

Budget Workshop Adopted Budget



FISCAL YEAR 2021
January 1, 2021 – December 31, 2021

NILES PARK DISTRICT

2021 ANNUAL BUDGET

PARK DISTRICT OFFICIALS

PRESIDENT

Julie Genualdi

COMMISSIONERS

Jim Hynes

Joe LoVerde

Scott O'Brien

Dennis O'Donovan

PARK DEPARTMENT MANAGEMENT

Tom Elenz

Executive Director

Robin Brey

Office Manager

Peter Dubs

Golf Course Manager

Julie Jentel

Marketing Director

Lindsay Kmetty

Pioneer Park Manager

James Majewski

Supt of Facilities

Scot Neukirch

Finance Director

Laura Newton

Tam Tennis Manager

Paul Nielsen

Athletic Director

Heather Petrie

Executive Administrator Coordinator

Tony Senkevicius

Aquatics Director

Marty Stankowicz

Iceland General Manager

Jim Stoneberg

Supt of Golf Course Maintenance

Chris Zalinski

Supt of Grounds



NILES PARK DISTRICT

FISCAL YEAR 2021

TABLE OF CONTENTS

<u>MISSION STATEMENT</u>	1
<u>FUND SUMMARY</u>	3
Fund Balance Analysis	5
Summary of Revenues	7
Summary of Expenses	9
FY 20 Summary of Major Capital Projects	11
FY 21 Summary of Major Capital Projects	13
<u>BUDGET BY FUND</u>	
General Fund	15
General Fund Overview.....	16
General Fund Revenues.....	17
General Fund Expenses.....	18
Administration Department.....	20
MIS Department.....	22
Finance Department.....	24
Park Services/Maintenance.....	26
Banquets.....	28
Recreation Fund	29
Recreation Fund Overview.....	30
Recreation Fund Revenues.....	33
General Revenues.....	33
Recreation Program Revenues.....	34
Athletic Department Revenues.....	35
Tennis Department Revenues.....	37
Pioneer Park Revenues.....	38
Recreation Fund Expenses.....	39
Park Services/Maintenance Expenses.....	41
Recreation Program Department Expenses.....	42
Athletic Department Expenses.....	45
Tennis Department Expenses.....	48
Pioneer Park Expenses.....	50
Ice Rink Fund	51
Ice Rink Fund Overview.....	52
Ice Rink Fund Revenues.....	54
General Revenues.....	54

Skating Revenues.....	55
Hockey Revenues.....	56
Ice Rink Fund Expenses.....	57
Administration Department.....	58
Park Services/Maintenance.....	61
Skating Department.....	62
Hockey Department.....	64
Swimming Pool Fund	67
Swimming Pool Fund Overview.....	68
Swimming Pool Fund Revenues.....	70
Swimming Pool Fund Expenses.....	71
Administration Department.....	71
Park Services/Maintenance.....	74
Golf Fund	75
Golf Fund Overview.....	76
Golf Fund Revenues.....	78
Golf Fund Expenses.....	80
Administration Department.....	81
Golf Maintenance Department.....	83
Debt Service Fund	87
Debt Service Fund Overview.....	88
Debt Service Fund Revenues.....	90
Debt Service Fund Expenses.....	90
Capital Projects Fund	91
Capital Projects Fund Overview.....	92
Capital Projects Fund Revenues.....	93
Capital Projects Fund Expenses.....	93
Other Funds	95
IMRF Fund	
IMRF Fund Overview.....	96
IMRF Fund Revenues.....	97
IMRF Fund Expenses.....	97
FICA Fund	
FICA Fund Overview.....	98
FICA Fund Revenues.....	99
FICA Fund Expenses.....	99
General Liability Fund	
General Liability Fund Overview.....	100
General Liability Fund Revenues.....	101
General Liability Fund Expenses.....	101
Audit Fund	
Audit Fund Overview.....	102
Audit Fund Revenues.....	103
Audit Fund Expenses.....	103
Paving and Lighting Fund	
Paving and Lighting Fund Overview.....	104
Paving and Lighting Fund Revenues.....	105
Paving and Lighting Fund Expenses.....	105
Police Protection Fund	
Police Protection Fund Overview.....	106
Police Protection Fund Revenues.....	107
Police Protection Fund Expenses.....	107
Handicapped Fund	
Handicapped Fund Overview.....	108
Handicapped Fund Revenues.....	109
Handicapped Fund Expenses.....	109



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 2021 Budget



Fund No.	Fund	Fund Balance * 1/1/2020		2020 Projection		Change in Fund		Fund Balance 12/31/2020		2021 Budget		Change in Fund		Fund Balance 12/31/2021	
		Balance	*	Revenues	Expenses	Balance		Balance	Transfer	Balance	Expenses	Balance		Balance	Transfer
1	General	2,080,836		1,547,663	3,866,516	(2,318,853)		2,080,835	2,318,852	1,597,494	2,753,453	(1,155,959)		1,155,959	2,080,835
2	Recreation	6,445,241		2,794,889	2,205,710	589,179	(2,427,140)	4,607,280	(2,427,140)	4,039,900	3,354,296	685,603	(1,473,147)		3,819,737
3	Ice Rink	7,583,800		573,005	683,637	(110,632)	(400,000)	7,073,167	(400,000)	995,499	934,968	60,531	0	0	7,133,699
4	Swimming Pool	1,473,965		200	84,767	(84,567)	0	1,389,398	0	378,040	503,299	(125,259)	0	0	1,264,139
5	Golf Fund	4,786,309		686,831	623,499	63,332	0	4,849,641	0	785,730	790,238	(4,508)	0	0	4,845,133
6	IMRF Fund	26,825		295,000	280,573	14,427	0	41,253	0	280,000	284,037	(4,037)	0	0	37,216
7	FICA Fund	169,871		300,000	249,261	50,739	0	220,610	0	330,000	335,325	(5,325)	0	0	215,285
8	General Liability	511,554		125,463	208,242	(82,779)	0	428,774	0	209,000	209,000	0	0	0	428,774
9	Audit	19,745		25,000	27,000	(2,000)	0	17,745	0	25,000	27,000	(2,000)	0	0	15,745
10	Debt Service	101,463		2,172,682	2,821,313	(648,631)	678,288	131,121	678,288	2,231,500	2,848,688	(617,188)	617,188	0	131,121
11	Paving and Lighting	17,818		30,000	28,000	2,000	0	19,818	0	25,000	30,000	(5,000)	0	0	14,818
12	Police Protection	151,407		78,000	72,132	5,868	0	157,275	0	82,300	82,500	(200)	0	0	157,075
13	Handicapped	161,868		402,000	203,482	198,518	(170,000)	190,386	(170,000)	402,000	210,000	192,000	(300,000)	0	82,386
14	Capital Projects	1,888,496		11,658	1,702,415	(1,690,757)	0	197,739	0	1,500	40,000	(38,500)	0	0	159,239
Total All Funds		25,419,198		9,042,391	13,056,547	(4,014,155)	0	21,405,043	0	11,382,962	12,402,804	(1,019,842)	0	0	20,385,201

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 2021 Budget



Fund No.	Fund	2021 Budget	2020 Projected	2019 Actual	Compare 2021 Budget to 2020 Projection	Compare 2020 Projection to 2019 Actual
1	General	1,597,494	1,547,663	\$1,652,249	49,831	(104,586)
2	Recreation	4,039,900	2,794,889	\$5,066,910	1,245,011	(2,272,021)
3	Ice Rink	995,499	573,005	\$1,194,659	422,494	(621,654)
4	Swimming Pool	378,040	200	340,071	377,840	(339,871)
5	Golf Fund	785,730	686,831	737,961	98,898	(51,129)
6	IMRF Fund	280,000	295,000	247,011	(15,000)	47,989
7	FICA Fund	330,000	300,000	247,011	30,000	52,989
8	General Liability	209,000	125,463	167,967	83,537	(42,504)
9	Audit	25,000	25,000	24,701	0	299
10	Debt Service	1,131,500	1,111,682	1,099,291	19,818	12,391
11	Paving and Lighting	25,000	30,000	49,402	(5,000)	(19,402)
12	Police Protection	82,300	78,000	74,103	4,300	3,897
13	Handicapped	402,000	402,000	397,563	0	4,437
14	Capital Projects	1,500	11,658	50,024	(10,158)	(38,366)
Operating Revenue All Funds		10,282,962	7,981,391	11,348,922	2,301,571	(3,367,531)
Transfers In		2,073,147	3,167,140	1,961,000		
Bond Proceeds		1,100,000	1,061,000	1,091,000		
Total Revenue		13,456,109	12,209,531	14,400,922		-29.7%



Niles Park District Summary of Expenses Fy 2021 Budget



Fund No.	Fund	2021 Budget	2020 Projected	2019 Actual	Compare 2021 Budget to 2020 Projection	Compare 2020 Projection to 2019 Actual
1	General	2,753,453	3,866,516	2,683,119	(1,113,063)	1,183,397
2	Recreation	3,354,296	2,205,710	3,622,689	1,148,586	(1,416,979)
3	Ice Rink	934,968	683,637	1,133,122	251,330	(449,485)
4	Swimming Pool	503,299	84,767	467,587	418,532	(382,820)
5	Golf Fund	790,238	623,499	892,439	166,739	(268,940)
6	IMRF Fund	284,037	280,573	243,179	3,464	37,394
7	FICA Fund	335,325	249,261	296,875	86,064	(47,614)
8	General Liability	209,000	208,242	173,555	758	34,687
9	Audit	27,000	27,000	26,210	0	790
10	Debt Service	2,848,688	2,821,313	2,739,132	27,375	82,181
11	Paving and Lighting	30,000	28,000	128,741	2,000	(100,741)
12	Police Protection	82,500	72,132	78,381	10,368	(6,250)
13	Handicapped	210,000	203,482	199,371	6,518	4,111
14	Capital Projects	40,000	1,702,415	263,518	(1,662,415)	1,438,897
Total All Funds		12,402,804	13,056,547	12,947,917	(653,743)	108,630
Transfers Out:		2,073,147	3,167,140	1,961,000		
Grand Total		14,475,951	16,223,687	14,908,917	(653,743)	108,630
					-4.0%	0.7%

Niles Park District

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

Fy 2020 Budget

Fund	Fund Name	Dept #	Dept Name	Account	Description	2020 Projects	
1	General	45	Banquets	500056	Banquet portion of the Howard rehab	\$1,250,000	Completed
1	General	40	Maintenance	500029	JCB quick connect	\$10,000	Covid Postponement
1	General	40	Maintenance	500056	Jonquil fence repairs	\$10,000	Completed
1	General	40	Maintenance	500029	Tow behind aeroator	\$9,000	Purchased
1	General	40	Maintenance	500029	JCB forks and bucket	\$5,500	Covid Postponement
1	General	40	Maintenance	500056	Irrigation Flower Beds	\$5,000	Covid Postponement
						\$1,289,500	
2	Recreation	40	Maintenance	500056	Misc gym floors	\$18,000	Completed
2	Recreation	40	Maintenance	500056	Grennan Heights doors	\$6,000	Covid Postponement
						\$24,000	
3	Ice Rink	40	Maintenance	500056	Replace/repair doors	\$10,500	Covid Postponement
4	Pool	40	Maintenance	500056	pool painting	\$50,000	Completed
4	Pool	40	Maintenance	500056	new chlorinators	\$10,000	Covid Postponement
						\$60,000	
5	Golf	40	Maintenance	500056	Driving range roof	\$20,000	Covid Postponement
					Gator utility truck	\$9,500	Covid Postponement
						\$29,500	
11	Paving & Lighting	0		500056	Seal Coating Parking Lots	\$15,000	Completed
14	Capital Projects	0		500067	Admin Portion of Admin Project	\$425,000	Completed
14	Capital Projects	0		500067	Howard Roof Replacement	\$300,000	Completed
14	Capital Projects	0		500067	pioneer field	\$295,000	Partially Completed
14	Capital Projects	0		500067	Howard HVAC	\$200,000	Completed
14	Capital Projects	0		500067	Phone System	\$150,000	Covid Postponement
14	Capital Projects	0		500067	2 trucks-Admin and Park Patrol	\$68,000	Covid Postponement
14	Capital Projects	0		500067	Tennis hvac	\$30,000	Completed
						\$1,468,000	
Total						\$2,886,000.00	

Niles Park District

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

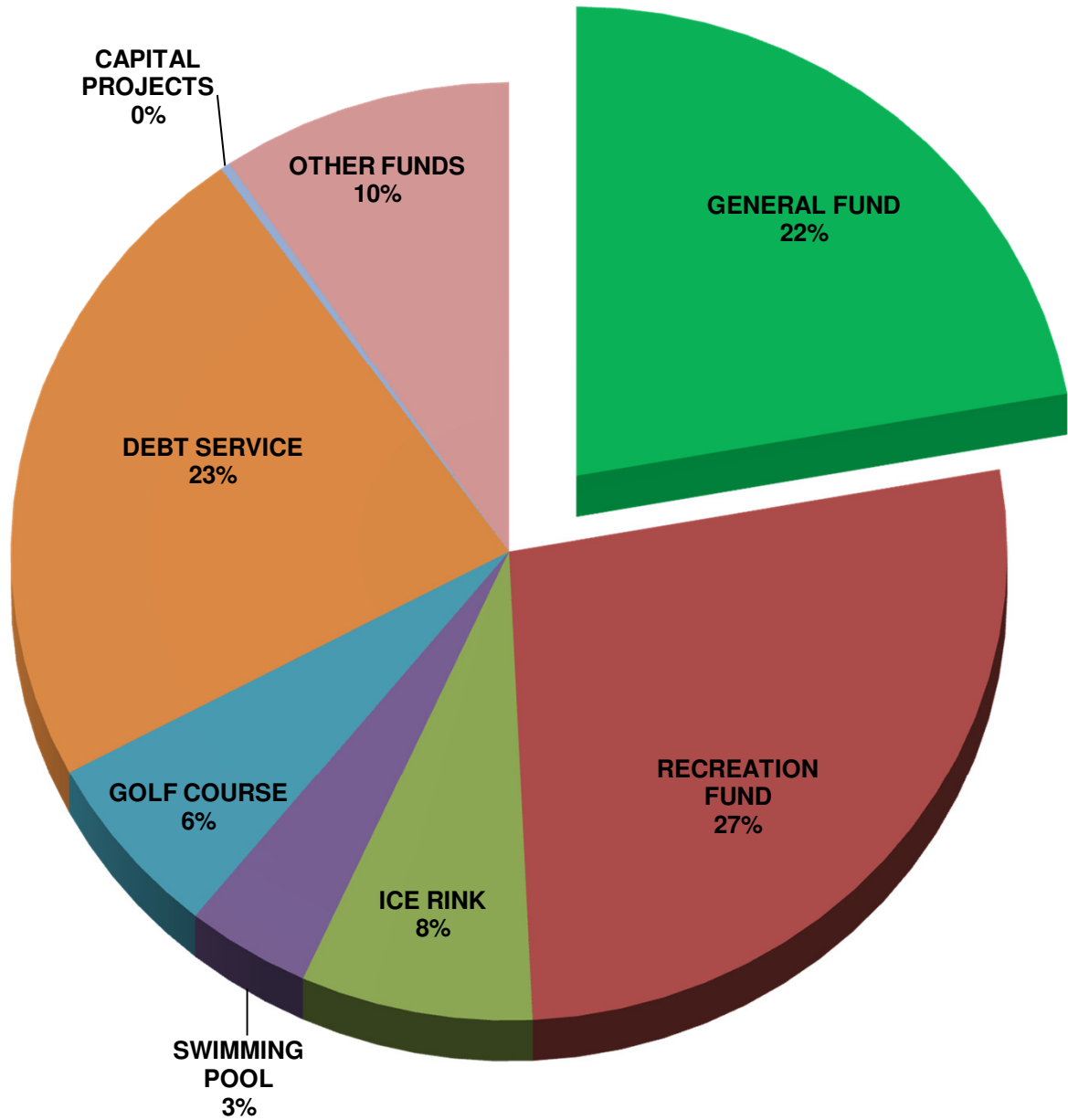
Fy 2021 Budget

Fund	Fund Name	Dept #	Dept Name	Account	Description	2021 Budget	2021 Requests Removed
1	General	40	Maintenance	500029	Administrator's vehicle		(\$30,000)
1	General	40	Maintenance	500029	Replace Park Patrol vehicle		(\$30,000)
1	General	40	Maintenance	500029	John Deere field rake	\$15,000	
1	General	40	Maintenance	500056	fence repairs	\$10,000	
1	General	40	Maintenance	500029	Dump trailer	\$8,000	
1	General	40	Maintenance	500029	John Deere trak mowers		(\$12,540)
						\$33,000	(\$12,540)
2	Recreation	40	Maintenance	500056	Kirk Lane Park playground	\$110,000	
2	Recreation	40	Maintenance	500056	1 Golf View HVAC	\$20,000	
2	Recreation	65	Tennis	500029	1 Tennis HVAC unit	\$20,000	
2	Recreation	65	Tennis	500812	Treadmills for Golf View	\$11,200	
2	Recreation	65	Tennis	500029	Tennis club new back curtains and side curtains	\$11,000	
2	Recreation	40	Maintenance	500056	Grennan Heights doors	\$10,000	
2	Recreation	40	Maintenance	500056	Grennan Heights roof drains	\$10,000	
2	Recreation	40	Maintenance	500029	Pioneer batting cage roof	\$5,000	
2	Recreation	65	Tennis	500812	Broadcast Vision wireless audio for all TVs		(\$4,000)
2	Recreation	40	Maintenance	500056	Re grade of ball fields being done in house		(\$40,000)
2	Recreation	65	Tennis	500029	1 Tennis HVAC unit removed		(\$20,000)
						\$197,200	(\$64,000)
3	Ice Rink	40	Maintenance	500056	Garage roof	\$25,000	
3	Ice Rink	40	Maintenance	500056	Replace/repair doors	\$12,000	
3	Ice Rink	40	Maintenance	500056	Sound system	\$5,000	
3	Ice Rink	40	Maintenance	500056	Sound system reduced from \$30,000		(\$25,000)
3	Ice Rink	40	Maintenance	500056	Irrigation system		(\$10,000)
						\$42,000	(\$35,000)
4	Pool	40	Maintenance	500056	Paint the pool slides	\$10,000	
4	Pool	40	Maintenance	500056	new chlorinators	\$10,000	
4	Pool	10	Admin	500029	New deck chairs	\$5,250	
						\$25,250	
5	Golf	40	Maintenance	500056	Driving range roof	\$25,000	
5	Golf	40	Maintenance	500056	Gator utility truck	\$9,500	
5	Golf	40	Maintenance	500056	Gas pump cabinet	\$5,500	
5	Golf	40	Maintenance	500056	Digital marquee		(\$15,000)
						\$15,000	(\$15,000)
11	Paving & Lighting	0		500056	Seal Coating Parking Lots	\$30,000	
14	Capital Projects	0		500067	Admin building furniture	\$40,000	
Total						\$382,450	(\$126,540)

indicates item is a Covid postponement from last year

GENERAL FUND EXPENSES

\$2,753,453



FY 2021 Budget



GENERAL FUND (01)

	2019 Actual	2020		2021		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$1,652,249	\$1,595,907	\$1,547,663	\$1,597,494	\$1,597,494	\$1,597,494
Expenses	\$2,683,119	\$4,057,056	\$3,866,516	\$2,693,849	\$2,827,097	\$2,753,453
Revenues Less Expenses:	(\$1,030,870)	(\$2,461,149)	(\$2,318,853)	(\$1,096,355)	(\$1,229,603)	(\$1,155,959)
Transfers (to)/from other Funds:	\$1,100,000	\$2,411,149	\$2,318,852	\$0	\$1,229,603	\$1,155,959
Opening Fund Balance:	\$2,011,706	\$1,866,598	\$2,080,836	\$2,080,835	\$2,080,835	\$2,080,835
Ending Fund Balance:	\$2,080,836	\$1,816,598	\$2,080,835	\$984,480	\$2,080,835	\$2,080,835

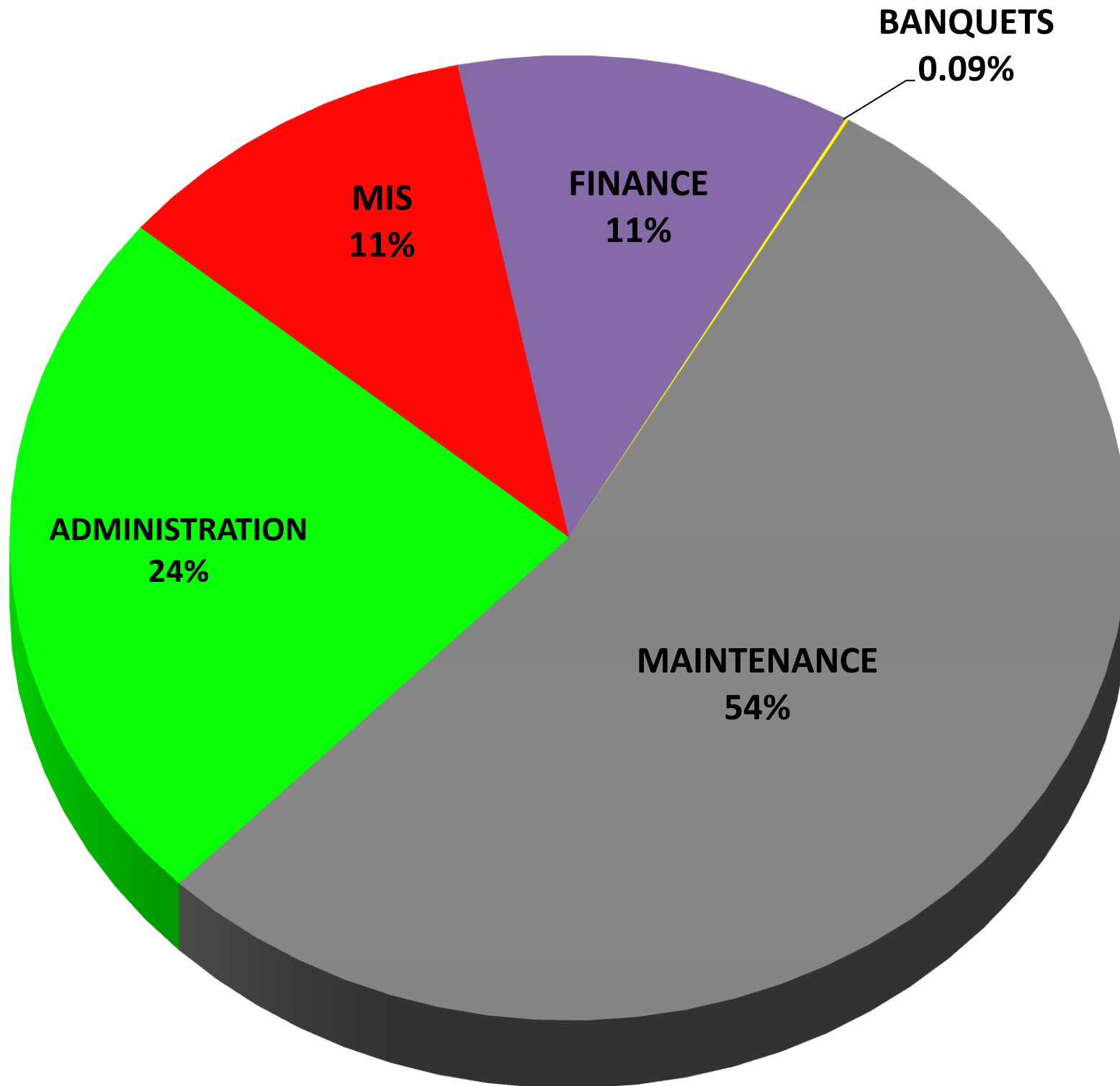
BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	(6)	(7)	(8)
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 01 - GENERAL FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	28,131	12,000	12,000	3,765	5,969	9,000	9,000	9,000
INTEREST INCOME	28,131	12,000	12,000	3,765	5,969	9,000	9,000	9,000
Acct Class: LEAS LEASE INCOME								
400046.00 Lease Income	36,705	25,000	25,000	4,646	15,000	45,000	45,000	45,000
400049.00 Cell Tower Lease	81,469	87,144	87,144	74,622	87,144	90,194	90,194	90,194
LEASE INCOME	118,174	112,144	112,144	79,268	102,144	135,194	135,194	135,194
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	111,401	7,000	7,000	125	250	7,000	7,000	7,000
400005.00 Grant Revenue	0	0	0	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			
400011.00 Sponsorships	11,000	20,000	20,000	11,000	11,000	11,000	11,000	11,000
MISCELLANEOUS REVENUE	122,401	27,000	27,000	11,625	11,750	18,500	18,500	18,500
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	1,068,868	1,131,800	1,131,800	1,442,861	1,131,800	1,190,800	1,190,800	1,190,800
400002.00 Person Prop Replacement tax	314,674	312,963	312,963	231,745	296,000	244,000	244,000	244,000
PROPERTY & REPLACEMENT TAX	1,383,542	1,444,763	1,444,763	1,674,606	1,427,800	1,434,800	1,434,800	1,434,800
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	1,100,000	2,411,149	2,411,149	770,000	2,318,852		1,229,603	1,155,959
TRANSFER FROM OTHER FUNDS	1,100,000	2,411,149	2,411,149	770,000	2,318,852	0	1,229,603	1,155,959
Dept: 00	2,752,248	4,007,056	4,007,056	2,539,264	3,866,515	1,597,494	2,827,097	2,753,453
Total Revenues	2,752,248	4,007,056	4,007,056	2,539,264	3,866,515	1,597,494	2,827,097	2,753,453
Grand Total:	2,752,248	4,007,056	4,007,056	2,539,264	3,866,515	1,597,494	2,827,097	2,753,453

GENERAL FUND EXPENSES BY DEPT

\$2,753,453





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: 12/31/2020	Prior Year Actual	Current Year				(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru December	Estimated Total			
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00 Postage	21,620	19,000	19,000	5,964	13,534	20,000	20,000	20,000
500021.00 Printing	52,916	45,000	45,000	12,198	38,000	40,000	40,000	40,000
500022.00 Dues and Memberships	9,463	9,000	9,000	8,404	8,500	9,000	9,000	9,000
500023.00 Travel Expense	235	500	500	162	210	500	500	500
500024.00 Conference Expense	1,730	6,000	6,000	796	1,364	6,000	6,000	6,000
500025.00 Seminar Expense	602	0	0	20	34			
500026.00 Lodging Expense	0	0	0	0	0			
500028.00 Special Services	61,909	50,000	50,000	52,375	59,442	40,000	40,000	40,000
500029.00 Equipment	2,750	2,500	2,500	180	0	2,000	2,000	2,000
500031.00 Office Expense	3,224	3,500	3,500	2,891	4,190	3,500	3,500	3,500
500032.00 Legal Service & Fees	37,294	35,000	35,000	31,093	37,601	35,000	35,000	35,000
500035.00 Administrative Activities Exp	4,845	10,000	10,000	2,425	4,000	10,000	10,000	10,000
500036.00 Office Furniture	0	2,000	2,000	0	0	1,000	1,000	1,000
500038.00 Sponsorship	3,648	2,500	2,500	1,190	2,370	2,000	2,000	2,000
500041.00 Advertising	8,899	13,000	13,000	8,645	12,024	13,000	13,000	13,000
500044.00 Reference Materials	63	500	500	0	0	500	500	500
500045.00 Uniforms & Clothing	50	1,000	1,000	135	231	1,000	1,000	1,000
500072.00 Commissioner Functions	7,626	6,000	6,000	3,005	5,152	6,000	6,000	6,000
ADMINISTRATION EXPENSES	216,874	205,500	205,500	129,483	186,652	189,500	189,500	189,500
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	2,443	2,036	2,036	1,657	2,210	2,036	2,036	2,036
500097.00 Health Insurance	145,395	139,097	139,097	107,708	148,053	125,183	125,183	125,183
500098.00 Dental Insurance	9,051	8,230	8,230	705	1,209	9,037	9,037	9,037
500099.00 Life Insurance	392	353	353	224	384	353	353	353
INSURANCE EXPENSE	157,281	149,716	149,716	110,294	151,856	136,609	136,609	136,609
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	280,314	330,378	330,378	240,661	300,000	330,369	335,325	330,369
500001.01 Payroll Accrual	5,868	0	0	0	0			
500002.00 Part time Salaries	0	0	0	0	0			
500003.00 Overtime	1,163	1,000	1,000	550	608			
500004.00 Vacation	17,899	0	0	12,049	11,504			
500005.00 Sick Pay	4,885	0	0	1,103	1,298			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	11,468	0	0	8,204	11,885			
500007.01 Personal Time	5,979	0	0	4,458	4,059			
PAYROLL EXPENSES	327,576	331,378	331,378	267,025	329,354	330,369	335,325	330,369

BUDGET WORKSHEET

Niles Park District

	Prior Year Actual	Current Year			Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru December				
Month: 12/31/2020								
Fund: 01 - GENERAL FUND								
Expenditures								
GENERAL ADMINISTRATION	701,731	686,594	686,594	506,802	667,862	656,478	661,434	656,478
Total Expenditures	701,731	686,594	686,594	506,802	667,862	656,478	661,434	656,478
Grand Total:	-701,731	-686,594	-686,594	-506,802	-667,862	-656,478	-661,434	-656,478

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	Prior Year Actual	Current Year				(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru December	Estimated Total			
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	0	5,000	5,000	5,000
500028.00 Special Services	117,612	92,000	92,000	100,060	119,000	120,000	120,000	120,000
500029.00 Equipment	5,945	55,000	55,000	55,808	65,000	55,000	55,000	55,000
500030.00 Minor Equipment/Parts	3,191	5,000	5,000	1,094	3,100	5,000	5,000	5,000
500031.00 Office Expense	15,109	12,000	12,000	8,029	11,034	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	41,236	55,000	55,000	54,478	92,000	62,500	62,500	62,500
500047.00 Software Expense	29,946	55,000	55,000	19,641	30,000	35,000	35,000	35,000
ADMINISTRATION EXPENSES	213,039	279,000	279,000	239,110	320,134	294,500	294,500	294,500
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	213,039	279,000	279,000	239,110	320,134	294,500	294,500	294,500
Total Expenditures	213,039	279,000	279,000	239,110	320,134	294,500	294,500	294,500
Grand Total:	-213,039	-279,000	-279,000	-239,110	-320,134	-294,500	-294,500	-294,500



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: 12/31/2020	Prior	Current Year		Actual Thru December	Estimated Total	(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget			Requested	Recommended	Adopted
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 30 FINANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00 Postage	0	500	500	0	500	500	500	500
500021.00 Printing	2,414	5,000	5,000	144	2,000	4,000	4,000	4,000
500022.00 Dues and Memberships	0	500	500	0	0	500	500	500
500023.00 Travel Expense	16	50	50	0	50	50	50	50
500024.00 Conference Expense	0	450	450	0	450	450	450	450
500025.00 Seminar Expense	0	0	0	0	0			
500027.00 Training	35	0	0	0	50	50	50	50
500028.00 Special Services	11,661	10,580	10,580	6,431	7,742	11,500	11,500	11,500
500029.00 Equipment	2,880	2,000	2,000	0	0	2,000	2,000	2,000
500031.00 Office Expense	2,264	4,000	4,000	789	1,245	3,000	3,000	3,000
500033.00 Human Resources	5,727	6,000	6,000	2,297	3,825	6,000	6,000	6,000
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	0	1,000	1,000	461	0	1,000	1,000	1,000
500044.00 Reference Materials	45	0	0	0	0			
500045.00 Uniforms & Clothing	0	500	500	0	500	500	500	500
ADMINISTRATION EXPENSES	25,042	30,580	30,580	10,122	16,362	29,550	29,550	29,550
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	970	1,018	1,018	727	970	1,018	1,018	1,018
500097.00 Health Insurance	58,107	64,048	64,048	43,807	59,447	57,296	57,296	57,296
500098.00 Dental Insurance	3,741	4,115	4,115	312	312	4,518	4,518	4,518
500099.00 Life Insurance	154	176	176	112	168	176	176	176
INSURANCE EXPENSE	62,972	69,357	69,357	44,958	60,897	63,008	63,008	63,008
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	185,380	216,878	216,878	155,056	205,133	216,879	220,132	216,879
500001.01 Payroll Accrual	0	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	1,621	3,000	3,000	1,143	2,000	3,000	3,000	3,000
500004.00 Vacation	13,115	0	0	8,450	8,295			
500005.00 Sick Pay	588	0	0	2,677	3,811			
500007.00 Holiday	7,658	0	0	5,386	7,802			
500007.01 Personal Time	4,030	0	0	3,389	3,388			
PAYROLL EXPENSES	212,392	222,378	222,378	176,101	230,429	222,379	225,632	222,379
FINANCE DEPARTMENT	300,406	322,315	322,315	231,181	307,688	314,937	318,190	314,937
Total Expenditures	300,406	322,315	322,315	231,181	307,688	314,937	318,190	314,937



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: 12/31/2020	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	1,645	1,500	1,500	240	0	1,500	1,500	1,500
500020.00 Postage	0	30	30	0	0	30	30	30
500021.00 Printing	0	0	0	0	0			
500022.00 Dues and Memberships	567	1,500	1,500	0	0			
500023.00 Travel Expense	0	0	0	0	0			
500024.00 Conference Expense	470	1,500	1,500	134	230	1,500	1,500	1,500
500025.00 Seminar Expense	0	500	500	621	1,065	500	500	500
500026.00 Lodging Expense	0	0	0	0	0			
500027.00 Training	974	1,500	1,500	0	0	1,500	1,500	1,500
500028.00 Special Services	39,580	32,855	32,855	18,886	22,532	32,855	32,855	32,855
500029.00 Equipment	69,494	34,500	34,500	11,883	30,000	102,400	102,400	47,400
500030.00 Minor Equipment/Parts	2,743	2,500	2,500	491	816		2,000	2,000
500031.00 Office Expense	523	1,000	1,000	363	289	1,000	1,000	1,000
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	644	240	240	0	0	240	240	240
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	954	3,850	3,850	3,512	3,750	3,800	3,800	3,800
ADMINISTRATION EXPENSES	117,594	81,475	81,475	36,130	58,682	145,325	147,325	92,325
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	3,684	4,288	4,288	2,813	3,787	3,808	4,317	4,317
500097.00 Health Insurance	213,487	266,332	266,332	178,390	247,310	214,011	242,659	242,659
500098.00 Dental Insurance	11,740	15,486	15,486	1,017	1,744	15,282	17,541	17,541
500099.00 Life Insurance	889	1,147	1,147	665	1,140	970	1,058	1,058
INSURANCE EXPENSE	229,800	287,253	287,253	182,885	253,981	234,071	265,575	265,575
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	38,494	35,000	35,000	13,235	35,000		35,000	35,000
500050.00 Automotive Vehicle Maintenance	19,801	17,000	17,000	14,469	15,409	17,000	17,000	17,000
500051.00 Tires	6,197	3,500	3,500	1,732	992	3,500	3,500	3,500
500052.00 Facility Cleaning	14,119	16,224	16,224	8,995	11,736	16,224	16,224	16,224
500053.00 Sanitation Service by Contract	17,379	12,727	12,727	8,937	17,584	12,727	12,727	12,727
500054.00 Equipment Maintenance	11,070	10,100	10,100	12,848	18,823	15,000	15,000	15,000
500055.00 Materials/Supplies	84,912	93,000	93,000	60,424	63,303	93,000	93,000	93,000
500056.00 Land & Building Improvements	13,313	22,000	22,000	1,850	3,171	39,000	39,000	39,000
500057.00 Maint of Buildings	9,188	4,400	4,400	4,424	4,860		4,500	4,500
MAINTENANCE EXPENSES	214,473	213,951	213,951	126,914	170,878	196,451	235,951	235,951
Acct Class: PAYR PAYROLL EXPENSES								

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	569,541	760,468	760,468	499,679	624,000	695,656	747,691	737,256
500001.01 Payroll Accrual	6,649	0	0	0	0			
500002.00 Part time Salaries	160	1,000	1,000	0	0	2,000	2,000	2,000
500003.00 Overtime	30,051	35,000	35,000	9,213	9,861	35,000	35,000	35,000
500004.00 Vacation	42,917	0	0	22,439	29,669			
500005.00 Sick Pay	28,998	0	0	14,023	18,428			
500006.00 Temporary/Seasonal Pay	46,794	52,000	52,000	49,976	54,993	52,000	52,000	52,000
500007.00 Holiday	24,014	0	0	17,585	25,558			
500007.01 Personal Time	12,323	0	0	11,090	16,141			
PAYROLL EXPENSES	761,447	848,468	848,468	624,005	778,650	784,656	836,691	826,256
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	7,243	12,000	12,000	5,761	5,213	5,846	5,846	5,846
500059.00 Electric Service	23,935	25,000	25,000	15,719	19,857	25,393	25,393	25,393
500060.00 Water Service	3,812	3,500	3,500	1,915	1,979	4,044	4,044	4,044
500061.00 Telephone Service	27,947	29,000	29,000	18,909	23,224	29,648	29,648	29,648
UTILITIES	62,937	69,500	69,500	42,304	50,273	64,931	64,931	64,931
MAINTENANCE DEPARTMENT	1,386,251	1,500,647	1,500,647	1,012,238	1,312,464	1,425,434	1,550,473	1,485,038
Total Expenditures	1,386,251	1,500,647	1,500,647	1,012,238	1,312,464	1,425,434	1,550,473	1,485,038
Grand Total:	-1,386,251	-1,500,647	-1,500,647	-1,012,238	-1,312,464	-1,425,434	-1,550,473	-1,485,038

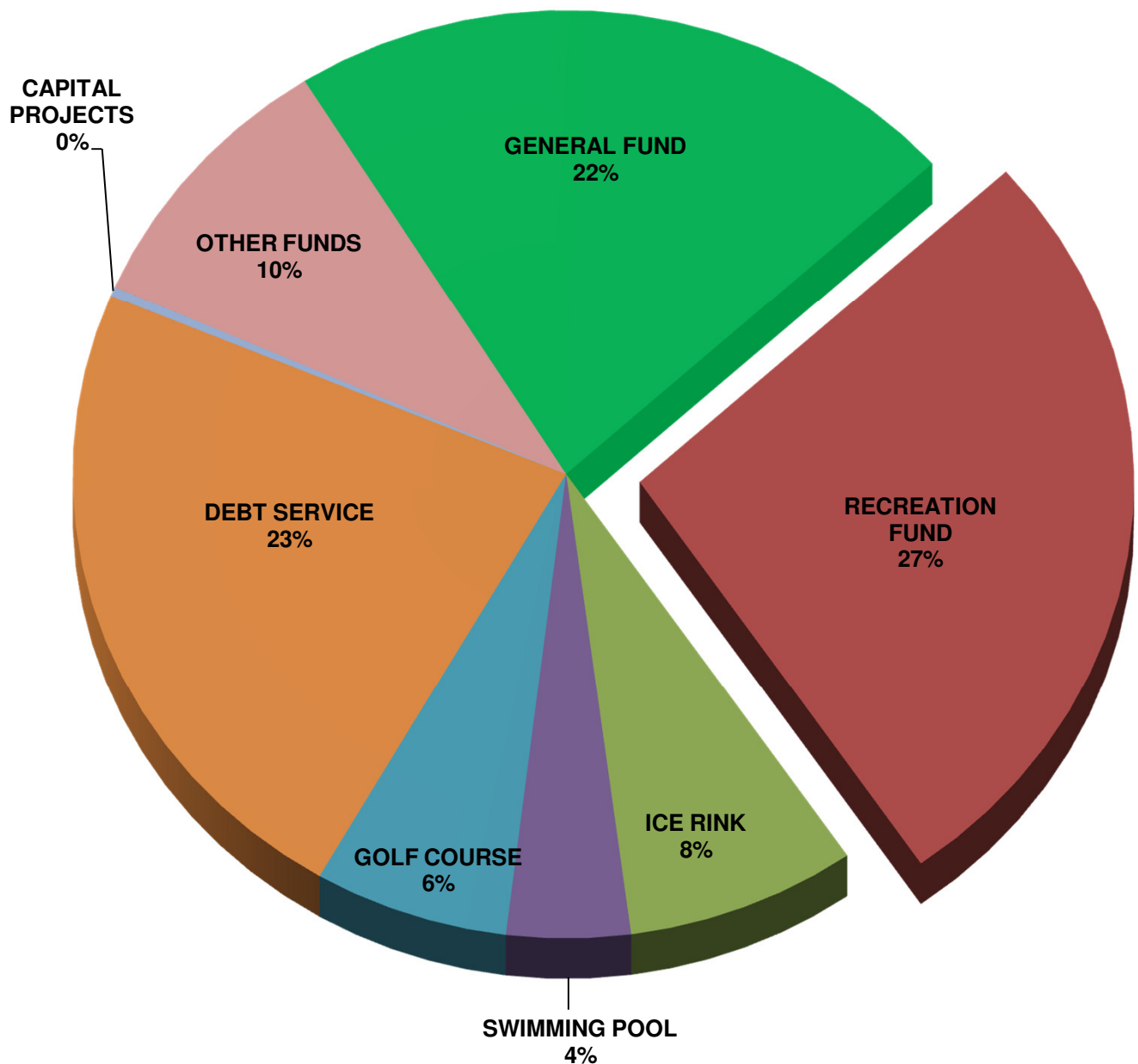
BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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	0	1,000	1,000	202	346	1,000	1,000	1,000
500029.00 Equipment	191	8,000	8,000	40	18			
ADMINISTRATION EXPENSES	191	9,000	9,000	242	364	1,000	1,000	1,000
Acct Class: MAIN MAINTENANCE EXPENSES								
500052.00 Facility Cleaning	0	0	0	0	0			
500054.00 Equipment Maintenance	419	1,500	1,500	0	0			
500056.00 Land & Building Improvements	81,083	1,258,000	1,258,000	1,128,574	1,258,000	1,500	1,500	1,500
MAINTENANCE EXPENSES	81,502	1,259,500	1,259,500	1,128,574	1,258,000	1,500	1,500	1,500
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	81,693	1,268,500	1,268,500	1,128,816	1,258,364	2,500	2,500	2,500
Total Expenditures	81,693	1,268,500	1,268,500	1,128,816	1,258,364	2,500	2,500	2,500
Grand Total:	-81,693	-1,268,500	-1,268,500	-1,128,816	-1,258,364	-2,500	-2,500	-2,500

RECREATION FUND EXPENSES

\$3,354,296



FY 2021 Budget



RECREATION FUND (02)

	2019 Actual	2020		2021		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$5,066,910	\$4,867,918	\$2,794,889	\$4,069,400	\$4,039,900	\$4,039,900
Expenses	\$3,622,689	\$3,406,014	\$2,205,710	\$3,412,046	\$3,362,754	\$3,354,296
Revenues Less Expenses:	\$1,444,221	\$1,461,904	\$589,179	\$657,353	\$677,145	\$685,603
Transfers From Other Funds:	\$0	\$170,000	\$170,000	\$0	\$300,000	\$300,000
Transfers (To) Other Funds:	(\$1,161,000)	(\$2,689,437)	(\$2,597,140)	\$0	(\$1,846,791)	(\$1,773,147)
Opening Fund Balance:	\$6,162,020	\$6,121,998	\$6,445,241	\$4,607,280	\$4,607,280	\$4,607,280
Ending Fund Balance:	\$6,445,241	\$5,064,465	\$4,607,280	\$5,264,634	\$3,737,634	\$3,819,737



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: 12/31/2020	Prior	----- Current Year -----		Actual Thru December	Estimated Total	(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget			Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	118,359	35,000	35,000	18,149	34,000	35,000	35,000	35,000
INTEREST INCOME	118,359	35,000	35,000	18,149	34,000	35,000	35,000	35,000
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	16,150	14,000	14,000	395	677	14,000	14,000	14,000
400005.00 Grant Revenue	3,418	3,400	3,400	3,537	3,537	3,500	3,500	3,500
400007.00 Special Event Donations	8,655	7,000	7,000	0	0		4,500	4,500
400008.00 Cash over/short	0	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
400011.00 Sponsorships	15,181	12,000	12,000	1,960	2,931	10,000	10,000	10,000
400013.00 Vending	13,360	12,000	12,000	7,529	11,033	12,000	12,000	12,000
MISCELLANEOUS REVENUE	56,764	48,400	48,400	13,421	18,178	39,500	44,000	44,000
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	839,837	850,000	850,000	754,177	850,000	850,000	850,000	850,000
PROPERTY & REPLACEMENT TAX	839,837	850,000	850,000	754,177	850,000	850,000	850,000	850,000
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	0	170,000	170,000	0	170,000		300,000	300,000
TRANSFER FROM OTHER FUNDS	0	170,000	170,000	0	170,000	0	300,000	300,000
Dept: 00	1,014,960	1,103,400	1,103,400	785,747	1,072,178	924,500	1,229,000	1,229,000
Total Revenues	1,014,960	1,103,400	1,103,400	785,747	1,072,178	924,500	1,229,000	1,229,000
Grand Total:	1,014,960	1,103,400	1,103,400	785,747	1,072,178	924,500	1,229,000	1,229,000

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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	4,320	4,500	4,500	876	681	3,000	3,000	3,000
400101.00 Cheerleading	0	0	0	0	0			
400102.00 Ceramics	315	0	0	0	0			
400105.00 July Fourth	4,289	5,000	5,000	0	0	5,000	5,000	5,000
400106.00 Explorers and Voyagers	229,521	230,644	230,644	30,987	31,423	150,000	150,000	150,000
400108.00 Pre/Post Camp	36,393	38,000	38,000	0	0	23,500	23,500	23,500
400109.00 Pint size pioneers	56,339	45,000	45,000	10,460	10,652	33,750	33,750	33,750
400110.00 Kiddie Camp	10,567	4,500	4,500	0	0	9,000	9,000	9,000
400111.00 Discovers Camp	38,428	40,000	40,000	0	0	22,500	22,500	22,500
400112.00 Tots Gym	3,959	4,500	4,500	-53	-53	2,625	2,625	2,625
400113.00 Early Childhood	0	0	0	0	0			
400116.00 Dance Classes	87,895	95,000	95,000	29,349	29,766	60,000	60,000	60,000
400120.00 Recreation Birthday Parties	62,527	62,000	62,000	8,862	8,862	30,000	30,000	30,000
400121.00 On my own	27,268	22,000	22,000	5,274	7,731	22,500	22,500	22,500
400123.00 Moovin & Groovin	2,830	3,600	3,600	1,057	1,057	1,500	1,500	1,500
400124.00 Pre School	266,173	262,000	262,000	165,207	188,000	187,500	187,500	187,500
400126.00 Music Lessons	61,188	50,000	50,000	38,571	41,347	45,000	45,000	45,000
400130.00 Parents Afternoon Out	2,177	0	0	0	0	1,125	1,125	1,125
400131.00 Art Classes	0	0	0	0	0			
400134.00 Budding Picassos	9,667	4,500	4,500	2,630	4,509	3,750	3,750	3,750
400143.00 Mini All Stars	0	1,030	1,030	0	0	773	773	773
400151.00 Contractual Programs	0	0	0	0	0	3,000	3,000	3,000
400210.00 Tae Kwon Do	34,203	38,000	38,000	10,937	13,767	22,500	22,500	22,500
PROGRAM REVENUE	938,059	910,274	910,274	304,157	337,742	627,023	627,023	627,023
Acct Class: RENI RENTAL INCOME								
400014.00 Meeting Room Rental	335	300	300	0	0	450	450	450
400015.00 Rec Center Rental	19,200	19,000	19,000	1,785	1,785	15,000	15,000	15,000
RENTAL INCOME	19,535	19,300	19,300	1,785	1,785	15,450	15,450	15,450
Acct Class: SPEV SPECIAL EVENTS								
400070.00 Special Events	23,388	23,000	23,000	9,490	8,700	15,000	15,000	15,000
SPECIAL EVENTS	23,388	23,000	23,000	9,490	8,700	15,000	15,000	15,000
Acct Class: TTF TAM TENNIS FITNESS REVENUE								
400104.00 Fitness Classes	-681	0	0	681	1,167			
TAM TENNIS FITNESS REVENUE	-681	0	0	681	1,167	0	0	0
PROGRAM DEPARTMENT	980,301	952,574	952,574	316,113	349,394	657,473	657,473	657,473

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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	20,716	19,800	19,800	8,225	8,225	15,000	15,000	15,000
400202.00 Sports Camp	125,692	130,000	130,000	17,055	16,429	125,000	125,000	125,000
400203.00 Gymnastics	15,182	15,000	15,000	3,189	3,189	6,000	6,000	6,000
400204.00 Girls 12"	13,208	12,000	12,000	1,470	1,470	12,000	12,000	12,000
400205.00 Fall Girls 12"	48,224	43,000	43,000	-116	0	48,000	48,000	48,000
400206.00 Adult Softball Programs	26,390	31,000	31,000	16,400	28,114	48,000	48,000	48,000
400207.00 Mens 12"	6,620	10,000	10,000	4,590	7,869			
400208.00 Youth Basketball	462,856	460,000	460,000	125,982	125,062	200,000	200,000	200,000
400209.00 Youth Instruction	56,160	40,000	40,000	102,501	62,122	72,000	72,000	72,000
400211.00 Whiffle Ball	0	0	0	0	0			
400212.00 Soccer	194,530	185,000	185,000	62,063	62,063	100,000	100,000	100,000
400212.01 Soccer Instruction	58,796	60,000	60,000	35,596	43,532	36,000	36,000	36,000
400213.00 Co-rec 14" Mushball	15,030	18,000	18,000	9,320	8,590			
400218.00 Co Rec Mushball Tourney	0	0	0	0	0			
400220.00 Open Volleyball	718	1,000	1,000	161	161	600	600	600
400221.00 Mens Basketball	31,082	44,700	44,700	8,597	8,597	20,000	20,000	20,000
400222.00 New Programs Loverde Ctr	0	0	0	0	0			
400223.00 Softball Tournaments	23,475	24,000	24,000	0	0	24,000	24,000	24,000
400224.00 Fall Basketball Classics	0	0	0	0	0			
400226.00 Rookie Ball	15,609	19,800	19,800	0	0	12,000	12,000	12,000
400227.00 Youth Volleyball	36,852	38,000	38,000	8,358	0	36,000	36,000	36,000
400228.00 Dodgeball	87,841	95,000	95,000	84,921	84,921			
400229.00 Floor Hockey	0	0	0	0	0			
400231.00 Fall Baseball League	70,836	85,000	85,000	82,877	82,978	72,000	72,000	72,000
400235.00 Flag Football	7,764	16,000	16,000	615	615	12,000	12,000	12,000
400236.00 Ultimate Frisbee	0	0	0	0	0			
400237.00 Sport Night	3,525	6,400	6,400	0	0	3,600	3,600	3,600
400238.00 Adit-Tot Sport Academy	0	2,000	2,000	0	0			
400239.00 Adult Volleyball	0	5,500	5,500	0	0	6,000	6,000	6,000
ATHLETIC PROGRAM REVENUE	1,321,106	1,361,200	1,361,200	571,804	543,937	848,200	848,200	848,200
Acct Class: DAAD DAILY ADMISSIONS								
400071.00 Open Play Fee	19,787	18,500	18,500	4,818	4,818	12,000	12,000	12,000
DAILY ADMISSIONS	19,787	18,500	18,500	4,818	4,818	12,000	12,000	12,000
Acct Class: MISC MISCELLANEOUS REVENUE								
400219.00 Open Gym-Bball/Vball	100,960	90,000	90,000	19,558	19,378	72,000	72,000	72,000
400219.01 Open Gym-Soccer	12,248	10,000	10,000	2,080	2,080	8,000	8,000	8,000

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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								
400230.01 Indoor Rent-Soccer	215,241	182,000	182,000	53,129	60,000	216,000	182,000	182,000
400230.02 Outdoor Rent-Soccer	0	0	0	0	0			
400230.03 Outdoor Rent-Other	1,383	2,400	2,400	1,050	1,029	1,200	1,200	1,200
MISCELLANEOUS REVENUE	329,832	284,400	284,400	75,817	82,487	297,200	263,200	263,200
Acct Class: RENI RENTAL INCOME								
400230.00 Indoor Rent-Other	126,304	70,000	70,000	103,214	82,284	125,000	125,000	125,000
RENTAL INCOME	126,304	70,000	70,000	103,214	82,284	125,000	125,000	125,000
ATHLETIC DEPARTMENT	1,797,029	1,734,100	1,734,100	755,653	713,526	1,282,400	1,248,400	1,248,400
Total Revenues	1,797,029	1,734,100	1,734,100	755,653	713,526	1,282,400	1,248,400	1,248,400
Grand Total:	1,797,029	1,734,100	1,734,100	755,653	713,526	1,282,400	1,248,400	1,248,400

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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	22,765	20,000	20,000	9,001	12,614	20,000	20,000	20,000
400013.00 Vending	0	0	0	0	0			
MISCELLANEOUS REVENUE	22,765	20,000	20,000	9,001	12,614	20,000	20,000	20,000
Acct Class: PROR PROGRAM REVENUE								
400809.00 Adult Tennis Programs	155,342	180,000	180,000	56,676	72,458	171,500	171,500	171,500
400810.00 Junior Tennis Programs	165,780	155,000	155,000	106,630	97,359	155,000	155,000	155,000
400811.00 Private Lessons	190,988	185,000	185,000	81,513	117,300	178,000	178,000	178,000
400814.00 Senior League	10,112	10,000	10,000	1,495	2,522	8,400	8,400	8,400
400815.00 Tennis Tournaments	8,043	5,000	5,000	3,382	5,798	1,000	2,400	2,400
400817.00 Greater Suburban League	3,570	1,800	1,800	840	0	1,800	1,800	1,800
PROGRAM REVENUE	533,835	536,800	536,800	250,536	295,437	515,700	517,100	517,100
Acct Class: PRSH PRO SHOP								
400016.00 Racquet Stringing	0	0	0	0	0			
400028.00 Pro Shop	3,051	2,300	2,300	1,291	1,774	2,000	2,000	2,000
PRO SHOP	3,051	2,300	2,300	1,291	1,774	2,000	2,000	2,000
Acct Class: TAMC TAM TENNIS COURT RENTAL								
400802.00 Court Fees	267,815	255,000	255,000	156,362	175,000	248,000	248,000	248,000
TAM TENNIS COURT RENTAL	267,815	255,000	255,000	156,362	175,000	248,000	248,000	248,000
Acct Class: TAMT TAM TENNIS MEMBERSHIPS								
400805.00 Resident Tennis Membership	7,202	4,700	4,700	2,891	2,796	4,645	4,645	4,645
400806.00 Non Resident Tennis Membership	108,831	110,000	110,000	117,762	101,106	110,000	110,000	110,000
TAM TENNIS MEMBERSHIPS	116,033	114,700	114,700	120,653	103,902	114,645	114,645	114,645
Acct Class: TTF TAM TENNIS FITNESS REVENUE								
400104.00 Fitness Classes	2,465	2,200	2,200	629	869	790	790	790
400796.00 Personal Training	7,663	8,000	8,000	1,045	1,791	1,992	1,992	1,992
400799.00 Fitness Guest Fees	2,051	1,400	1,400	725	1,226	1,000	1,000	1,000
400800.00 Resident Fitness Memberships	55,315	52,944	52,944	29,159	31,673	49,000	49,000	49,000
400801.00 Non-Resident Fitness Memberships	60,397	60,000	60,000	36,385	32,506	50,000	50,000	50,000
TAM TENNIS FITNESS REVENUE	127,891	124,544	124,544	67,943	68,065	102,782	102,782	102,782
TAM TENNIS DEPARTMENT	1,071,390	1,053,344	1,053,344	605,786	656,792	1,003,127	1,004,527	1,004,527
Total Revenues	1,071,390	1,053,344	1,053,344	605,786	656,792	1,003,127	1,004,527	1,004,527
Grand Total:	1,071,390	1,053,344	1,053,344	605,786	656,792	1,003,127	1,004,527	1,004,527

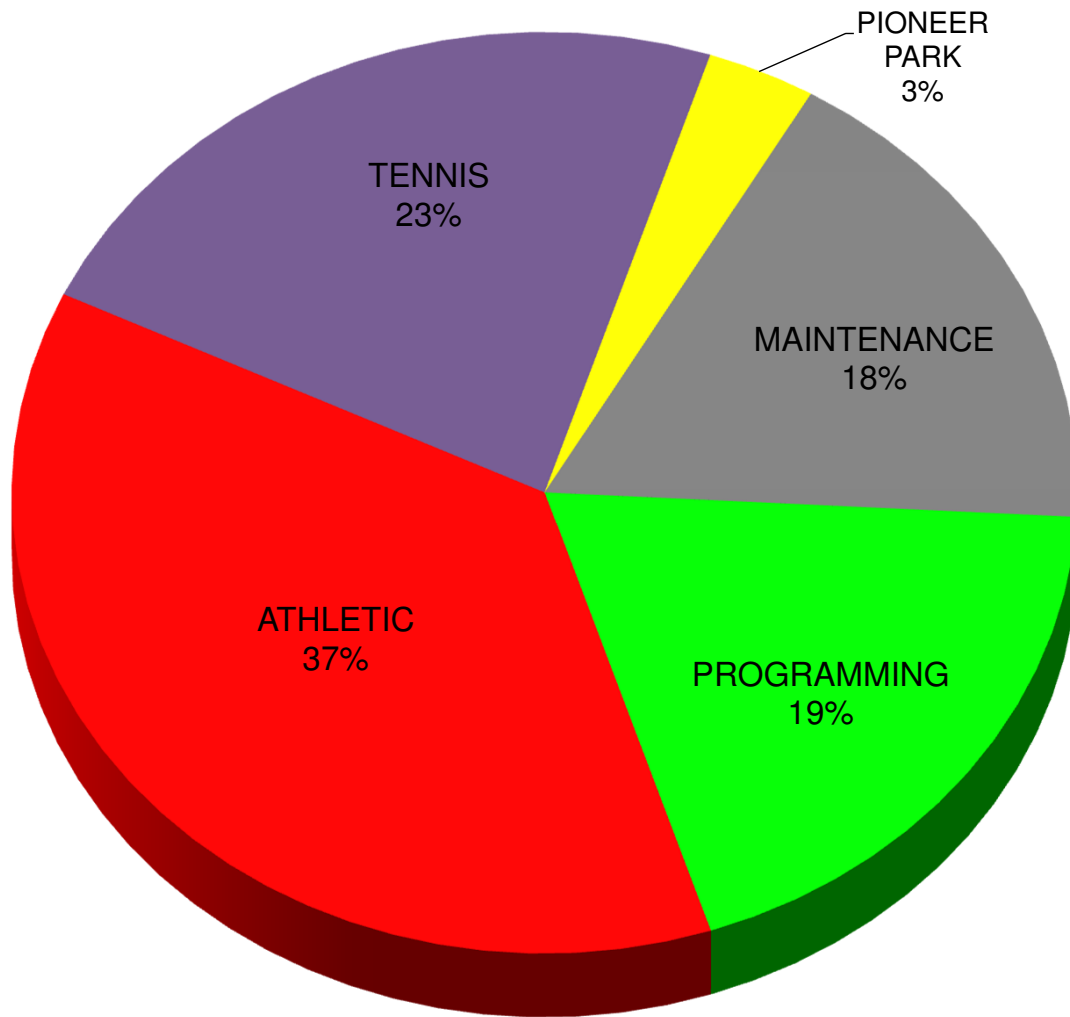
BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	Prior	----- Current Year -----		Actual Thru December	Estimated Total	(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget			Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Revenues								
Dept: 70 PIONEER PARK DEPARTMENT								
Acct Class: PIONEER PARK REVENUES								
400018.00 Pioneer Park Concessions	34,722	34,000	34,000	29,397	30,000	35,000	35,000	35,000
400301.00 Mini Golf	83,731	78,000	78,000	69,323	71,000	80,000	80,000	80,000
400302.00 Batting Cages	83,529	82,000	82,000	73,690	72,000	85,000	85,000	85,000
400303.00 Field House Rental	1,250	500	500	0	0	500	500	500
400604.00 Golfview Concessions	0	0	0	0	0			
PIONEER PARK REVENUES	203,232	194,500	194,500	172,410	173,000	200,500	200,500	200,500
PIONEER PARK DEPARTMENT	203,232	194,500	194,500	172,410	173,000	200,500	200,500	200,500
Total Revenues	203,232	194,500	194,500	172,410	173,000	200,500	200,500	200,500
Grand Total:	203,232	194,500	194,500	172,410	173,000	200,500	200,500	200,500

RECREATION FUND EXPENSES BY DEPT

\$3,354,296





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: 12/31/2020	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								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	716	500	500	146	116			
500049.01 Special Services	23,122	24,352	24,352	18,406	25,487	26,788	26,788	26,788
500049.02 Equipment	158	500	500	0	0			
500052.00 Facility Cleaning	128,978	125,000	125,000	64,461	80,811	125,000	125,000	125,000
500053.00 Sanitation Service by Contract	3,080	11,950	11,950	1,079	1,383	13,145	13,145	13,145
500054.00 Equipment Maintenance	1,389	1,500	1,500	278	116	1,500	1,500	1,500
500055.00 Materials/Supplies	39,529	36,525	36,525	40,041	23,728	36,525	36,525	36,525
500056.00 Land & Building Improvements	300,060	24,000	24,000	23,542	39,388	190,000	155,000	155,000
500057.00 Maint of Buildings	33,406	21,000	21,000	18,768	26,135	23,000	23,000	23,000
MAINTENANCE EXPENSES	530,438	245,327	245,327	166,721	197,164	415,958	380,958	380,958
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	15,400	20,000	20,000	11,370	17,913	15,634	15,634	15,634
500059.00 Electric Service	127,537	130,000	130,000	84,054	105,658	135,304	135,304	135,304
500060.00 Water Service	19,494	15,000	15,000	5,031	5,763	20,681	20,681	20,681
500061.00 Telephone Service	32,842	32,000	32,000	25,583	32,260	34,842	34,842	34,842
UTILITIES	195,273	197,000	197,000	126,038	161,594	206,461	206,461	206,461
MAINTENANCE DEPARTMENT	725,711	442,327	442,327	292,759	358,758	622,419	587,419	587,419
Total Expenditures	725,711	442,327	442,327	292,759	358,758	622,419	587,419	587,419
Grand Total:	-725,711	-442,327	-442,327	-292,759	-358,758	-622,419	-587,419	-587,419

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	Prior	----- Current Year -----		Actual Thru December	Estimated Total	(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget			Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Expenditures								
Dept: 50 PROGRAM DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	2,713	2,000	2,000	5,376	9,216	1,000	2,000	2,000
500020.00 Postage	0	600	600	0	0	500	500	500
500021.00 Printing	1,593	3,000	3,000	627	1,600	3,000	3,000	3,000
500022.00 Dues and Memberships	0	600	600	0	0	600	600	600
500023.00 Travel Expense	0	0	0	0	0			
500024.00 Conference Expense	-200	1,000	1,000	0	0	750	750	750
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	0	0	0	0	0			
500029.00 Equipment	6,288	7,000	7,000	1,001	1,335	4,500	4,500	4,500
500030.00 Minor Equipment/Parts	0	0	0	0	0			
500031.00 Office Expense	2,376	3,000	3,000	605	1,500	2,500	2,500	2,500
500034.00 Monthly Expenses	76,118	75,000	75,000	24,829	72,000	75,000	75,000	75,000
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	2,705	3,000	3,000	0	1,500	2,000	2,000	2,000
500042.00 Scholarships	0	0	0	0	0			
500043.00 Transfer to other funds	1,161,000	2,689,437	2,689,437	600,000	2,597,140		1,846,791	1,773,147
500044.00 Reference Materials	0	300	300	0	0			
500045.00 Uniforms & Clothing	0	2,500	2,500	0	0	2,000	2,000	2,000
ADMINISTRATION EXPENSES	1,252,593	2,787,437	2,787,437	632,438	2,684,291	91,850	1,939,641	1,865,997
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	564	480	480	343	457	480	480	480
500097.00 Health Insurance	29,279	32,304	32,304	24,679	33,897	30,807	30,807	30,807
500098.00 Dental Insurance	1,442	1,586	1,586	120	206	1,752	1,752	1,752
500099.00 Life Insurance	154	176	176	112	192	176	176	176
INSURANCE EXPENSE	31,439	34,546	34,546	25,254	34,752	33,215	33,215	33,215
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	103,389	122,338	122,338	88,760	100,000	122,324	124,158	122,324
500001.01 Payroll Accrual	1,262	0	0	0	0			
500002.00 Part time Salaries	37,061	40,000	40,000	9,145	15,677	22,500	22,500	22,500
500003.00 Overtime	0	0	0	3,836	3,207			
500004.00 Vacation	9,058	0	0	5,071	7,676			
500005.00 Sick Pay	90	0	0	1,096	369			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	4,300	0	0	3,038	4,401			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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: PAYR PAYROLL EXPENSES								
500007.01 Personal Time	2,438	0	0	1,248	807			
PAYROLL EXPENSES	157,598	162,338	162,338	112,194	132,137	144,824	146,658	144,824
Acct Class: PROG PROGRAM EXPENSES								
500100.00 Cooking Monsters	1,893	1,200	1,200	341	585	500	500	500
500102.00 Ceramics	0	0	0	0	0			
500105.00 July Fourth	23,665	25,000	25,000	1,775	1,775	25,000	25,000	25,000
500106.00 Explorers and Voyagers	82,510	80,000	80,000	22,259	20,543	75,000	75,000	75,000
500108.00 Pre/Post Camp	5,531	6,000	6,000	0	0	5,200	5,200	5,200
500109.00 Pint size pioneers	17,717	17,000	17,000	6,109	5,852	14,500	14,500	14,500
500110.00 Kiddie Camp	4,234	4,500	4,500	0	0	4,500	4,500	4,500
500111.00 Discovers Camp	7,553	8,000	8,000	0	0	7,500	7,500	7,500
500112.00 Tots Gym	712	1,200	1,200	51	88	900	900	900
500113.00 Toddler Time	0	0	0	0	0			
500116.00 Dance Classes	29,705	30,000	30,000	12,913	17,651	18,750	18,750	18,750
500120.00 Recreation Birthday Parties	10,893	10,000	10,000	2,626	2,626	5,250	5,250	5,250
500121.00 On my own	11,700	9,000	9,000	2,803	4,804	6,750	6,750	6,750
500123.00 Moovin & Groovin	343	700	700	175	186	525	525	525
500124.00 Pre School	122,545	125,000	125,000	64,097	70,610	90,000	90,000	90,000
500125.00 Concert Series	14,400	15,000	15,000	400	400	15,000	15,000	15,000
500126.00 Music Lessons	34,303	32,000	32,000	17,505	24,954	24,000	24,000	24,000
500130.00 Parents Afternoon Out	637	700	700	0	0	338	338	338
500131.00 Art Classes	490	0	0	0	0			
500134.00 Budding Picassos	3,675	2,500	2,500	1,072	1,044	1,350	1,350	1,350
500142.00 Kinder Musik	0	0	0	0	0			
500143.00 Mini All Stars	0	0	0	0	0			
500210.00 Tae Kwon Do	24,094	20,000	20,000	0	6,000	18,000	18,000	18,000
PROGRAM EXPENSES	396,600	387,800	387,800	132,126	157,118	313,063	313,063	313,063
Acct Class: RENI RENTAL INCOME								
500071.00 Facility Rental	5,753	7,000	7,000	1,150	1,886	15,000	15,000	15,000
RENTAL INCOME	5,753	7,000	7,000	1,150	1,886	15,000	15,000	15,000
Acct Class: SPEV SPECIAL EVENTS								
500070.00 Special Events	32,756	30,000	30,000	17,374	15,000	26,250	26,250	26,250
SPECIAL EVENTS	32,756	30,000	30,000	17,374	15,000	26,250	26,250	26,250
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	1,204	1,500	1,500	852	1,353	1,335	1,335	1,335
500059.00 Electric Service	7,686	9,000	9,000	5,454	7,240	8,154	8,154	8,154

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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: UTIL UTILITIES								
500060.00 Water Service	1,239	1,500	1,500	454	601	1,314	1,314	1,314
500061.00 Telephone Service	4,514	4,500	4,500	2,353	2,858	4,789	4,789	4,789
UTILITIES	14,643	16,500	16,500	9,113	12,052	15,592	15,592	15,592
PROGRAM DEPARTMENT	1,891,382	3,425,621	3,425,621	929,649	3,037,236	639,794	2,489,419	2,413,941
Total Expenditures	1,891,382	3,425,621	3,425,621	929,649	3,037,236	639,794	2,489,419	2,413,941
Grand Total:	-1,891,382	-3,425,621	-3,425,621	-929,649	-3,037,236	-639,794	-2,489,419	-2,413,941

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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	1,604	1,500	1,500	795	1,363	2,200	2,200	2,200
500020.00 Postage	4,300	4,000	4,000	2,300	3,943	4,300	4,300	4,300
500021.00 Printing	6,301	5,000	5,000	3,231	5,538	6,400	6,400	6,400
500022.00 Dues and Memberships	0	0	0	0	0			
500025.00 Seminar Expense	420	0	0	480	480	500	500	500
500027.00 Training	0	0	0	0	0			
500028.00 Special Services	17,871	17,000	17,000	10,115	15,498	18,000	18,000	18,000
500029.00 Equipment	10,794	12,000	12,000	1,095	12,000	10,800	10,800	10,800
500031.00 Office Expense	2,718	2,400	2,400	1,189	2,737	2,800	2,800	2,800
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			
500045.00 Uniforms & Clothing	2,678	2,640	2,640	-472	2,640	1,800	1,800	1,800
ADMINISTRATION EXPENSES	46,686	45,170	45,170	18,733	44,199	47,280	47,280	47,280
Acct Class: ATHE ATHLETIC PROGRAM EXPENSE								
500201.00 Tee Ball	11,148	8,000	8,000	650	1,114	8,000	8,000	8,000
500202.00 Sports Camp	58,226	73,000	73,000	16,446	17,838	66,000	66,000	66,000
500203.00 Gymnastics	9,381	12,000	12,000	1,759	3,016	4,000	4,000	4,000
500204.00 Girls 12"	7,716	7,000	7,000	-65	0	7,800	7,800	7,800
500205.00 Fall Girls 12"	22,121	15,000	15,000	8,787	1,015	22,000	22,000	22,000
500206.00 Adult Softball Programs	20,858	25,500	25,500	8,799	4,423	40,000	40,000	40,000
500207.00 Mens 12"	4,377	5,000	5,000	931	267			
500208.00 Youth Basketball	195,845	190,000	190,000	73,079	72,571	120,000	120,000	120,000
500209.00 Youth Instruction	23,162	28,000	28,000	46,977	52,736	28,000	28,000	28,000
500211.00 Whiffle Ball	0	0	0	0	0			
500212.00 Soccer	79,401	70,000	70,000	28,750	28,327	62,000	62,000	62,000
500212.01 Soccer Instruction	5,154	9,000	9,000	0	0	3,600	3,600	3,600
500213.00 Co-rec 14" Mushball	8,391	8,500	8,500	1,477	0			
500218.00 Co-Rec Mushball Tourney	0	0	0	0	0			
500219.00 Open Gym	148	500	500	0	0			
500220.00 Open Volleyball	0	0	0	0	0			
500221.00 Mens Basketball	24,457	25,000	25,000	5,368	9,202	16,000	16,000	16,000
500222.00 Baseball Cage Rentals	0	0	0	0	0			
500223.00 Softball Tournaments	11,596	11,000	11,000	809	809	16,000	16,000	16,000
500224.00 Fall Basketball Classics	0	0	0	0	0			
500226.00 Rookie Ball	3,044	4,000	4,000	2,522	4,324	3,000	3,000	3,000

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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								
Dept: 60 ATHLETIC DEPARTMENT								
Acct Class: ATHE ATHLETIC PROGRAM EXPENSE								
500227.00 Youth Volleyball	12,207	18,000	18,000	19	32	12,000	12,000	12,000
500228.00 Dodgeball	10,831	16,000	16,000	12,570	12,570			
500229.00 Mens 16" Tournament	0	0	0	0	0			
500231.00 Fall Baseball League	31,104	35,000	35,000	17,880	983	34,000	34,000	34,000
500235.00 Flag Football	7,846	3,000	3,000	1,540	1,540	3,000	3,000	3,000
500236.00 Ultimate Frisbee	0	0	0	0	0			
500237.00 Sport Night	379	1,500	1,500	0	0	600	600	600
500238.00 Adlt-Tot Sport Academy	0	1,000	1,000	0	0			
500239.00 Adult Volleyball	0	1,500	1,500	0	0	1,500	1,500	1,500
ATHLETIC PROGRAM EXPENSE	547,392	567,500	567,500	228,298	210,767	447,500	447,500	447,500
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	1,764	2,007	2,007	1,231	1,641	2,007	2,007	2,007
500097.00 Health Insurance	103,488	114,074	114,074	69,006	94,757	87,510	87,510	87,510
500098.00 Dental Insurance	6,394	7,033	7,033	451	773	6,536	6,536	6,536
500099.00 Life Insurance	385	441	441	238	408	441	441	441
INSURANCE EXPENSE	112,031	123,555	123,555	70,926	97,579	96,494	96,494	96,494
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	289,828	355,243	355,243	216,753	278,012	329,180	334,117	329,180
500001.01 Payroll Accrual	5,582	0	0	0	0			
500002.00 Part time Salaries	239,206	245,000	245,000	111,486	160,225	265,000	265,000	265,000
500003.00 Overtime	841	500	500	1,686	1,244			
500004.00 Vacation	18,908	0	0	8,848	10,348			
500005.00 Sick Pay	10,597	0	0	8,013	9,337			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	11,173	0	0	7,864	10,805			
500007.01 Personal Time	6,895	0	0	5,311	6,046			
PAYROLL EXPENSES	583,030	600,743	600,743	359,961	476,017	594,180	599,117	594,180
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	9,943	14,000	14,000	6,504	8,322	8,452	8,452	8,452
500059.00 Electric Service	39,319	50,000	50,000	22,662	31,249	41,714	41,714	41,714
500060.00 Water Service	4,558	5,500	5,500	1,908	3,500	4,835	4,835	4,835
500061.00 Telephone Service	4,806	4,500	4,500	3,894	4,898	5,099	5,099	5,099
UTILITIES	58,626	74,000	74,000	34,968	47,969	60,100	60,100	60,100
ATHLETIC DEPARTMENT	1,347,765	1,410,968	1,410,968	712,886	876,531	1,245,554	1,250,491	1,245,554
Total Expenditures	1,347,765	1,410,968	1,410,968	712,886	876,531	1,245,554	1,250,491	1,245,554



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: 12/31/2020	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	5,066	9,024	9,024	2,322	3,308	9,000	9,000	9,000
500009.00	Safety	65	600	600	66	113	900	900	900
500020.00	Postage	0	800	800	0	0	600	600	600
500021.00	Printing	1,178	3,000	3,000	233	1,220	3,000	3,000	3,000
500022.00	Dues and Memberships	0	0	0	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	0	2,400	2,400	363	622	2,400	2,400	2,400
500029.00	Equipment	27,308	21,000	21,000	5,546	11,501	33,000	33,000	33,000
500031.00	Office Expense	973	1,300	1,300	382	621	1,300	1,300	1,300
500037.00	Lease Payments	0	0	0	0	0			
500041.00	Advertising	1,541	1,992	1,992	265	454	1,992	1,992	1,992
500044.00	Reference Materials	0	0	0	0	0			
500045.00	Uniforms & Clothing	135	1,500	1,500	0	0	1,500	1,500	1,500
	ADMINISTRATION EXPENSES	36,266	41,616	41,616	9,177	17,839	53,692	53,692	53,692
Acct Class: INSU INSURANCE EXPENSE									
500096.00	Vision Insurance	0	568	568	0	0	480	480	480
500097.00	Health Insurance	0	6,000	6,000	0	0	12,991	12,991	12,991
500098.00	Dental Insurance	0	0	0	0	0	559	559	559
500099.00	Life Insurance	154	176	176	84	144	176	176	176
	INSURANCE EXPENSE	154	6,744	6,744	84	144	14,206	14,206	14,206
Acct Class: MAIN MAINTENANCE EXPENSES									
500049.01	Special Services	3,993	5,272	5,272	6,302	7,799	5,500	5,500	5,500
500049.02	Equipment	0	0	0	0	0			
500052.00	Facility Cleaning	6,008	16,176	16,176	9,010	10,841	16,176	16,176	16,176
500053.00	Sanitation Service by Contract	240	1,108	1,108	37	63	1,108	1,108	1,108
500054.00	Equipment Maintenance	643	2,500	2,500	1,600	1,106	2,500	2,500	2,500
500055.00	Materials/Supplies	1,340	1,500	1,500	608	903	1,500	1,500	1,500
500056.00	Land & Building Improvements	51,220	0	0	0	0	40,000	20,000	20,000
500057.00	Maint of Buildings	46,086	4,000	4,000	4,682	3,933	4,000	4,000	4,000
	MAINTENANCE EXPENSES	109,530	30,556	30,556	22,239	24,645	70,784	50,784	50,784
Acct Class: PAYR PAYROLL EXPENSES									
500001.00	Regular Salaries	101,881	111,954	111,954	70,260	95,054	112,437	114,124	112,437
500001.01	Payroll Accrual	3,314	0	0	0	0			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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								
500002.00 Part time Salaries	100,347	176,065	176,065	80,435	91,270	185,000	185,000	185,000
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	6,592	0	0	3,885	1,883			
500005.00 Sick Pay	1,281	0	0	252	372			
500007.00 Holiday	3,265	0	0	2,497	3,507			
500007.01 Personal Time	1,608	0	0	282	484			
PAYROLL EXPENSES	218,288	288,019	288,019	157,611	192,570	297,437	299,124	297,437
Acct Class: PRSH PRO SHOP								
500066.00 Racquet Stringing	0	0	0	0	0			
500069.00 Pro Shop	1,002	3,000	3,000	438	603	3,000	3,000	3,000
PRO SHOP	1,002	3,000	3,000	438	603	3,000	3,000	3,000
Acct Class: TAMP TAM TENNIS PROGRAM EXPENSE								
500809.00 Adult Tennis Programs	35,542	40,000	40,000	15,176	24,518	40,000	40,000	40,000
500810.00 Junior Tennis Programs	57,234	63,000	63,000	22,277	33,822	63,000	63,000	63,000
500811.00 Private Lessons	101,502	99,000	99,000	43,796	72,512	99,000	99,000	99,000
500812.00 Fitness	87,056	43,000	43,000	14,108	22,137	60,000	56,000	56,000
500814.00 Senior League	0	0	0	0	0			
500815.00 Tennis Tournaments	32	500	500	166	284	625	625	625
500817.00 Greater Suburban League	3,279	3,300	3,300	0	0	3,000	3,000	3,000
TAM TENNIS PROGRAM EXPENSE	284,645	248,800	248,800	95,523	153,273	265,625	261,625	261,625
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	11,892	20,500	20,500	7,787	10,256	10,588	10,588	10,588
500059.00 Electric Service	64,742	70,000	70,000	38,564	60,752	68,685	68,685	68,685
500060.00 Water Service	4,949	5,500	5,500	1,245	1,985	5,250	5,250	5,250
500061.00 Telephone Service	4,345	4,000	4,000	3,901	5,052	4,609	4,609	4,609
UTILITIES	85,928	100,000	100,000	51,497	78,045	89,132	89,132	89,132
TAM TENNIS DEPARTMENT	735,813	718,735	718,735	336,569	467,119	793,876	771,563	769,876
Total Expenditures	735,813	718,735	718,735	336,569	467,119	793,876	771,563	769,876
Grand Total:	-735,813	-718,735	-718,735	-336,569	-467,119	-793,876	-771,563	-769,876

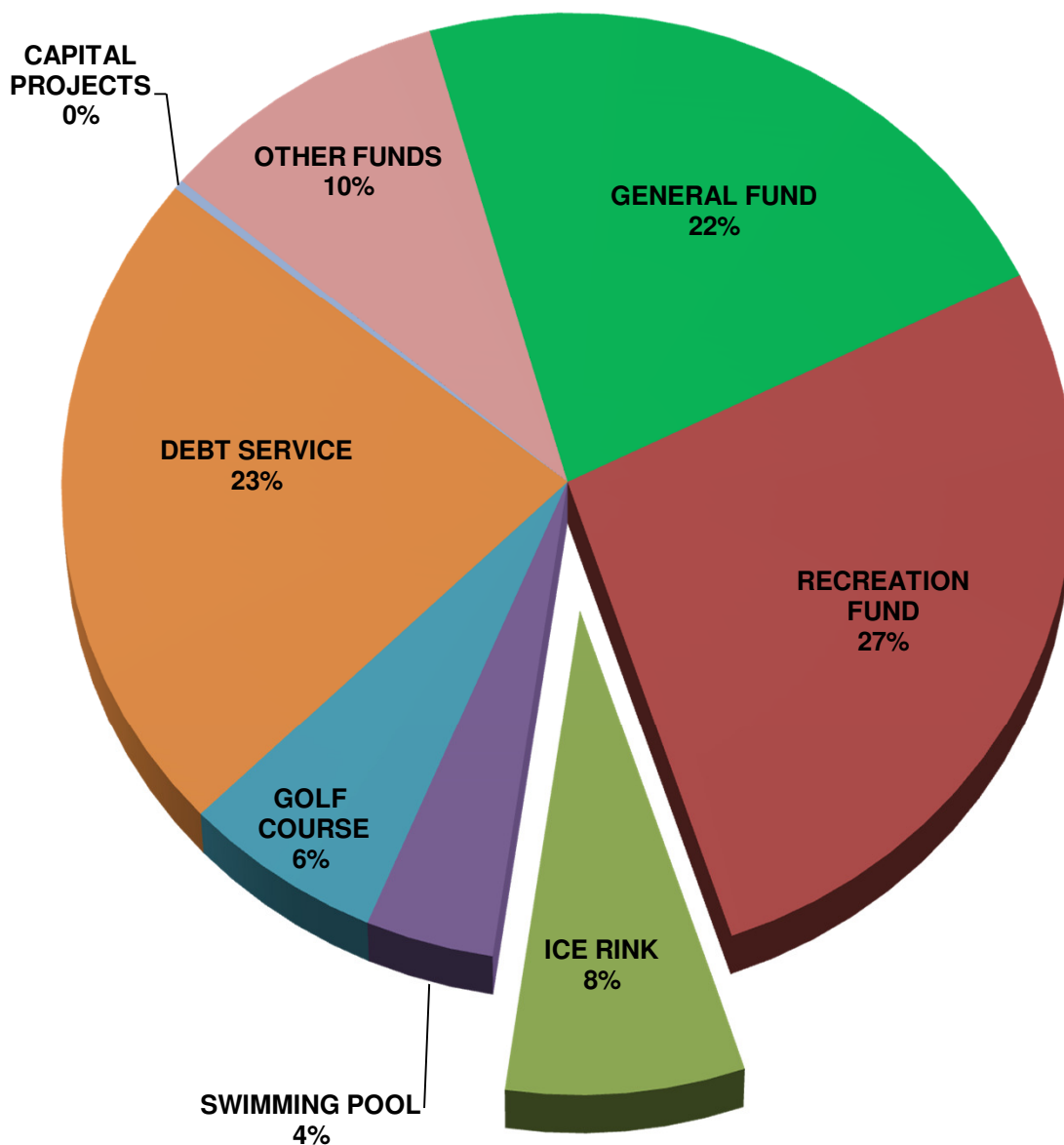
BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	(6)	(7)	(8)
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Expenditures								
Dept: 70 PIONEER PARK DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500022.00 Dues and Memberships	0	0	0	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	5	0	0	0	0			
500031.00 Office Expense	275	300	300	0	0			
500045.00 Uniforms & Clothing	500	500	500	703	703	500	500	500
ADMINISTRATION EXPENSES	780	800	800	703	703	500	500	500
Acct Class: PAYR PAYROLL EXPENSES								
500002.00 Part time Salaries	42,189	54,453	54,453	41,209	32,824	65,000	65,000	65,000
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			
PAYROLL EXPENSES	42,189	54,453	54,453	41,209	32,824	65,000	65,000	65,000
Acct Class: PIOE PIONEER PARK EXPENSES								
500301.00 Mini Golf	3,418	2,756	2,756	789	844	2,800	2,800	2,800
500302.00 Batting Cages	13,354	15,091	15,091	12,173	13,069	16,000	16,000	16,000
500303.00 Concessions	19,284	20,000	20,000	16,282	11,968	22,000	22,000	22,000
500604.00 Golfview Concessions	0	0	0	0	0			
PIONEER PARK EXPENSES	36,056	37,847	37,847	29,244	25,881	40,800	40,800	40,800
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	1,708	1,700	1,700	1,345	2,006	1,926	1,926	1,926
500059.00 Electric Service	1,470	1,500	1,500	1,310	1,344	1,559	1,559	1,559
500060.00 Water Service	818	1,500	1,500	551	449	868	868	868
500061.00 Telephone Service	0	0	0	0	0			
UTILITIES	3,996	4,700	4,700	3,206	3,799	4,353	4,353	4,353
PIONEER PARK DEPARTMENT	83,021	97,800	97,800	74,362	63,207	110,653	110,653	110,653
Total Expenditures	83,021	97,800	97,800	74,362	63,207	110,653	110,653	110,653
Grand Total:	-83,021	-97,800	-97,800	-74,362	-63,207	-110,653	-110,653	-110,653

ICE RINK FUND EXPENSES

\$934,968



FY 2021 Budget



ICE RINK FUND(03)

	2019 Actual	2020		2021		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$1,194,659	\$1,112,580	\$573,005	\$995,499	\$995,499	\$995,499
Expenses	\$1,133,122	\$954,810	\$683,637	\$969,968	\$938,048	\$934,968
Revenues Less Expenses:	\$61,537	\$157,770	(\$110,632)	\$25,531	\$57,451	\$60,531
Transfers (to)/from other Funds:	(\$100,000)	(\$400,000)	(\$400,000)	\$0	\$0	\$0
Opening Fund Balance:	\$7,622,263	\$7,667,672	\$7,583,800	\$7,073,167	\$7,073,167	\$7,073,167
Ending Fund Balance:	\$7,583,800	\$7,425,442	\$7,073,167	\$7,098,699	\$7,130,619	\$7,133,699



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: 12/31/2020	Prior	Current Year		Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
	Year Actual	Original Budget	Amended Budget					
Fund: 03 - ICE RINK FUND								
Revenues								
Dept: 00								
Acct Class: CONC CONCESSIONS								
400605.00 Iceland Concessions	31,268	40,000	40,000	11,290	11,290	7,250	7,250	7,250
CONCESSIONS	31,268	40,000	40,000	11,290	11,290	7,250	7,250	7,250
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	12,980	700	700	4,377	12,000	12,000	12,000	12,000
INTEREST INCOME	12,980	700	700	4,377	12,000	12,000	12,000	12,000
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	1,577	20	20	50	50			
400008.00 Cash over/short	0	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
400011.00 Sponsorships	0	0	0	0	0			
400013.00 Vending	128	200	200	42	42	200	200	200
400718.00 Contributed Capital	89,382	0	0	0	0			
400719.00 Pro Shop	3,225	4,000	4,000	108	178	3,000	3,000	3,000
MISCELLANEOUS REVENUE	94,312	4,220	4,220	200	270	3,200	3,200	3,200
Acct Class: RENI RENTAL INCOME								
400014.00 Meeting Room Rental	0	200	200	100	171	100	100	100
400019.00 Locker Rental	1,460	1,800	1,800	-6	-6	1,200	1,200	1,200
400020.00 Skate Rental	19,744	21,000	21,000	8,748	8,498	8,580	8,580	8,580
400021.00 Ice Rental	147,344	160,000	160,000	50,270	41,777	157,000	157,000	157,000
400025.00 Outdoor Ice Rentals	102,475	75,000	75,000	42,800	72,686	72,000	72,000	72,000
RENTAL INCOME	271,023	258,000	258,000	101,912	123,126	238,880	238,880	238,880
Acct Class: SKAS SKATE SHARPENER								
400032.00 Skate Sharpener	1,675	2,000	2,000	783	1,040	1,320	1,320	1,320
SKATE SHARPENER	1,675	2,000	2,000	783	1,040	1,320	1,320	1,320
Acct Class: SPEV SPECIAL EVENTS								
400070.00 Special Events	22,930	15,000	15,000	17,055	1,764	1,200	1,200	1,200
SPECIAL EVENTS	22,930	15,000	15,000	17,055	1,764	1,200	1,200	1,200
Dept: 00	434,188	319,920	319,920	135,617	149,490	263,850	263,850	263,850
Total Revenues	434,188	319,920	319,920	135,617	149,490	263,850	263,850	263,850
Grand Total:	434,188	319,920	319,920	135,617	149,490	263,850	263,850	263,850

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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	33,836	35,000	35,000	15,867	26,069	35,000	35,000	35,000
400030.00 Skate Passes	4,060	3,500	3,500	125	214	3,750	3,750	3,750
400031.00 Ice Rink Birthday Parties	6,715	7,000	7,000	2,100	2,100	7,000	7,000	7,000
400401.00 Skating School	177,552	184,000	184,000	96,239	88,769	144,000	144,000	144,000
400403.00 Summer Figure Camp	11,510	12,000	12,000	0	0	12,000	12,000	12,000
400404.00 Patch & Freestyle	66,453	65,000	65,000	32,725	46,375	60,000	60,000	60,000
400405.00 Ice Show	27,041	28,000	28,000	8,410	22,119	28,000	28,000	28,000
400406.00 Competition	10,553	11,000	11,000	9,573	9,573	9,000	9,000	9,000
400407.00 Synchronized Skating	0	0	0	1,275	1,515			
SKATING PROGRAM REVENUE	337,720	345,500	345,500	166,314	196,734	298,750	298,750	298,750
SKATING DEPARTMENT	337,720	345,500	345,500	166,314	196,734	298,750	298,750	298,750
Total Revenues	337,720	345,500	345,500	166,314	196,734	298,750	298,750	298,750
Grand Total:	337,720	345,500	345,500	166,314	196,734	298,750	298,750	298,750

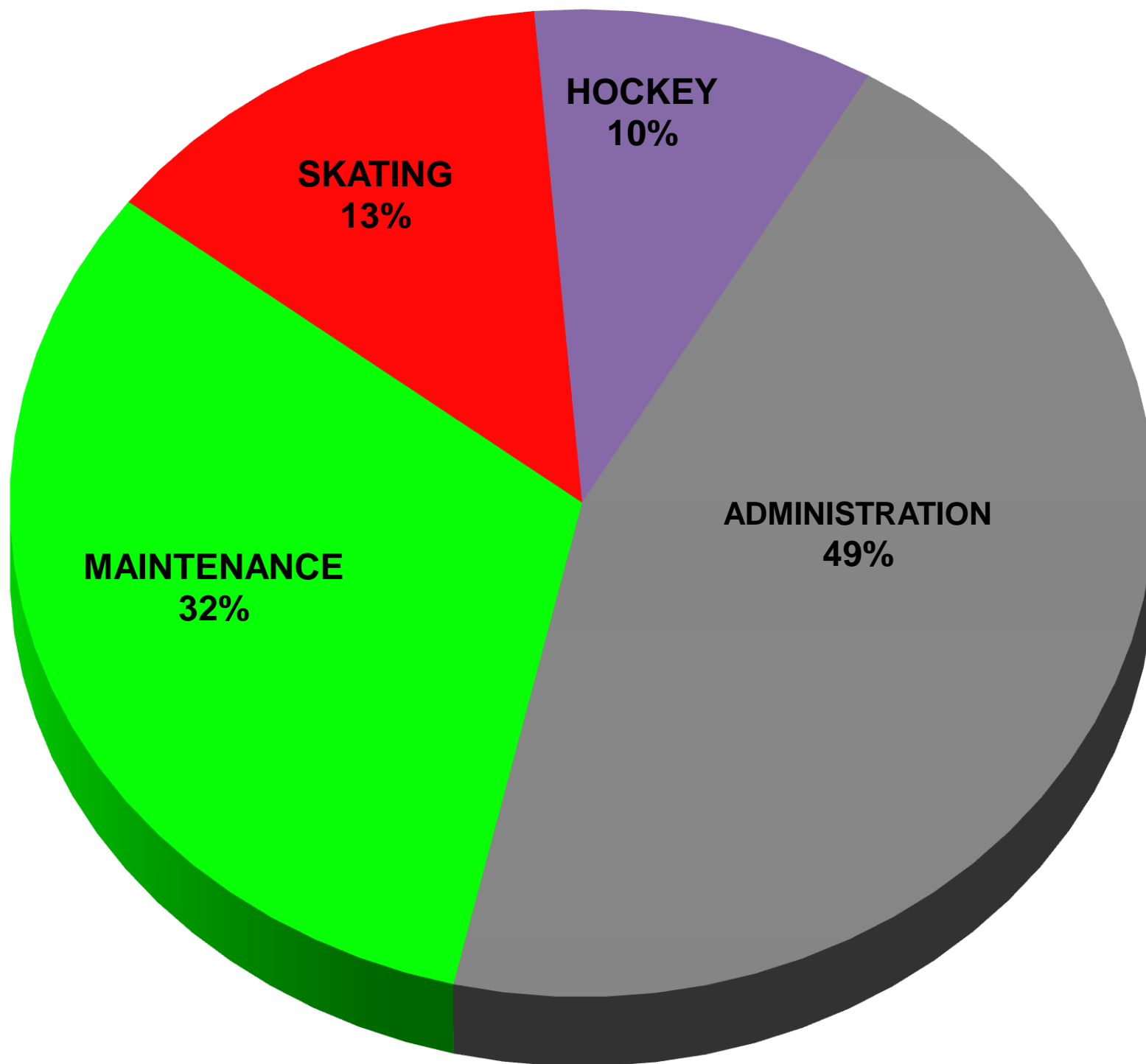
BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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	191,345	211,000	211,000	149,390	134,482	180,405	180,405	180,405
400502.00 Adult League	0	0	0	0	0			
400503.00 Spring Hockey	82,807	84,460	84,460	105	105	88,638	88,638	88,638
400504.00 Hockey Clinic	24,488	20,000	20,000	9,971	11,823	18,456	18,456	18,456
400505.00 Tournament	13,600	17,600	17,600	0	0	17,600	17,600	17,600
400506.00 Summer House League	6,040	6,100	6,100	38,507	34,041	7,800	7,800	7,800
400507.00 Hockey Learn to Skate	42,969	45,000	45,000	24,665	29,981	57,000	57,000	57,000
400509.00 6 Stars Hockey Summer Camp	33,298	35,000	35,000	-621	-621	35,000	35,000	35,000
400510.00 Open Hockey	22,967	25,000	25,000	7,980	8,000	25,000	25,000	25,000
400511.00 High School Hockey Clinics	0	0	0	0	0			
400512.00 Hockey All Star Clinic	12,665	3,000	3,000	0	0	3,000	3,000	3,000
400514.00 Girls Hockey	0	0	0	0	0			
400515.00 House Select All Star Hockey	-7,428	0	0	8,968	8,968			
HOCKEY PROGRAM REVENUE	422,751	447,160	447,160	238,965	226,779	432,899	432,899	432,899
HOCKEY DEPARTMENT	422,751	447,160	447,160	238,965	226,779	432,899	432,899	432,899
Total Revenues	422,751	447,160	447,160	238,965	226,779	432,899	432,899	432,899
Grand Total:	422,751	447,160	447,160	238,965	226,779	432,899	432,899	432,899

ICE RINK FUND EXPENSES BY DEPT

\$934,968



BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	655	1,000	1,000	456	744	1,250	1,250	1,250
500020.00 Postage	57	100	100	0	0	120	120	120
500021.00 Printing	1,134	200	200	61	104	300	300	300
500022.00 Dues and Memberships	717	918	918	480	0	918	918	918
500023.00 Travel Expense	0	218	218	0	0	218	218	218
500024.00 Conference Expense	790	840	840	0	0	840	840	840
500025.00 Seminar Expense	0	0	0	0	0			
500026.00 Lodging Expense	0	200	200	0	0			
500028.00 Special Services	0	0	0	2,340	4,011	2,500	2,500	2,500
500029.00 Equipment	-67,524	10,000	10,000	4,764	5,679	9,550	9,550	9,550
500030.00 Minor Equipment/Parts	304	500	500	206	231	600	600	600
500031.00 Office Expense	953	2,400	2,400	750	951	2,400	2,400	2,400
500033.00 Human Resources	0	0	0	0	0			
500034.00 Monthly Expenses	13,416	16,000	16,000	5,741	16,000	16,000	16,000	16,000
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	0	500	500	0	0	500	500	500
500043.00 Transfer to other funds	100,000	400,000	400,000	0	400,000			
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	428	2,000	2,000	122	209	2,000	2,000	2,000
500065.00 Depreciation Expense	178,737	0	0	0	0			
500605.00 Iceland Concessions	33,304	36,500	36,500	10,748	12,000	6,050	6,050	6,050
ADMINISTRATION EXPENSES	262,971	471,376	471,376	25,668	439,929	43,246	43,246	43,246
Acct Class: CSTG COST OF GOODS								
500606.00 Pro Shop	2,219	2,150	2,150	143	21	2,150	2,150	2,150
COST OF GOODS	2,219	2,150	2,150	143	21	2,150	2,150	2,150
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	1,156	989	989	867	1,156	764	764	764
500097.00 Health Insurance	52,232	61,133	61,133	39,078	54,372	51,623	51,623	51,623
500098.00 Dental Insurance	3,312	3,644	3,644	276	473	2,944	2,944	2,944
500099.00 Life Insurance	231	265	265	168	288	265	265	265
INSURANCE EXPENSE	56,931	66,031	66,031	40,389	56,289	55,596	55,596	55,596
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	177,584	205,364	205,364	146,054	175,000	205,358	208,438	205,358
500001.01 Payroll Accrual	4,160	0	0	0	0			
500002.00 Part time Salaries	94,727	109,586	109,586	48,771	62,447	116,250	116,250	116,250
500003.00 Overtime	0	0	0	0	0			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	Prior	----- Current Year -----		Actual Thru December	Estimated Total	(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget			Requested	Recommended	Adopted
Fund: 03 - ICE RINK FUND								
Expenditures								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: PAYR PAYROLL EXPENSES								
500004.00 Vacation	13,394	0	0	6,401	7,434			
500005.00 Sick Pay	2,644	0	0	4,149	6,096			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	7,252	0	0	5,344	7,808			
500007.01 Personal Time	1,451	0	0	3,687	5,482			
PAYROLL EXPENSES	301,212	314,950	314,950	214,406	264,267	321,608	324,688	321,608
Acct Class: SPEV SPECIAL EVENTS								
500070.00 Special Events	3,566	9,600	9,600	0	0	700	700	700
SPECIAL EVENTS	3,566	9,600	9,600	0	0	700	700	700
GENERAL ADMINISTRATION	626,899	864,107	864,107	280,606	760,506	423,300	426,380	423,300
Total Expenditures	626,899	864,107	864,107	280,606	760,506	423,300	426,380	423,300
Grand Total:	-626,899	-864,107	-864,107	-280,606	-760,506	-423,300	-426,380	-423,300



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: 12/31/2020	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	(6)	(7)	(8)
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 03 - ICE RINK FUND								
Expenditures								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	7,232	7,000	7,000	3,278	4,797	7,000	7,000	7,000
500049.01 Special Services	5,062	5,500	5,500	3,594	4,694	5,500	5,500	5,500
500049.02 Equipment	0	0	0	0	0			
500050.00 Automotive Vehicle Maintenance	47	0	0	0	0			
500052.00 Facility Cleaning	3,489	2,500	2,500	3,112	4,188	3,000	3,000	3,000
500053.00 Sanitation Service by Contract	3,098	2,130	2,130	415	0	2,343	2,343	2,343
500054.00 Equipment Maintenance	2,985	2,500	2,500	303	520	2,500	2,500	2,500
500055.00 Materials/Supplies	4,605	3,500	3,500	2,330	3,074	3,500	3,500	3,500
500056.00 Land & Building Improvements	134,728	10,500	10,500	0	0	77,000	42,000	42,000
500057.00 Maint of Buildings	33,393	20,000	20,000	39,450	40,000	22,000	22,000	22,000
MAINTENANCE EXPENSES	194,639	53,630	53,630	52,482	57,273	122,843	87,843	87,843
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	25,215	23,000	23,000	6,628	10,086	11,187	11,187	11,187
500059.00 Electric Service	150,947	150,000	150,000	83,600	103,400	160,140	160,140	160,140
500060.00 Water Service	15,347	16,000	16,000	11,033	13,753	16,282	16,282	16,282
500061.00 Telephone Service	20,864	22,000	22,000	22,197	33,444	22,134	22,134	22,134
UTILITIES	212,373	211,000	211,000	123,458	160,683	209,743	209,743	209,743
MAINTENANCE DEPARTMENT	407,012	264,630	264,630	175,940	217,956	332,586	297,586	297,586
Total Expenditures	407,012	264,630	264,630	175,940	217,956	332,586	297,586	297,586
Grand Total:	-407,012	-264,630	-264,630	-175,940	-217,956	-332,586	-297,586	-297,586

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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								
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	526	800	800	58	99	600	600	600
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	164	200	200	0	0	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	808	1,000	1,000	0	800	1,000	1,000	1,000
ADMINISTRATION EXPENSES	1,498	3,765	3,765	58	899	3,565	3,565	3,565
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	42,763	50,000	50,000	25,893	33,300	49,656	49,656	49,656
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	0	0	0	0	0			
500005.00 Sick Pay	0	0	0	0	0			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	0	0	0	0	0			
500007.01 Personal Time	0	0	0	0	0			
PAYROLL EXPENSES	42,763	50,000	50,000	25,893	33,300	49,656	49,656	49,656
Acct Class: SPEX SKATING PROGRAM EXPENSE								
500401.00 Skating School	45,549	46,500	46,500	15,756	20,089	30,000	30,000	30,000
500402.00 Skating School Assistants	6,411	7,700	7,700	2,230	3,611	7,704	7,704	7,704
500403.00 Summer Figure Camp	4,466	4,500	4,500	0	0	4,500	4,500	4,500
500404.00 Patch & Freestyle	0	0	0	0	0			
500405.00 Ice Show	15,611	15,500	15,500	8,333	8,332	17,000	17,000	17,000
500406.00 Competition	3,563	3,500	3,500	3,227	3,227	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	6,031	7,700	7,700	1,534	2,466	7,710	7,710	7,710

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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								
SKATING PROGRAM EXPENSE	81,631	85,400	85,400	31,080	37,725	70,414	70,414	70,414
SKATING DEPARTMENT	125,892	139,165	139,165	57,031	71,924	123,635	123,635	123,635
Total Expenditures	125,892	139,165	139,165	57,031	71,924	123,635	123,635	123,635
Grand Total:	-125,892	-139,165	-139,165	-57,031	-71,924	-123,635	-123,635	-123,635

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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								
Dept: 90 HOCKEY DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00 Postage	0	0	0	0	0			
500021.00 Printing	468	600	600	0	0	600	600	600
500022.00 Dues and Memberships	0	0	0	0	0			
500029.00 Equipment	1,633	2,000	2,000	510	874	2,000	2,000	2,000
500031.00 Office Expense	217	120	120	0	0	120	120	120
500044.00 Reference Materials	0	500	500	0	0	500	500	500
500045.00 Uniforms & Clothing	740	750	750	0	0	750	750	750
ADMINISTRATION EXPENSES	3,058	3,970	3,970	510	874	3,970	3,970	3,970
Acct Class: HPEX HOCKEY PROGRAM EXPENSE								
500501.00 House League	33,658	35,000	35,000	22,900	24,000	35,000	35,000	35,000
500502.00 Adult League	0	0	0	0	0			
500503.00 Spring Hockey	15,928	16,000	16,000	473	473	18,807	18,807	18,807
500504.00 Hockey Clinic	2,177	3,200	3,200	787	985	3,200	3,200	3,200
500505.00 Tournament	1,705	7,000	7,000	0	0	6,900	6,900	6,900
500506.00 Summer House League	297	500	500	3,511	2,514	1,800	1,800	1,800
500507.00 Hockey Learn to Skate	7,149	10,000	10,000	3,369	4,276	10,000	10,000	10,000
500509.00 6 Stars Hockey Summer Camp	9,112	10,500	10,500	0	0	10,000	10,000	10,000
500510.00 Open Hockey	0	500	500	76	131	500	500	500
500511.00 High School Hockey Clinics	0	0	0	0	0			
500512.00 Hockey All Star Clinic	261	240	240	0	0	270	270	270
500513.00 Adult Hockey Clinic	0	0	0	0	0			
500514.00 Girls Hockey	0	0	0	0	0			
HOCKEY PROGRAM EXPENSE	70,287	82,940	82,940	31,116	32,379	86,477	86,477	86,477
Acct Class: INSU INSURANCE EXPENSE								
500097.00 Health Insurance	0	0	0	0	0			
500098.00 Dental Insurance	0	0	0	0	0			
500099.00 Life Insurance	0	0	0	0	0			
INSURANCE EXPENSE	0	0	0	0	0	0	0	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	0	0	0	0	0			
500002.00 Part time Salaries	0	0	0	0	0			
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	0	0	0	0	0			
500005.00 Sick Pay	0	0	0	0	0			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	0	0	0	0	0			

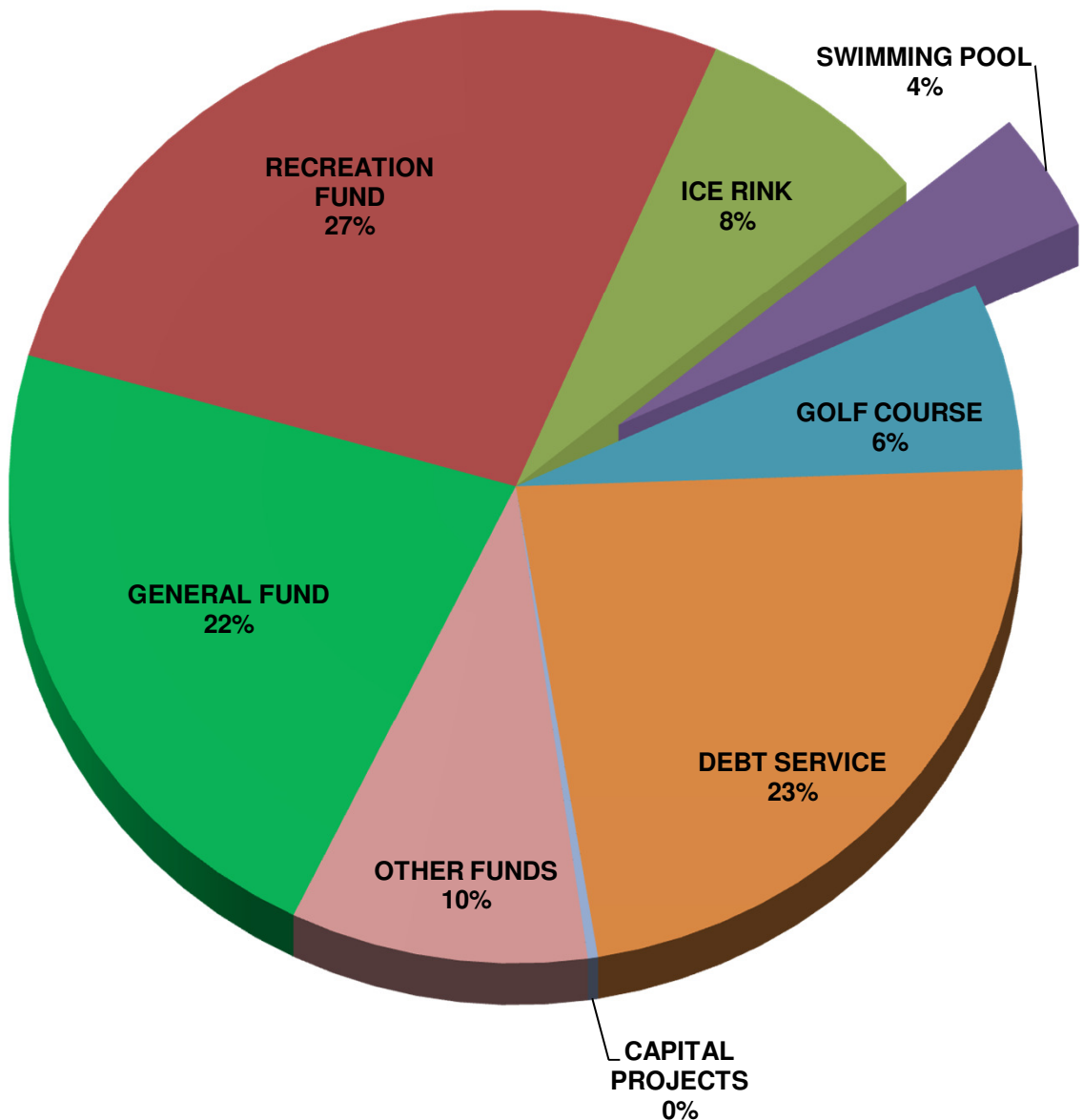
BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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: PAYR PAYROLL EXPENSES								
500007.01 Personal Time	0	0	0	0	0			
PAYROLL EXPENSES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Acct Class: UTIL UTILITIES								
500061.00 Telephone Service	0	0	0	0	0			
UTILITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
HOCKEY DEPARTMENT	<u>73,345</u>	<u>86,910</u>	<u>86,910</u>	<u>31,626</u>	<u>33,253</u>	<u>90,447</u>	<u>90,447</u>	<u>90,447</u>
Total Expenditures	<u>73,345</u>	<u>86,910</u>	<u>86,910</u>	<u>31,626</u>	<u>33,253</u>	<u>90,447</u>	<u>90,447</u>	<u>90,447</u>
Grand Total:	-73,345	-86,910	-86,910	-31,626	-33,253	-90,447	-90,447	-90,447

SWIMMING POOL FUND EXPENSES

\$503,299



FY 2021 Budget



SWIMMING POOL FUND(04)

	2019 Actual	2020		2021		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues:	\$340,071	\$376,390	\$200	\$378,040	\$378,040	\$378,040
Expenses:	\$467,587	\$494,380	\$84,767	\$513,299	\$503,299	\$503,299
Revenues Less Expenses:	(\$127,517)	(\$117,990)	(\$84,567)	(\$135,259)	(\$125,259)	(\$125,259)
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$1,601,482	\$1,535,998	\$1,473,965	\$1,389,398	\$1,389,398	\$1,389,398
Ending Fund Balance:	\$1,473,965	\$1,418,008	\$1,389,398	\$1,254,139	\$1,264,139	\$1,264,139



AQUATICS DEPARTMENT

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

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



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

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

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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	55,552	60,000	60,000	0	0	60,000	60,000	60,000
CONCESSIONS	55,552	60,000	60,000	0	0	60,000	60,000	60,000
Acct Class: DAAD DAILY ADMISSIONS								
400044.00 Oasis Daily Admissions	196,031	215,000	215,000	0	0	225,000	225,000	225,000
DAILY ADMISSIONS	196,031	215,000	215,000	0	0	225,000	225,000	225,000
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	308	300	300	73	200	200	200	200
INTEREST INCOME	308	300	300	73	200	200	200	200
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	133	40	40	0	0	40	40	40
400005.00 Grant Revenue	500	500	500	0	0	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	7,484	7,000	7,000	0	0	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	8,117	7,540	7,540	0	0	7,540	7,540	7,540
Acct Class: RENI RENTAL INCOME								
400019.00 Locker Rental	591	800	800	0	0	800	800	800
RENTAL INCOME	591	800	800	0	0	800	800	800
Acct Class: SEAP SEASON PASSES								
400043.00 Pool Season Passes	64,043	77,000	77,000	0	0	67,500	67,500	67,500
SEASON PASSES	64,043	77,000	77,000	0	0	67,500	67,500	67,500
Acct Class: SWPR SWIMMING PROGRAM REVENUE								
400600.00 Private Swim Lessons	2,533	2,750	2,750	0	0	3,000	3,000	3,000
400601.00 Learn to Swim	12,896	13,000	13,000	0	0	14,000	14,000	14,000
SWIMMING PROGRAM REVENUE	15,429	15,750	15,750	0	0	17,000	17,000	17,000
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	340,071	376,390	376,390	73	200	378,040	378,040	378,040
Total Revenues	340,071	376,390	376,390	73	200	378,040	378,040	378,040
Grand Total:	340,071	376,390	376,390	73	200	378,040	378,040	378,040

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
510002.00 OPEB Change	0	0	0	0	0			
ADMINISTRATION EXPENSES	0	0	0	0	0	0	0	0
Dept: 00	0	0	0	0	0	0	0	0
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	108	600	600	0	0	600	600	600
500020.00 Postage	133	210	210	0	0	225	225	225
500021.00 Printing	0	0	0	0	0			
500022.00 Dues and Memberships	0	500	500	0	0	500	500	500
500027.00 Training	7,910	8,000	8,000	150	257	9,125	9,125	9,125
500028.00 Special Services	4,693	5,500	5,500	3,850	4,903	6,000	6,000	6,000
500029.00 Equipment	4,068	5,800	5,800	3,398	5,583	11,250	11,250	11,250
500030.00 Minor Equipment/Parts	5	1,000	1,000	0	0	1,250	1,250	1,250
500031.00 Office Expense	278	700	700	251	430	700	700	700
500034.00 Monthly Expenses	4,423	200	200	1,214	1,741	2,500	2,500	2,500
500039.00 Pool Birthday Parties	683	0	0	0	0			
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	4,558	4,800	4,800	3,691	3,462	5,200	5,200	5,200
500048.00 Lifeguard Safety Audits	0	0	0	0	0			
500065.00 Depreciation Expense	53,597	0	0	0	0			
ADMINISTRATION EXPENSES	80,456	27,310	27,310	12,554	16,376	37,350	37,350	37,350
Acct Class: CONC CONCESSIONS								
500603.00 Pool Concessions	48,875	48,000	48,000	0	0	48,000	48,000	48,000
CONCESSIONS	48,875	48,000	48,000	0	0	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	236,949	255,000	255,000	0	0	300,000	290,000	290,000
500003.00 Overtime	2,633	2,500	2,500	0	0	4,500	4,500	4,500
500004.00 Vacation	0	0	0	0	0			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: PAYR PAYROLL EXPENSES								
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	239,582	257,500	257,500	0	0	304,500	294,500	294,500
Acct Class: SWPE SWIMMING PROGRAM EXPENSES								
500600.00 Private swim lessons	493	0	0	0	0			
500601.00 Learn to Swim	7,582	0	0	0	0			
SWIMMING PROGRAM EXPENSES	8,075	0	0	0	0	0	0	0
GENERAL ADMINISTRATION	376,988	332,810	332,810	12,554	16,376	389,850	379,850	379,850
Total Expenditures	376,988	332,810	332,810	12,554	16,376	389,850	379,850	379,850
Grand Total:	-376,988	-332,810	-332,810	-12,554	-16,376	-389,850	-379,850	-379,850



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.

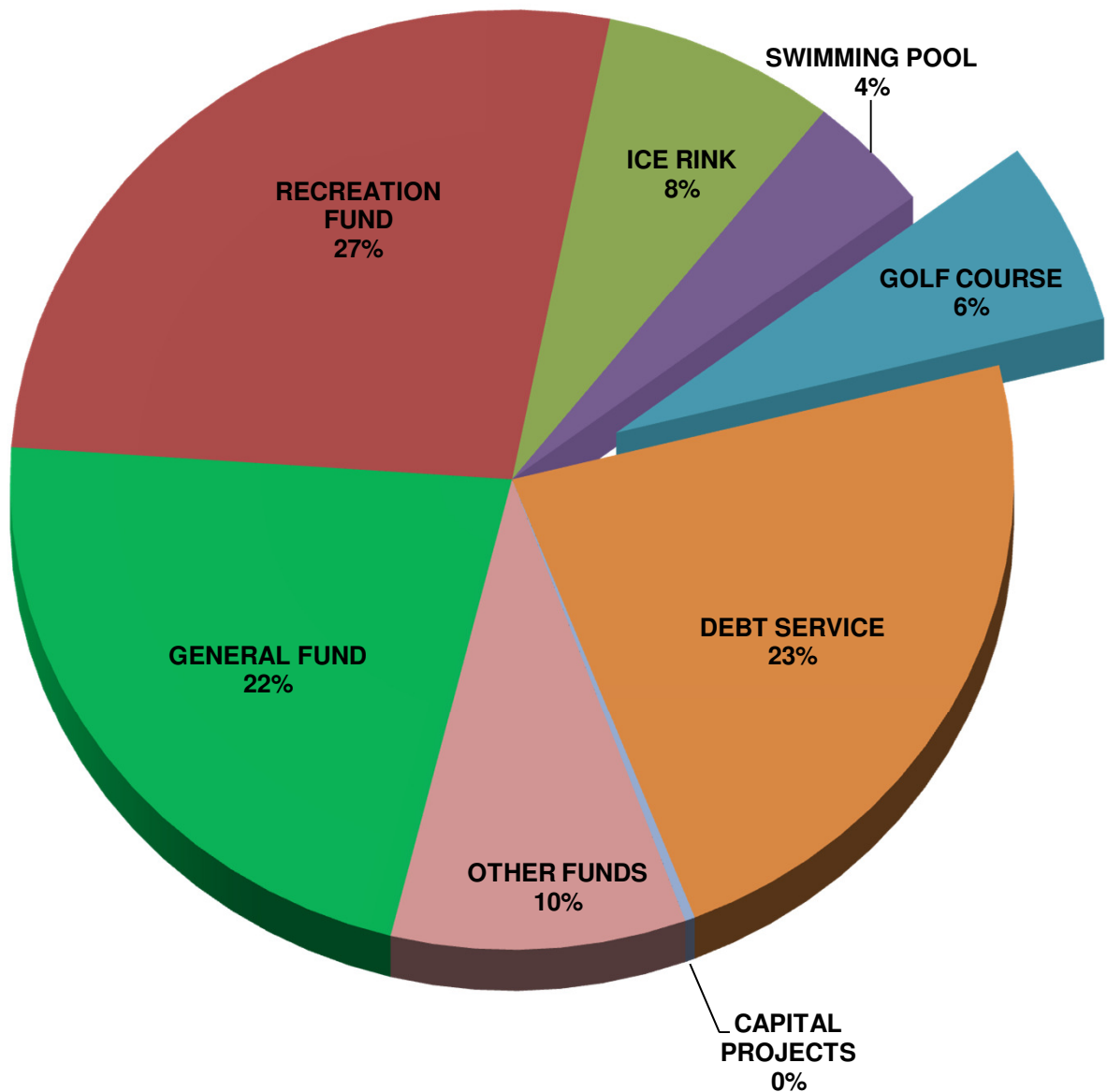
BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	Prior	----- Current Year -----		Actual Thru December	Estimated Total	(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget			Requested	Recommended	Adopted
Fund: 04 - SWIMMING POOL FUND								
Expenditures								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.01 Special Services	2,111	2,740	2,740	0	0	3,000	3,000	3,000
500049.02 Equipment	0	0	0	0	0			
500054.00 Equipment Maintenance	0	0	0	0	0			
500055.00 Materials/Supplies	17,777	20,330	20,330	104	178	22,362	22,362	22,362
500056.00 Land & Building Improvements	164	63,500	63,500	80,609	50,000	20,000	20,000	20,000
500057.00 Maint of Buildings	14,903	13,000	13,000	1,633	1,869	13,000	13,000	13,000
MAINTENANCE EXPENSES	34,955	99,570	99,570	82,346	52,047	58,362	58,362	58,362
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	5,474	11,000	11,000	2,152	3,276	11,861	11,861	11,861
500059.00 Electric Service	16,295	14,000	14,000	2,350	1,362	17,287	17,287	17,287
500060.00 Water Service	25,753	30,000	30,000	2,535	1,453	27,321	27,321	27,321
500061.00 Telephone Service	8,123	7,000	7,000	8,051	10,254	8,618	8,618	8,618
UTILITIES	55,645	62,000	62,000	15,088	16,345	65,087	65,087	65,087
MAINTENANCE DEPARTMENT	90,600	161,570	161,570	97,434	68,392	123,449	123,449	123,449
Total Expenditures	90,600	161,570	161,570	97,434	68,392	123,449	123,449	123,449
Grand Total:	-90,600	-161,570	-161,570	-97,434	-68,392	-123,449	-123,449	-123,449

GOLF FUND EXPENSES

\$790,238



FY 2021 Budget



GOLF COURSE FUND(05)

	2019 Actual	2020		2021		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues:	\$737,961	\$814,957	\$686,831	\$785,730	\$785,730	\$785,730
Expenses:	\$892,439	\$729,708	\$623,499	\$805,238	\$793,229	\$790,238
Revenues Less Expenses:	(\$154,478)	\$85,249	\$63,332	(\$19,508)	(\$7,499)	(\$4,508)
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$4,940,787	\$4,942,045	\$4,786,309	\$4,849,641	\$4,849,641	\$4,849,641
Ending Fund Balance:	\$4,786,309	\$5,027,294	\$4,849,641	\$4,830,133	\$4,842,142	\$4,845,133



TAM O'SHANTER GOLF COURSE

Tam O'Shanter Golf Course can be traced 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: 12/31/2020	Prior Year Actual	Current Year				(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru December	Estimated Total			
Fund: 05 - GOLF COURSE FUND								
Revenues								
Dept: 00								
Acct Class: GCFE GOLF COURSE FEES								
400701.00 Weekend Resident	2,822	4,050	4,050	2,250	2,345	4,050	4,050	4,050
400702.00 Memberships	815	1,000	1,000	100	171	1,000	1,000	1,000
400703.00 Resident	3,255	3,200	3,200	3,440	3,346	3,200	3,200	3,200
400704.00 Non Resident	70,755	84,000	84,000	137,272	125,000	80,000	80,000	80,000
400705.00 Twilight	1,917	3,250	3,250	0	0	2,500	2,500	2,500
400706.00 Fee Discount	-1,502	-1,500	-1,500	-172	-158	-1,500	-1,500	-1,500
400707.00 Leagues	121,101	127,500	127,500	61,917	66,000	120,000	120,000	120,000
400709.00 Jr. Weekend/Holiday	3,934	4,875	4,875	2,805	2,777	4,500	4,500	4,500
400710.00 Outings	46,169	58,000	58,000	13,279	1,906	50,000	50,000	50,000
400711.00 Permanent Tee Times	13,293	15,000	15,000	8,575	8,575	15,000	15,000	15,000
400712.00 Juniors	6,240	8,450	8,450	3,887	4,257	7,800	7,800	7,800
400713.00 Senior Resident	6,504	8,775	8,775	7,475	5,705	7,150	7,150	7,150
400714.00 Senior Non Resident	66,528	77,350	77,350	85,598	71,633	72,250	72,250	72,250
400715.00 Non Resident Weekend/Holiday	76,713	83,600	83,600	132,867	117,000	83,600	83,600	83,600
400716.00 Non Res Sr. Weekend/Holiday	22,536	24,700	24,700	20,710	18,598	24,700	24,700	24,700
400717.00 Senior Res Weekend/Holiday	1,946	3,375	3,375	1,455	1,286	2,625	2,625	2,625
GOLF COURSE FEES	443,026	505,625	505,625	481,458	428,441	476,875	476,875	476,875
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	3,960	60	60	15	50	3,500	3,500	3,500
INTEREST INCOME	3,960	60	60	15	50	3,500	3,500	3,500
Acct Class: LEAS LEASE INCOME								
400046.00 Lease Income	88,459	89,422	89,422	58,608	74,921	92,105	92,105	92,105
LEASE INCOME	88,459	89,422	89,422	58,608	74,921	92,105	92,105	92,105
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	2,928	0	0	45	77			
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	2,928	0	0	45	77	0	0	0
Acct Class: PROR PROGRAM REVENUE								
400144.00 Junior Golf Program	54,469	62,000	62,000	41,248	40,709	60,000	60,000	60,000
400150.00 Golf Lessons	21,069	25,000	25,000	21,212	22,392	25,000	25,000	25,000
PROGRAM REVENUE	75,538	87,000	87,000	62,460	63,101	85,000	85,000	85,000
Acct Class: PRSH PRO SHOP								
400028.00 Pro Shop	6,093	5,750	5,750	3,965	3,268	7,000	7,000	7,000
PRO SHOP	6,093	5,750	5,750	3,965	3,268	7,000	7,000	7,000
Acct Class: RENI RENTAL INCOME								

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	Prior	----- Current Year -----		Actual Thru December	Estimated Total	(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget			Requested	Recommended	Adopted
Fund: 05 - GOLF COURSE FUND								
Revenues								
Dept: 00								
Acct Class: RENT RENTAL INCOME								
400022.00 Pull Carts	5,487	6,000	6,000	2,349	1,954	5,250	5,250	5,250
400023.00 Gas Carts	111,490	120,000	120,000	118,410	115,000	115,000	115,000	115,000
400024.00 Club Rental	980	1,100	1,100	10	17	1,000	1,000	1,000
RENTAL INCOME	117,957	127,100	127,100	120,769	116,971	121,250	121,250	121,250
Dept: 00	737,961	814,957	814,957	727,320	686,829	785,730	785,730	785,730
Total Revenues	737,961	814,957	814,957	727,320	686,829	785,730	785,730	785,730
Grand Total:	737,961	814,957	814,957	727,320	686,829	785,730	785,730	785,730

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500010.00	IMRF Expense	6,824	0	0	0	0		
510002.00	OPEB Change	-19,081	0	0	0	0		
	ADMINISTRATION EXPENSES	-12,257	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
	Dept: 00	-12,257	0	0	0	0	0	0

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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	3,509	4,000	4,000	1,185	3,571	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	1,550	2,400	2,400	380	651	2,400	2,400	2,400
500022.00 Dues and Memberships	0	110	110	150	150	150	150	150
500024.00 Conference Expense	0	500	500	17	29	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	0	0	12,080	15,539	16,000	16,000	16,000
500029.00 Equipment	-45,140	1,500	1,500	383	0	1,500	1,500	1,500
500030.00 Minor Equipment/Parts	0	0	0	0	0			
500031.00 Office Expense	571	750	750	207	212	750	750	750
500034.00 Monthly Expenses	9,458	380	380	964	2,500			
500036.00 Office Furniture	0	0	0	0	0			
500037.00 Lease Payments	0	0	0	0	0			
500041.00 Advertising	3,100	2,000	2,000	750	1,286	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	1,435	2,000	2,000	0	1,500	2,000	2,000	2,000
500065.00 Depreciation Expense	187,016	0	0	0	0			
ADMINISTRATION EXPENSES	161,499	13,740	13,740	16,116	25,438	29,400	29,400	29,400
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	373	392	392	294	373	392	392	392
500097.00 Health Insurance	18,852	17,607	17,607	15,993	19,128	17,248	17,248	17,248
500098.00 Dental Insurance	921	1,013	1,013	77	132	1,118	1,118	1,118
500099.00 Life Insurance	154	176	176	112	192	176	176	176
INSURANCE EXPENSE	20,300	19,188	19,188	16,476	19,825	18,934	18,934	18,934
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	97,065	114,023	114,023	83,227	99,000	114,017	115,726	114,017
500001.01 Payroll Accrual	1,217	0	0	0	0			
500002.00 Part time Salaries	67,926	82,000	82,000	55,304	57,006	98,500	98,500	98,500
500003.00 Overtime	0	0	0	31	53			
500004.00 Vacation	9,236	0	0	5,124	7,934			
500005.00 Sick Pay	551	0	0	969	1,661			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	4,026	0	0	2,831	4,102			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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: PAYR PAYROLL EXPENSES								
500007.01 Personal Time	1,529	0	0	654	1,121			
PAYROLL EXPENSES	181,550	196,023	196,023	148,140	170,877	212,517	214,226	212,517
Acct Class: PROG PROGRAM EXPENSES								
500144.00 Junior Golf Program	6,727	0	0	0	0			
500150.00 Golf Lessons	0	0	0	0	0			
500710.00 Golf Outings	924	750	750	0	0	750	750	750
PROGRAM EXPENSES	7,651	750	750	0	0	750	750	750
Acct Class: PRSH PRO SHOP								
500069.00 Pro Shop	5,993	4,000	4,000	1,805	476	5,500	5,500	5,500
PRO SHOP	5,993	4,000	4,000	1,805	476	5,500	5,500	5,500
GENERAL ADMINISTRATION	376,993	233,701	233,701	182,537	216,616	267,101	268,810	267,101

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	1,787	1,000	1,000	0	0	1,000	1,000	1,000
500020.00 Postage	0	0	0	0	0			
500022.00 Dues and Memberships	600	1,000	1,000	600	1,029	1,000	1,000	1,000
500023.00 Travel Expense	0	2,500	2,500	1,783	1,783	2,500	2,500	2,500
500024.00 Conference Expense	420	750	750	0	0	750	750	750
500025.00 Seminar Expense	217	700	700	0	0	700	700	700
500026.00 Lodging Expense	0	0	0	0	0			
500027.00 Training	76	200	200	45	0	200	200	200
500028.00 Special Services	16,986	20,000	20,000	13,219	18,826	20,000	20,000	20,000
500029.00 Equipment	13,559	9,500	9,500	0	0	9,500	9,500	9,500
500030.00 Minor Equipment/Parts	0	200	200	0	0	200	200	200
500031.00 Office Expense	141	100	100	121	122	100	100	100
500036.00 Office Furniture	0	0	0	0	0			
500044.00 Reference Materials	0	100	100	0	0	100	100	100
500045.00 Uniforms & Clothing	1,767	2,500	2,500	503	1,765	2,000	2,000	2,000
ADMINISTRATION EXPENSES	35,553	38,550	38,550	16,271	23,525	38,050	38,050	38,050
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	342	284	284	203	270	793	793	793
500097.00 Health Insurance	19,852	21,903	21,903	16,682	22,913	49,464	49,464	49,464
500098.00 Dental Insurance	981	1,080	1,080	82	140	3,452	3,452	3,452
500099.00 Life Insurance	77	88	88	56	96	176	176	176
INSURANCE EXPENSE	21,252	23,355	23,355	17,023	23,419	53,885	53,885	53,885
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	10,512	8,000	8,000	3,729	3,827	8,000	8,000	8,000
500050.00 Automotive Vehicle Maintenance	1,776	2,000	2,000	0	0	1,500	1,500	1,500
500051.00 Tires	215	1,000	1,000	79	0	1,000	1,000	1,000
500052.00 Facility Cleaning	0	0	0	0	0			
500053.00 Sanitation Service by Contract	9,452	10,000	10,000	4,901	5,691	10,000	10,000	10,000
500054.00 Equipment Maintenance	13,628	12,500	12,500	5,151	12,000	12,000	12,000	12,000
500055.00 Materials/Supplies	67,174	70,000	70,000	56,097	70,984	70,000	70,000	70,000
500056.00 Land & Building Improvements	60,172	26,000	26,000	1,899	3,255	22,000	7,000	7,000
500057.00 Maint of Buildings	23,539	15,000	15,000	4,344	5,203	1,000	1,000	1,000
MAINTENANCE EXPENSES	186,468	144,500	144,500	76,200	100,960	125,500	110,500	110,500
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	60,691	85,503	85,503	60,485	65,000	125,509	126,791	125,509
500001.01 Payroll Accrual	928	0	0	0	0			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	Prior	----- Current Year -----		Actual Thru December	Estimated Total	(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget			Requested	Recommended	Adopted
Fund: 05 - GOLF COURSE FUND								
Expenditures								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: PAYR PAYROLL EXPENSES								
500002.00 Part time Salaries	121,261	122,600	122,600	87,844	112,661	125,000	125,000	125,000
500003.00 Overtime	12,957	14,000	14,000	11,061	11,245			
500004.00 Vacation	9,947	0	0	5,890	7,454			
500005.00 Sick Pay	8,884	0	0	2,448	4,197			
500007.00 Holiday	3,415	0	0	2,762	3,752			
500007.01 Personal Time	1,277	0	0	1,964	547			
PAYROLL EXPENSES	219,360	222,103	222,103	172,454	204,856	250,509	251,791	250,509
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	11,681	12,500	12,500	7,472	12,666	13,552	13,552	13,552
500059.00 Electric Service	37,894	38,000	38,000	17,464	26,222	40,202	40,202	40,202
500060.00 Water Service	11,165	12,000	12,000	7,641	10,183	11,845	11,845	11,845
500061.00 Telephone Service	4,330	5,000	5,000	3,901	5,052	4,594	4,594	4,594
UTILITIES	65,070	67,500	67,500	36,478	54,123	70,193	70,193	70,193
MAINTENANCE DEPARTMENT	527,703	496,008	496,008	318,426	406,883	538,137	524,419	523,137

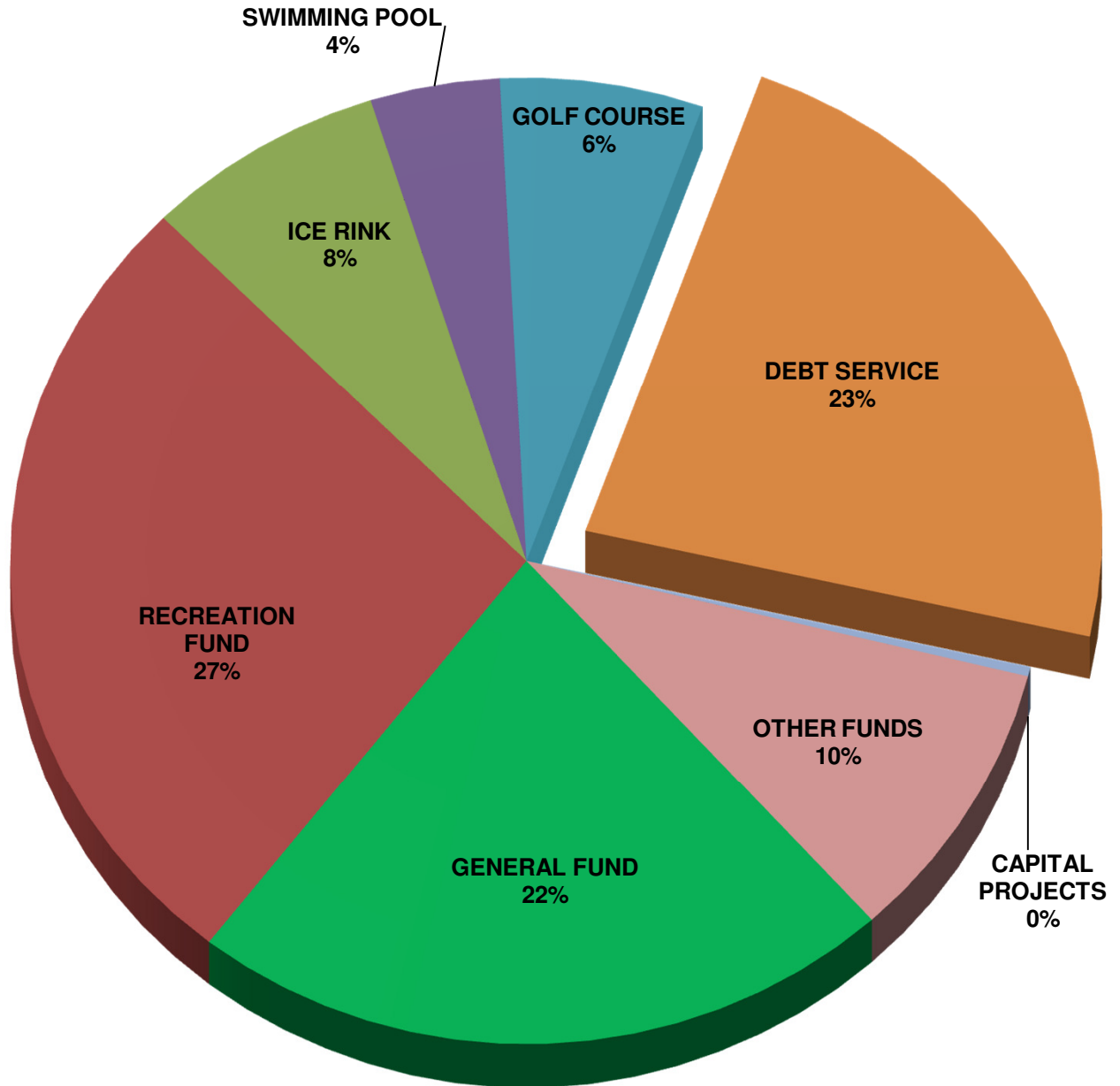
BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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								
Total Expenditures	892,439	729,709	729,709	500,963	623,499	805,238	793,229	790,238
Grand Total:	-892,439	-729,709	-729,709	-500,963	-623,499	-805,238	-793,229	-790,238

DEBT SERVICE FUNDS EXPENSES

\$2,848,688



FY 2021 Budget



DEBT SERVICE FUND(10)

	2019 Actual	2020		2021		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$1,099,291	\$1,062,500	\$1,111,682	\$1,131,500	\$1,131,500	\$1,131,500
Expenses	\$2,739,132	\$2,801,788	\$2,821,313	\$2,848,688	\$2,848,688	\$2,848,688
Revenues Less Expenses:	(\$1,639,841)	(\$1,739,288)	(\$1,709,631)	(\$1,717,188)	(\$1,717,188)	(\$1,717,188)
Bond Proceeds:	\$1,091,000	\$1,061,000	\$1,061,000	\$1,100,000	\$1,100,000	\$1,100,000
Transfers (to)/from other Funds:	\$511,000	\$678,288	\$678,288	\$600,000	\$617,188	\$617,188
Opening Fund Balance:	\$139,304	\$139,304	\$101,463	\$131,121	\$131,121	\$131,121
Ending Fund Balance:	\$101,463	\$139,304	\$131,121	\$113,933	\$131,121	\$131,121

NILES PARK DISTRICT
SUMMARY OF DEBT SERVICE
FY 2021

LONG-TERM
RATING

AAA
AA+
AA
AA-
A+
A
A-
BBB+
BBB

CAPITAL PROJECTS FUND

ORD.#	ISSUE YEAR	EXPIRE YEAR	TYPE OF LOAN	Paying Agent	Rating	Original Principal Balance	DESCRIPTION	INT. RATE	Fiscal Year		FUND TOTAL		FISCAL YEAR PAYMENTS		2021		2021	
									2020	2021	2020	2021	2020	2021	2020	2021	2020	2021
									OPENING PRINCIPAL BALANCE	OPENING INTEREST BALANCE	2ND PAYMENT OF FY PRINCIPAL	2ND PAYMENT OF FY INTEREST	ENDING PRINCIPAL BALANCE	ENDING INTEREST BALANCE				
13-O-102	2011	B	Debt Certificate	Amalgamated	AA2	2,310,000	Tennis Facility	2% to 4%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
14-O-101	2013	2032	Alternate Revenue Bonds	Amalgamated	AA2	8,610,000	Golf View Facility refunding and Iceland Renovation	2% to 3%	\$ 6,220,000.00	\$ 1,106,250.00	\$ -	\$ 89,118.75	\$ 5,500,000.00	\$ 828,012.50				
15-O-104	2014	2028	Alternate Revenue Bonds	Amalgamated	AA2	2,200,000	Iceland Renovation	4% to 5%	\$ 2,200,000.00	\$ 675,485.00	\$ -	\$ 51,012.50	\$ 2,200,000.00	\$ 573,460.00				
16-O-102	2015	A	Alternate Revenue Bonds	Amalgamated	AA2	4,540,000	Galadwell Facility	2% to 3%	\$ 4,290,000.00	\$ 1,880,300.00	\$ -	\$ -	\$ 4,170,000.00	\$ 1,717,200.00				
16-O-103	2016	A	Alternate Revenue Bonds	Amalgamated	AA2	8,460,000	Galadwell Facility & Oasis Remodel	3% to 4%	\$ 8,460,000.00	\$ 5,066,850.00	\$ -	\$ 145,575.00	\$ 8,460,000.00	\$ 4,775,700.00				
19-O-103	2019	B	Debt Certificate	Amalgamated	AA3	2,000,000	Galadwell Facility	3% to 4%	\$ 2,000,000.00	\$ 754,600.00	\$ -	\$ 35,500.00	\$ 2,000,000.00	\$ 683,600.00				
18-O-111	2021	2021	Alternate Revenue Bonds	Amalgamated	AA2	1,790,000	Howard St Rehab and Other Cap Projects	3.25%	\$ 1,790,000.00	\$ 1,254,175.00	\$ -	\$ 29,087.50	\$ 1,790,000.00	\$ 1,196,000.00				
			Roll Over Bonds	Chase			Annual Rollover Bonds	Varies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
						\$ 29,910,000			\$ 24,960,000.00	\$ 10,737,660.00	\$ -	\$ 431,843.75	\$ 24,120,000.00	\$ 9,873,972.50				
									2021 Total Principal	\$ 840,000.00								
									Total Interest	\$ 965,687.50								
									Total Payment	\$ 1,705,687.50								

Fiscal Year	Total Annual Debt Payments*
2021	\$1,703,687.50
2022	\$1,720,887.50
2023	\$1,744,137.50
2024	\$1,771,387.50
2025	\$1,798,637.50
2026	\$1,825,887.50
2027	\$1,853,137.50
2028	\$1,880,387.50
2029	\$1,907,637.50
2030	\$1,934,887.50
2041	\$848,175.00
2042	\$1,032,500.00
2043	\$0.00

*Annual Rollover Bonds not included in this exhibit

BUDGET WORKSHEET

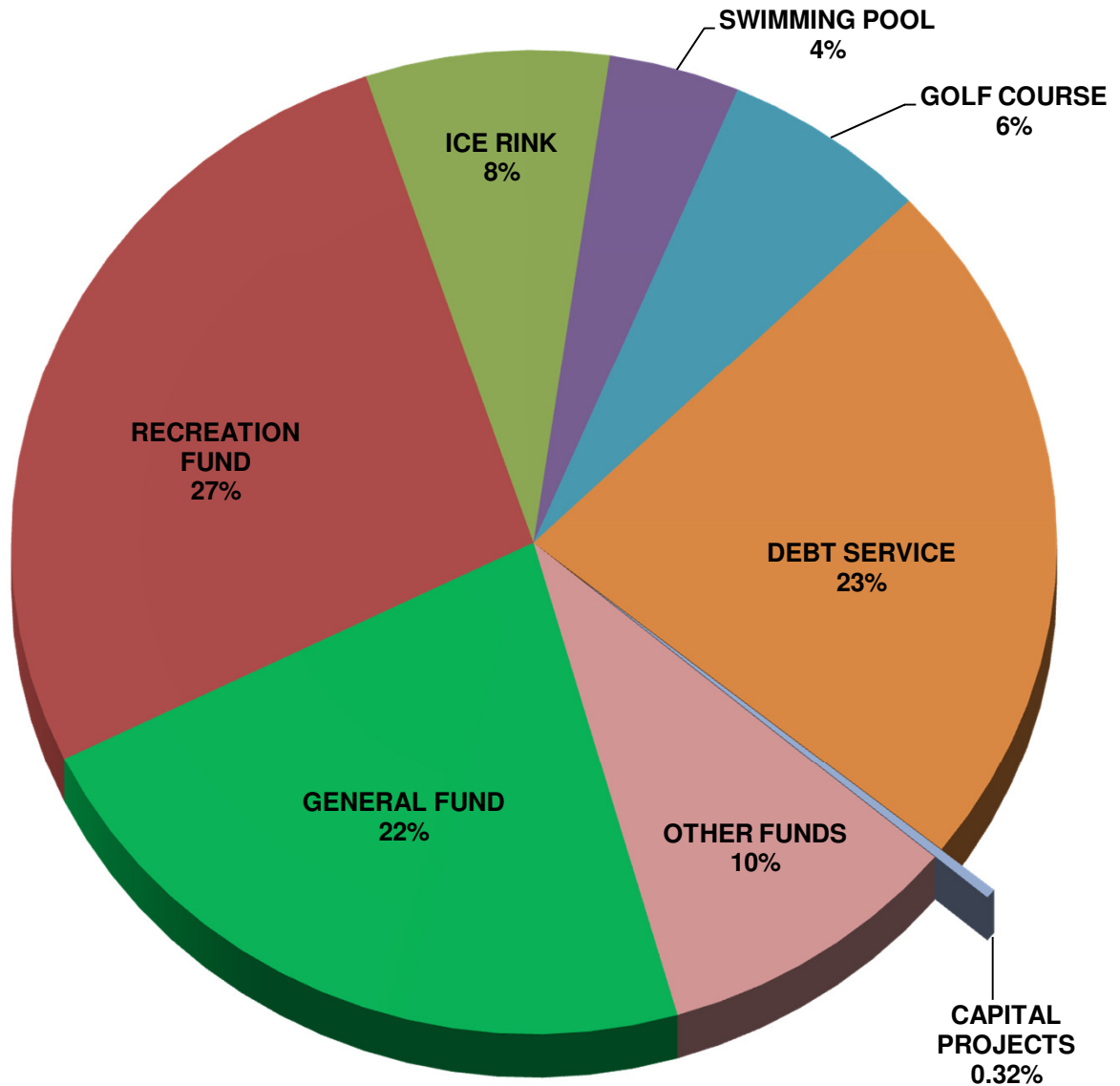
Niles Park District

Month: 12/31/2020	Prior	----- Current Year -----		Estimated	(6)	(7)	(8)	
	Year	Original	Amended					Actual Thru
	Actual	Budget	Budget	December				
Fund: 10 - DEBT SERVICE FUND								
Revenues								
Dept: 00								
400001.00	1,097,208	1,061,000	1,061,000	986,803	1,110,526	1,130,000	1,130,000	1,130,000
400010.00	0	0	0	0	0			
400045.00	1,091,000	1,061,000	1,061,000	0	1,061,000	1,100,000	1,100,000	1,100,000
400047.00	511,000	678,288	678,288	0	678,288	600,000	617,188	617,188
400099.00	2,083	1,500	1,500	869	1,156	1,500	1,500	1,500
Dept: 00	2,701,291	2,801,788	2,801,788	987,672	2,850,970	2,831,500	2,848,688	2,848,688
Total Revenues	2,701,291	2,801,788	2,801,788	987,672	2,850,970	2,831,500	2,848,688	2,848,688
Expenditures								
Dept: 00								
500016.00	1,806,000	1,856,000	1,856,000	0	1,886,000	1,940,000	1,940,000	1,940,000
500016.01	911,282	920,788	920,788	445,394	910,313	883,688	883,688	883,688
500028.00	21,850	25,000	25,000	4,375	25,000	25,000	25,000	25,000
Dept: 00	2,739,132	2,801,788	2,801,788	449,769	2,821,313	2,848,688	2,848,688	2,848,688
Total Expenditures	2,739,132	2,801,788	2,801,788	449,769	2,821,313	2,848,688	2,848,688	2,848,688
DEBT SERVICE FUND	-37,841	0	0	537,903	29,657	-17,188	0	0
Grand Total:	-37,841	0	0	537,903	29,657	-17,188	0	0

CAPITAL PROJECTS

FUNDS EXPENSES

\$40,000



FY 2021 Budget



CAPITAL PROJECTS FUND(14)

	2019 Actual	2020		2021		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$50,024	\$350	\$11,658	\$0	\$1,500	\$1,500
Expenses	\$263,518	\$1,468,000	\$1,702,415	\$0	\$40,000	\$40,000
Revenues Less Expenses:	(\$213,494)	(\$1,467,650)	(\$1,690,757)	\$0	(\$38,500)	(\$38,500)
Bond Proceeds	\$1,790,000	\$0	\$0	\$0	\$0	\$0
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$311,990	\$1,560,940	\$1,888,496	\$197,739	\$197,739	\$197,739
Ending Fund Balance:	\$1,888,496	\$93,290	\$197,739	\$197,739	\$159,239	\$159,239

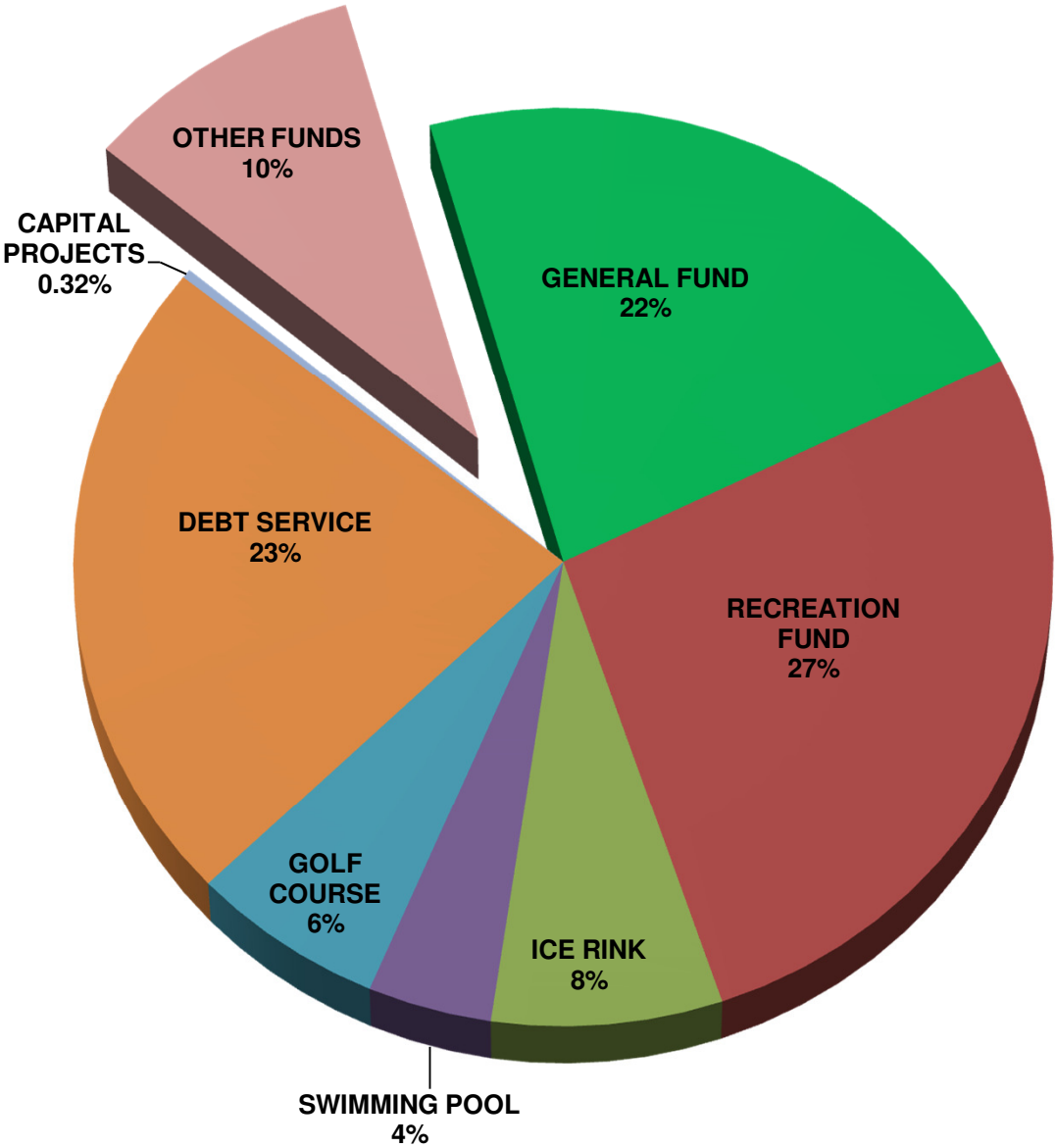
BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	Prior	Current Year		Actual Thru December	Estimated Total	(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget			Requested	Recommended	Adopted
Fund: 14 - CAPITAL PROJECTS FUND								
Revenues								
Dept: 00								
400003.00	Miscellaneous Revenue	36,879	0	0	0			
400005.00	Grant Revenue	0	0	0	0			
400010.00	Transfer from fund balance	0	0	0	0			
400045.00	Bond Proceeds	1,790,000	0	0	0			
400047.00	Transfer from other funds	0	0	0	0			
400099.00	Interest Income	13,145	350	350	7,513	11,658	1,500	1,500
Dept: 00		1,840,024	350	350	7,513	11,658	0	1,500
Total Revenues		1,840,024	350	350	7,513	11,658	0	1,500
Expenditures								
Dept: 00								
500016.02	Discount on Bonds	35,800	0	0	0	0		
500016.03	Bond Issuance Costs	52,479	0	0	0	0		
500028.00	Special Services	760	0	0	2,415	2,415		
500029.00	Equipment	90,619	0	0	0	0		
500037.00	Lease Payments	0	0	0	0	0		
500067.00	Capital Improvements	83,860	1,468,000	1,468,000	1,036,610	1,700,000	40,000	40,000
Dept: 00		263,518	1,468,000	1,468,000	1,039,025	1,702,415	0	40,000
Total Expenditures		263,518	1,468,000	1,468,000	1,039,025	1,702,415	0	40,000
CAPITAL PROJECTS FUND		1,576,506	-1,467,650	-1,467,650	-1,031,512	-1,690,757	0	-38,500
Grand Total:		1,576,506	-1,467,650	-1,467,650	-1,031,512	-1,690,757	0	-38,500

OTHER FUNDS EXPENSES

\$1,177,862



FY 2021 Budget



IMRF FUND(06)

	2019 Actual	2020		2021		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$247,011	\$295,000	\$295,000	\$280,000	\$280,000	\$280,000
Expenses	\$243,179	\$295,000	\$280,573	\$279,357	\$287,769	\$284,037
Revenues Less Expenses:	\$3,832	\$0	\$14,427	\$643	(\$7,769)	(\$4,037)
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$22,993	\$14,224	\$26,825	\$41,253	\$41,253	\$41,253
Ending Fund Balance:	\$26,825	\$14,224	\$41,253	\$41,896	\$33,484	\$37,216

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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								
400001.00 Property Taxes	247,011	295,000	295,000	261,721	295,000	280,000	280,000	280,000
400047.00 Transfer from other funds	0	0	0	0	0			
400099.00 Interest Income	0	0	0	0	0			
Dept: 00	247,011	295,000	295,000	261,721	295,000	280,000	280,000	280,000
Total Revenues	247,011	295,000	295,000	261,721	295,000	280,000	280,000	280,000
Expenditures								
Dept: 00								
500010.00 IMRF Expense	243,179	295,000	295,000	205,584	280,573	279,357	287,769	284,037
500043.00 Transfer to other funds	0	0	0	0	0			
Dept: 00	243,179	295,000	295,000	205,584	280,573	279,357	287,769	284,037
Total Expenditures	243,179	295,000	295,000	205,584	280,573	279,357	287,769	284,037
IMRF FUND	3,832	0	0	56,137	14,427	643	-7,769	-4,037
Grand Total:	3,832	0	0	56,137	14,427	643	-7,769	-4,037

FY 2021 Budget



FICA FUND(07)

	2019 Actual	2020		2021		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$247,011	\$300,000	\$300,000	\$330,000	\$330,000	\$330,000
Expenses	\$296,875	\$315,165	\$249,261	\$332,142	\$337,863	\$335,325
Revenues Less Expenses:	(\$49,864)	(\$15,165)	\$50,739	(\$2,142)	(\$7,863)	(\$5,325)
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$219,735	\$166,256	\$169,871	\$220,610	\$220,610	\$220,610
Ending Fund Balance:	\$169,871	\$151,091	\$220,610	\$218,468	\$212,747	\$215,285

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	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								
400001.00 Property Taxes	247,011	300,000	300,000	266,155	300,000	330,000	330,000	330,000
400010.00 Transfer from fund balance	0	0	0	0	0			
400099.00 Interest Income	0	0	0	0	0			
Dept: 00	247,011	300,000	300,000	266,155	300,000	330,000	330,000	330,000
Total Revenues	247,011	300,000	300,000	266,155	300,000	330,000	330,000	330,000
Expenditures								
Dept: 00								
500011.00 FICA Expense	296,875	315,165	315,165	184,393	249,261	332,142	337,863	335,325
500043.00 Transfer to other funds	0	0	0	0	0			
Dept: 00	296,875	315,165	315,165	184,393	249,261	332,142	337,863	335,325
Total Expenditures	296,875	315,165	315,165	184,393	249,261	332,142	337,863	335,325
FICA FUND	-49,864	-15,165	-15,165	81,762	50,739	-2,142	-7,863	-5,325
Grand Total:	-49,864	-15,165	-15,165	81,762	50,739	-2,142	-7,863	-5,325

FY 2021 Budget



GENERAL LIABILITY FUND(08)

	2019 Actual	2020		2021		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues:	\$167,967	\$190,000	\$125,463	\$209,000	\$209,000	\$209,000
Expenses:	\$173,555	\$192,000	\$208,242	\$209,000	\$209,000	\$209,000
Revenues Less Expenses:	(\$5,587)	(\$2,000)	(\$82,779)	\$0	\$0	\$0
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$517,141	\$512,634	\$511,554	\$428,774	\$428,774	\$428,774
Ending Fund Balance:	\$511,554	\$510,634	\$428,774	\$428,774	\$428,774	\$428,774

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	Prior	Current Year				(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted	
	Actual	Budget	Budget	December	Total				
Fund: 08 - GENERAL LIABILITY FUND									
Revenues									
Dept: 00									
400001.00	Property Taxes	167,967	190,000	190,000	168,571	125,463	209,000	209,000	209,000
400099.00	Interest Income	0	0	0	0	0			
Dept: 00		167,967	190,000	190,000	168,571	125,463	209,000	209,000	209,000
Total Revenues		167,967	190,000	190,000	168,571	125,463	209,000	209,000	209,000
Expenditures									
Dept: 00									
500012.00	Unemployment Compensation	13,966	25,000	25,000	17,513	30,022	30,000	30,000	30,000
500013.00	Liability/Workers Comp	159,589	167,000	167,000	160,428	178,220	179,000	179,000	179,000
500014.00	Risk/Loss Management	0	0	0	0	0			
500043.00	Transfer to other funds	0	0	0	0	0			
Dept: 00		173,555	192,000	192,000	177,941	208,242	209,000	209,000	209,000
Total Expenditures		173,555	192,000	192,000	177,941	208,242	209,000	209,000	209,000
GENERAL LIABILITY FUND		-5,588	-2,000	-2,000	-9,370	-82,779	0	0	0
Grand Total:		-5,588	-2,000	-2,000	-9,370	-82,779	0	0	0

FY 2021 Budget



AUDIT FUND(09)

	2019 Actual	2020		2021		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$24,701	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Expenses	\$26,210	\$27,000	\$27,000	\$27,000	\$27,000	\$27,000
Revenues Less Expenses:	(\$1,509)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$21,254	\$20,415	\$19,745	\$17,745	\$17,745	\$17,745
Ending Fund Balance:	\$19,745	\$18,415	\$17,745	\$15,745	\$15,745	\$15,745

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	Prior	Current Year		Estimated	(6)	(7)	(8)
	Year	Original	Amended				
	Actual	Budget	Budget	December	Requested	Recommended	Adopted
Fund: 09 - AUDIT FUND							
Revenues							
Dept: 00							
400001.00 Property Taxes	24,701	25,000	25,000	22,182	25,000	25,000	25,000
400099.00 Interest Income	0	0	0	0	0		
Dept: 00	24,701	25,000	25,000	22,182	25,000	25,000	25,000
Total Revenues	24,701	25,000	25,000	22,182	25,000	25,000	25,000
Expenditures							
Dept: 00							
500015.00 Annual Audit	26,210	27,000	27,000	24,560	27,000	27,000	27,000
500043.00 Transfer to other funds	0	0	0	0	0		
Dept: 00	26,210	27,000	27,000	24,560	27,000	27,000	27,000
Total Expenditures	26,210	27,000	27,000	24,560	27,000	27,000	27,000
AUDIT FUND	-1,509	-2,000	-2,000	-2,378	-2,000	-2,000	-2,000
Grand Total:	-1,509	-2,000	-2,000	-2,378	-2,000	-2,000	-2,000

FY 2021 Budget



PAVING AND LIGHTING FUND(11)

	2019 Actual	2020		2021		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$49,402	\$30,000	\$30,000	\$25,000	\$25,000	\$25,000
Expenses	\$128,741	\$30,000	\$28,000	\$30,000	\$30,000	\$30,000
Revenues Less Expenses:	(\$79,339)	\$0	\$2,000	(\$5,000)	(\$5,000)	(\$5,000)
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$97,157	\$33,790	\$17,818	\$19,818	\$19,818	\$19,818
Ending Fund Balance:	\$17,818	\$33,790	\$19,818	\$14,818	\$14,818	\$14,818

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	Prior	----- Current Year -----		Actual Thru December	Estimated Total	(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget			Requested	Recommended	Adopted
Fund: 11 - PAVING AND LIGHTING								
Revenues								
Dept: 00								
400001.00 Property Taxes	49,402	30,000	30,000	26,628	30,000	25,000	25,000	25,000
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			
400099.00 Interest Income	0	0	0	0	0			
Dept: 00	49,402	30,000	30,000	26,628	30,000	25,000	25,000	25,000
Total Revenues	49,402	30,000	30,000	26,628	30,000	25,000	25,000	25,000
Expenditures								
Dept: 00								
500043.00 Transfer to other funds	0	0	0	0	0			
500056.00 Land & Building Improvements	128,741	30,000	30,000	24,364	28,000	30,000	30,000	30,000
Dept: 00	128,741	30,000	30,000	24,364	28,000	30,000	30,000	30,000
Total Expenditures	128,741	30,000	30,000	24,364	28,000	30,000	30,000	30,000
PAVING AND LIGHTING	-79,339	0	0	2,264	2,000	-5,000	-5,000	-5,000
Grand Total:	-79,339	0	0	2,264	2,000	-5,000	-5,000	-5,000

FY 2021 Budget



POLICE PROTECTION FUND(12)

	2019 Actual	2020		2021		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$74,103	\$78,000	\$78,000	\$82,300	\$82,300	\$82,300
Expenses	\$78,381	\$78,000	\$72,132	\$82,500	\$82,500	\$82,500
Revenues Less Expenses:	(\$4,278)	\$0	\$5,868	(\$200)	(\$200)	(\$200)
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$155,685	\$153,118	\$151,407	\$157,275	\$157,275	\$157,275
Ending Fund Balance:	\$151,407	\$153,118	\$157,275	\$157,075	\$157,075	\$157,075

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	Prior	----- Current Year -----		Actual Thru December	Estimated Total	(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget			Requested	Recommended	Adopted
Fund: 12 - POLICE PROTECTION FUND								
Revenues								
Dept: 00								
400001.00 Property Taxes	74,103	78,000	78,000	69,205	78,000	82,300	82,300	82,300
400003.00 Miscellaneous Revenue	0	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
400099.00 Interest Income	0	0	0	0	0			
Dept: 00	74,103	78,000	78,000	69,205	78,000	82,300	82,300	82,300
Total Revenues	74,103	78,000	78,000	69,205	78,000	82,300	82,300	82,300
Expenditures								
Dept: 00								
500001.01 Payroll Accrual	390	0	0	0	0			
500002.00 Part time Salaries	76,695	75,480	75,480	55,085	70,690	80,000	80,000	80,000
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	1,526	1,296	1,300	1,300	1,300
500031.00 Office Expense	0	0	0	0	0			
500034.00 Monthly Expenses	0	1,224	1,224	0	0	1,000	1,000	1,000
500043.00 Transfer to other funds	0	0	0	0	0			
500045.00 Uniforms & Clothing	0	0	0	85	146	200	200	200
Dept: 00	78,381	78,000	78,000	56,696	72,132	82,500	82,500	82,500
Total Expenditures	78,381	78,000	78,000	56,696	72,132	82,500	82,500	82,500
POLICE PROTECTION FUND	-4,278	0	0	12,509	5,868	-200	-200	-200
Grand Total:	-4,278	0	0	12,509	5,868	-200	-200	-200

FY 2021 Budget



HANDICAPPED FUND(13)

	2019 Actual	2020		2021		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$397,563	\$402,000	\$402,000	\$402,000	\$402,000	\$402,000
Expenses	\$199,371	\$230,000	\$203,482	\$210,000	\$210,000	\$210,000
Revenues Less Expenses:	\$198,192	\$172,000	\$198,518	\$192,000	\$192,000	\$192,000
Transfers (to)/from other Funds:	(\$350,000)	(\$170,000)	(\$170,000.00)	(\$250,000)	(\$300,000)	(\$300,000)
Opening Fund Balance:	\$313,676	\$76,382	\$161,868	\$190,386	\$190,386	\$190,386
Ending Fund Balance:	\$161,868	\$78,382	\$190,386	\$132,386	\$82,386	\$82,386

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2020	Prior	Current Year		Actual Thru December	Estimated Total	(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget			Requested	Recommended	Adopted
Fund: 13 - HANDICAPPED FUND								
Revenues								
Dept: 00								
400001.00 Property Taxes	395,217	400,000	400,000	354,907	400,000	400,000	400,000	400,000
400099.00 Interest Income	2,345	2,000	2,000	0	2,000	2,000	2,000	2,000
Dept: 00	397,562	402,000	402,000	354,907	402,000	402,000	402,000	402,000
Total Revenues	397,562	402,000	402,000	354,907	402,000	402,000	402,000	402,000
Expenditures								
Dept: 00								
500018.00 MNASR	199,371	230,000	230,000	141,172	203,482	210,000	210,000	210,000
500029.00 Equipment	0	0	0	0	0			
500043.00 Transfer to other funds	350,000	170,000	170,000	170,000	170,000	250,000	300,000	300,000
Dept: 00	549,371	400,000	400,000	311,172	373,482	460,000	510,000	510,000
Total Expenditures	549,371	400,000	400,000	311,172	373,482	460,000	510,000	510,000
HANDICAPPED FUND	-151,809	2,000	2,000	43,735	28,518	-58,000	-108,000	-108,000
Grand Total:	-151,809	2,000	2,000	43,735	28,518	-58,000	-108,000	-108,000

Minimum Wage Increase Funding Forecast

Cumulative annual Part Time wage increase	2019 \$480,276	2021 \$ 517,017	2022 \$ 723,603	2023 \$ 929,731	2024 \$ 1,135,472	2025 \$ 1,345,483
		Includes FICA tax incremental increase				



FundNumber	DeptNumber	AcctNumber	AccountName	2019 Actual	4.9%	2.0%	2.0%	2.0%	2.0%	Incremental Increase
2	0	4000100	Property Taxes	\$ 839,837						
7	0	4000100	Property Taxes	\$ 247,011						
12	0	4000100	Property Taxes	\$ 74,103						
				\$ 1,160,951	\$ 1,217,838	\$ 1,242,195	\$ 1,267,038	\$ 1,292,379	\$ 1,318,227	\$ 157,276
					3.0%	3.0%	3.0%	3.0%	3.0%	Incremental Increase
2	60	40020800	Youth Basketball	\$ 462,856	\$ 476,741	\$ 491,043	\$ 505,775	\$ 520,948	\$ 536,576	\$ 73,721
2	65	40080200	Court Fees	\$ 267,815	\$ 275,850	\$ 284,125	\$ 292,649	\$ 301,428	\$ 310,471	\$ 42,656
2	50	40012400	Pre School	\$ 266,173	\$ 274,159	\$ 282,383	\$ 290,855	\$ 299,580	\$ 308,568	\$ 42,395
2	50	40010600	Explorers and Voyagers	\$ 229,521	\$ 236,407	\$ 243,499	\$ 250,804	\$ 258,328	\$ 266,078	\$ 36,557
2	60	40023001	Indoor Rent-Soccer	\$ 215,241	\$ 221,698	\$ 228,349	\$ 235,199	\$ 242,255	\$ 249,523	\$ 34,282
4	0	40004400	Oasis Daily Admissions	\$ 196,031	\$ 201,911	\$ 207,969	\$ 214,208	\$ 220,634	\$ 227,253	\$ 31,223
2	60	40021200	Soccer	\$ 194,530	\$ 200,366	\$ 206,377	\$ 212,568	\$ 218,945	\$ 225,514	\$ 30,984
3	90	40050100	House League	\$ 191,345	\$ 197,086	\$ 202,998	\$ 209,088	\$ 215,361	\$ 221,822	\$ 30,476
2	65	40081100	Private Lessons	\$ 190,988	\$ 196,718	\$ 202,619	\$ 208,698	\$ 214,959	\$ 221,408	\$ 30,419
3	80	40040100	Skating School	\$ 177,552	\$ 182,878	\$ 188,365	\$ 194,016	\$ 199,836	\$ 205,831	\$ 28,279
2	65	40081000	Junior Tennis Programs	\$ 165,780	\$ 170,754	\$ 175,876	\$ 181,153	\$ 186,587	\$ 192,185	\$ 26,405
2	65	40080900	Adult Tennis Programs	\$ 155,342	\$ 160,002	\$ 164,802	\$ 169,746	\$ 174,839	\$ 180,084	\$ 24,742
3	0	40002100	Ice Rental	\$ 147,344	\$ 151,764	\$ 156,317	\$ 161,007	\$ 165,837	\$ 170,812	\$ 23,468
2	60	40023000	Indoor Rent-Other	\$ 126,304	\$ 130,093	\$ 133,996	\$ 138,016	\$ 142,156	\$ 146,421	\$ 20,117
2	60	40020200	Sports Camp	\$ 125,692	\$ 129,462	\$ 133,346	\$ 137,346	\$ 141,467	\$ 145,711	\$ 20,019
5	0	40070700	Leagues	\$ 121,101	\$ 124,734	\$ 128,476	\$ 132,330	\$ 136,300	\$ 140,389	\$ 19,288
5	0	40002300	Gas Carts	\$ 111,490	\$ 114,835	\$ 118,280	\$ 121,828	\$ 125,483	\$ 129,247	\$ 17,757
2	65	40080600	Non Resident Tennis Membership	\$ 108,831	\$ 112,096	\$ 115,459	\$ 118,923	\$ 122,490	\$ 126,165	\$ 17,334
3	0	40002500	Outdoor Ice Rentals	\$ 102,475	\$ 105,549	\$ 108,716	\$ 111,977	\$ 115,337	\$ 118,797	\$ 16,322
2	60	40021900	Open Gym-Bball/Vball	\$ 100,960	\$ 103,989	\$ 107,108	\$ 110,322	\$ 113,631	\$ 117,040	\$ 16,080
2	50	40011600	Dance Classes	\$ 87,895	\$ 90,532	\$ 93,248	\$ 96,045	\$ 98,927	\$ 101,895	\$ 13,999
2	60	40022800	Dodgeball	\$ 87,841	\$ 90,476	\$ 93,191	\$ 95,986	\$ 98,866	\$ 101,832	\$ 13,991
2	70	40030100	Mini Golf	\$ 83,731	\$ 86,242	\$ 88,830	\$ 91,495	\$ 94,239	\$ 97,067	\$ 13,336
2	70	40030200	Batting Cages	\$ 83,529	\$ 86,035	\$ 88,616	\$ 91,274	\$ 94,013	\$ 96,833	\$ 13,304
3	90	40050300	Spring Hockey	\$ 82,807	\$ 85,291	\$ 87,850	\$ 90,485	\$ 93,200	\$ 95,996	\$ 13,189
5	0	40071500	Non Resident Weekend/Holiday	\$ 76,713	\$ 79,014	\$ 81,385	\$ 83,826	\$ 86,341	\$ 88,931	\$ 12,218
2	60	40023100	Fall Baseball League	\$ 70,836	\$ 72,961	\$ 75,150	\$ 77,404	\$ 79,727	\$ 82,118	\$ 11,282
5	0	40070400	Non Resident	\$ 70,755	\$ 72,878	\$ 75,064	\$ 77,316	\$ 79,635	\$ 82,024	\$ 11,269
5	0	40071400	Senior Non Resident	\$ 66,528	\$ 68,524	\$ 70,580	\$ 72,697	\$ 74,878	\$ 77,124	\$ 10,596
3	80	40040400	Patch & Freestyle	\$ 66,453	\$ 68,447	\$ 70,500	\$ 72,615	\$ 74,793	\$ 77,037	\$ 10,584
4	0	40004300	Pool Season Passes	\$ 64,043	\$ 65,964	\$ 67,943	\$ 69,982	\$ 72,081	\$ 74,243	\$ 10,200
2	50	40012000	Recreation Birthday Parties	\$ 62,527	\$ 64,403	\$ 66,335	\$ 68,325	\$ 70,375	\$ 72,486	\$ 9,959
2	50	40012600	Music Lessons	\$ 61,188	\$ 63,023	\$ 64,914	\$ 66,861	\$ 68,867	\$ 70,933	\$ 9,746
2	65	40080100	Non-Resident Fitness Membershi	\$ 60,397	\$ 62,209	\$ 64,075	\$ 65,997	\$ 67,977	\$ 70,016	\$ 9,620
2	60	40021201	Soccer Instruction	\$ 58,796	\$ 60,560	\$ 62,377	\$ 64,248	\$ 66,175	\$ 68,161	\$ 9,365
2	50	40010900	Pint size pioneers	\$ 56,339	\$ 58,029	\$ 59,770	\$ 61,563	\$ 63,410	\$ 65,312	\$ 8,973
2	60	40020900	Youth Instruction	\$ 56,160	\$ 57,845	\$ 59,580	\$ 61,367	\$ 63,208	\$ 65,105	\$ 8,945
4	0	40060300	Pool Concessions	\$ 55,552	\$ 57,218	\$ 58,935	\$ 60,703	\$ 62,524	\$ 64,400	\$ 8,848
2	65	40080000	Resident Fitness Memberships	\$ 55,315	\$ 56,975	\$ 58,684	\$ 60,445	\$ 62,258	\$ 64,126	\$ 8,810
5	0	40014400	Junior Golf Program	\$ 54,469	\$ 56,103	\$ 57,786	\$ 59,519	\$ 61,305	\$ 63,144	\$ 8,675
2	60	40020500	Fall Girls 12'	\$ 48,224	\$ 49,671	\$ 51,161	\$ 52,696	\$ 54,277	\$ 55,905	\$ 7,681
5	0	40071000	Outings	\$ 46,169	\$ 47,554	\$ 48,981	\$ 50,450	\$ 51,964	\$ 53,523	\$ 7,354
3	90	40050700	Hockey Learn to Skate	\$ 42,969	\$ 44,258	\$ 45,585	\$ 46,953	\$ 48,361	\$ 49,812	\$ 6,844
2	50	40011100	Discovers Camp	\$ 38,428	\$ 39,581	\$ 40,768	\$ 41,991	\$ 43,251	\$ 44,549	\$ 6,121
2	60	40022700	Youth Volleyball	\$ 36,852	\$ 37,958	\$ 39,096	\$ 40,269	\$ 41,477	\$ 42,722	\$ 5,870
2	50	40010800	Pre/Post Camp	\$ 36,393	\$ 37,484	\$ 38,609	\$ 39,767	\$ 40,960	\$ 42,189	\$ 5,796
2	70	40001800	Pioneer Park Concessions	\$ 34,722	\$ 35,764	\$ 36,837	\$ 37,942	\$ 39,080	\$ 40,252	\$ 5,530
2	50	40021000	Tae Kwon Do	\$ 34,203	\$ 35,229	\$ 36,286	\$ 37,375	\$ 38,496	\$ 39,651	\$ 5,448
3	80	40002900	Public Skating	\$ 33,836	\$ 34,851	\$ 35,897	\$ 36,974	\$ 38,083	\$ 39,225	\$ 5,389
3	90	40050900	6 Stars Hockey Summer Camp	\$ 33,298	\$ 34,297	\$ 35,326	\$ 36,386	\$ 37,477	\$ 38,602	\$ 5,304
3	0	40060500	Iceland Concessions	\$ 31,268	\$ 32,206	\$ 33,172	\$ 34,167	\$ 35,192	\$ 36,248	\$ 4,980
2	60	40022100	Mens Basketball	\$ 31,082	\$ 32,015	\$ 32,975	\$ 33,965	\$ 34,983	\$ 36,033	\$ 4,951
2	50	40012100	On my own	\$ 27,268	\$ 28,086	\$ 28,929	\$ 29,796	\$ 30,690	\$ 31,611	\$ 4,343
3	80	40040500	Ice Show	\$ 27,041	\$ 27,852	\$ 28,688	\$ 29,548	\$ 30,435	\$ 31,348	\$ 4,307
2	60	40020600	Mens 16'	\$ 26,390	\$ 27,182	\$ 27,997	\$ 28,837	\$ 29,702	\$ 30,593	\$ 4,203
3	90	40050400	Hockey Clinic	\$ 24,488	\$ 25,223	\$ 25,980	\$ 26,759	\$ 27,562	\$ 28,389	\$ 3,900
2	60	40022300	Softball Tournaments	\$ 23,475	\$ 24,179	\$ 24,905	\$ 25,652	\$ 26,421	\$ 27,214	\$ 3,739
2	50	40007000	Special Events	\$ 23,388	\$ 24,090	\$ 24,812	\$ 25,557	\$ 26,323	\$ 27,113	\$ 3,725
3	90	40051000	Open Hockey	\$ 22,967	\$ 23,656	\$ 24,366	\$ 25,097	\$ 25,850	\$ 26,625	\$ 3,658
3	0	40007000	Special Events	\$ 22,930	\$ 23,618	\$ 24,326	\$ 25,056	\$ 25,808	\$ 26,582	\$ 3,652
2	65	40000400	Guest Fees	\$ 22,765	\$ 23,448	\$ 24,151	\$ 24,876	\$ 25,622	\$ 26,391	\$ 3,626
5	0	40071600	Non Res Sr. Weekend/Holiday	\$ 22,536	\$ 23,212	\$ 23,908	\$ 24,626	\$ 25,364	\$ 26,125	\$ 3,589
5	0	40015000	Golf Lessons	\$ 21,069	\$ 21,701	\$ 22,352	\$ 23,023	\$ 23,713	\$ 24,425	\$ 3,356
2	60	40020100	Tee Ball	\$ 20,716	\$ 21,338	\$ 21,978	\$ 22,637	\$ 23,316	\$ 24,016	\$ 3,300
2	60	40007100	Open Play Fee	\$ 19,787	\$ 20,381	\$ 20,992	\$ 21,622	\$ 22,270	\$ 22,939	\$ 3,152
3	0	40002000	Skate Rental	\$ 19,744	\$ 20,336	\$ 20,946	\$ 21,575	\$ 22,222	\$ 22,889	\$ 3,145
2	50	40001500	Rec Center Rental	\$ 19,200	\$ 19,776	\$ 20,369	\$ 20,980	\$ 21,610	\$ 22,258	\$ 3,058
2	60	40022600	Rookie Ball	\$ 15,609	\$ 16,077	\$ 16,560	\$ 17,056	\$ 17,568	\$ 18,095	\$ 2,486
2	60	40020300	Gymnastics	\$ 15,182	\$ 15,637	\$ 16,106	\$ 16,590	\$ 17,087	\$ 17,600	\$ 2,418
2	60	40021300	Co-rec 14' Mushball	\$ 15,030	\$ 15,481	\$ 15,945	\$ 16,424	\$ 16,916	\$ 17,424	\$ 2,394
3	90	40050500	Tournament	\$ 13,600	\$ 14,008	\$ 14,428	\$ 14,861	\$ 15,307	\$ 15,766	\$ 2,166
5	0	40071100	Permanent Tee Times	\$ 13,293	\$ 13,692	\$ 14,103	\$ 14,526	\$ 14,961	\$ 15,410	\$ 2,117
2	60	40020400	Girls 12'	\$ 13,208	\$ 13,604	\$ 14,012	\$ 14,432	\$ 14,865	\$ 15,311	\$ 2,104
4	0	40060100	Learn to Swim	\$ 12,896	\$ 13,283	\$ 13,681	\$ 14,092	\$ 14,514	\$ 14,950	\$ 2,054
3	90	40051200	Hockey All Star Clinic	\$ 12,665	\$ 13,045	\$ 13,436	\$ 13,839	\$ 14,255	\$ 14,682	\$ 2,017
2	60	40021901	Open Gym-Soccer	\$ 12,248	\$ 12,615	\$ 12,994	\$ 13,384	\$ 13,785	\$ 14,199	\$ 1,951
3	80	40040300	Summer Figure Camp	\$ 11,510	\$ 11,855	\$ 12,211	\$ 12,577	\$ 12,955	\$ 13,343	\$ 1,833

2	50	40011000	Kiddie Camp	\$	10,567	\$	10,884	\$	11,211	\$	11,547	\$	11,893	\$	12,250	\$	1,683
3	80	40040600	Competition	\$	10,553	\$	10,870	\$	11,196	\$	11,532	\$	11,877	\$	12,234	\$	1,681
2	65	40081400	Senior League	\$	10,112	\$	10,415	\$	10,728	\$	11,050	\$	11,381	\$	11,723	\$	1,611
2	50	40013400	Budding Picassos	\$	9,667	\$	9,957	\$	10,256	\$	10,563	\$	10,880	\$	11,207	\$	1,540
2	65	40081500	Tennis Tournaments	\$	8,043	\$	8,284	\$	8,533	\$	8,789	\$	9,052	\$	9,324	\$	1,281
2	60	40023500	Flag Football	\$	7,764	\$	7,997	\$	8,237	\$	8,484	\$	8,739	\$	9,001	\$	1,237
2	65	40079600	Personal Training	\$	7,663	\$	7,893	\$	8,130	\$	8,374	\$	8,625	\$	8,884	\$	1,221
4	0	40003900	Pool Birthday Parties	\$	7,484	\$	7,709	\$	7,940	\$	8,178	\$	8,423	\$	8,676	\$	1,192
2	65	40080500	Resident Tennis Membership	\$	7,202	\$	7,418	\$	7,641	\$	7,870	\$	8,106	\$	8,349	\$	1,147
3	80	40003100	Ice Rink Birthday Parties	\$	6,715	\$	6,916	\$	7,124	\$	7,338	\$	7,558	\$	7,785	\$	1,070
2	60	40020700	Mens 12'	\$	6,620	\$	6,819	\$	7,023	\$	7,234	\$	7,451	\$	7,674	\$	1,054
5	0	40071300	Senior Resident	\$	6,504	\$	6,699	\$	6,900	\$	7,107	\$	7,320	\$	7,540	\$	1,036
5	0	40071200	Juniors	\$	6,240	\$	6,427	\$	6,620	\$	6,819	\$	7,023	\$	7,234	\$	994
5	0	40002800	Pro Shop	\$	6,093	\$	6,276	\$	6,464	\$	6,658	\$	6,858	\$	7,064	\$	971
3	90	40050600	Summer House League	\$	6,040	\$	6,221	\$	6,408	\$	6,600	\$	6,798	\$	7,002	\$	962
5	0	40002200	Pull Carts	\$	5,487	\$	5,652	\$	5,821	\$	5,996	\$	6,176	\$	6,361	\$	874
2	50	40010000	Cooking Monsters	\$	4,320	\$	4,450	\$	4,583	\$	4,721	\$	4,862	\$	5,008	\$	688
2	50	40010500	July Fourth	\$	4,289	\$	4,418	\$	4,550	\$	4,687	\$	4,827	\$	4,972	\$	683
3	80	40003000	Skate Passes	\$	4,060	\$	4,182	\$	4,307	\$	4,436	\$	4,570	\$	4,707	\$	647
2	50	40011200	Tots Gym	\$	3,959	\$	4,077	\$	4,200	\$	4,326	\$	4,455	\$	4,589	\$	630
5	0	40070900	Jr. Weekend/Holiday	\$	3,934	\$	4,052	\$	4,174	\$	4,299	\$	4,428	\$	4,561	\$	627
2	65	40081700	Greater Suburban League	\$	3,570	\$	3,677	\$	3,787	\$	3,901	\$	4,018	\$	4,139	\$	569
2	60	40023700	Sport Night	\$	3,525	\$	3,631	\$	3,740	\$	3,852	\$	3,967	\$	4,086	\$	561
5	0	40070300	Resident	\$	3,255	\$	3,353	\$	3,453	\$	3,557	\$	3,664	\$	3,773	\$	518
3	0	40071900	Pro Shop	\$	3,225	\$	3,322	\$	3,421	\$	3,524	\$	3,630	\$	3,739	\$	514
2	65	40002800	Pro Shop	\$	3,051	\$	3,143	\$	3,237	\$	3,334	\$	3,434	\$	3,537	\$	486
2	50	40012300	Moovin & Groovin	\$	2,830	\$	2,915	\$	3,002	\$	3,092	\$	3,185	\$	3,281	\$	451
5	0	40070100	Weekend Resident	\$	2,822	\$	2,907	\$	2,994	\$	3,084	\$	3,176	\$	3,271	\$	449
4	0	40060000	Private Swim Lessons	\$	2,533	\$	2,609	\$	2,687	\$	2,768	\$	2,851	\$	2,936	\$	403
2	65	40010400	Fitness Classes	\$	2,465	\$	2,539	\$	2,615	\$	2,693	\$	2,774	\$	2,857	\$	393
2	50	40013000	Parents Afternoon Out	\$	2,177	\$	2,242	\$	2,310	\$	2,379	\$	2,450	\$	2,524	\$	347
2	65	40079900	Fitness Guest Fees	\$	2,051	\$	2,113	\$	2,176	\$	2,241	\$	2,308	\$	2,378	\$	327
5	0	40071700	Senior Res Weekend/Holiday	\$	1,946	\$	2,004	\$	2,065	\$	2,126	\$	2,190	\$	2,256	\$	310
5	0	40070500	Twilight	\$	1,917	\$	1,975	\$	2,034	\$	2,095	\$	2,158	\$	2,222	\$	305
3	0	40003200	Skate Sharpener	\$	1,675	\$	1,725	\$	1,777	\$	1,830	\$	1,885	\$	1,942	\$	267
3	0	40001900	Locker Rental	\$	1,460	\$	1,504	\$	1,549	\$	1,595	\$	1,643	\$	1,693	\$	233
2	60	40023003	Outdoor Rent-Other	\$	1,383	\$	1,424	\$	1,467	\$	1,511	\$	1,557	\$	1,603	\$	220
2	70	40030300	Field House Rental	\$	1,250	\$	1,288	\$	1,326	\$	1,366	\$	1,407	\$	1,449	\$	199
5	0	40002400	Club Rental	\$	980	\$	1,009	\$	1,040	\$	1,071	\$	1,103	\$	1,136	\$	156
5	0	40070200	Memberships	\$	815	\$	839	\$	865	\$	891	\$	917	\$	945	\$	130
2	60	40022000	Open Volleyball	\$	718	\$	740	\$	762	\$	785	\$	808	\$	832	\$	114
4	0	40001900	Locker Rental	\$	591	\$	609	\$	627	\$	646	\$	665	\$	685	\$	94
2	50	40001400	Meeting Room Rental	\$	335	\$	345	\$	355	\$	366	\$	377	\$	388	\$	53
2	50	40010200	Ceramics	\$	315	\$	324	\$	334	\$	344	\$	355	\$	365	\$	50
				\$	6,133,895	\$	6,317,912	\$	6,507,450	\$	6,702,673	\$	6,903,753	\$	7,110,866	\$	976,971

Total Collected from Property Tax Increase and Program Increases \$ 1,134,246

Cost reduction requirement \$ 211,237

\$ 1,345,483

