

2023 Budget Adopted



Niles Park District
Fitness, Family and Fun

FISCAL YEAR 2023
January 1, 2023 – December 31, 2023

NILES PARK DISTRICT

2023 ANNUAL BUDGET

PARK DISTRICT OFFICIALS

PRESIDENT



Scott
O'Brien

COMMISSIONERS



Julie
Genualdi



Jim
Hynes



Dennis
O'Donovan



George
VanGeem

PARK DEPARTMENT MANAGEMENT

Tom Elenz	Executive Director
Robin Brey	Office Manager
Peter Dubs	Golf Course Manager
Julie Jentel	Marketing Director
Vacant	Pioneer Park Manager
James Majewski	Supt of Facilities
Scot Neukirch	Finance Director
Laura Newton	Tam Tennis Manager
Kenny Krueger	Athletic Director
Heather Petrie	Executive Administrator Coordinator
Marty Stankowicz	Iceland General Manager
Jim Stoneberg	Supt of Golf Course Maintenance
Chris Czajka	Supt of Grounds



NILES PARK DISTRICT FISCAL YEAR 2023

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Niles Park District

Mission Statement

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

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



FUND SUMMARIES



Niles Park District Fund Balance Analysis Fy 2023 Budget



Fund No.	Fund	Fund Balance * 1/1/2022		2022 Projection		Change in Fund		Fund Balance * 12/31/2022		2023 Budget		Change in Fund		Fund Balance * 12/31/2023	
		Balance	Transfer	Revenues	Expenses	Balance	Transfer	Balance	Transfer	Revenues	Expenses	Balance	Transfer	Balance	Transfer
1	General	2,068,951		2,488,023	2,830,550	(342,527)	400,000	2,126,424	2,472,690	3,199,374	(726,684)	725,000	2,124,740		
2	Recreation	5,303,934		4,977,967	3,492,024	1,485,943	(700,000)	6,089,877	4,855,496	3,869,348	986,148	(1,979,924)	5,096,100		
4	Pool(Rec Fund)	(15,979)		440,320	787,621	(347,302)	350,000	(13,281)	391,060	582,703	(191,643)	204,924	0		
3	Ice Rink	7,023,482		891,959	990,269	(98,310)	0	6,925,172	929,000	921,494	7,506	0	6,932,678		
5	Golf Fund	4,887,394		1,047,818	894,943	152,874	0	5,040,268	1,103,664	1,019,890	83,774	0	5,124,042		
6	IMRF Fund	61,202		267,291	241,631	25,660	0	86,862	200,000	200,000	0	0	86,862		
7	FICA Fund	268,998		315,021	307,364	7,657	0	276,655	330,000	330,000	0	0	276,655		
8	General Liability	441,204		199,513	269,154	(69,641)	0	371,564	209,000	280,000	(71,000)	0	300,564		
9	Audit	15,647		25,835	27,385	(1,550)	0	14,097	28,000	27,400	600	0	14,697		
10	Debt Service	571,972		2,330,500	2,894,670	(564,170)	250,000	257,802	2,425,500	2,972,070	(546,570)	550,000	261,232		
11	Paving and Lighting	6,141		50,000	65,000	(15,000)	0	(8,859)	50,000	50,000	0	0	(8,859)		
12	Police Protection	171,299		83,000	84,983	(1,983)	0	169,315	87,000	87,000	0	0	169,315		
13	Handicapped	218,173		375,750	216,000	159,750	(300,000)	77,923	377,000	225,000	152,000	(200,000)	29,923		
14	Capital Projects	393,803		64	25	39	0	393,843	400,000	1,400,000	(1,000,000)	700,000	93,843		
Total All Funds		21,416,221		13,493,061	13,101,620	391,441	0	21,807,661	13,858,410	15,164,279	(1,305,869)	0	20,501,792		

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 2023 Budget



Fund No.	Fund	2023 Budget	2022 Projected	2021 Actual	Compare 2023 Budget to 2022 Projection	Compare 2022 Projection to 2021 Actual
1	General	2,472,690	2,488,023	\$1,848,294	(15,333)	639,729
2	Recreation	4,855,496	4,977,967	\$4,306,711	(122,471)	671,256
3	Ice Rink	929,000	891,959	\$705,456	37,041	186,503
4	Swimming Pool	391,060	440,320	412,902	(49,260)	27,418
5	Golf Fund	1,103,664	1,047,818	1,203,005	55,846	(155,187)
6	IMRF Fund	200,000	267,291	274,649	(67,291)	(7,359)
7	FICA Fund	330,000	315,021	323,694	14,979	(8,673)
8	General Liability	209,000	199,513	205,006	9,487	(5,493)
9	Audit	28,000	25,835	24,522	2,165	1,313
10	Debt Service	1,200,500	1,130,500	1,135,643	70,000	(5,143)
11	Paving and Lighting	50,000	50,000	24,522	0	25,478
12	Police Protection	87,000	83,000	80,727	4,000	2,273
13	Handicapped	377,000	375,750	392,775	1,250	(17,025)
14	Capital Projects	400,000	64	98	399,936	(35)
Operating Revenue All Funds		12,633,410	12,293,061	10,938,005	340,349	1,355,056
Transfers In		2,379,924	1,300,000	1,120,000		
Bond Proceeds		1,225,000	1,200,000	4,436,475		
Total Revenue		16,238,334	14,793,061	16,494,480		



Niles Park District Summary of Expenses Fy 2023 Budget



Fund No.	Fund	2023 Budget	2022 Projected	2021 Actual	Compare 2023 Budget to 2022 Projection	Compare 2022 Projection to 2021 Actual
1	General	3,199,374	2,830,550	2,523,375	368,824	307,175
2	Recreation	3,869,348	3,492,024	2,950,706	377,324	541,318
3	Ice Rink	921,494	990,269	916,094	(68,776)	74,176
4	Swimming Pool	582,703	787,621	498,881	(204,918)	288,741
5	Golf Fund	1,019,890	894,943	897,528	124,946	(2,585)
6	IMRF Fund	200,000	241,631	267,698	(41,631)	(26,067)
7	FICA Fund	330,000	307,364	288,795	22,636	18,569
8	General Liability	280,000	269,154	224,014	10,846	45,140
9	Audit	27,400	27,385	27,385	15	0
10	Debt Service	2,972,070	2,894,670	5,258,174	77,400	(2,363,504)
11	Paving and Lighting	50,000	65,000	37,433	(15,000)	27,567
12	Police Protection	87,000	84,983	71,675	2,017	13,309
13	Handicapped	225,000	216,000	177,575	9,000	38,425
14	Capital Projects	1,400,000	25	60,635	1,399,975	(60,611)
Total All Funds		15,164,279	13,101,620	14,199,967	2,062,659	(1,098,347)
Transfers Out:		2,379,924	1,300,000	1,120,000		
Grand Total		17,544,203	14,401,620	15,319,967	2,062,659	(1,098,347)
						-7.2%

Niles Park District

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

Fy 2022 Budget

Fund	Fund Name	Dept #	Dept Name	Account	Description	2022 Budget
1	General	40	Maintenance	500029	Mini Dump	\$66,500
1	General	40	Maintenance	500029	Administrator's vehicle	\$35,000
1	General	40	Maintenance	500029	Replace Park Patrol vehicle	\$35,000
1	General	40	Maintenance	500029	2 Zero turns	\$22,000
1	General	40	Maintenance	500029	Dump Trailer	\$12,000
						\$170,500
2	Recreation	40	Maintenance	500056	Kirk Lane Pickle Ball Court	\$80,000
2	Recreation	40	Maintenance	500056	Grennan Heights Tennis Court	\$75,000
2	Recreation	65	Tennis	500056	HVAC unit	\$35,000
2	Recreation	40	Maintenance	500056	Kirk Lane Park Basketball Court	\$30,000
2	Recreation	65	Tennis	500812	3 Treadmills	\$15,000
2	Recreation	40	Maintenance	500056	Benches in all ball fields	\$14,000
2	Recreation	65	Tennis	500029	Replace tennis curtains	\$13,000
2	Recreation	40	Maintenance	500056	Courtland Park Playground repairs	\$10,000
						\$272,000
3	Ice Rink	40	Maintenance	500056	East Parking Lot	\$80,000
3	Ice Rink	40	Maintenance	500056	Door Replacement	\$15,000
3	Ice Rink	40	Maintenance	500056	Sound System	\$5,000
						\$100,000
4	Pool	40	Maintenance	500056	Pool filters	\$254,000
4	Pool	40	Maintenance	500056	Pump rebuild for new filters	\$10,000
4	Pool	40	Maintenance	500056	Pump house roof repaired	\$7,000
4	Pool	40	Maintenance	500049.02	Pool auto vac	\$5,000
						\$276,000
5	Golf	40	Maintenance	500056	Entryway Landscaping	\$60,000
5	Golf	40	Maintenance	500056	Digital marquee	\$35,000
5	Golf	40	Maintenance	500029	Gator utility truck	\$11,000
5	Golf	40	Maintenance	500057	Howard St Club House Exterior Painting	\$10,000
5	Golf	40	Maintenance	500057	Garage Phone Pole	\$7,000
5	Golf	40	Maintenance	500057	5th Tee Bathroom Roof	\$5,000
						\$128,000
11	Paving & Lighting	0		500056	Seal Coating Parking Lots	\$65,000
14	Capital Projects	0		500067	Pioneer Rehab OSLAD Grant Project	\$700,000
14	Capital Projects	0		500067	Administration carpeting	\$11,000
						\$711,000
Total						\$1,722,500

Niles Park District

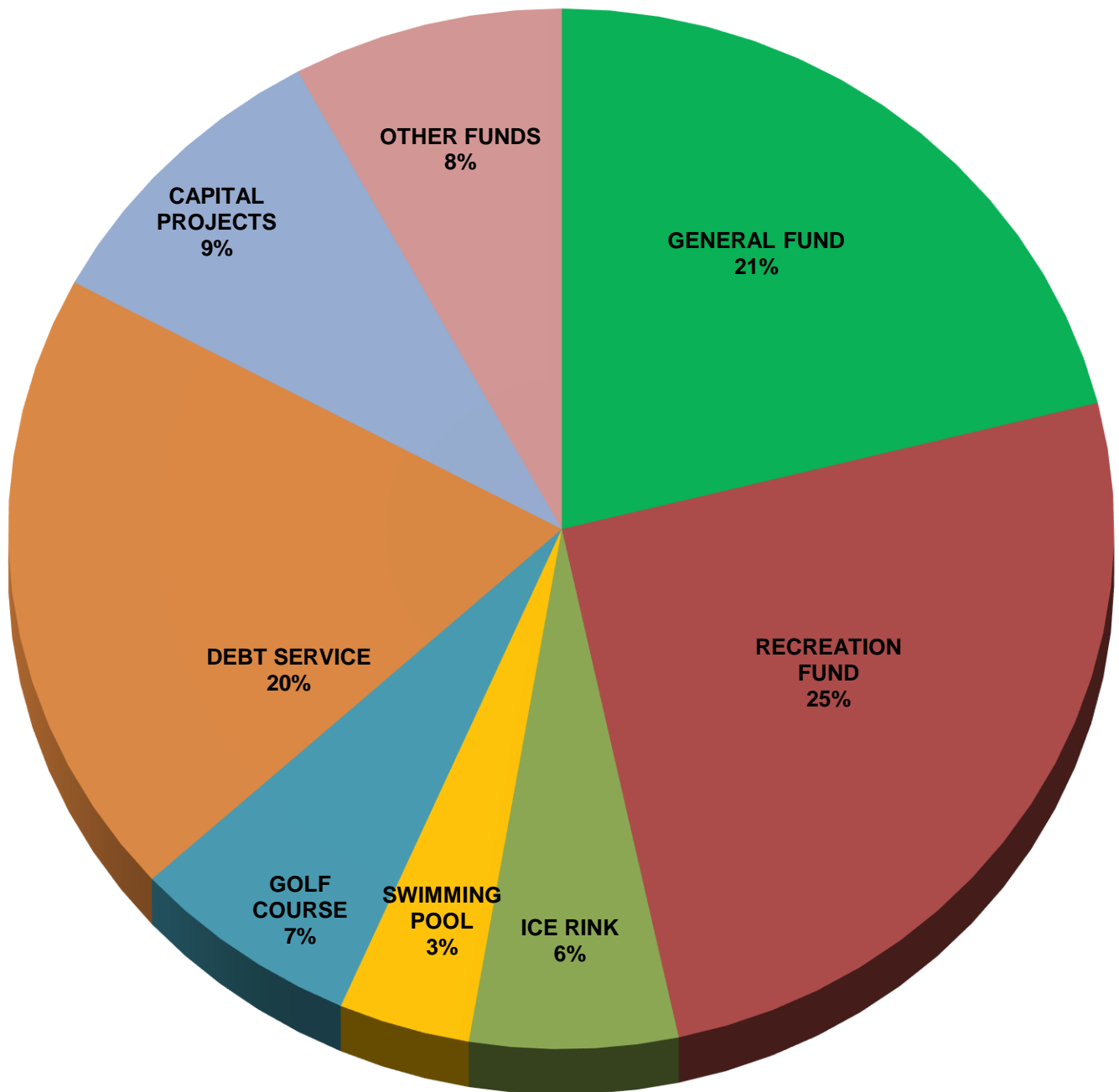
Summary of Major Projects/Purchases (over \$5000)

Fy 2023 Budget

Fund	Fund Name	Dept #	Dept Name	Account	Description	2023 Budget
1	General	40	Maintenance	500029	Tool Cat	\$75,000
1	General	40	Maintenance	500056	Thor Guard upgrade-South zone	\$72,000
1	General	40	Maintenance	500029	Mini Dump	\$70,000
1	General	20	Equipment	500029	Surveillance Cameras	\$50,000
1	General	40	Maintenance	500029	Administrator's vehicle	\$35,000
1	General	40	Maintenance	500029	Replace Park Patrol vehicle	\$35,000
1	General	40	Maintenance	500056	Jonquil and Wash Shelter	\$25,000
						\$362,000
2	Recreation	40	Maintenance	500056	Courtland Park Playground	\$100,000
2	Recreation	40	Maintenance	500056	Golf View HVAC	\$86,000
2	Recreation	40	Maintenance	500056	Oak Park Tennis Courts	\$65,000
2	Recreation	40	Maintenance	500056	Ball diamond concrete	\$60,000
2	Recreation	40	Maintenance	500056	Dugout Canopy	\$40,000
2	Recreation	65	Tennis	500056	HVAC	\$40,000
2	Recreation	40	Maintenance	500056	Golf View gym floor	\$38,000
2	Recreation	40	Maintenance	500056	Greenwood basketball court	\$35,000
2	Recreation	60	Athletics	500029	Golf View volleyball equipment	\$15,000
2	Recreation	40	Maintenance	500056	Benches in all ball fields	\$14,000
2	Recreation	40	Maintenance	500056	Player Benches	\$10,000
2	Recreation	60	Athletics	500029	Soccer Goals	\$10,000
2	Recreation	65	Tennis	500057	Painting tennis courts	\$8,000
						\$521,000
3	Ice Rink	40	Maintenance	500056	Garage roof	\$25,000
3	Ice Rink	40	Maintenance	500056	Door Replacement	\$15,000
3	Ice Rink	40	Maintenance	500056	Freon	\$6,500
						\$46,500
4	Pool	40	Maintenance	500056	Locker room floors	\$25,000
4	Pool	40	Maintenance	500054	2 pumps	\$10,000
4	Pool	40	Maintenance	500056	Door replacement	\$6,000
4	Pool	40	Maintenance	500055	Deck chairs	\$5,000
						\$46,000
5	Golf	40	Maintenance	500056	Clubhouse bathrooms	\$140,000
5	Golf	40	Maintenance	500056	Clubhouse AC work	\$60,000
						\$200,000
11	Paving & Lighting	0		500056	Seal Coating Parking Lots	\$40,000
14	Capital Projects	0		500067	Pioneer Rehab OSLAD Grant Project	\$1,400,000
Total						\$2,615,500

2023 BUDGET

\$15,164,279



FY 2023 Budget



GENERAL FUND (01)

	2021 Actual	2022		2023		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$1,848,294	\$1,825,500	\$2,488,023	\$2,472,690	\$2,472,690	\$2,472,690
Expenses	\$2,523,375	\$2,917,483	\$2,830,550	\$3,266,835	\$3,193,835	\$3,199,374
Revenues Less Expenses:	(\$675,081)	(\$1,091,983)	(\$342,527)	(\$794,145)	(\$721,145)	(\$726,684)
Transfers (to)/from other Funds:	\$900,000	\$1,071,200	\$400,000	\$800,000	\$725,000	\$725,000
Opening Fund Balance:	\$1,844,032	\$1,844,032	\$2,068,951	\$2,126,424	\$2,126,424	\$2,126,424
Ending Fund Balance:	\$2,068,951	\$1,823,249	\$2,126,424	\$2,132,279	\$2,130,279	\$2,124,740

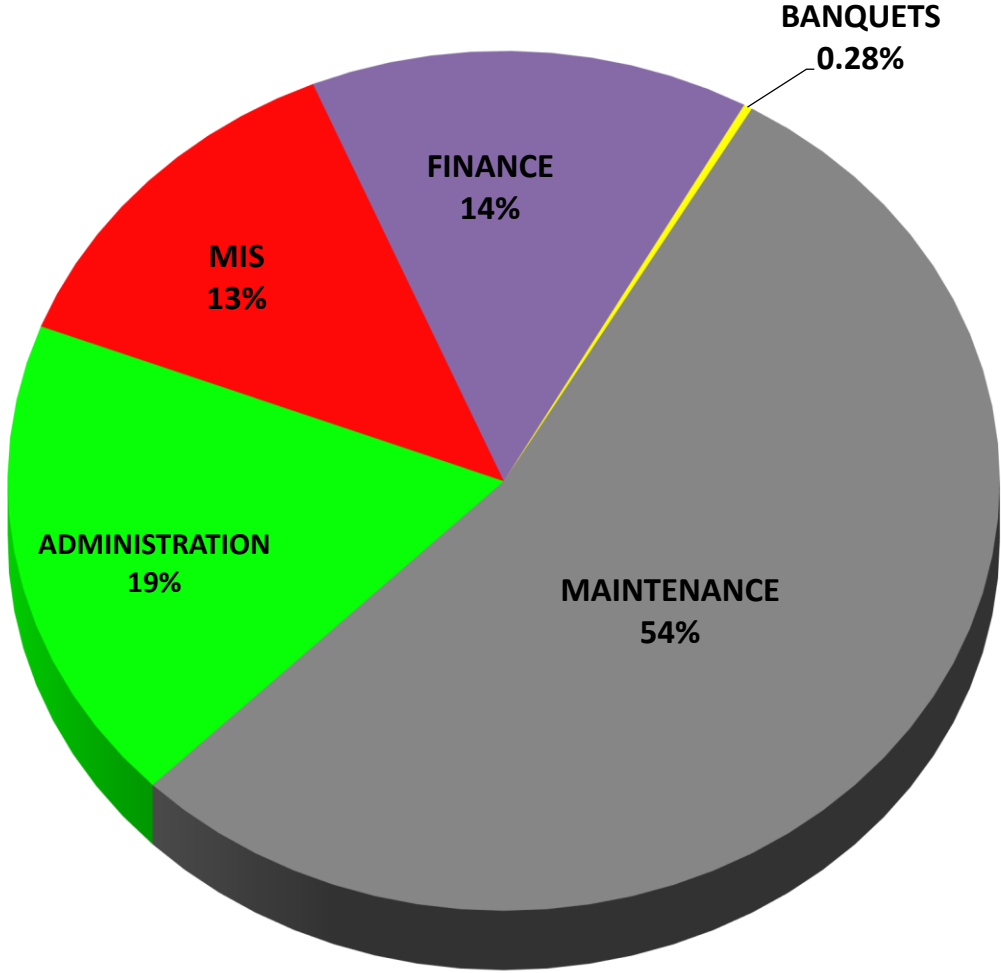
BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 01 - GENERAL FUND								
Revenues								
Function:								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	1,308	9,000	9,000	12,666	675	750	750	750
INTEREST INCOME	1,308	9,000	9,000	12,666	675	750	750	750
Acct Class: LEAS LEASE INCOME								
400046.00 Lease Income	37,854	100,000	100,000	52,157	72,916	100,000	100,000	100,000
400049.00 Cell Tower Lease	122,140	45,000	45,000	38,263	46,000	47,000	47,000	47,000
LEASE INCOME	159,994	145,000	145,000	90,420	118,916	147,000	147,000	147,000
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	2,551	500	500	14,166	15,000	2,500	2,500	2,500
400005.00 Grant Revenue	11,079	5,000	5,000	3,975	3,975	5,000	5,000	5,000
400008.00 Cash over/short	0	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
400011.00 Sponsorships	11,600	11,000	11,000	12,040	12,040	12,000	12,000	12,000
MISCELLANEOUS REVENUE	25,230	16,500	16,500	30,181	31,015	19,500	19,500	19,500
Acct Class: RENT 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	1,168,044	1,255,000	1,255,000	663,104	1,255,000	1,405,440	1,405,440	1,405,440
400002.00 Person Prop Replacement tax	493,718	400,000	400,000	739,197	1,082,417	900,000	900,000	900,000
PROPERTY & REPLACEMENT TAX	1,661,762	1,655,000	1,655,000	1,402,301	2,337,417	2,305,440	2,305,440	2,305,440
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	900,000	1,071,200	1,071,200	700,000	400,000	800,000	725,000	725,000
TRANSFER FROM OTHER FUNDS	900,000	1,071,200	1,071,200	700,000	400,000	800,000	725,000	725,000
Dept: 00	2,748,294	2,896,700	2,896,700	2,235,568	2,888,023	3,272,690	3,197,690	3,197,690
Function:	2,748,294	2,896,700	2,896,700	2,235,568	2,888,023	3,272,690	3,197,690	3,197,690
Total Revenues	2,748,294	2,896,700	2,896,700	2,235,568	2,888,023	3,272,690	3,197,690	3,197,690
Grand Total:	2,748,294	2,896,700	2,896,700	2,235,568	2,888,023	3,272,690	3,197,690	3,197,690

GENERAL FUND EXPENSES BY DEPT

\$3,199,374





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: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 01 - GENERAL FUND								
Expenditures								
Function:								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00 Postage	12,382	15,000	15,000	7,766	9,048	15,000	15,000	15,000
500021.00 Printing	28,195	35,000	35,000	14,373	25,000	35,000	35,000	35,000
500022.00 Dues and Memberships	9,557	9,000	9,000	8,833	9,399	10,000	10,000	10,000
500023.00 Travel Expense	240	500	500	200	274	500	500	500
500024.00 Conference Expense	0	6,000	6,000	0	0	2,000	2,000	6,000
500025.00 Seminar Expense	0	0	0	20	0			
500026.00 Lodging Expense	0	0	0	0	0			
500028.00 Special Services	38,360	40,000	40,000	40,289	52,062	40,000	40,000	40,000
500029.00 Equipment	3,130	1,000	1,000	0	0	1,000	1,000	1,000
500031.00 Office Expense	4,885	3,500	3,500	1,953	1,897	3,500	3,500	3,500
500032.00 Legal Service & Fees	16,134	25,000	25,000	18,642	24,844	25,000	25,000	25,000
500035.00 Administrative Activities Exp	3,157	10,000	10,000	7,972	13,666	10,000	10,000	10,000
500036.00 Office Furniture	330	1,000	1,000	0	0	1,000	1,000	1,000
500038.00 Sponsorship	1,774	2,000	2,000	1,205	1,923	2,000	2,000	2,000
500041.00 Advertising	16,382	14,000	14,000	16,106	20,269	14,000	14,000	14,000
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	350	1,000	1,000	389	393	1,000	1,000	1,000
500072.00 Commissioner Functions	10,035	6,000	6,000	7,156	11,278	10,000	10,000	10,000
ADMINISTRATION EXPENSES	144,911	169,000	169,000	124,904	170,053	170,000	170,000	174,000
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	1,513	1,527	1,527	1,212	1,662	1,527	1,527	1,527
500097.00 Health Insurance	79,620	94,241	94,241	74,891	99,446	105,046	105,046	105,046
500098.00 Dental Insurance	0	6,905	6,905	0	0	6,905	6,905	6,905
500099.00 Life Insurance	270	264	264	195	257	265	265	265
INSURANCE EXPENSE	81,403	102,937	102,937	76,298	101,365	113,743	113,743	113,743
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	220,048	289,695	289,695	195,501	254,318	298,403	298,403	298,403
500001.01 Payroll Accrual	-1,914	0	0	0	0			
500002.00 Part time Salaries	0	0	0	0	0			
500003.00 Overtime	563	1,000	1,000	26	44	1,000	1,000	1,000
500004.00 Vacation	25,795	0	0	16,379	21,456			
500005.00 Sick Pay	16,280	0	0	2,219	2,409			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	10,133	0	0	4,717	5,731			
500007.01 Personal Time	5,236	0	0	4,545	7,083			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 01 - GENERAL FUND								
Expenditures								
Function:								
Dept: 10 GENERAL ADMINISTRATION								
PAYROLL EXPENSES	276,141	290,695	290,695	223,387	291,041	299,403	299,403	299,403
GENERAL ADMINISTRATION	502,455	562,632	562,632	424,589	562,459	583,146	583,146	587,146
Function:	502,455	562,632	562,632	424,589	562,459	583,146	583,146	587,146
Total Expenditures	502,455	562,632	562,632	424,589	562,459	583,146	583,146	587,146
	-502,455	-562,632	-562,632	-424,589	-562,459	-583,146	-583,146	-587,146
Grand Total:	-502,455	-562,632	-562,632	-424,589	-562,459	-583,146	-583,146	-587,146

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 01 - GENERAL FUND								
Expenditures								
Function:								
Dept: 20 MANAGEMENT INFO SYSTEMS								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00 Postage	0	0	0	0	0			
500022.00 Dues and Memberships	0	0	0	80	0			
500024.00 Conference Expense	0	0	0	0	0			
500027.00 Training	900	5,000	5,000	0	0	5,000	5,000	5,000
500028.00 Special Services	124,478	125,454	125,454	130,415	159,223	170,000	170,000	170,000
500029.00 Equipment	4,856	55,000	55,000	47,621	55,000	90,000	105,000	105,000
500030.00 Minor Equipment/Parts	1,743	4,000	4,000	1,008	15	4,000	4,000	4,000
500031.00 Office Expense	11,270	12,000	12,000	6,904	8,978	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	48,547	65,000	65,000	71,616	72,000	80,200	80,200	80,200
500047.00 Software Expense	25,308	50,000	50,000	18,879	25,000	35,000	35,000	35,000
ADMINISTRATION EXPENSES	217,102	316,454	316,454	276,523	320,216	396,200	411,200	411,200
Acct Class: INSU INSURANCE EXPENSE								
500097.00 Health Insurance	0	0	0	0	0			
500098.00 Dental Insurance	0	0	0	0	0			
500099.00 Life Insurance	0	0	0	0	0			
INSURANCE EXPENSE	0	0	0	0	0	0	0	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	0	0	0	0	0			
500002.00 Part time Salaries	0	0	0	0	0			
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	0	0	0	0	0			
500005.00 Sick Pay	0	0	0	0	0			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	0	0	0	0	0			
PAYROLL EXPENSES	0	0	0	0	0	0	0	0
MANAGEMENT INFO SYSTEMS	217,102	316,454	316,454	276,523	320,216	396,200	411,200	411,200
Function:	217,102	316,454	316,454	276,523	320,216	396,200	411,200	411,200
Total Expenditures	217,102	316,454	316,454	276,523	320,216	396,200	411,200	411,200
	-217,102	-316,454	-316,454	-276,523	-320,216	-396,200	-411,200	-411,200
Grand Total:	-217,102	-316,454	-316,454	-276,523	-320,216	-396,200	-411,200	-411,200



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: 12/31/2022	Prior Year Actual	Current Year		Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget					
Fund Type:								
Fund: 01 - GENERAL FUND								
Expenditures								
Function:								
Dept: 30 FINANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00 Postage	0	500	500	0	500	500	500	500
500021.00 Printing	97	3,000	3,000	407	1,500	2,000	2,000	2,000
500022.00 Dues and Memberships	494	500	500	0	500	500	500	500
500023.00 Travel Expense	0	50	50	0	0	50	50	50
500024.00 Conference Expense	0	450	450	0	0	450	450	450
500025.00 Seminar Expense	0	0	0	0	0			
500027.00 Training	0	100	100	0	0	100	100	100
500028.00 Special Services	15,107	11,500	11,500	10,547	13,000	14,000	14,000	14,000
500029.00 Equipment	0	2,000	2,000	327	0	2,000	2,000	2,000
500031.00 Office Expense	1,182	3,000	3,000	757	1,676	3,000	3,000	3,000
500033.00 Human Resources	13,832	10,000	10,000	15,340	23,354	25,000	25,000	25,000
500036.00 Office Furniture	0	200	200	0	0			
500041.00 Advertising	518	1,000	1,000	250	500	1,000	1,000	1,000
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	114	500	500	0	500	500	500	500
ADMINISTRATION EXPENSES	31,344	32,800	32,800	27,628	41,530	49,100	49,100	49,100
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	889	1,527	1,527	808	1,108	1,527	1,527	1,527
500097.00 Health Insurance	66,809	94,241	94,241	49,777	66,297	105,046	105,046	105,046
500098.00 Dental Insurance	0	6,905	6,905	0	0	6,905	6,905	6,905
500099.00 Life Insurance	180	265	265	135	180	265	265	265
INSURANCE EXPENSE	67,878	102,938	102,938	50,720	67,585	113,743	113,743	113,743
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	186,381	285,554	285,554	157,752	225,000	291,548	291,548	291,548
500001.01 Payroll Accrual	0	0	0	0	0			
500002.00 Part time Salaries	1,990	2,500	2,500	0	0	2,500	2,500	2,500
500003.00 Overtime	59	3,000	3,000	0	0	2,000	2,000	2,000
500004.00 Vacation	16,784	0	0	10,070	12,409			
500005.00 Sick Pay	1,660	0	0	3,727	4,289			
500007.00 Holiday	7,924	0	0	3,996	6,905			
500007.01 Personal Time	4,161	0	0	3,985	3,160			
PAYROLL EXPENSES	218,959	291,054	291,054	179,530	251,763	296,048	296,048	296,048
FINANCE DEPARTMENT	318,181	426,792	426,792	257,878	360,878	458,891	458,891	458,891
Function:	318,181	426,792	426,792	257,878	360,878	458,891	458,891	458,891



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: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 01 - GENERAL FUND								
Expenditures								
Function:								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	1,132	1,500	1,500	154	265	1,500	1,500	1,500
500020.00 Postage	0	30	30	13	22	50	50	50
500021.00 Printing	0	0	0	0	0			
500022.00 Dues and Memberships	0	1,500	1,500	80	137	1,000	1,000	1,000
500023.00 Travel Expense	0	0	0	0	0			
500024.00 Conference Expense	0	1,500	1,500	0	0	1,500	1,500	1,500
500025.00 Seminar Expense	595	500	500	348	348	500	500	500
500026.00 Lodging Expense	0	0	0	0	0			
500027.00 Training	0	1,500	1,500	146	250	1,000	1,000	1,000
500028.00 Special Services	8,542	17,000	17,000	13,921	19,225	17,000	17,000	17,000
500029.00 Equipment	60,571	176,000	176,000	10,663	175,000	215,000	215,000	215,000
500030.00 Minor Equipment/Parts	462	2,000	2,000	463	594	2,000	2,000	2,000
500031.00 Office Expense	373	1,000	1,000	413	499	1,000	1,000	1,000
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	0	240	240	0	0	240	240	240
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	4,489	4,000	4,000	357	284	4,000	4,000	4,000
ADMINISTRATION EXPENSES	76,164	206,770	206,770	26,558	196,624	244,790	244,790	244,790
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	3,007	4,092	4,092	2,543	3,470	3,779	3,779	3,779
500097.00 Health Insurance	223,572	233,617	233,617	144,900	186,619	210,061	210,061	210,061
500098.00 Dental Insurance	0	16,845	16,845	0	0	14,356	14,356	14,356
500099.00 Life Insurance	961	1,058	1,058	662	784	1,058	1,058	1,058
INSURANCE EXPENSE	227,540	255,612	255,612	148,105	190,873	229,254	229,254	229,254
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	32,360	35,000	35,000	29,610	33,912	35,000	35,000	35,000
500050.00 Automotive Vehicle Maintenance	23,452	20,000	20,000	12,565	16,864	20,000	20,000	20,000
500051.00 Tires	4,474	6,700	6,700	3,390	3,876	6,700	6,700	6,700
500052.00 Facility Cleaning	15,164	16,224	16,224	15,614	20,184	16,224	16,224	16,224
500053.00 Sanitation Service by Contract	9,533	12,727	12,727	7,380	9,960	12,700	12,700	12,700
500054.00 Equipment Maintenance	32,743	22,000	22,000	17,169	27,651	22,000	22,000	22,000
500055.00 Materials/Supplies	108,461	93,000	93,000	84,520	104,657	98,000	98,000	98,000
500056.00 Land & Building Improvements	7,418	10,000	10,000	27,173	46,582	186,000	97,000	97,000
500057.00 Maint of Buildings	3,990	4,500	4,500	2,802	4,686	4,500	4,500	4,500
MAINTENANCE EXPENSES	237,595	220,151	220,151	200,223	268,372	401,124	312,124	312,124

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 01 - GENERAL FUND								
Expenditures								
Function:								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	594,272	763,501	763,501	493,667	672,265	787,289	787,289	788,828
500001.01 Payroll Accrual	-4,042	0	0	0	0			
500002.00 Part time Salaries	0	0	0	29,822	34,785			
500003.00 Overtime	29,837	40,000	40,000	25,726	38,972	40,000	40,000	40,000
500004.00 Vacation	46,306	0	0	38,153	52,905			
500005.00 Sick Pay	28,896	0	0	22,373	30,665			
500006.00 Temporary/Seasonal Pay	63,063	52,000	52,000	2,765	3,533	52,000	52,000	52,000
500007.00 Holiday	24,278	0	0	12,394	15,364			
500007.01 Personal Time	13,368	0	0	10,431	14,881			
PAYROLL EXPENSES	795,978	855,501	855,501	635,331	863,370	879,289	879,289	880,828
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	12,676	9,242	9,242	11,186	18,134	19,041	19,041	19,041
500059.00 Electric Service	19,784	25,393	25,393	10,872	17,228	18,000	18,000	18,000
500060.00 Water Service	3,172	4,044	4,044	1,712	2,869	3,200	3,200	3,200
500061.00 Telephone Service	25,842	29,342	29,342	15,789	25,216	26,000	26,000	26,000
UTILITIES	61,474	68,021	68,021	39,559	63,447	66,241	66,241	66,241
MAINTENANCE DEPARTMENT	1,398,751	1,606,055	1,606,055	1,049,776	1,582,686	1,820,698	1,731,698	1,733,237
Function:	1,398,751	1,606,055	1,606,055	1,049,776	1,582,686	1,820,698	1,731,698	1,733,237
Total Expenditures	1,398,751	1,606,055	1,606,055	1,049,776	1,582,686	1,820,698	1,731,698	1,733,237
	-1,398,751	-1,606,055	-1,606,055	-1,049,776	-1,582,686	-1,820,698	-1,731,698	-1,733,237
Grand Total:	-1,398,751	-1,606,055	-1,606,055	-1,049,776	-1,582,686	-1,820,698	-1,731,698	-1,733,237

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 01 - GENERAL FUND								
Expenditures								
Function:								
Dept: 45 BANQUETS								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500028.00 Special Services	151	1,050	1,050	177	304	1,000	1,000	1,000
500029.00 Equipment	1,840	3,000	3,000	1,651	2,830	4,000	5,000	5,000
ADMINISTRATION EXPENSES	1,991	4,050	4,050	1,828	3,134	5,000	6,000	6,000
Acct Class: MAIN MAINTENANCE EXPENSES								
500052.00 Facility Cleaning	0	0	0	685	1,174	1,400	1,400	1,400
500054.00 Equipment Maintenance	486	1,500	1,500	32	0	1,500	1,500	1,500
500056.00 Land & Building Improvements	84,413	0	0	0	0			
MAINTENANCE EXPENSES	84,899	1,500	1,500	717	1,174	2,900	2,900	2,900
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	86,890	5,550	5,550	2,545	4,308	7,900	8,900	8,900
Function:	86,890	5,550	5,550	2,545	4,308	7,900	8,900	8,900
Total Expenditures	86,890	5,550	5,550	2,545	4,308	7,900	8,900	8,900
	-86,890	-5,550	-5,550	-2,545	-4,308	-7,900	-8,900	-8,900
Grand Total:	-86,890	-5,550	-5,550	-2,545	-4,308	-7,900	-8,900	-8,900

FY 2023 Budget

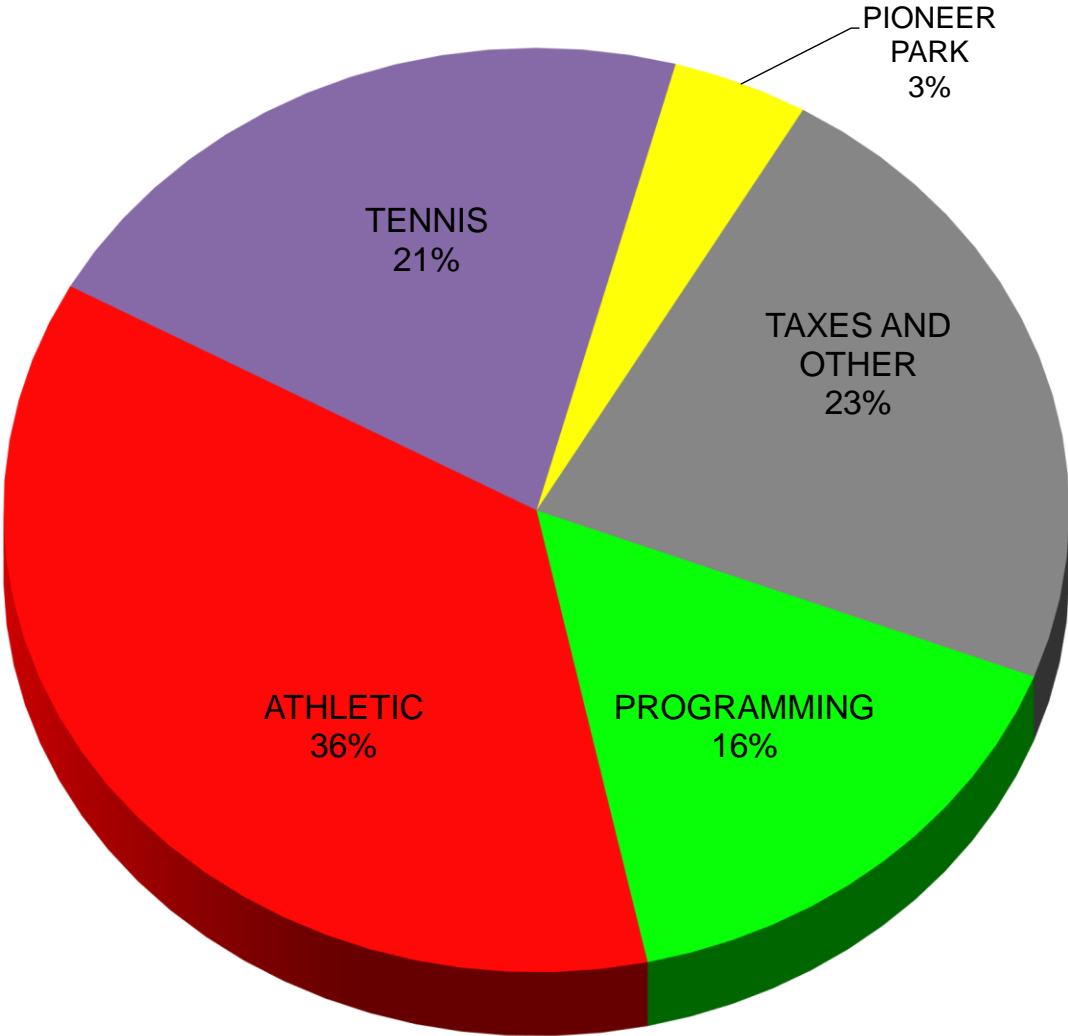


RECREATION FUND (02)

	2021 Actual	2022		2023		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$4,306,711	\$4,236,950	\$4,977,967	\$4,712,996	\$4,855,496	\$4,855,496
Expenses	\$2,950,706	\$3,399,287	\$3,492,024	\$4,088,878	\$3,863,748	\$3,869,348
Revenues Less Expenses:	\$1,356,005	\$837,663	\$1,485,943	\$624,118	\$991,748	\$986,148
Transfers From Other Funds:	\$150,000	\$300,000	\$300,000	\$200,000	\$200,000	\$200,000
Transfers (To) Other Funds:	(\$870,000)	(\$1,983,311)	(\$1,000,000)	(\$1,754,924)	(\$2,179,924)	(\$2,179,924)
Opening Fund Balance:	\$4,667,929	\$5,168,206	\$5,303,934	\$6,089,877	\$6,089,877	\$6,089,877
Ending Fund Balance:	\$5,303,934	\$4,322,558	\$6,089,877	\$5,159,071	\$5,101,700	\$5,096,100

RECREATION FUND REVENUE BY DEPT

\$4,855,496



BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 02 - RECREATION FUND								
Revenues								
Function:								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	15,211	15,000	15,000	19,634	10,000	10,000	10,000	10,000
INTEREST INCOME	15,211	15,000	15,000	19,634	10,000	10,000	10,000	10,000
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	-2,527	1,000	1,000	9,854	9,844	2,500	2,500	2,500
400005.00 Grant Revenue	158,203	500	500	3,585	3,585	1,000	1,000	1,000
400007.00 Special Event Donations	6,947	4,500	4,500	9,241	8,000	8,000	8,000	8,000
400008.00 Cash over/short	0	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
400011.00 Sponsorships	5,583	10,000	10,000	10,350	8,000	10,000	10,000	10,000
400013.00 Vending	3,495	12,000	12,000	9,181	12,687	12,000	12,000	12,000
MISCELLANEOUS REVENUE	171,701	28,000	28,000	42,211	42,116	33,500	33,500	33,500
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	833,757	985,000	985,000	473,327	985,000	1,000,000	1,050,000	1,050,000
PROPERTY & REPLACEMENT TAX	833,757	985,000	985,000	473,327	985,000	1,000,000	1,050,000	1,050,000
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	150,000	300,000	300,000	0	300,000	200,000	200,000	200,000
TRANSFER FROM OTHER FUNDS	150,000	300,000	300,000	0	300,000	200,000	200,000	200,000
Dept: 00	1,170,669	1,328,000	1,328,000	535,172	1,337,116	1,243,500	1,293,500	1,293,500
Function:	1,170,669	1,328,000	1,328,000	535,172	1,337,116	1,243,500	1,293,500	1,293,500
Total Revenues	1,170,669	1,328,000	1,328,000	535,172	1,337,116	1,243,500	1,293,500	1,293,500
	1,170,669	1,328,000	1,328,000	535,172	1,337,116	1,243,500	1,293,500	1,293,500
Grand Total:	1,170,669	1,328,000	1,328,000	535,172	1,337,116	1,243,500	1,293,500	1,293,500



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: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 02 - RECREATION FUND								
Revenues								
Function:								
Dept: 50 PROGRAM DEPARTMENT								
Acct Class: PROR PROGRAM REVENUE								
400100.00 Kids Can Cook/Little Chefs	0	0	0	0	0			
400101.00 Cheerleading	0	0	0	0	0			
400102.00 Ceramics	0	0	0	0	0			
400105.00 July Fourth	0	5,000	5,000	1,226	3,465	2,500	2,500	2,500
400106.00 Explorers and Voyagers	306,279	260,000	260,000	276,628	274,287	250,000	286,000	286,000
400108.00 Pre/Post Camp	10,613	10,000	10,000	14,534	14,416	11,000		
400109.00 Pint size pioneers	95,786	80,000	80,000	104,145	103,885	90,000	100,000	100,000
400110.00 Kiddie Camp	0	0	0	0	0			
400111.00 Discovers Camp	0	0	0	0	0			
400112.00 Tots Gym	2,384	2,000	2,000	2,536	2,536	2,500	2,500	2,500
400113.00 Early Childhood	0	0	0	0	0			
400116.00 Dance Classes	61,464	45,000	45,000	63,055	83,102	45,000	45,000	45,000
400120.00 Recreation Birthday Parties	0	30,000	30,000	24,770	19,449	25,000	25,000	25,000
400121.00 On my own	2,941	15,000	15,000	9,994	2,713	8,500	6,000	6,000
400123.00 Moovin & Groovin	343	1,000	1,000	0	0	500	500	500
400124.00 Pre School	152,089	250,000	250,000	232,615	205,402	250,000	200,000	200,000
400126.00 Music Lessons	55,003	40,000	40,000	65,290	68,733	45,000	55,000	55,000
400130.00 Parents Afternoon Out	0	0	0	0	0			
400131.00 Art Classes	0	0	0	0	0			
400134.00 Budding Picassos	0	0	0	1,337	0			
400143.00 Mini All Stars	0	0	0	0	0			
400151.00 Contractual Programs	0	0	0	0	0			
400210.00 Tae Kwon Do	17,602	25,000	25,000	28,576	30,898	25,000	25,000	25,000
PROGRAM REVENUE	704,504	763,000	763,000	824,706	808,886	755,000	747,500	747,500
Acct Class: RENT RENTAL INCOME								
400014.00 Meeting Room Rental	0	0	0	0	0			
400015.00 Rec Center Rental	450	10,000	10,000	275	471			
RENTAL INCOME	450	10,000	10,000	275	471	0	0	0
Acct Class: SPEV SPECIAL EVENTS								
400070.00 Special Events	18,472	20,000	20,000	23,309	25,953	20,000	20,000	20,000
SPECIAL EVENTS	18,472	20,000	20,000	23,309	25,953	20,000	20,000	20,000
Acct Class: TTF TAM TENNIS FITNESS REVENUE								
400104.00 Fitness Classes	0	0	0	0	0			
TAM TENNIS FITNESS REVENUE	0	0	0	0	0	0	0	0
PROGRAM DEPARTMENT	723,426	793,000	793,000	848,290	835,310	775,000	767,500	767,500

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 02 - RECREATION FUND								
Revenues								
Function:								
Dept: 60 ATHLETIC DEPARTMENT								
Acct Class: ATPR ATHLETIC PROGRAM REVENUE								
400201.00 Tee Ball	16,989	20,000	20,000	17,833	14,442	15,000	15,000	15,000
400202.00 Sports Camp	77,276	90,000	90,000	160,660	167,337	150,000	150,000	150,000
400203.00 Gymnastics	0	6,000	6,000	0	0	6,000	6,000	6,000
400204.00 Girls 12"	10,288	10,000	10,000	12,155	12,155	12,000	12,000	12,000
400205.00 Fall Girls 12"	56,872	57,000	57,000	46,480	53,210	57,000	57,000	57,000
400206.00 Adult Softball Programs	25,220	48,000	48,000	22,375	22,000	20,000	20,000	20,000
400207.00 Mens 12"	4,110	0	0	0	0			
400208.00 Youth Basketball	278,031	280,000	280,000	540,339	550,000	425,000	525,000	525,000
400209.00 Youth Instruction	179,602	72,000	72,000	166,156	133,740	130,000	130,000	130,000
400211.00 Whiffle Ball	0	0	0	0	0			
400212.00 Soccer	166,637	140,000	140,000	272,602	220,000	220,000	220,000	220,000
400212.01 Soccer Instruction	2,124	0	0	0	0			
400213.00 Co-rec 14" Mushball	8,635	0	0	11,910	8,400	8,400	8,400	8,400
400218.00 Co Rec Mushball Tourney	0	0	0	0	0			
400220.00 Open Volleyball	362	3,000	3,000	546	675	2,000	2,000	2,000
400221.00 Mens Basketball	15,960	20,000	20,000	29,965	20,315	20,000	20,000	20,000
400222.00 New Programs Loverde Ctr	0	0	0	0	0			
400223.00 Softball Tournaments	24,700	25,000	25,000	14,030	24,051	25,000	25,000	25,000
400224.00 Fall Basketball Classics	0	0	0	0	0			
400226.00 Rookie Ball	15,994	16,000	16,000	18,608	18,608	18,000	18,000	18,000
400227.00 Youth Volleyball	29,864	36,000	36,000	38,221	38,221	35,000	35,000	35,000
400228.00 Dodgeball	1,560	85,000	85,000	80,460	77,220	80,000	80,000	80,000
400229.00 Floor Hockey	0	0	0	0	0			
400231.00 Fall Baseball League	96,357	96,000	96,000	89,240	97,887	97,000	97,000	97,000
400235.00 Flag Football	-22,610	17,000	17,000	43,184	0	17,000	17,000	17,000
400236.00 Ultimate Frisbee	0	0	0	0	0			
400237.00 Sport Night	0	0	0	0	0			
400238.00 Adlt-Tot Sport Academy	0	0	0	0	0			
400239.00 Adult Volleyball	0	6,000	6,000	0	0	6,000	6,000	6,000
ATHLETIC PROGRAM REVENUE	987,971	1,027,000	1,027,000	1,564,764	1,458,261	1,343,400	1,443,400	1,443,400
Acct Class: DAAD DAILY ADMISSIONS								
400071.00 Open Play Fee	4,244	5,000	5,000	16,215	25,102	25,000	25,000	25,000
DAILY ADMISSIONS	4,244	5,000	5,000	16,215	25,102	25,000	25,000	25,000
Acct Class: MISC MISCELLANEOUS REVENUE								
400219.00 Open Gym-Bball/Vball	34,330	40,000	40,000	54,306	80,295	80,000	80,000	80,000

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year				(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated				
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted	
Fund Type:									
Fund: 02 - RECREATION FUND									
Revenues									
Function:									
Dept: 60 ATHLETIC DEPARTMENT									
Acct Class: MISC MISCELLANEOUS REVENUE									
400219.01	Open Gym-Soccer	3,275	3,000	3,000	6,315	7,903	7,000	7,000	7,000
400230.01	Indoor Rent-Soccer	70,201	90,000	90,000	63,942	91,740	50,000	50,000	50,000
400230.02	Outdoor Rent-Soccer	400	0	0	0	0			
400230.03	Outdoor Rent-Other	1,975	1,200	1,200	2,055	1,617	1,500	1,500	1,500
	MISCELLANEOUS REVENUE	110,181	134,200	134,200	126,618	181,555	138,500	138,500	138,500
Acct Class: RENI RENTAL INCOME									
400230.00	Indoor Rent-Other	225,023	180,000	180,000	131,157	157,689	160,000	160,000	160,000
	RENTAL INCOME	225,023	180,000	180,000	131,157	157,689	160,000	160,000	160,000
	ATHLETIC DEPARTMENT	1,327,419	1,346,200	1,346,200	1,838,754	1,822,607	1,666,900	1,766,900	1,766,900
	Function:	1,327,419	1,346,200	1,346,200	1,838,754	1,822,607	1,666,900	1,766,900	1,766,900
	Total Revenues	1,327,419	1,346,200	1,346,200	1,838,754	1,822,607	1,666,900	1,766,900	1,766,900
		1,327,419	1,346,200	1,346,200	1,838,754	1,822,607	1,666,900	1,766,900	1,766,900
	Grand Total:	1,327,419	1,346,200	1,346,200	1,838,754	1,822,607	1,666,900	1,766,900	1,766,900



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: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 02 - RECREATION FUND								
Revenues								
Function:								
Dept: 65 TAM TENNIS DEPARTMENT								
Acct Class: MISC MISCELLANEOUS REVENUE								
400004.00 Guest Fees	26,965	18,000	18,000	19,709	29,522	25,000	25,000	25,000
400013.00 Vending	0	0	0	0	0			
MISCELLANEOUS REVENUE	26,965	18,000	18,000	19,709	29,522	25,000	25,000	25,000
Acct Class: PROR PROGRAM REVENUE								
400809.00 Adult Tennis Programs	74,208	91,000	91,000	124,598	100,000	98,000	98,000	98,000
400810.00 Junior Tennis Programs	133,648	135,000	135,000	172,221	135,000	135,000	135,000	135,000
400811.00 Private Lessons	204,986	185,000	185,000	147,684	200,950	200,000	200,000	200,000
400814.00 Senior League	6,442	4,000	4,000	6,126	9,243	5,500	5,500	5,500
400815.00 Tennis Tournaments	1,886	2,000	2,000	0	2,000	1,000	1,000	1,000
400817.00 Greater Suburban League	1,620	1,400	1,400	-23,753	-23,753			
PROGRAM REVENUE	422,790	418,400	418,400	426,876	423,440	439,500	439,500	439,500
Acct Class: PRSH PRO SHOP								
400016.00 Racquet Stringing	0	0	0	0	0			
400028.00 Pro Shop	3,063	1,800	1,800	1,943	2,981	2,100	2,100	2,100
PRO SHOP	3,063	1,800	1,800	1,943	2,981	2,100	2,100	2,100
Acct Class: TAMC TAM TENNIS COURT RENTAL								
400802.00 Court Fees	397,099	270,000	270,000	356,118	423,354	390,000	390,000	390,000
TAM TENNIS COURT RENTAL	397,099	270,000	270,000	356,118	423,354	390,000	390,000	390,000
Acct Class: TAMT TAM TENNIS MEMBERSHIPS								
400805.00 Resident Tennis Membership	5,106	4,600	4,600	3,346	4,992	2,200	2,200	2,200
400806.00 Non Resident Tennis Membership	108,320	100,000	100,000	168,392	136,890	112,000	112,000	112,000
TAM TENNIS MEMBERSHIPS	113,426	104,600	104,600	171,738	141,882	114,200	114,200	114,200
Acct Class: TTF TAM TENNIS FITNESS REVENUE								
400104.00 Fitness Classes	305	150	150	-399	-399	300	300	300
400796.00 Personal Training	480	800	800	0	0	396	396	396
400799.00 Fitness Guest Fees	605	500	500	1,120	1,526	600	600	600
400800.00 Resident Fitness Memberships	21,250	25,000	25,000	28,487	27,179	25,000	25,000	25,000
400801.00 Non-Resident Fitness Memberships	16,426	30,000	30,000	27,747	28,000	30,000	30,000	30,000
TAM TENNIS FITNESS REVENUE	39,066	56,450	56,450	56,955	56,306	56,296	56,296	56,296
TAM TENNIS DEPARTMENT	1,002,409	869,250	869,250	1,033,339	1,077,485	1,027,096	1,027,096	1,027,096
Function:	1,002,409	869,250	869,250	1,033,339	1,077,485	1,027,096	1,027,096	1,027,096
Total Revenues	1,002,409	869,250	869,250	1,033,339	1,077,485	1,027,096	1,027,096	1,027,096
	1,002,409	869,250	869,250	1,033,339	1,077,485	1,027,096	1,027,096	1,027,096

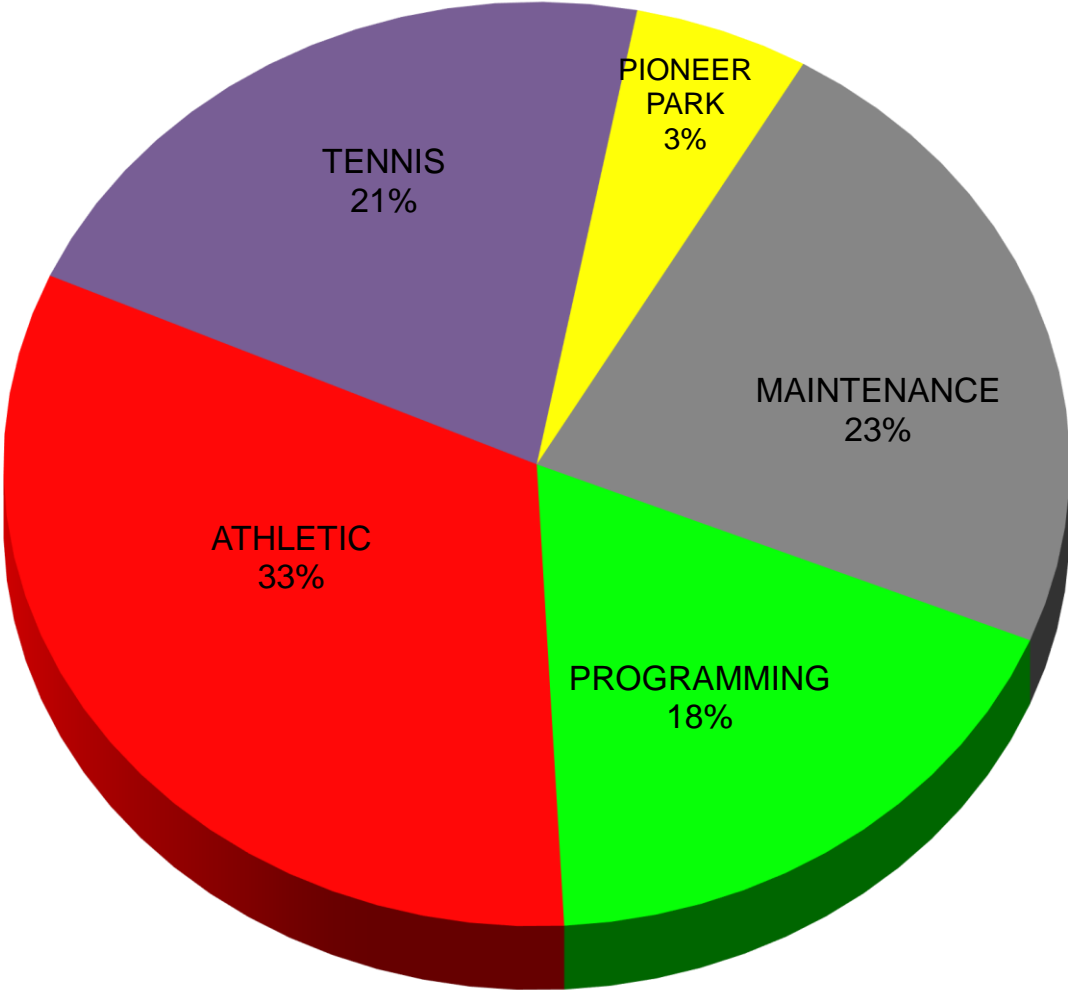
BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 02 - RECREATION FUND								
Revenues								
Function:								
Dept: 70 PIONEER PARK DEPARTMENT								
Acct Class: PIOR PIONEER PARK REVENUES								
400018.00 Pioneer Park Concessions	47,463	35,000	35,000	38,411	40,939	40,000	40,000	40,000
400301.00 Mini Golf	86,097	80,000	80,000	83,158	85,307	80,000	80,000	80,000
400302.00 Batting Cages	99,231	85,000	85,000	75,848	78,602	80,000	80,000	80,000
400303.00 Field House Rental	0	500	500	900	600	500	500	500
400604.00 Golfview Concessions	0	0	0	0	0			
PIONEER PARK REVENUES	232,791	200,500	200,500	198,317	205,448	200,500	200,500	200,500
PIONEER PARK DEPARTMENT	232,791	200,500	200,500	198,317	205,448	200,500	200,500	200,500
Function:	232,791	200,500	200,500	198,317	205,448	200,500	200,500	200,500
Total Revenues	232,791	200,500	200,500	198,317	205,448	200,500	200,500	200,500
Grand Total:	232,791	200,500	200,500	198,317	205,448	200,500	200,500	200,500

RECREATION FUND EXPENSES BY DEPT

\$3,869,348





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: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 02 - RECREATION FUND								
Expenditures								
Function:								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	381	500	500	279	401	500	500	500
500049.01 Special Services	23,177	28,116	28,116	18,039	22,368	39,116	28,116	28,116
500049.02 Equipment	0	1,500	1,500	0	0	1,500	1,500	1,500
500052.00 Facility Cleaning	103,291	115,000	115,000	61,520	89,046	115,000	115,000	115,000
500053.00 Sanitation Service by Contract	3,264	5,000	5,000	2,925	3,814	5,000	5,000	5,000
500054.00 Equipment Maintenance	1,012	1,500	1,500	13	1,500	1,500	1,500	1,500
500055.00 Materials/Supplies	46,291	45,000	45,000	26,142	28,684	45,000	45,000	45,000
500056.00 Land & Building Improvements	146,261	219,350	219,350	142,326	219,350	662,000	469,000	469,000
500057.00 Maint of Buildings	25,114	25,000	25,000	25,754	27,591	29,000	29,000	29,000
MAINTENANCE EXPENSES	348,791	440,966	440,966	276,998	392,754	898,616	694,616	694,616
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	23,060	18,104	18,104	20,712	32,705	34,340	34,340	34,340
500059.00 Electric Service	133,184	135,304	135,304	85,812	154,081	121,447	121,447	121,447
500060.00 Water Service	16,517	14,000	14,000	3,032	10,624	2,721	2,721	2,721
500061.00 Telephone Service	51,366	36,321	36,321	25,971	34,507	31,909	31,909	31,909
UTILITIES	224,127	203,729	203,729	135,527	231,917	190,417	190,417	190,417
MAINTENANCE DEPARTMENT	572,918	644,695	644,695	412,525	624,671	1,089,033	885,033	885,033
Function:	572,918	644,695	644,695	412,525	624,671	1,089,033	885,033	885,033
Total Expenditures	572,918	644,695	644,695	412,525	624,671	1,089,033	885,033	885,033
	-572,918	-644,695	-644,695	-412,525	-624,671	-1,089,033	-885,033	-885,033
Grand Total:	-572,918	-644,695	-644,695	-412,525	-624,671	-1,089,033	-885,033	-885,033



RECREATION DEPARTMENT

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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: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 02 - RECREATION FUND								
Expenditures								
Function:								
Dept: 50 PROGRAM DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	2,536	2,000	2,000	1,054	795	2,000	2,000	2,000
500020.00 Postage	0	500	500	0	0			
500021.00 Printing	360	3,000	3,000	557	540	2,000	2,000	2,000
500022.00 Dues and Memberships	0	600	600	139	238	500	500	500
500024.00 Conference Expense	106	750	750	0	0	750	750	750
500028.00 Special Services	38	0	0	134	455	500	500	500
500029.00 Equipment	2,662	2,500	2,500	1,795	1,468	2,500	2,500	2,500
500031.00 Office Expense	2,769	2,500	2,500	2,257	3,563	2,500	2,500	2,500
500034.00 Monthly Expenses	78,983	75,000	75,000	81,454	75,000	75,000	75,000	75,000
500041.00 Advertising	0	3,000	3,000	0	0	3,000	3,000	3,000
500043.00 Transfer to other funds	870,000	1,983,311	1,983,311	1,050,000	1,000,000	1,754,924	2,179,924	2,179,924
500044.00 Reference Materials	0	300	300	0	0	300	300	300
500045.00 Uniforms & Clothing	0	2,500	2,500	383	657	2,500	2,500	2,500
ADMINISTRATION EXPENSES	957,454	2,075,961	2,075,961	1,137,773	1,082,716	1,846,474	2,271,474	2,271,474
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	419	480	480	458	629	480	480	480
500097.00 Health Insurance	33,649	32,300	32,300	29,285	39,272	34,832	34,832	34,832
500098.00 Dental Insurance	0	1,783	1,783	0	0	1,783	1,783	1,783
500099.00 Life Insurance	218	176	176	195	257	176	176	176
INSURANCE EXPENSE	34,286	34,739	34,739	29,938	40,158	37,271	37,271	37,271
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	106,801	130,412	130,412	98,327	124,856	134,328	134,328	137,462
500002.00 Part time Salaries	5,842	15,000	15,000	11,072	17,226	15,000	15,000	15,000
500003.00 Overtime	1,014	1,500	1,500	1,191	1,766	1,500	1,500	1,500
500004.00 Vacation	10,888	0	0	8,825	9,675			
500005.00 Sick Pay	120	0	0	1,627	2,788			
500007.00 Holiday	4,469	0	0	2,812	3,940			
500007.01 Personal Time	960	0	0	2,361	4,035			
PAYROLL EXPENSES	130,094	146,912	146,912	126,215	164,286	150,828	150,828	153,962
Acct Class: PROG PROGRAM EXPENSES								
500105.00 July Fourth	6,103	25,000	25,000	30,097	27,873	28,000	28,000	28,000
500106.00 Explorers and Voyagers	65,898	80,000	80,000	80,685	90,239	80,000	80,000	80,000
500108.00 Pre/Post Camp	2,673	4,000	4,000	4,414	5,311	4,000	4,000	4,000
500109.00 Pint size pioneers	29,262	14,500	14,500	33,272	32,519	19,000	29,000	29,000
500112.00 Tots Gym	320	900	900	0	0	900	900	900

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year				(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated				
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted	
Fund Type:									
Fund: 02 - RECREATION FUND									
Expenditures									
Function:									
Dept: 50 PROGRAM DEPARTMENT									
Acct Class: PROG PROGRAM EXPENSES									
500116.00	Dance Classes	15,379	20,000	20,000	15,771	21,223	20,000	20,000	20,000
500120.00	Recreation Birthday Parties	0	5,250	5,250	2,610	2,522	8,000	6,000	6,000
500121.00	On my own	1,230	5,000	5,000	1,965	2,239	7,000	4,000	4,000
500123.00	Moovin & Groovin	0	700	700	0	0	1,000	1,000	1,000
500124.00	Pre School	132,518	125,000	125,000	102,025	142,042	125,000	130,000	130,000
500125.00	Concert Series	16,600	15,000	15,000	7,300	7,300	15,000	15,000	15,000
500126.00	Music Lessons	34,319	25,000	25,000	42,609	63,133	25,000	35,000	35,000
500134.00	Budding Picassos	0	0	0	95	0			
500210.00	Tae Kwon Do	13,973	20,000	20,000	12,964	13,219	15,000	15,000	15,000
	PROGRAM EXPENSES	318,275	340,350	340,350	333,807	407,620	347,900	367,900	367,900
Acct Class: RENI RENTAL INCOME									
500071.00	Facility Rental	1,641	7,500	7,500	1,353	1,954	3,000	3,000	3,000
	RENTAL INCOME	1,641	7,500	7,500	1,353	1,954	3,000	3,000	3,000
Acct Class: SPEV SPECIAL EVENTS									
500070.00	Special Events	32,154	30,000	30,000	17,692	27,670	30,000	30,000	30,000
	SPECIAL EVENTS	32,154	30,000	30,000	17,692	27,670	30,000	30,000	30,000
Acct Class: UTIL UTILITIES									
500058.00	Gas Services (Heating)	1,877	1,430	1,430	1,702	2,884	3,028	3,028	3,028
500059.00	Electric Service	6,159	8,154	8,154	3,528	5,319	5,500	5,500	5,500
500060.00	Water Service	462	1,000	1,000	403	777	750	750	750
500061.00	Telephone Service	2,313	3,278	3,278	1,534	2,451	2,478	2,478	2,478
	UTILITIES	10,811	13,862	13,862	7,167	11,431	11,756	11,756	11,756
	PROGRAM DEPARTMENT	1,484,715	2,649,324	2,649,324	1,653,945	1,735,835	2,427,229	2,872,229	2,875,363
	Function:	1,484,715	2,649,324	2,649,324	1,653,945	1,735,835	2,427,229	2,872,229	2,875,363
	Total Expenditures	1,484,715	2,649,324	2,649,324	1,653,945	1,735,835	2,427,229	2,872,229	2,875,363
		-1,484,715	-2,649,324	-2,649,324	-1,653,945	-1,735,835	-2,427,229	-2,872,229	-2,875,363
	Grand Total:	-1,484,715	-2,649,324	-2,649,324	-1,653,945	-1,735,835	-2,427,229	-2,872,229	-2,875,363

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 02 - RECREATION FUND								
Expenditures								
Function:								
Dept: 60 ATHLETIC DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	442	4,200	4,200	303	520	2,200	2,200	2,200
500020.00 Postage	0	3,000	3,000	0	0	1,000	1,000	1,000
500021.00 Printing	99	6,400	6,400	315	540	1,000	1,000	1,000
500025.00 Seminar Expense	0	500	500	0	0	500	500	500
500028.00 Special Services	17,183	16,000	16,000	16,971	16,026	17,000	17,000	17,000
500029.00 Equipment	4,837	10,800	10,800	740	1,268	10,800	35,800	35,800
500031.00 Office Expense	878	2,000	2,000	1,069	1,315	2,000	2,000	2,000
500041.00 Advertising	113	480	480	997	1,709	1,800	1,800	1,800
500045.00 Uniforms & Clothing	861	1,800	1,800	2,704	1,079	1,800	1,800	1,800
ADMINISTRATION EXPENSES	24,413	45,180	45,180	23,099	22,457	38,100	63,100	63,100
Acct Class: ATHE ATHLETIC PROGRAM EXPENSE								
500201.00 Tee Ball	9,006	8,000	8,000	6,552	9,836	9,000	9,000	9,000
500202.00 Sports Camp	57,458	66,000	66,000	2,420	2,762	20,000	5,000	5,000
500203.00 Gymnastics	0	2,500	2,500	0	0	1,000	1,000	1,000
500204.00 Girls 12"	6,303	6,500	6,500	5,750	5,515	6,000	6,000	6,000
500205.00 Fall Girls 12"	20,746	22,000	22,000	13,759	20,000	22,000	22,000	22,000
500206.00 Adult Softball Programs	19,787	36,000	36,000	8,580	8,800	9,000	20,000	20,000
500208.00 Youth Basketball	104,077	85,000	85,000	168,641	140,000	145,000	145,000	145,000
500209.00 Youth Instruction	34,523	36,000	36,000	48,936	45,000	45,000	45,000	45,000
500212.00 Soccer	38,520	35,000	35,000	36,373	52,278	55,000	55,000	55,000
500213.00 Co-rec 14" Mushball	6,533	0	0	3,119	4,820	5,000	5,000	5,000
500221.00 Mens Basketball	974	12,000	12,000	16,391	15,000	15,000	15,000	15,000
500223.00 Softball Tournaments	12,439	14,000	14,000	8,662	7,232	10,000	10,000	10,000
500226.00 Rookie Ball	4,009	6,000	6,000	3,347	4,000	6,000	6,000	6,000
500227.00 Youth Volleyball	21,160	15,000	15,000	15,437	23,694	24,000	24,000	24,000
500228.00 Dodgeball	750	16,000	16,000	5,852	10,033	11,000	11,000	11,000
500231.00 Fall Baseball League	41,947	38,000	38,000	31,432	38,000	38,000	38,000	38,000
500235.00 Flag Football	8,899	3,000	3,000	12,582	14,000	15,000	15,000	15,000
500239.00 Adult Volleyball	0	3,000	3,000	0	0	3,000	3,000	3,000
ATHLETIC PROGRAM EXPENSE	387,131	404,000	404,000	387,833	400,970	439,000	435,000	435,000
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	1,318	1,811	1,811	991	1,508	1,811	1,302	1,302
500097.00 Health Insurance	80,546	84,966	84,966	55,175	81,165	94,278	59,263	59,263
500098.00 Dental Insurance	0	7,322	7,322	0	0	7,322	5,020	5,020
500099.00 Life Insurance	413	353	353	300	411	353	265	265

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 02 - RECREATION FUND								
Expenditures								
Function:								
Dept: 60 ATHLETIC DEPARTMENT								
INSURANCE EXPENSE	82,277	94,452	94,452	56,466	83,084	103,764	65,850	65,850
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	246,050	277,146	277,146	161,737	235,824	274,510	207,412	207,412
500002.00 Part time Salaries	138,462	180,000	180,000	258,750	300,000	310,000	310,000	310,000
500002.01 Part Time 2nd Rate	0	0	0	64,538	100,000	105,000	105,000	105,000
500002.02 Part Time 3rd Rate	0	0	0	256	500	500	500	500
500003.00 Overtime	2,527	1,500	1,500	1,124	1,615	2,000	2,000	2,000
500004.00 Vacation	20,306	0	0	23,039	20,070			
500005.00 Sick Pay	17,605	0	0	7,991	11,794			
500007.00 Holiday	10,461	0	0	4,353	6,935			
500007.01 Personal Time	6,500	0	0	4,358	6,894			
PAYROLL EXPENSES	441,911	458,646	458,646	526,146	683,632	692,010	624,912	624,912
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	13,107	10,112	10,112	12,025	19,310	20,275	20,275	20,275
500059.00 Electric Service	35,546	35,000	35,000	19,445	30,734	35,000	35,000	35,000
500060.00 Water Service	7,759	4,835	4,835	1,538	2,118	4,800	4,800	4,800
500061.00 Telephone Service	9,723	11,000	11,000	4,301	7,109	9,000	9,000	9,000
UTILITIES	66,135	60,947	60,947	37,309	59,271	69,075	69,075	69,075
ATHLETIC DEPARTMENT	1,001,867	1,063,225	1,063,225	1,030,853	1,249,414	1,341,949	1,257,937	1,257,937
Function:	1,001,867	1,063,225	1,063,225	1,030,853	1,249,414	1,341,949	1,257,937	1,257,937
Total Expenditures	1,001,867	1,063,225	1,063,225	1,030,853	1,249,414	1,341,949	1,257,937	1,257,937
	-1,001,867	-1,063,225	-1,063,225	-1,030,853	-1,249,414	-1,341,949	-1,257,937	-1,257,937
Grand Total:	-1,001,867	-1,063,225	-1,063,225	-1,030,853	-1,249,414	-1,341,949	-1,257,937	-1,257,937



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: 12/31/2022	Prior	Current Year				(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated				
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted	
Fund Type:									
Fund: 02 - RECREATION FUND									
Expenditures									
Function:									
Dept: 65 TAM TENNIS DEPARTMENT									
Acct Class: ADMI ADMINISTRATION EXPENSES									
500008.00	Supplies	2,854	9,000	9,000	4,404	6,136	9,000	9,000	9,000
500009.00	Safety	153	2,600	2,600	140	1,432	900	900	900
500020.00	Postage	0	800	800	0	0	800	800	800
500021.00	Printing	0	2,000	2,000	1,236	0	2,000	2,000	2,000
500022.00	Dues and Memberships	0	0	0	70	120	100	100	100
500028.00	Special Services	367	2,400	2,400	834	2,400	2,400	2,400	2,400
500029.00	Equipment	30,296	50,000	50,000	23,388	36,490	55,000	55,000	55,000
500031.00	Office Expense	1,024	1,300	1,300	379	526	1,500	1,500	1,500
500041.00	Advertising	1,022	1,992	1,992	496	0	1,992	1,992	1,992
500045.00	Uniforms & Clothing	756	1,500	1,500	0	0	2,000	2,000	2,000
	ADMINISTRATION EXPENSES	36,472	71,592	71,592	30,947	47,104	75,692	75,692	75,692
Acct Class: INSU INSURANCE EXPENSE									
500096.00	Vision Insurance	444	793	793	404	554	793	793	793
500097.00	Health Insurance	27,766	25,700	25,700	20,822	27,715	28,557	28,557	28,557
500098.00	Dental Insurance	0	2,302	2,302	0	0	2,302	2,302	2,302
500099.00	Life Insurance	180	176	176	135	180	176	176	176
	INSURANCE EXPENSE	28,390	28,971	28,971	21,361	28,449	31,828	31,828	31,828
Acct Class: MAIN MAINTENANCE EXPENSES									
500049.01	Special Services	4,132	7,000	7,000	3,304	4,301	7,000	7,000	7,000
500052.00	Facility Cleaning	13,775	17,000	17,000	9,680	12,291	17,000	17,000	17,000
500053.00	Sanitation Service by Contract	501	1,163	1,163	563	864	1,221	1,221	1,221
500054.00	Equipment Maintenance	1,721	5,000	5,000	1,561	2,676	5,000	5,000	5,000
500055.00	Materials/Supplies	1,044	1,500	1,500	0	0	2,000	2,000	2,000
500056.00	Land & Building Improvements	0	35,000	35,000	0	35,000	40,000	40,000	40,000
500057.00	Maint of Buildings	2,932	5,000	5,000	8,876	3,332	5,000	13,000	13,000
	MAINTENANCE EXPENSES	24,105	71,663	71,663	23,984	58,464	77,221	85,221	85,221
Acct Class: PAYR PAYROLL EXPENSES									
500001.00	Regular Salaries	102,792	122,126	122,126	78,031	108,999	127,058	127,058	129,524
500002.00	Part time Salaries	160,688	185,000	185,000	127,617	176,805	185,000	185,000	185,000
500004.00	Vacation	7,266	0	0	7,299	8,035			
500005.00	Sick Pay	1,386	0	0	5,436	3,970			
500007.00	Holiday	4,458	0	0	2,860	3,593			
500007.01	Personal Time	1,624	0	0	1,647	1,812			
	PAYROLL EXPENSES	278,214	307,126	307,126	222,890	303,214	312,058	312,058	314,524
Acct Class: PRSH PRO SHOP									
500069.00	Pro Shop	1,935	3,000	3,000	1,160	1,125	3,000	3,000	3,000

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 02 - RECREATION FUND								
Expenditures								
Function:								
Dept: 65 TAM TENNIS DEPARTMENT								
PRO SHOP	1,935	3,000	3,000	1,160	1,125	3,000	3,000	3,000
Acct Class: TAMP TAM TENNIS PROGRAM EXPENSE								
500809.00 Adult Tennis Programs	21,283	40,000	40,000	24,000	39,517	40,000	40,000	40,000
500810.00 Junior Tennis Programs	43,348	63,000	63,000	39,672	63,195	65,000	65,000	65,000
500811.00 Private Lessons	107,426	99,000	99,000	72,657	100,753	105,000	105,000	105,000
500812.00 Fitness	19,492	62,000	62,000	23,747	37,424	64,000	40,000	40,000
500815.00 Tennis Tournaments	0	600	600	0	0	600	600	600
500817.00 Greater Suburban League	950	2,300	2,300	-15,357	-15,357			
TAM TENNIS PROGRAM EXPENSE	192,499	266,900	266,900	144,719	225,532	274,600	250,600	250,600
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	13,122	11,154	11,154	13,470	21,946	23,043	23,043	23,043
500059.00 Electric Service	44,631	60,000	60,000	24,794	34,774	36,513	36,513	36,513
500060.00 Water Service	1,104	2,000	2,000	871	1,170	1,229	1,229	1,229
500061.00 Telephone Service	8,999	9,000	9,000	2,297	4,005	3,711	3,711	3,711
UTILITIES	67,856	82,154	82,154	41,432	61,895	64,496	64,496	64,496
TAM TENNIS DEPARTMENT	629,471	831,406	831,406	486,493	725,783	838,895	822,895	825,361
Function:	629,471	831,406	831,406	486,493	725,783	838,895	822,895	825,361
Total Expenditures	629,471	831,406	831,406	486,493	725,783	838,895	822,895	825,361
	-629,471	-831,406	-831,406	-486,493	-725,783	-838,895	-822,895	-825,361
Grand Total:	-629,471	-831,406	-831,406	-486,493	-725,783	-838,895	-822,895	-825,361

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 02 - RECREATION FUND								
Expenditures								
Function:								
Dept: 70 PIONEER PARK DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500029.00 Equipment	0	0	0	1,900	0			
500030.00 Minor Equipment/Parts	0	0	0	15	26			
500031.00 Office Expense	248	0	0	48	83	100	100	100
500045.00 Uniforms & Clothing	460	500	500	278	275	500	500	500
ADMINISTRATION EXPENSES	708	500	500	2,241	384	600	600	600
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	0	284	284	0	0	196	196	196
500097.00 Health Insurance	0	3,000	3,000	0	9,902	2,100	10,982	10,982
500098.00 Dental Insurance	0	1,193	1,193	0	0	590	590	590
500099.00 Life Insurance	0	88	88	0	0	88	88	88
INSURANCE EXPENSE	0	4,565	4,565	0	9,902	2,974	11,856	11,856
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	17,831	65,200	65,200	18,408	21,046	58,708	58,708	58,708
500002.00 Part time Salaries	60,720	75,000	75,000	47,618	61,505	70,000	70,000	70,000
500003.00 Overtime	902	500	500	513	879	1,000	1,000	1,000
PAYROLL EXPENSES	79,453	140,700	140,700	66,539	83,430	129,708	129,708	129,708
Acct Class: PIOE PIONEER PARK EXPENSES								
500301.00 Mini Golf	1,731	3,900	3,900	7,720	5,116	5,000	5,000	5,000
500302.00 Batting Cages	9,140	17,000	17,000	9,592	16,269	17,000	17,000	17,000
500303.00 Concessions	28,908	23,000	23,000	27,372	37,000	37,000	37,000	37,000
PIONEER PARK EXPENSES	39,779	43,900	43,900	44,684	58,385	59,000	59,000	59,000
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	1,807	1,856	1,856	1,767	2,521	2,647	2,647	2,647
500059.00 Electric Service	1,651	1,559	1,559	517	487	511	511	511
500060.00 Water Service	3,456	868	868	1,335	1,197	1,256	1,256	1,256
UTILITIES	6,914	4,283	4,283	3,619	4,205	4,414	4,414	4,414
PIONEER PARK DEPARTMENT	126,854	193,948	193,948	117,083	156,306	196,696	205,578	205,578
Function:	126,854	193,948	193,948	117,083	156,306	196,696	205,578	205,578
Total Expenditures	126,854	193,948	193,948	117,083	156,306	196,696	205,578	205,578
	-126,854	-193,948	-193,948	-117,083	-156,306	-196,696	-205,578	-205,578
Grand Total:	-126,854	-193,948	-193,948	-117,083	-156,306	-196,696	-205,578	-205,578

FY 2023 Budget



ICE RINK FUND(03)

	2021 Actual	2022		2023		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$705,456	\$951,088	\$891,959	\$929,000	\$929,000	\$929,000
Expenses	\$916,094	\$985,955	\$990,269	\$899,350	\$921,494	\$921,494
Revenues Less Expenses:	(\$210,638)	(\$34,867)	(\$98,310)	\$29,650	\$7,506	\$7,506
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$7,234,120	\$7,101,224	\$7,023,482	\$6,925,172	\$6,925,172	\$6,925,172
Ending Fund Balance:	\$7,023,482	\$7,066,357	\$6,925,172	\$6,954,822	\$6,932,678	\$6,932,678



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.

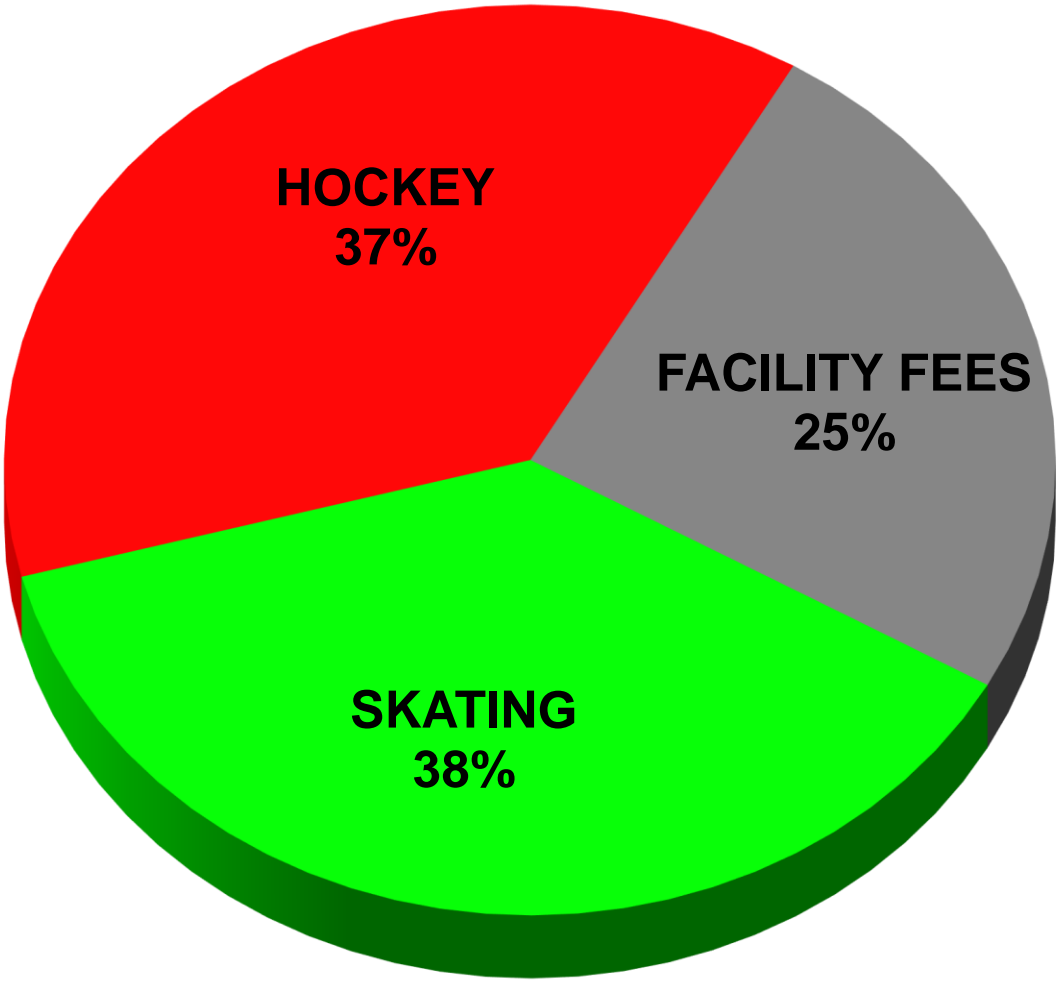


The IceLand staff consists of 2 full-time and 35 part-time employees. Full time employees consist of the Facility General Manager, and Maintenance Technician. Part-time employees consist of the Skating Director, Skating Instructors, Skate Guards and Facility Supervisors.

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.

ICE RINK FUND REVENUES BY DEPT

\$929,000



BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 03 - ICE RINK FUND								
Revenues								
Function:								
Dept: 00								
Acct Class: CONC CONCESSIONS								
400605.00	Iceland Concessions	0	7,250	7,250	0	0		
CONCESSIONS		0	7,250	7,250	0	0	0	0
Acct Class: INT INTEREST INCOME								
400099.00	Interest Income	306	0	0	5,147	1,214		
INTEREST INCOME		306	0	0	5,147	1,214	0	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00	Miscellaneous Revenue	17,133	0	0	272	38		
400011.00	Sponsorships	353	0	0	10	17		
400013.00	Vending	60	50	50	103	177	100	100
400719.00	Pro Shop	441	3,000	3,000	3,162	5,373	3,000	3,000
MISCELLANEOUS REVENUE		17,987	3,050	3,050	3,547	5,605	3,100	3,100
Acct Class: RENI RENTAL INCOME								
400014.00	Meeting Room Rental	0	100	100	0	0	100	100
400019.00	Locker Rental	110	1,400	1,400	870	360	500	500
400020.00	Skate Rental	18,952	12,000	12,000	17,931	27,993	18,000	18,000
400021.00	Ice Rental	67,663	157,000	157,000	87,423	100,000	160,000	160,000
400025.00	Outdoor Ice Rentals	44,435	72,000	72,000	46,627	50,147	48,000	48,000
RENTAL INCOME		131,160	242,500	242,500	152,851	178,500	226,600	226,600
Acct Class: SKAS SKATE SHARPENER								
400032.00	Skate Sharpener	960	1,320	1,320	1,217	1,850	1,000	1,000
SKATE SHARPENER		960	1,320	1,320	1,217	1,850	1,000	1,000
Acct Class: SPEV SPECIAL EVENTS								
400070.00	Special Events	1,849	1,800	1,800	183	314	500	500
SPECIAL EVENTS		1,849	1,800	1,800	183	314	500	500
Dept: 00		152,262	255,920	255,920	162,945	187,483	231,200	231,200

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 03 - ICE RINK FUND								
Revenues								
Function:								
Dept: 80 SKATING DEPARTMENT								
Acct Class: SKRE SKATING PROGRAM REVENUE								
400029.00 Public Skating	32,434	35,000	35,000	25,026	39,393	39,000	39,000	39,000
400030.00 Skate Passes	3,866	4,000	4,000	1,795	3,077	3,800	3,800	3,800
400031.00 Ice Rink Birthday Parties	0	4,000	4,000	0	0	4,000	4,000	4,000
400401.00 Skating School	151,349	144,000	144,000	222,524	180,000	175,000	175,000	175,000
400403.00 Summer Figure Camp	17,423	14,000	14,000	30,147	29,216	30,000	30,000	30,000
400404.00 Patch & Freestyle	58,464	60,000	60,000	45,921	62,753	60,000	60,000	60,000
400405.00 Ice Show	10,959	28,100	28,100	28,426	28,426	28,000	28,000	28,000
400406.00 Competition	0	9,000	9,000	12,066	12,066	10,000	10,000	10,000
SKATING PROGRAM REVENUE	274,495	298,100	298,100	365,905	354,931	349,800	349,800	349,800
SKATING DEPARTMENT	274,495	298,100	298,100	365,905	354,931	349,800	349,800	349,800

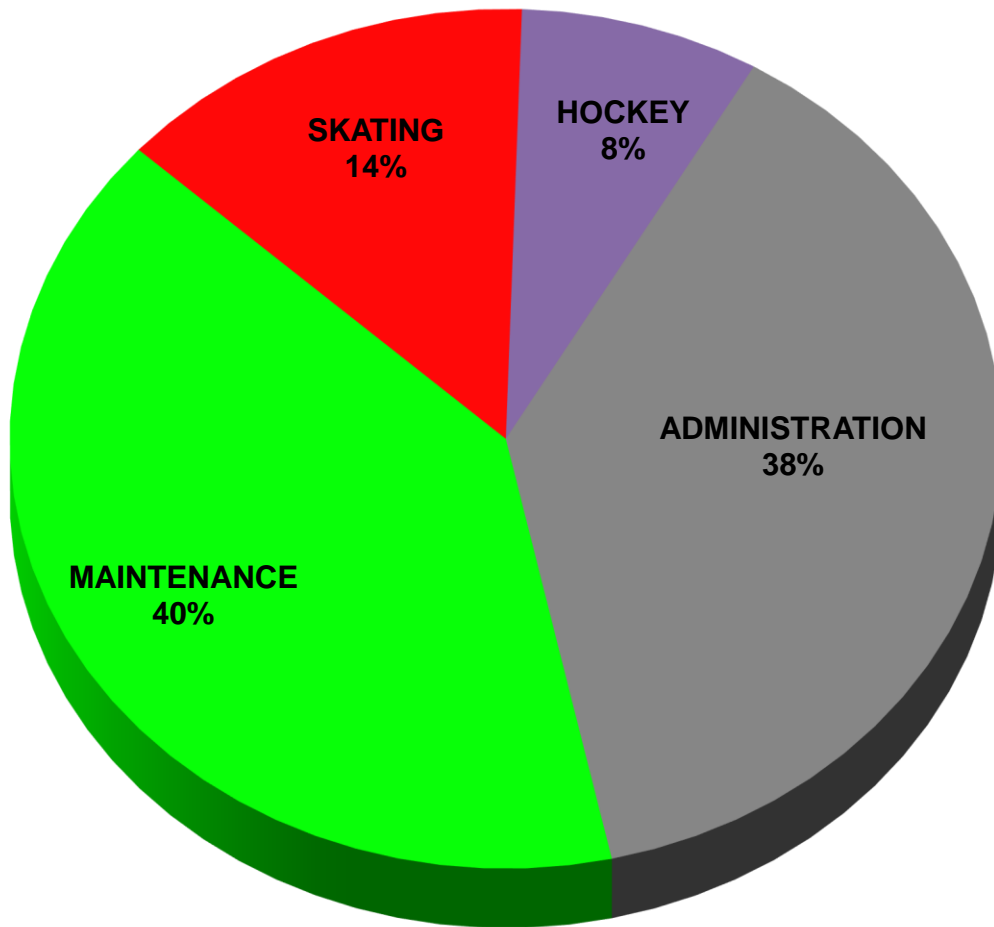
BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund Type:								
Fund: 03 - ICE RINK FUND								
Revenues								
Function:								
Dept: 90 HOCKEY DEPARTMENT								
Acct Class: HPRE HOCKEY PROGRAM REVENUE								
400501.00 House League	114,651	150,000	150,000	154,998	150,000	150,000	150,000	150,000
400503.00 Spring Hockey	65,900	76,000	76,000	57,200	56,060	60,000	60,000	60,000
400504.00 Hockey Clinic	18,345	18,000	18,000	23,972	14,786	18,000	18,000	18,000
400505.00 Tournament	13,500	18,400	18,400	6,875	6,900	12,000	12,000	12,000
400506.00 Summer House League	8,288	8,500	8,500	14,643	14,643	8,500	8,500	8,500
400507.00 Hockey Learn to Skate	26,268	57,168	57,168	35,214	50,197	50,000	50,000	50,000
400509.00 6 Stars Hockey Summer Camp	19,782	35,000	35,000	40,668	37,652	35,000	35,000	35,000
400510.00 Open Hockey	9,778	25,000	25,000	11,104	14,928	10,000	10,000	10,000
400512.00 Hockey All Star Clinic	0	3,000	3,000	0	0			
400515.00 House Select All Star Hockey	2,190	6,000	6,000	4,380	4,380	4,500	4,500	4,500
HOCKEY PROGRAM REVENUE	278,702	397,068	397,068	349,054	349,546	348,000	348,000	348,000
HOCKEY DEPARTMENT	278,702	397,068	397,068	349,054	349,546	348,000	348,000	348,000

ICE RINK FUND EXPENSES BY DEPT

\$920,619



BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 03 - ICE RINK FUND								
Expenditures								
Function:								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	697	3,250	3,250	488	577	2,500	2,500	2,500
500020.00 Postage	0	120	120	0	0	150	150	150
500021.00 Printing	0	300	300	81	0	500	500	500
500022.00 Dues and Memberships	602	918	918	395	0	1,050	1,050	1,050
500023.00 Travel Expense	0	218	218	0	0			
500024.00 Conference Expense	0	840	840	0	0	875	875	875
500028.00 Special Services	2,232	0	0	516	385	300	300	300
500029.00 Equipment	4,451	8,950	8,950	1,921	7,982	5,000	5,000	5,000
500030.00 Minor Equipment/Parts	432	600	600	147	249	600	600	600
500031.00 Office Expense	1,209	2,400	2,400	817	1,111	2,400	2,400	2,400
500034.00 Monthly Expenses	12,846	12,000	12,000	14,187	13,000	13,000	13,000	13,000
500041.00 Advertising	0	500	500	0	0	500	500	500
500045.00 Uniforms & Clothing	284	2,000	2,000	369	633	1,000	1,000	1,000
500605.00 Iceland Concessions	0	7,250	7,250	0	0			
ADMINISTRATION EXPENSES	22,753	39,346	39,346	18,921	23,937	27,875	27,875	27,875
Acct Class: CSTG COST OF GOODS								
500606.00 Pro Shop	0	2,150	2,150	2,015	3,454	1,000	1,000	1,000
COST OF GOODS	0	2,150	2,150	2,015	3,454	1,000	1,000	1,000
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	862	675	675	715	980	480	480	480
500097.00 Health Insurance	38,318	42,612	42,612	27,717	38,867	31,779	31,779	31,779
500098.00 Dental Insurance	0	2,373	2,373	0	0	1,783	1,783	1,783
500099.00 Life Insurance	420	265	265	143	167	176	176	176
INSURANCE EXPENSE	39,600	45,925	45,925	28,575	40,014	34,218	34,218	34,218
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	167,324	190,015	190,015	112,137	145,982	168,453	168,453	168,453
500002.00 Part time Salaries	78,244	120,000	120,000	64,929	89,712	120,000	120,000	120,000
500004.00 Vacation	10,419	0	0	8,484	8,602			
500005.00 Sick Pay	4,627	0	0	2,139	6,844			
500007.00 Holiday	6,546	0	0	2,516	4,029			
500007.01 Personal Time	2,669	0	0	679	861			
PAYROLL EXPENSES	269,829	310,015	310,015	190,884	256,030	288,453	288,453	288,453
Acct Class: SPEV SPECIAL EVENTS								
500070.00 Special Events	461	700	700	46	80	500	500	500
SPECIAL EVENTS	461	700	700	46	80	500	500	500

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
Actual	Budget	Budget	December	Total				
Fund Type:								
Fund: 03 - ICE RINK FUND								
Expenditures								
Function:								
GENERAL ADMINISTRATION	332,643	398,136	398,136	240,441	323,515	352,046	352,046	352,046



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: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 03 - ICE RINK FUND								
Expenditures								
Function:								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: INSU INSURANCE EXPENSE								
500097.00 Health Insurance	0	0	0	1,740	0	10,982	10,982	10,982
INSURANCE EXPENSE	0	0	0	1,740	0	10,982	10,982	10,982
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	6,863	7,000	7,000	5,396	7,206	7,000	7,000	7,000
500049.01 Special Services	4,301	5,775	5,775	4,137	4,942	5,500	5,500	5,500
500049.02 Equipment	0	0	0	72	0			
500052.00 Facility Cleaning	3,570	4,000	4,000	2,178	3,001	4,000	4,000	4,000
500053.00 Sanitation Service by Contract	2,367	2,500	2,500	2,937	4,086	2,500	4,200	4,200
500054.00 Equipment Maintenance	788	2,500	2,500	1,488	1,080	3,000	3,000	3,000
500055.00 Materials/Supplies	7,299	3,500	3,500	4,697	6,994	5,000	5,000	5,000
500056.00 Land & Building Improvements	6,437	100,000	100,000	2,795	100,000	40,000	40,000	40,000
500057.00 Maint of Buildings	67,450	35,000	35,000	47,955	52,780	40,000	40,000	40,000
MAINTENANCE EXPENSES	99,075	160,275	160,275	71,655	180,089	107,000	108,700	108,700
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	5,031	0	0	29,405	38,517	42,869	42,869	42,869
500004.00 Vacation	0	0	0	640	823			
500005.00 Sick Pay	433	0	0	1,011	1,149			
500007.00 Holiday	693	0	0	640	823			
500007.01 Personal Time	0	0	0	320	549			
PAYROLL EXPENSES	6,157	0	0	32,016	41,861	42,869	42,869	42,869
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	23,233	26,751	26,751	24,147	43,854	37,496	37,496	37,496
500059.00 Electric Service	123,289	153,000	153,000	71,840	142,831	106,556	130,000	130,000
500060.00 Water Service	15,291	16,282	16,282	11,357	19,733	15,242	15,242	15,242
500061.00 Telephone Service	28,604	28,252	28,252	19,562	24,704	24,469	24,469	24,469
UTILITIES	190,417	224,285	224,285	126,906	231,122	183,763	207,207	207,207
MAINTENANCE DEPARTMENT	295,649	384,560	384,560	232,317	453,072	344,614	369,758	369,758

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 03 - ICE RINK FUND								
Expenditures								
Function:								
Dept: 80 SKATING DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500021.00 Printing	0	600	600	110	189	500	500	500
500024.00 Conference Expense	925	865	865	0	0	865	865	865
500029.00 Equipment	0	400	400	205	0	500	500	500
500031.00 Office Expense	134	200	200	0	0	200	200	200
500041.00 Advertising	0	500	500	0	0			
500045.00 Uniforms & Clothing	0	1,500	1,500	0	0	1,500	1,500	1,500
ADMINISTRATION EXPENSES	1,059	4,065	4,065	315	189	3,565	3,565	3,565
Acct Class: PAYR PAYROLL EXPENSES								
500002.00 Part time Salaries	34,823	48,000	48,000	39,241	55,130	48,000	45,000	45,000
500003.00 Overtime	0	0	0	1,646	2,822	2,000	2,000	2,000
PAYROLL EXPENSES	34,823	48,000	48,000	40,887	57,952	50,000	47,000	47,000
Acct Class: SPEX SKATING PROGRAM EXPENSE								
500401.00 Skating School	39,589	25,000	25,000	33,550	49,814	30,000	30,000	30,000
500402.00 Skating School Assistants	7,266	7,200	7,200	10,506	16,779	9,800	9,800	9,800
500403.00 Summer Figure Camp	5,950	5,000	5,000	8,847	5,744	5,000	5,000	5,000
500405.00 Ice Show	0	17,000	17,000	23,738	21,768	19,500	19,500	19,500
500406.00 Competition	355	3,500	3,500	4,635	4,580	5,000	5,000	5,000
500508.00 Public Skate	2,553	8,900	8,900	2,975	4,457	7,000	7,000	7,000
SKATING PROGRAM EXPENSE	55,713	66,600	66,600	84,251	103,142	76,300	76,300	76,300
SKATING DEPARTMENT	91,595	118,665	118,665	125,453	161,283	129,865	126,865	126,865

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 03 - ICE RINK FUND								
Expenditures								
Function:								
Dept: 90 HOCKEY DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500021.00 Printing	0	600	600	0	0	500	500	500
500029.00 Equipment	1,534	2,000	2,000	252	432	2,000	2,000	2,000
500031.00 Office Expense	344	200	200	0	0	200	200	200
500044.00 Reference Materials	0	500	500	0	0			
500045.00 Uniforms & Clothing	0	750	750	0	0	750	750	750
ADMINISTRATION EXPENSES	1,878	4,050	4,050	252	432	3,450	3,450	3,450
Acct Class: HPEX HOCKEY PROGRAM EXPENSE								
500501.00 House League	16,837	28,000	28,000	16,305	24,853	25,000	25,000	25,000
500503.00 Spring Hockey	13,159	15,000	15,000	11,086	11,086	15,000	15,000	15,000
500504.00 Hockey Clinic	1,904	3,200	3,200	1,316	1,440	1,000	1,000	1,000
500505.00 Tournament	2,362	6,900	6,900	0	0	6,500	6,500	6,500
500506.00 Summer House League	603	1,800	1,800	830	529	1,000	1,000	1,000
500507.00 Hockey Learn to Skate	3,616	12,672	12,672	5,059	7,455	10,000	10,000	10,000
500509.00 6 Stars Hockey Summer Camp	7,869	12,492	12,492	11,438	6,604	9,500	9,500	9,500
500510.00 Open Hockey	0	480	480	0	0	500	500	500
HOCKEY PROGRAM EXPENSE	46,350	80,544	80,544	46,034	51,967	68,500	68,500	68,500
HOCKEY DEPARTMENT	48,228	84,594	84,594	46,286	52,399	71,950	71,950	71,950

FY 2023 Budget



SWIMMING POOL (Recreation Fund)

	2021 Actual	2022		2023		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues:	\$412,902	\$371,540	\$440,320	\$391,060	\$391,060	\$391,060
Expenses:	\$498,881	\$783,651	\$787,621	\$582,703	\$582,703	\$582,703
Revenues Less Expenses:	(\$85,979)	(\$412,111)	(\$347,302)	(\$191,643)	(\$191,643)	(\$191,643)
Transfers (to)/from other Funds:	\$70,000	\$412,111	\$350,000	\$204,924	\$204,924	\$204,924
Opening Fund Balance:	\$0	\$0	(\$15,979)	(\$13,281)	(\$13,281)	(\$13,281)
Ending Fund Balance:	(\$15,979)	\$0	(\$13,281)	\$0	\$0	\$0



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: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 04 - SWIMMING POOL FUND								
Revenues								
Function:								
Dept: 00								
Acct Class: CONC CONCESSIONS								
400603.00 Pool Concessions	55,045	60,000	60,000	64,145	64,145	60,000	60,000	60,000
CONCESSIONS	55,045	60,000	60,000	64,145	64,145	60,000	60,000	60,000
Acct Class: DAAD DAILY ADMISSIONS								
400044.00 Oasis Daily Admissions	269,078	225,000	225,000	254,098	254,113	225,000	225,000	225,000
DAILY ADMISSIONS	269,078	225,000	225,000	254,098	254,113	225,000	225,000	225,000
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	10	0	0	8	0			
INTEREST INCOME	10	0	0	8	0	0	0	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	3,512	40	40	32	55	60	60	60
400005.00 Grant Revenue	500	500	500	500	500	500	500	500
400039.00 Pool Birthday Parties	290	4,000	4,000	0	0	2,000	2,000	2,000
MISCELLANEOUS REVENUE	4,302	4,540	4,540	532	555	2,560	2,560	2,560
Acct Class: RENI RENTAL INCOME								
400019.00 Locker Rental	438	500	500	403	500	500	500	500
RENTAL INCOME	438	500	500	403	500	500	500	500
Acct Class: SEAP SEASON PASSES								
400043.00 Pool Season Passes	71,346	67,500	67,500	99,142	99,142	85,000	85,000	85,000
SEASON PASSES	71,346	67,500	67,500	99,142	99,142	85,000	85,000	85,000
Acct Class: SWPR SWIMMING PROGRAM REVENUE								
400601.00 Learn to Swim	12,683	14,000	14,000	21,774	21,865	18,000	18,000	18,000
SWIMMING PROGRAM REVENUE	12,683	14,000	14,000	21,774	21,865	18,000	18,000	18,000
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	70,000	412,111	412,111	350,000	350,000	204,924	204,924	204,924
TRANSFER FROM OTHER FUNDS	70,000	412,111	412,111	350,000	350,000	204,924	204,924	204,924
Dept: 00	482,902	783,651	783,651	790,102	790,320	595,984	595,984	595,984

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 04 - SWIMMING POOL FUND								
Expenditures								
Function:								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	0	2,000	2,000	3,057	3,057	3,500	3,500	3,500
500027.00 Training	7,900	9,000	9,000	3,475	3,475	7,500	7,500	7,500
500028.00 Special Services	400	0	0	11,469	8,009	8,500	8,500	8,500
500029.00 Equipment	5,564	11,250	11,250	4,333	3,763	5,500	5,500	5,500
500030.00 Minor Equipment/Parts	380	1,250	1,250	0	0	1,000	1,000	1,000
500031.00 Office Expense	0	0	0	3,369	3,369	3,500	3,500	3,500
500034.00 Monthly Expenses	7,565	2,500	2,500	7,104	7,000	7,000	7,000	7,000
500041.00 Advertising	0	0	0	240	0			
500045.00 Uniforms & Clothing	572	4,800	4,800	1,844	1,844	3,000	3,000	3,000
ADMINISTRATION EXPENSES	22,381	30,800	30,800	34,891	30,517	39,500	39,500	39,500
Acct Class: CONC CONCESSIONS								
500603.00 Pool Concessions	47,255	48,000	48,000	59,939	58,354	55,000	55,000	55,000
CONCESSIONS	47,255	48,000	48,000	59,939	58,354	55,000	55,000	55,000
Acct Class: PAYR PAYROLL EXPENSES								
500002.00 Part time Salaries	280,271	300,000	300,000	309,718	292,559	300,000	300,000	300,000
500003.00 Overtime	4,837	4,800	4,800	9,718	9,717	10,000	10,000	10,000
PAYROLL EXPENSES	285,108	304,800	304,800	319,436	302,276	310,000	310,000	310,000
Acct Class: SWPE SWIMMING PROGRAM EXPENSES								
500600.00 Private swim lessons	705	0	0	2,993	3,000	2,000	2,000	2,000
500601.00 Learn to Swim	12,534	13,000	13,000	18,122	18,098	19,000	19,000	19,000
SWIMMING PROGRAM EXPENSES	13,239	13,000	13,000	21,115	21,098	21,000	21,000	21,000
GENERAL ADMINISTRATION	367,983	396,600	396,600	435,381	412,245	425,500	425,500	425,500



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: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund Type:								
Fund: 04 - SWIMMING POOL FUND								
Expenditures								
Function:								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.01 Special Services	8,547	10,000	10,000	1,485	1,106	10,000	10,000	10,000
500049.02 Equipment	0	7,000	7,000	1,392	2,386	2,000	2,000	2,000
500055.00 Materials/Supplies	37,252	25,000	25,000	37,955	27,574	35,000	35,000	35,000
500056.00 Land & Building Improvements	5,156	271,000	271,000	185,652	271,000	31,000	31,000	31,000
500057.00 Maint of Buildings	9,218	13,000	13,000	7,671	11,943	10,002	10,002	10,002
MAINTENANCE EXPENSES	60,173	326,000	326,000	234,155	314,009	88,002	88,002	88,002
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	12,381	5,808	5,808	24,004	14,840	15,582	15,582	15,582
500059.00 Electric Service	8,450	17,287	17,287	6,529	10,781	6,085	6,085	6,085
500060.00 Water Service	26,603	27,321	27,321	27,544	25,742	27,029	27,029	27,029
500061.00 Telephone Service	20,743	10,635	10,635	5,836	10,005	10,505	10,505	10,505
UTILITIES	68,177	61,051	61,051	63,913	61,368	59,201	59,201	59,201
MAINTENANCE DEPARTMENT	128,350	387,051	387,051	298,068	375,377	147,203	147,203	147,203

FY 2023 Budget



GOLF COURSE FUND(05)

	2021 Actual	2022		2023		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues:	\$1,203,005	\$969,978	\$1,047,818	\$1,103,664	\$1,103,664	\$1,103,664
Expenses:	\$897,528	\$930,040	\$894,943	\$1,083,018	\$1,019,890	\$1,019,890
Revenues Less Expenses:	\$305,477	\$39,938	\$152,874	\$20,646	\$83,774	\$83,774
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$4,581,917	\$4,883,818	\$4,887,394	\$5,040,268	\$5,040,268	\$5,040,268
Ending Fund Balance:	\$4,887,394	\$4,923,756	\$5,040,268	\$5,060,914	\$5,124,042	\$5,124,042



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: 12/31/2022	Prior	Current Year				(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated				
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted	
Fund Type:									
Fund: 05 - GOLF COURSE FUND									
Revenues									
Function:									
Dept: 00									
Acct Class: GCFE GOLF COURSE FEES									
400701.00	Weekend Resident	6,194	3,800	3,800	4,465	5,268	4,500	4,500	4,500
400703.00	Resident	5,814	4,250	4,250	3,658	3,355	4,050	4,050	4,050
400704.00	Non Resident	218,958	147,000	147,000	139,543	160,000	176,000	176,000	176,000
400705.00	Twilight	580	600	600	0	0			
400707.00	Leagues	145,534	141,000	141,000	153,305	152,907	155,000	155,000	155,000
400709.00	Jr. Weekend/Holiday	3,120	3,200	3,200	3,863	3,605	3,400	3,400	3,400
400710.00	Outings	43,945	45,000	45,000	50,191	39,970	45,000	45,000	45,000
400711.00	Permanent Tee Times	20,120	20,000	20,000	20,232	20,232	20,000	20,000	20,000
400712.00	Juniors	6,006	5,600	5,600	8,288	4,979	7,500	7,500	7,500
400713.00	Senior Resident	9,660	9,100	9,100	9,660	9,291	9,750	9,750	9,750
400714.00	Senior Non Resident	125,020	90,000	90,000	100,996	99,954	91,200	91,200	91,200
400715.00	Non Resident Weekend/Holiday	210,170	126,500	126,500	144,539	134,655	156,000	156,000	156,000
400716.00	Non Res Sr. Weekend/Holiday	38,458	26,000	26,000	32,020	26,000	31,500	31,500	31,500
400717.00	Senior Res Weekend/Holiday	4,192	2,560	2,560	3,664	4,910	4,250	4,250	4,250
	GOLF COURSE FEES	837,771	624,610	624,610	674,424	665,126	708,150	708,150	708,150
Acct Class: INT INTEREST INCOME									
400099.00	Interest Income	-257	0	0	699	304	1,000	1,000	1,000
	INTEREST INCOME	-257	0	0	699	304	1,000	1,000	1,000
Acct Class: LEAS LEASE INCOME									
400046.00	Lease Income	93,022	94,868	94,868	79,056	94,868	97,714	97,714	97,714
	LEASE INCOME	93,022	94,868	94,868	79,056	94,868	97,714	97,714	97,714
Acct Class: MISC MISCELLANEOUS REVENUE									
400003.00	Miscellaneous Revenue	12,156	0	0	308	528			
	MISCELLANEOUS REVENUE	12,156	0	0	308	528	0	0	0
Acct Class: PROR PROGRAM REVENUE									
400144.00	Junior Golf Program	71,653	70,000	70,000	67,876	64,580	70,000	70,000	70,000
400150.00	Golf Lessons	28,261	26,000	26,000	24,742	27,694	28,000	28,000	28,000
	PROGRAM REVENUE	99,914	96,000	96,000	92,618	92,274	98,000	98,000	98,000
Acct Class: PRSH PRO SHOP									
400028.00	Pro Shop	11,198	8,000	8,000	13,187	12,647	12,000	12,000	12,000
	PRO SHOP	11,198	8,000	8,000	13,187	12,647	12,000	12,000	12,000
Acct Class: RENI RENTAL INCOME									
400022.00	Pull Carts	5,907	5,400	5,400	5,295	5,871	5,400	5,400	5,400
400023.00	Gas Carts	141,825	140,000	140,000	187,330	175,000	180,000	180,000	180,000
400024.00	Club Rental	1,470	1,100	1,100	1,580	1,200	1,400	1,400	1,400
	RENTAL INCOME	149,202	146,500	146,500	194,205	182,071	186,800	186,800	186,800

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund Type:								
Fund: 05 - GOLF COURSE FUND								
Revenues								
Function:								
Dept: 00	1,203,006	969,978	969,978	1,054,497	1,047,818	1,103,664	1,103,664	1,103,664

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year				(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated				
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted	
Fund Type:									
Fund: 05 - GOLF COURSE FUND									
Expenditures									
Function:									
Dept: 10 GENERAL ADMINISTRATION									
Acct Class: ADMI ADMINISTRATION EXPENSES									
500008.00	Supplies	4,752	4,000	4,000	2,183	2,249	4,000	4,000	4,000
500020.00	Postage	0	100	100	0	0	100	100	100
500021.00	Printing	1,113	2,000	2,000	1,586	1,583	2,000	2,000	2,000
500022.00	Dues and Memberships	0	150	150	150	257	150	150	150
500024.00	Conference Expense	0	500	500	0	0			
500028.00	Special Services	10,597	16,000	16,000	12,095	15,987	16,000	16,000	16,000
500029.00	Equipment	1,205	0	0	24	41	1,500	1,500	1,500
500030.00	Minor Equipment/Parts	0	0	0	689	689	750	750	750
500031.00	Office Expense	234	500	500	7	0	500	500	500
500034.00	Monthly Expenses	14,857	12,000	12,000	9,385	14,000	15,000	15,000	15,000
500041.00	Advertising	750	2,000	2,000	750	1,286	2,000	2,000	2,000
500045.00	Uniforms & Clothing	1,564	2,000	2,000	1,260	2,161	2,000	2,000	2,000
	ADMINISTRATION EXPENSES	35,072	39,250	39,250	28,129	38,253	44,000	44,000	44,000
Acct Class: INSU INSURANCE EXPENSE									
500096.00	Vision Insurance	419	480	480	381	522	480	480	480
500097.00	Health Insurance	22,725	26,104	26,104	19,573	25,826	28,242	28,242	28,242
500098.00	Dental Insurance	0	1,783	1,783	0	0	1,783	1,783	1,783
500099.00	Life Insurance	180	176	176	135	180	176	176	176
	INSURANCE EXPENSE	23,324	28,543	28,543	20,089	26,528	30,681	30,681	30,681
Acct Class: PAYR PAYROLL EXPENSES									
500001.00	Regular Salaries	99,986	120,693	120,693	84,603	109,594	132,994	132,994	132,994
500002.00	Part time Salaries	98,538	105,000	105,000	86,088	104,164	114,000	114,000	114,000
500004.00	Vacation	7,735	0	0	5,954	9,790			
500005.00	Sick Pay	488	0	0	2,462	3,649			
500007.00	Holiday	4,166	0	0	2,117	3,903			
500007.01	Personal Time	2,976	0	0	1,005	1,550			
	PAYROLL EXPENSES	213,889	225,693	225,693	182,229	232,650	246,994	246,994	246,994
Acct Class: PRSH PRO SHOP									
500069.00	Pro Shop	6,809	5,000	5,000	9,120	8,910	10,000	10,000	10,000
	PRO SHOP	6,809	5,000	5,000	9,120	8,910	10,000	10,000	10,000
	GENERAL ADMINISTRATION	279,094	298,486	298,486	239,567	306,341	331,675	331,675	331,675

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 05 - GOLF COURSE FUND								
Expenditures								
Function:								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	0	2,000	2,000	1,328	2,277	2,000	2,000	2,000
500022.00 Dues and Memberships	645	1,000	1,000	630	630	1,000	1,000	1,000
500023.00 Travel Expense	0	2,500	2,500	0	0	2,500	2,500	2,500
500024.00 Conference Expense	0	750	750	0	0	750	750	750
500025.00 Seminar Expense	0	700	700	20	34	750	750	750
500027.00 Training	77	200	200	0	0	200	200	200
500028.00 Special Services	29,007	22,000	22,000	16,236	24,271	22,000	25,000	25,000
500029.00 Equipment	8,892	11,000	11,000	9,648	11,000	29,500	2,500	2,500
500030.00 Minor Equipment/Parts	222	200	200	0	200			
500031.00 Office Expense	109	100	100	40	51			
500044.00 Reference Materials	0	100	100	0	0	100	100	100
500045.00 Uniforms & Clothing	1,971	2,000	2,000	2,623	3,515	2,500	2,500	2,500
ADMINISTRATION EXPENSES	40,923	42,550	42,550	30,525	41,978	61,300	37,300	37,300
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	372	480	480	381	522	480	480	480
500097.00 Health Insurance	32,056	32,300	32,300	24,066	31,816	34,832	34,832	34,832
500098.00 Dental Insurance	0	1,783	1,783	0	0	1,783	1,783	1,783
500099.00 Life Insurance	158	176	176	135	180	176	176	176
INSURANCE EXPENSE	32,586	34,739	34,739	24,582	32,518	37,271	37,271	37,271
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	14,432	10,000	10,000	12,012	12,568	10,000	14,000	14,000
500050.00 Automotive Vehicle Maintenance	94	1,500	1,500	159	273	1,500	1,500	1,500
500051.00 Tires	984	1,000	1,000	740	1,268	1,000	1,000	1,000
500053.00 Sanitation Service by Contract	11,282	14,000	14,000	8,550	12,417	14,000	14,000	14,000
500054.00 Equipment Maintenance	18,266	12,000	12,000	13,919	17,589	12,000	12,000	12,000
500055.00 Materials/Supplies	70,433	70,000	70,000	59,933	52,603	70,000	70,000	70,000
500056.00 Land & Building Improvements	6,125	95,000	95,000	5,090	95,000	240,000	200,000	200,000
500057.00 Maint of Buildings	11,645	29,000	29,000	30,650	29,507	1,000	1,000	1,000
MAINTENANCE EXPENSES	133,261	232,500	232,500	131,053	221,225	349,500	313,500	313,500
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	104,882	130,527	130,527	85,503	118,089	134,436	134,436	134,436
500002.00 Part time Salaries	79,394	110,000	110,000	56,121	70,642	100,000	80,000	80,000
500003.00 Overtime	16,370	14,000	14,000	13,597	13,220	14,000	14,000	14,000
500004.00 Vacation	10,774	0	0	7,422	10,073			
500005.00 Sick Pay	931	0	0	3,235	4,247			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 05 - GOLF COURSE FUND								
Expenditures								
Function:								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: PAYR PAYROLL EXPENSES								
500007.00 Holiday	4,745	0	0	2,307	2,838			
500007.01 Personal Time	1,952	0	0	2,510	4,303			
PAYROLL EXPENSES	219,048	254,527	254,527	170,695	223,412	248,436	228,436	228,436
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	16,975	12,393	12,393	17,765	21,635	22,717	22,717	22,717
500059.00 Electric Service	28,061	35,000	35,000	13,037	32,253	18,128	35,000	35,000
500060.00 Water Service	11,840	11,845	11,845	7,765	10,989	9,896	9,896	9,896
500061.00 Telephone Service	8,660	8,000	8,000	2,591	4,590	4,095	4,095	4,095
UTILITIES	65,536	67,238	67,238	41,158	69,467	54,836	71,708	71,708
MAINTENANCE DEPARTMENT	491,354	631,554	631,554	398,013	588,600	751,343	688,215	688,215

FY 2023 Budget



DEBT SERVICE FUND(10)

	2021 Actual	2022		2023		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$1,135,643	\$1,131,200	\$1,130,500	\$1,200,500	\$1,200,500	\$1,200,500
Expenses	\$5,258,174	\$2,913,799	\$2,894,670	\$2,972,070	\$2,972,070	\$2,972,070
Revenues Less Expenses:	(\$4,122,532)	(\$1,782,599)	(\$1,764,170)	(\$1,771,570)	(\$1,771,570)	(\$1,771,570)
Bond Proceeds:	\$4,436,475	\$1,150,000	\$1,200,000	\$1,225,000	\$1,225,000	\$1,225,000
Transfers (to)/from other Funds:	\$0	\$500,000	\$250,000	\$550,000	\$550,000	\$550,000
Opening Fund Balance:	\$258,028	\$464,098	\$571,972	\$257,802	\$257,802	\$257,802
Ending Fund Balance:	\$571,972	\$331,499	\$257,802	\$261,232	\$261,232	\$261,232

NILES PARK DISTRICT
SUMMARY OF DEBT SERVICE
FY 2022

ORD.#	ISSUE YEAR	EXPRE YEAR	TYPE OF LOAN	AX2 Original Principal Balance	DESCRIPTION	INT. RATE	Fiscal Year		DUE DATE	FISCAL YEAR PAYMENTS		DUE DATE	2ND PAYMENT OF FY		2022 ENDING PRINCIPAL BALANCE	2022 ENDING INTEREST BALANCE
							OPENING PRINCIPAL BALANCE	INT. INTEREST BALANCE		1ST PAYMENT OF FY PRINCIPAL	INTEREST		PRINCIPAL	INTEREST		
13-O-102	2011	B	Debt Certificate	2,310,000	Tennis Facility	2% to 4%	\$	\$	Expired	\$	\$	Expired	\$	\$	\$	\$
14-O-101	2013	A	Alternate Revenue Bonds	8,610,000	Golf View Facility (rounding and Island Renovation)	2% to 3%	\$	\$	6/1/22	\$	\$	6/1/22	\$	\$	\$	\$
15-O-101	2014	A	Alternate Revenue Bonds	2,415,000	Island Renovation	2% to 3%	\$	\$	6/1/22	\$	\$	6/1/22	\$	\$	\$	\$
21-O-101	2021	A	Alternate Revenue Bonds	2,415,000	Island Renovation	7% to 8%	\$	\$	6/1/22	\$	\$	6/1/22	\$	\$	\$	\$
21-O-101	2021	B	Alternate Revenue Bonds	2,415,000	Island Renovation	7% to 8%	\$	\$	6/1/22	\$	\$	6/1/22	\$	\$	\$	\$
21-O-101	2021	A	Alternate Revenue Bonds	2,415,000	Island Renovation	7% to 8%	\$	\$	6/1/22	\$	\$	6/1/22	\$	\$	\$	\$
15-O-104	2015	A	Alternate Revenue Bonds	805,000	Returned the December payments for series 2013 & 2015	0.03	\$	\$	6/1/22	\$	\$	6/1/22	\$	\$	\$	\$
16-O-102	2016	A	Alternate Revenue Bonds	4,540,000	Cadwell Facility	2% to 3%	\$	\$	6/1/22	\$	\$	6/1/22	\$	\$	\$	\$
16-O-102	2016	A	Alternate Revenue Bonds	8,450,000	Cadwell Facility & Oasis Remodel	3% to 4%	\$	\$	6/1/22	\$	\$	6/1/22	\$	\$	\$	\$
16-O-103	2016	B	Debt Certificate	2,000,000	Cadwell Facility	3% to 4%	\$	\$	6/1/22	\$	\$	6/1/22	\$	\$	\$	\$
19-O-103	2019	B	Alternate Revenue Bonds	1,790,000	Howard St Rehab and Other Cap Projects	3.25%	\$	\$	6/1/22	\$	\$	6/1/22	\$	\$	\$	\$
18-O-111	2022		Roll Over Bonds	33,130,000	Annual Rollover Bonds	Varies	\$	\$	6/1/22	\$	\$	12/15/22	\$	\$	\$	\$
FUND TOTAL							\$	\$		\$	\$		\$	\$	\$	\$

2022	Total Principal	\$ 2,025,000.00
2022	Total Interest	\$ 863,798.99
	Total Payment	\$ 2,888,798.99

Fiscal Year	Total Annual Debt Payments*
2022	\$1,717,475.00
2023	\$1,680,475.00
2024	\$1,699,475.00
2025	\$1,718,475.00
2026	\$1,737,475.00
2027	\$1,756,475.00
2028	\$1,775,475.00
2029	\$1,794,475.00
2030	\$1,813,475.00
2031	\$1,832,475.00
2042	\$1,851,475.00

Annual Rollover Bonds not included in this exhibit

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund Type:								
Fund: 10 - DEBT SERVICE FUND								
Revenues								
Function:								
Dept: 00								
Acct Class: BOPR BOND PROCEEDS								
400045.00	4,436,475	1,150,000	1,150,000	0	1,200,000	1,225,000	1,225,000	1,225,000
BOND PROCEEDS	4,436,475	1,150,000	1,150,000	0	1,200,000	1,225,000	1,225,000	1,225,000
Acct Class: INT INTEREST INCOME								
400099.00	67	1,200	1,200	3,354	500	500	500	500
INTEREST INCOME	67	1,200	1,200	3,354	500	500	500	500
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00	1,135,575	1,130,000	1,130,000	644,670	1,130,000	1,200,000	1,200,000	1,200,000
PROPERTY & REPLACEMENT TAX	1,135,575	1,130,000	1,130,000	644,670	1,130,000	1,200,000	1,200,000	1,200,000
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00	0	500,000	500,000	0	250,000	550,000	550,000	550,000
TRANSFER FROM OTHER FUNDS	0	500,000	500,000	0	250,000	550,000	550,000	550,000
Dept: 00	5,572,117	2,781,200	2,781,200	648,024	2,580,500	2,975,500	2,975,500	2,975,500
Function:	5,572,117	2,781,200	2,781,200	648,024	2,580,500	2,975,500	2,975,500	2,975,500
Total Revenues	5,572,117	2,781,200	2,781,200	648,024	2,580,500	2,975,500	2,975,500	2,975,500
Expenditures								
Function:								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500016.00	4,329,038	2,025,000	2,025,000	0	2,025,000	2,100,000	2,100,000	2,100,000
500016.01	811,805	863,799	863,799	410,149	863,799	847,070	847,070	847,070
500028.00	117,332	25,000	25,000	5,325	5,871	25,000	25,000	25,000
ADMINISTRATION EXPENSES	5,258,175	2,913,799	2,913,799	415,474	2,894,670	2,972,070	2,972,070	2,972,070
Dept: 00	5,258,175	2,913,799	2,913,799	415,474	2,894,670	2,972,070	2,972,070	2,972,070
Function:	5,258,175	2,913,799	2,913,799	415,474	2,894,670	2,972,070	2,972,070	2,972,070
Total Expenditures	5,258,175	2,913,799	2,913,799	415,474	2,894,670	2,972,070	2,972,070	2,972,070
DEBT SERVICE FUND	313,942	-132,599	-132,599	232,550	-314,170	3,430	3,430	3,430
	313,942	-132,599	-132,599	232,550	-314,170	3,430	3,430	3,430
Grand Total:	313,942	-132,599	-132,599	232,550	-314,170	3,430	3,430	3,430

FY 2023 Budget



CAPITAL PROJECTS FUND(14)

	2021 Actual	2022		2023		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$98	\$400,000	\$64	\$0	\$400,000	\$400,000
Expenses	\$60,635	\$711,000	\$25	\$0	\$1,400,000	\$1,400,000
Revenues Less Expenses:	(\$60,537)	(\$311,000)	\$39	\$0	(\$1,000,000)	(\$1,000,000)
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$700,000	\$700,000
Opening Fund Balance:	\$454,340	\$197,739	\$393,803	\$393,843	\$393,843	\$393,843
Ending Fund Balance:	\$393,803	(\$113,261)	\$393,843	\$393,843	\$93,843	\$93,843

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund Type:								
Fund: 14 - CAPITAL PROJECTS FUND								
Revenues								
Function:								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	98	0	0	1,861	64			
INTEREST INCOME	98	0	0	1,861	64	0	0	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400005.00 Grant Revenue	0	400,000	400,000	0	0	400,000	400,000	400,000
MISCELLANEOUS REVENUE	0	400,000	400,000	0	0	400,000	400,000	400,000
Dept: 00	98	400,000	400,000	1,861	64	400,000	400,000	400,000
Function:	98	400,000	400,000	1,861	64	400,000	400,000	400,000
Total Revenues	98	400,000	400,000	1,861	64	400,000	400,000	400,000
Expenditures								
Function:								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500028.00 Special Services	0	0	0	14	25			
500067.00 Capital Improvements	60,635	711,000	711,000	0	0	1,400,000	1,400,000	1,400,000
ADMINISTRATION EXPENSES	60,635	711,000	711,000	14	25	1,400,000	1,400,000	1,400,000
Dept: 00	60,635	711,000	711,000	14	25	1,400,000	1,400,000	1,400,000
Function:	60,635	711,000	711,000	14	25	1,400,000	1,400,000	1,400,000
Total Expenditures	60,635	711,000	711,000	14	25	1,400,000	1,400,000	1,400,000
CAPITAL PROJECTS FUND	-60,537	-311,000	-311,000	1,847	39	-1,000,000	-1,000,000	-1,000,000
	-60,537	-311,000	-311,000	1,847	39	-1,000,000	-1,000,000	-1,000,000
Grand Total:	-60,537	-311,000	-311,000	1,847	39	-1,000,000	-1,000,000	-1,000,000

FY 2023 Budget



IMRF FUND(06)

	2021 Actual	2022		2023		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$274,649	\$255,000	\$267,291	\$250,000	\$200,000	\$200,000
Expenses	\$267,698	\$257,344	\$241,631	\$195,415	\$190,531	\$200,000
Revenues Less Expenses:	\$6,951	(\$2,344)	\$25,660	\$54,585	\$9,469	\$0
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$54,251	\$66,995	\$61,202	\$86,862	\$86,862	\$86,862
Ending Fund Balance:	\$61,202	\$64,651	\$86,862	\$141,447	\$96,331	\$86,862

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year		Actual Thru December	Estimated Total	(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget			Requested	Recommended	Adopted
Fund Type:								
Fund: 06 - IMRF FUND								
Revenues								
Function:								
Dept: 00								
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	274,649	255,000	255,000	155,920	267,291	250,000	200,000	200,000
PROPERTY & REPLACEMENT TAX	274,649	255,000	255,000	155,920	267,291	250,000	200,000	200,000
Dept: 00	274,649	255,000	255,000	155,920	267,291	250,000	200,000	200,000
Function:	274,649	255,000	255,000	155,920	267,291	250,000	200,000	200,000
Total Revenues	274,649	255,000	255,000	155,920	267,291	250,000	200,000	200,000
Expenditures								
Function:								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500010.00 IMRF Expense	267,698	257,344	257,344	178,708	241,631	195,415	190,531	200,000
ADMINISTRATION EXPENSES	267,698	257,344	257,344	178,708	241,631	195,415	190,531	200,000
Dept: 00	267,698	257,344	257,344	178,708	241,631	195,415	190,531	200,000
Function:	267,698	257,344	257,344	178,708	241,631	195,415	190,531	200,000
Total Expenditures	267,698	257,344	257,344	178,708	241,631	195,415	190,531	200,000
IMRF FUND	6,951	-2,344	-2,344	-22,788	25,660	54,585	9,469	0
	6,951	-2,344	-2,344	-22,788	25,660	54,585	9,469	0
Grand Total:	6,951	-2,344	-2,344	-22,788	25,660	54,585	9,469	0

FY 2023 Budget



FICA FUND(07)

	2021 Actual	2022		2023		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$323,694	\$320,000	\$315,021	\$330,000	\$330,000	\$330,000
Expenses	\$288,795	\$324,733	\$307,364	\$331,764	\$326,631	\$330,000
Revenues Less Expenses:	\$34,899	(\$4,733)	\$7,657	(\$1,764)	\$3,369	\$0
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$234,099	\$273,628	\$268,998	\$276,655	\$276,655	\$276,655
Ending Fund Balance:	\$268,998	\$268,895	\$276,655	\$274,891	\$280,024	\$276,655

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year		Actual Thru December	Estimated Total	(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget			Requested	Recommended	Adopted
Fund Type:								
Fund: 07 - FICA FUND								
Revenues								
Function:								
Dept: 00								
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	323,694	320,000	320,000	183,762	315,021	330,000	330,000	330,000
PROPERTY & REPLACEMENT TAX	323,694	320,000	320,000	183,762	315,021	330,000	330,000	330,000
Dept: 00	323,694	320,000	320,000	183,762	315,021	330,000	330,000	330,000
Function:	323,694	320,000	320,000	183,762	315,021	330,000	330,000	330,000
Total Revenues	323,694	320,000	320,000	183,762	315,021	330,000	330,000	330,000
Expenditures								
Function:								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500011.00 FICA Expense	288,795	324,733	324,733	244,001	307,364	331,764	326,631	330,000
ADMINISTRATION EXPENSES	288,795	324,733	324,733	244,001	307,364	331,764	326,631	330,000
Dept: 00	288,795	324,733	324,733	244,001	307,364	331,764	326,631	330,000
Function:	288,795	324,733	324,733	244,001	307,364	331,764	326,631	330,000
Total Expenditures	288,795	324,733	324,733	244,001	307,364	331,764	326,631	330,000
FICA FUND	34,899	-4,733	-4,733	-60,239	7,657	-1,764	3,369	0
	34,899	-4,733	-4,733	-60,239	7,657	-1,764	3,369	0
Grand Total:	34,899	-4,733	-4,733	-60,239	7,657	-1,764	3,369	0

FY 2023 Budget



GENERAL LIABILITY FUND(08)

	2021 Actual	2022		2023		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues:	\$205,006	\$209,000	\$199,513	\$209,000	\$209,000	\$209,000
Expenses:	\$224,014	\$233,000	\$269,154	\$280,000	\$280,000	\$280,000
Revenues Less Expenses:	(\$19,008)	(\$24,000)	(\$69,641)	(\$71,000)	(\$71,000)	(\$71,000)
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$460,212	\$439,884	\$441,204	\$371,564	\$371,564	\$371,564
Ending Fund Balance:	\$441,204	\$415,884	\$371,564	\$300,564	\$300,564	\$300,564

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	----- Current Year -----		Actual Thru December	Estimated Total	(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget			Requested	Recommended	Adopted
Fund Type:								
Fund: 08 - GENERAL LIABILITY FUND								
Revenues								
Function:								
Dept: 00								
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	205,006	209,000	209,000	116,383	199,513	209,000	209,000	209,000
PROPERTY & REPLACEMENT TAX	205,006	209,000	209,000	116,383	199,513	209,000	209,000	209,000
Dept: 00	205,006	209,000	209,000	116,383	199,513	209,000	209,000	209,000
Function:	205,006	209,000	209,000	116,383	199,513	209,000	209,000	209,000
Total Revenues	205,006	209,000	209,000	116,383	199,513	209,000	209,000	209,000
Expenditures								
Function:								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500012.00 Unemployment Compensation	18,275	30,000	30,000	1,381	22,000	30,000	30,000	30,000
500013.00 Liability/Workers Comp	205,739	203,000	203,000	235,807	247,154	250,000	250,000	250,000
ADMINISTRATION EXPENSES	224,014	233,000	233,000	237,188	269,154	280,000	280,000	280,000
Dept: 00	224,014	233,000	233,000	237,188	269,154	280,000	280,000	280,000
Function:	224,014	233,000	233,000	237,188	269,154	280,000	280,000	280,000
Total Expenditures	224,014	233,000	233,000	237,188	269,154	280,000	280,000	280,000
GENERAL LIABILITY FUND	-19,008	-24,000	-24,000	-120,805	-69,641	-71,000	-71,000	-71,000
	-19,008	-24,000	-24,000	-120,805	-69,641	-71,000	-71,000	-71,000
Grand Total:	-19,008	-24,000	-24,000	-120,805	-69,641	-71,000	-71,000	-71,000

FY 2023 Budget



AUDIT FUND(09)

	2021 Actual	2022		2023		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$24,522	\$28,000	\$25,835	\$28,000	\$28,000	\$28,000
Expenses	\$27,385	\$27,900	\$27,385	\$27,400	\$27,400	\$27,400
Revenues Less Expenses:	(\$2,863)	\$100	(\$1,550)	\$600	\$600	\$600
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$18,510	\$18,510	\$15,647	\$14,097	\$14,097	\$14,097
Ending Fund Balance:	\$15,647	\$18,610	\$14,097	\$14,697	\$14,697	\$14,697

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year		Actual Thru December	Estimated Total	(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget			Requested	Recommended	Adopted
Fund Type:								
Fund: 09 - AUDIT FUND								
Revenues								
Function:								
Dept: 00								
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	24,522	28,000	28,000	13,921	25,835	28,000	28,000	28,000
PROPERTY & REPLACEMENT TAX	24,522	28,000	28,000	13,921	25,835	28,000	28,000	28,000
Dept: 00	24,522	28,000	28,000	13,921	25,835	28,000	28,000	28,000
Function:	24,522	28,000	28,000	13,921	25,835	28,000	28,000	28,000
Total Revenues	24,522	28,000	28,000	13,921	25,835	28,000	28,000	28,000
Expenditures								
Function:								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500015.00 Annual Audit	27,385	27,900	27,900	22,630	27,385	27,400	27,400	27,400
ADMINISTRATION EXPENSES	27,385	27,900	27,900	22,630	27,385	27,400	27,400	27,400
Dept: 00	27,385	27,900	27,900	22,630	27,385	27,400	27,400	27,400
Function:	27,385	27,900	27,900	22,630	27,385	27,400	27,400	27,400
Total Expenditures	27,385	27,900	27,900	22,630	27,385	27,400	27,400	27,400
AUDIT FUND	-2,863	100	100	-8,709	-1,550	600	600	600
	-2,863	100	100	-8,709	-1,550	600	600	600
Grand Total:	-2,863	100	100	-8,709	-1,550	600	600	600

FY 2023 Budget



PAVING AND LIGHTING FUND(11)

	2021 Actual	2022		2023		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$24,522	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Expenses	\$37,433	\$65,000	\$65,000	\$40,000	\$40,000	\$50,000
Revenues Less Expenses:	(\$12,911)	(\$15,000)	(\$15,000)	\$10,000	\$10,000	\$0
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$19,052	\$19,052	\$6,141	(\$8,859)	(\$8,859)	(\$8,859)
Ending Fund Balance:	\$6,141	\$4,052	(\$8,859)	\$1,141	\$1,141	(\$8,859)

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	Current Year		Actual Thru December	Estimated Total	(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget			Requested	Recommended	Adopted
Fund Type:								
Fund: 11 - PAVING AND LIGHTING								
Revenues								
Function:								
Dept: 00								
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	24,522	50,000	50,000	13,921	50,000	50,000	50,000	50,000
PROPERTY & REPLACEMENT TAX	24,522	50,000	50,000	13,921	50,000	50,000	50,000	50,000
Dept: 00	24,522	50,000	50,000	13,921	50,000	50,000	50,000	50,000
Function:	24,522	50,000	50,000	13,921	50,000	50,000	50,000	50,000
Total Revenues	24,522	50,000	50,000	13,921	50,000	50,000	50,000	50,000
Expenditures								
Function:								
Dept: 00								
Acct Class: MAIN MAINTENANCE EXPENSES								
500056.00 Land & Building Improvements	37,433	65,000	65,000	59,545	65,000	40,000	40,000	50,000
MAINTENANCE EXPENSES	37,433	65,000	65,000	59,545	65,000	40,000	40,000	50,000
Dept: 00	37,433	65,000	65,000	59,545	65,000	40,000	40,000	50,000
Function:	37,433	65,000	65,000	59,545	65,000	40,000	40,000	50,000
Total Expenditures	37,433	65,000	65,000	59,545	65,000	40,000	40,000	50,000
PAVING AND LIGHTING	-12,911	-15,000	-15,000	-45,624	-15,000	10,000	10,000	0
	-12,911	-15,000	-15,000	-45,624	-15,000	10,000	10,000	0
Grand Total:	-12,911	-15,000	-15,000	-45,624	-15,000	10,000	10,000	0

FY 2023 Budget



POLICE PROTECTION FUND(12)

	2021 Actual	2022		2023		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$80,727	\$83,000	\$83,000	\$87,000	\$87,000	\$87,000
Expenses	\$71,675	\$82,700	\$84,983	\$86,500	\$86,500	\$87,000
Revenues Less Expenses:	\$9,053	\$300	(\$1,983)	\$500	\$500	\$0
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$162,246	\$172,346	\$171,299	\$169,315	\$169,315	\$169,315
Ending Fund Balance:	\$171,299	\$172,646	\$169,315	\$169,815	\$169,815	\$169,315

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	----- Current Year -----		Estimated	(6)	(7)	(8)	
	Year	Original	Amended					Actual Thru
	Actual	Budget	Budget	December	Requested	Recommended	Adopted	
Fund Type:								
Fund: 12 - POLICE PROTECTION FUND								
Revenues								
Function:								
Dept: 00								
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00	Property Taxes	80,727	83,000	83,000	45,829	83,000	87,000	87,000
	PROPERTY & REPLACEMENT TAX	80,727	83,000	83,000	45,829	83,000	87,000	87,000
	Dept: 00	80,727	83,000	83,000	45,829	83,000	87,000	87,000
	Function:	80,727	83,000	83,000	45,829	83,000	87,000	87,000
	Total Revenues	80,727	83,000	83,000	45,829	83,000	87,000	87,000
Expenditures								
Function:								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500029.00	Equipment	1,188	2,000	2,000	1,296	1,584	2,000	2,000
500034.00	Monthly Expenses	0	500	500	0	500	500	500
500045.00	Uniforms & Clothing	0	200	200	3,551	3,551	1,500	1,500
	ADMINISTRATION EXPENSES	1,188	2,700	2,700	4,847	5,635	4,000	4,000
Acct Class: PAYR PAYROLL EXPENSES								
500002.00	Part time Salaries	70,389	80,000	80,000	59,678	79,272	82,400	82,400
500003.00	Overtime	0	0	0	45	76	100	600
	PAYROLL EXPENSES	70,389	80,000	80,000	59,723	79,348	82,500	83,000
	Dept: 00	71,577	82,700	82,700	64,570	84,983	86,500	87,000
	Function:	71,577	82,700	82,700	64,570	84,983	86,500	87,000
	Total Expenditures	71,577	82,700	82,700	64,570	84,983	86,500	87,000
	POLICE PROTECTION FUND	9,150	300	300	-18,741	-1,983	500	500
		9,150	300	300	-18,741	-1,983	500	500
	Grand Total:	9,150	300	300	-18,741	-1,983	500	500

FY 2023 Budget



HANDICAPPED FUND(13)

	2021 Actual	2022		2023		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$392,775	\$377,000	\$375,750	\$377,000	\$377,000	\$377,000
Expenses	\$177,575	\$205,000	\$216,000	\$225,000	\$225,000	\$225,000
Revenues Less Expenses:	\$215,201	\$172,000	\$159,750	\$152,000	\$152,000	\$152,000
Transfers (to)/from other Funds:	(\$250,000)	(\$300,000)	(\$300,000.00)	(\$200,000)	(\$200,000)	(\$200,000)
Opening Fund Balance:	\$252,972	\$141,914	\$218,173	\$77,923	\$77,923	\$77,923
Ending Fund Balance:	\$218,173	\$13,914	\$77,923	\$29,923	\$29,923	\$29,923

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2022	Prior	----- Current Year -----		Actual Thru December	Estimated Total	(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget			Requested	Recommended	Adopted
Fund Type:								
Fund: 13 - HANDICAPPED FUND								
Revenues								
Function:								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	419	2,000	2,000	68	750	2,000	2,000	2,000
INTEREST INCOME	419	2,000	2,000	68	750	2,000	2,000	2,000
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	392,356	375,000	375,000	222,742	375,000	375,000	375,000	375,000
PROPERTY & REPLACEMENT TAX	392,356	375,000	375,000	222,742	375,000	375,000	375,000	375,000
Dept: 00	392,775	377,000	377,000	222,810	375,750	377,000	377,000	377,000
Function:	392,775	377,000	377,000	222,810	375,750	377,000	377,000	377,000
Total Revenues	392,775	377,000	377,000	222,810	375,750	377,000	377,000	377,000
Expenditures								
Function:								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500018.00 MNASR	177,575	205,000	205,000	156,100	216,000	225,000	225,000	225,000
500043.00 Transfer to other funds	250,000	300,000	300,000	0	300,000	200,000	200,000	200,000
ADMINISTRATION EXPENSES	427,575	505,000	505,000	156,100	516,000	425,000	425,000	425,000
Dept: 00	427,575	505,000	505,000	156,100	516,000	425,000	425,000	425,000
Function:	427,575	505,000	505,000	156,100	516,000	425,000	425,000	425,000
Total Expenditures	427,575	505,000	505,000	156,100	516,000	425,000	425,000	425,000
HANDICAPPED FUND	-34,800	-128,000	-128,000	66,710	-140,250	-48,000	-48,000	-48,000
	-34,800	-128,000	-128,000	66,710	-140,250	-48,000	-48,000	-48,000
Grand Total:	-34,800	-128,000	-128,000	66,710	-140,250	-48,000	-48,000	-48,000