

Budget Workshop Adopted Budget



Niles Park District
Fitness, Family and Fun

FISCAL YEAR 2020
January 1, 2020 – December 31, 2020

NILES PARK DISTRICT

2020 ANNUAL BUDGET

PARK DISTRICT OFFICIALS

PRESIDENT

Julie Genualdi

COMMISSIONERS

Jim Hynes

Joe LoVerde

Scott O'Brien

Dennis O'Donovan

DEPARTMENT HEADS

Tom Elenz

Executive Director

Scot Neukirch

Finance Director

Robin Brey

Program Supervisor

Peter Dubs

Golf Course Manager

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 2020

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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 2020 Budget



Fund No.	Fund	Fund Balance * 1/1/2019		2019 Projection		Change in Fund		Fund Balance 12/31/2019		2020 Budget		Change in Fund		Fund Balance 12/31/2020	
		Balance	* Balance	Revenues	Expenses	Balance	in Fund	Balance	Transfer	Revenues	Expenses	Balance	in Fund	Balance	Transfer
1	General	2,011,703	2,011,703	1,587,387	2,734,913	(1,147,526)	1,147,526	2,011,703	1,595,907	4,057,056	(2,461,149)	2,411,149	0	1,961,703	
2	Recreation	6,162,020	6,121,998	4,821,703	3,597,888	1,223,816	(1,263,838)	6,121,998	4,867,918	3,406,014	1,461,904	(2,519,437)	0	5,064,465	
3	Ice Rink	7,622,263	7,667,672	1,085,806	1,040,397	45,409	0	7,667,672	1,112,580	954,810	157,770	(400,000)	0	7,425,442	
4	Swimming Pool	1,601,482	1,535,998	336,938	402,422	(65,484)	0	1,535,998	376,390	494,380	(117,990)	0	1,418,008		
5	Golf Fund	4,940,789	4,942,045	774,617	773,361	1,256	0	4,942,045	814,957	729,708	85,249	0	5,027,294		
6	IMRF Fund	22,992	14,224	243,714	252,482	(8,768)	0	14,224	295,000	295,000	0	0	14,224		
7	FICA Fund	219,735	166,256	243,714	297,193	(53,479)	0	166,256	300,000	315,165	(15,165)	0	151,091		
8	General Liability	517,141	512,634	165,726	170,233	(4,507)	0	512,634	190,000	192,000	(2,000)	0	510,634		
9	Audit	21,254	20,415	24,371	25,210	(839)	0	20,415	25,000	27,000	(2,000)	0	18,415		
10	Debt Service	139,304	139,304	2,133,409	2,690,746	(557,337)	557,337	139,304	2,123,500	2,801,788	(678,288)	678,288	0	139,304	
11	Paving and Lighting	97,157	33,790	51,633	115,000	(63,367)	0	33,790	30,000	30,000	0	0	0	33,790	
12	Police Protection	155,685	153,118	73,114	75,681	(2,567)	0	153,118	78,000	78,000	0	0	0	153,118	
13	Handicapped	313,676	76,382	415,066	211,334	203,732	(441,025)	76,382	402,000	230,000	172,000	(170,000)	0	78,382	
14	Capital Projects	311,990	1,560,940	1,827,229	578,279	1,248,950	0	1,560,940	350	1,468,000	(1,467,650)	0	93,290		
Total All Funds		24,137,191	24,956,479	13,784,427	12,965,139	819,288	0	24,956,479	12,211,602	15,078,921	(2,867,319)	0	22,089,160		

Proprietary Funds

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



Niles Park District Summary of Revenues Fy 2020 Budget



Fund No.	Fund	2020 Budget	2019 Projected	2018 Actual	Compare 2020 Budget to 2019 Projection	Compare 2019 Projection to 2018 Actual
1	General	1,595,907	1,587,387	\$1,517,965	8,520	69,422
2	Recreation	4,867,918	4,821,703	\$4,709,236	46,215	112,468
3	Ice Rink	1,112,580	1,085,806	\$1,094,140	26,774	(8,334)
4	Swimming Pool	376,390	336,938	389,598	39,452	(52,660)
5	Golf Fund	814,957	774,617	629,461	40,340	145,156
6	IMRF Fund	295,000	243,714	247,920	51,286	(4,206)
7	FICA Fund	300,000	243,714	247,920	56,286	(4,206)
8	General Liability	190,000	165,726	168,586	24,274	(2,860)
9	Audit	25,000	24,371	24,792	629	(421)
10	Debt Service	1,062,500	1,083,409	1,078,452	(20,909)	4,957
11	Paving and Lighting	30,000	51,633	49,584	(21,633)	2,049
12	Police Protection	78,000	73,114	74,376	4,886	(1,262)
13	Handicapped	402,000	415,066	398,677	(13,066)	16,389
14	Capital Projects	350	37,229	372	(36,879)	36,857
Operating Revenue All Funds		11,150,602	10,944,427	10,631,079	206,175	313,348
Transfers In		3,089,437	1,704,863	1,075,000		
Bond Proceeds		1,061,000	2,840,000	1,061,000		
Total Revenue		15,301,039	15,489,290	12,767,079		



Niles Park District Summary of Expenses Fy 2020 Budget



Fund No.	Fund	2020 Budget	2019 Projected	2018 Actual	Compare 2020 Budget to 2019 Projection	Compare 2019 Projection to 2018 Actual
1	General	4,057,056	2,734,913	2,553,679	1,322,143	181,234
2	Recreation	3,406,014	3,597,888	3,419,696	(191,874)	178,192
3	Ice Rink	954,810	1,040,397	1,086,687	(85,586)	(46,291)
4	Swimming Pool	494,380	402,422	451,077	91,958	(48,655)
5	Golf Fund	729,708	773,361	924,421	(43,653)	(151,060)
6	IMRF Fund	295,000	252,482	280,247	42,518	(27,765)
7	FICA Fund	315,165	297,193	285,047	17,972	12,146
8	General Liability	192,000	170,233	178,692	21,767	(8,459)
9	Audit	27,000	25,210	24,315	1,790	895
10	Debt Service	2,801,788	2,690,746	2,669,865	111,042	20,881
11	Paving and Lighting	30,000	115,000	52,901	(85,000)	62,099
12	Police Protection	78,000	75,681	78,457	2,319	(2,776)
13	Handicapped	230,000	211,334	212,632	18,666	(1,298)
14	Capital Projects	1,468,000	578,279	857,354	889,721	(279,075)
Total All Funds		15,078,921	12,965,139	13,075,071	2,113,782	(109,932)
Transfers Out:		3,089,437	1,704,863	1,075,000		
Grand Total		18,168,358	14,670,002	14,150,071	2,113,782	(109,932)

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						\$1,289,882.26		

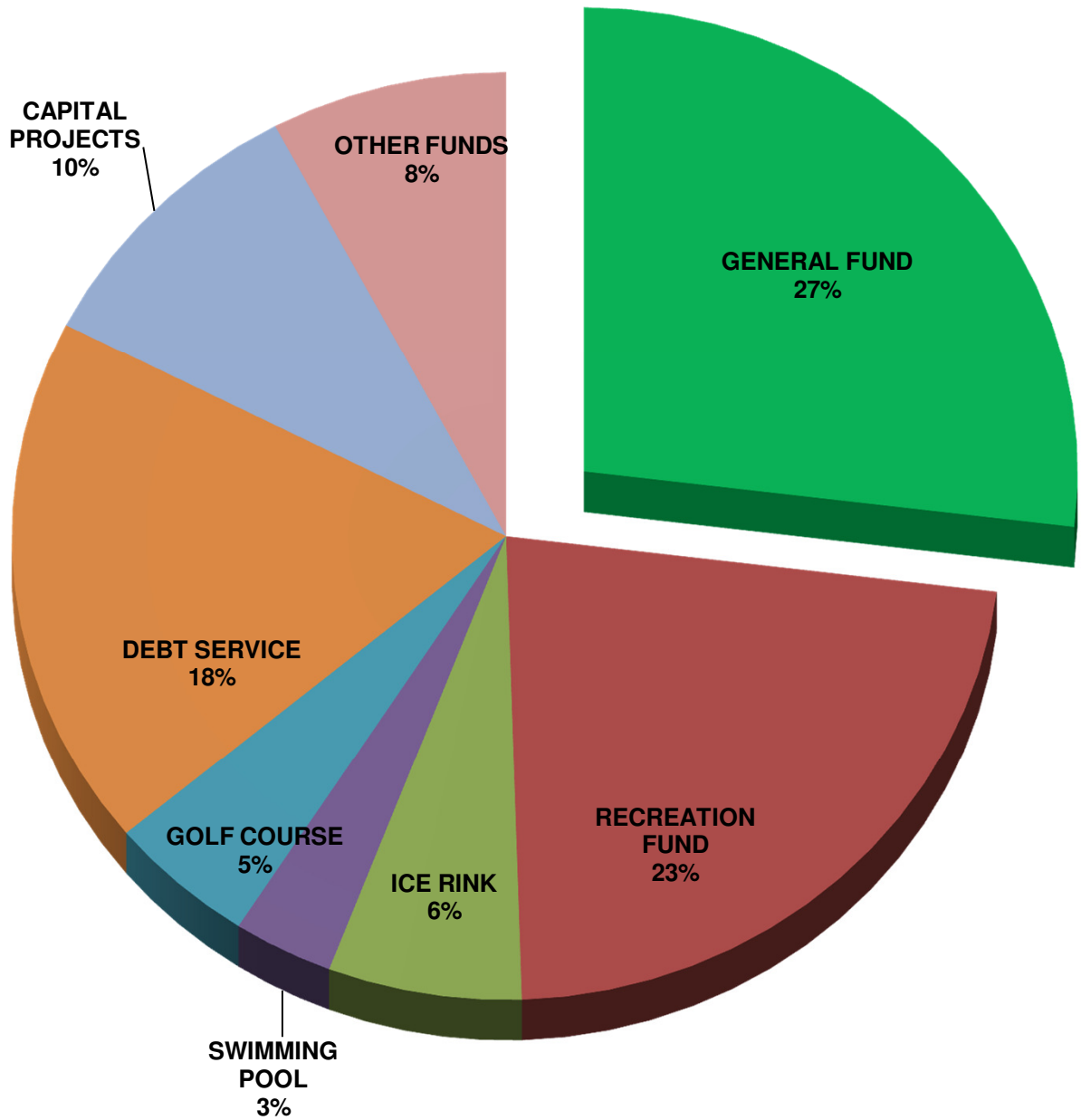
Summary of Capital Projects/Purchases (over \$5000)

Fy 2020 Budget

Fund	Fund Name	Dept #	Dept Name	Account	Description	2019 Projects
1	General	45	Banquets	500056	Banquet portion of the Howard rehab	\$1,250,000
1	General	40	Maintenance	500029	JCB quick connect	\$10,000
1	General	40	Maintenance	500056	Jonquil fence repairs	\$10,000
1	General	40	Maintenance	500029	Tow behind aeroator	\$9,000
1	General	40	Maintenance	500029	JCB forks and bucket	\$5,500
1	General	40	Maintenance	500056	Irrigation Flower Beds	\$5,000
						\$1,289,500
2	Recreation	40	Maintenance	500056	Misc gym floors	\$18,000
2	Recreation	40	Maintenance	500056	Grennan Heights doors	\$6,000
						\$24,000
3	Ice Rink	40	Maintenance	500056	Replace/repair doors	\$10,500
4	Pool	40	Maintenance	500056	pool painting	\$50,000
4	Pool	40	Maintenance	500056	new chlorinators	\$10,000
						\$60,000
5	Golf	40	Maintenance	500056	Driving range roof	\$20,000
					Gator utility truck	\$9,500
						\$29,500
11	Paving & Lighting	0		500056	Seal Coating Parking Lots	\$15,000
14	Capital Projects	0		500067	Admin Portion of Admin Project	\$425,000
14	Capital Projects	0		500067	Howard Roof Replacement	\$300,000
14	Capital Projects	0		500067	pioneer field	\$295,000
14	Capital Projects	0		500067	Howard HVAC	\$200,000
14	Capital Projects	0		500067	Phone System	\$150,000
14	Capital Projects	0		500067	2 trucks-Admin and Park Patrol	\$68,000
14	Capital Projects	0		500067	Tennis hvac	\$30,000
						\$1,468,000
Total						\$2,886,000.00

GENERAL FUND EXPENSES

\$4,057,056



FY 2020 Budget



GENERAL FUND (01)

	2018 Actual	2019		2020		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$1,517,965	\$1,481,332	\$1,587,387	\$1,540,907	\$1,645,907	\$1,595,907
Expenses	\$2,553,679	\$2,729,838	\$2,734,913	\$4,238,056	\$4,057,056	\$4,057,056
Revenues Less Expenses:	(\$1,035,714)	(\$1,248,506)	(\$1,147,526)	(\$2,697,149)	(\$2,411,149)	(\$2,461,149)
Transfers (to)/from other Funds:	\$1,075,000	\$1,100,000	\$1,147,526	\$0	\$2,411,149	\$2,411,149
Opening Fund Balance:	\$1,972,417	\$1,866,598	\$2,011,703	\$2,011,703	\$2,011,703	\$2,011,703
Ending Fund Balance:	\$2,011,703	\$1,718,092	\$2,011,703	(\$685,446)	\$2,011,703	\$1,961,703

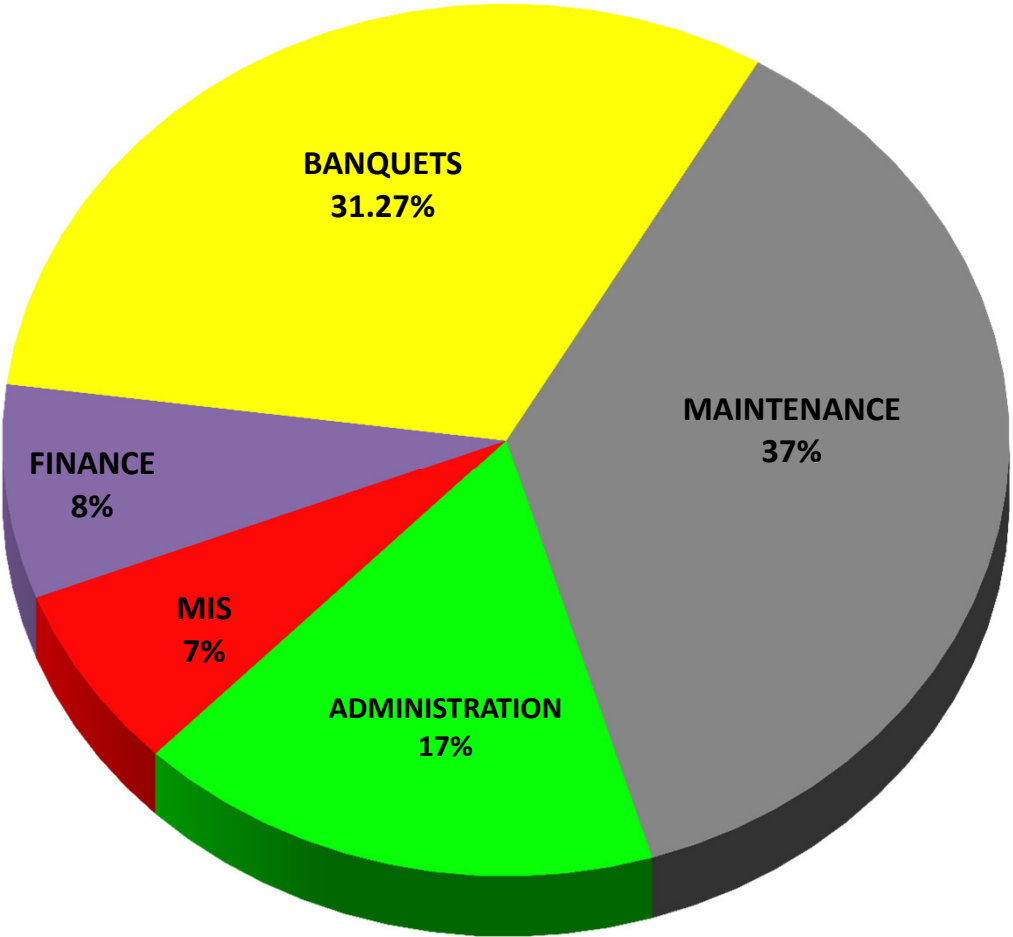
BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	21,348	14,000	14,000	8,321	10,688	12,000	12,000	12,000
INTEREST INCOME	21,348	14,000	14,000	8,321	10,688	12,000	12,000	12,000
Acct Class: LEAS LEASE INCOME								
400046.00 Lease Income	57,869	45,000	45,000	25,189	34,670	20,000	25,000	25,000
400049.00 Cell Tower Lease	86,042	84,606	84,606	67,160	84,602	87,144	87,144	87,144
LEASE INCOME	143,911	129,606	129,606	92,349	119,272	107,144	112,144	112,144
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	6,800	3,500	3,500	106,151	106,000	7,000	7,000	7,000
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	20,000	20,000	20,000	11,000	20,000	20,000	20,000	20,000
MISCELLANEOUS REVENUE	26,800	23,500	23,500	117,151	126,000	27,000	27,000	27,000
Acct Class: RENI RENTAL INCOME								
400014.00 Meeting Room Rental	0	0	0	0	0			
RENTAL INCOME	0	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	1,072,800	1,081,800	1,081,800	1,062,784	1,053,617	1,081,800	1,181,800	1,131,800
400002.00 Person Prop Replacement tax	253,107	232,426	232,426	226,285	277,810	312,963	312,963	312,963
PROPERTY & REPLACEMENT TAX	1,325,907	1,314,226	1,314,226	1,289,069	1,331,427	1,394,763	1,494,763	1,444,763
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	1,075,000	1,100,000	1,100,000	0	1,147,526		2,411,149	2,411,149
TRANSFER FROM OTHER FUNDS	1,075,000	1,100,000	1,100,000	0	1,147,526	0	2,411,149	2,411,149
Dept: 00	2,592,966	2,581,332	2,581,332	1,506,890	2,734,913	1,540,907	4,057,056	4,007,056
Total Revenues	2,592,966	2,581,332	2,581,332	1,506,890	2,734,913	1,540,907	4,057,056	4,007,056

GENERAL FUND EXPENSES BY DEPT

\$4,057,056





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: 12/31/2019	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								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00 Postage	16,897	15,000	15,000	11,214	13,820	19,000	19,000	19,000
500021.00 Printing	45,704	45,000	45,000	37,819	56,729	45,000	45,000	45,000
500022.00 Dues and Memberships	9,487	9,000	9,000	8,534	9,077	9,000	9,000	9,000
500023.00 Travel Expense	40	500	500	155	232	500	500	500
500024.00 Conference Expense	4,039	5,000	5,000	1,320	4,500	6,000	6,000	6,000
500025.00 Seminar Expense	0	0	0	0	0			
500026.00 Lodging Expense	0	0	0	0	0			
500028.00 Special Services	124,805	81,600	81,600	50,139	66,519	50,000	50,000	50,000
500029.00 Equipment	1,936	2,000	2,000	2,750	2,750	2,500	2,500	2,500
500031.00 Office Expense	2,804	3,500	3,500	2,660	3,909	3,500	3,500	3,500
500032.00 Legal Service & Fees	53,172	35,000	35,000	31,057	39,682	35,000	35,000	35,000
500035.00 Administrative Activities Exp	7,322	10,000	10,000	1,750	6,000	10,000	10,000	10,000
500036.00 Office Furniture	2,208	2,000	2,000	0	0	2,000	2,000	2,000
500038.00 Sponsorship	3,109	2,500	2,500	2,293	2,976	2,500	2,500	2,500
500041.00 Advertising	11,739	15,000	15,000	6,050	8,462	13,000	13,000	13,000
500044.00 Reference Materials	323	500	500	63	95	500	500	500
500045.00 Uniforms & Clothing	869	1,000	1,000	50	900	1,000	1,000	1,000
500072.00 Commissioner Functions	5,166	6,000	6,000	5,272	6,008	6,000	6,000	6,000
ADMINISTRATION EXPENSES	289,620	233,600	233,600	161,126	221,659	205,500	205,500	205,500
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	2,001	1,958	1,958	1,891	2,832	2,036	2,036	2,036
500097.00 Health Insurance	123,173	146,566	146,566	122,559	147,921	139,097	139,097	139,097
500098.00 Dental Insurance	637	8,075	8,075	7,723	6,936	8,230	8,230	8,230
500099.00 Life Insurance	331	353	353	462	588	353	353	353
INSURANCE EXPENSE	126,142	156,952	156,952	132,635	158,277	149,716	149,716	149,716
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	260,640	320,757	320,757	227,422	295,141	330,378	330,378	330,378
500001.01 Payroll Accrual	11,275	0	0	0	0			
500002.00 Part time Salaries	265	0	0	0	0			
500003.00 Overtime	231	1,000	1,000	1,092	1,477	1,000	1,000	1,000
500004.00 Vacation	36,596	0	0	13,424	16,449			
500005.00 Sick Pay	7,627	0	0	4,819	4,823			
500006.00 Temporary/Seasonal Pay	1,248	0	0	0	0			
500007.00 Holiday	9,616	0	0	7,767	9,443			
500007.01 Personal Time	5,962	0	0	5,414	6,885			
PAYROLL EXPENSES	333,460	321,757	321,757	259,938	334,218	331,378	331,378	331,378

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	Prior	----- Current Year -----				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund: 01 - GENERAL FUND								
Expenditures								
GENERAL ADMINISTRATION	749,222	712,309	712,309	553,699	714,154	686,594	686,594	686,594

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
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	0	0	0	0	0			
500027.00 Training	0	5,000	5,000	0	5,000	5,000	5,000	5,000
500028.00 Special Services	90,905	105,720	105,720	94,032	105,000	92,000	92,000	92,000
500029.00 Equipment	16,981	55,000	55,000	3,257	55,000	55,000	55,000	55,000
500030.00 Minor Equipment/Parts	31,912	3,000	3,000	3,146	4,678	5,000	5,000	5,000
500031.00 Office Expense	12,855	12,000	12,000	9,576	9,953	12,000	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	53,322	44,000	44,000	27,304	55,000	55,000	55,000	55,000
500047.00 Software Expense	11,654	55,000	55,000	15,288	55,000	55,000	55,000	55,000
ADMINISTRATION EXPENSES	217,629	279,720	279,720	152,603	289,631	279,000	279,000	279,000
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	217,629	279,720	279,720	152,603	289,631	279,000	279,000	279,000



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: 12/31/2019	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								
Dept: 30 FINANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00 Postage	5,358	4,500	4,500	0	0	500	500	500
500021.00 Printing	4,135	5,000	5,000	2,022	3,033	5,000	5,000	5,000
500022.00 Dues and Memberships	264	1,300	1,300	0	275	500	500	500
500023.00 Travel Expense	16	50	50	16	25	50	50	50
500024.00 Conference Expense	218	450	450	0	250	450	450	450
500025.00 Seminar Expense	0	0	0	0	0			
500027.00 Training	0	0	0	0	0			
500028.00 Special Services	9,668	9,000	9,000	7,119	9,582	10,580	10,580	10,580
500029.00 Equipment	14	1,000	1,000	447	671	2,000	2,000	2,000
500031.00 Office Expense	4,477	3,500	3,500	1,753	3,500	4,000	4,000	4,000
500033.00 Human Resources	5,422	6,000	6,000	4,533	6,244	6,000	6,000	6,000
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	0	1,500	1,500	0	0	1,000	1,000	1,000
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	237	500	500	0	250	500	500	500
ADMINISTRATION EXPENSES	29,809	32,800	32,800	15,890	23,830	30,580	30,580	30,580
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	932	979	979	727	969	1,018	1,018	1,018
500097.00 Health Insurance	63,978	67,515	67,515	48,439	65,258	64,048	64,048	64,048
500098.00 Dental Insurance	612	4,038	4,038	3,118	2,806	4,115	4,115	4,115
500099.00 Life Insurance	189	176	176	140	168	176	176	176
INSURANCE EXPENSE	65,711	72,708	72,708	52,424	69,201	69,357	69,357	69,357
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	180,236	210,571	210,571	150,152	185,939	216,878	216,878	216,878
500001.01 Payroll Accrual	-9,486	0	0	0	0			
500002.00 Part time Salaries	0	2,500	2,500	0	0	2,500	2,500	2,500
500003.00 Overtime	4,369	4,500	4,500	1,094	1,279	3,000	3,000	3,000
500004.00 Vacation	13,325	0	0	10,545	15,178			
500005.00 Sick Pay	1,385	0	0	455	683			
500007.00 Holiday	7,054	0	0	5,229	7,975			
500007.01 Personal Time	4,468	0	0	3,841	5,761			
PAYROLL EXPENSES	201,351	217,571	217,571	171,316	216,815	222,378	222,378	222,378
FINANCE DEPARTMENT	296,871	323,079	323,079	239,630	309,846	322,315	322,315	322,315



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: 12/31/2019	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								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	2,538	1,500	1,500	1,645	2,276	1,500	1,500	1,500
500020.00 Postage	34	30	30	0	0	30	30	30
500021.00 Printing	0	0	0	0	0			
500022.00 Dues and Memberships	104	500	500	554	1,442	1,500	1,500	1,500
500023.00 Travel Expense	0	0	0	0	0			
500024.00 Conference Expense	0	600	600	100	0	1,500	1,500	1,500
500025.00 Seminar Expense	475	500	500	0	0	500	500	500
500026.00 Lodging Expense	0	0	0	0	0			
500027.00 Training	959	1,500	1,500	974	974	1,500	1,500	1,500
500028.00 Special Services	17,477	26,147	26,147	34,485	48,846	32,855	32,855	32,855
500029.00 Equipment	40,663	84,000	84,000	69,366	75,000	172,500	34,500	34,500
500030.00 Minor Equipment/Parts	3,702	1,800	1,800	2,743	4,054	2,500	2,500	2,500
500031.00 Office Expense	552	1,000	1,000	523	976	1,000	1,000	1,000
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	495	240	240	644	644	240	240	240
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	6,015	3,850	3,850	633	3,500	3,850	3,850	3,850
ADMINISTRATION EXPENSES	73,014	121,667	121,667	111,667	137,712	219,475	81,475	81,475
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	3,230	3,634	3,634	2,731	3,889	4,288	4,288	4,288
500097.00 Health Insurance	215,086	248,682	248,682	176,616	229,876	266,332	266,332	266,332
500098.00 Dental Insurance	1,828	13,535	13,535	9,705	12,798	15,486	15,486	15,486
500099.00 Life Insurance	905	1,058	1,058	812	966	1,147	1,147	1,147
INSURANCE EXPENSE	221,049	266,909	266,909	189,864	247,529	287,253	287,253	287,253
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	35,414	35,000	35,000	23,274	28,993	35,000	35,000	35,000
500050.00 Automotive Vehicle Maintenance	17,937	11,925	11,925	14,993	16,685	17,000	17,000	17,000
500051.00 Tires	3,556	3,500	3,500	3,134	2,257	3,500	3,500	3,500
500052.00 Facility Cleaning	13,027	16,224	16,224	10,594	12,366	16,224	16,224	16,224
500053.00 Sanitation Service by Contract	9,911	12,727	12,727	10,376	13,316	12,727	12,727	12,727
500054.00 Equipment Maintenance	9,073	10,100	10,100	7,322	10,445	10,100	10,100	10,100
500055.00 Materials/Supplies	91,896	79,127	79,127	71,368	93,934	93,000	93,000	93,000
500056.00 Land & Building Improvements	15,407	15,000	15,000	10,813	5,711	45,000	22,000	22,000
500057.00 Maint of Buildings	5,923	4,400	4,400	4,717	3,994	24,400	4,400	4,400
MAINTENANCE EXPENSES	202,144	188,003	188,003	156,591	187,701	256,951	213,951	213,951
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	539,490	698,422	698,422	459,778	577,456	760,468	760,468	760,468

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: PAYR PAYROLL EXPENSES								
500001.01 Payroll Accrual	-6,316	0	0	0	0			
500002.00 Part time Salaries	0	0	0	160	800	1,000	1,000	1,000
500003.00 Overtime	36,608	25,000	25,000	25,816	33,968	35,000	35,000	35,000
500004.00 Vacation	40,576	0	0	34,757	30,731			
500005.00 Sick Pay	27,466	0	0	24,582	27,079			
500006.00 Temporary/Seasonal Pay	36,521	35,000	35,000	40,998	41,005	52,000	52,000	52,000
500007.00 Holiday	22,741	0	0	15,495	23,721			
500007.01 Personal Time	14,154	0	0	8,507	9,754			
PAYROLL EXPENSES	711,240	758,422	758,422	610,093	744,514	848,468	848,468	848,468
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	11,931	11,000	11,000	7,640	11,196	12,000	12,000	12,000
500059.00 Electric Service	21,983	23,000	23,000	18,118	25,386	25,000	25,000	25,000
500060.00 Water Service	3,347	3,000	3,000	2,480	3,408	3,500	3,500	3,500
500061.00 Telephone Service	28,776	32,000	32,000	20,367	24,859	29,000	29,000	29,000
UTILITIES	66,037	69,000	69,000	48,605	64,849	69,500	69,500	69,500
MAINTENANCE DEPARTMENT	1,273,484	1,404,001	1,404,001	1,116,820	1,382,305	1,681,647	1,500,647	1,500,647

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 45 BANQUETS								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500028.00 Special Services	409	1,228	1,228	0	0	1,000	1,000	1,000
500029.00 Equipment	8,381	8,000	8,000	0	0	8,000	8,000	8,000
ADMINISTRATION EXPENSES	8,790	9,228	9,228	0	0	9,000	9,000	9,000
Acct Class: MAIN MAINTENANCE EXPENSES								
500052.00 Facility Cleaning	0	0	0	0	0			
500054.00 Equipment Maintenance	7,682	1,500	1,500	419	629	1,500	1,500	1,500
500056.00 Land & Building Improvements	0	0	0	40,050	38,348	1,258,000	1,258,000	1,258,000
MAINTENANCE EXPENSES	7,682	1,500	1,500	40,469	38,977	1,259,500	1,259,500	1,259,500
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	16,472	10,728	10,728	40,469	38,977	1,268,500	1,268,500	1,268,500

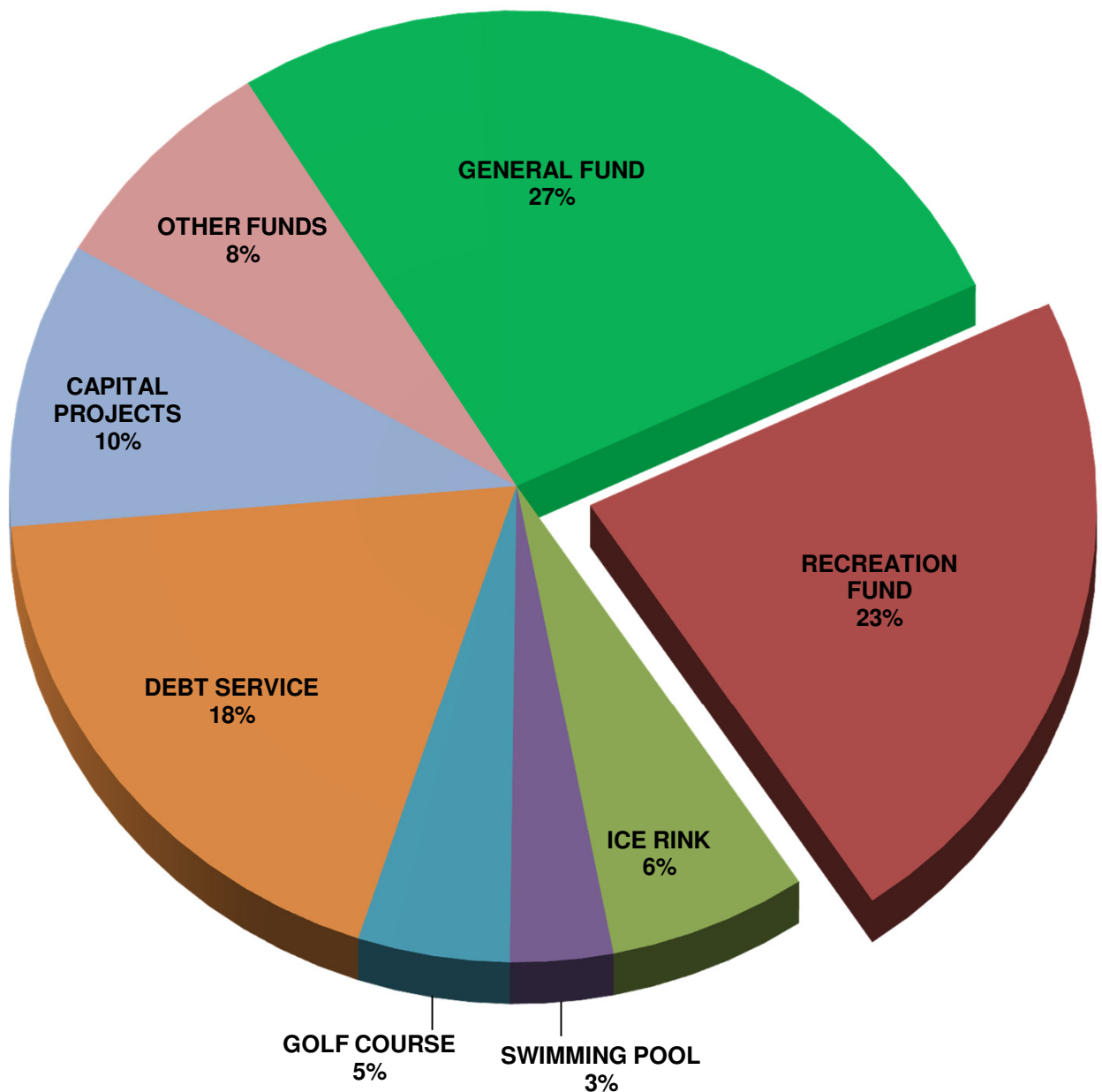
BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund: 01 - GENERAL FUND								
Expenditures								
Total Expenditures	2,553,678	2,729,837	2,729,837	2,103,221	2,734,913	4,238,056	4,057,056	4,057,056

RECREATION FUND EXPENSES

\$3,406,014



FY 2020 Budget



RECREATION FUND (02)

	2018 Actual	2019		2020		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$4,709,236	\$4,677,857	\$4,821,703	\$4,712,674	\$4,781,674	\$4,867,918
Expenses	\$3,419,696	\$3,666,180	\$3,597,888	\$3,636,764	\$3,406,014	\$3,406,014
Revenues Less Expenses:	\$1,289,540	\$1,011,677	\$1,223,816	\$1,075,910	\$1,375,660	\$1,461,904
Transfers From Other Funds:	\$0	\$0	\$441,025	\$0	\$170,000	\$170,000
Transfers (To) Other Funds:	(\$1,125,000)	(\$1,011,677)	(\$1,704,863)	\$0	(\$2,689,437)	(\$2,689,437)
Opening Fund Balance:	\$5,997,480	\$6,080,455	\$6,162,020	\$6,121,998	\$6,121,998	\$6,121,998
Ending Fund Balance:	\$6,162,020	\$6,080,455	\$6,121,998	\$7,197,908	\$4,978,221	\$5,064,465



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.

Arts and Craft classes are offered to children ages 7 and older in the after school hours. There are a wide variety of classes for any age group to choose from. Ceramics, sewing, and scrapbooking are a way to express the creative spirit.

Dance programs are offered for children ages 3 to adult. The children's dance program runs from fall until spring. There is a dance recital for all classes at the end of the program. Adult dance programs offered are Ballroom Dance, Line Dancing, Swing Classes and Wedding Dance Workshops. Two experienced part-time dance instructors and a contractual dance company enables us to offer this wide variety of dance programs.

We offer Birthday Party Packages geared to children ages 4 to 10. Parents can choose from our creative and active birthday party packages. Our packages offer parents a hassle free celebration and allow them to enjoy their child's special day too!

Athletics are offered for children 3 years and older to senior adults. Youth athletics include gymnastics, t-ball, soccer, tennis, basketball, softball, karate and Tae Kwon Do. Thousands of youth participants learn to socialize, compete and develop skills and confidence in a fun, safe environment.

Adult athletics are offered for the young and senior adults. Programs include fitness, aerobics, softball, volleyball and flag football. This coming year the major emphasis will be placed on adult resident and local business participation. This approach will make our adult residents more aware of the programs that fit into their schedule and leisure needs.

A special part of our athletic program this year will be a restructuring of our Summer Sports Camps. Campers from first through sixth grade will enjoy the experience of participating and learning an assortment of sport skills. We will be striving to provide the best summer experience a child can have.

The main goals of the Athletic Department are to provide quality programs for all ages. Also, to bring the Niles community closer together through recreation.

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	63,112	40,000	40,000	22,099	32,854	35,000	35,000	35,000
INTEREST INCOME	63,112	40,000	40,000	22,099	32,854	35,000	35,000	35,000
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	5,932	3,000	3,000	12,656	14,090	14,000	14,000	14,000
400005.00 Grant Revenue	2,622	0	0	3,418	3,418	3,400	3,400	3,400
400007.00 Special Event Donations	7,968	7,317	7,317	4,800	7,000	7,000	7,000	7,000
400008.00 Cash over/short	0	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
400011.00 Sponsorships	8,890	8,000	8,000	14,931	12,668	12,000	12,000	12,000
400013.00 Vending	11,985	9,000	9,000	9,021	12,195	12,000	12,000	12,000
MISCELLANEOUS REVENUE	37,397	27,317	27,317	44,826	49,371	48,400	48,400	48,400
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	842,928	850,000	850,000	835,043	845,587	850,000	850,000	850,000
PROPERTY & REPLACEMENT TAX	842,928	850,000	850,000	835,043	845,587	850,000	850,000	850,000
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	0	0	0	0	441,025		170,000	170,000
TRANSFER FROM OTHER FUNDS	0	0	0	0	441,025	0	170,000	170,000
Dept: 00	943,437	917,317	917,317	901,968	1,368,837	933,400	1,103,400	1,103,400

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 50 PROGRAM DEPARTMENT								
Acct Class: PROR PROGRAM REVENUE								
400100.00 Kids Can Cook/Little Chefs	6,107	7,000	7,000	4,320	4,320	4,000	4,000	4,500
400101.00 Cheerleading	69	0	0	0	0			
400102.00 Ceramics	-315	0	0	315	315			
400105.00 July Fourth	4,873	5,000	5,000	4,289	4,799	5,000	5,000	5,000
400106.00 Explorers and Voyagers	199,286	200,000	200,000	226,123	228,426	210,000	210,000	230,644
400108.00 Pre/Post Camp	32,909	31,000	31,000	36,393	36,452	34,000	34,000	38,000
400109.00 Pint size pioneers	47,140	45,000	45,000	56,339	56,507	45,000	45,000	45,000
400110.00 Kiddie Camp	12,056	12,000	12,000	10,567	10,567	4,500	4,500	4,500
400111.00 Discovers Camp	32,695	30,000	30,000	38,428	38,428	35,000	35,000	40,000
400112.00 Tots Gym	4,503	3,500	3,500	3,832	4,236	3,500	3,500	4,500
400113.00 Early Childhood	0	0	0	0	0			
400116.00 Dance Classes	81,763	80,000	80,000	87,393	90,855	85,000	85,000	95,000
400120.00 Recreation Birthday Parties	32,920	40,000	40,000	53,147	60,000	55,000	55,000	62,000
400121.00 On my own	30,995	30,000	30,000	26,071	27,219	22,000	22,000	22,000
400123.00 Moovin & Groovin	2,985	2,000	2,000	2,830	3,000	2,000	2,000	3,600
400124.00 Pre School	234,623	250,000	250,000	336,829	258,801	250,000	250,000	262,000
400126.00 Music Lessons	60,445	60,000	60,000	60,259	59,649	50,000	50,000	50,000
400130.00 Parents Afternoon Out	1,506	1,500	1,500	2,177	2,177			
400131.00 Art Classes	915	0	0	0	670			
400134.00 Budding Picassos	9,060	5,000	5,000	9,303	9,298	4,500	4,500	4,500
400143.00 Mini All Stars	0	1,030	1,030	0	0	1,030	1,030	1,030
400151.00 Contractual Programs	0	4,000	4,000	0	0			
400210.00 Tae Kwon Do	34,373	30,000	30,000	34,205	37,019	30,000	30,000	38,000
PROGRAM REVENUE	828,908	837,030	837,030	992,820	932,738	840,530	840,530	910,274
Acct Class: RENI RENTAL INCOME								
400014.00 Meeting Room Rental	580	600	600	335	375	300	300	300
400015.00 Rec Center Rental	15,890	20,000	20,000	17,540	19,000	18,000	18,000	19,000
RENTAL INCOME	16,470	20,600	20,600	17,875	19,375	18,300	18,300	19,300
Acct Class: SPEV SPECIAL EVENTS								
400070.00 Special Events	21,736	20,000	20,000	17,947	22,043	20,000	20,000	23,000
SPECIAL EVENTS	21,736	20,000	20,000	17,947	22,043	20,000	20,000	23,000
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	867,114	877,630	877,630	1,028,642	974,156	878,830	878,830	952,574

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 60 ATHLETIC DEPARTMENT								
Acct Class: ATPR ATHLETIC PROGRAM REVENUE								
400201.00 Tee Ball	14,993	19,800	19,800	20,623	17,647	19,800	19,800	19,800
400202.00 Sports Camp	133,107	135,000	135,000	125,692	125,864	130,000	130,000	130,000
400203.00 Gymnastics	24,313	19,800	19,800	12,619	14,466	15,000	15,000	15,000
400204.00 Girls 12"	14,716	11,200	11,200	12,785	12,700	12,000	12,000	12,000
400205.00 Fall Girls 12"	31,505	30,000	30,000	48,224	45,208	43,000	43,000	43,000
400206.00 Mens 16"	30,155	31,000	31,000	26,240	26,543	31,000	31,000	31,000
400207.00 Mens 12"	7,750	10,000	10,000	6,620	6,620	10,000	10,000	10,000
400208.00 Youth Basketball	431,264	483,000	483,000	456,623	440,714	475,000	460,000	460,000
400209.00 Youth Instruction	46,114	40,000	40,000	48,570	39,035	40,000	40,000	40,000
400211.00 Whiffle Ball	0	0	0	0	0			
400212.00 Soccer	151,342	130,000	130,000	196,181	180,000	145,000	185,000	185,000
400212.01 Soccer Instruction	57,228	51,000	51,000	56,866	57,814	51,000	60,000	60,000
400213.00 Co-rec 14" Mushball	19,025	21,400	21,400	14,508	16,273	18,000	18,000	18,000
400218.00 Co Rec Mushball Tourney	0	0	0	0	0			
400220.00 Open Volleyball	414	2,400	2,400	596	726	1,000	1,000	1,000
400221.00 Mens Basketball	42,885	44,700	44,700	23,660	32,579	44,700	44,700	44,700
400222.00 New Programs Loverde Ctr	0	0	0	0	0			
400223.00 Softball Tournaments	20,975	20,000	20,000	23,475	23,475	20,000	20,000	24,000
400224.00 Fall Basketball Classics	0	4,200	4,200	0	0			
400226.00 Rookie Ball	18,960	19,800	19,800	15,609	15,609	19,800	19,800	19,800
400227.00 Youth Volleyball	36,887	41,500	41,500	36,852	38,338	38,000	38,000	38,000
400228.00 Dodgeball	95,304	92,000	92,000	88,733	97,714	92,000	95,000	95,000
400229.00 Floor Hockey	0	5,700	5,700	0	0			
400231.00 Fall Baseball League	94,458	95,000	95,000	70,836	71,371	85,000	85,000	85,000
400235.00 Flag Football	0	5,600	5,600	6,966	0	16,000	16,000	16,000
400236.00 Ultimate Frisbee	0	3,750	3,750	0	0			
400237.00 Sport Night	3,748	6,400	6,400	0	5,000	6,400	6,400	6,400
400238.00 Adlt-Tot Sport Academy	0	3,200	3,200	0	0	2,000	2,000	2,000
400239.00 Adult Volleyball	0	5,500	5,500	0	0	5,500	5,500	5,500
ATHLETIC PROGRAM REVENUE	1,275,143	1,331,950	1,331,950	1,292,278	1,267,696	1,320,200	1,357,200	1,361,200
Acct Class: DAAD DAILY ADMISSIONS								
400071.00 Open Play Fee	13,864	12,000	12,000	15,743	18,000	17,000	17,000	18,500
DAILY ADMISSIONS	13,864	12,000	12,000	15,743	18,000	17,000	17,000	18,500
Acct Class: MISC MISCELLANEOUS REVENUE								
400219.00 Open Gym-Bball/vball	100,822	90,000	90,000	71,854	93,488	90,000	90,000	90,000
400219.01 Open Gym-Soccer	11,570	8,000	8,000	8,987	11,439	10,000	10,000	10,000
400230.01 Indoor Rent-Soccer	178,748	180,000	180,000	162,233	180,000	165,000	175,000	182,000

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 60 ATHLETIC DEPARTMENT								
Acct Class: MISC MISCELLANEOUS REVENUE								
400230.02 Outdoor Rent-Soccer	294	0	0	0	0			
400230.03 Outdoor Rent-Other	1,805	2,400	2,400	1,033	0	2,400	2,400	2,400
MISCELLANEOUS REVENUE	293,239	280,400	280,400	244,107	284,927	267,400	277,400	284,400
Acct Class: RENI RENTAL INCOME								
400230.00 Indoor Rent-Other	66,308	61,000	61,000	68,254	69,501	70,000	70,000	70,000
RENTAL INCOME	66,308	61,000	61,000	68,254	69,501	70,000	70,000	70,000
ATHLETIC DEPARTMENT	1,648,554	1,685,350	1,685,350	1,620,382	1,640,124	1,674,600	1,721,600	1,734,100

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 65 TAM TENNIS DEPARTMENT								
Acct Class: MISC MISCELLANEOUS REVENUE								
400004.00 Guest Fees	24,622	19,450	19,450	16,255	23,294	20,000	20,000	20,000
400013.00 Vending	0	0	0	0	0			
MISCELLANEOUS REVENUE	24,622	19,450	19,450	16,255	23,294	20,000	20,000	20,000
Acct Class: PROR PROGRAM REVENUE								
400809.00 Adult Tennis Programs	183,906	160,000	160,000	139,154	180,560	170,000	180,000	180,000
400810.00 Junior Tennis Programs	157,949	145,000	145,000	161,557	163,778	150,000	155,000	155,000
400811.00 Private Lessons	191,767	175,000	175,000	139,339	187,791	180,000	185,000	185,000
400814.00 Senior League	10,676	9,000	9,000	8,663	11,241	9,000	10,000	10,000
400815.00 Tennis Tournaments	9,278	5,700	5,700	6,280	9,420	5,000	5,000	5,000
400817.00 Greater Suburban League	1,800	1,800	1,800	3,570	2,070	1,800	1,800	1,800
PROGRAM REVENUE	555,376	496,500	496,500	458,563	554,860	515,800	536,800	536,800
Acct Class: PRSH PRO SHOP								
400016.00 Racquet Stringing	0	0	0	0	0			
400028.00 Pro Shop	4,761	3,100	3,100	2,299	3,149	2,300	2,300	2,300
PRO SHOP	4,761	3,100	3,100	2,299	3,149	2,300	2,300	2,300
Acct Class: TAMC TAM TENNIS COURT RENTAL								
400802.00 Court Fees	244,479	225,000	225,000	215,106	263,762	240,000	255,000	255,000
TAM TENNIS COURT RENTAL	244,479	225,000	225,000	215,106	263,762	240,000	255,000	255,000
Acct Class: TAMT TAM TENNIS MEMBERSHIPS								
400805.00 Resident Tennis Membership	6,067	4,645	4,645	5,865	5,124	4,700	4,700	4,700
400806.00 Non Resident Tennis Membership	109,915	124,500	124,500	145,488	107,027	110,000	110,000	110,000
TAM TENNIS MEMBERSHIPS	115,982	129,145	129,145	151,353	112,151	114,700	114,700	114,700
Acct Class: TTF TAM TENNIS FITNESS REVENUE								
400104.00 Fitness Classes	931	790	790	2,254	2,228	2,200	2,200	2,200
400796.00 Personal Training	9,905	8,000	8,000	6,373	6,997	8,000	8,000	8,000
400799.00 Fitness Guest Fees	1,455	1,525	1,525	1,686	2,220	1,400	1,400	1,400
400800.00 Resident Fitness Memberships	52,191	53,000	53,000	59,006	52,073	52,944	52,944	52,944
400801.00 Non-Resident Fitness Membershi	59,240	77,800	77,800	70,727	55,310	74,000	60,000	60,000
TAM TENNIS FITNESS REVENUE	123,722	141,115	141,115	140,046	118,828	138,544	124,544	124,544
TAM TENNIS DEPARTMENT	1,068,942	1,014,310	1,014,310	983,622	1,076,044	1,031,344	1,053,344	1,053,344

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 70 PIONEER PARK DEPARTMENT								
Acct Class: PIONEER PARK REVENUES								
400018.00 Pioneer Park Concessions	32,551	35,000	35,000	34,505	34,858	34,000	34,000	34,000
400301.00 Mini Golf	73,674	71,000	71,000	83,383	82,861	78,000	78,000	78,000
400302.00 Batting Cages	74,140	76,750	76,750	82,964	84,859	82,000	82,000	82,000
400303.00 Field House Rental	827	500	500	1,100	990	500	500	500
400604.00 Golfview Concessions	0	0	0	0	0			
PIONEER PARK REVENUES	181,192	183,250	183,250	201,952	203,568	194,500	194,500	194,500
PIONEER PARK DEPARTMENT	181,192	183,250	183,250	201,952	203,568	194,500	194,500	194,500

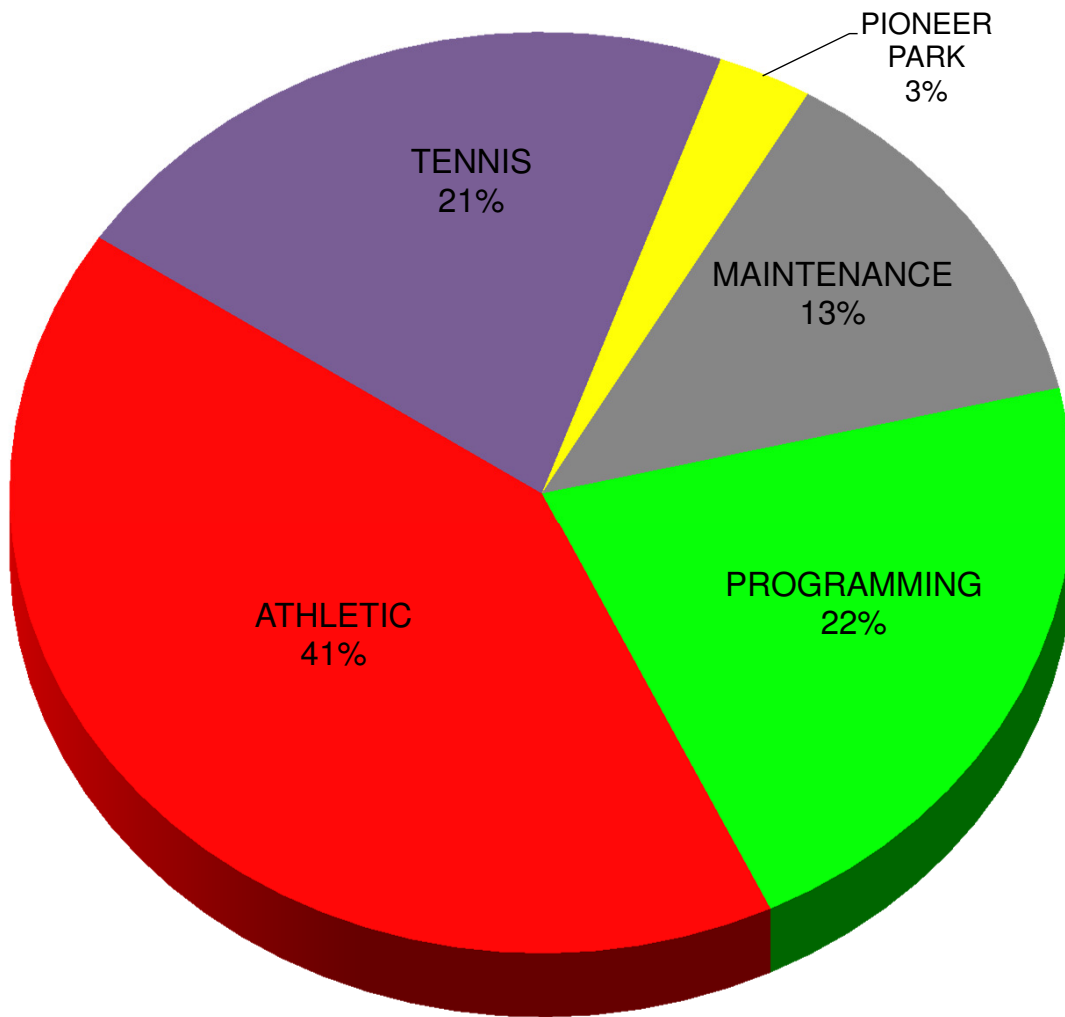
BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund: 02 - RECREATION FUND								
Revenues								
Total Revenues	4,709,239	4,677,857	4,677,857	4,736,566	5,262,729	4,712,674	4,951,674	5,037,918

RECREATION FUND EXPENSES BY DEPT

\$3,406,014





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: 12/31/2019	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								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	395	500	500	382	406	500	500	500
500049.01 Special Services	22,285	23,316	23,316	20,305	19,739	24,352	24,352	24,352
500049.02 Equipment	0	0	0	158	237	500	500	500
500052.00 Facility Cleaning	117,932	125,000	125,000	100,227	125,028	125,000	125,000	125,000
500053.00 Sanitation Service by Contract	10,178	10,000	10,000	3,977	5,822	11,950	11,950	11,950
500054.00 Equipment Maintenance	420	0	0	1,265	1,898	1,500	1,500	1,500
500055.00 Materials/Supplies	26,696	36,525	36,525	35,139	44,314	36,525	36,525	36,525
500056.00 Land & Building Improvements	251,212	288,000	288,000	128,014	285,000	189,000	24,000	24,000
500057.00 Maint of Buildings	26,734	23,500	23,500	26,883	32,390	21,000	21,000	21,000
MAINTENANCE EXPENSES	455,852	506,841	506,841	316,350	514,834	410,327	245,327	245,327
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	17,584	20,000	20,000	11,771	18,288	20,000	20,000	20,000
500059.00 Electric Service	127,970	115,000	115,000	96,349	130,403	130,000	130,000	130,000
500060.00 Water Service	7,083	10,000	10,000	11,343	15,413	15,000	15,000	15,000
500061.00 Telephone Service	24,419	24,000	24,000	25,567	31,109	32,000	32,000	32,000
UTILITIES	177,056	169,000	169,000	145,030	195,213	197,000	197,000	197,000
MAINTENANCE DEPARTMENT	632,908	675,841	675,841	461,380	710,047	607,327	442,327	442,327

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 50 PROGRAM DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	903	700	700	2,713	4,070	2,000	2,000	2,000
500020.00 Postage	14	600	600	0	0	600	600	600
500021.00 Printing	1,609	3,000	3,000	1,593	1,675	3,000	3,000	3,000
500022.00 Dues and Memberships	60	600	600	0	0	600	600	600
500023.00 Travel Expense	0	0	0	0	0			
500024.00 Conference Expense	779	1,000	1,000	-560	-740	1,000	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	907	0	0	0	0			
500029.00 Equipment	4,754	6,000	6,000	6,039	8,947	7,000	7,000	7,000
500030.00 Minor Equipment/Parts	0	0	0	0	0			
500031.00 Office Expense	1,719	3,000	3,000	1,897	2,976	3,000	3,000	3,000
500034.00 Monthly Expenses	66,636	55,000	55,000	26,995	70,000	75,000	75,000	75,000
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	1,539	2,000	2,000	2,705	3,688	3,000	3,000	3,000
500042.00 Scholarships	0	0	0	0	0			
500043.00 Transfer to other funds	1,125,000	1,011,677	1,011,677	0	1,704,863		2,689,437	2,689,437
500044.00 Reference Materials	0	0	0	0	0	300	300	300
500045.00 Uniforms & Clothing	1,290	2,000	2,000	0	0	2,500	2,500	2,500
ADMINISTRATION EXPENSES	1,205,210	1,085,577	1,085,577	41,382	1,795,479	98,000	2,787,437	2,787,437
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	645	461	461	450	671	480	480	480
500097.00 Health Insurance	33,286	34,954	34,954	24,411	32,854	32,304	32,304	32,304
500098.00 Dental Insurance	248	1,638	1,638	1,202	1,622	1,586	1,586	1,586
500099.00 Life Insurance	168	176	176	140	168	176	176	176
INSURANCE EXPENSE	34,347	37,229	37,229	26,203	35,315	34,546	34,546	34,546
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	96,282	115,167	115,167	84,643	110,101	122,338	122,338	122,338
500001.01 Payroll Accrual	1,285	0	0	0	0			
500002.00 Part time Salaries	35,590	30,000	30,000	31,469	39,464	40,000	40,000	40,000
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	5,631	0	0	7,249	6,082			
500005.00 Sick Pay	1,566	0	0	90	134			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	8,576	0	0	2,929	5,838			
500007.01 Personal Time	1,996	0	0	1,384	1,182			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 50 PROGRAM DEPARTMENT								
PAYROLL EXPENSES	150,926	145,167	145,167	127,764	162,801	162,338	162,338	162,338
Acct Class: PROG PROGRAM EXPENSES								
500100.00 Cooking Monsters	1,163	1,100	1,100	1,431	1,749	1,200	1,200	1,200
500102.00 Ceramics	0	0	0	0	0			
500105.00 July Fourth	26,432	25,000	25,000	23,665	23,665	25,000	25,000	25,000
500106.00 Explorers and Voyagers	66,541	75,000	75,000	81,083	77,580	80,000	80,000	80,000
500108.00 Pre/Post Camp	5,137	5,200	5,200	5,531	5,531	6,000	6,000	6,000
500109.00 Pint size pioneers	14,589	14,500	14,500	17,717	17,741	17,000	17,000	17,000
500110.00 Kiddie Camp	4,759	4,500	4,500	4,234	4,172	4,500	4,500	4,500
500111.00 Discovers Camp	6,649	7,500	7,500	7,553	7,706	8,000	8,000	8,000
500112.00 Tots Gym	994	1,200	1,200	666	764	1,200	1,200	1,200
500113.00 Toddler Time	0	0	0	0	0			
500116.00 Dance Classes	26,548	25,000	25,000	26,682	32,611	30,000	30,000	30,000
500120.00 Recreation Birthday Parties	6,372	7,000	7,000	8,747	10,873	10,000	10,000	10,000
500121.00 On my own	12,827	9,000	9,000	9,709	11,118	9,000	9,000	9,000
500123.00 Moovin & Groovin	647	700	700	343	483	700	700	700
500124.00 Pre School	135,330	120,000	120,000	94,688	125,845	125,000	125,000	125,000
500125.00 Concert Series	11,950	15,000	15,000	14,400	14,400	15,000	15,000	15,000
500126.00 Music Lessons	36,190	32,000	32,000	27,534	35,603	32,000	32,000	32,000
500130.00 Parents Afternoon Out	524	450	450	637	658	700	700	700
500131.00 Art Classes	560	0	0	490	434			
500134.00 Budding Picassos	1,936	1,800	1,800	2,759	3,555	2,500	2,500	2,500
500142.00 Kinder Musik	0	500	500	0	0			
500143.00 Mini All Stars	0	500	500	0	0			
500210.00 Tae Kwon Do	34,958	24,000	24,000	14,925	25,000	20,000	20,000	20,000
PROGRAM EXPENSES	394,106	369,950	369,950	342,794	399,488	387,800	387,800	387,800
Acct Class: RENI RENTAL INCOME								
500071.00 Facility Rental	5,640	20,000	20,000	4,965	5,936	7,000	7,000	7,000
RENTAL INCOME	5,640	20,000	20,000	4,965	5,936	7,000	7,000	7,000
Acct Class: SPEV SPECIAL EVENTS								
500070.00 Special Events	29,136	35,000	35,000	18,142	30,227	30,000	30,000	30,000
SPECIAL EVENTS	29,136	35,000	35,000	18,142	30,227	30,000	30,000	30,000
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	1,465	1,500	1,500	892	1,464	1,500	1,500	1,500
500059.00 Electric Service	8,287	8,000	8,000	6,440	8,724	9,000	9,000	9,000
500060.00 Water Service	1,110	1,000	1,000	921	1,405	1,500	1,500	1,500
500061.00 Telephone Service	4,476	5,000	5,000	3,320	3,921	4,500	4,500	4,500
UTILITIES	15,338	15,500	15,500	11,573	15,514	16,500	16,500	16,500

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund: 02 - RECREATION FUND								
Expenditures								
PROGRAM DEPARTMENT	1,834,703	1,708,423	1,708,423	572,823	2,444,760	736,184	3,425,621	3,425,621

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 60 ATHLETIC DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	1,467	2,200	2,200	1,604	1,604	1,500	1,500	1,500
500020.00 Postage	3,510	4,000	4,000	2,000	3,000	4,000	4,000	4,000
500021.00 Printing	6,452	6,000	6,000	3,252	4,879	5,000	5,000	5,000
500022.00 Dues and Memberships	60	0	0	0	0			
500025.00 Seminar Expense	365	0	0	0	0			
500027.00 Training	0	0	0	0	0			
500028.00 Special Services	11,539	8,300	8,300	14,587	16,589	17,000	17,000	17,000
500029.00 Equipment	14,935	10,800	10,800	10,713	12,389	12,000	12,000	12,000
500031.00 Office Expense	1,909	2,400	2,400	1,886	2,093	2,400	2,400	2,400
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	0	480	480	0	0	480	480	480
500044.00 Reference Materials	0	150	150	0	0	150	150	150
500045.00 Uniforms & Clothing	7,701	2,640	2,640	2,678	2,158	2,640	2,640	2,640
ADMINISTRATION EXPENSES	47,938	36,970	36,970	36,720	42,712	45,170	45,170	45,170
Acct Class: ATHE ATHLETIC PROGRAM EXPENSE								
500201.00 Tee Ball	7,639	6,360	6,360	10,494	9,107	8,000	8,000	8,000
500202.00 Sports Camp	75,306	72,000	72,000	58,226	56,729	73,000	73,000	73,000
500203.00 Gymnastics	12,393	12,000	12,000	7,053	8,939	12,000	12,000	12,000
500204.00 Girls 12"	6,795	7,850	7,850	6,932	7,056	7,000	7,000	7,000
500205.00 Fall Girls 12"	14,148	14,000	14,000	19,768	18,131	15,000	15,000	15,000
500206.00 Mens 16"	24,569	25,000	25,000	16,031	15,008	25,500	25,500	25,500
500207.00 Mens 12"	4,537	6,000	6,000	4,377	2,666	5,000	5,000	5,000
500208.00 Youth Basketball	178,106	203,000	203,000	164,109	185,029	203,000	190,000	190,000
500209.00 Youth Instruction	27,825	28,000	28,000	20,129	27,279	28,000	28,000	28,000
500211.00 Whiffle Ball	0	0	0	0	0			
500212.00 Soccer	60,424	51,000	51,000	55,692	78,322	62,750	70,000	70,000
500212.01 Soccer Instruction	8,848	7,200	7,200	5,154	6,302	9,000	9,000	9,000
500213.00 Co-rec 14" Mushball	10,918	9,500	9,500	6,502	5,039	8,500	8,500	8,500
500218.00 Co-Rec Mushball Tourney	0	0	0	0	2,962			
500219.00 Open Gym	584	1,000	1,000	148	270	500	500	500
500220.00 Open Volleyball	0	0	0	0	0			
500221.00 Mens Basketball	19,573	30,000	30,000	19,592	25,511	30,000	25,000	25,000
500222.00 Baseball Cage Rentals	0	0	0	0	0			
500223.00 Softball Tournaments	8,569	10,500	10,500	11,596	11,596	11,000	11,000	11,000
500224.00 Fall Basketball Classics	0	0	0	0	0			
500226.00 Rookie Ball	4,468	6,360	6,360	3,044	2,511	4,000	4,000	4,000

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 60 ATHLETIC DEPARTMENT								
Acct Class: ATHE ATHLETIC PROGRAM EXPENSE								
500227.00 Youth Volleyball	10,034	15,000	15,000	11,734	11,734	18,000	18,000	18,000
500228.00 Dodgeball	16,695	15,000	15,000	10,747	16,121	16,000	16,000	16,000
500229.00 Mens 16" Tournament	0	3,250	3,250	0	0			
500231.00 Fall Baseball League	45,060	37,000	37,000	26,458	26,457	35,000	35,000	35,000
500235.00 Flag Football	1,100	3,000	3,000	0	0	3,000	3,000	3,000
500236.00 Ultimate Frisbee	0	1,875	1,875	0	0			
500237.00 Sport Night	846	1,200	1,200	0	0	1,500	1,500	1,500
500238.00 Adlt-Tot Sport Academy	0	1,100	1,100	0	0	1,000	1,000	1,000
500239.00 Adult Volleyball	0	3,300	3,300	0	0	1,500	1,500	1,500
ATHLETIC PROGRAM EXPENSE	538,437	570,495	570,495	457,786	516,769	578,250	567,500	567,500
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	1,632	1,930	1,930	1,309	1,724	2,007	2,007	2,007
500097.00 Health Insurance	115,647	122,544	122,544	86,236	116,114	114,074	114,074	114,074
500098.00 Dental Insurance	1,057	6,975	6,975	5,328	7,193	7,033	7,033	7,033
500099.00 Life Insurance	420	441	441	350	420	441	441	441
INSURANCE EXPENSE	118,756	131,890	131,890	93,223	125,451	123,555	123,555	123,555
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	280,857	344,900	344,900	240,302	294,080	355,243	355,243	355,243
500001.01 Payroll Accrual	3,771	0	0	0	0			
500002.00 Part time Salaries	208,583	225,000	225,000	193,337	232,400	245,000	245,000	245,000
500003.00 Overtime	0	0	0	424	563	500	500	500
500004.00 Vacation	20,823	0	0	14,834	25,374			
500005.00 Sick Pay	12,105	0	0	8,973	12,104			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	10,865	0	0	7,990	11,737			
500007.01 Personal Time	6,568	0	0	6,235	8,554			
PAYROLL EXPENSES	543,572	569,900	569,900	472,095	584,812	600,743	600,743	600,743
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	10,465	14,000	14,000	7,898	12,771	14,000	14,000	14,000
500059.00 Electric Service	40,083	70,000	70,000	29,425	38,512	50,000	50,000	50,000
500060.00 Water Service	5,877	5,000	5,000	4,220	5,282	5,500	5,500	5,500
500061.00 Telephone Service	3,402	4,000	4,000	3,686	4,314	4,500	4,500	4,500
UTILITIES	59,827	93,000	93,000	45,229	60,879	74,000	74,000	74,000
ATHLETIC DEPARTMENT	1,308,530	1,402,255	1,402,255	1,105,053	1,330,623	1,421,718	1,410,968	1,410,968



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: 12/31/2019	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									
Dept: 65 TAM TENNIS DEPARTMENT									
Acct Class: ADMI ADMINISTRATION EXPENSES									
500008.00	Supplies	8,311	9,024	9,024	2,842	4,209	9,024	9,024	9,024
500009.00	Safety	636	800	800	65	97	600	600	600
500020.00	Postage	260	800	800	0	250	800	800	800
500021.00	Printing	1,280	3,000	3,000	1,178	1,671	3,000	3,000	3,000
500022.00	Dues and Memberships	60	60	60	0	0			
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	1,675	2,400	2,400	0	1,500	2,400	2,400	2,400
500029.00	Equipment	19,496	41,125	41,125	20,551	13,104	21,000	21,000	21,000
500031.00	Office Expense	4,877	4,700	4,700	952	965	1,300	1,300	1,300
500037.00	Lease Payments	0	0	0	0	0			
500041.00	Advertising	957	1,992	1,992	211	1,000	1,992	1,992	1,992
500044.00	Reference Materials	0	0	0	0	0			
500045.00	Uniforms & Clothing	109	1,500	1,500	135	203	1,500	1,500	1,500
	ADMINISTRATION EXPENSES	37,661	65,401	65,401	25,934	22,999	41,616	41,616	41,616
Acct Class: INSU INSURANCE EXPENSE									
500096.00	Vision Insurance	0	546	546	0	0	568	568	568
500097.00	Health Insurance	0	6,000	6,000	0	6,000	6,000	6,000	6,000
500098.00	Dental Insurance	0	0	0	0	0			
500099.00	Life Insurance	168	176	176	140	168	176	176	176
	INSURANCE EXPENSE	168	6,722	6,722	140	6,168	6,744	6,744	6,744
Acct Class: MAIN MAINTENANCE EXPENSES									
500049.01	Special Services	3,678	4,793	4,793	3,444	3,722	5,272	5,272	5,272
500049.02	Equipment	0	0	0	0	0			
500052.00	Facility Cleaning	22,322	16,176	16,176	10,995	20,935	16,176	16,176	16,176
500053.00	Sanitation Service by Contract	1,092	1,108	1,108	240	454	1,108	1,108	1,108
500054.00	Equipment Maintenance	2,041	4,250	4,250	614	940	2,500	2,500	2,500
500055.00	Materials/Supplies	1,311	1,250	1,250	1,208	1,737	1,500	1,500	1,500
500056.00	Land & Building Improvements	5,048	55,600	55,600	44,000	50,000	55,000		
500057.00	Maint of Buildings	11,144	4,000	4,000	37,313	40,000	4,000	4,000	4,000
	MAINTENANCE EXPENSES	46,636	87,177	87,177	97,814	117,788	85,556	30,556	30,556
Acct Class: PAYR PAYROLL EXPENSES									
500001.00	Regular Salaries	98,734	108,700	108,700	84,633	101,423	111,954	111,954	111,954
500001.01	Payroll Accrual	-593	0	0	0	0			
500002.00	Part time Salaries	114,768	128,000	128,000	79,647	103,524	176,065	176,065	176,065

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 65 TAM TENNIS DEPARTMENT								
Acct Class: PAYR PAYROLL EXPENSES								
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	6,777	0	0	6,051	9,076			
500005.00 Sick Pay	639	0	0	291	437			
500007.00 Holiday	3,753	0	0	2,011	2,389			
500007.01 Personal Time	1,721	0	0	725	1,087			
PAYROLL EXPENSES	225,799	236,700	236,700	173,358	217,936	288,019	288,019	288,019
Acct Class: PRSH PRO SHOP								
500066.00 Racquet Stringing	0	0	0	0	0			
500069.00 Pro Shop	2,264	3,900	3,900	873	1,309	3,000	3,000	3,000
PRO SHOP	2,264	3,900	3,900	873	1,309	3,000	3,000	3,000
Acct Class: TAMP TAM TENNIS PROGRAM EXPENSE								
500809.00 Adult Tennis Programs	35,185	39,600	39,600	24,738	30,511	40,000	40,000	40,000
500810.00 Junior Tennis Programs	53,252	60,000	60,000	42,923	54,336	63,000	63,000	63,000
500811.00 Private Lessons	105,698	99,000	99,000	69,496	97,049	99,000	99,000	99,000
500812.00 Fitness	86,412	95,500	95,500	69,669	89,433	43,000	43,000	43,000
500814.00 Senior League	0	0	0	0	0			
500815.00 Tennis Tournaments	158	1,050	1,050	0	0	500	500	500
500817.00 Greater Suburban League	221	1,450	1,450	3,279	3,279	3,300	3,300	3,300
TAM TENNIS PROGRAM EXPENSE	280,926	296,600	296,600	210,105	274,608	248,800	248,800	248,800
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	19,478	20,500	20,500	8,998	17,451	20,500	20,500	20,500
500059.00 Electric Service	69,827	74,800	74,800	49,356	57,317	70,000	70,000	70,000
500060.00 Water Service	4,526	3,000	3,000	3,979	5,231	5,500	5,500	5,500
500061.00 Telephone Service	3,595	4,000	4,000	3,589	3,853	4,000	4,000	4,000
UTILITIES	97,426	102,300	102,300	65,922	83,852	100,000	100,000	100,000
TAM TENNIS DEPARTMENT	690,880	798,800	798,800	574,146	724,660	773,735	718,735	718,735

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 70 PIONEER PARK DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500022.00 Dues and Memberships	60	60	60	0	0			
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	5	0			
500031.00 Office Expense	0	0	0	275	275	300	300	300
500045.00 Uniforms & Clothing	501	500	500	500	500	500	500	500
ADMINISTRATION EXPENSES	561	560	560	780	775	800	800	800
Acct Class: PAYR PAYROLL EXPENSES								
500002.00 Part time Salaries	0	49,503	49,503	38,949	49,337	54,453	54,453	54,453
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	49,503	49,503	38,949	49,337	54,453	54,453	54,453
Acct Class: PIOE PIONEER PARK EXPENSES								
500301.00 Mini Golf	21,271	2,352	2,352	3,360	3,546	2,756	2,756	2,756
500302.00 Batting Cages	27,591	14,122	14,122	13,202	14,308	15,091	15,091	15,091
500303.00 Concessions	21,667	22,000	22,000	18,915	20,893	20,000	20,000	20,000
500604.00 Golfview Concessions	0	0	0	0	0			
PIONEER PARK EXPENSES	70,529	38,474	38,474	35,477	38,747	37,847	37,847	37,847
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	1,605	1,500	1,500	1,253	1,639	1,700	1,700	1,700
500059.00 Electric Service	1,178	1,000	1,000	1,208	1,386	1,500	1,500	1,500
500060.00 Water Service	3,805	1,500	1,500	630	779	1,500	1,500	1,500
500061.00 Telephone Service	0	0	0	0	0			
UTILITIES	6,588	4,000	4,000	3,091	3,804	4,700	4,700	4,700
PIONEER PARK DEPARTMENT	77,678	92,537	92,537	78,297	92,663	97,800	97,800	97,800

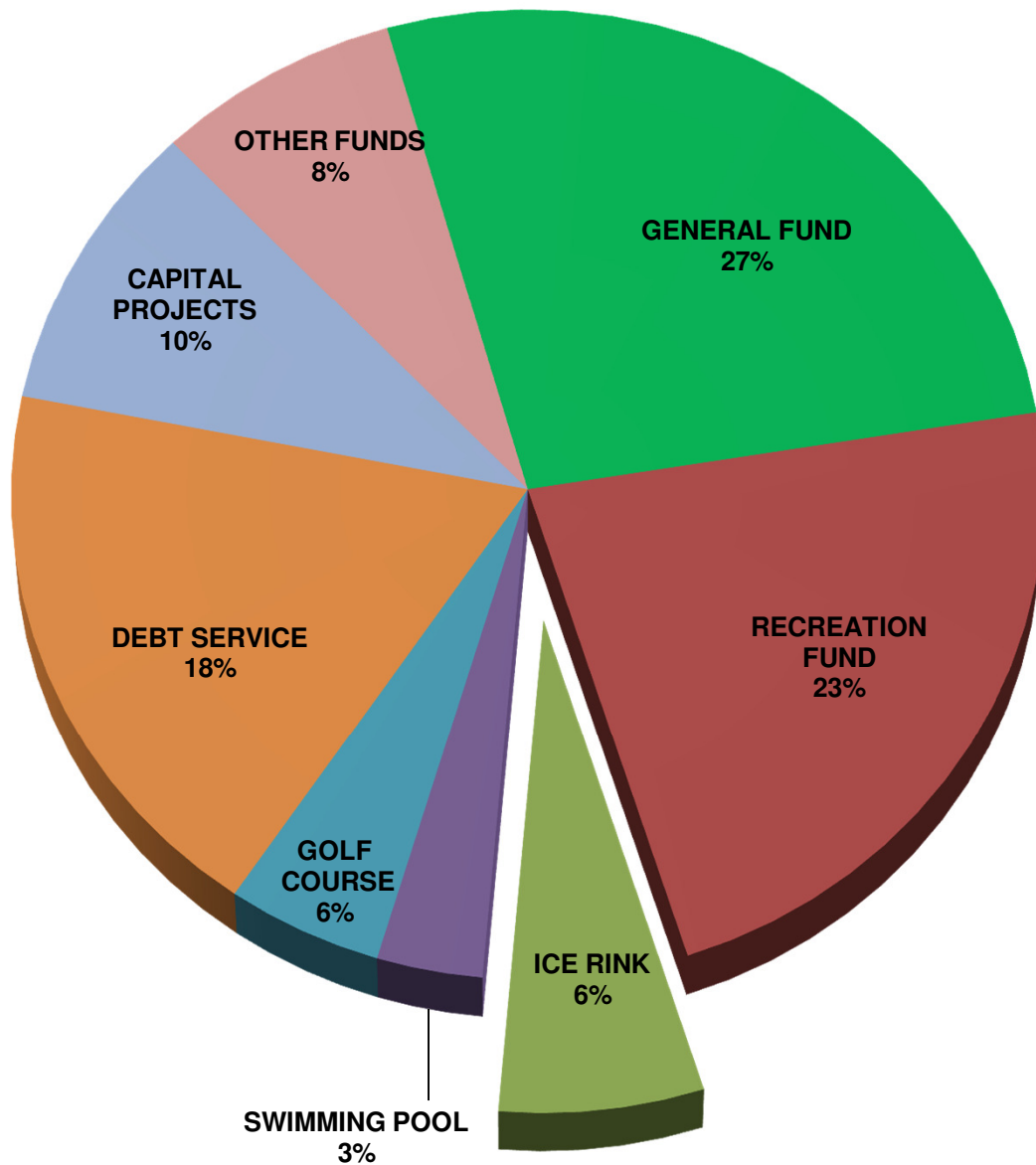
BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	Prior	----- Current Year -----			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund: 02 - RECREATION FUND								
Expenditures								
Total Expenditures	4,544,699	4,677,856	4,677,856	2,791,699	5,302,753	3,636,764	6,095,451	6,095,451

ICE RINK FUND EXPENSES

\$954,810



FY 2020 Budget



ICE RINK FUND(03)

	2018 Actual	2019		2020		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$1,094,140	\$1,161,859	\$1,085,806	\$1,134,580	\$1,112,580	\$1,112,580
Expenses	\$1,086,687	\$1,254,421	\$1,040,397	\$1,019,810	\$954,810	\$954,810
Revenues Less Expenses:	\$7,453	(\$92,562)	\$45,409	\$114,770	\$157,770	\$157,770
Transfers (to)/from other Funds:	(\$180,000)	(\$215,910)	\$0	\$0	(\$400,000)	(\$400,000)
Opening Fund Balance:	\$7,794,810	\$7,879,831	\$7,622,263	\$7,667,672	\$7,667,672	\$7,667,672
Ending Fund Balance:	\$7,622,263	\$7,571,359	\$7,667,672	\$7,782,442	\$7,425,442	\$7,425,442



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: 12/31/2019	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								
Dept: 00								
Acct Class: CONC CONCESSIONS								
400605.00 Iceland Concessions	38,182	45,000	45,000	24,104	32,026	40,000	40,000	40,000
CONCESSIONS	38,182	45,000	45,000	24,104	32,026	40,000	40,000	40,000
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	1,445	700	700	975	684	700	700	700
INTEREST INCOME	1,445	700	700	975	684	700	700	700
Acct Class: LEAS LEASE INCOME								
400046.00 Lease Income	0	0	0	0	0	0	0	0
LEASE INCOME	0	0	0	0	0	0	0	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	20	0	0	1,107	1,107	20	20	20
400008.00 Cash over/short	0	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
400011.00 Sponsorships	300	0	0	0	0			
400013.00 Vending	140	200	200	128	184	200	200	200
400718.00 Contributed Capital	0	0	0	0	0			
400719.00 Pro Shop	2,642	3,000	3,000	3,060	3,453	4,000	4,000	4,000
MISCELLANEOUS REVENUE	3,102	3,200	3,200	4,295	4,744	4,220	4,220	4,220
Acct Class: RENI RENTAL INCOME								
400014.00 Meeting Room Rental	75	200	200	0	0	200	200	200
400019.00 Locker Rental	1,882	1,950	1,950	1,460	1,669	1,800	1,800	1,800
400020.00 Skate Rental	20,379	23,520	23,520	13,777	19,599	21,000	21,000	21,000
400021.00 Ice Rental	166,661	182,000	182,000	110,724	146,246	182,000	160,000	160,000
400025.00 Outdoor Ice Rentals	74,230	72,000	72,000	56,575	82,613	75,000	75,000	75,000
RENTAL INCOME	263,227	279,670	279,670	182,536	250,127	280,000	258,000	258,000
Acct Class: SKAS SKATE SHARPENER								
400032.00 Skate Sharpener	1,971	2,460	2,460	1,325	1,760	2,000	2,000	2,000
SKATE SHARPENER	1,971	2,460	2,460	1,325	1,760	2,000	2,000	2,000
Acct Class: SPEV SPECIAL EVENTS								
400070.00 Special Events	28,013	15,000	15,000	21,558	20,279	15,000	15,000	15,000
SPECIAL EVENTS	28,013	15,000	15,000	21,558	20,279	15,000	15,000	15,000
Dept: 00	335,940	346,030	346,030	234,793	309,620	341,920	319,920	319,920

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 80 SKATING DEPARTMENT								
Acct Class: SKRE SKATING PROGRAM REVENUE								
400029.00 Public Skating	32,003	35,000	35,000	22,987	33,586	35,000	35,000	35,000
400030.00 Skate Passes	2,533	3,750	3,750	2,795	3,500	3,500	3,500	3,500
400031.00 Ice Rink Birthday Parties	6,920	10,692	10,692	5,335	6,180	7,000	7,000	7,000
400401.00 Skating School	182,368	183,396	183,396	171,612	172,851	184,000	184,000	184,000
400403.00 Summer Figure Camp	8,262	14,104	14,104	11,510	11,510	12,000	12,000	12,000
400404.00 Patch & Freestyle	55,753	60,000	60,000	55,316	70,832	65,000	65,000	65,000
400405.00 Ice Show	29,243	28,100	28,100	27,041	27,041	28,000	28,000	28,000
400406.00 Competition	8,893	10,475	10,475	10,553	10,553	11,000	11,000	11,000
400407.00 Synchronized Skating	0	0	0	0	0			
SKATING PROGRAM REVENUE	325,975	345,517	345,517	307,149	336,053	345,500	345,500	345,500
SKATING DEPARTMENT	325,975	345,517	345,517	307,149	336,053	345,500	345,500	345,500

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 90 HOCKEY DEPARTMENT								
Acct Class: HPRE HOCKEY PROGRAM REVENUE								
400501.00 House League	201,745	203,025	203,025	178,771	204,283	211,000	211,000	211,000
400502.00 Adult League	0	10,000	10,000	0	0			
400503.00 Spring Hockey	90,116	88,638	88,638	82,807	82,807	84,460	84,460	84,460
400504.00 Hockey Clinic	15,907	18,456	18,456	23,759	21,479	20,000	20,000	20,000
400505.00 Tournament	16,500	17,600	17,600	0	16,500	17,600	17,600	17,600
400506.00 Summer House League	5,134	7,800	7,800	6,040	6,040	6,100	6,100	6,100
400507.00 Hockey Learn to Skate	47,917	57,168	57,168	40,941	48,507	45,000	45,000	45,000
400509.00 6 Stars Hockey Summer Camp	30,728	37,349	37,349	32,677	32,717	35,000	35,000	35,000
400510.00 Open Hockey	24,179	27,276	27,276	17,884	24,329	25,000	25,000	25,000
400511.00 High School Hockey Clinics	0	0	0	0	0			
400512.00 Hockey All Star Clinic	0	3,000	3,000	12,665	3,473	3,000	3,000	3,000
400514.00 Girls Hockey	0	0	0	0	0			
400515.00 House Select All Star Hockey	0	0	0	1,135	0			
HOCKEY PROGRAM REVENUE	432,226	470,312	470,312	396,679	440,135	447,160	447,160	447,160
HOCKEY DEPARTMENT	432,226	470,312	470,312	396,679	440,135	447,160	447,160	447,160

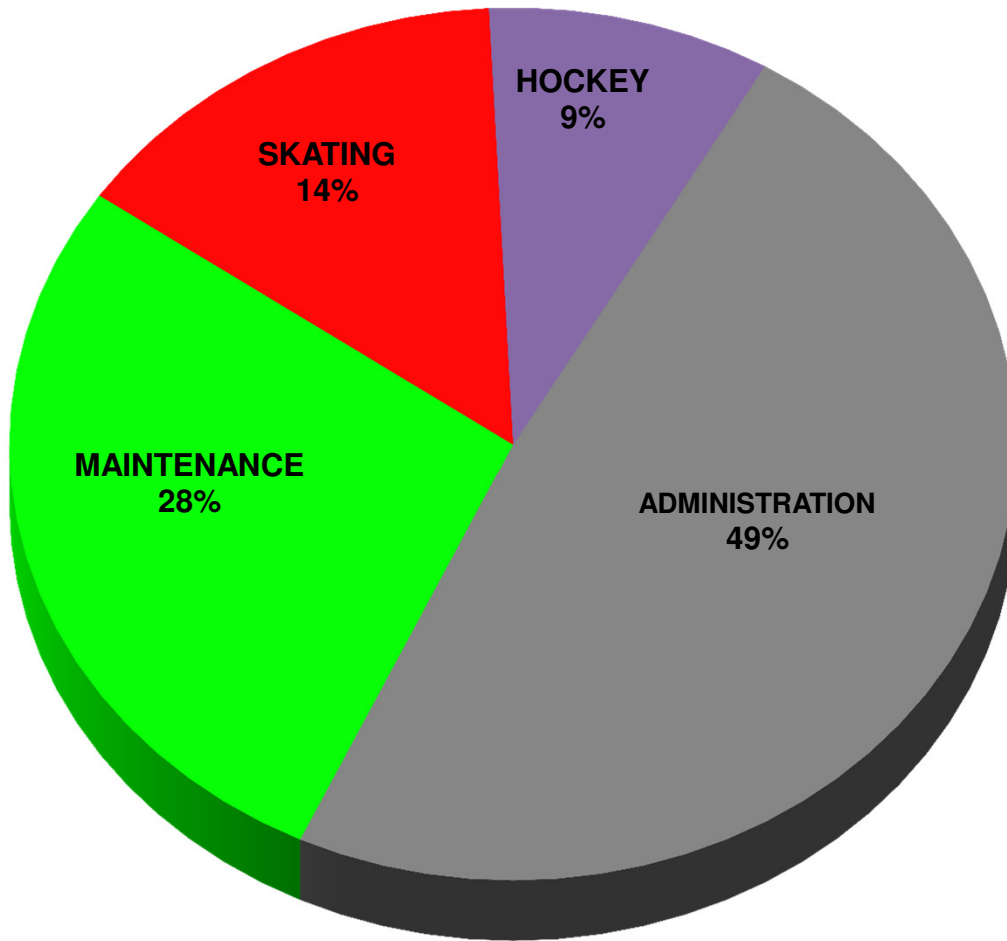
BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Revenues								
Total Revenues	1,094,141	1,161,859	1,161,859	938,621	1,085,808	1,134,580	1,112,580	1,112,580

ICE RINK FUND EXPENSES BY DEPT

\$954,812



BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	710	1,250	1,250	559	838	1,000	1,000	1,000
500020.00 Postage	47	120	120	9	61	100	100	100
500021.00 Printing	119	300	300	60	90	200	200	200
500022.00 Dues and Memberships	600	918	918	717	600	918	918	918
500023.00 Travel Expense	0	218	218	0	0	218	218	218
500024.00 Conference Expense	825	840	840	0	825	840	840	840
500025.00 Seminar Expense	0	0	0	0	0			
500026.00 Lodging Expense	0	0	0	0	0	200	200	200
500028.00 Special Services	0	0	0	0	0			
500029.00 Equipment	9,366	98,933	98,933	970	7,617	10,000	10,000	10,000
500030.00 Minor Equipment/Parts	414	1,200	1,200	167	225	500	500	500
500031.00 Office Expense	1,896	2,640	2,640	748	974	2,400	2,400	2,400
500033.00 Human Resources	0	0	0	0	0			
500034.00 Monthly Expenses	12,001	13,000	13,000	5,055	15,600	16,000	16,000	16,000
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	213	200	200	0	0	500	500	500
500043.00 Transfer to other funds	180,000	215,910	215,910	0	0		400,000	400,000
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	3,071	1,830	1,830	428	1,374	2,000	2,000	2,000
500065.00 Depreciation Expense	181,101	0	0	0	0			
500605.00 Iceland Concessions	33,093	35,000	35,000	25,311	34,784	36,500	36,500	36,500
ADMINISTRATION EXPENSES	423,456	372,359	372,359	34,024	62,988	71,376	471,376	471,376
Acct Class: CSTG COST OF GOODS								
500606.00 Pro Shop	1,539	2,150	2,150	1,975	2,962	2,150	2,150	2,150
COST OF GOODS	1,539	2,150	2,150	1,975	2,962	2,150	2,150	2,150
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	1,225	951	951	867	1,156	989	989	989
500097.00 Health Insurance	60,416	66,566	66,566	43,548	58,621	61,133	61,133	61,133
500098.00 Dental Insurance	668	3,657	3,657	2,760	3,726	3,644	3,644	3,644
500099.00 Life Insurance	224	265	265	210	252	265	265	265
INSURANCE EXPENSE	62,533	71,439	71,439	47,385	63,755	66,031	66,031	66,031
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	165,995	199,392	199,392	143,478	183,985	205,364	205,364	205,364
500001.01 Payroll Accrual	2,115	0	0	0	0			
500002.00 Part time Salaries	107,395	127,980	127,980	76,010	99,624	109,586	109,586	109,586
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	10,969	0	0	8,953	12,381			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: PAYR PAYROLL EXPENSES								
500005.00 Sick Pay	3,902	0	0	2,227	2,532			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	5,926	0	0	4,951	6,276			
500007.01 Personal Time	2,227	0	0	1,271	1,637			
PAYROLL EXPENSES	298,529	327,372	327,372	236,890	306,435	314,950	314,950	314,950
Acct Class: SPEV SPECIAL EVENTS								
500070.00 Special Events	17,299	9,600	9,600	2,104	9,600	9,600	9,600	9,600
SPECIAL EVENTS	17,299	9,600	9,600	2,104	9,600	9,600	9,600	9,600
GENERAL ADMINISTRATION	803,356	782,920	782,920	322,378	445,740	464,107	864,107	864,107



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: 12/31/2019	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								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	7,247	7,000	7,000	4,663	6,732	7,000	7,000	7,000
500049.01 Special Services	4,559	5,000	5,000	4,423	5,504	5,500	5,500	5,500
500049.02 Equipment	0	0	0	0	0			
500050.00 Automotive Vehicle Maintenance	14	0	0	47	47			
500052.00 Facility Cleaning	3,698	4,000	4,000	1,931	2,530	2,500	2,500	2,500
500053.00 Sanitation Service by Contract	4,024	4,419	4,419	2,479	2,327	2,130	2,130	2,130
500054.00 Equipment Maintenance	822	5,000	5,000	2,161	3,124	2,500	2,500	2,500
500055.00 Materials/Supplies	2,311	7,500	7,500	3,366	3,249	3,500	3,500	3,500
500056.00 Land & Building Improvements	0	199,500	199,500	0	160,000	75,500	10,500	10,500
500057.00 Maint of Buildings	25,451	20,000	20,000	18,750	17,838	20,000	20,000	20,000
MAINTENANCE EXPENSES	48,126	252,419	252,419	37,820	201,351	118,630	53,630	53,630
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	23,060	22,000	22,000	15,177	21,236	23,000	23,000	23,000
500059.00 Electric Service	144,986	135,000	135,000	107,346	140,839	150,000	150,000	150,000
500060.00 Water Service	14,589	16,000	16,000	11,736	15,101	16,000	16,000	16,000
500061.00 Telephone Service	21,770	22,000	22,000	15,502	18,002	22,000	22,000	22,000
UTILITIES	204,405	195,000	195,000	149,761	195,178	211,000	211,000	211,000
MAINTENANCE DEPARTMENT	252,531	447,419	447,419	187,581	396,529	329,630	264,630	264,630

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
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	706	800	800	198	800	800	800	800
500024.00 Conference Expense	0	865	865	0	0	865	865	865
500029.00 Equipment	0	400	400	0	0	400	400	400
500031.00 Office Expense	0	200	200	164	246	200	200	200
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	0	500	500	0	0	500	500	500
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	890	1,000	1,000	0	900	1,000	1,000	1,000
ADMINISTRATION EXPENSES	1,596	3,765	3,765	362	1,946	3,765	3,765	3,765
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	43,783	49,656	49,656	34,347	44,025	50,000	50,000	50,000
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			
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	43,783	49,656	49,656	34,347	44,025	50,000	50,000	50,000
Acct Class: SPEX SKATING PROGRAM EXPENSE								
500401.00 Skating School	42,221	45,488	45,488	31,880	41,394	46,500	46,500	46,500
500402.00 Skating School Assistants	5,292	6,996	6,996	5,330	5,792	7,700	7,700	7,700
500403.00 Summer Figure Camp	3,789	5,600	5,600	4,466	4,466	4,500	4,500	4,500
500404.00 Patch & Freestyle	0	0	0	0	0			
500405.00 Ice Show	22,497	17,000	17,000	15,611	15,297	15,500	15,500	15,500
500406.00 Competition	3,663	4,000	4,000	3,563	3,508	3,500	3,500	3,500
500407.00 Synchronized Skating	0	0	0	0	0			
500431.00 Ice Rink Birthday Parties	0	0	0	0	0			
500508.00 Public Skate	5,428	7,710	7,710	4,849	6,420	7,700	7,700	7,700
SKATING PROGRAM EXPENSE	82,890	86,794	86,794	65,699	76,877	85,400	85,400	85,400

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
Fund: 03 - ICE RINK FUND	Actual	Budget	Budget	December	Total			
Expenditures								
SKATING DEPARTMENT	128,269	140,215	140,215	100,408	122,848	139,165	139,165	139,165

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 90 HOCKEY DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00 Postage	0	0	0	0	0			
500021.00 Printing	351	680	680	174	600	600	600	600
500022.00 Dues and Memberships	0	0	0	0	0			
500029.00 Equipment	1,699	2,200	2,200	500	826	2,000	2,000	2,000
500031.00 Office Expense	96	120	120	0	0	120	120	120
500044.00 Reference Materials	0	449	449	0	0	500	500	500
500045.00 Uniforms & Clothing	630	750	750	0	600	750	750	750
ADMINISTRATION EXPENSES	2,776	4,199	4,199	674	2,026	3,970	3,970	3,970
Acct Class: HPEX HOCKEY PROGRAM EXPENSE								
500501.00 House League	30,966	35,000	35,000	9,402	30,000	35,000	35,000	35,000
500502.00 Adult League	0	3,558	3,558	0	0			
500503.00 Spring Hockey	17,290	18,807	18,807	15,891	16,011	16,000	16,000	16,000
500504.00 Hockey Clinic	2,643	3,200	3,200	1,945	2,538	3,200	3,200	3,200
500505.00 Tournament	5,740	6,900	6,900	0	6,000	7,000	7,000	7,000
500506.00 Summer House League	396	1,800	1,800	297	445	500	500	500
500507.00 Hockey Learn to Skate	8,404	12,672	12,672	5,899	9,146	10,000	10,000	10,000
500509.00 6 Stars Hockey Summer Camp	7,617	12,492	12,492	9,112	9,112	10,500	10,500	10,500
500510.00 Open Hockey	96	880	880	0	0	500	500	500
500511.00 High School Hockey Clinics	0	0	0	0	0			
500512.00 Hockey All Star Clinic	0	270	270	261	0	240	240	240
500513.00 Adult Hockey Clinic	0	0	0	0	0			
500514.00 Girls Hockey	0	0	0	0	0			
HOCKEY PROGRAM EXPENSE	73,152	95,579	95,579	42,807	73,252	82,940	82,940	82,940
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			
500007.01 Personal Time	0	0	0	0	0			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 90 HOCKEY DEPARTMENT								
PAYROLL EXPENSES	0	0	0	0	0	0	0	0
Acct Class: UTIL UTILITIES								
500061.00 Telephone Service	0	0	0	0	0			
UTILITIES	0	0	0	0	0	0	0	0
HOCKEY DEPARTMENT	75,928	99,778	99,778	43,481	75,278	86,910	86,910	86,910

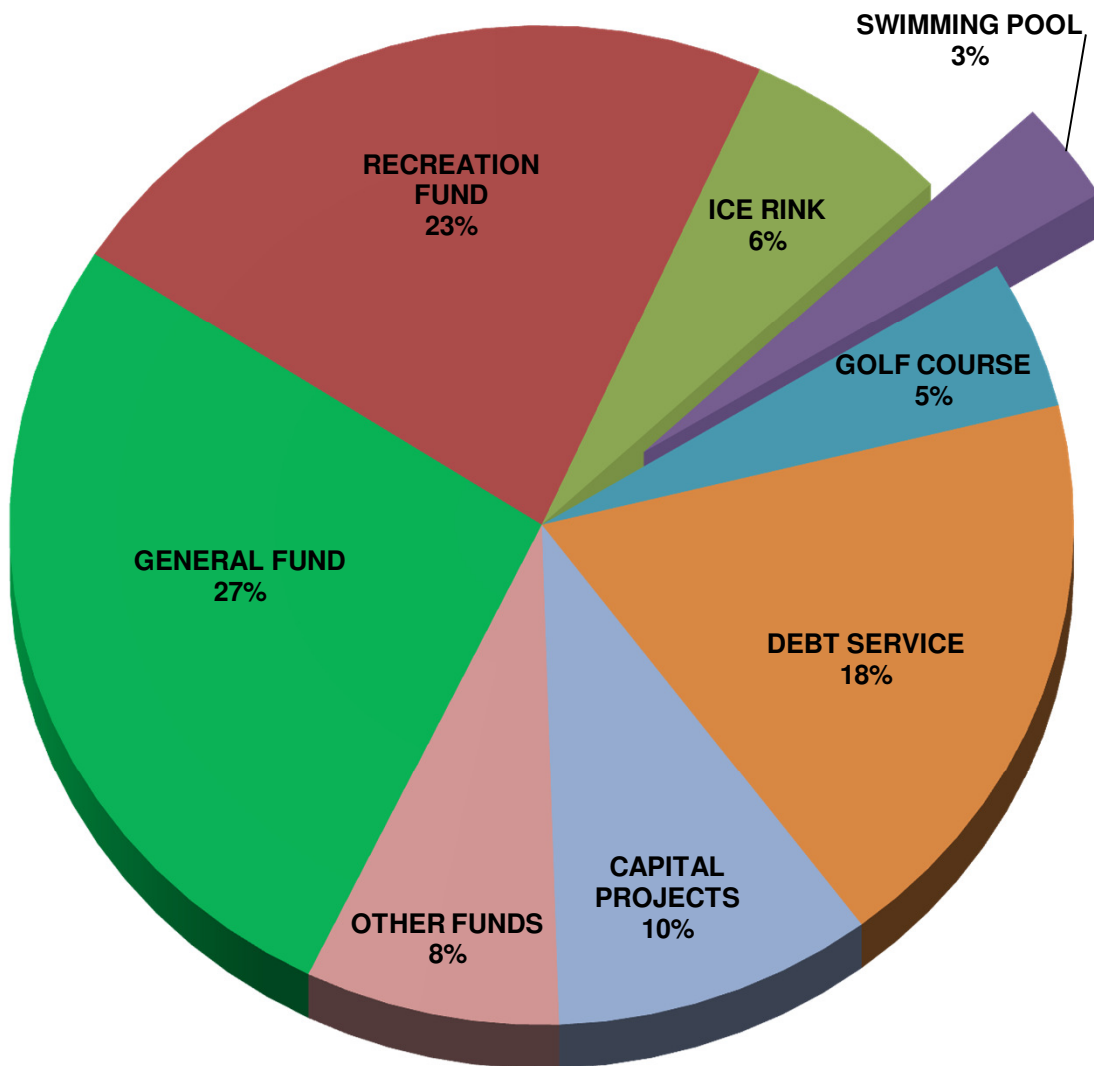
BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Total Expenditures	1,266,689	1,470,332	1,470,332	653,848	1,040,395	1,019,812	1,354,812	1,354,812

SWIMMING POOL FUND EXPENSES

\$494,380



FY 2020 Budget



SWIMMING POOL FUND(04)

	2018 Actual	2019		2020		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues:	\$389,598	\$377,940	\$336,938	\$376,390	\$376,390	\$376,390
Expenses:	\$451,077	\$431,050	\$402,422	\$513,380	\$494,380	\$494,380
Revenues Less Expenses:	(\$61,479)	(\$53,110)	(\$65,484)	(\$136,990)	(\$117,990)	(\$117,990)
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$1,662,961	\$1,655,042	\$1,601,482	\$1,535,998	\$1,535,998	\$1,535,998
Ending Fund Balance:	\$1,601,482	\$1,601,932	\$1,535,998	\$1,399,008	\$1,418,008	\$1,418,008



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 the Parent & Tot class. 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 - 5 acclimate the swimmer to independent floatation, culminating with refinement of the four major swim strokes. Participant to instructor ratios are approximately to 5:1 to deliver more personal attention and desirable results.

We also offer Introduction to Diving Lessons as well as Private Lessons catering to those who prefer 1:1 instruction. In all, the NPD offers swim instruction for multiple sessions each pool season catering to hundreds of participants throughout the summer.

As for open swim, Oasis Waterpark is expected to attract over 40,000 visitors in the upcoming season. From Memorial Day through Labor Day, the aquatic staff will be dedicated to maximize the hours available to utilize the facility. Patrons will be greeted by courteous cashiers and deck attendants, be kept safe in the hands of over 60 lifeguards certified through StarGuard Elite, and supervised by managers selected for their maturity, leadership, organizational, and communicative abilities. We look forward to seeing you in May!

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 00								
Acct Class: CONC CONCESSIONS								
400603.00 Pool Concessions	65,312	60,000	60,000	55,552	55,552	60,000	60,000	60,000
CONCESSIONS	65,312	60,000	60,000	55,552	55,552	60,000	60,000	60,000
Acct Class: DAAD DAILY ADMISSIONS								
400044.00 Oasis Daily Admissions	224,861	215,000	215,000	196,094	192,880	215,000	215,000	215,000
DAILY ADMISSIONS	224,861	215,000	215,000	196,094	192,880	215,000	215,000	215,000
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	249	120	120	110	300	300	300	300
INTEREST INCOME	249	120	120	110	300	300	300	300
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	5,067	20	20	39	39	40	40	40
400005.00 Grant Revenue	500	500	500	500	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	6,282	7,500	7,500	7,484	7,484	7,000	7,000	7,000
400041.00 PDRMA Audit Reimbursement	0	0	0	0	0			
400718.00 Contributed Capital	0	0	0	0	0			
MISCELLANEOUS REVENUE	11,849	8,020	8,020	8,023	8,023	7,540	7,540	7,540
Acct Class: RENI RENTAL INCOME								
400019.00 Locker Rental	773	800	800	474	711	800	800	800
RENTAL INCOME	773	800	800	474	711	800	800	800
Acct Class: SEAP SEASON PASSES								
400043.00 Pool Season Passes	70,117	75,000	75,000	64,043	64,043	77,000	77,000	77,000
SEASON PASSES	70,117	75,000	75,000	64,043	64,043	77,000	77,000	77,000
Acct Class: SWPR SWIMMING PROGRAM REVENUE								
400600.00 Private Swim Lessons	917	2,000	2,000	2,533	2,533	2,750	2,750	2,750
400601.00 Learn to Swim	15,521	17,000	17,000	12,896	12,896	13,000	13,000	13,000
SWIMMING PROGRAM REVENUE	16,438	19,000	19,000	15,429	15,429	15,750	15,750	15,750
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	0	0	0	0	0	0	0	0
TRANSFER FROM OTHER FUNDS	0	0	0	0	0	0	0	0
Dept: 00	389,599	377,940	377,940	339,725	336,938	376,390	376,390	376,390

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	Prior	----- Current Year -----				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund: 04 - SWIMMING POOL FUND								
Revenues								
Total Revenues	389,599	377,940	377,940	339,725	336,938	376,390	376,390	376,390

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	100	600	600	108	108	600	600	600
500020.00 Postage	0	0	0	133	133	210	210	210
500021.00 Printing	0	0	0	0	0			
500022.00 Dues and Memberships	0	500	500	0	0	500	500	500
500027.00 Training	6,305	8,000	8,000	7,910	7,900	8,000	8,000	8,000
500028.00 Special Services	0	0	0	4,693	4,693	5,800	5,500	5,500
500029.00 Equipment	2,472	4,000	4,000	4,068	4,068	5,500	5,800	5,800
500030.00 Minor Equipment/Parts	0	500	500	5	5	1,000	1,000	1,000
500031.00 Office Expense	174	700	700	278	221	700	700	700
500034.00 Monthly Expenses	4,125	0	0	51	153	200	200	200
500039.00 Pool Birthday Parties	1,472	7,000	7,000	683	683			
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	4,427	4,400	4,400	4,558	4,558	4,800	4,800	4,800
500048.00 Lifeguard Safety Audits	0	350	350	0	0			
500065.00 Depreciation Expense	53,640	0	0	0	0			
ADMINISTRATION EXPENSES	72,715	26,050	26,050	22,487	22,522	27,310	27,310	27,310
Acct Class: CONC CONCESSIONS								
500603.00 Pool Concessions	49,923	49,000	49,000	48,860	46,996	48,000	48,000	48,000
CONCESSIONS	49,923	49,000	49,000	48,860	46,996	48,000	48,000	48,000
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	226,814	230,000	230,000	236,949	236,924	275,000	255,000	255,000
500003.00 Overtime	0	0	0	2,633	2,633	2,500	2,500	2,500
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	226,814	230,000	230,000	239,582	239,557	277,500	257,500	257,500
Acct Class: SWPE SWIMMING PROGRAM EXPENSES								
500600.00 Private swim lessons	94	1,800	1,800	493	493			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: SWPE SWIMMING PROGRAM EXPENSES								
500601.00 Learn to Swim	5,533	11,000	11,000	7,582	7,582			
SWIMMING PROGRAM EXPENSES	5,627	12,800	12,800	8,075	8,075	0	0	0
GENERAL ADMINISTRATION	355,079	317,850	317,850	319,004	317,150	352,810	332,810	332,810



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: 12/31/2019	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								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.01	3,294	2,240	2,240	1,391	892	2,740	2,740	2,740
500049.02	0	0	0	0	0			
500054.00	229	230	230	0	0			
500055.00	17,583	20,330	20,330	16,527	15,448	20,330	20,330	20,330
500056.00	3,791	9,500	9,500	164	247	69,500	63,500	63,500
500057.00	12,088	27,200	27,200	12,091	15,144	6,000	13,000	13,000
MAINTENANCE EXPENSES	36,985	59,500	59,500	30,173	31,731	98,570	99,570	99,570
Acct Class: UTIL UTILITIES								
500058.00	10,384	12,000	12,000	5,090	7,635	11,000	11,000	11,000
500059.00	13,281	15,000	15,000	12,294	11,683	14,000	14,000	14,000
500060.00	28,338	20,000	20,000	25,070	27,422	30,000	30,000	30,000
500061.00	7,012	6,700	6,700	6,684	6,802	7,000	7,000	7,000
UTILITIES	59,015	53,700	53,700	49,138	53,542	62,000	62,000	62,000
MAINTENANCE DEPARTMENT	96,000	113,200	113,200	79,311	85,273	160,570	161,570	161,570

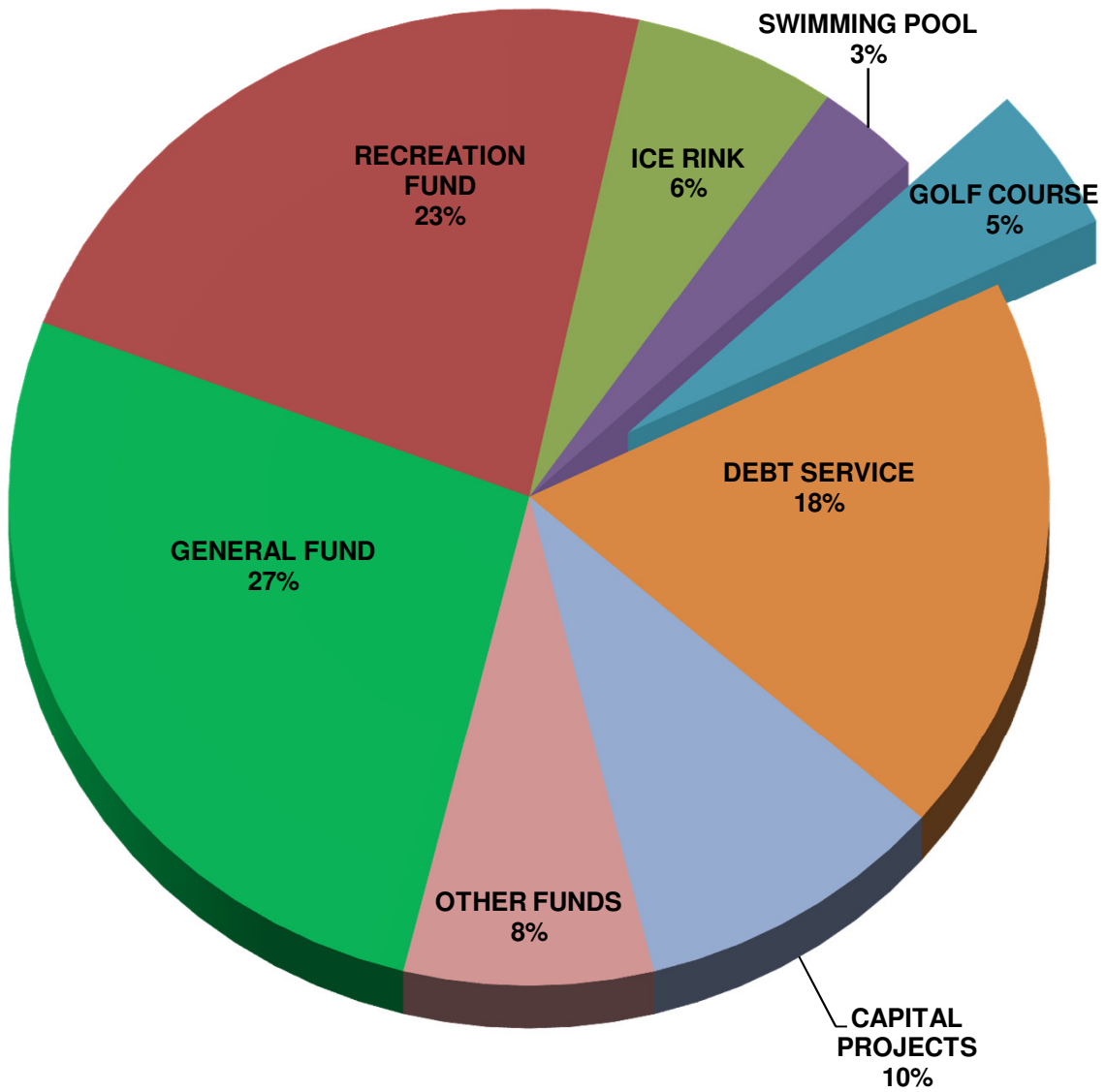
BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund: 04 - SWIMMING POOL FUND								
Expenditures								
Total Expenditures	451,079	431,050	431,050	398,315	402,423	513,380	494,380	494,380

GOLF FUND EXPENSES

\$729,708



FY 2020 Budget



GOLF COURSE FUND(05)

	2018 Actual	2019		2020		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues:	\$629,461	\$826,667	\$774,617	\$814,957	\$814,957	\$814,957
Expenses:	\$924,421	\$758,075	\$773,361	\$723,108	\$744,708	\$729,708
Revenues Less Expenses:	(\$294,961)	\$68,593	\$1,256	\$91,849	\$70,249	\$85,249
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$5,235,750	\$5,168,126	\$4,940,789	\$4,942,045	\$4,942,045	\$4,942,045
Ending Fund Balance:	\$4,940,789	\$5,236,719	\$4,942,045	\$5,033,894	\$5,012,294	\$5,027,294



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: 12/31/2019	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								
Dept: 00								
Acct Class: GCFE GOLF COURSE FEES								
400701.00 Weekend Resident	2,210	4,400	4,400	2,822	3,691	4,050	4,050	4,050
400702.00 Memberships	531	1,000	1,000	815	815	1,000	1,000	1,000
400703.00 Resident	2,177	3,150	3,150	3,225	3,488	3,200	3,200	3,200
400704.00 Non Resident	56,818	83,600	83,600	70,226	77,530	84,000	84,000	84,000
400705.00 Twilight	2,124	4,050	4,050	1,899	2,417	3,250	3,250	3,250
400706.00 Fee Discount	-1,046	-1,000	-1,000	-1,464	-1,734	-1,500	-1,500	-1,500
400707.00 Leagues	95,947	125,000	125,000	120,881	118,542	127,500	127,500	127,500
400709.00 Jr. Weekend/Holiday	3,304	7,000	7,000	3,906	3,986	4,875	4,875	4,875
400710.00 Outings	57,561	53,000	53,000	46,169	45,909	58,000	58,000	58,000
400711.00 Permanent Tee Times	11,276	15,000	15,000	13,293	13,293	15,000	15,000	15,000
400712.00 Juniors	5,784	8,400	8,400	4,596	6,462	8,450	8,450	8,450
400713.00 Senior Resident	5,834	6,600	6,600	6,360	6,966	8,775	8,775	8,775
400714.00 Senior Non Resident	52,531	76,800	76,800	65,248	73,344	77,350	77,350	77,350
400715.00 Non Resident Weekend/Holiday	56,448	88,200	88,200	76,503	87,887	83,600	83,600	83,600
400716.00 Non Res Sr. Weekend/Holiday	15,174	27,000	27,000	22,302	26,414	24,700	24,700	24,700
400717.00 Senior Res Weekend/Holiday	2,240	4,200	4,200	1,932	2,751	3,375	3,375	3,375
GOLF COURSE FEES	368,913	506,400	506,400	438,713	471,761	505,625	505,625	505,625
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	4,365	7,500	7,500	22	60	60	60	60
INTEREST INCOME	4,365	7,500	7,500	22	60	60	60	60
Acct Class: LEAS LEASE INCOME								
400046.00 Lease Income	84,691	86,817	86,817	73,990	88,459	89,422	89,422	89,422
LEASE INCOME	84,691	86,817	86,817	73,990	88,459	89,422	89,422	89,422
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	45	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			
400013.00 Vending	0	0	0	0	0			
MISCELLANEOUS REVENUE	45	0	0	0	0	0	0	0
Acct Class: PROR PROGRAM REVENUE								
400144.00 Junior Golf Program	53,816	60,000	60,000	54,559	57,758	62,000	62,000	62,000
400150.00 Golf Lessons	21,793	25,000	25,000	20,289	22,286	25,000	25,000	25,000
PROGRAM REVENUE	75,609	85,000	85,000	74,848	80,044	87,000	87,000	87,000
Acct Class: PRSH PRO SHOP								
400028.00 Pro Shop	4,019	5,500	5,500	6,051	6,251	5,750	5,750	5,750
PRO SHOP	4,019	5,500	5,500	6,051	6,251	5,750	5,750	5,750
Acct Class: RENI RENTAL INCOME								

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 00								
Acct Class: RENI RENTAL INCOME								
400022.00 Pull Carts	4,089	6,750	6,750	5,445	6,260	6,000	6,000	6,000
400023.00 Gas Carts	86,920	127,500	127,500	110,810	120,553	120,000	120,000	120,000
400024.00 Club Rental	810	1,200	1,200	970	1,230	1,100	1,100	1,100
RENTAL INCOME	91,819	135,450	135,450	117,225	128,043	127,100	127,100	127,100
Dept: 00	629,461	826,667	826,667	710,849	774,618	814,957	814,957	814,957

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500010.00 IMRF Expense	12,404	0	0	0	0			
510002.00 OPEB Change	-6,423	0	0	0	0			
ADMINISTRATION EXPENSES	5,981	0	0	0	0	0	0	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
Dept: 00	5,981	0	0	0	0	0	0	0

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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									
Dept: 10 GENERAL ADMINISTRATION									
Acct Class: ADMI ADMINISTRATION EXPENSES									
500008.00	Supplies	3,610	5,000	5,000	1,750	2,288	4,000	4,000	4,000
500009.00	Safety	0	0	0	0	0			
500020.00	Postage	0	100	100	0	0	100	100	100
500021.00	Printing	1,486	2,500	2,500	1,509	2,234	2,400	2,400	2,400
500022.00	Dues and Memberships	150	110	110	0	150	110	110	110
500024.00	Conference Expense	420	500	500	0	0	500	500	500
500025.00	Seminar Expense	0	0	0	0	0			
500027.00	Training	0	0	0	0	0			
500028.00	Special Services	0	5,500	5,500	0	0			
500029.00	Equipment	0	1,500	1,500	0	0	1,500	1,500	1,500
500030.00	Minor Equipment/Parts	0	0	0	0	0			
500031.00	Office Expense	816	1,500	1,500	350	458	750	750	750
500034.00	Monthly Expenses	7,424	8,800	8,800	209	350	380	380	380
500036.00	Office Furniture	0	0	0	0	0			
500037.00	Lease Payments	0	0	0	0	0			
500041.00	Advertising	810	4,000	4,000	3,100	3,100	2,000	2,000	2,000
500043.00	Transfer to other funds	0	0	0	0	0			
500044.00	Reference Materials	0	0	0	0	0			
500045.00	Uniforms & Clothing	1,834	1,965	1,965	1,435	2,153	2,000	2,000	2,000
500065.00	Depreciation Expense	185,655	0	0	0	0			
ADMINISTRATION EXPENSES		202,205	31,475	31,475	8,353	10,733	13,740	13,740	13,740
Acct Class: INSU INSURANCE EXPENSE									
500096.00	Vision Insurance	359	376	376	280	373	392	392	392
500097.00	Health Insurance	18,511	19,727	19,727	15,719	21,153	17,607	17,607	17,607
500098.00	Dental Insurance	165	1,092	1,092	767	1,036	1,013	1,013	1,013
500099.00	Life Insurance	168	176	176	140	168	176	176	176
INSURANCE EXPENSE		19,203	21,371	21,371	16,906	22,730	19,188	19,188	19,188
Acct Class: PAYR PAYROLL EXPENSES									
500001.00	Regular Salaries	96,661	110,688	110,688	80,287	96,256	114,023	114,023	114,023
500001.01	Payroll Accrual	91	0	0	0	0			
500002.00	Part time Salaries	52,895	78,500	78,500	63,378	76,476	97,000	97,000	82,000
500003.00	Overtime	0	0	0	0	0			
500004.00	Vacation	7,122	0	0	5,638	13,349			
500005.00	Sick Pay	966	0	0	301	494			
500006.00	Temporary/Seasonal Pay	0	0	0	0	0			
500007.00	Holiday	3,708	0	0	2,749	4,192			
500007.01	Personal Time	2,067	0	0	1,062	1,960			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 10 GENERAL ADMINISTRATION								
PAYROLL EXPENSES								
	163,510	189,188	189,188	153,415	192,727	211,023	211,023	196,023
Acct Class: PROG PROGRAM EXPENSES								
500144.00 Junior Golf Program								
	10,636	11,000	11,000	6,657	7,552			
500150.00 Golf Lessons								
	0	0	0	0	0			
500710.00 Golf Outings								
	1,323	750	750	0	750	750	750	750
PROGRAM EXPENSES								
	11,959	11,750	11,750	6,657	8,302	750	750	750
Acct Class: PRSH PRO SHOP								
500069.00 Pro Shop								
	2,079	4,400	4,400	3,091	3,990	4,000	4,000	4,000
PRO SHOP								
	2,079	4,400	4,400	3,091	3,990	4,000	4,000	4,000
GENERAL ADMINISTRATION								
	398,956	258,184	258,184	188,422	238,482	248,701	248,701	233,701

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	100	0	0	1,787	1,787	1,000	1,000	1,000
500020.00 Postage	0	0	0	0	0			
500022.00 Dues and Memberships	705	1,000	1,000	600	900	1,000	1,000	1,000
500023.00 Travel Expense	1,422	2,500	2,500	0	1,500	2,500	2,500	2,500
500024.00 Conference Expense	900	750	750	0	0	750	750	750
500025.00 Seminar Expense	850	700	700	47	118	700	700	700
500026.00 Lodging Expense	0	0	0	0	0			
500027.00 Training	12	200	200	64	96	200	200	200
500028.00 Special Services	13,652	19,300	19,300	13,374	17,602	20,000	20,000	20,000
500029.00 Equipment	44,617	14,000	14,000	13,559	18,876	9,500	9,500	9,500
500030.00 Minor Equipment/Parts	0	200	200	0	0	200	200	200
500031.00 Office Expense	119	100	100	110	136	100	100	100
500036.00 Office Furniture	0	0	0	0	0			
500044.00 Reference Materials	38	100	100	0	0	100	100	100
500045.00 Uniforms & Clothing	1,436	2,500	2,500	1,667	1,279	2,500	2,500	2,500
ADMINISTRATION EXPENSES	63,851	41,350	41,350	31,208	42,294	38,550	38,550	38,550
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	466	273	273	274	378	284	284	284
500097.00 Health Insurance	22,433	24,018	24,018	16,552	22,278	21,903	21,903	21,903
500098.00 Dental Insurance	165	1,092	1,092	818	1,104	1,080	1,080	1,080
500099.00 Life Insurance	84	88	88	70	84	88	88	88
INSURANCE EXPENSE	23,148	25,471	25,471	17,714	23,844	23,355	23,355	23,355
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	9,731	8,000	8,000	4,799	6,035	8,000	8,000	8,000
500050.00 Automotive Vehicle Maintenance	1,291	2,000	2,000	1,500	2,063	2,000	2,000	2,000
500051.00 Tires	79	1,000	1,000	35	52	1,000	1,000	1,000
500052.00 Facility Cleaning	0	0	0	0	0			
500053.00 Sanitation Service by Contract	10,027	10,000	10,000	9,452	11,806	10,000	10,000	10,000
500054.00 Equipment Maintenance	12,127	12,500	12,500	12,050	6,400	12,500	12,500	12,500
500055.00 Materials/Supplies	63,921	70,000	70,000	51,049	62,663	70,000	70,000	70,000
500056.00 Land & Building Improvements	77,979	36,700	36,700	60,172	75,000	31,000	26,000	26,000
500057.00 Maint of Buildings	20,617	13,000	13,000	22,349	22,000	1,000	15,000	15,000
MAINTENANCE EXPENSES	195,772	153,200	153,200	161,406	186,019	135,500	144,500	144,500
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	66,477	83,018	83,018	46,642	58,230	85,503	85,503	85,503
500001.01 Payroll Accrual	53	0	0	0	0			
500002.00 Part time Salaries	90,787	122,600	122,600	101,786	118,914	110,000	122,600	122,600

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	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								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: PAYR PAYROLL EXPENSES								
500003.00 Overtime	10,645	14,000	14,000	11,401	11,860	14,000	14,000	14,000
500004.00 Vacation	9,770	0	0	9,050	11,419			
500005.00 Sick Pay	1,240	0	0	8,884	13,325			
500007.00 Holiday	3,608	0	0	2,458	3,587			
500007.01 Personal Time	1,395	0	0	639	958			
PAYROLL EXPENSES	183,975	219,618	219,618	180,860	218,293	209,503	222,103	222,103
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	10,612	11,000	11,000	9,181	11,921	12,500	12,500	12,500
500059.00 Electric Service	28,164	35,000	35,000	21,952	37,261	38,000	38,000	38,000
500060.00 Water Service	11,092	12,000	12,000	8,312	11,019	12,000	12,000	12,000
500061.00 Telephone Service	2,869	2,250	2,250	3,196	4,230	5,000	5,000	5,000
UTILITIES	52,737	60,250	60,250	42,641	64,431	67,500	67,500	67,500
MAINTENANCE DEPARTMENT	519,483	499,889	499,889	433,829	534,881	474,408	496,008	496,008

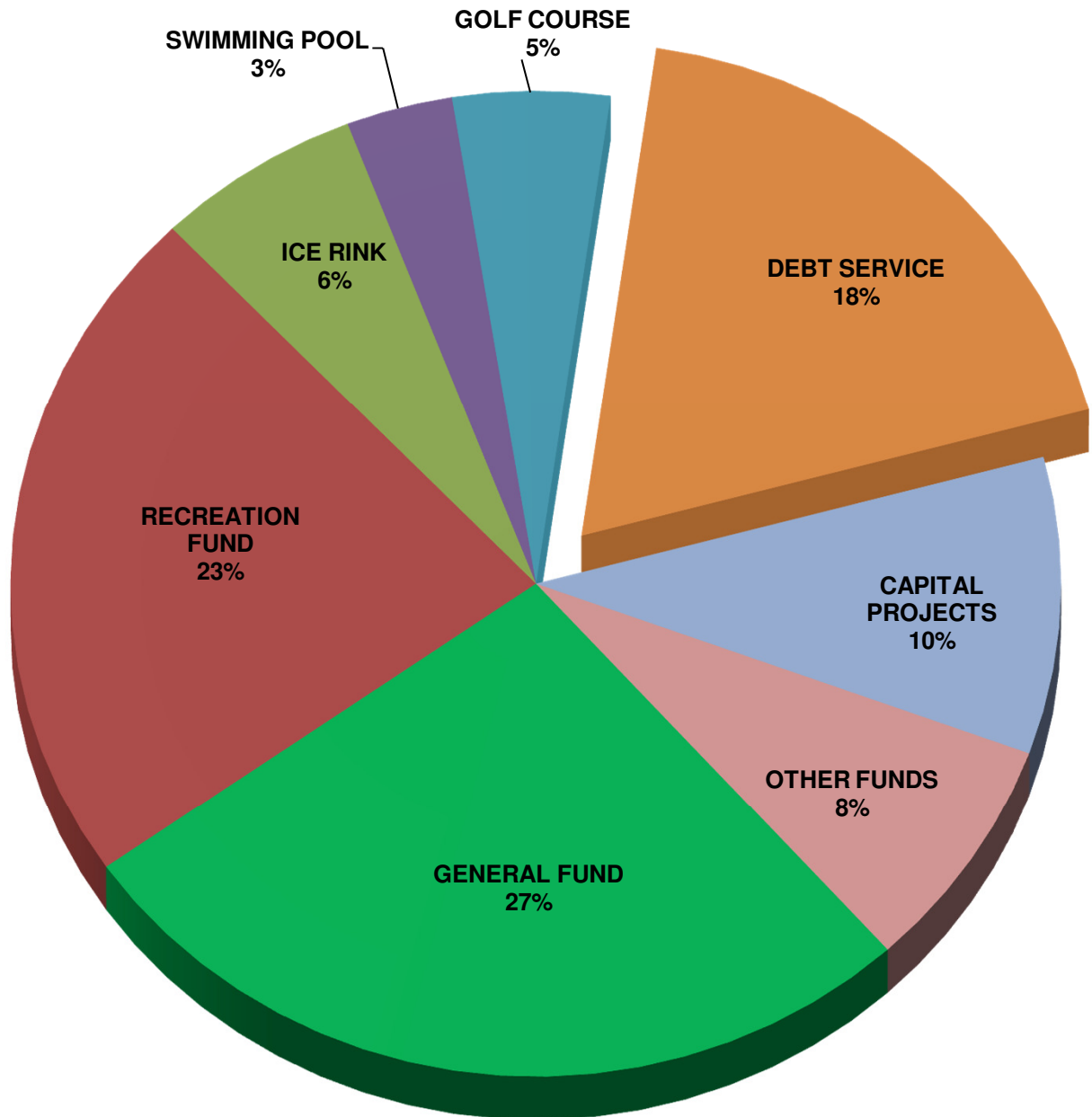
BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	Prior	----- Current Year -----			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund: 05 - GOLF COURSE FUND								
Expenditures								
Total Expenditures	924,420	758,073	758,073	622,251	773,363	723,109	744,709	729,709

DEBT SERVICE FUNDS EXPENSES

\$2,801,788



FY 2020 Budget



DEBT SERVICE FUND(10)

	2018 Actual	2019		2020		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$1,078,452	\$1,050,500	\$1,083,409	\$1,062,500	\$1,062,500	\$1,062,500
Expenses	\$2,669,865	\$2,694,063	\$2,690,746	\$2,801,788	\$2,801,788	\$2,801,788
Revenues Less Expenses:	(\$1,591,413)	(\$1,643,563)	(\$1,607,337)	(\$1,739,288)	(\$1,739,288)	(\$1,739,288)
Bond Proceeds:	\$1,061,000	\$1,050,000	\$1,050,000	\$1,061,000	\$1,061,000	\$1,061,000
Transfers (to)/from other Funds:	\$534,000	\$511,000	\$557,337	\$0	\$678,288	\$678,288
Opening Fund Balance:	\$135,717	\$282,811	\$139,304	\$139,304	\$139,304	\$139,304
Ending Fund Balance:	\$139,304	\$200,249	\$139,304	(\$538,984)	\$139,304	\$139,304

**NILES PARK DISTRICT
SUMMARY OF DEBT SERVICE
FY 2020**

ORD.#	ISSUE YEAR	EXPIRE YEAR	TYPE OF LOAN	Rating	DESCRIPTION	INT. RATE	Fiscal Year		2020		2020		2020		2020	
							OPENING PRINCIPAL	OPENING INTEREST	1ST PAYMENT OF FY	INTEREST	2ND PAYMENT OF FY	PRINCIPAL	INTEREST	ENDING PRINCIPAL	ENDING INTEREST	
							BALANCE	BALANCE	DUE DATE	PRINCIPAL	INTEREST	DUE DATE	PRINCIPAL	INTEREST	BALANCE	BALANCE
13-O-102	2011	2020	Debt Certificate	AA2	Tennis Facility	2% to 4%	\$ 325,000.00	\$ 13,000.00	\$ -	\$ 6,500.00	\$ 325,000.00	\$ 6,500.00	\$ -	\$ -	\$ -	\$ -
14-O-101	2013	2032	Alternate Revenue Bonds	AA2	Golf View Facility refunding and Iceland Renovation	2% to 3%	\$ 6,590,000.00	\$ 1,295,587.50	\$ -	\$ 94,668.75	\$ 370,000.00	\$ 94,668.75	\$ 6,220,000.00	\$ 1,106,250.00	\$ -	\$ -
15-O-104	2014	2028	Alternate Revenue Bonds	AA2	Iceland Renovation	4% to 5%	\$ 2,200,000.00	\$ 777,510.00	\$ -	\$ 51,012.50	\$ -	\$ 51,012.50	\$ 2,200,000.00	\$ 675,485.00	\$ -	\$ -
16-O-102	2015	2036	Alternate Revenue Bonds	AA2	Caldwell Facility	2% to 3%	\$ 4,390,000.00	\$ 2,046,400.00	\$ -	\$ 83,050.00	\$ 100,000.00	\$ 83,050.00	\$ 4,290,000.00	\$ 1,860,300.00	\$ -	\$ -
16-O-102	2016	2040	Alternate Revenue Bonds	AA2	Caldwell Facility & Oasis Remodal	3% to 4%	\$ 8,460,000.00	\$ 5,358,000.00	\$ -	\$ 145,575.00	\$ -	\$ 145,575.00	\$ 8,460,000.00	\$ 5,066,850.00	\$ -	\$ -
16-O-103	2016	2034	Debt Certificate	AA3	Caldwell Facility	3% to 4%	\$ 2,000,000.00	\$ 825,600.00	\$ -	\$ 35,500.00	\$ -	\$ 35,500.00	\$ 2,000,000.00	\$ 754,600.00	\$ -	\$ -
19-O-103	2019	2042	Alternate Revenue Bonds	AA2	Howard St Rehab and Other Cap Projects	3.25%	\$ 1,790,000.00	\$ 1,312,350.00	\$ -	\$ 29,087.50	\$ -	\$ 29,087.50	\$ 1,790,000.00	\$ 1,254,175.00	\$ -	\$ -
18-O-111	2020	2020	Roll Over Bonds	AA2	Annual Rollover Bonds	Varies	\$ 1,061,000.00	\$ 15,000.00	\$ -	\$ -	\$ 1,061,000.00	\$ 30,000.50	\$ -	\$ -	\$ -	\$ -
FUND TOTAL							\$ 26,816,000.00	\$ 11,643,447.50	\$ -	\$ 445,393.75	\$ 1,856,000.00	\$ 475,394.25	\$ 24,960,000.00	\$ 10,737,660.00	\$ -	\$ -

2020 Total Principal \$ 1,856,000.00
Total Interest \$ 920,788.00
Total Payment \$ 2,776,788.00

Fiscal Year	Total Annual Debt Payments*
2018	\$1,582,062.50
2019	\$1,627,948.47
2020	\$1,685,787.50
2021	\$1,703,687.50
2022	\$1,730,687.50
2023	\$1,744,137.50
2024	\$1,771,387.50
2025	\$1,786,987.50
2026	\$1,583,512.50
2027	\$1,597,012.50
2028	\$1,608,212.50
2029	\$1,618,425.00
2030	\$1,626,425.00
2031	\$1,717,725.00
2032	\$1,697,325.00
2033	\$1,656,325.00
2034	\$1,675,325.00
2035	\$1,691,925.00
2036	\$1,713,925.00
2037	\$1,707,925.00
2038	\$1,724,925.00
2039	\$1,729,175.00
2040	\$1,731,925.00
2041	\$848,175.00
2042	\$1,032,500.00
2043	\$0.00

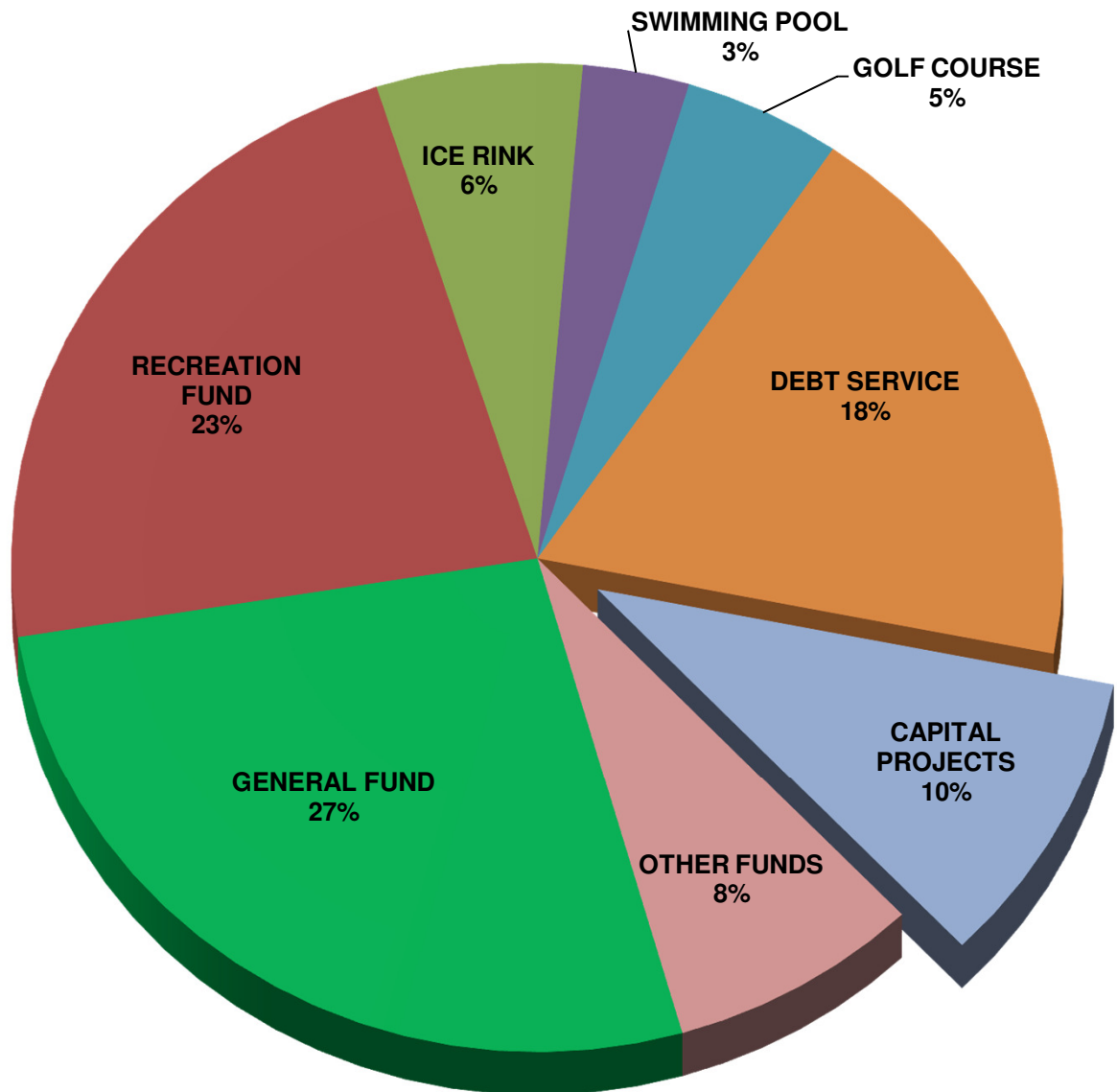
BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 10 - DEBT SERVICE FUND								
Revenues								
Dept: 00								
Acct Class: BOPR BOND PROCEEDS								
400045.00 Bond Proceeds	1,061,000	1,050,000	1,050,000	0	1,050,000	1,061,000	1,061,000	1,061,000
BOND PROCEEDS	1,061,000	1,050,000	1,050,000	0	1,050,000	1,061,000	1,061,000	1,061,000
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	1,685	500	500	746	1,500	1,500	1,500	1,500
INTEREST INCOME	1,685	500	500	746	1,500	1,500	1,500	1,500
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	1,076,767	1,050,000	1,050,000	1,077,838	1,081,909	1,061,000	1,061,000	1,061,000
PROPERTY & REPLACEMENT TAX	1,076,767	1,050,000	1,050,000	1,077,838	1,081,909	1,061,000	1,061,000	1,061,000
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	534,000	511,000	511,000	0	557,337		678,288	678,288
TRANSFER FROM OTHER FUNDS	534,000	511,000	511,000	0	557,337	0	678,288	678,288
Dept: 00	2,673,452	2,611,500	2,611,500	1,078,584	2,690,746	2,123,500	2,801,788	2,801,788
Total Revenues	2,673,452	2,611,500	2,611,500	1,078,584	2,690,746	2,123,500	2,801,788	2,801,788
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500016.00 Debt Service	1,750,000	1,795,000	1,795,000	0	1,795,000	1,856,000	1,856,000	1,856,000
500016.01 Debt Interest	897,182	873,063	873,063	429,031	873,063	920,788	920,788	920,788
500028.00 Special Services	22,683	26,000	26,000	3,900	22,683	25,000	25,000	25,000
ADMINISTRATION EXPENSES	2,669,865	2,694,063	2,694,063	432,931	2,690,746	2,801,788	2,801,788	2,801,788
Dept: 00	2,669,865	2,694,063	2,694,063	432,931	2,690,746	2,801,788	2,801,788	2,801,788
Total Expenditures	2,669,865	2,694,063	2,694,063	432,931	2,690,746	2,801,788	2,801,788	2,801,788
DEBT SERVICE FUND	3,587	-82,563	-82,563	645,653	0	-678,288	0	0

CAPITAL PROJECTS FUNDS EXPENSES

\$1,468,000



FY 2020 Budget



CAPITAL PROJECTS FUND(14)

	2018 Actual	2019		2020		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$372	\$250	\$37,229	\$350	\$350	\$350
Expenses	\$857,354	\$450,000	\$578,279	\$663,000	\$1,468,000	\$1,468,000
Revenues Less Expenses:	(\$856,982)	(\$449,750)	(\$541,050)	(\$662,650)	(\$1,467,650)	(\$1,467,650)
Bond Proceeds	\$0	\$0	\$1,790,000	\$0	\$0	\$0
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$1,168,972	\$628,692	\$311,990	\$1,560,940	\$1,560,940	\$1,560,940
Ending Fund Balance:	\$311,990	\$178,942	\$1,560,940	\$898,290	\$93,290	\$93,290

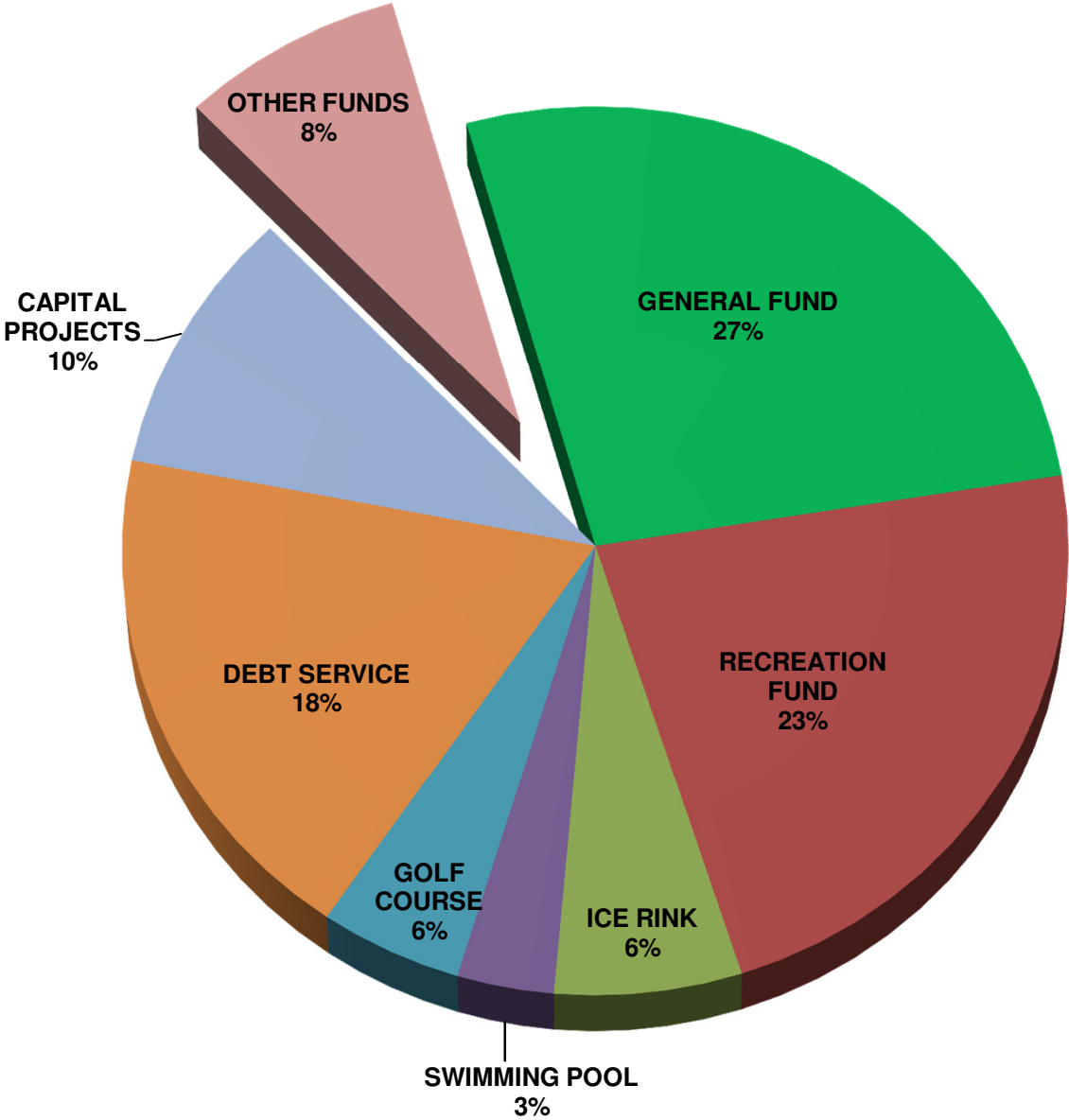
BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 14 - CAPITAL PROJECTS FUND								
Revenues								
Dept: 00								
Acct Class: BOPR BOND PROCEEDS								
400045.00 Bond Proceeds	0	0	0	1,790,000	1,790,000			
BOND PROCEEDS	0	0	0	1,790,000	1,790,000	0	0	0
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	372	250	250	165	350	350	350	350
INTEREST INCOME	372	250	250	165	350	350	350	350
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	0	0	0	36,879	36,879			
400005.00 Grant Revenue	0	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
MISCELLANEOUS REVENUE	0	0	0	36,879	36,879	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	372	250	250	1,827,044	1,827,229	350	350	350
Total Revenues	372	250	250	1,827,044	1,827,229	350	350	350
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500016.02 Discount on Bonds	0	0	0	35,800	35,800			
500016.03 Bond Issuance Costs	0	0	0	52,479	52,479			
500028.00 Special Services	0	0	0	0	0			
500029.00 Equipment	0	0	0	90,560	90,000			
500037.00 Lease Payments	0	0	0	0	0			
500067.00 Capital Improvements	857,354	450,000	450,000	224,989	400,000	663,000	1,468,000	1,468,000
ADMINISTRATION EXPENSES	857,354	450,000	450,000	403,828	578,279	663,000	1,468,000	1,468,000
Dept: 00	857,354	450,000	450,000	403,828	578,279	663,000	1,468,000	1,468,000
Total Expenditures	857,354	450,000	450,000	403,828	578,279	663,000	1,468,000	1,468,000
CAPITAL PROJECTS FUND	-856,982	-449,750	-449,750	1,423,216	1,248,950	-662,650	-1,467,650	-1,467,650
Grand Total:	-1,382,991	-1,332,762	-1,332,762	3,618,003	819,289	-2,824,757	-2,893,607	-2,867,322

OTHER FUNDS EXPENSES

\$1,167,165



FY 2020 Budget



IMRF FUND(06)

	2018 Actual	2019		2020		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$247,920	\$250,000	\$243,714	\$250,000	\$295,000	\$295,000
Expenses	\$280,247	\$251,846	\$252,482	\$287,265	\$287,265	\$295,000
Revenues Less Expenses:	(\$32,327)	(\$1,846)	(\$8,768)	(\$37,265)	\$7,735	\$0
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$55,319	\$46,604	\$22,992	\$14,224	\$14,224	\$14,224
Ending Fund Balance:	\$22,992	\$44,758	\$14,224	(\$23,041)	\$21,959	\$14,224

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 06 - IMRF FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	0	0			
INTEREST INCOME	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	247,920	250,000	250,000	245,601	243,714	250,000	295,000	295,000
PROPERTY & REPLACEMENT TAX	<u>247,920</u>	<u>250,000</u>	<u>250,000</u>	<u>245,601</u>	<u>243,714</u>	<u>250,000</u>	<u>295,000</u>	<u>295,000</u>
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	0	0	0	0	0			
TRANSFER FROM OTHER FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Dept: 00	<u>247,920</u>	<u>250,000</u>	<u>250,000</u>	<u>245,601</u>	<u>243,714</u>	<u>250,000</u>	<u>295,000</u>	<u>295,000</u>
Total Revenues	<u>247,920</u>	<u>250,000</u>	<u>250,000</u>	<u>245,601</u>	<u>243,714</u>	<u>250,000</u>	<u>295,000</u>	<u>295,000</u>
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500010.00 IMRF Expense	280,247	251,846	251,846	187,333	252,482	287,265	287,265	295,000
500043.00 Transfer to other funds	0	0	0	0	0			
ADMINISTRATION EXPENSES	<u>280,247</u>	<u>251,846</u>	<u>251,846</u>	<u>187,333</u>	<u>252,482</u>	<u>287,265</u>	<u>287,265</u>	<u>295,000</u>
Dept: 00	<u>280,247</u>	<u>251,846</u>	<u>251,846</u>	<u>187,333</u>	<u>252,482</u>	<u>287,265</u>	<u>287,265</u>	<u>295,000</u>
Total Expenditures	<u>280,247</u>	<u>251,846</u>	<u>251,846</u>	<u>187,333</u>	<u>252,482</u>	<u>287,265</u>	<u>287,265</u>	<u>295,000</u>
IMRF FUND	<u>-32,327</u>	<u>-1,846</u>	<u>-1,846</u>	<u>58,268</u>	<u>-8,768</u>	<u>-37,265</u>	<u>7,735</u>	<u>0</u>

FY 2020 Budget



FICA FUND(07)

	2018 Actual	2019		2020		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$247,920	\$250,000	\$243,714	\$250,000	\$300,000	\$300,000
Expenses	\$285,047	\$305,169	\$297,193	\$315,165	\$315,165	\$315,165
Revenues Less Expenses:	(\$37,127)	(\$55,169)	(\$53,479)	(\$65,165)	(\$15,165)	(\$15,165)
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$256,862	\$236,558	\$219,735	\$166,256	\$166,256	\$166,256
Ending Fund Balance:	\$219,735	\$181,389	\$166,256	\$101,091	\$151,091	\$151,091

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 07 - FICA FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	0	0			
INTEREST INCOME	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Acct Class: MISC MISCELLANEOUS REVENUE								
400010.00 Transfer from fund balance	0	0	0	0	0			
MISCELLANEOUS REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	247,920	250,000	250,000	245,601	243,714	250,000	300,000	300,000
PROPERTY & REPLACEMENT TAX	<u>247,920</u>	<u>250,000</u>	<u>250,000</u>	<u>245,601</u>	<u>243,714</u>	<u>250,000</u>	<u>300,000</u>	<u>300,000</u>
Dept: 00	<u>247,920</u>	<u>250,000</u>	<u>250,000</u>	<u>245,601</u>	<u>243,714</u>	<u>250,000</u>	<u>300,000</u>	<u>300,000</u>
Total Revenues	<u>247,920</u>	<u>250,000</u>	<u>250,000</u>	<u>245,601</u>	<u>243,714</u>	<u>250,000</u>	<u>300,000</u>	<u>300,000</u>
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500011.00 FICA Expense	285,047	305,169	305,169	238,303	297,193	315,165	315,165	315,165
500043.00 Transfer to other funds	0	0	0	0	0			
ADMINISTRATION EXPENSES	<u>285,047</u>	<u>305,169</u>	<u>305,169</u>	<u>238,303</u>	<u>297,193</u>	<u>315,165</u>	<u>315,165</u>	<u>315,165</u>
Dept: 00	<u>285,047</u>	<u>305,169</u>	<u>305,169</u>	<u>238,303</u>	<u>297,193</u>	<u>315,165</u>	<u>315,165</u>	<u>315,165</u>
Total Expenditures	<u>285,047</u>	<u>305,169</u>	<u>305,169</u>	<u>238,303</u>	<u>297,193</u>	<u>315,165</u>	<u>315,165</u>	<u>315,165</u>
FICA FUND	<u>-37,127</u>	<u>-55,169</u>	<u>-55,169</u>	<u>7,298</u>	<u>-53,479</u>	<u>-65,165</u>	<u>-15,165</u>	<u>-15,165</u>

FY 2020 Budget



GENERAL LIABILITY FUND(08)

	2018 Actual	2019		2020		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues:	\$168,586	\$170,000	\$165,726	\$170,000	\$190,000	\$190,000
Expenses:	\$178,692	\$192,800	\$170,233	\$192,000	\$192,000	\$192,000
Revenues Less Expenses:	(\$10,106)	(\$22,800)	(\$4,507)	(\$22,000)	(\$2,000)	(\$2,000)
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$527,247	\$532,388	\$517,141	\$512,634	\$512,634	\$512,634
Ending Fund Balance:	\$517,141	\$509,588	\$512,634	\$490,634	\$510,634	\$510,634

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
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	168,586	170,000	170,000	167,009	165,726	170,000	190,000	190,000
PROPERTY & REPLACEMENT TAX	168,586	170,000	170,000	167,009	165,726	170,000	190,000	190,000
Dept: 00	168,586	170,000	170,000	167,009	165,726	170,000	190,000	190,000
Total Revenues	168,586	170,000	170,000	167,009	165,726	170,000	190,000	190,000
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500012.00 Unemployment Compensation	18,246	27,000	27,000	13,966	15,797	25,000	25,000	25,000
500013.00 Liability/Workers Comp	160,446	165,800	165,800	142,967	154,436	167,000	167,000	167,000
500014.00 Risk/Loss Management	0	0	0	0	0			
500043.00 Transfer to other funds	0	0	0	0	0			
ADMINISTRATION EXPENSES	178,692	192,800	192,800	156,933	170,233	192,000	192,000	192,000
Dept: 00	178,692	192,800	192,800	156,933	170,233	192,000	192,000	192,000
Total Expenditures	178,692	192,800	192,800	156,933	170,233	192,000	192,000	192,000
GENERAL LIABILITY FUND	-10,106	-22,800	-22,800	10,076	-4,507	-22,000	-2,000	-2,000

FY 2020 Budget



AUDIT FUND(09)

	2018 Actual	2019		2020		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$24,792	\$25,000	\$24,371	\$25,000	\$25,000	\$25,000
Expenses	\$24,315	\$26,285	\$25,210	\$27,000	\$27,000	\$27,000
Revenues Less Expenses:	\$477	(\$1,285)	(\$839)	(\$2,000)	(\$2,000)	(\$2,000)
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$20,777	\$24,784	\$21,254	\$20,415	\$20,415	\$20,415
Ending Fund Balance:	\$21,254	\$23,499	\$20,415	\$18,415	\$18,415	\$18,415

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
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	24,792	25,000	25,000	24,560	24,371	25,000	25,000	25,000
PROPERTY & REPLACEMENT TAX	24,792	25,000	25,000	24,560	24,371	25,000	25,000	25,000
Dept: 00	24,792	25,000	25,000	24,560	24,371	25,000	25,000	25,000
Total Revenues	24,792	25,000	25,000	24,560	24,371	25,000	25,000	25,000
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500015.00 Annual Audit	24,315	26,285	26,285	26,210	25,210	27,000	27,000	27,000
500043.00 Transfer to other funds	0	0	0	0	0			
ADMINISTRATION EXPENSES	24,315	26,285	26,285	26,210	25,210	27,000	27,000	27,000
Dept: 00	24,315	26,285	26,285	26,210	25,210	27,000	27,000	27,000
Total Expenditures	24,315	26,285	26,285	26,210	25,210	27,000	27,000	27,000
AUDIT FUND	477	-1,285	-1,285	-1,650	-839	-2,000	-2,000	-2,000

FY 2020 Budget



PAVING AND LIGHTING FUND(11)

	2018 Actual	2019		2020		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$49,584	\$50,000	\$51,633	\$50,000	\$30,000	\$30,000
Expenses	\$52,901	\$121,000	\$115,000	\$27,000	\$15,000	\$30,000
Revenues Less Expenses:	(\$3,317)	(\$71,000)	(\$63,367)	\$23,000	\$15,000	\$0
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$100,474	\$84,472	\$97,157	\$33,790	\$33,790	\$33,790
Ending Fund Balance:	\$97,157	\$13,472	\$33,790	\$56,790	\$48,790	\$33,790

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
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	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	49,584	50,000	50,000	49,120	51,633	50,000	30,000	30,000
PROPERTY & REPLACEMENT TAX	49,584	50,000	50,000	49,120	51,633	50,000	30,000	30,000
Dept: 00	49,584	50,000	50,000	49,120	51,633	50,000	30,000	30,000
Total Revenues	49,584	50,000	50,000	49,120	51,633	50,000	30,000	30,000
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	52,901	121,000	121,000	119,153	115,000	27,000	15,000	30,000
MAINTENANCE EXPENSES	52,901	121,000	121,000	119,153	115,000	27,000	15,000	30,000
Dept: 00	52,901	121,000	121,000	119,153	115,000	27,000	15,000	30,000
Total Expenditures	52,901	121,000	121,000	119,153	115,000	27,000	15,000	30,000
PAVING AND LIGHTING	-3,317	-71,000	-71,000	-70,033	-63,367	23,000	15,000	0

FY 2020 Budget



POLICE PROTECTION FUND(12)

	2018 Actual	2019		2020		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$74,376	\$75,000	\$73,114	\$75,000	\$78,000	\$78,000
Expenses	\$78,457	\$81,856	\$75,681	\$77,776	\$77,776	\$78,000
Revenues Less Expenses:	(\$4,081)	(\$6,856)	(\$2,567)	(\$2,776)	\$224	\$0
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$159,766	\$165,439	\$155,685	\$153,118	\$153,118	\$153,118
Ending Fund Balance:	\$155,685	\$158,583	\$153,118	\$150,342	\$153,342	\$153,118

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
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	74,376	75,000	75,000	73,680	73,114	75,000	78,000	78,000
PROPERTY & REPLACEMENT TAX	74,376	75,000	75,000	73,680	73,114	75,000	78,000	78,000
Dept: 00	74,376	75,000	75,000	73,680	73,114	75,000	78,000	78,000
Total Revenues	74,376	75,000	75,000	73,680	73,114	75,000	78,000	78,000
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	1,296	1,296	1,296	1,080	1,296	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	1,224
500043.00 Transfer to other funds	0	0	0	0	0			
500045.00 Uniforms & Clothing	0	0	0	0	0			
ADMINISTRATION EXPENSES	1,296	2,296	2,296	1,080	1,296	2,296	2,296	2,520
Acct Class: PAYR PAYROLL EXPENSES								
500001.01 Payroll Accrual	37	0	0	0	0			
500002.00 Part time Salaries	77,125	79,560	79,560	65,013	74,385	75,480	75,480	75,480
PAYROLL EXPENSES	77,162	79,560	79,560	65,013	74,385	75,480	75,480	75,480
Dept: 00	78,458	81,856	81,856	66,093	75,681	77,776	77,776	78,000
Total Expenditures	78,458	81,856	81,856	66,093	75,681	77,776	77,776	78,000
POLICE PROTECTION FUND	-4,082	-6,856	-6,856	7,587	-2,567	-2,776	224	0

FY 2020 Budget



HANDICAPPED FUND(13)

	2018 Actual	2019		2020		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$398,677	\$401,000	\$415,066	\$402,000	\$402,000	\$402,000
Expenses	\$212,632	\$217,587	\$211,334	\$228,000	\$228,000	\$230,000
Revenues Less Expenses:	\$186,045	\$183,413	\$203,732	\$174,000	\$174,000	\$172,000
Transfers (to)/from other Funds:	(\$304,000)	(\$383,413)	(\$441,025.12)	\$0	(\$170,000)	(\$170,000)
Opening Fund Balance:	\$431,631	\$486,872	\$313,676	\$76,382	\$76,382	\$76,382
Ending Fund Balance:	\$313,676	\$286,872	\$76,382	\$250,382	\$80,382	\$78,382

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2019	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 13 - HANDICAPPED FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	2,005	1,000	1,000	0	2,000	2,000	2,000	2,000
INTEREST INCOME	2,005	1,000	1,000	0	2,000	2,000	2,000	2,000
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	396,672	400,000	400,000	392,961	413,066	400,000	400,000	400,000
PROPERTY & REPLACEMENT TAX	396,672	400,000	400,000	392,961	413,066	400,000	400,000	400,000
Dept: 00	398,677	401,000	401,000	392,961	415,066	402,000	402,000	402,000
Total Revenues	398,677	401,000	401,000	392,961	415,066	402,000	402,000	402,000
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500018.00 MNASR	212,632	217,587	217,587	198,340	211,334	228,000	228,000	230,000
500029.00 Equipment	0	0	0	0	0			
500043.00 Transfer to other funds	304,000	383,413	383,413	0	441,025		170,000	170,000
ADMINISTRATION EXPENSES	516,632	601,000	601,000	198,340	652,359	228,000	398,000	400,000
Dept: 00	516,632	601,000	601,000	198,340	652,359	228,000	398,000	400,000
Total Expenditures	516,632	601,000	601,000	198,340	652,359	228,000	398,000	400,000
HANDICAPPED FUND	-117,955	-200,000	-200,000	194,621	-237,293	174,000	4,000	2,000