,002,178	971,473	971,473	993,803	1,070,985	973,310	1,014,310	0

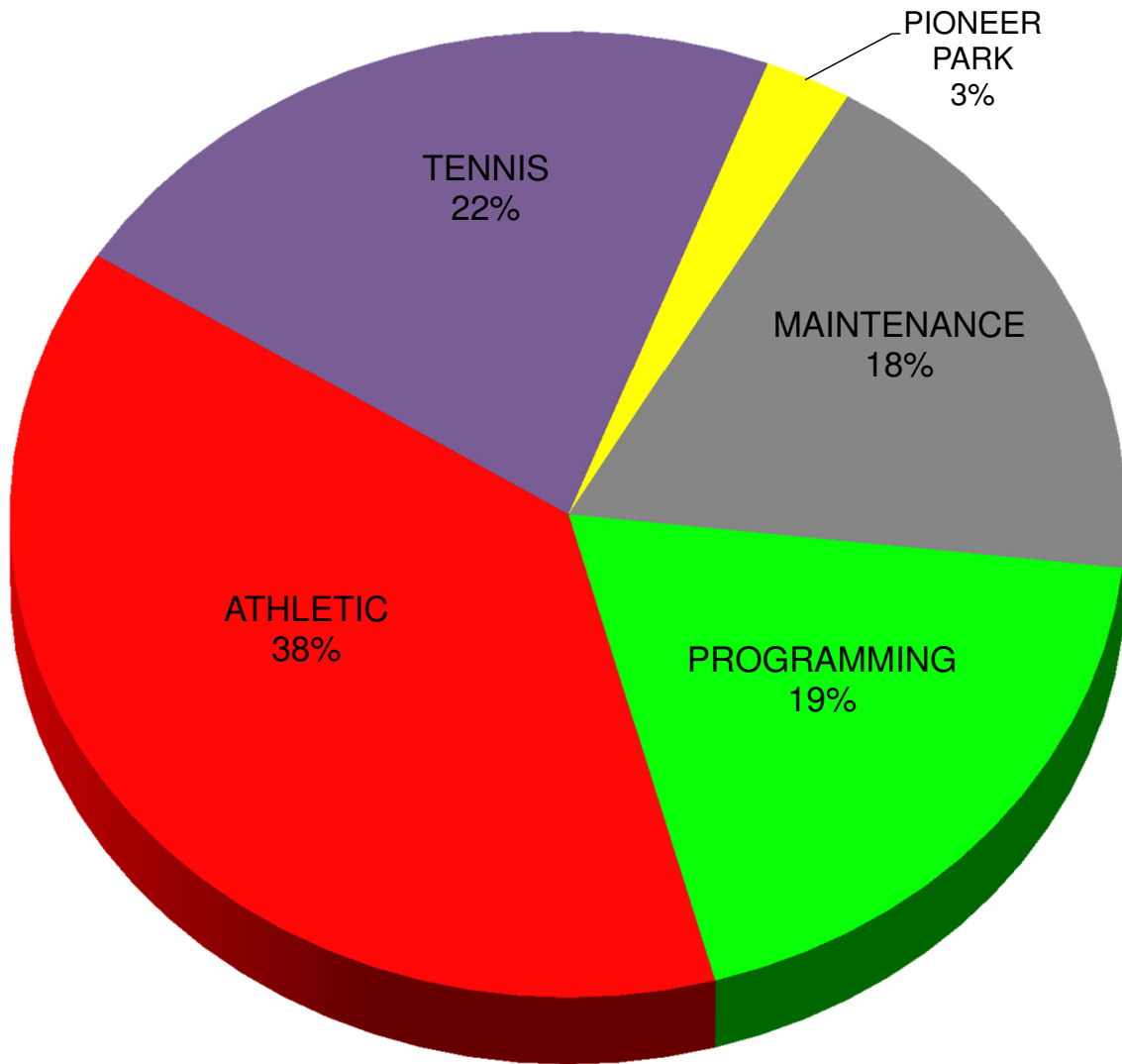
BUDGET WORKSHEET

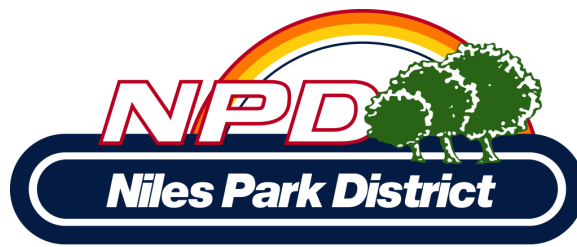
Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Revenues								
Function:								
Dept: 70 PIONEER PARK DEPARTMENT								
Acct Class: PIONEER PARK REVENUES								
400018.00 Pioneer Park Concessions	35,921	26,000	26,000	32,341	35,136	29,000	35,000	
400301.00 Mini Golf	85,222	71,000	71,000	73,434	74,037	71,000	71,000	
400302.00 Batting Cages	98,397	93,000	93,000	73,683	75,109	76,750	76,750	
400303.00 Field House Rental	450	0	0	827	752	500	500	
400604.00 Golfview Concessions	5,053	0	0	0	0			
PIONEER PARK REVENUES	225,043	190,000	190,000	180,285	185,034	177,250	183,250	0
PIONEER PARK DEPARTMENT	225,043	190,000	190,000	180,285	185,034	177,250	183,250	0

RECREATION FUND EXPENSES BY DEPT

\$3,666,180





Experience The Rewards!

PARK SERVICES/MAINTENANCE DEPARTMENT

Duties and responsibilities for the department vary depending on the time of the year. During the months of March and April the pools are cleaned and pumps are serviced in preparation for the opening day in May. Other areas that are addressed within these months are the aeration, over seeding and fertilization of all ball fields, cleaning of all landscape beds, and preparation of the Districts annual flower planting. Mowing operations begin in April and end in November depending on weather conditions.

During the months of November through February the department maintains and repairs all equipment, repairs picnic tables, and identification signs. Snow removal becomes one of the major responsibilities during the winter. All sidewalks, parking lots, and walkways are cleared of snow and salted for the safe use by our patrons.

The Park Services Department stays current on all current recommendations of PDRMA and also attends various safety seminars. All playground equipment is routinely checked for safety and appearance.

The Niles Park District fleet currently is at 20 vehicles ranging from automobiles, pick up trucks, vans, and dump trucks. The fleet is monitored and repaired by the equipment foreman who is responsible for the upkeep and daily maintenance of all vehicles.

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Revenues								
Function:	4,161,820	4,577,567	4,577,567	4,562,796	4,586,238	4,578,857	4,677,857	0
Total Revenues	4,161,820	4,577,567	4,577,567	4,562,796	4,586,238	4,578,857	4,677,857	0
Expenditures								
Function:								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	290	0	0	371	473	500	500	
500049.01 Special Services	16,881	22,521	22,521	18,672	21,698	23,316	23,316	
500049.02 Equipment	0	0	0	0	0			
500052.00 Facility Cleaning	89,926	116,136	116,136	93,983	125,000	125,000	125,000	
500053.00 Sanitation Service by Contract	5,229	11,698	11,698	6,696	8,615	10,000	10,000	
500054.00 Equipment Maintenance	1,100	0	0	0	0			
500055.00 Materials/Supplies	56,901	36,525	36,525	15,108	20,127	36,525	36,525	
500056.00 Land & Building Improvements	127,659	248,367	248,367	144,142	245,000	329,000	288,000	
500057.00 Maint of Buildings	19,222	23,500	23,500	21,582	25,909	23,500	23,500	
MAINTENANCE EXPENSES	317,208	458,747	458,747	300,554	446,822	547,841	506,841	0
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	14,990	10,000	10,000	11,556	22,565	20,000	20,000	
500059.00 Electric Service	106,141	85,000	85,000	97,152	112,421	115,000	115,000	
500060.00 Water Service	11,894	12,000	12,000	6,181	8,000	10,000	10,000	
500061.00 Telephone Service	23,883	35,000	35,000	18,985	22,482	24,000	24,000	
UTILITIES	156,908	142,000	142,000	133,874	165,468	169,000	169,000	0
MAINTENANCE DEPARTMENT	474,116	600,747	600,747	434,428	612,290	716,841	675,841	0



Experience The Rewards!

RECREATION DEPARTMENT

The Niles Park District Recreation Department is based on providing fun and safe recreational opportunities for all age groups from tots to seniors for the residents of Niles.

The Recreation Department consists of two full-time employees, eight part time registration/office staff, program instructors, preschool teachers and aides dedicated to providing top customer service, quality programs and services relating to the needs of the community.

Tot classes are offered for tots from twelve months to 5 years of age. Some classes provide interaction between parent and child. Other classes provide the child with their first classroom experience on their own, without their parent. Tot classes offer arts & crafts, sports, dancing, storytelling, cooking, singing songs and socialization. They are offered during the day, as well as, the evening to accommodate the working parent. Six enthusiastic tot instructors with a background in early education and experience working with tots and school aged children instruct these very important classes.

The Bright Beginnings Preschool Program is offered for three and four year old children. The philosophy of the Preschool Program is learning through play. It offers parents a quality choice for their children's beginning education based on the Niles Park District reputation. Activities in art, music, movement, cooking, games, storytelling and dramatic play will help nurture the development of self-control, physical coordination and social and cognitive skills. Classes are offered in both the morning and afternoon. Classes are taught by six teachers with Bachelor's and Early Education degrees and three teacher's aides experienced in working with children. Teachers and aides collaborate together to produce strong, quality preschool programs. They are dedicated and have positive attitudes towards the parents and young children.

Summer camps are designed to give children of all ages a summer to remember. Parents can feel confident that their children will be looked after in a fun, creative and safe environment. Camps are offered at a variety of times and days, including before and after care.

Special events are an important part of the Niles Park District. These events are created to bring the residents of the community and the Park District together. We provide safe and entertaining events for the community.

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Expenditures								
Function:								
Dept: 50 PROGRAM DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	80	700	700	903	600	700	700	
500020.00 Postage	19	600	600	14	60	600	600	
500021.00 Printing	2,345	3,000	3,000	1,609	1,802	3,000	3,000	
500022.00 Dues and Memberships	300	600	600	60	300	600	600	
500023.00 Travel Expense	0	0	0	0	0			
500024.00 Conference Expense	290	1,000	1,000	504	0	1,000	1,000	
500025.00 Seminar Expense	0	0	0	0	0			
500026.00 Lodging Expense	0	0	0	0	0			
500027.00 Training	0	0	0	0	0			
500028.00 Special Services	387	0	0	907	907			
500029.00 Equipment	3,401	6,000	6,000	675	629	6,000	6,000	
500030.00 Minor Equipment/Parts	0	0	0	0	0			
500031.00 Office Expense	3,722	3,000	3,000	1,143	1,480	3,000	3,000	
500034.00 Monthly Expenses	56,638	50,000	50,000	24,515	52,000	55,000	55,000	
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	1,596	2,000	2,000	1,511	1,693	2,000	2,000	
500042.00 Scholarships	0	0	0	0	0			
500043.00 Transfer to other funds	1,231,000	1,131,278	1,131,278	25,000	1,154,224	1,011,677	1,011,677	
500044.00 Reference Materials	0	300	300	0	0			
500045.00 Uniforms & Clothing	1,436	2,000	2,000	1,290	1,459	2,000	2,000	
ADMINISTRATION EXPENSES	1,301,214	1,200,478	1,200,478	58,131	1,215,154	1,085,577	1,085,577	0
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	699	710	710	538	439	678	461	
500097.00 Health Insurance	36,617	40,283	40,283	27,769	33,586	45,961	34,954	
500098.00 Dental Insurance	2,113	2,305	2,305	248	1,489	2,565	1,638	
500099.00 Life Insurance	168	203	203	140	168	176	176	
INSURANCE EXPENSE	39,597	43,501	43,501	28,695	35,682	49,380	37,229	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	90,388	111,824	111,824	83,792	104,093	115,167	115,167	
500001.01 Payroll Accrual	12,420	0	0	0	0			
500002.00 Part time Salaries	24,466	20,000	20,000	30,654	34,000	30,000	30,000	
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	6,416	0	0	6,436	7,996			
500005.00 Sick Pay	1,987	0	0	829	0			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	4,993	0	0	5,011	5,447			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Expenditures								
Function:								
Dept: 50 PROGRAM DEPARTMENT								
Acct Class: PAYR PAYROLL EXPENSES								
500007.01 Personal Time	2,057	0	0	1,413	1,290			
PAYROLL EXPENSES	142,727	131,824	131,824	128,135	152,826	145,167	145,167	0
Acct Class: PROG PROGRAM EXPENSES								
500100.00 Cooking Monsters	732	600	600	912	1,033	1,100	1,100	
500102.00 Ceramics	0	0	0	0	0			
500105.00 July Fourth	23,626	28,000	28,000	25,807	26,741	25,000	25,000	
500106.00 Explorers and Voyagers	66,049	75,000	75,000	66,259	70,688	75,000	75,000	
500108.00 Pre/Post Camp	4,599	4,100	4,100	5,137	5,758	5,200	5,200	
500109.00 Pint size pioneers	13,526	14,000	14,000	14,589	14,570	14,500	14,500	
500110.00 Kiddie Camp	4,181	4,500	4,500	4,759	5,191	4,500	4,500	
500111.00 Discovers Camp	7,050	7,500	7,500	6,649	7,507	7,500	7,500	
500112.00 Tots Gym	1,147	850	850	843	1,103	850	1,200	
500113.00 Toddler Time	0	0	0	0	0			
500116.00 Dance Classes	22,211	20,000	20,000	23,248	25,858	25,000	25,000	
500120.00 Recreation Birthday Parties	3,563	3,500	3,500	5,229	6,342	7,000	7,000	
500121.00 On my own	9,754	7,500	7,500	10,429	9,500	9,000	9,000	
500123.00 Moovin & Groovin	599	700	700	497	627	700	700	
500124.00 Pre School	132,844	120,000	120,000	107,772	119,327	120,000	120,000	
500125.00 Concert Series	11,600	12,000	12,000	11,950	11,950	15,000	15,000	
500126.00 Music Lessons	33,232	32,000	32,000	30,384	37,611	32,000	32,000	
500130.00 Parents Afternoon Out	394	450	450	524	507	450	450	
500131.00 Art Classes	0	0	0	560	560			
500134.00 Budding Picassos	2,906	2,500	2,500	1,585	1,557	1,800	1,800	
500142.00 Kinder Musik	0	0	0	0	0	500	500	
500143.00 Mini All Stars	338	500	500	0	0	500	500	
500210.00 Tae Kwon Do	24,572	20,000	20,000	12,521	24,910	20,000	24,000	
PROGRAM EXPENSES	362,923	353,700	353,700	329,654	371,340	365,600	369,950	0
Acct Class: RENI RENTAL INCOME								
500071.00 Facility Rental	4,266	3,500	3,500	4,966	6,402	5,000	20,000	
RENTAL INCOME	4,266	3,500	3,500	4,966	6,402	5,000	20,000	0
Acct Class: SPEV SPECIAL EVENTS								
500070.00 Special Events	35,065	25,200	25,200	19,309	35,826	35,000	35,000	
SPECIAL EVENTS	35,065	25,200	25,200	19,309	35,826	35,000	35,000	0
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	1,363	1,500	1,500	879	1,447	1,500	1,500	
500059.00 Electric Service	7,546	7,800	7,800	6,309	7,957	8,000	8,000	

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Expenditures								
Function:								
Dept: 50 PROGRAM DEPARTMENT								
Acct Class: UTIL UTILITIES								
500060.00 Water Service	1,118	1,500	1,500	894	939	1,000	1,000	
500061.00 Telephone Service	3,555	3,500	3,500	3,373	4,500	5,000	5,000	
UTILITIES	13,582	14,300	14,300	11,455	14,843	15,500	15,500	0
PROGRAM DEPARTMENT	1,899,374	1,772,503	1,772,503	580,345	1,832,073	1,701,224	1,708,423	0

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Expenditures								
Function:								
Dept: 60 ATHLETIC DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	1,480	2,200	2,200	1,467	1,467	2,200	2,200	
500020.00 Postage	4,317	6,000	6,000	1,200	2,252	4,000	4,000	
500021.00 Printing	7,457	6,000	6,000	3,293	5,999	6,000	6,000	
500022.00 Dues and Memberships	0	0	0	60	60			
500025.00 Seminar Expense	0	0	0	0	0			
500027.00 Training	0	0	0	0	0			
500028.00 Special Services	10,099	8,300	8,300	8,164	10,692	8,300	8,300	
500029.00 Equipment	8,626	4,200	4,200	12,914	14,000	10,800	10,800	
500031.00 Office Expense	5,254	2,400	2,400	1,444	2,116	2,400	2,400	
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	577	480	480	0	0	480	480	
500044.00 Reference Materials	0	150	150	0	0	150	150	
500045.00 Uniforms & Clothing	7,827	2,640	2,640	4,386	3,718	2,640	2,640	
ADMINISTRATION EXPENSES	45,637	32,370	32,370	32,928	40,304	36,970	36,970	0
Acct Class: ATHE ATHLETIC PROGRAM EXPENSE								
500201.00 Tee Ball	5,776	4,372	4,372	7,639	7,633	6,360	6,360	
500202.00 Sports Camp	66,109	71,500	71,500	75,266	74,573	72,000	72,000	
500203.00 Gymnastics	9,242	12,493	12,493	10,778	13,761	12,000	12,000	
500204.00 Girls 12"	8,286	7,759	7,759	6,795	6,771	7,850	7,850	
500205.00 Fall Girls 12"	14,134	9,719	9,719	12,122	15,548	9,900	14,000	
500206.00 Mens 16"	24,377	19,369	19,369	19,321	27,000	17,000	25,000	
500207.00 Mens 12"	4,110	4,431	4,431	4,537	4,041	6,000	6,000	
500208.00 Youth Basketball	172,803	189,966	189,966	161,157	175,595	203,000	203,000	
500209.00 Youth Instruction	17,117	22,788	22,788	21,898	28,472	23,000	28,000	
500211.00 Whiffle Ball	336	1,720	1,720	0	0			
500212.00 Soccer	40,027	37,077	37,077	47,824	53,015	45,000	51,000	
500212.01 Soccer Instruction	0	5,970	5,970	5,561	7,868	7,200	7,200	
500213.00 Co-rec 14" Mushball	8,403	13,549	13,549	8,194	9,629	9,500	9,500	
500218.00 Co-Rec Mushball Tourney	0	666	666	0	0			
500219.00 Open Gym	103	1,000	1,000	584	876	1,000	1,000	
500220.00 Open Volleyball	0	0	0	0	0			
500221.00 Mens Basketball	21,516	30,124	30,124	15,755	22,047	30,000	30,000	
500222.00 Baseball Cage Rentals	0	9,478	9,478	0	0	5,200		
500223.00 Softball Tournaments	6,500	10,460	10,460	8,569	8,569	10,500	10,500	
500224.00 Fall Basketball Classics	0	4,324	4,324	0	0			
500226.00 Rookie Ball	2,567	3,519	3,519	4,468	4,468	6,360	6,360	

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Expenditures								
Function:								
Dept: 60 ATHLETIC DEPARTMENT								
Acct Class: ATHE ATHLETIC PROGRAM EXPENSE								
500227.00 Youth Volleyball	8,372	13,090	13,090	10,034	10,034	15,000	15,000	
500228.00 Dodgeball	16,473	13,996	13,996	9,954	11,469	15,000	15,000	
500229.00 Mens 16" Tournament	0	5,266	5,266	0	0	3,250	3,250	
500231.00 Fall Baseball League	33,997	34,353	34,353	38,846	37,928	37,000	37,000	
500235.00 Flag Football	0	0	0	0	0	2,250	3,000	
500236.00 Ultimate Frisbee	0	0	0	0	0	1,875	1,875	
500237.00 Sport Night	0	0	0	0	0	1,200	1,200	
500238.00 Adlt-Tot Sport Academy	0	0	0	0	0	1,100	1,100	
500239.00 Adult Volleyball	0	0	0	0	0	3,300	3,300	
ATHLETIC PROGRAM EXPENSE	460,248	526,989	526,989	469,302	519,297	551,845	570,495	0
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	1,594	1,795	1,795	1,360	1,838	1,902	1,930	
500097.00 Health Insurance	80,618	101,896	101,896	96,105	110,000	127,279	122,544	
500098.00 Dental Insurance	4,982	5,446	5,446	1,057	6,341	6,594	6,975	
500099.00 Life Insurance	364	508	508	350	420	529	441	
INSURANCE EXPENSE	87,558	109,645	109,645	98,872	118,599	136,304	131,890	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	232,402	314,370	314,370	240,928	297,065	389,900	344,900	
500001.01 Payroll Accrual	23,143	0	0	0	0			
500002.00 Part time Salaries	93,579	193,824	193,824	179,021	228,145	225,000	225,000	
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	13,011	0	0	12,699	12,765			
500005.00 Sick Pay	8,847	0	0	10,170	11,795			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	8,622	0	0	7,456	9,252			
500007.01 Personal Time	5,054	0	0	5,635	7,181			
PAYROLL EXPENSES	384,658	508,194	508,194	455,909	566,203	614,900	569,900	0
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	9,590	20,000	20,000	6,638	12,000	14,000	14,000	
500059.00 Electric Service	38,940	86,000	86,000	31,699	55,000	70,000	70,000	
500060.00 Water Service	3,579	8,000	8,000	5,647	3,877	5,000	5,000	
500061.00 Telephone Service	2,746	4,000	4,000	2,599	2,708	4,000	4,000	
UTILITIES	54,855	118,000	118,000	46,583	73,585	93,000	93,000	0
ATHLETIC DEPARTMENT	1,032,956	1,295,198	1,295,198	1,103,594	1,317,988	1,433,019	1,402,255	0



Experience The Rewards!

TAM TENNIS DEPARTMENT

The Tam Tennis and Fitness Complex was added as a Park District facility in 2001. The facility has 8 indoor tennis courts, 1 racquetball court, workout facility, aerobic room, locker rooms with whirlpools and a pro shop.

Tam tennis offers a variety of programs ranging from junior players to seniors. Emphasis is placed on fun, health, and the social benefits that are gained from playing the game of tennis. Focus is placed on the personal growth of the players as the instructors set and achieve their tennis goals at every level. Each player is encouraged to enjoy tennis as a rewarding sport for a lifetime.

The club offers many fitness programs including aerobics. There is a workout facility available for members. Programs are designed to stimulate the heart and lungs, improve body tone, increase energy and stamina, and promote awareness of an individual's condition. The instructors try to motivate people to enjoy what they are doing.

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Expenditures								
Function:								
Dept: 65 TAM TENNIS DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500008.00 Supplies	6,063	9,024	9,024	6,457	8,464	9,024	9,024	
500009.00 Safety	0	600	600	636	954	800	800	
500020.00 Postage	766	900	900	260	450	800	800	
500021.00 Printing	1,903	4,000	4,000	1,280	1,450	4,000	3,000	
500022.00 Dues and Memberships	0	0	0	60	60	60	60	
500023.00 Travel Expense	0	0	0	0	0			
500024.00 Conference Expense	0	0	0	0	0			
500025.00 Seminar Expense	0	0	0	0	0			
500026.00 Lodging Expense	0	0	0	0	0			
500028.00 Special Services	1,333	2,400	2,400	654	981	2,400	2,400	
500029.00 Equipment	17,046	26,426	26,426	16,810	20,171	41,125	41,125	
500031.00 Office Expense	1,177	6,200	6,200	4,539	6,469	4,700	4,700	
500037.00 Lease Payments	0	0	0	0	0			
500041.00 Advertising	1,334	1,992	1,992	957	1,435	1,992	1,992	
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	1,653	1,500	1,500	204	1,400	1,500	1,500	
ADMINISTRATION EXPENSES	31,275	53,042	53,042	31,857	41,834	66,401	65,401	0
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	0	0	0	0	520	546	546	
500097.00 Health Insurance	6,000	6,000	6,000	0	0	6,000	6,000	
500098.00 Dental Insurance	0	0	0	0	0			
500099.00 Life Insurance	168	203	203	140	168	176	176	
INSURANCE EXPENSE	6,168	6,203	6,203	140	688	6,722	6,722	0
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.01 Special Services	3,027	4,889	4,889	3,101	3,850	4,793	4,793	
500049.02 Equipment	0	0	0	0	0			
500052.00 Facility Cleaning	14,765	16,176	16,176	10,630	14,592	16,176	16,176	
500053.00 Sanitation Service by Contract	799	1,164	1,164	724	783	1,108	1,108	
500054.00 Equipment Maintenance	2,028	10,000	10,000	1,258	2,851	4,250	4,250	
500055.00 Materials/Supplies	482	1,250	1,250	1,093	973	1,250	1,250	
500056.00 Land & Building Improvements	11,268	59,000	59,000	5,048	57,572	114,000	55,600	
500057.00 Maint of Buildings	3,791	4,000	4,000	3,984	4,410	4,000	4,000	
MAINTENANCE EXPENSES	36,160	96,479	96,479	25,838	85,031	145,577	87,177	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	88,722	105,527	105,527	85,805	95,881	108,700	108,700	
500001.01 Payroll Accrual	11,179	0	0	0	0			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Expenditures								
Function:								
Dept: 65 TAM TENNIS DEPARTMENT								
Acct Class: PAYR PAYROLL EXPENSES								
500002.00 Part time Salaries	120,640	126,000	126,000	96,773	119,527	128,000	128,000	
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	5,596	0	0	5,340	6,000			
500005.00 Sick Pay	1,261	0	0	639	959			
500007.00 Holiday	2,376	0	0	2,535	3,099			
500007.01 Personal Time	1,657	0	0	869	1,021			
PAYROLL EXPENSES	231,431	231,527	231,527	191,961	226,487	236,700	236,700	0
Acct Class: PRSH PRO SHOP								
500066.00 Racquet Stringing	0	0	0	0	0			
500069.00 Pro Shop	374	2,500	2,500	1,648	2,270	3,900	3,900	
PRO SHOP	374	2,500	2,500	1,648	2,270	3,900	3,900	0
Acct Class: TAMP TAM TENNIS PROGRAM EXPENSE								
500809.00 Adult Tennis Programs	35,445	45,950	45,950	24,591	33,811	39,600	39,600	
500810.00 Junior Tennis Programs	55,952	65,400	65,400	39,779	52,478	63,900	60,000	
500811.00 Private Lessons	95,116	106,600	106,600	75,324	103,508	99,000	99,000	
500812.00 Fitness	71,364	95,520	95,520	68,664	88,188	95,500	95,500	
500814.00 Senior League	0	0	0	0	0			
500815.00 Tennis Tournaments	0	1,050	1,050	158	0	1,050	1,050	
500817.00 Greater Suburban League	1,578	1,450	1,450	221	1,500	1,450	1,450	
TAM TENNIS PROGRAM EXPENSE	259,455	315,970	315,970	208,737	279,485	300,500	296,600	0
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	20,602	20,382	20,382	10,411	15,161	20,500	20,500	
500059.00 Electric Service	73,524	74,400	74,400	62,558	74,099	74,800	74,800	
500060.00 Water Service	2,351	9,665	9,665	3,584	2,898	9,665	3,000	
500061.00 Telephone Service	1,756	6,600	6,600	3,278	3,461	6,600	4,000	
UTILITIES	98,233	111,047	111,047	79,831	95,619	111,565	102,300	0
TAM TENNIS DEPARTMENT	663,096	816,768	816,768	540,012	731,414	871,365	798,800	0

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Expenditures								
Function:								
Dept: 70 PIONEER PARK DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500022.00 Dues and Memberships	0	0	0	60	60	60	60	
500023.00 Travel Expense	0	0	0	0	0			
500024.00 Conference Expense	0	0	0	0	0			
500026.00 Lodging Expense	0	0	0	0	0			
500029.00 Equipment	0	0	0	0	0			
500030.00 Minor Equipment/Parts	0	0	0	0	0			
500031.00 Office Expense	51	0	0	0	0			
500045.00 Uniforms & Clothing	390	400	400	501	501	500	500	
ADMINISTRATION EXPENSES	441	400	400	561	561	560	560	0
Acct Class: PAYR PAYROLL EXPENSES								
500002.00 Part time Salaries	0	0	0	0	0	39,503	49,503	
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	0	0	0	0	0			
500005.00 Sick Pay	0	0	0	0	0			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	0	0	0	0	0			
PAYROLL EXPENSES	0	0	0	0	0	39,503	49,503	0
Acct Class: PIOE PIONEER PARK EXPENSES								
500301.00 Mini Golf	23,793	27,500	27,500	20,962	26,736	2,352	2,352	
500302.00 Batting Cages	30,356	39,500	39,500	27,234	36,047	14,122	14,122	
500303.00 Concessions	26,702	18,550	18,550	20,002	21,848	22,000	22,000	
500604.00 Golfview Concessions	7,264	0	0	0	0			
PIONEER PARK EXPENSES	88,115	85,550	85,550	68,198	84,631	38,474	38,474	0
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	3,538	1,500	1,500	1,006	1,294	1,500	1,500	
500059.00 Electric Service	509	1,000	1,000	1,178	910	1,000	1,000	
500060.00 Water Service	-156	1,400	1,400	3,653	5,073	1,500	1,500	
500061.00 Telephone Service	1,013	2,500	2,500	0	0			
UTILITIES	4,904	6,400	6,400	5,837	7,277	4,000	4,000	0
PIONEER PARK DEPARTMENT	93,460	92,350	92,350	74,596	92,469	82,537	92,537	0

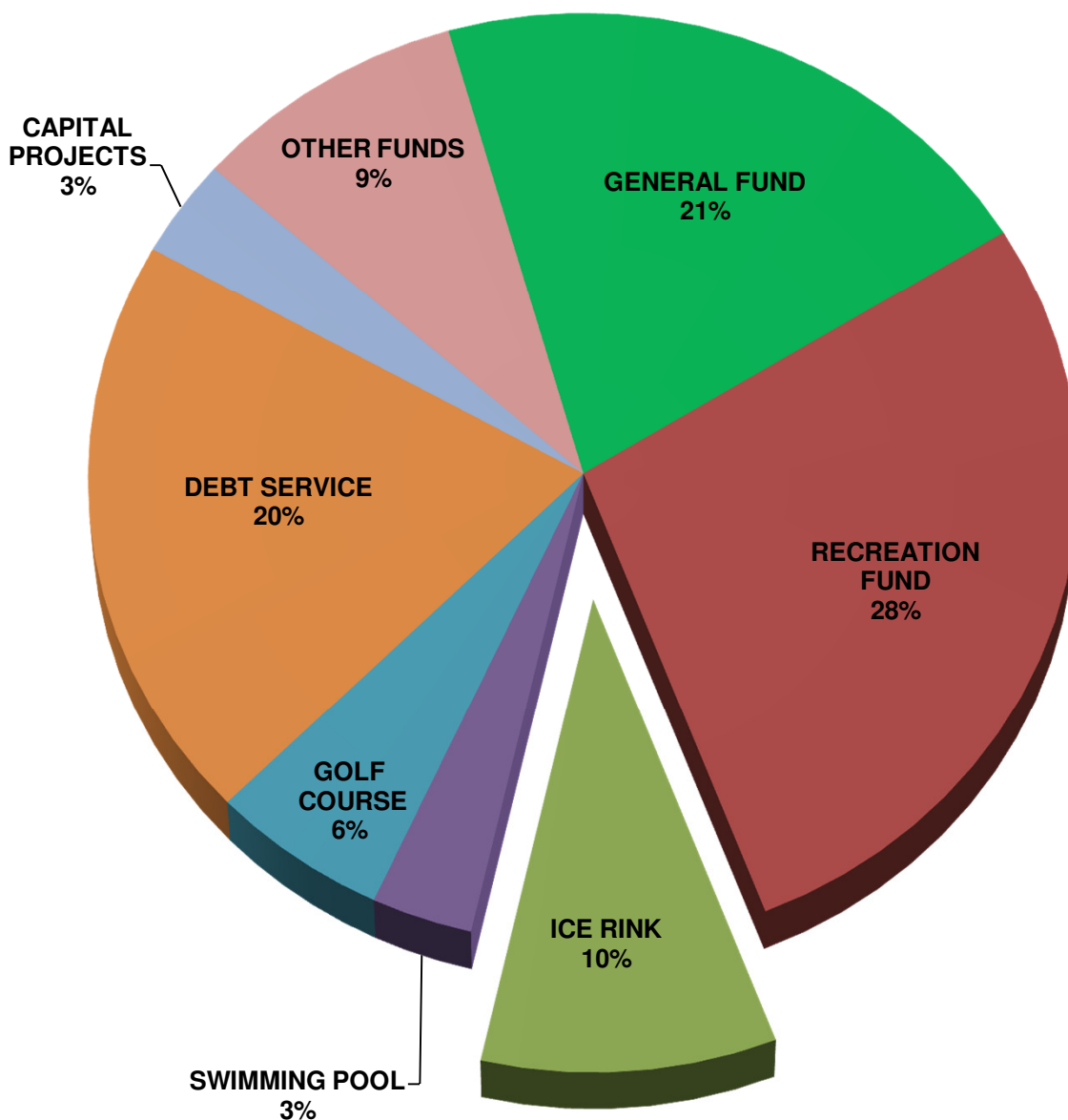
BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Expenditures								
Function:	4,163,002	4,577,566	4,577,566	2,732,975	4,586,234	4,804,986	4,677,856	0
Total Expenditures	4,163,002	4,577,566	4,577,566	2,732,975	4,586,234	4,804,986	4,677,856	0
RECREATION FUND	-1,182	1	1	1,829,821	4	-226,129	1	0
Grand Total:	-1,182	1	1	1,829,821	4	-226,129	1	0

ICE RINK FUND EXPENSES

\$1,254,421



FY 2019 Budget



ICE RINK FUND(03)

	2017 Actual	2018		2019	
		Budget	Projected	Requested Budget	Recommended Budget
Revenues	\$1,114,941	\$1,156,784	\$1,096,434	\$1,178,359	\$1,161,859
Expenses	\$1,036,763	\$933,295	\$874,964	\$1,106,367	\$1,254,421
Revenues Less Expenses:	\$78,178	\$223,489	\$221,470	\$71,992	(\$92,562)
Transfers (to)/from other Funds:	(\$60,000)	(\$223,489)	(\$221,470)	(\$215,910)	(\$215,910)
Opening Fund Balance:	\$7,861,653	\$7,861,653	\$7,879,831	\$7,879,831	\$7,879,831
Ending Fund Balance:	\$7,879,831	\$7,861,653	\$7,879,831	\$7,735,913	\$7,571,359



Experience The Rewards!

ICE RINK

The IceLand facility consists of a 50-week operation. There will be a two week shutdown period scheduled for building and equipment repairs that cannot be completed while the facility is in operation.

Programming takes up a majority of the time at IceLand during the 52 week operation. IceLand Skate School operates 43 weeks a year. Ranger Youth Hockey program operates 38 weeks a year. Public Skating operates 49 weeks a year. Instructional Hockey Clinics operate 33 weeks a year.

Skating School has approximately 2,000 participants annually. This is spread out over four skating sessions. Ranger Hockey annual participation is approximately 500 between fall and spring hockey seasons. Public skating exceeds 4,500 skaters per year.

In addition to these programs, IceLand offers birthday parties, meeting room rentals, ice rentals, private skating and hockey instruction, and vending operations.

Additionally, IceLand offers the following special events; Annual Ice Show, Sweetheart Open Skating Competition, Holiday Classic Youth Hockey Tournament, Holiday Skating Exhibition, Thanksgiving Youth Hockey Tournament, six stars holiday and summer camps and various special open skating events such as teen skates, family nights and holiday public skating.

The IceLand staff consists of 2 full-time and 35 part-time employees. Full time employees consist of the Facility General Manager, and Maintenance Technician. Part-time employees consist of the Skating Director, Skating Instructors, Skate Guards and Facility Supervisors.

It is the purpose of the IceLand skating facility to provide the Niles Park District residents and facility patrons with excellent ice skating and innovative services by developing and expanding our customer base. Also to become the best facility possible, striving for the highest standards of professionalism.

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 03 - ICE RINK FUND								
Revenues								
Function:								
Dept: 00								
Acct Class: CONC CONCESSIONS								
400605.00 Iceland Concessions	44,376	51,000	51,000	29,449	43,252	51,000	45,000	
CONCESSIONS	44,376	51,000	51,000	29,449	43,252	51,000	45,000	0
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	620	240	240	567	700	700	700	
INTEREST INCOME	620	240	240	567	700	700	700	0
Acct Class: LEAS LEASE INCOME								
400046.00 Lease Income	0	0	0	0	0			
LEASE INCOME	0	0	0	0	0	0	0	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	328	0	0	20	30			
400008.00 Cash over/short	0	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
400013.00 Vending	205	0	0	70	200	200	200	
400718.00 Contributed Capital	8,427	0	0	0	0			
400719.00 Pro Shop	3,270	3,000	3,000	2,467	2,607	3,000	3,000	
MISCELLANEOUS REVENUE	12,230	3,000	3,000	2,557	2,837	3,200	3,200	0
Acct Class: RENI RENTAL INCOME								
400014.00 Meeting Room Rental	300	100	100	0	200	200	200	
400019.00 Locker Rental	1,851	1,950	1,950	1,882	1,378	1,950	1,950	
400020.00 Skate Rental	23,196	20,100	20,100	14,357	19,455	23,520	23,520	
400021.00 Ice Rental	152,981	183,328	183,328	138,107	173,232	182,000	182,000	
400025.00 Outdoor Ice Rentals	82,033	72,000	72,000	54,120	77,480	72,000	72,000	
RENTAL INCOME	260,361	277,478	277,478	208,466	271,745	279,670	279,670	0
Acct Class: SKAS SKATE SHARPENER								
400032.00 Skate Sharpener	2,514	2,460	2,460	1,533	1,890	2,460	2,460	
SKATE SHARPENER	2,514	2,460	2,460	1,533	1,890	2,460	2,460	0
Acct Class: SPEV SPECIAL EVENTS								
400070.00 Special Events	12,456	9,600	9,600	26,885	15,000	15,000	15,000	
SPECIAL EVENTS	12,456	9,600	9,600	26,885	15,000	15,000	15,000	0
Dept: 00	332,557	343,778	343,778	269,457	335,424	352,030	346,030	0

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 03 - ICE RINK FUND								
Revenues								
Function:								
Dept: 80 SKATING DEPARTMENT								
Acct Class: SKRE SKATING PROGRAM REVENUE								
400029.00 Public Skating	34,614	35,000	35,000	21,212	30,791	45,500	35,000	
400030.00 Skate Passes	3,212	5,000	5,000	1,873	3,200	3,750	3,750	
400031.00 Ice Rink Birthday Parties	8,900	13,488	13,488	5,705	7,170	10,692	10,692	
400401.00 Skating School	172,992	203,322	203,322	176,903	185,098	183,396	183,396	
400403.00 Summer Figure Camp	16,908	20,600	20,600	8,262	12,393	14,104	14,104	
400404.00 Patch & Freestyle	65,918	64,581	64,581	45,566	58,884	60,000	60,000	
400405.00 Ice Show	30,302	30,900	30,900	29,243	29,243	28,100	28,100	
400406.00 Competition	9,220	10,300	10,300	8,893	8,893	10,475	10,475	
400407.00 Synchronized Skating	7,958	0	0	0	0			
SKATING PROGRAM REVENUE	350,024	383,191	383,191	297,657	335,672	356,017	345,517	0
SKATING DEPARTMENT	350,024	383,191	383,191	297,657	335,672	356,017	345,517	0

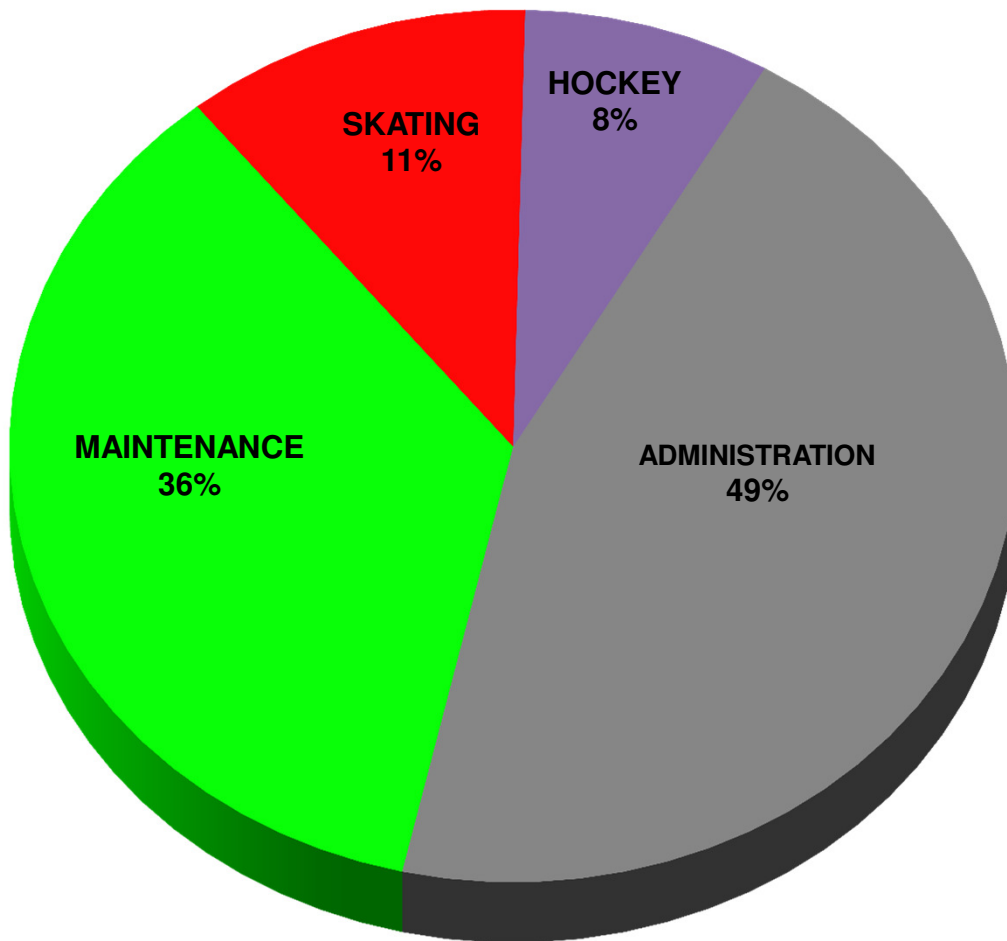
BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 03 - ICE RINK FUND								
Revenues								
Function:								
Dept: 90 HOCKEY DEPARTMENT								
Acct Class: HPRE HOCKEY PROGRAM REVENUE								
400501.00 House League	199,594	187,460	187,460	223,019	200,655	203,025	203,025	
400502.00 Adult League	0	0	0	0	0	10,000	10,000	
400503.00 Spring Hockey	79,470	80,443	80,443	90,116	87,558	88,638	88,638	
400504.00 Hockey Clinic	8,486	9,270	9,270	19,146	15,589	18,456	18,456	
400505.00 Tournament	16,500	16,995	16,995	0	16,500	17,600	17,600	
400506.00 Summer House League	4,260	5,150	5,150	5,134	5,134	7,800	7,800	
400507.00 Hockey Learn to Skate	58,495	61,800	61,800	46,331	45,285	57,168	57,168	
400509.00 6 Stars Hockey Summer Camp	35,558	36,153	36,153	30,728	30,691	37,349	37,349	
400510.00 Open Hockey	27,499	29,454	29,454	18,083	23,926	27,276	27,276	
400511.00 High School Hockey Clinics	0	0	0	0	0			
400512.00 Hockey All Star Clinic	2,499	3,090	3,090	0	0	3,000	3,000	
400514.00 Girls Hockey	0	0	0	0	0			
HOCKEY PROGRAM REVENUE	432,361	429,815	429,815	432,557	425,338	470,312	470,312	0
HOCKEY DEPARTMENT	432,361	429,815	429,815	432,557	425,338	470,312	470,312	0

ICE RINK FUND EXPENSES BY DEPT

\$1,254,422



BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 03 - ICE RINK FUND								
Revenues								
Function:	1,114,942	1,156,784	1,156,784	999,671	1,096,434	1,178,359	1,161,859	0
Total Revenues	1,114,942	1,156,784	1,156,784	999,671	1,096,434	1,178,359	1,161,859	0
Expenditures								
Function:								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	351	1,000	1,000	605	758	1,250	1,250	
500020.00 Postage	13	100	100	7	7	120	120	
500021.00 Printing	1	300	300	119	179	300	300	
500022.00 Dues and Memberships	501	756	756	600	900	918	918	
500023.00 Travel Expense	0	0	0	0	0	218	218	
500024.00 Conference Expense	0	840	840	0	0	840	840	
500025.00 Seminar Expense	0	0	0	0	0			
500026.00 Lodging Expense	0	0	0	0	0			
500028.00 Special Services	0	0	0	0	0			
500029.00 Equipment	7,407	11,000	11,000	3,577	8,147	98,933	98,933	
500030.00 Minor Equipment/Parts	591	1,200	1,200	240	255	1,200	1,200	
500031.00 Office Expense	2,576	2,400	2,400	1,724	2,218	2,640	2,640	
500033.00 Human Resources	0	0	0	0	0			
500034.00 Monthly Expenses	11,788	13,000	13,000	5,218	12,000	13,000	13,000	
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	0	200	200	110	164	200	200	
500043.00 Transfer to other funds	60,000	223,489	223,489	0	221,470	215,910	215,910	
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	752	2,200	2,200	1,904	957	1,830	1,830	
500065.00 Depreciation Expense	180,955	0	0	0	0			
500605.00 Iceland Concessions	37,733	40,000	40,000	24,474	33,413	40,000	35,000	
ADMINISTRATION EXPENSES	302,668	296,485	296,485	38,578	280,468	377,359	372,359	0
Acct Class: CSTG COST OF GOODS								
500606.00 Pro Shop	2,243	2,150	2,150	1,324	964	2,150	2,150	
COST OF GOODS	2,243	2,150	2,150	1,324	964	2,150	2,150	0
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	1,515	1,312	1,312	1,040	906	1,252	951	
500097.00 Health Insurance	56,160	66,210	66,210	50,532	60,916	76,008	66,566	
500098.00 Dental Insurance	3,566	3,890	3,890	668	3,324	4,410	3,657	
500099.00 Life Insurance	252	305	305	182	252	265	265	
INSURANCE EXPENSE	61,493	71,717	71,717	52,422	65,398	81,935	71,439	0
Acct Class: PAYR PAYROLL EXPENSES								

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 03 - ICE RINK FUND								
Expenditures								
Function:								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	153,334	193,568	193,568	140,408	172,084	199,392	199,392	
500001.01 Payroll Accrual	16,371	0	0	0	0			
500002.00 Part time Salaries	95,544	110,000	110,000	88,545	106,923	127,980	127,980	
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	11,139	0	0	11,188	16,259			
500005.00 Sick Pay	5,020	0	0	3,482	5,223			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	5,739	0	0	3,692	4,422			
500007.01 Personal Time	1,954	0	0	2,227	3,102			
PAYROLL EXPENSES	289,101	303,568	303,568	249,542	308,013	327,372	327,372	0
Acct Class: SPEV SPECIAL EVENTS								
500070.00 Special Events	10,683	9,600	9,600	7,681	9,000	9,600	9,600	
SPECIAL EVENTS	10,683	9,600	9,600	7,681	9,000	9,600	9,600	0
GENERAL ADMINISTRATION	666,188	683,520	683,520	349,547	663,843	798,416	782,920	0



Experience The Rewards!

PARK SERVICES/MAINTENANCE DEPARTMENT

Duties and responsibilities for the department vary depending on the time of the year. During the months of March and April the pools are cleaned and pumps are serviced in preparation for the opening day in May. Other areas that are addressed within these months are the aeration, over seeding and fertilization of all ball fields, cleaning of all landscape beds, and preparation of the Districts annual flower planting. Mowing operations begin in April and end in November depending on weather conditions.

During the months of November through February the department maintains and repairs all equipment, repairs picnic tables, and identification signs. Snow removal becomes one of the major responsibilities during the winter. All sidewalks, parking lots, and walkways are cleared of snow and salted for the safe use by our patrons.

The Park Services Department stays current on all current recommendations of PDRMA and also attends various safety seminars. All playground equipment is routinely checked for safety and appearance.

The Niles Park District fleet currently is at 20 vehicles ranging from automobiles, pick up trucks, vans, and dump trucks. The fleet is monitored and repaired by the equipment foreman who is responsible for the upkeep and daily maintenance of all vehicles.

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 03 - ICE RINK FUND								
Expenditures								
Function:								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	6,601	6,000	6,000	5,182	6,551	7,000	7,000	
500049.01 Special Services	3,865	4,086	4,086	3,822	4,944	5,000	5,000	
500049.02 Equipment	0	0	0	0	0			
500050.00 Automotive Vehicle Maintenance	35	0	0	0	0			
500052.00 Facility Cleaning	3,712	4,500	4,500	1,943	3,224	4,000	4,000	
500053.00 Sanitation Service by Contract	3,340	4,420	4,420	2,845	3,328	4,419	4,419	
500054.00 Equipment Maintenance	3,490	5,000	5,000	558	1,033	5,000	5,000	
500055.00 Materials/Supplies	3,002	7,500	7,500	2,301	3,105	7,500	7,500	
500056.00 Land & Building Improvements	0	15,000	15,000	0	0	31,000	199,500	
500057.00 Maint of Buildings	15,834	20,000	20,000	19,724	18,561	20,000	20,000	
MAINTENANCE EXPENSES	39,879	66,506	66,506	36,375	40,746	83,919	252,419	0
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	22,609	22,000	22,000	15,096	21,661	22,000	22,000	
500059.00 Electric Service	132,688	135,000	135,000	102,515	131,572	135,000	135,000	
500060.00 Water Service	20,039	16,000	16,000	11,740	13,640	16,000	16,000	
500061.00 Telephone Service	21,481	17,000	17,000	16,260	21,933	22,000	22,000	
UTILITIES	196,817	190,000	190,000	145,611	188,806	195,000	195,000	0
MAINTENANCE DEPARTMENT	236,696	256,506	256,506	181,986	229,552	278,919	447,419	0

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 03 - ICE RINK FUND								
Expenditures								
Function:								
Dept: 80 SKATING DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	0	0	0	0	0			
500020.00 Postage	0	0	0	0	0			
500021.00 Printing	678	800	800	556	433	800	800	
500024.00 Conference Expense	790	865	865	0	0	865	865	
500029.00 Equipment	242	400	400	0	0	400	400	
500031.00 Office Expense	178	200	200	0	0	200	200	
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	0	200	200	0	0	500	500	
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	0	1,000	1,000	890	890	1,000	1,000	
ADMINISTRATION EXPENSES	1,888	3,465	3,465	1,446	1,323	3,765	3,765	0
Acct Class: INSU INSURANCE EXPENSE								
500097.00 Health Insurance	0	0	0	0	0			
500098.00 Dental Insurance	0	0	0	0	0			
500099.00 Life Insurance	0	0	0	0	0			
INSURANCE EXPENSE	0	0	0	0	0	0	0	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	0	0	0	0	0			
500002.00 Part time Salaries	41,050	45,900	45,900	37,420	44,770	49,656	49,656	
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	0	0	0	0	0			
500005.00 Sick Pay	0	0	0	0	0			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	0	0	0	0	0			
500007.01 Personal Time	0	0	0	0	0			
PAYROLL EXPENSES	41,050	45,900	45,900	37,420	44,770	49,656	49,656	0
Acct Class: SPEX SKATING PROGRAM EXPENSE								
500401.00 Skating School	44,251	43,152	43,152	32,951	43,112	45,488	45,488	
500402.00 Skating School Assistants	5,246	6,996	6,996	4,602	5,142	6,996	6,996	
500403.00 Summer Figure Camp	1,538	3,600	3,600	3,789	3,789	5,600	5,600	
500404.00 Patch & Freestyle	0	0	0	0	0			
500405.00 Ice Show	18,991	16,560	16,560	19,561	19,561	17,000	17,000	
500406.00 Competition	3,652	3,500	3,500	3,663	3,719	4,000	4,000	
500407.00 Synchronized Skating	4,327	0	0	0	0			
500431.00 Ice Rink Birthday Parties	0	0	0	0	0			
500508.00 Public Skate	5,499	7,700	7,700	4,357	5,472	7,710	7,710	

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund: 03 - ICE RINK FUND								
Expenditures								
Function:								
Dept: 80 SKATING DEPARTMENT								
SKATING PROGRAM EXPENSE	83,504	81,508	81,508	68,923	80,795	86,794	86,794	0
SKATING DEPARTMENT	126,442	130,873	130,873	107,789	126,888	140,215	140,215	0

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 03 - ICE RINK FUND								
Expenditures								
Function:								
Dept: 90 HOCKEY DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00 Postage	0	0	0	0	0			
500021.00 Printing	606	680	680	201	165	680	680	
500022.00 Dues and Memberships	0	0	0	0	0			
500029.00 Equipment	1,630	2,200	2,200	720	1,029	2,200	2,200	
500031.00 Office Expense	0	120	120	0	0	120	120	
500044.00 Reference Materials	0	0	0	0	0	449	449	
500045.00 Uniforms & Clothing	0	650	650	0	0	750	750	
ADMINISTRATION EXPENSES	2,236	3,650	3,650	921	1,194	4,199	4,199	0
Acct Class: HPEX HOCKEY PROGRAM EXPENSE								
500501.00 House League	26,456	30,000	30,000	20,582	28,392	39,949	35,000	
500502.00 Adult League	0	0	0	0	0	3,558	3,558	
500503.00 Spring Hockey	13,862	16,000	16,000	17,290	17,322	18,807	18,807	
500504.00 Hockey Clinic	1,661	1,100	1,100	2,179	3,342	3,200	3,200	
500505.00 Tournament	2,446	6,714	6,714	125	6,700	6,900	6,900	
500506.00 Summer House League	219	1,100	1,100	396	396	1,800	1,800	
500507.00 Hockey Learn to Skate	10,607	14,280	14,280	6,336	7,271	12,672	12,672	
500509.00 6 Stars Hockey Summer Camp	9,884	12,492	12,492	7,617	11,426	12,492	12,492	
500510.00 Open Hockey	42	280	280	71	107	880	880	
500511.00 High School Hockey Clinics	0	0	0	0	0			
500512.00 Hockey All Star Clinic	0	270	270	0	0	270	270	
500513.00 Adult Hockey Clinic	0	0	0	0	0			
500514.00 Girls Hockey	0	0	0	0	0			
HOCKEY PROGRAM EXPENSE	65,177	82,236	82,236	54,596	74,956	100,528	95,579	0
Acct Class: INSU INSURANCE EXPENSE								
500097.00 Health Insurance	0	0	0	0	0			
500098.00 Dental Insurance	0	0	0	0	0			
500099.00 Life Insurance	0	0	0	0	0			
INSURANCE EXPENSE	0	0	0	0	0	0	0	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	0	0	0	0	0			
500002.00 Part time Salaries	0	0	0	0	0			
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	0	0	0	0	0			
500005.00 Sick Pay	0	0	0	0	0			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	0	0	0	0	0			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 03 - ICE RINK FUND								
Expenditures								
Function:								
Dept: 90 HOCKEY DEPARTMENT								
Acct Class: PAYR PAYROLL EXPENSES								
500007.01 Personal Time	0	0	0	0	0			
PAYROLL EXPENSES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0	0	0
Acct Class: UTIL UTILITIES								
500061.00 Telephone Service	24	0	0	0	0			
UTILITIES	<u>24</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0	0	0
HOCKEY DEPARTMENT	<u>67,437</u>	<u>85,886</u>	<u>85,886</u>	<u>55,517</u>	<u>76,150</u>	104,727	99,778	0

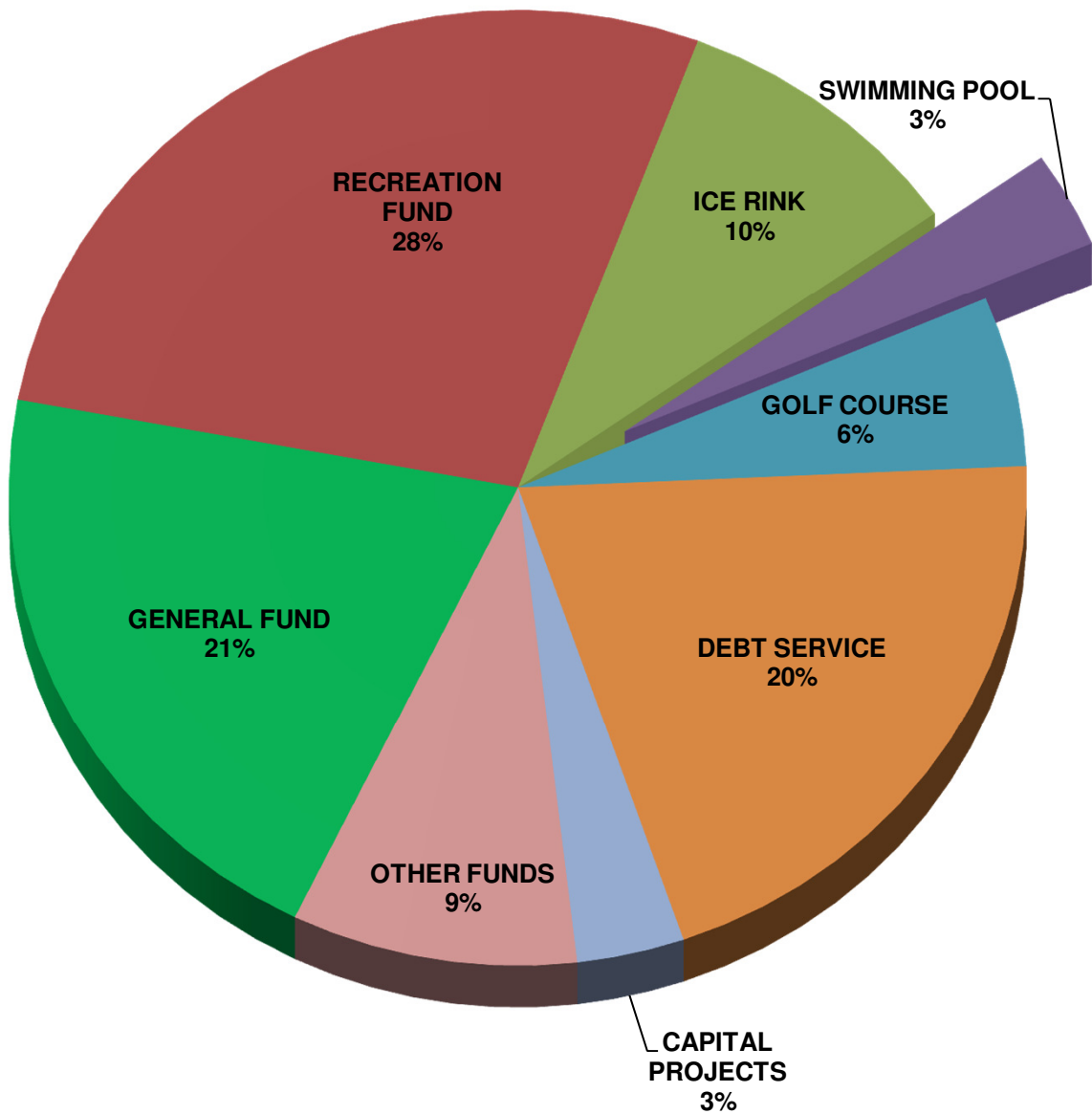
BUDGET WORKSHEET

Niles Park District

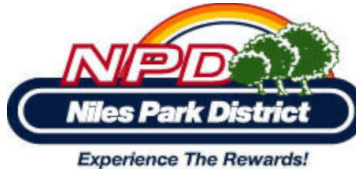
Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 03 - ICE RINK FUND								
Expenditures								
Function:	1,096,763	1,156,785	1,156,785	694,839	1,096,433	1,322,277	1,470,332	0
Total Expenditures	1,096,763	1,156,785	1,156,785	694,839	1,096,433	1,322,277	1,470,332	0
ICE RINK FUND	18,179	-1	-1	304,832	1	-143,918	-308,473	0
Grand Total:	18,179	-1	-1	304,832	1	-143,918	-308,473	0

SWIMMING POOL FUND EXPENSES

\$431,050



FY 2019 Budget



SWIMMING POOL FUND(04)

	2017 Actual	2018		2019	
		Budget	Projected	Requested Budget	Recommended Budget
Revenues:	\$354,009	\$362,390	\$378,420	\$377,940	\$377,940
Expenses:	\$438,239	\$417,240	\$386,339	\$447,050	\$431,050
Revenues Less Expenses:	(\$84,230)	(\$54,850)	(\$7,920)	(\$69,110)	(\$53,110)
Transfers (to)/from other Funds:	\$51,000	\$27,210	\$0	\$0	\$0
Opening Fund Balance:	\$1,696,191	\$1,643,731	\$1,662,961	\$1,655,042	\$1,655,042
Ending Fund Balance:	\$1,662,961	\$1,616,091	\$1,655,042	\$1,585,932	\$1,601,932



AQUATICS DEPARTMENT

The Niles Park District Aquatics Program is based upon providing the community with instructional and fun classes, well-maintained facilities, a professional and knowledgeable staff; and above all, a safe experience.

Parents can introduce their newborns to the water environment in Aqua Tots and Parents. Preschool Swim then allows the 3-5 year olds to become an active and social participant in a group setting. For further progression, Levels 1-7 acclimates the swimmer to independent floatation, culminating with refinement of the four major swim strokes. Participant to instructor ratios will be lowered to 5:1 to deliver more personal attention and quicker results.

We also offer an Adult Learn to Swim Program as well as Private Lessons catering to those who prefer 1:1 instruction and a Swim and Trim class for those wanting to stay fit and cool. In all, the NPD offers swim instruction everyday with approximately 1000 participants throughout the summer.

As for open swim, Oasis Waterpark is expected to attract over 50,000 visitors during the 2011 season. Memorial Day through Labor Day, the aquatic staff will be dedicated to maximize the hours available to swim. Swimmers will be greeted by courteous cashiers and deck attendants, be kept safe in the hands of over 55 lifeguards certified through Starfish and Associates, and supervised by managers hired for their maturity, leadership qualities as well as organizational and communicative abilities.

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 04 - SWIMMING POOL FUND								
Revenues								
Function:								
Dept: 00								
Acct Class: CONC CONCESSIONS								
400603.00 Pool Concessions	56,783	60,000	60,000	65,312	64,463	60,000	60,000	
CONCESSIONS	56,783	60,000	60,000	65,312	64,463	60,000	60,000	0
Acct Class: DAAD DAILY ADMISSIONS								
400044.00 Oasis Daily Admissions	168,080	190,000	190,000	224,861	219,646	215,000	215,000	
DAILY ADMISSIONS	168,080	190,000	190,000	224,861	219,646	215,000	215,000	0
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	120	40	40	84	120	120	120	
INTEREST INCOME	120	40	40	84	120	120	120	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	7	0	0	1,800	20	20	20	
400005.00 Grant Revenue	350	350	350	500	500	500	500	
400008.00 Cash over/short	0	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
400013.00 Vending	0	0	0	0	0			
400039.00 Pool Birthday Parties	11,669	12,000	12,000	6,282	6,282	7,500	7,500	
400041.00 PDRMA Audit Reimbursement	0	0	0	0	0			
400718.00 Contributed Capital	21,390	0	0	0	0			
MISCELLANEOUS REVENUE	33,416	12,350	12,350	8,582	6,802	8,020	8,020	0
Acct Class: RENI RENTAL INCOME								
400019.00 Locker Rental	689	1,000	1,000	437	800	800	800	
RENTAL INCOME	689	1,000	1,000	437	800	800	800	0
Acct Class: SEAP SEASON PASSES								
400043.00 Pool Season Passes	76,721	80,000	80,000	70,117	70,151	75,000	75,000	
SEASON PASSES	76,721	80,000	80,000	70,117	70,151	75,000	75,000	0
Acct Class: SWPR SWIMMING PROGRAM REVENUE								
400600.00 Private Swim Lessons	1,676	2,000	2,000	917	917	2,000	2,000	
400601.00 Learn to Swim	16,525	17,000	17,000	15,521	15,521	17,000	17,000	
SWIMMING PROGRAM REVENUE	18,201	19,000	19,000	16,438	16,438	19,000	19,000	0
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	51,000	27,210	27,210	0	0			
TRANSFER FROM OTHER FUNDS	51,000	27,210	27,210	0	0	0	0	0
Dept: 00	405,010	389,600	389,600	385,831	378,420	377,940	377,940	0

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 04 - SWIMMING POOL FUND								
Revenues								
Function:	405,010	389,600	389,600	385,831	378,420	377,940	377,940	0
Total Revenues	405,010	389,600	389,600	385,831	378,420	377,940	377,940	0
Expenditures								
Function:								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	178	500	500	100	400	600	600	
500020.00 Postage	0	0	0	0	0			
500021.00 Printing	0	0	0	0	0			
500022.00 Dues and Memberships	0	500	500	0	0	500	500	
500027.00 Training	7,905	7,500	7,500	6,305	6,275	8,000	8,000	
500028.00 Special Services	1,231	0	0	0	0			
500029.00 Equipment	1,904	3,500	3,500	2,472	2,440	11,000	4,000	
500030.00 Minor Equipment/Parts	306	500	500	0	0	500	500	
500031.00 Office Expense	106	700	700	154	84	700	700	
500034.00 Monthly Expenses	2,935	0	0	44	9			
500039.00 Pool Birthday Parties	4,828	7,000	7,000	612	579	7,000	7,000	
500041.00 Advertising	0	0	0	0	0			
500043.00 Transfer to other funds	0	0	0	0	0			
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	3,959	4,200	4,200	4,427	4,427	4,400	4,400	
500048.00 Lifeguard Safety Audits	350	0	0	0	0	350	350	
500065.00 Depreciation Expense	53,332	0	0	0	0			
ADMINISTRATION EXPENSES	77,034	24,400	24,400	14,114	14,214	33,050	26,050	0
Acct Class: CONC CONCESSIONS								
500603.00 Pool Concessions	48,397	49,000	49,000	50,892	47,757	49,000	49,000	
CONCESSIONS	48,397	49,000	49,000	50,892	47,757	49,000	49,000	0
Acct Class: INSU INSURANCE EXPENSE								
500097.00 Health Insurance	0	0	0	0	0			
500098.00 Dental Insurance	0	0	0	0	0			
500099.00 Life Insurance	0	0	0	0	0			
INSURANCE EXPENSE	0	0	0	0	0	0	0	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	0	0	0	0	0			
500002.00 Part time Salaries	219,404	240,000	240,000	226,814	220,797	240,000	230,000	
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	0	0	0	0	0			
500005.00 Sick Pay	0	0	0	0	0			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 04 - SWIMMING POOL FUND								
Expenditures								
Function:								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: PAYR PAYROLL EXPENSES								
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	0	0	0	0	0			
PAYROLL EXPENSES	219,404	240,000	240,000	226,814	220,797	240,000	230,000	0
Acct Class: SWPE SWIMMING PROGRAM EXPENSES								
500600.00 Private swim lessons	892	1,800	1,800	94	94	1,800	1,800	
500601.00 Learn to Swim	11,137	10,000	10,000	5,533	5,533	10,000	11,000	
SWIMMING PROGRAM EXPENSES	12,029	11,800	11,800	5,627	5,627	11,800	12,800	0
GENERAL ADMINISTRATION	356,864	325,200	325,200	297,447	288,395	333,850	317,850	0



Experience The Rewards!

PARK SERVICES/MAINTENANCE DEPARTMENT

Duties and responsibilities for the department vary depending on the time of the year. During the months of March and April the pools are cleaned and pumps are serviced in preparation for the opening day in May. Other areas that are addressed within these months are the aeration, over seeding and fertilization of all ball fields, cleaning of all landscape beds, and preparation of the Districts annual flower planting. Mowing operations begin in April and end in November depending on weather conditions.

During the months of November through February the department maintains and repairs all equipment, repairs picnic tables, and identification signs. Snow removal becomes one of the major responsibilities during the winter. All sidewalks, parking lots, and walkways are cleared of snow and salted for the safe use by our patrons.

The Park Services Department stays current on all current recommendations of PDRMA and also attends various safety seminars. All playground equipment is routinely checked for safety and appearance.

The Niles Park District fleet currently is at 20 vehicles ranging from automobiles, pick up trucks, vans, and dump trucks. The fleet is monitored and repaired by the equipment foreman who is responsible for the upkeep and daily maintenance of all vehicles.

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 04 - SWIMMING POOL FUND								
Expenditures								
Function:								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.01 Special Services	4,171	2,240	2,240	3,294	3,195	2,240	2,240	
500049.02 Equipment	0	0	0	0	0			
500054.00 Equipment Maintenance	222	100	100	229	229	230	230	
500055.00 Materials/Supplies	16,047	20,000	20,000	16,331	16,737	20,330	20,330	
500056.00 Land & Building Improvements	6,291	6,000	6,000	3,791	3,800	9,500	9,500	
500057.00 Maint of Buildings	16,639	21,000	21,000	11,422	10,585	27,200	27,200	
MAINTENANCE EXPENSES	43,370	49,340	49,340	35,067	34,546	59,500	59,500	0
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	7,551	8,000	8,000	7,453	11,794	12,000	12,000	
500059.00 Electric Service	13,113	15,000	15,000	13,281	13,155	15,000	15,000	
500060.00 Water Service	12,574	15,000	15,000	28,111	31,790	20,000	20,000	
500061.00 Telephone Service	4,768	4,700	4,700	5,792	6,659	6,700	6,700	
UTILITIES	38,006	42,700	42,700	54,637	63,398	53,700	53,700	0
MAINTENANCE DEPARTMENT	81,376	92,040	92,040	89,704	97,944	113,200	113,200	0

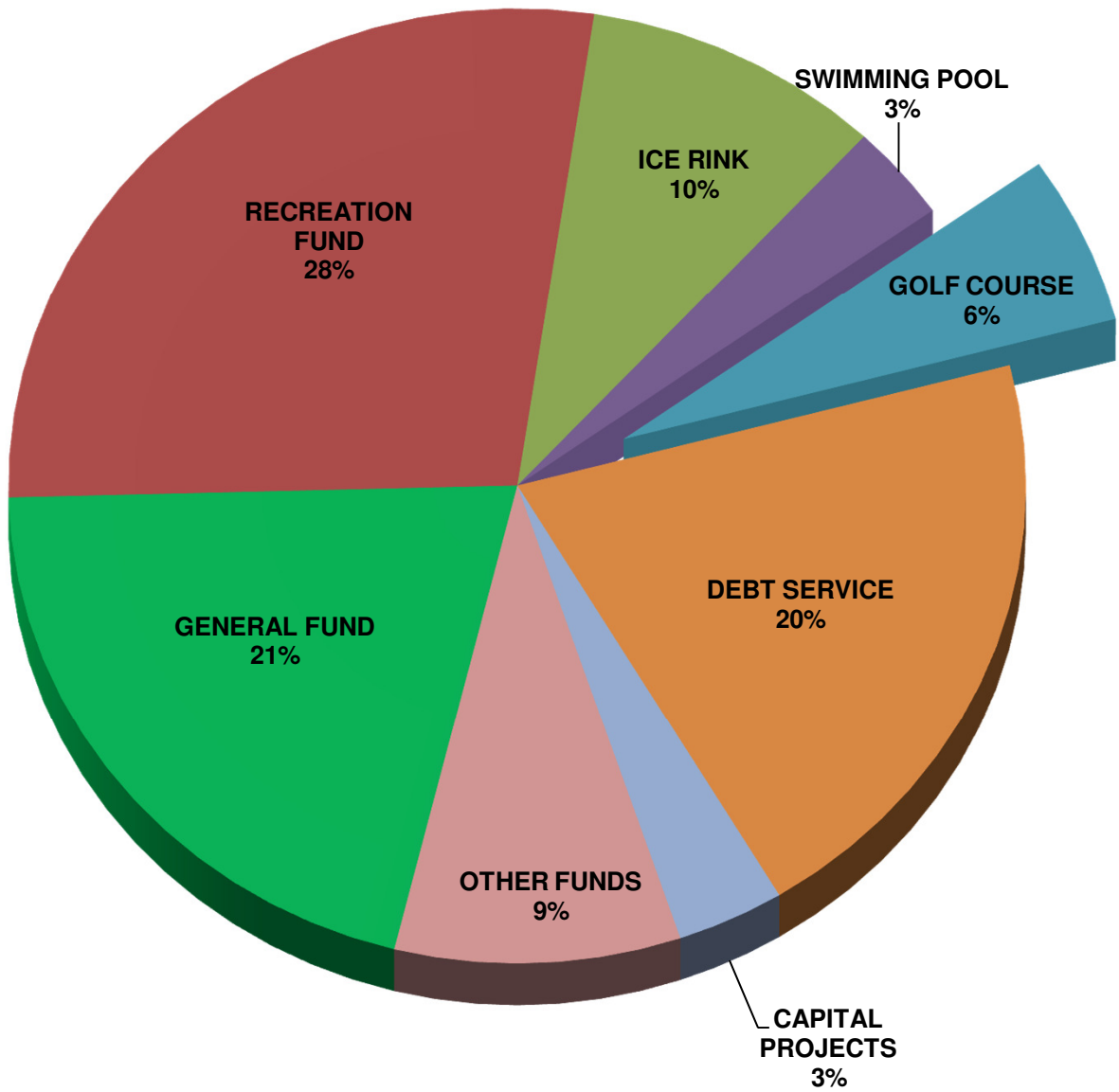
BUDGET WORKSHEET

Niles Park District

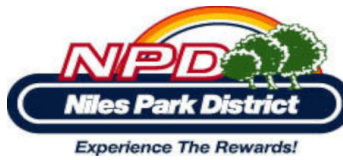
Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 04 - SWIMMING POOL FUND								
Expenditures								
Function:	438,240	417,240	417,240	387,151	386,339	447,050	431,050	0
Total Expenditures	438,240	417,240	417,240	387,151	386,339	447,050	431,050	0
SWIMMING POOL FUND	-33,230	-27,640	-27,640	-1,320	-7,919	-69,110	-53,110	0
Grand Total:	-33,230	-27,640	-27,640	-1,320	-7,919	-69,110	-53,110	0

GOLF FUND EXPENSES

\$758,075



FY 2019 Budget



GOLF COURSE FUND(05)

	2017 Actual	2018		2019	
		Budget	Projected	Requested Budget	Recommended Budget
Revenues:	\$720,230	\$829,239	\$625,864	\$826,667	\$826,667
Expenses:	\$750,737	\$1,633,289	\$796,257	\$721,133	\$758,075
Revenues Less Expenses:	(\$30,507)	(\$804,050)	(\$170,393)	\$105,534	\$68,593
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$5,369,027	\$4,869,408	\$5,338,520	\$5,168,126	\$5,168,126
Ending Fund Balance:	<u>\$5,338,520</u>	<u>\$4,065,358</u>	<u>\$5,168,126</u>	<u>\$5,273,661</u>	<u>\$5,236,719</u>



Experience The Rewards!

TAM O'SHANTER GOLF COURSE

Tam O'Shanter Golf Course can be trace its history back to the famous Tam O'Shanter Country Club. In the 40's and 50's the club hosted many of the premier golf tournaments.

George S. May, owner of the original eighteen hole country club, paid tournament winner Bob Toski the sum of fifty thousand dollars for his victory in 1954. This was during the time when tournament winners were receiving between a thousand and two thousand dollars for their P.G.A victories.

A year earlier Lew Worsham's 104 yard eagle on the final hole of the tournament gave him a victory in the 1953 World Championship of golf. Worsham's nine iron shot remains one of the most famous shots in golf history to this day.

Today the Niles Park District owns and manages the Tam O'Shanter golf course, now a nine hole par 33 course that is known throughout the area for its country club type maintenance and superior guest service.

Over 40,000 rounds are played annually and the course hosts many leagues and charitable outings.

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 05 - GOLF COURSE FUND								
Revenues								
Function:								
Dept: 00								
Acct Class: GCFE GOLF COURSE FEES								
400701.00 Weekend Resident	3,436	4,800	4,800	2,142	2,291	4,400	4,400	
400702.00 Memberships	1,350	2,000	2,000	531	531	1,000	1,000	
400703.00 Resident	2,251	3,750	3,750	2,132	1,870	3,150	3,150	
400704.00 Non Resident	62,070	83,600	83,600	55,072	58,338	83,600	83,600	
400705.00 Twilight	3,564	4,500	4,500	2,106	2,462	4,050	4,050	
400706.00 Fee Discount	-1,260	-2,600	-2,600	-948	-992	-1,000	-1,000	
400707.00 Leagues	126,057	125,000	125,000	95,763	96,954	125,000	125,000	
400709.00 Jr. Weekend/Holiday	6,804	7,700	7,700	3,262	3,266	7,000	7,000	
400710.00 Outings	50,223	50,000	50,000	57,561	50,000	53,000	53,000	
400711.00 Permanent Tee Times	15,140	15,000	15,000	11,276	11,276	15,000	15,000	
400712.00 Juniors	9,684	9,600	9,600	5,772	5,474	8,400	8,400	
400713.00 Senior Resident	5,052	6,600	6,600	5,414	6,662	6,600	6,600	
400714.00 Senior Non Resident	56,448	76,800	76,800	50,067	53,284	76,800	76,800	
400715.00 Non Resident Weekend/Holiday	70,456	88,200	88,200	55,482	54,510	88,200	88,200	
400716.00 Non Res Sr. Weekend/Holiday	22,410	30,600	30,600	14,544	14,718	27,000	27,000	
400717.00 Senior Res Weekend/Holiday	3,122	4,200	4,200	2,114	2,122	4,200	4,200	
GOLF COURSE FEES	436,807	509,750	509,750	362,290	362,766	506,400	506,400	0
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	11,536	7,500	7,500	1,562	7,500	7,500	7,500	
INTEREST INCOME	11,536	7,500	7,500	1,562	7,500	7,500	7,500	0
Acct Class: LEAS LEASE INCOME								
400046.00 Lease Income	81,834	84,289	84,289	70,241	84,847	86,817	86,817	
LEASE INCOME	81,834	84,289	84,289	70,241	84,847	86,817	86,817	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	248	0	0	25	25			
400008.00 Cash over/short	0	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
400013.00 Vending	0	0	0	0	0			
MISCELLANEOUS REVENUE	248	0	0	25	25	0	0	0
Acct Class: PROR PROGRAM REVENUE								
400144.00 Junior Golf Program	53,053	60,000	60,000	52,421	51,235	60,000	60,000	
400150.00 Golf Lessons	24,667	26,000	26,000	20,698	22,930	25,000	25,000	
PROGRAM REVENUE	77,720	86,000	86,000	73,119	74,165	85,000	85,000	0
Acct Class: PRSH PRO SHOP								
400028.00 Pro Shop	4,381	5,500	5,500	3,937	3,271	5,500	5,500	
PRO SHOP	4,381	5,500	5,500	3,937	3,271	5,500	5,500	0
Acct Class: RENI RENTAL INCOME								

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 05 - GOLF COURSE FUND								
Revenues								
Function:								
Dept: 00								
Acct Class: RENI RENTAL INCOME								
400022.00 Pull Carts	5,706	7,500	7,500	4,017	3,888	6,750	6,750	
400023.00 Gas Carts	101,120	127,500	127,500	85,260	88,693	127,500	127,500	
400024.00 Club Rental	880	1,200	1,200	810	709	1,200	1,200	
RENTAL INCOME	107,706	136,200	136,200	90,087	93,290	135,450	135,450	0
Dept: 00	720,232	829,239	829,239	601,261	625,864	826,667	826,667	0

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 05 - GOLF COURSE FUND								
Revenues								
Function:	720,232	829,239	829,239	601,261	625,864	826,667	826,667	0
Total Revenues	720,232	829,239	829,239	601,261	625,864	826,667	826,667	0
Expenditures								
Function:								
Dept: 00								
Acct Class: PAYR PAYROLL EXPENSES								
500001.01 Payroll Accrual	0	0	0	0	0			
PAYROLL EXPENSES	0	0	0	0	0	0	0	0
Dept: 00	0	0	0	0	0	0	0	0

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 05 - GOLF COURSE FUND								
Expenditures								
Function:								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500008.00 Supplies	4,055	5,000	5,000	3,051	4,337	5,000	5,000	
500009.00 Safety	0	0	0	0	0			
500020.00 Postage	0	100	100	0	0	100	100	
500021.00 Printing	1,229	1,800	1,800	1,486	2,154	2,500	2,500	
500022.00 Dues and Memberships	220	110	110	0	0	110	110	
500024.00 Conference Expense	415	500	500	0	0	500	500	
500025.00 Seminar Expense	0	0	0	0	0			
500027.00 Training	0	0	0	0	0			
500028.00 Special Services	0	0	0	0	0		5,500	
500029.00 Equipment	1,177	1,500	1,500	0	0	1,500	1,500	
500030.00 Minor Equipment/Parts	0	0	0	0	0			
500031.00 Office Expense	550	750	750	696	854	1,500	1,500	
500034.00 Monthly Expenses	7,907	8,800	8,800	245	8,500	8,800	8,800	
500036.00 Office Furniture	0	0	0	0	0			
500037.00 Lease Payments	936	0	0	0	0			
500041.00 Advertising	0	2,000	2,000	810	1,215	4,000	4,000	
500043.00 Transfer to other funds	0	0	0	0	0			
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	1,720	1,965	1,965	872	1,308	1,965	1,965	
500065.00 Depreciation Expense	126,610	0	0	0	0			
ADMINISTRATION EXPENSES	144,819	22,525	22,525	7,160	18,368	25,975	31,475	0
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	388	394	394	299	359	376	376	
500097.00 Health Insurance	18,333	18,249	18,249	15,375	17,824	20,297	19,727	
500098.00 Dental Insurance	934	1,018	1,018	165	993	1,092	1,092	
500099.00 Life Insurance	168	203	203	140	168	176	176	
INSURANCE EXPENSE	19,823	19,864	19,864	15,979	19,344	21,941	21,371	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	89,423	107,475	107,475	83,852	102,256	110,688	110,688	
500001.01 Payroll Accrual	4,801	0	0	0	0			
500002.00 Part time Salaries	54,135	77,000	77,000	50,231	47,844	78,500	78,500	
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	5,916	0	0	3,289	4,511			
500005.00 Sick Pay	1,082	0	0	820	884			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	3,211	0	0	2,468	3,082			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 05 - GOLF COURSE FUND								
Expenditures								
Function:								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: PAYR PAYROLL EXPENSES								
500007.01 Personal Time	2,007	0	0	1,096	1,644			
PAYROLL EXPENSES	160,575	184,475	184,475	141,756	160,221	189,188	189,188	0
Acct Class: PROG PROGRAM EXPENSES								
500144.00 Junior Golf Program	9,863	11,000	11,000	10,270	10,569	11,000	11,000	
500150.00 Golf Lessons	0	0	0	0	0			
500710.00 Golf Outings	1,079	1,000	1,000	0	0	750	750	
PROGRAM EXPENSES	10,942	12,000	12,000	10,270	10,569	11,750	11,750	0
Acct Class: PRSH PRO SHOP								
500069.00 Pro Shop	-646	4,400	4,400	3,526	4,622	4,400	4,400	
PRO SHOP	-646	4,400	4,400	3,526	4,622	4,400	4,400	0
GENERAL ADMINISTRATION	335,513	243,264	243,264	178,691	213,124	253,254	258,184	0

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 05 - GOLF COURSE FUND								
Expenditures								
Function:								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	662	0	0	100	150			
500020.00 Postage	0	0	0	0	0			
500022.00 Dues and Memberships	985	1,000	1,000	705	705	1,000	1,000	
500023.00 Travel Expense	2,150	2,500	2,500	1,422	1,422	2,500	2,500	
500024.00 Conference Expense	440	750	750	450	450	750	750	
500025.00 Seminar Expense	418	700	700	340	340	700	700	
500026.00 Lodging Expense	0	0	0	0	0			
500027.00 Training	153	200	200	12	12	200	200	
500028.00 Special Services	22,165	25,250	25,250	8,752	15,591	19,300	19,300	
500029.00 Equipment	1,030	47,500	47,500	44,617	51,585	14,000	14,000	
500030.00 Minor Equipment/Parts	0	200	200	0	0	200	200	
500031.00 Office Expense	30	100	100	82	77	100	100	
500036.00 Office Furniture	0	0	0	0	0			
500044.00 Reference Materials	0	100	100	38	38	100	100	
500045.00 Uniforms & Clothing	2,221	2,500	2,500	1,363	1,574	2,500	2,500	
ADMINISTRATION EXPENSES	30,254	80,800	80,800	57,881	71,944	41,350	41,350	0
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	505	572	572	389	260	273	273	
500097.00 Health Insurance	18,174	43,858	43,858	18,647	21,726	24,706	24,018	
500098.00 Dental Insurance	960	2,094	2,094	165	993	1,092	1,092	
500099.00 Life Insurance	84	203	203	70	84	88	88	
INSURANCE EXPENSE	19,723	46,727	46,727	19,271	23,063	26,159	25,471	0
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	8,053	10,000	10,000	9,087	10,046	8,000	8,000	
500050.00 Automotive Vehicle Maintenance	330	2,000	2,000	0	0	2,000	2,000	
500051.00 Tires	663	1,000	1,000	79	0	1,000	1,000	
500052.00 Facility Cleaning	0	0	0	0	0			
500053.00 Sanitation Service by Contract	9,626	12,000	12,000	7,345	9,308	10,000	10,000	
500054.00 Equipment Maintenance	12,248	12,500	12,500	10,263	10,759	12,500	12,500	
500055.00 Materials/Supplies	67,790	70,000	70,000	53,922	59,893	70,000	70,000	
500056.00 Land & Building Improvements	21,556	827,000	827,000	104,411	144,463	16,000	36,700	
500057.00 Maint of Buildings	1,442	1,000	1,000	5,999	5,854	1,000	13,000	
MAINTENANCE EXPENSES	121,708	935,500	935,500	191,106	240,323	120,500	153,200	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	65,609	130,597	130,597	58,572	72,048	83,018	83,018	
500001.01 Payroll Accrual	3,600	0	0	0	0			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 05 - GOLF COURSE FUND								
Expenditures								
Function:								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: PAYR PAYROLL EXPENSES								
500002.00 Part time Salaries	91,050	122,600	122,600	79,739	98,941	122,600	122,600	
500003.00 Overtime	11,352	14,000	14,000	10,459	10,694	14,000	14,000	
500004.00 Vacation	6,896	0	0	6,447	7,000			
500005.00 Sick Pay	1,354	0	0	620	465			
500007.00 Holiday	2,743	0	0	2,400	2,866			
500007.01 Personal Time	1,505	0	0	1,240	1,500			
PAYROLL EXPENSES	184,109	267,197	267,197	159,477	193,514	219,618	219,618	0
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	11,297	11,000	11,000	7,371	9,984	11,000	11,000	
500059.00 Electric Service	36,684	35,000	35,000	21,366	30,529	35,000	35,000	
500060.00 Water Service	9,713	10,000	10,000	9,305	11,832	12,000	12,000	
500061.00 Telephone Service	1,736	3,800	3,800	2,235	1,945	2,250	2,250	
UTILITIES	59,430	59,800	59,800	40,277	54,290	60,250	60,250	0
MAINTENANCE DEPARTMENT	415,224	1,390,024	1,390,024	468,012	583,134	467,877	499,889	0

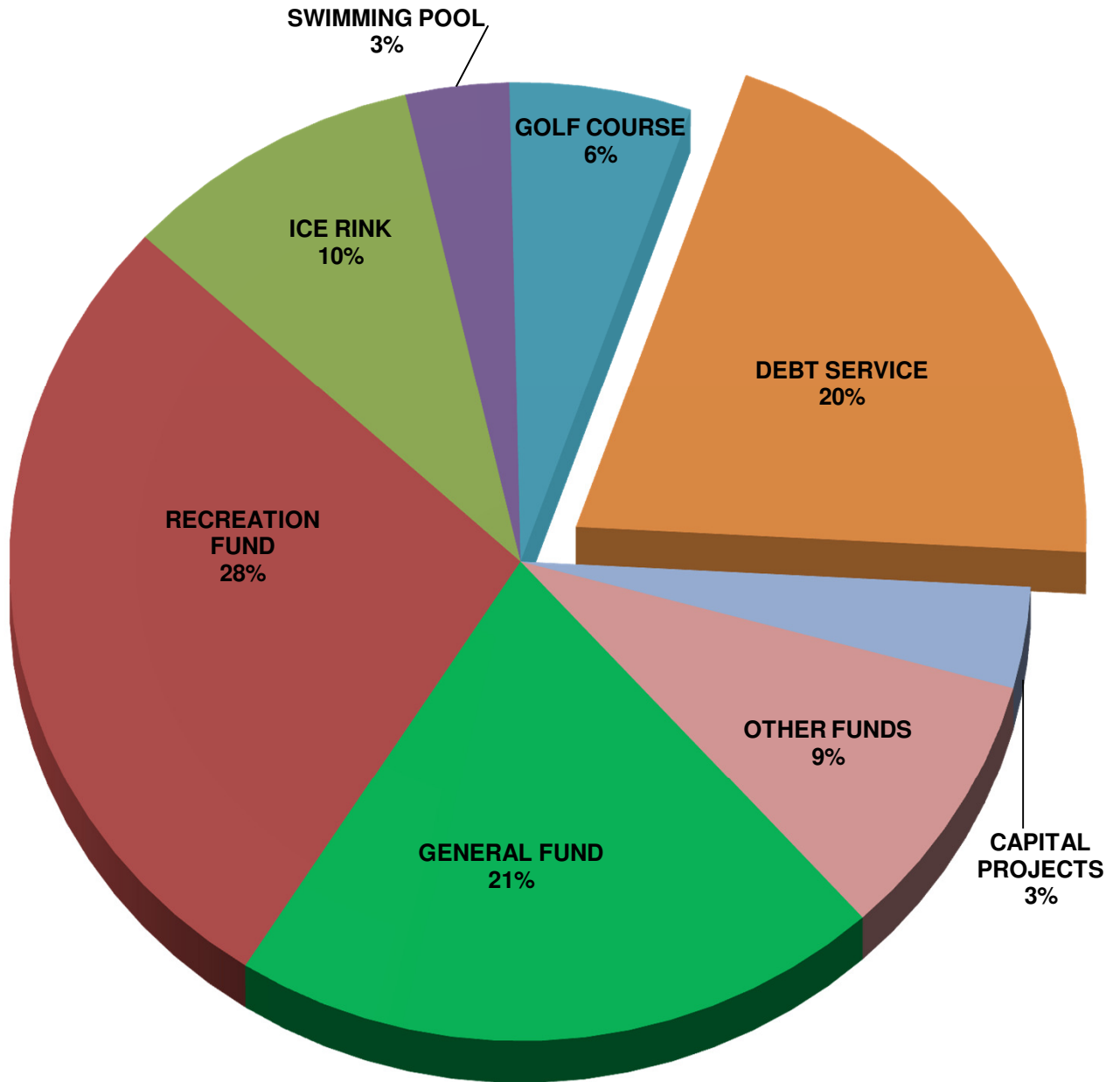
BUDGET WORKSHEET

Niles Park District

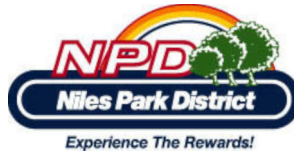
Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 05 - GOLF COURSE FUND								
Expenditures								
Function:	750,737	1,633,288	1,633,288	646,703	796,258	721,131	758,073	0
Total Expenditures	750,737	1,633,288	1,633,288	646,703	796,258	721,131	758,073	0
GOLF COURSE FUND	-30,505	-804,049	-804,049	-45,442	-170,394	105,536	68,594	0
Grand Total:	-30,505	-804,049	-804,049	-45,442	-170,394	105,536	68,594	0

DEBT SERVICE FUNDS EXPENSES

\$2,694,063



FY 2019 Budget



DEBT SERVICE FUND(10)

	2017 Actual	2018		2019	
		Budget	Projected	Requested Budget	Recommended Budget
Revenues	\$2,106,141	\$2,071,746	\$2,105,500	\$2,100,500	\$2,100,500
Expenses	\$2,703,795	\$2,635,063	\$2,670,182	\$2,694,063	\$2,694,063
Revenues Less Expenses:	(\$597,654)	(\$563,316)	(\$564,682)	(\$593,563)	(\$593,563)
Transfers (to)/from other Funds:	\$620,000	\$563,316	\$564,682	\$511,000	\$511,000
Opening Fund Balance:	\$260,465	\$260,465	\$282,811	\$282,811	\$282,811
Ending Fund Balance:	\$282,811	\$260,465	\$282,811	\$200,249	\$200,249

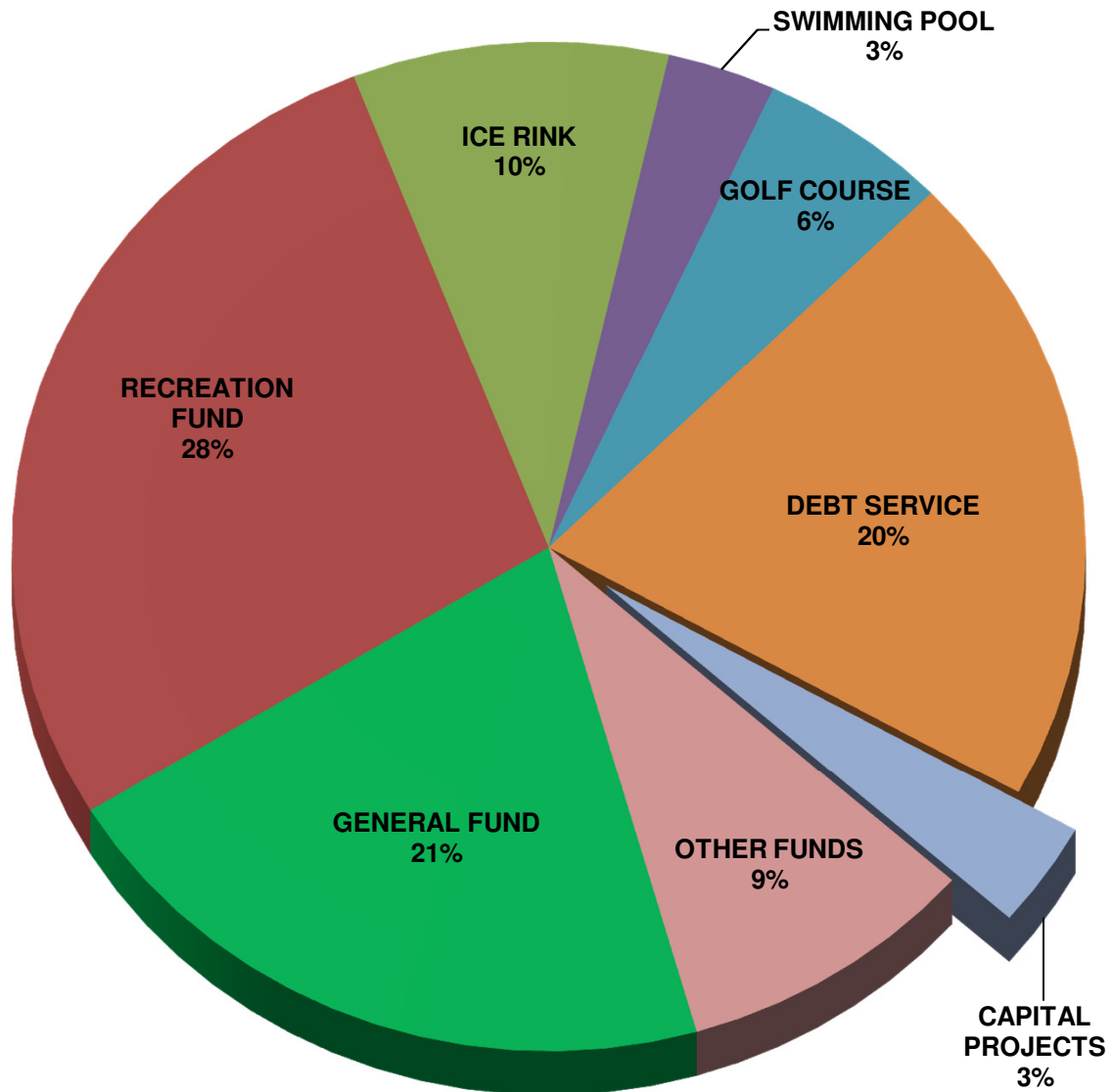
BUDGET WORKSHEET

Niles Park District

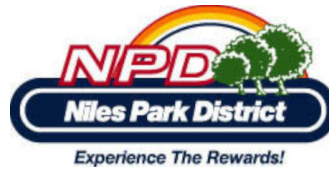
Month: 12/31/2018	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 10 - DEBT SERVICE FUND								
Revenues								
Dept: 00								
Acct Class: BOPR BOND PROCEEDS								
400045.00 Bond Proceeds	1,050,000	1,010,000	1,010,000	0	1,050,000	1,050,000	1,050,000	
BOND PROCEEDS	1,050,000	1,010,000	1,010,000	0	1,050,000	1,050,000	1,050,000	0
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	809	300	300	434	500	500	500	
INTEREST INCOME	809	300	300	434	500	500	500	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400010.00 Transfer from fund balance	0	0	0	0	0			
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	1,055,332	1,061,446	1,061,446	1,069,369	1,055,000	1,050,000	1,050,000	
PROPERTY & REPLACEMENT TAX	1,055,332	1,061,446	1,061,446	1,069,369	1,055,000	1,050,000	1,050,000	0
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	620,000	563,316	563,316	0	564,682	511,000	511,000	
TRANSFER FROM OTHER FUNDS	620,000	563,316	563,316	0	564,682	511,000	511,000	0
Dept: 00	2,726,141	2,635,062	2,635,062	1,069,803	2,670,182	2,611,500	2,611,500	0
Total Revenues	2,726,141	2,635,062	2,635,062	1,069,803	2,670,182	2,611,500	2,611,500	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500016.00 Debt Service	1,670,000	2,632,063	2,632,063	0	1,750,000	1,795,000	1,795,000	
500016.01 Debt Interest	1,010,973	0	0	441,031	897,182	873,063	873,063	
500028.00 Special Services	22,822	3,000	3,000	3,900	23,000	26,000	26,000	
ADMINISTRATION EXPENSES	2,703,795	2,635,063	2,635,063	444,931	2,670,182	2,694,063	2,694,063	0
Dept: 00	2,703,795	2,635,063	2,635,063	444,931	2,670,182	2,694,063	2,694,063	0
Total Expenditures	2,703,795	2,635,063	2,635,063	444,931	2,670,182	2,694,063	2,694,063	0
DEBT SERVICE FUND	22,346	-1	-1	624,872	0	-82,563	-82,563	0

CAPITAL PROJECTS FUNDS EXPENSES

\$450,000



FY 2019 Budget



CAPITAL PROJECTS FUND(14)

	2017 Actual	2018		2019		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$4,558	\$20	\$250	\$250	\$250	
Expenses	\$6,381,099	\$750,000	\$569,576	\$450,000	\$450,000	
Revenues Less Expenses:	(\$6,376,542)	(\$749,980)	(\$569,326)	(\$449,750)	(\$449,750)	
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	
Opening Fund Balance:	\$7,574,559	\$866,555	\$1,198,018	\$628,692	\$628,692	
Ending Fund Balance:	\$1,198,018	\$116,575	\$628,692	\$178,942	\$178,942	

BUDGET WORKSHEET

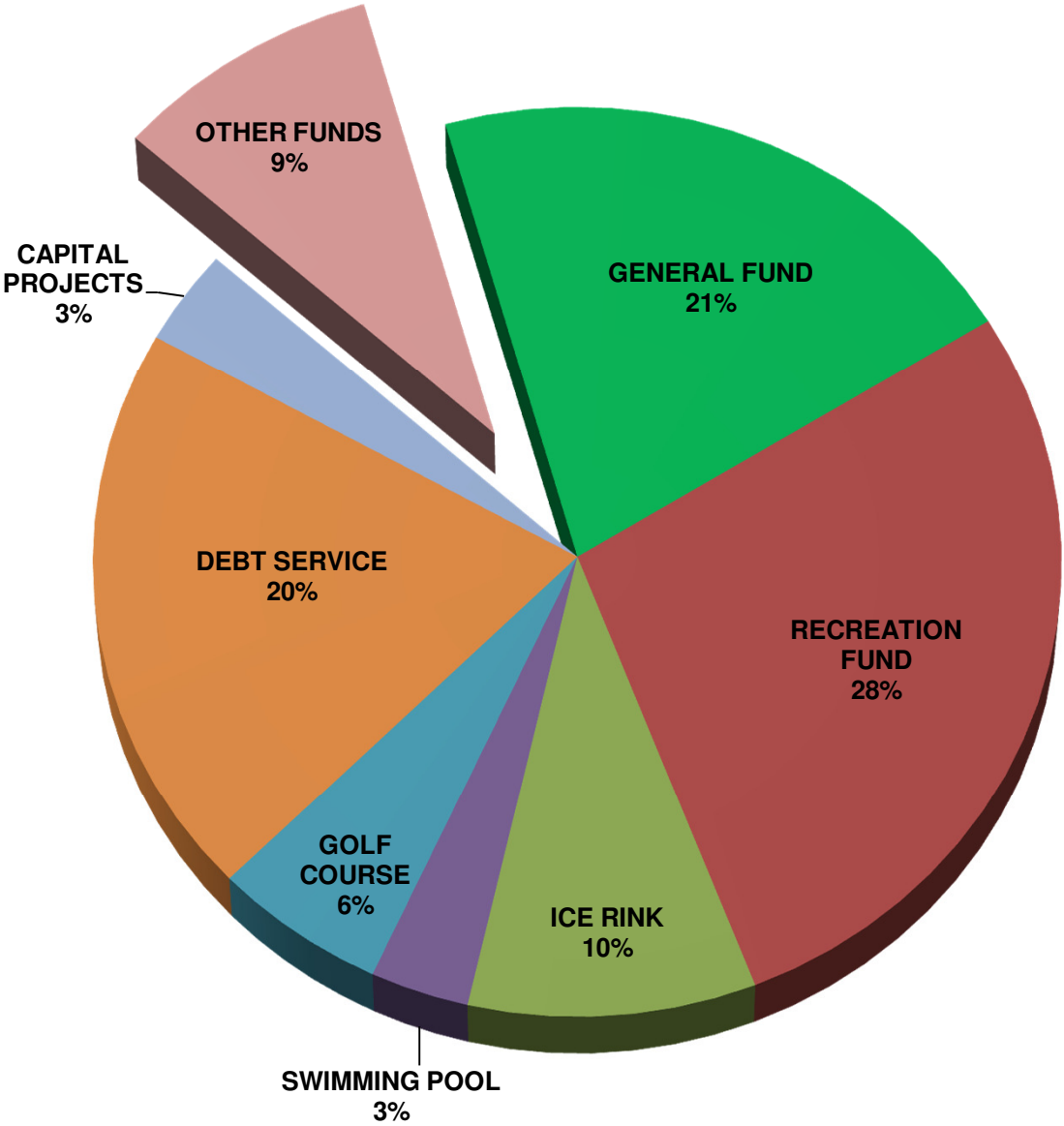
Niles Park District

Month: 12/31/2018	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund Type:								
Fund: 14 - CAPITAL PROJECTS FUND								
Revenues								
Dept: 00								
Acct Class: BOPR BOND PROCEEDS								
400045.00 Bond Proceeds	0	0	0	0	0			
BOND PROCEEDS	0	0	0	0	0	0	0	0
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	179	20	20	96	250	250	250	
INTEREST INCOME	179	20	20	96	250	250	250	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	2,750	0	0	0	0			
400005.00 Grant Revenue	1,629	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
MISCELLANEOUS REVENUE	4,379	0	0	0	0	0	0	0
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	0	0	0	0	0			
TRANSFER FROM OTHER FUNDS	0	0	0	0	0	0	0	0
Dept: 00	4,558	20	20	96	250	250	250	0
Total Revenues	4,558	20	20	96	250	250	250	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500028.00 Special Services	0	0	0	0	0			
500029.00 Equipment	1,604	0	0	0	0			
500037.00 Lease Payments	0	0	0	0	0			
500067.00 Capital Improvements	6,379,495	750,000	750,000	388,531	569,576	450,000	450,000	
ADMINISTRATION EXPENSES	6,381,099	750,000	750,000	388,531	569,576	450,000	450,000	0
Dept: 00	6,381,099	750,000	750,000	388,531	569,576	450,000	450,000	0
Total Expenditures	6,381,099	750,000	750,000	388,531	569,576	450,000	450,000	0

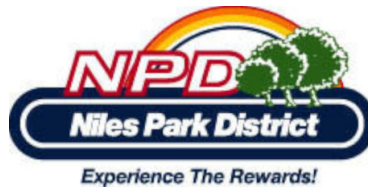


OTHER FUNDS EXPENSES

\$1,196,543



FY 2019 Budget



IMRF FUND(06)

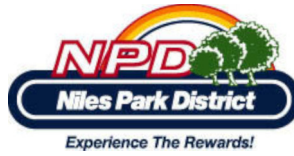
	2017 Actual	2018		2019	
		Budget	Projected	Requested Budget	Recommended Budget
Revenues	\$248,090	\$250,000	\$248,702	\$250,000	\$250,000
Expenses	\$248,492	\$269,857	\$291,943	\$256,431	\$251,846
Revenues Less Expenses:	(\$401)	(\$19,857)	(\$43,241)	(\$6,431)	(\$1,846)
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$90,246	\$91,553	\$89,845	\$46,604	\$46,604
Ending Fund Balance:	\$89,845	\$71,696	\$46,604	\$40,173	\$44,758

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 06 - IMRF FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	0	0			
INTEREST INCOME	0	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	248,090	250,000	250,000	249,069	248,702	250,000	250,000	
PROPERTY & REPLACEMENT TAX	248,090	250,000	250,000	249,069	248,702	250,000	250,000	0
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	0	0	0	0	0			
TRANSFER FROM OTHER FUNDS	0	0	0	0	0	0	0	0
Dept: 00	248,090	250,000	250,000	249,069	248,702	250,000	250,000	0
Total Revenues	248,090	250,000	250,000	249,069	248,702	250,000	250,000	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500010.00 IMRF Expense	248,492	269,857	269,857	216,239	291,943	256,431	251,846	
500043.00 Transfer to other funds	0	0	0	0	0			
ADMINISTRATION EXPENSES	248,492	269,857	269,857	216,239	291,943	256,431	251,846	0
Dept: 00	248,492	269,857	269,857	216,239	291,943	256,431	251,846	0
Total Expenditures	248,492	269,857	269,857	216,239	291,943	256,431	251,846	0
IMRF FUND	-402	-19,857	-19,857	32,830	-43,241	-6,431	-1,846	0

FY 2019 Budget



FICA FUND(07)

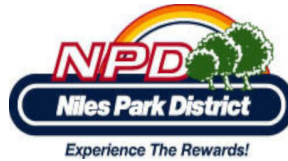
	2017 Actual	2018		2019	
		Budget	Projected	Requested Budget	Recommended Budget
Revenues	\$247,990	\$250,000	\$248,702	\$250,000	\$250,000
Expenses	\$266,988	\$289,363	\$303,531	\$308,612	\$305,169
Revenues Less Expenses:	(\$18,997)	(\$39,363)	(\$54,829)	(\$58,612)	(\$55,169)
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$310,384	\$309,682	\$291,387	\$236,558	\$236,558
Ending Fund Balance:	\$291,387	\$270,319	\$236,558	\$177,946	\$181,389

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 07 - FICA FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	0	0			
INTEREST INCOME	0	0	0	0	0	0	0	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400010.00 Transfer from fund balance	0	0	0	0	0			
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	247,990	250,000	250,000	249,069	248,702	250,000	250,000	
PROPERTY & REPLACEMENT TAX	247,990	250,000	250,000	249,069	248,702	250,000	250,000	0
Dept: 00	247,990	250,000	250,000	249,069	248,702	250,000	250,000	0
Total Revenues	247,990	250,000	250,000	249,069	248,702	250,000	250,000	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500011.00 FICA Expense	266,988	289,363	289,363	228,244	303,531	308,612	305,169	
500043.00 Transfer to other funds	0	0	0	0	0			
ADMINISTRATION EXPENSES	266,988	289,363	289,363	228,244	303,531	308,612	305,169	0
Dept: 00	266,988	289,363	289,363	228,244	303,531	308,612	305,169	0
Total Expenditures	266,988	289,363	289,363	228,244	303,531	308,612	305,169	0
FICA FUND	-18,998	-39,363	-39,363	20,825	-54,829	-58,612	-55,169	0

FY 2019 Budget



GENERAL LIABILITY FUND(08)

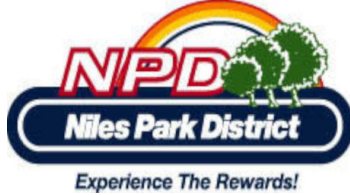
	2017 Actual	2018		2019	
		Budget	Projected	Requested Budget	Recommended Budget
Revenues:	\$168,633	\$170,000	\$168,663	\$170,000	\$170,000
Expenses:	\$174,800	\$153,900	\$187,000	\$192,800	\$192,800
Revenues Less Expenses:	(\$6,166)	\$16,100	(\$18,337)	(\$22,800)	(\$22,800)
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$556,891	\$553,663	\$550,725	\$532,388	\$532,388
Ending Fund Balance:	\$550,725	\$569,763	\$532,388	\$509,588	\$509,588

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 08 - GENERAL LIABILITY FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	0	0			
INTEREST INCOME	0	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	168,633	170,000	170,000	169,367	168,663	170,000	170,000	
PROPERTY & REPLACEMENT TAX	168,633	170,000	170,000	169,367	168,663	170,000	170,000	0
Dept: 00	168,633	170,000	170,000	169,367	168,663	170,000	170,000	0
Total Revenues	168,633	170,000	170,000	169,367	168,663	170,000	170,000	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500012.00 Unemployment Compensation	26,137	25,000	25,000	16,131	27,000	27,000	27,000	
500013.00 Liability/Workers Comp	148,663	128,900	128,900	148,530	160,000	165,800	165,800	
500014.00 Risk/Loss Management	0	0	0	0	0			
500043.00 Transfer to other funds	0	0	0	0	0			
ADMINISTRATION EXPENSES	174,800	153,900	153,900	164,661	187,000	192,800	192,800	0
Dept: 00	174,800	153,900	153,900	164,661	187,000	192,800	192,800	0
Total Expenditures	174,800	153,900	153,900	164,661	187,000	192,800	192,800	0
GENERAL LIABILITY FUND	-6,167	16,100	16,100	4,706	-18,337	-22,800	-22,800	0

FY 2019 Budget



AUDIT FUND(09)

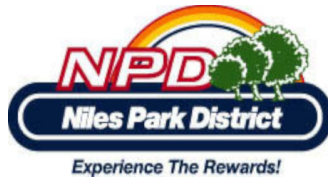
	2017 Actual	2018		2019	
		Budget	Projected	Requested Budget	Recommended Budget
Revenues	\$24,799	\$25,000	\$24,870	\$25,000	\$25,000
Expenses	\$24,018	\$24,195	\$24,315	\$26,285	\$26,285
Revenues Less Expenses:	\$781	\$805	\$555	(\$1,285)	(\$1,285)
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$23,448	\$23,811	\$24,229	\$24,784	\$24,784
Ending Fund Balance:	\$24,229	\$24,616	\$24,784	\$23,499	\$23,499

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 09 - AUDIT FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	0	0			
INTEREST INCOME	0	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	24,799	25,000	25,000	24,907	24,870	25,000	25,000	
PROPERTY & REPLACEMENT TAX	24,799	25,000	25,000	24,907	24,870	25,000	25,000	0
Dept: 00	24,799	25,000	25,000	24,907	24,870	25,000	25,000	0
Total Revenues	24,799	25,000	25,000	24,907	24,870	25,000	25,000	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500015.00 Annual Audit	24,018	24,195	24,195	24,315	24,315	26,285	26,285	
500043.00 Transfer to other funds	0	0	0	0	0			
ADMINISTRATION EXPENSES	24,018	24,195	24,195	24,315	24,315	26,285	26,285	0
Dept: 00	24,018	24,195	24,195	24,315	24,315	26,285	26,285	0
Total Expenditures	24,018	24,195	24,195	24,315	24,315	26,285	26,285	0
AUDIT FUND	781	805	805	592	555	-1,285	-1,285	0

FY 2019 Budget



PAVING AND LIGHTING FUND(11)

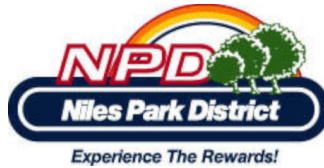
	2017 Actual	2018		2019	
		Budget	Projected	Requested Budget	Recommended Budget
Revenues	\$55,438	\$50,000	\$46,956	\$50,000	\$50,000
Expenses	\$79,890	\$55,000	\$69,864	\$252,500	\$121,000
Revenues Less Expenses:	(\$24,452)	(\$5,000)	(\$22,908)	(\$202,500)	(\$71,000)
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$131,832	\$104,247	\$107,380	\$84,472	\$84,472
Ending Fund Balance:	\$107,380	\$99,247	\$84,472	(\$118,028)	\$13,472

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 11 - PAVING AND LIGHTING								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	0	0			
INTEREST INCOME	0	0	0	0	0	0	0	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	0	0	0	0	0			
400005.00 Grant Revenue	10,143	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
MISCELLANEOUS REVENUE	10,143	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	45,296	50,000	50,000	47,029	46,956	50,000	50,000	
PROPERTY & REPLACEMENT TAX	45,296	50,000	50,000	47,029	46,956	50,000	50,000	0
Dept: 00	55,439	50,000	50,000	47,029	46,956	50,000	50,000	0
Total Revenues	55,439	50,000	50,000	47,029	46,956	50,000	50,000	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500043.00 Transfer to other funds	0	0	0	0	0			
ADMINISTRATION EXPENSES	0	0	0	0	0	0	0	0
Acct Class: MAIN MAINTENANCE EXPENSES								
500056.00 Land & Building Improvements	79,890	55,000	55,000	47,706	69,864	252,500	121,000	
MAINTENANCE EXPENSES	79,890	55,000	55,000	47,706	69,864	252,500	121,000	0
Dept: 00	79,890	55,000	55,000	47,706	69,864	252,500	121,000	0
Total Expenditures	79,890	55,000	55,000	47,706	69,864	252,500	121,000	0
PAVING AND LIGHTING	-24,451	-5,000	-5,000	-677	-22,908	-202,500	-71,000	0

FY 2019 Budget



POLICE PROTECTION FUND(12)

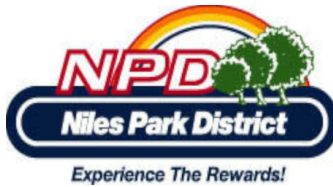
	2017 Actual	2018		2019	
		Budget	Projected	Requested Budget	Recommended Budget
Revenues	\$74,397	\$75,000	\$74,611	\$75,000	\$75,000
Expenses	\$89,132	\$76,000	\$79,296	\$81,856	\$81,856
Revenues Less Expenses:	(\$14,734)	(\$1,000)	(\$4,685)	(\$6,856)	(\$6,856)
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$184,858	\$189,389	\$170,124	\$165,439	\$165,439
Ending Fund Balance:	\$170,124	\$188,389	\$165,439	\$158,583	\$158,583

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 12 - POLICE PROTECTION FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	0	0			
INTEREST INCOME	0	0	0	0	0	0	0	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	0	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	74,397	75,000	75,000	74,721	74,611	75,000	75,000	
PROPERTY & REPLACEMENT TAX	74,397	75,000	75,000	74,721	74,611	75,000	75,000	0
Dept: 00	74,397	75,000	75,000	74,721	74,611	75,000	75,000	0
Total Revenues	74,397	75,000	75,000	74,721	74,611	75,000	75,000	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500008.00 Supplies	0	0	0	0	0			
500017.00 Park Patrol	0	0	0	0	0			
500029.00 Equipment	21,001	0	0	972	1,296	1,296	1,296	
500031.00 Office Expense	0	0	0	0	0			
500034.00 Monthly Expenses	0	1,000	1,000	0	0	1,000	1,000	
500043.00 Transfer to other funds	0	0	0	0	0			
500045.00 Uniforms & Clothing	0	0	0	0	0			
ADMINISTRATION EXPENSES	21,001	1,000	1,000	972	1,296	2,296	2,296	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.01 Payroll Accrual	2,367	0	0	0	0			
500002.00 Part time Salaries	65,764	75,000	75,000	60,308	78,000	79,560	79,560	
PAYROLL EXPENSES	68,131	75,000	75,000	60,308	78,000	79,560	79,560	0
Dept: 00	89,132	76,000	76,000	61,280	79,296	81,856	81,856	0
Total Expenditures	89,132	76,000	76,000	61,280	79,296	81,856	81,856	0
POLICE PROTECTION FUND	-14,735	-1,000	-1,000	13,441	-4,685	-6,856	-6,856	0

FY 2019 Budget



HANDICAPPED FUND(13)

	2017 Actual	2018		2019	
		Budget	Projected	Requested Budget	Recommended Budget
Revenues	\$363,688	\$401,000	\$401,000	\$401,000	\$401,000
Expenses	\$204,776	\$206,563	\$210,000	\$217,587	\$217,587
Revenues Less Expenses:	\$158,913	\$194,437	\$191,000	\$183,413	\$183,413
Transfers (to)/from other Funds:	(\$140,000)	(\$194,437)	(\$191,000)	(\$383,413)	(\$383,413)
Opening Fund Balance:	\$467,959	\$513,870	\$486,872	\$486,872	\$486,872
Ending Fund Balance:	\$486,872	\$513,870	\$486,872	\$286,872	\$286,872

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2018	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 13 - HANDICAPPED FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	1,323	1,000	1,000	438	1,000	1,000	1,000	
INTEREST INCOME	1,323	1,000	1,000	438	1,000	1,000	1,000	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	362,365	400,000	400,000	376,235	400,000	400,000	400,000	
PROPERTY & REPLACEMENT TAX	362,365	400,000	400,000	376,235	400,000	400,000	400,000	0
Dept: 00	363,688	401,000	401,000	376,673	401,000	401,000	401,000	0
Total Revenues	363,688	401,000	401,000	376,673	401,000	401,000	401,000	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500018.00 MNASR	204,776	206,563	206,563	168,137	210,000	217,587	217,587	
500029.00 Equipment	0	0	0	0	0			
500043.00 Transfer to other funds	140,000	194,437	194,437	0	191,000	383,413	383,413	
ADMINISTRATION EXPENSES	344,776	401,000	401,000	168,137	401,000	601,000	601,000	0
Dept: 00	344,776	401,000	401,000	168,137	401,000	601,000	601,000	0
Total Expenditures	344,776	401,000	401,000	168,137	401,000	601,000	601,000	0
HANDICAPPED FUND	18,912	0	0	208,536	0	-200,000	-200,000	0

NILES PARK DISTRICT

FY 2019 BUDGET

EXHIBITS

**NILES PARK DISTRICT
SUMMARY OF DEBT SERVICE
FY 2019**

LONG TERM
BOND
AA2
AA1
AA3
A1
A2
A3
Baa1
Baa2
Baa3
BBB

ISSUE YEAR	EXPIRE YEAR	TYPE OF LOAN	Rating	Original Principal Balance	DESCRIPTION	DESIGNATED REVENUE	INT. RATE	Fiscal Year			FISCAL YEAR PAYMENTS			2019		
								2019	2019	2019	2019	2019	2019	2019	2019	2019
								OPENING PRINCIPAL BALANCE	INT. INTEREST	ENDING INTEREST BALANCE	1ST PAYMENT OF FY	DUE DATE	2ND PAYMENT OF FY	ENDING PRINCIPAL BALANCE	ENDING INTEREST BALANCE	
2011	B	Debt Certificate	AA2	\$ 2,310,000	Tennis Facility	Rollover Bonds & Fees	2% to 4%	\$ 635,000.00	\$ 38,400.00	\$ 38,400.00	6/1/19	12/1/19	\$ 310,000.00	\$ 12,700.00	\$ 325,000.00	\$ 13,000.00
2013	2032	Alternate Revenue Bonds	AA2	\$ 8,610,000	Golf View Facility	Rollover Bonds & Fees	2% to 3%	\$ 6,950,000.00	\$ 1,495,725.00	\$ 1,495,725.00	6/1/19	12/1/19	\$ 360,000.00	\$ 100,068.75	\$ 6,590,000.00	\$ 1,295,587.50
2014	2038	Alternate Revenue Bonds	AA2	\$ 2,200,000	Island Renovation	Rollover Bonds & Fees	4% to 5%	\$ 2,200,000.00	\$ 875,535.00	\$ 875,535.00	6/1/19	12/1/19	\$ -	\$ 51,012.50	\$ 2,200,000.00	\$ 777,510.00
2015	A	2038	AA2	\$ 4,540,000	Cadwell Facility	Rollover Bonds & Fees	2% to 3%	\$ 4,465,000.00	\$ 2,214,550.00	\$ 2,214,550.00	6/1/19	12/1/19	\$ -	\$ 84,175.00	\$ 4,390,000.00	\$ 2,046,400.00
2016	A	2040	AA2	\$ 8,460,000	Cadwell Facility & Oasis Remodal	Rollover Bonds & Fees	3% to 4%	\$ 8,460,000.00	\$ 5,649,150.00	\$ 5,649,150.00	6/1/19	12/1/19	\$ -	\$ 145,575.00	\$ 8,460,000.00	\$ 5,358,000.00
2016	B	2034	AA3	\$ 2,000,000	Cadwell Facility	Rollover Bonds & Fees	3% to 4%	\$ 2,000,000.00	\$ 896,600.00	\$ 896,600.00	6/1/19	12/1/19	\$ -	\$ 35,500.00	\$ 2,000,000.00	\$ 825,600.00
2019	2019	Roll Over Bonds			Annual Rollover Bonds	Property Tax	Varies	\$ 1,050,000.00	\$ 15,000.00	\$ 15,000.00	6/1/19	12/1/19	\$ 1,050,000.00	\$ 15,000.00	\$ -	\$ -
FUND TOTAL								\$ 25,760,000.00	\$ 11,189,160.00	\$ 11,189,160.00	\$ -	\$ 429,031.25	\$ 1,795,000.00	\$ 444,031.25	\$ 23,965,000.00	\$ 10,316,097.50

2019 Total Principal \$ 1,795,000.00
 Total Interest \$ 673,062.50
 Total Payment \$ 2,468,062.50

Fiscal Year	Total Annual Debt Payments*	Fiscal Year	Total Annual Debt Payments*
2018	\$1,892,082.50	2030	\$1,569,250.00
2019	\$1,893,082.50	2031	\$1,659,500.00
2020	\$1,827,612.50	2032	\$1,639,150.00
2021	\$1,645,512.50	2033	\$1,598,150.00
2022	\$1,672,512.50	2034	\$1,617,150.00
2023	\$1,685,982.50	2035	\$1,633,750.00
2024	\$1,713,212.50	2036	\$1,655,750.00
2025	\$1,728,812.50	2037	\$1,649,750.00
2026	\$1,625,337.50	2038	\$1,665,750.00
2027	\$1,598,837.50	2039	\$1,671,000.00
2028	\$1,560,037.50	2040	\$1,673,750.00
2029	\$1,560,250.00		

Annual Rollover Bonds not included in this exhibit

Niles Park District

Summary of Changes Made To Department Requested Budgets

Revenue

Fund	Requested Budget	Recommended Budget	Difference
General	\$1,485,332	\$1,481,332	(\$4,000)
Recreation	\$4,578,857	\$4,677,857	\$99,000
Ice	\$1,178,359	\$1,161,859	(\$16,500)
Pool	\$377,940	\$377,940	\$0
Golf	\$826,667	\$826,667	\$0
IMRF	\$250,000	\$250,000	\$0
FICA	\$250,000	\$250,000	\$0
Paving	\$50,000	\$50,000	\$0
	<u>\$8,997,155</u>	<u>\$9,075,655</u>	<u>\$78,500</u>

Expenses

Fund	Requested Budget	Recommended Budget	Difference
General	\$3,000,043	\$2,729,838	(\$270,205)
Recreation	\$3,793,310	\$3,666,180	(\$127,130)
Ice	\$1,106,367	\$1,254,421	\$148,055
Pool	\$447,050	\$431,050	(\$16,000)
Golf	\$721,133	\$758,075	\$36,942
IMRF	\$256,431	\$251,846	(\$4,585)
FICA	\$308,612	\$305,169	(\$3,443)
Paving	\$252,500	\$121,000	(\$131,500)
	<u>\$9,885,445</u>	<u>\$9,517,578</u>	<u>(\$367,867)</u>