

2025 Budget



FISCAL YEAR 2025
January 1, 2025 – December 31, 2025

NILES PARK DISTRICT

2025 ANNUAL BUDGET

PARK DISTRICT OFFICIALS

PRESIDENT



Dennis
O'Donovan

COMMISSIONERS



Scott
O'Brien



Jim
Hynes



Julie
Genualdi



Ronnie
Strzelecki

PARK DEPARTMENT MANAGEMENT

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



NILES PARK DISTRICT FISCAL YEAR 2025

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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 2025 Budget



Fund No.	Fund	Fund Balance *		2024 Projection		Change in Fund		Fund		2025 Budget		Change in Fund		Fund	
		1/1/2024	Balance *	Revenues	Expenses	Balance	Balance	Transfer	Balance	Revenues	Expenses	Balance	Balance	Transfer	Balance *
1	General	3,398,479	3,398,479	2,345,718	3,393,202	(1,047,483)	750,000		750,000	2,227,667	3,146,625	(918,958)	750,000		2,932,037
2	Recreation	6,225,201	6,225,201	6,448,992	4,168,902	2,280,090	(2,611,048)		5,894,243	6,256,950	4,349,426	1,907,524	(4,255,460)		3,546,307
4	Pool(Rec Fund)	140,105	140,105	456,731	657,884	(201,153)	61,048		0	441,040	746,500	(305,460)	305,460		0
3	Ice Rink	6,970,192	6,970,192	1,102,072	971,451	130,622	0		7,100,814	1,129,970	1,127,823	2,147	0		7,102,962
5	Golf Fund	7,747,315	7,747,315	1,336,590	1,136,627	199,963	0		7,947,277	1,345,889	1,265,795	80,095	0		8,027,372
6	IMRF Fund	83,106	83,106	185,000	168,643	16,357	0		99,463	185,000	188,122	(3,122)	0		96,341
7	FICA Fund	284,150	284,150	350,000	347,740	2,260	0		286,410	375,000	375,000	0	0		286,410
8	General Liability	50,271	50,271	270,000	297,048	(27,048)	0		23,223	310,000	310,000	0	0		23,223
9	Audit	21,073	21,073	30,000	25,667	4,333	0		25,406	30,000	30,000	0	0		25,406
10	Debt Service	535,573	535,573	2,411,684	3,011,542	(599,858)	350,000		285,715	2,595,000	3,145,000	(550,000)	550,000		285,715
11	Paving and Lighting	16,206	16,206	40,000	40,000	0	0		16,206	80,000	80,000	0	0		16,206
12	Police Protection	185,854	185,854	87,000	76,704	10,296	0		196,150	89,000	89,000	0	0		196,150
13	Handicapped	62,800	62,800	375,030	210,000	165,030	(150,000)		77,830	375,030	225,000	150,030	(150,000)		77,860
14	Capital Projects	324,592	324,592	403,055	2,276,536	(1,873,481)	1,600,000		51,110	1,203,000	4,000,000	(2,797,000)	2,800,000		54,110
Total All Funds		26,044,916	26,044,916	15,841,872	16,781,946	(940,074)	0		25,104,842	16,643,546	19,078,291	(2,434,745)	0		22,670,098

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



Niles Park District Summary of Revenues Fy 2025 Budget



Fund No.	Fund	2025 Budget	2024 Projected	2023 Actual	Compare 2025 Budget to 2024 Projection	Compare 2024 Projection to 2023 Actual
1	General	2,227,667	2,345,718	\$2,691,784	(118,051)	(346,066)
2	Recreation	6,256,950	6,448,992	\$6,088,663	(192,042)	360,329
3	Ice Rink	1,129,970	1,102,072	\$1,062,930	27,898	39,142
4	Swimming Pool	441,040	456,731	494,564	(15,691)	(37,833)
5	Golf Fund	1,345,889	1,336,590	1,321,281	9,299	15,309
6	IMRF Fund	185,000	185,000	189,408	0	(4,408)
7	FICA Fund	375,000	350,000	333,212	25,000	16,788
8	General Liability	310,000	270,000	64,234	40,000	205,766
9	Audit	30,000	30,000	28,098	0	1,902
10	Debt Service	1,345,000	1,231,684	1,250,352	113,316	(18,668)
11	Paving and Lighting	80,000	40,000	50,176	40,000	(10,176)
12	Police Protection	89,000	87,000	88,127	2,000	(1,127)
13	Handicapped	375,030	375,030	376,347	0	(1,317)
14	Capital Projects	1,203,000	403,055	9,823	799,945	393,232
Operating Revenue All Funds		15,393,546	14,661,872	14,048,998	731,674	612,874
Transfers In		4,555,460	2,911,048	1,700,000		
Bond Proceeds		1,250,000	1,180,000	1,212,000		
Total Revenue		21,199,006	18,752,920	16,960,998		



Niles Park District

Summary of Expenses

Fy 2025 Budget



Fund No.	Fund	2025 Budget	2024 Projected	2023 Actual	Compare 2025 Budget to 2024 Projection	Compare 2024 Projection to 2023 Actual
1	General	3,146,625	3,393,202	2,926,588	(246,576)	466,613
2	Recreation	4,349,426	4,168,902	3,633,792	180,524	535,110
3	Ice Rink	1,127,823	971,451	1,083,341	156,372	(111,890)
4	Swimming Pool	746,500	657,884	623,203	88,616	34,682
5	Golf Fund	1,265,795	1,136,627	1,018,366	129,167	118,261
6	IMRF Fund	188,122	168,643	180,316	19,479	(11,673)
7	FICA Fund	375,000	347,740	324,893	27,260	22,847
8	General Liability	310,000	297,048	273,924	12,952	23,124
9	Audit	30,000	25,667	27,998	4,333	(2,331)
10	Debt Service	3,145,000	3,011,542	2,980,916	133,458	30,626
11	Paving and Lighting	80,000	40,000	26,970	40,000	13,030
12	Police Protection	89,000	76,704	75,272	12,296	1,432
13	Handicapped	225,000	210,000	203,443	15,000	6,557
14	Capital Projects	4,000,000	2,276,536	547,447	1,723,464	1,729,089
Total All Funds		19,078,291	16,781,946	13,926,470	2,296,345	2,855,476
Transfers Out:		4,555,460	2,911,048	2,205,000		
Grand Total		23,633,751	19,692,994	16,131,470	2,296,345	2,855,476
					11.7%	17.7%

Niles Park District

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

Fy 2024 Budget

Fund	Fund Name	Dept #	Dept Name	Account	Description	Budget
1	General	40	Maintenance	500029	Mini-Dump Truck	\$115,000
1	General	40	Maintenance	500029	Groundmaster Mower	\$99,977
1	General	40	Maintenance	500029	Atlas Skid Steer	\$57,228
1	General	40	Maintenance	500056	Thor Guard	\$55,000
1	General	40	Maintenance	500029	V-Plow	\$6,829
1	General	45	Banquets	500029	Beer cooler	\$6,000
1	General	40	Maintenance	500055	Green House	\$5,899
						\$345,933
2	Recreation	40	Maintenance	500056	Resurfacing Oak Park Tennis and Basketball	\$130,000
2	Recreation	40	Maintenance	500056	Courtland Playground	\$125,000
2	Recreation	40	Maintenance	500056	Jonquil Tennis Courts	\$90,000
2	Recreation	40	Maintenance	500056	Oak Park Dugouts	\$50,000
2	Recreation	40	Maintenance	500056	Oak Park Tennis Courts Wind Screens	\$40,000
2	Recreation	40	Maintenance	500056	Golf View Basketball Court	\$35,000
2	Recreation	65	Tennis	500056	HVAC	\$25,000
2	Recreation	40	Maintenance	500049.02	Volleyball Posts	\$14,000
2	Recreation	65	Tennis	500056	Court Line Painting	\$10,000
2	Recreation	65	Tennis	500057	Roof repairs	\$10,000
2	Recreation	65	Tennis	500056	Locker room carpet	\$6,000
2	Recreation	40	Maintenance	500056	Mini Golf Pump	\$5,000
						\$540,000
3	Ice Rink	40	Maintenance	500056	Garage roof	\$30,000
3	Ice Rink	10	Administration	500029	Rental skate replacement	\$5,150
						\$35,150
4	Pool	40	Maintenance	500057	Slide Painting	\$37,000
4	Pool	40	Maintenance	500056	Shade Structure	\$30,000
4	Pool	40	Maintenance	500057	Pump rehab	\$20,000
4	Pool	40	Maintenance	500057	Doors	\$10,000
4	Pool	40	Maintenance	500056	Back Gate Asphalt	\$8,000
4	Pool	40	Maintenance	500057	Drain Gates	\$8,000
						\$113,000
5	Golf	40	Maintenance	500029	36 new golf carts less trade ins	\$164,100
5	Golf	40	Maintenance	500056	Golf course parking lot seal coating	\$65,000
5	Golf	40	Maintenance	500029	Rough mower	\$32,000
5	Golf	40	Maintenance	500029	Zero turn trim mower	\$11,500
						\$272,600
11	Paving & Lighting	0		500056	Seal Coating Parking Lots	\$40,000
14	Capital Projects	0		500067	Golf Mill Park Rehab OSLAD Grant Project	\$2,500,000
14	Capital Projects	0		500067	Pioneer Park Rehab OSLAD Grant Project	\$700,000
						\$3,200,000
Total						\$4,546,683

Niles Park District

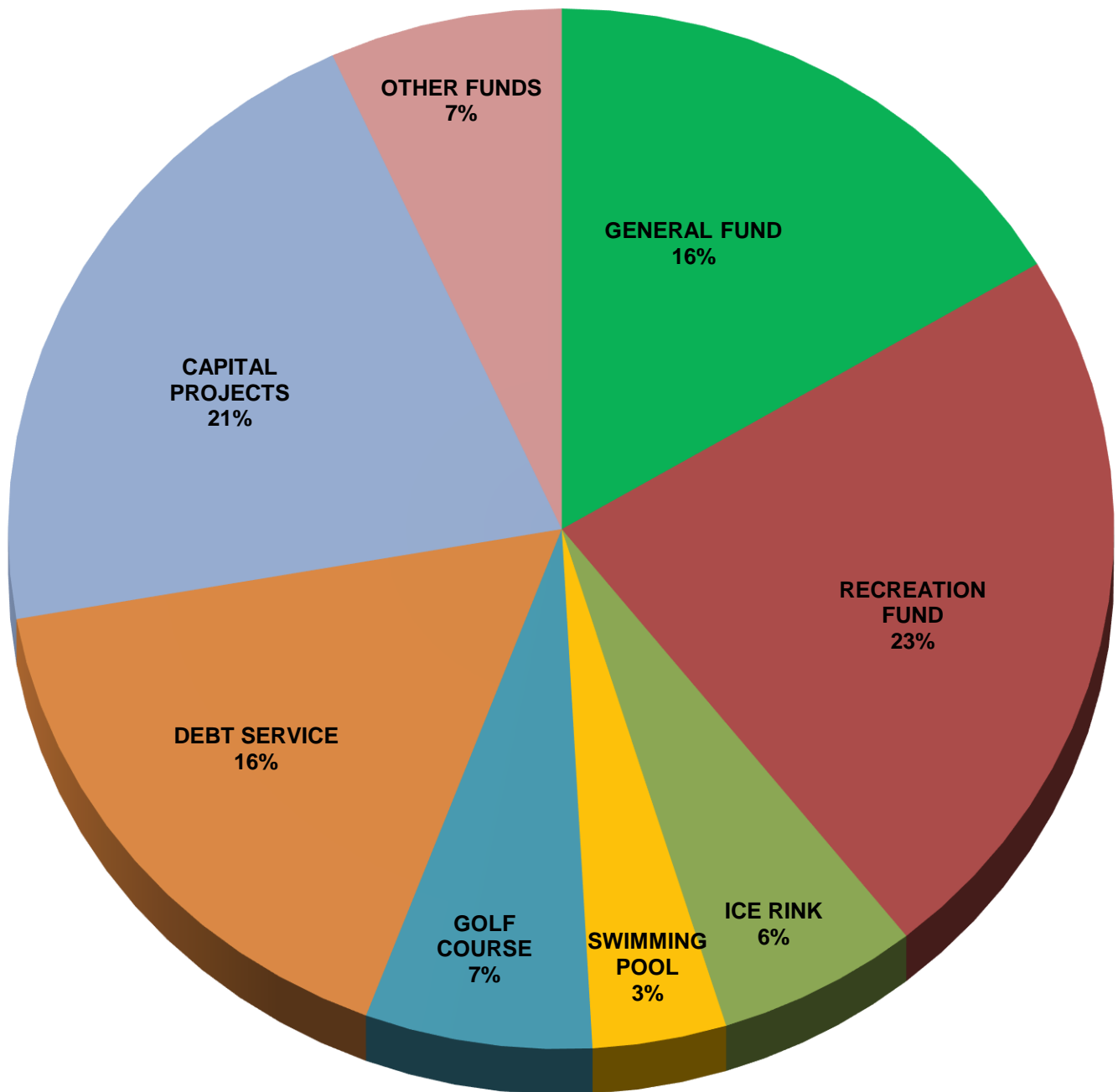
Summary of Major Projects/Purchases (over \$5000)

Fy 2025 Budget

Fund	Fund Name	Dept #	Dept Name	Account	Description	Budget
1	General	20	IT	500029	Security Cameras Golf Mill Park and Oak Park	\$44,000
1	General	40	Maintenance	500029	Forklift	\$34,000
1	General	40	Maintenance	500057	Shop improvements	\$15,000
1	General	45	Banquets	500056	Sewer repair	\$15,000
1	General	40	Maintenance	500029	Snow blower attachment	\$9,000
						\$117,000
2	Recreation	65	Tennis	500056	HVAC	\$60,000
2	Recreation	40	Maintenance	500056	Jonquil concrete	\$51,000
2	Recreation	40	Maintenance	500056	Golf View HVAC	\$50,000
2	Recreation	40	Maintenance	500056	Oak Park irrigation	\$47,000
2	Recreation	40	Maintenance	500056	Jonquil dugouts	\$40,000
2	Recreation	40	Maintenance	500056	Oakton Manor tennis courts	\$30,000
2	Recreation	40	Maintenance	500057	Batting cage net	\$30,000
2	Recreation	40	Maintenance	500057	Grennan Heights doors	\$25,000
2	Recreation	40	Maintenance	500056	Iceland irrigation	\$16,000
2	Recreation	40	Maintenance	500056	Pioneer irrigation	\$12,000
2	Recreation	40	Maintenance	500057	Howard Leisure Center dance floor	\$8,000
2	Recreation	40	Maintenance	500056	Tree removal Kirk Lane	\$7,000
2	Recreation	40	Maintenance	500056	Jonquil drinking fountain	\$6,000
2	Recreation	40	Maintenance	500057	Pioneer windows	\$5,000
						\$387,000
3	Ice Rink	40	Maintenance	500056	Garage roof	\$30,000
3	Ice Rink	40	Maintenance	500056	Bathroom	\$10,000
3	Ice Rink	40	Maintenance	500056	Door replacement	\$10,000
						\$50,000
4	Pool	40	Maintenance	500056	Pool painting	\$40,000
4	Pool	40	Maintenance	500057	Heater	\$40,000
4	Pool	40	Maintenance	500056	Guard Chairs	\$30,000
4	Pool	40	Maintenance	500056	Pumps	\$25,000
4	Pool	40	Maintenance	500056	Asphalt repair	\$15,000
4	Pool	40	Maintenance	500056	Cargo netting	\$8,000
						\$158,000
5	Golf	40	Maintenance	500056	AC unit clubhouse	\$100,000
5	Golf	40	Maintenance	500029	Fairway mower	\$73,000
5	Golf	40	Maintenance	500056	New stairs	\$45,000
5	Golf	40	Maintenance	500056	Cart storage doors	\$20,000
5	Golf	40	Maintenance	500029	Greens roller	\$18,500
5	Golf	40	Maintenance	500056	New carpet/tile clubhouse	\$17,000
5	Golf	40	Maintenance	500054	Irrigation pump manifold	\$15,000
5	Golf	40	Maintenance	500029	Utility vehicle	\$12,600
5	Golf	40	Maintenance	500030	Pressure washer	\$5,000
5	Golf	40	Maintenance	500056	Re-piping	\$5,000
						\$311,100
11	Paving & Lighting	0		500056	Seal Coating Parking Lots	\$45,000
11	Paving & Lighting	0		500056	Pioneer Paving	\$35,000
						\$80,000
14	Capital Projects	0		500067	Golf Mill Park Rehab OSLAD Grant Project	\$3,720,000
14	Capital Projects	0		500067	Golf Mill washrooms (Park's share)	\$280,000
						\$4,000,000
						Total \$5,103,100

2025 BUDGET

\$19,078,291



FY 2025 Budget

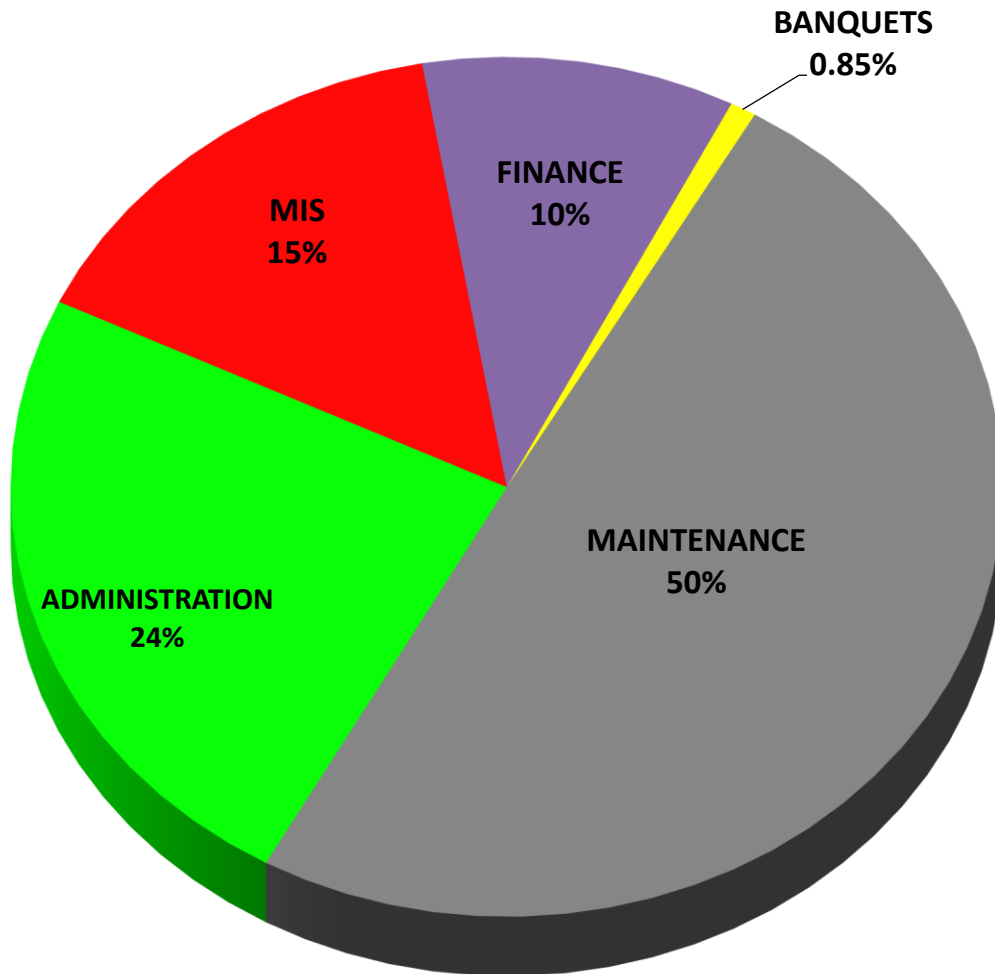


GENERAL FUND (01)

	2023 Actual	2024		2025		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$2,691,784	\$2,388,689	\$2,345,718	\$2,267,667	\$2,227,667	\$2,227,667
Expenses	\$2,926,588	\$3,408,525	\$3,393,202	\$3,330,263	\$3,146,625	\$3,146,625
Revenues Less Expenses:	(\$234,804)	(\$1,019,836)	(\$1,047,483)	(\$1,062,596)	(\$918,958)	(\$918,958)
Transfers (to)/from other Funds:	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000
Opening Fund Balance:	\$2,883,283	\$3,326,687	\$3,398,479	\$3,100,996	\$3,100,996	\$3,100,996
Ending Fund Balance:	\$3,398,479	\$3,056,851	\$3,100,996	\$2,788,400	\$2,932,037	\$2,932,037

GENERAL FUND EXPENSES BY DEPT

\$3,146,626





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.



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 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 always earn the highest possible return while protecting the safety of principal using sound investment practices.
- Efficiently collect and process all receipts 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.



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 district's 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 has multiple vehicles ranging from automobiles, pickup 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

Page: 1
10/25/2024
12:08 pm

Niles Park District

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 01 - GENERAL FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400098.00 Lease interest revenue	646	0	0	0	0			
400099.00 Interest Income	138,908	130,000	130,000	109,839	141,653	135,000	135,000	135,000
INTEREST INCOME	139,554	130,000	130,000	109,839	141,653	135,000	135,000	135,000
Acct Class: LEAS LEASE INCOME								
400046.00 Lease Income	84,477	100,000	100,000	86,547	100,000	100,000	100,000	100,000
400049.00 Cell Tower Lease	-376	48,000	48,000	40,594	48,765	50,000	50,000	50,000
400097.00 Lease RTU Amortization	47,731	0	0	0	0			
LEASE INCOME	131,832	148,000	148,000	127,141	148,765	150,000	150,000	150,000
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	3,421	2,500	2,500	5,690	5,200	4,500	4,500	4,500
400005.00 Grant Revenue	4,510	5,000	5,000	4,924	4,924	5,000	5,000	5,000
400005.01 Tree Donations	1,000	0	0	250	1,500	1,500	1,500	1,500
400008.00 Cash over/short	0	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
400011.00 Sponsorships	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
MISCELLANEOUS REVENUE	19,931	18,500	18,500	21,864	22,624	22,000	22,000	22,000
Acct Class: RENI RENTAL INCOME								
400014.00 Meeting Room Rental	0	0	0	0	0			
RENTAL INCOME	0	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	1,569,434	1,433,440	1,433,440	1,536,328	1,470,366	1,550,667	1,510,667	1,510,667
400002.00 Person Prop Replacement tax	831,034	658,749	658,749	393,209	562,310	410,000	410,000	410,000
PROPERTY & REPLACEMENT TAX	2,400,468	2,092,189	2,092,189	1,929,537	2,032,676	1,960,667	1,920,667	1,920,667
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	750,000	750,000	750,000	250,000	750,000	750,000	750,000	750,000
TRANSFER FROM OTHER FUNDS	750,000	750,000	750,000	250,000	750,000	750,000	750,000	750,000
Dept: 00	3,441,785	3,138,689	3,138,689	2,438,381	3,095,718	3,017,667	2,977,667	2,977,667
Total Revenues	3,441,785	3,138,689	3,138,689	2,438,381	3,095,718	3,017,667	2,977,667	2,977,667
Expenditures								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00 Postage	8,210	15,000	15,000	11,927	12,505	15,000	15,000	15,000
500021.00 Printing	32,590	30,000	30,000	25,286	40,131	30,000	35,000	35,000
500022.00 Dues and Memberships	12,013	10,000	10,000	10,800	12,520	15,000	15,000	15,000
500023.00 Travel Expense	360	500	500	614	270	500	500	500
500024.00 Conference Expense	1,480	6,000	6,000	636	1,372	5,000	5,000	5,000

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Niles Park District

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500025.00 Seminar Expense	109	200	200	150	0			
500026.00 Lodging Expense	0	0	0	0	0			
500028.00 Special Services	34,792	60,000	60,000	34,828	38,429	40,000	40,000	40,000
500029.00 Equipment	0	1,000	1,000	521	1,042	1,000	1,000	1,000
500031.00 Office Expense	8,764	4,000	4,000	9,453	12,205	10,000	10,000	10,000
500032.00 Legal Service & Fees	25,263	25,000	25,000	16,301	21,582	25,000	25,000	25,000
500035.00 Administrative Activities Exp	6,074	12,000	12,000	11,309	12,015	12,000	12,000	12,000
500036.00 Office Furniture	1,188	1,000	1,000	0	0	6,000	6,000	6,000
500038.00 Sponsorship	202	2,000	2,000	1,291	1,248	2,000	2,000	2,000
500041.00 Advertising	21,422	14,000	14,000	16,905	16,722	15,000	15,000	15,000
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	551	1,000	1,000	0	500	1,000	1,000	1,000
500072.00 Commissioner Functions	9,130	9,000	9,000	3,351	6,703	10,000	10,000	10,000
ADMINISTRATION EXPENSES	162,148	190,700	190,700	143,372	177,244	187,500	192,500	192,500
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	1,843	2,160	2,160	1,543	2,400	2,160	2,160	2,160
500097.00 Health Insurance	131,218	131,814	131,814	98,196	144,000	140,421	140,421	140,421
500098.00 Dental Insurance	0	9,207	9,207	0	0	10,188	10,188	10,188
500099.00 Life Insurance	278	353	353	673	755	756	756	756
INSURANCE EXPENSE	133,339	143,534	143,534	100,412	147,155	153,525	153,525	153,525
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	285,894	397,060	397,060	276,245	341,534	408,971	408,971	408,971
500001.01 Payroll Accrual	-1,946	0	0	0	0			
500002.00 Part time Salaries	0	0	0	0	0			
500003.00 Overtime	790	0	0	840	578	1,000	1,000	1,000
500004.00 Vacation	26,794	0	0	23,191	26,515			
500005.00 Sick Pay	4,377	0	0	6,102	7,815			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	12,166	0	0	8,726	15,944			
500007.01 Personal Time	6,765	0	0	7,505	10,932			
PAYROLL EXPENSES	334,840	397,060	397,060	322,609	403,318	409,971	409,971	409,971
GENERAL ADMINISTRATION	630,327	731,294	731,294	566,393	727,717	750,996	755,996	755,996
Dept: 20 MANAGEMENT INFO SYSTEMS								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00 Postage	0	0	0	0	0			
500022.00 Dues and Memberships	0	0	0	0	0			

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Niles Park District

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 20 MANAGEMENT INFO SYSTEMS								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500024.00 Conference Expense	0	0	0	0	0			
500027.00 Training	0	5,000	5,000	0	0	5,000	5,000	5,000
500028.00 Special Services	130,827	229,500	229,500	125,578	155,843	160,000	160,000	160,000
500029.00 Equipment	91,001	150,000	150,000	148,130	150,000	160,000	110,000	110,000
500030.00 Minor Equipment/Parts	1,898	4,000	4,000	3,618	4,379	4,000	4,000	4,000
500031.00 Office Expense	4,187	12,000	12,000	7,826	11,000	12,000	5,000	5,000
500036.00 Office Furniture	0	0	0	0	0			
500044.00 Reference Materials	0	0	0	0	0			
500046.00 Hardware/Software Maintenance	87,095	84,000	84,000	123,489	135,000	172,500	157,500	157,500
500047.00 Software Expense	30,936	35,000	35,000	24,953	25,000	35,000	36,000	36,000
ADMINISTRATION EXPENSES	345,944	519,500	519,500	433,594	481,222	548,500	477,500	477,500
Acct Class: INSU INSURANCE EXPENSE								
500097.00 Health Insurance	0	0	0	0	0			
500098.00 Dental Insurance	0	0	0	0	0			
500099.00 Life Insurance	0	0	0	0	0			
INSURANCE EXPENSE	0	0	0	0	0	0	0	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	0	0	0	0	0			
500002.00 Part time Salaries	0	0	0	0	0			
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	0	0	0	0	0			
500005.00 Sick Pay	0	0	0	0	0			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	0	0	0	0	0			
PAYROLL EXPENSES	0	0	0	0	0	0	0	0
MANAGEMENT INFO SYSTEMS	345,944	519,500	519,500	433,594	481,222	548,500	477,500	477,500
Dept: 30 FINANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00 Postage	0	0	0	0	0			
500021.00 Printing	95	2,000	2,000	0	0	1,000	1,000	1,000
500022.00 Dues and Memberships	545	1,000	1,000	765	500	1,000	1,000	1,000
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	500	500	0	0	500	500	500
500028.00 Special Services	7,006	14,000	14,000	4,861	5,761	5,000	5,000	5,000

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Niles Park District

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 30 FINANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500029.00 Equipment	0	0	0	0	0	500	500	500
500031.00 Office Expense	1,261	3,000	3,000	411	1,000	3,000	3,000	3,000
500033.00 Human Resources	25,899	30,000	30,000	19,411	27,050	30,000	30,000	30,000
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	0	1,000	1,000	0	0	500	500	500
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	208	500	500	0	350	500	500	500
ADMINISTRATION EXPENSES	35,014	52,500	52,500	25,448	34,661	42,500	42,500	42,500
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	982	1,080	1,080	570	903	748	748	748
500097.00 Health Insurance	60,555	65,907	65,907	35,911	49,615	46,002	46,002	46,002
500098.00 Dental Insurance	0	4,603	4,603	0	4,000	3,185	3,185	3,185
500099.00 Life Insurance	203	176	176	337	360	378	378	378
INSURANCE EXPENSE	61,740	71,766	71,766	36,818	54,878	50,313	50,313	50,313
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	187,322	227,342	227,342	142,394	198,118	228,810	228,810	228,810
500001.01 Payroll Accrual	0	0	0	0	0			
500002.00 Part time Salaries	0	0	0	0	0			
500003.00 Overtime	287	0	0	275	550			
500004.00 Vacation	31,560	0	0	18,842	16,392			
500005.00 Sick Pay	7,083	0	0	1,182	1,039			
500007.00 Holiday	7,973	0	0	5,081	6,257			
500007.01 Personal Time	5,938	0	0	4,314	5,094			
PAYROLL EXPENSES	240,163	227,342	227,342	172,088	227,450	228,810	228,810	228,810
FINANCE DEPARTMENT	336,917	351,608	351,608	234,354	316,989	321,623	321,623	321,623
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	939	1,500	1,500	288	540	1,500	1,500	1,500
500020.00 Postage	0	50	50	0	0	50	50	50
500021.00 Printing	0	0	0	0	0			
500022.00 Dues and Memberships	0	1,000	1,000	0	0	1,000	1,000	1,000
500023.00 Travel Expense	26	0	0	39	78	100	100	100
500024.00 Conference Expense	300	0	0	150	300	1,000	1,000	1,000
500025.00 Seminar Expense	1,131	1,000	1,000	447	894	1,000	1,000	1,000
500026.00 Lodging Expense	0	0	0	0	0			
500027.00 Training	0	1,000	1,000	90	180	1,000	1,000	1,000

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Niles Park District

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500028.00 Special Services	7,565	17,000	17,000	14,540	24,000	17,000	17,000	17,000
500029.00 Equipment	209,259	280,000	280,000	269,806	280,000	50,000	50,000	50,000
500030.00 Minor Equipment/Parts	780	2,000	2,000	225	450	2,000	2,000	2,000
500031.00 Office Expense	288	1,000	1,000	612	850	1,000	1,000	1,000
500036.00 Office Furniture	0	0	0	150	300			
500041.00 Advertising	0	240	240	0	0	240	240	240
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	4,378	4,000	4,000	362	725	4,000	4,000	4,000
ADMINISTRATION EXPENSES	224,666	308,790	308,790	286,709	308,317	79,890	79,890	79,890
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	3,491	3,583	3,583	2,395	3,751	3,916	3,916	3,916
500097.00 Health Insurance	177,750	202,956	202,956	184,711	202,956	241,320	241,320	241,320
500098.00 Dental Insurance	0	13,163	13,163	0	0	15,927	15,927	15,927
500099.00 Life Insurance	976	1,058	1,058	1,886	1,928	2,268	2,268	2,268
INSURANCE EXPENSE	182,217	220,760	220,760	188,992	208,635	263,431	263,431	263,431
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	32,898	35,000	35,000	28,697	38,598	35,000	35,000	35,000
500050.00 Automotive Vehicle Maintenance	25,462	20,000	20,000	24,538	29,000	25,000	25,000	25,000
500051.00 Tires	4,526	6,500	6,500	3,293	4,305	6,500	6,500	6,500
500052.00 Facility Cleaning	19,200	24,000	24,000	24,010	24,000	24,000	24,000	24,000
500053.00 Sanitation Service by Contract	9,683	12,700	12,700	13,712	20,419	12,700	12,700	12,700
500054.00 Equipment Maintenance	18,970	22,000	22,000	13,359	19,149	22,000	22,000	22,000
500055.00 Materials/Supplies	92,200	104,000	104,000	98,905	104,000	104,000	50,000	50,000
500056.00 Land & Building Improvements	77,969	55,000	55,000	52,439	53,000	66,000		
500057.00 Maint of Buildings	10,497	4,500	4,500	3,474	5,948	19,500	19,500	19,500
MAINTENANCE EXPENSES	291,405	283,700	283,700	262,427	298,419	314,700	194,700	194,700
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	634,005	812,028	812,028	558,830	706,214	848,390	850,753	850,753
500001.01 Payroll Accrual	-89	0	0	0	0			
500002.00 Part time Salaries	41,646	48,000	48,000	29,182	42,000	48,000	48,000	48,000
500003.00 Overtime	34,158	40,000	40,000	36,501	36,000	40,000	40,000	40,000
500004.00 Vacation	62,364	0	0	48,023	49,974			
500005.00 Sick Pay	25,373	0	0	29,700	34,370			
500006.00 Temporary/Seasonal Pay	6,073	0	0	40,724	52,831			
500007.00 Holiday	26,410	0	0	17,449	26,816			
500007.01 Personal Time	14,796	0	0	11,090	13,366			

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Niles Park District

	Prior Year	Current Year				(6)	(7)	(8)
	Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 40 MAINTENANCE DEPARTMENT								
PAYROLL EXPENSES	844,736	900,028	900,028	771,499	961,571	936,390	938,753	938,753
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	14,318	17,529	17,529	7,720	14,684	18,000	18,000	18,000
500059.00 Electric Service	15,985	14,264	14,264	17,769	20,336	22,000	22,000	22,000
500060.00 Water Service	1,940	2,776	2,776	1,209	2,776	3,000	3,000	3,000
500061.00 Telephone Service	31,347	48,375	48,375	32,927	42,620	45,000	45,000	45,000
UTILITIES	63,590	82,944	82,944	59,625	80,416	88,000	88,000	88,000
MAINTENANCE DEPARTMENT	1,606,614	1,796,222	1,796,222	1,569,252	1,857,358	1,682,411	1,564,774	1,564,774
Dept: 45 BANQUETS								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500028.00 Special Services	321	1,000	1,000	1,557	2,200	1,000	1,000	1,000
500029.00 Equipment	0	6,000	6,000	0	6,000	6,000	6,000	6,000
ADMINISTRATION EXPENSES	321	7,000	7,000	1,557	8,200	7,000	7,000	7,000
Acct Class: MAIN MAINTENANCE EXPENSES								
500052.00 Facility Cleaning	1,370	1,400	1,400	0	0	1,400	1,400	1,400
500054.00 Equipment Maintenance	5,100	1,500	1,500	0	0	1,500	1,500	1,500
500056.00 Land & Building Improvements	0	0	0	1,716	1,716	16,833	16,833	16,833
MAINTENANCE EXPENSES	6,470	2,900	2,900	1,716	1,716	19,733	19,733	19,733
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	6,791	9,900	9,900	3,273	9,916	26,733	26,733	26,733
Total Expenditures	2,926,593	3,408,524	3,408,524	2,806,866	3,393,202	3,330,263	3,146,626	3,146,626
GENERAL FUND	515,192	-269,835	-269,835	-368,485	-297,484	-312,596	-168,959	-168,959
	515,192	-269,835	-269,835	-368,485	-297,484	-312,596	-168,959	-168,959
Grand Total:	515,192	-269,835	-269,835	-368,485	-297,484	-312,596	-168,959	-168,959

FY 2025 Budget

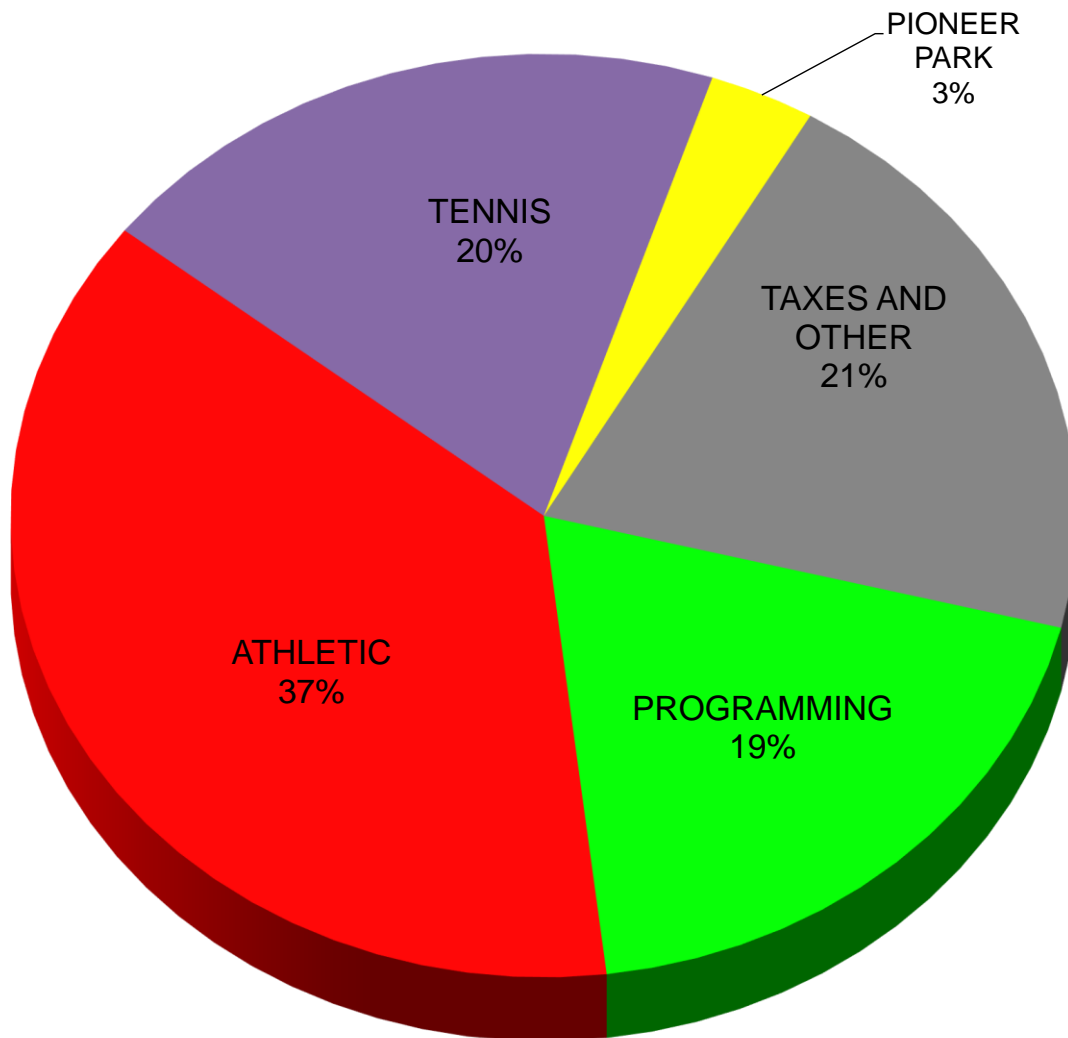


RECREATION FUND (02)

	2023 Actual	2024		2025		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$6,088,663	\$5,624,245	\$6,448,992	\$6,162,950	\$6,241,950	\$6,256,950
Expenses	\$3,633,792	\$4,008,384	\$4,168,902	\$4,422,426	\$4,349,426	\$4,349,426
Revenues Less Expenses:	\$2,454,871	\$1,615,861	\$2,280,090	\$1,740,524	\$1,892,524	\$1,907,524
Transfers From Other Funds:	\$200,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Transfers (To) Other Funds:	(\$2,005,000)	(\$2,890,090)	(\$2,761,048)	(\$2,590,460)	(\$4,405,460)	(\$4,405,460)
Opening Fund Balance:	\$5,575,330	\$6,043,304	\$6,225,201	\$5,894,243	\$5,894,243	\$5,894,243
Ending Fund Balance:	\$6,225,201	\$4,919,075	\$5,894,243	\$5,194,307	\$3,531,307	\$3,546,307

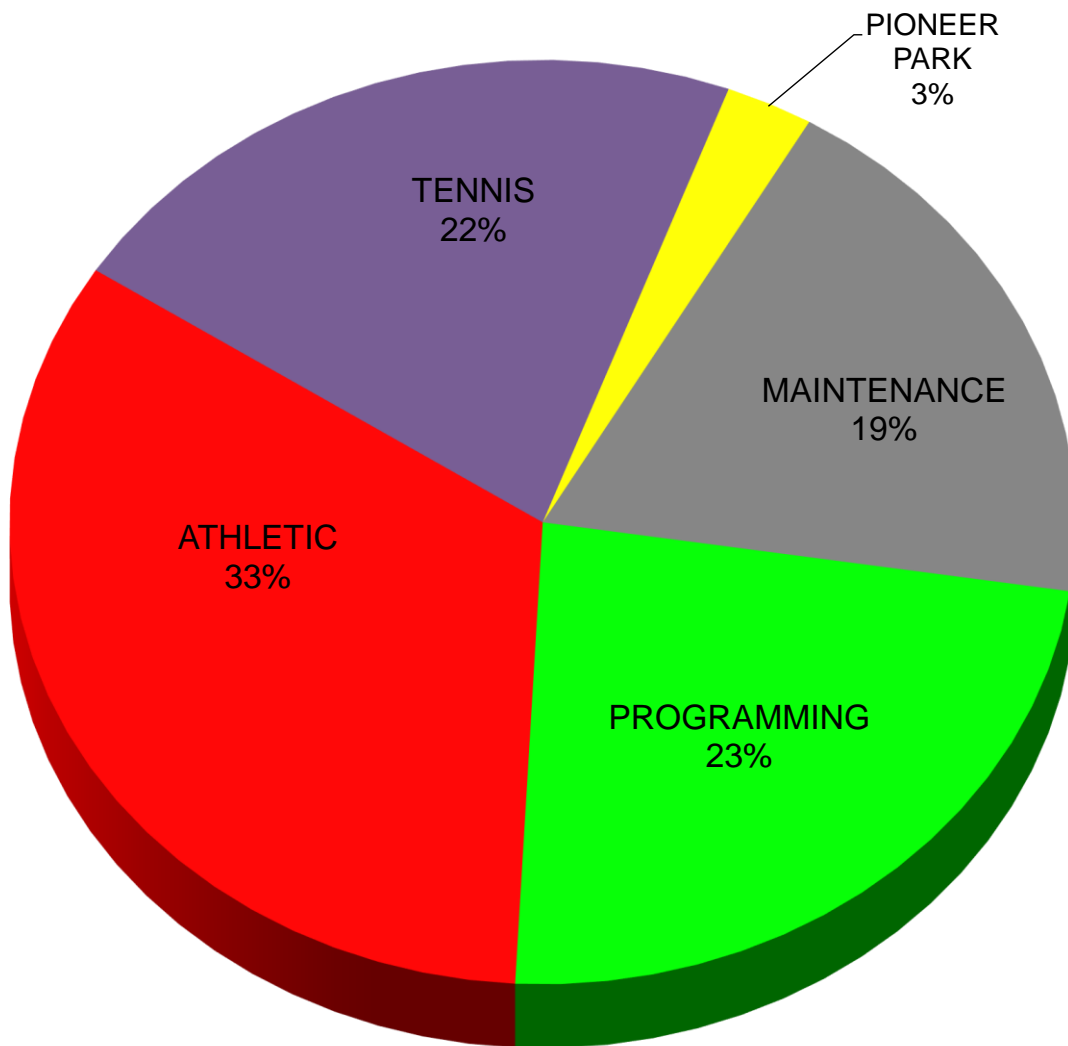
RECREATION FUND REVENUE BY DEPT

\$6,256,950



RECREATION FUND EXPENSES BY DEPT

\$4,349,426





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 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. With 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. Teachers and aides collaborate 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. Experienced 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.

A special part of our athletic program is 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.



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 and locker rooms.

Tam tennis is a place where individuals can come and enjoy playing tennis as well as offering 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.



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 district's 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 has multiple vehicles ranging from automobiles, pickup 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.

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Niles Park District

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 02 - RECREATION FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	250,310	200,000	200,000	248,333	250,000	260,000	260,000	260,000
INTEREST INCOME	250,310	200,000	200,000	248,333	250,000	260,000	260,000	260,000
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	-8,644	2,500	2,500	0	0	2,500	2,500	2,500
400005.00 Grant Revenue	0	1,000	1,000	0	0			
400007.00 Special Event Donations	12,131	10,000	10,000	16,125	10,000	10,000	10,000	10,000
400008.00 Cash over/short	0	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
400011.00 Sponsorships	20,160	10,000	10,000	6,185	15,078	15,000	15,000	15,000
400013.00 Vending	11,471	12,000	12,000	9,386	9,466	10,000	10,000	10,000
MISCELLANEOUS REVENUE	35,118	35,500	35,500	31,696	34,544	37,500	37,500	37,500
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	1,067,035	994,000	994,000	1,038,003	1,017,332	1,000,000	989,000	989,000
PROPERTY & REPLACEMENT TAX	1,067,035	994,000	994,000	1,038,003	1,017,332	1,000,000	989,000	989,000
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	200,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
TRANSFER FROM OTHER FUNDS	200,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Dept: 00	1,552,463	1,379,500	1,379,500	1,468,032	1,451,876	1,447,500	1,436,500	1,436,500
Dept: 50 PROGRAM DEPARTMENT								
Acct Class: PROR PROGRAM REVENUE								
400100.00 Kids Can Cook/Little Chefs	11,227	12,000	12,000	2,906	3,239	3,500	3,500	3,500
400101.00 Cheerleading	0	0	0	0	0			
400102.00 Ceramics	0	0	0	0	0			
400105.00 July Fourth	3,846	2,500	2,500	2,085	2,084	2,500	2,500	2,500
400106.00 Explorers and Voyagers	397,474	325,000	325,000	487,651	487,000	415,000	440,000	440,000
400108.00 Pre/Post Camp	0	0	0	0	0			
400109.00 Pint size pioneers	143,706	125,000	125,000	207,797	215,000	185,000	200,000	200,000
400110.00 Kiddie Camp	0	0	0	0	0			
400111.00 Discovers Camp	0	0	0	0	0			
400112.00 Tots Gym	0	0	0	0	0			
400113.00 Early Childhood	0	0	0	0	0			
400116.00 Dance Classes	108,968	90,000	90,000	119,541	130,919	90,000	90,000	90,000
400120.00 Recreation Birthday Parties	88,433	80,000	80,000	94,605	94,868	75,000	75,000	90,000
400121.00 On my own	13,073	9,000	9,000	10,169	9,538	6,500	6,500	6,500
400123.00 Moovin & Groovin	0	0	0	0	0			
400124.00 Pre School	230,952	200,000	200,000	296,617	274,876	200,000	230,000	230,000
400126.00 Music Lessons	66,916	56,000	56,000	79,109	88,099	60,000	70,000	70,000

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Niles Park District

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 02 - RECREATION FUND								
Revenues								
Dept: 50 PROGRAM DEPARTMENT								
Acct Class: PROR PROGRAM REVENUE								
400130.00 Parents Afternoon Out	0	0	0	0	0			
400131.00 Art Classes	0	0	0	-128	-256			
400134.00 Budding Picassos	20,611	10,000	10,000	14,691	20,484	10,000	15,000	15,000
400143.00 Mini All Stars	0	0	0	0	0			
400151.00 Contractual Programs	0	0	0	0	0			
400210.00 Tae Kwon Do	28,437	25,000	25,000	33,623	32,621	25,000	25,000	25,000
PROGRAM REVENUE	1,113,643	934,500	934,500	1,348,666	1,358,472	1,072,500	1,157,500	1,172,500
Acct Class: RENI RENTAL INCOME								
400014.00 Meeting Room Rental	27	0	0	0	0			
400015.00 Rec Center Rental	450	0	0	450	450	450	450	450
RENTAL INCOME	477	0	0	450	450	450	450	450
Acct Class: SPEV SPECIAL EVENTS								
400070.00 Special Events	30,015	25,000	25,000	29,430	32,103	25,000	30,000	30,000
SPECIAL EVENTS	30,015	25,000	25,000	29,430	32,103	25,000	30,000	30,000
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	1,144,135	959,500	959,500	1,378,546	1,391,025	1,097,950	1,187,950	1,202,950
Dept: 60 ATHLETIC DEPARTMENT								
Acct Class: ATPR ATHLETIC PROGRAM REVENUE								
400201.00 Tee Ball	32,749	35,000	35,000	35,220	35,204	35,000	35,000	35,000
400202.00 Sports Camp	182,924	185,000	185,000	215,973	221,665	215,000	215,000	215,000
400203.00 Pickleball	0	0	0	0	0			
400204.00 Girls 12"	19,100	20,000	20,000	22,380	22,380	20,000	20,000	20,000
400205.00 Fall Girls 12"	45,217	47,000	47,000	53,791	50,000	54,000	54,000	54,000
400206.00 Adult Softball Programs	10,950	17,000	17,000	31,085	20,069	26,000	26,000	26,000
400207.00 Mens 12"	0	0	0	0	0			
400208.00 Youth Basketball	653,951	660,000	660,000	709,636	684,060	660,000	660,000	660,000
400209.00 Youth Instruction	163,242	155,000	155,000	151,543	160,658	160,000	160,000	160,000
400211.00 Travel Soccer	0	0	0	86,280	99,400	151,000	151,000	151,000
400212.00 Soccer	303,740	300,000	300,000	381,505	334,834	330,000	330,000	330,000
400212.01 Soccer Instruction	0	0	0	0	0			
400213.00 Co-rec 14" Mushball	7,260	14,000	14,000	-2,140	-2,140			
400218.00 Co Rec Mushball Tourney	0	0	0	0	0			
400220.00 Open Volleyball	955	1,050	1,050	789	998	1,000	1,000	1,000
400221.00 Mens Basketball	39,650	36,000	36,000	44,000	43,000	45,000	45,000	45,000
400222.00 New Programs Loverde Ctr	0	0	0	0	0			

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Niles Park District

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 02 - RECREATION FUND								
Revenues								
Dept: 60 ATHLETIC DEPARTMENT								
Acct Class: ATPR ATHLETIC PROGRAM REVENUE								
400223.00 Softball Tournaments	16,270	16,000	16,000	2,650	6,400	5,000	5,000	5,000
400224.00 Fall Basketball Classics	0	0	0	0	0			
400226.00 Rookie Ball	0	0	0	0	0			
400227.00 Youth Volleyball	34,004	42,000	42,000	30,178	30,178	32,000	32,000	32,000
400228.00 Dodgeball	85,050	87,000	87,000	125,055	87,480	89,000	89,000	89,000
400229.00 Floor Hockey	0	0	0	0	0			
400231.00 Fall Baseball League	77,698	80,000	80,000	73,114	86,294	75,000	75,000	75,000
400235.00 Flag Football	83,827	65,000	65,000	108,559	94,453	84,000	84,000	84,000
400237.00 Sport Night	0	0	0	0	0			
400239.00 Adult Volleyball	3,325	6,000	6,000	2,850	2,850	5,000	5,000	5,000
ATHLETIC PROGRAM REVENUE	1,759,912	1,766,050	1,766,050	2,072,468	1,977,783	1,987,000	1,987,000	1,987,000
Acct Class: DAAD DAILY ADMISSIONS								
400071.00 Open Play Fee	20,544	18,000	18,000	17,516	23,358	20,000	20,000	20,000
DAILY ADMISSIONS	20,544	18,000	18,000	17,516	23,358	20,000	20,000	20,000
Acct Class: MISC MISCELLANEOUS REVENUE								
400219.00 Open Gym-Bball/Vball	98,740	80,000	80,000	66,306	99,000	99,000	99,000	99,000
400219.01 Open Gym-Soccer	18,646	12,000	12,000	7,741	12,652	10,000	10,000	10,000
400230.01 Indoor Rent-Soccer	65,465	50,000	50,000	47,058	53,996	50,000	50,000	50,000
400230.02 Outdoor Rent-Soccer	0	0	0	0	0			
400230.03 Outdoor Rent-Other	1,180	1,000	1,000	6,665	5,000	4,000	4,000	4,000
MISCELLANEOUS REVENUE	184,031	143,000	143,000	127,770	170,648	163,000	163,000	163,000
Acct Class: RENI RENTAL INCOME								
400230.00 Indoor Rent-Other	194,117	160,000	160,000	161,436	164,000	175,000	175,000	175,000
RENTAL INCOME	194,117	160,000	160,000	161,436	164,000	175,000	175,000	175,000
ATHLETIC DEPARTMENT	2,158,604	2,087,050	2,087,050	2,379,190	2,335,789	2,345,000	2,345,000	2,345,000
Dept: 65 TAM TENNIS DEPARTMENT								
Acct Class: MISC MISCELLANEOUS REVENUE								
400004.00 Guest Fees	25,770	25,000	25,000	22,002	26,500	25,500	25,500	25,500
400013.00 Vending	48	0	0	0	0			
MISCELLANEOUS REVENUE	25,818	25,000	25,000	22,002	26,500	25,500	25,500	25,500
Acct Class: PROR PROGRAM REVENUE								
400809.00 Adult Tennis Programs	141,312	131,000	131,000	143,224	129,733	125,000	125,000	125,000
400810.00 Junior Tennis Programs	243,050	151,000	151,000	246,692	240,000	230,000	230,000	230,000
400811.00 Private Lessons	226,187	212,000	212,000	203,151	220,000	215,000	215,000	215,000
400814.00 Senior League	3,565	4,000	4,000	1,335	2,670	2,500	2,500	2,500
400815.00 Tennis Tournaments	364	2,080	2,080	182	364	500	500	500
400817.00 Greater Suburban League	240	0	0	0	0			

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	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 02 - RECREATION FUND								
Revenues								
Dept: 65 TAM TENNIS DEPARTMENT								
PROGRAM REVENUE	614,718	500,080	500,080	594,584	592,767	573,000	573,000	573,000
Acct Class: PRSH PRO SHOP								
400016.00 Racquet Stringing	0	0	0	0	0			
400028.00 Pro Shop	2,554	1,900	1,900	1,398	2,025	1,500	1,500	1,500
PRO SHOP	2,554	1,900	1,900	1,398	2,025	1,500	1,500	1,500
Acct Class: TAMC TAM TENNIS COURT RENTAL								
400802.00 Court Fees	425,724	425,000	425,000	353,495	435,826	425,000	425,000	425,000
TAM TENNIS COURT RENTAL	425,724	425,000	425,000	353,495	435,826	425,000	425,000	425,000
Acct Class: TAMT TAM TENNIS MEMBERSHIPS								
400805.00 Resident Tennis Membership	5,925	2,815	2,815	2,946	2,086	2,800	2,800	2,800
400806.00 Non Resident Tennis Membership	122,251	130,000	130,000	175,947	134,940	125,000	125,000	125,000
TAM TENNIS MEMBERSHIPS	128,176	132,815	132,815	178,893	137,026	127,800	127,800	127,800
Acct Class: TTF TAM TENNIS FITNESS REVENUE								
400104.00 Fitness Classes	753	500	500	468	448	300	300	300
400796.00 Personal Training	0	0	0	0	0			
400799.00 Fitness Guest Fees	812	500	500	476	710	400	400	400
400800.00 Resident Fitness Memberships	32,181	26,000	26,000	36,998	32,000	28,000	28,000	28,000
400801.00 Non-Resident Fitness Memberships	23,742	35,900	35,900	44,594	29,000	40,000	40,000	40,000
TAM TENNIS FITNESS REVENUE	57,488	62,900	62,900	82,536	62,158	68,700	68,700	68,700
TAM TENNIS DEPARTMENT	1,254,478	1,147,695	1,147,695	1,232,908	1,256,302	1,221,500	1,221,500	1,221,500
Dept: 70 PIONEER PARK DEPARTMENT								
Acct Class: PIOR PIONEER PARK REVENUES								
400018.00 Pioneer Park Concessions	32,855	40,000	40,000	24,311	23,000	40,000	40,000	40,000
400301.00 Mini Golf	77,707	80,000	80,000	82,022	75,000	80,000	80,000	80,000
400302.00 Batting Cages	68,199	80,000	80,000	65,989	65,000	80,000	80,000	80,000
400303.00 Field House Rental	225	500	500	825	1,000	1,000	1,000	1,000
400604.00 Golfview Concessions	0	0	0	0	0			
PIONEER PARK REVENUES	178,986	200,500	200,500	173,147	164,000	201,000	201,000	201,000
PIONEER PARK DEPARTMENT	178,986	200,500	200,500	173,147	164,000	201,000	201,000	201,000
Total Revenues	6,288,666	5,774,245	5,774,245	6,631,823	6,598,992	6,312,950	6,391,950	6,406,950
Expenditures								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	582	500	500	588	960	1,000	1,000	1,000
500049.01 Special Services	31,291	29,000	29,000	25,018	29,000	29,000	29,000	29,000
500049.02 Equipment	0	14,000	14,000	5,699	11,000			
500052.00 Facility Cleaning	78,806	115,000	115,000	90,005	105,000	115,000	115,000	115,000

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Niles Park District

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 02 - RECREATION FUND								
Expenditures								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: MAIN MAINTENANCE EXPENSES								
500053.00 Sanitation Service by Contract	5,407	6,500	6,500	5,915	7,508	6,500	6,500	6,500
500054.00 Equipment Maintenance	387	1,500	1,500	496	520	1,500	1,500	1,500
500055.00 Materials/Supplies	28,745	45,000	45,000	53,275	54,000	45,000	99,000	99,000
500056.00 Land & Building Improvements	304,249	440,000	440,000	314,974	440,000	431,000	269,000	269,000
500057.00 Maint of Buildings	41,582	40,000	40,000	44,058	24,000	108,000	108,000	108,000
MAINTENANCE EXPENSES	491,049	691,500	691,500	540,028	671,988	737,000	629,000	629,000
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	23,231	29,933	29,933	14,194	26,232	28,000	28,000	28,000
500059.00 Electric Service	126,126	120,071	120,071	105,492	124,758	130,000	130,000	130,000
500060.00 Water Service	12,480	16,966	16,966	3,090	16,000	16,500	16,500	16,500
500061.00 Telephone Service	28,369	28,183	28,183	16,292	20,000	25,000	25,000	25,000
UTILITIES	190,206	195,153	195,153	139,068	186,990	199,500	199,500	199,500
MAINTENANCE DEPARTMENT	681,255	886,653	886,653	679,096	858,978	936,500	828,500	828,500
Dept: 50 PROGRAM DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	4,509	2,000	2,000	1,134	1,290	2,000	2,000	2,000
500020.00 Postage	0	500	500	0	0	500	500	500
500021.00 Printing	904	2,000	2,000	833	181	2,000	2,000	2,000
500022.00 Dues and Memberships	60	500	500	0	0			
500023.00 Travel Expense	0	0	0	0	0			
500024.00 Conference Expense	0	750	750	84	167	750	750	750
500025.00 Seminar Expense	0	0	0	0	0			
500026.00 Lodging Expense	0	0	0	0	0			
500027.00 Training	0	0	0	0	0			
500028.00 Special Services	409	600	600	787	600	600	600	600
500029.00 Equipment	529	2,500	2,500	1,305	2,382	2,500	2,500	2,500
500030.00 Minor Equipment/Parts	74	0	0	0	0			
500031.00 Office Expense	2,548	2,500	2,500	2,028	2,129	2,500	2,500	2,500
500034.00 Monthly Expenses	135,547	150,000	150,000	135,745	187,000	190,000	190,000	190,000
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	1,769	3,000	3,000	1,861	2,594	3,000	3,000	3,000
500042.00 Scholarships	0	0	0	0	0			
500043.00 Transfer to other funds	2,005,000	2,890,090	2,890,090	2,610,090	2,761,048	2,590,460	4,405,460	4,405,460
500044.00 Reference Materials	51	0	0	0	0			
500045.00 Uniforms & Clothing	0	2,500	2,500	1,000	2,000	2,500	2,500	2,500
ADMINISTRATION EXPENSES	2,151,400	3,056,940	3,056,940	2,754,867	2,959,391	2,796,810	4,611,810	4,611,810

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Month: 12/31/2024	Prior Year	Current Year				(6)	(7)	(8)
	Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 02 - RECREATION FUND								
Expenditures								
Dept: 50 PROGRAM DEPARTMENT								
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	628	509	509	579	900	509	509	509
500097.00 Health Insurance	37,143	33,590	33,590	47,962	59,000	53,849	53,849	53,849
500098.00 Dental Insurance	0	1,877	1,877	0	0	1,913	1,913	1,913
500099.00 Life Insurance	210	176	176	505	818	378	378	378
INSURANCE EXPENSE	37,981	36,152	36,152	49,046	60,718	56,649	56,649	56,649
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	120,751	144,672	144,672	102,519	130,477	149,011	149,011	149,011
500001.01 Payroll Accrual	-1,526	0	0	0	0			
500002.00 Part time Salaries	21,966	15,000	15,000	20,943	30,289	20,000	25,000	25,000
500003.00 Overtime	542	0	0	1,467	1,739			
500004.00 Vacation	11,186	0	0	7,282	7,887			
500005.00 Sick Pay	874	0	0	1,882	0			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	4,604	0	0	2,825	4,537			
500007.01 Personal Time	2,359	0	0	2,782	2,570			
PAYROLL EXPENSES	160,756	159,672	159,672	139,700	177,499	169,011	174,011	174,011
Acct Class: PROG PROGRAM EXPENSES								
500100.00 Cooking Monsters	4,360	0	0	0	0			
500102.00 Ceramics	0	0	0	0	0			
500105.00 July Fourth	32,738	30,000	30,000	45,813	44,040	30,000	45,000	45,000
500106.00 Explorers and Voyagers	95,836	95,000	95,000	121,593	102,999	95,000	125,000	125,000
500108.00 Pre/Post Camp	0	0	0	0	0			
500109.00 Pint size pioneers	49,570	50,000	50,000	68,164	77,057	45,000	70,000	70,000
500110.00 Kiddie Camp	0	0	0	0	0			
500111.00 Discovers Camp	0	0	0	0	0			
500112.00 Tots Gym	0	0	0	0	0			
500113.00 Toddler Time	0	0	0	0	0			
500116.00 Dance Classes	25,754	20,000	20,000	41,029	37,018	20,000	35,000	35,000
500120.00 Recreation Birthday Parties	0	0	0	0	0			
500121.00 On my own	6,109	4,000	4,000	3,496	4,536	3,500	3,500	3,500
500123.00 Moovin & Groovin	0	0	0	0	0			
500124.00 Pre School	156,495	140,000	140,000	127,749	182,091	150,000	160,000	160,000
500125.00 Concert Series	18,838	20,000	20,000	22,250	25,826	20,000	20,000	20,000
500126.00 Music Lessons	36,393	35,000	35,000	35,923	49,411	35,000	40,000	40,000
500130.00 Parents Afternoon Out	0	0	0	0	0			
500131.00 Art Classes	0	0	0	0	0			

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Niles Park District

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 02 - RECREATION FUND								
Expenditures								
Dept: 50 PROGRAM DEPARTMENT								
Acct Class: PROG PROGRAM EXPENSES								
500134.00 Budding Picassos	5,734	3,500	3,500	3,387	5,273	3,000	3,000	3,000
500142.00 Kinder Musik	0	0	0	0	0			
500143.00 Mini All Stars	0	0	0	0	0			
500210.00 Tae Kwon Do	20,372	25,000	25,000	16,324	21,357	25,000	25,000	25,000
PROGRAM EXPENSES	452,199	422,500	422,500	485,728	549,608	426,500	526,500	526,500
Acct Class: RENI RENTAL INCOME								
500071.00 Facility Rental	1,454	3,000	3,000	1,205	1,850	2,000	2,000	2,000
RENTAL INCOME	1,454	3,000	3,000	1,205	1,850	2,000	2,000	2,000
Acct Class: SPEV SPECIAL EVENTS								
500070.00 Special Events	42,357	32,000	32,000	25,230	36,380	30,000	40,000	40,000
SPECIAL EVENTS	42,357	32,000	32,000	25,230	36,380	30,000	40,000	40,000
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	1,903	2,327	2,327	1,050	1,877	2,500	2,500	2,500
500059.00 Electric Service	5,191	4,471	4,471	6,002	8,348	9,000	9,000	9,000
500060.00 Water Service	536	778	778	344	530	600	600	600
500061.00 Telephone Service	1,820	1,059	1,059	1,479	1,666	2,000	2,000	2,000
UTILITIES	9,450	8,635	8,635	8,875	12,421	14,100	14,100	14,100
PROGRAM DEPARTMENT	2,855,597	3,718,899	3,718,899	3,464,651	3,797,867	3,495,070	5,425,070	5,425,070
Dept: 60 ATHLETIC DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	938	2,000	2,000	565	520	1,000	1,000	1,000
500020.00 Postage	0	0	0	0	0			
500021.00 Printing	947	1,000	1,000	265	530	750	750	750
500022.00 Dues and Memberships	0	0	0	0	0			
500025.00 Seminar Expense	172	3,000	3,000	1,313	863	3,000	3,000	3,000
500027.00 Training	485	1,000	1,000	0	0	1,000	1,000	1,000
500028.00 Special Services	23,638	25,000	25,000	20,047	25,000	25,000	25,000	25,000
500029.00 Equipment	9,734	12,000	12,000	3,698	7,000	10,000	10,000	10,000
500031.00 Office Expense	3,280	2,000	2,000	2,797	3,432	3,500	3,500	3,500
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	672	1,000	1,000	0	500	750	750	750
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	2,159	1,800	1,800	1,559	2,123	2,000	2,000	2,000
ADMINISTRATION EXPENSES	42,025	48,800	48,800	30,244	39,968	47,000	47,000	47,000
Acct Class: ATHE ATHLETIC PROGRAM EXPENSE								
500201.00 Tee Ball	10,656	13,000	13,000	9,987	8,216	10,000	10,000	10,000
500202.00 Sports Camp	6,008	7,000	7,000	19,481	18,000	20,000	20,000	20,000

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Niles Park District

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 02 - RECREATION FUND								
Expenditures								
Dept: 60 ATHLETIC DEPARTMENT								
Acct Class: ATHE ATHLETIC PROGRAM EXPENSE								
500203.00 Pickleball	0	0	0	0	0			
500204.00 Girls 12"	12,686	12,000	12,000	14,689	15,000	14,000	14,000	14,000
500205.00 Fall Girls 12"	16,844	15,000	15,000	18,916	16,000	15,000	15,000	15,000
500206.00 Adult Softball Programs	6,291	8,000	8,000	11,822	7,244	8,400	8,400	8,400
500207.00 Mens 12"	0	0	0	0	0			
500208.00 Youth Basketball	234,227	218,000	218,000	210,083	240,000	225,000	225,000	225,000
500209.00 Youth Instruction	84,844	73,000	73,000	59,071	84,864	84,000	84,000	84,000
500211.00 Travel Soccer	288	0	0	34,618	0	65,000	65,000	65,000
500212.00 Soccer	56,689	60,000	60,000	47,138	57,964	70,000	60,000	60,000
500212.01 Soccer Instruction	0	0	0	0	0			
500213.00 Co-rec 14" Mushball	2,508	5,000	5,000	0	1,221			
500218.00 Co-Rec Mushball Tourney	0	0	0	0	0			
500219.00 Open Gym	451	0	0	392	500	2,500	2,500	2,500
500220.00 Open Volleyball	0	0	0	0	0			
500221.00 Mens Basketball	30,512	25,000	25,000	26,223	34,950	35,000	35,000	35,000
500222.00 Baseball Cage Rentals	0	0	0	0	0			
500223.00 Softball Tournaments	9,070	9,000	9,000	1,481	2,200	2,400	2,400	2,400
500224.00 Fall Basketball Classics	0	0	0	0	0			
500226.00 Rookie Ball	0	0	0	136	272			
500227.00 Youth Volleyball	9,843	10,000	10,000	8,527	7,795	8,800	8,800	8,800
500228.00 Dodgeball	9,210	9,500	9,500	13,592	13,592	14,000	14,000	14,000
500229.00 Mens 16" Tournament	0	0	0	0	0			
500231.00 Fall Baseball League	30,297	26,000	26,000	22,062	25,000	28,000	28,000	28,000
500235.00 Flag Football	25,753	24,000	24,000	14,149	22,305	26,000	26,000	26,000
500236.00 Ultimate Frisbee	0	0	0	0	0			
500237.00 Sport Night	0	0	0	0	0			
500238.00 Adlt-Tot Sport Academy	0	0	0	0	0			
500239.00 Adult Volleyball	65	3,300	3,300	1,752	2,000	2,200	2,200	2,200
ATHLETIC PROGRAM EXPENSE	546,242	517,800	517,800	514,119	557,123	630,300	620,300	620,300
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	861	956	956	683	1,033	956	956	956
500097.00 Health Insurance	56,914	51,702	51,702	45,242	72,211	54,027	54,027	54,027
500098.00 Dental Insurance	0	3,553	3,553	0	0	3,822	3,822	3,822
500099.00 Life Insurance	240	265	265	232	250	567	567	567
INSURANCE EXPENSE	58,015	56,476	56,476	46,157	73,494	59,372	59,372	59,372
Acct Class: PAYR PAYROLL EXPENSES								

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Niles Park District

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 02 - RECREATION FUND								
Expenditures								
Dept: 60 ATHLETIC DEPARTMENT								
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	187,270	224,068	224,068	164,552	199,013	231,419	231,419	231,419
500001.01 Payroll Accrual	-495	0	0	0	0			
500002.00 Part time Salaries	324,917	340,000	340,000	274,619	340,202	350,000	350,000	350,000
500002.01 Part Time 2nd Rate	67,378	65,000	65,000	82,011	73,205	72,000	72,000	72,000
500002.02 Part Time 3rd Rate	43	500	500	0	0			
500002.03 Part Time 4th Rate	0	0	0	0	0			
500003.00 Overtime	45	100	100	181	294	500	500	500
500004.00 Vacation	11,209	0	0	5,409	7,965			
500005.00 Sick Pay	3,479	0	0	1,291	839			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	6,858	0	0	4,352	6,575			
500007.01 Personal Time	4,369	0	0	1,687	1,923			
PAYROLL EXPENSES	605,073	629,668	629,668	534,102	630,016	653,919	653,919	653,919
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	13,045	16,567	16,567	7,226	13,817	16,000	16,000	16,000
500059.00 Electric Service	31,474	31,353	31,353	29,352	43,234	45,000	45,000	45,000
500060.00 Water Service	3,767	4,562	4,562	2,438	3,830	5,000	5,000	5,000
500061.00 Telephone Service	2,253	9,000	9,000	1,626	2,202	4,000	4,000	4,000
UTILITIES	50,539	61,482	61,482	40,642	63,083	70,000	70,000	70,000
ATHLETIC DEPARTMENT	1,301,894	1,314,226	1,314,226	1,165,264	1,363,684	1,460,591	1,450,591	1,450,591
Dept: 65 TAM TENNIS DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500008.00 Supplies	3,405	9,000	9,000	1,601	8,000	8,000	8,000	8,000
500009.00 Safety	306	2,000	2,000	0	0	2,000	2,000	2,000
500020.00 Postage	0	800	800	0	0	800	800	800
500021.00 Printing	0	2,600	2,600	0	0	2,600	2,600	2,600
500022.00 Dues and Memberships	60	100	100	0	0	100	100	100
500023.00 Travel Expense	0	0	0	0	0			
500024.00 Conference Expense	120	400	400	0	0	400	400	400
500025.00 Seminar Expense	142	300	300	0	0	300	300	300
500026.00 Lodging Expense	0	0	0	0	0			
500028.00 Special Services	445	2,400	2,400	292	310	2,400	2,400	2,400
500029.00 Equipment	36,572	40,000	40,000	19,047	38,000	40,000	40,000	40,000
500031.00 Office Expense	1,531	1,900	1,900	863	1,253	1,700	1,700	1,700
500037.00 Lease Payments	0	0	0	0	0			
500041.00 Advertising	1,306	2,000	2,000	1,173	0	2,000	2,000	2,000

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Niles Park District

	Prior Year Actual	Current Year				(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru December	Estimated Total			
Month: 12/31/2024								
Fund Type:								
Fund: 02 - RECREATION FUND								
Expenditures								
Dept: 65 TAM TENNIS DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	1,725	2,000	2,000	0	0	2,000	2,000	2,000
ADMINISTRATION EXPENSES	45,612	63,500	63,500	22,976	47,563	62,300	62,300	62,300
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	257	208	208	0	0			
500097.00 Health Insurance	13,934	13,806	13,806	4,846	6,923	6,000	6,000	6,000
500098.00 Dental Insurance	0	626	626	0	0			
500099.00 Life Insurance	135	176	176	607	970	378	378	378
INSURANCE EXPENSE	14,326	14,816	14,816	5,453	7,893	6,378	6,378	6,378
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.01 Special Services	3,713	5,000	5,000	3,396	4,439	5,000	5,000	5,000
500049.02 Equipment	0	0	0	0	0			
500052.00 Facility Cleaning	14,422	18,000	18,000	16,418	18,000	18,000	18,000	18,000
500053.00 Sanitation Service by Contract	767	1,500	1,500	776	1,035	1,500	1,500	1,500
500054.00 Equipment Maintenance	851	5,000	5,000	56	0	5,000	5,000	5,000
500055.00 Materials/Supplies	1,828	2,000	2,000	321	580	2,000	2,000	2,000
500056.00 Land & Building Improvements	0	41,000	41,000	0	30,000	90,000	60,000	60,000
500057.00 Maint of Buildings	4,044	10,000	10,000	1,251	4,500	10,000	10,000	10,000
MAINTENANCE EXPENSES	25,625	82,500	82,500	22,218	58,554	131,500	101,500	101,500
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	99,209	150,758	150,758	105,134	134,136	155,297	155,297	155,297
500001.01 Payroll Accrual	-190	0	0	0	0			
500002.00 Part time Salaries	198,843	195,000	195,000	165,177	198,551	206,000	206,000	206,000
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	9,930	0	0	8,868	5,763			
500005.00 Sick Pay	2,118	0	0	2,749	3,944			
500007.00 Holiday	4,412	0	0	3,228	4,639			
500007.01 Personal Time	1,591	0	0	1,800	2,292			
PAYROLL EXPENSES	315,913	345,758	345,758	286,956	349,325	361,297	361,297	361,297
Acct Class: PRSH PRO SHOP								
500066.00 Racquet Stringing	0	0	0	0	0			
500069.00 Pro Shop	490	3,000	3,000	0	0	500	500	500
PRO SHOP	490	3,000	3,000	0	0	500	500	500
Acct Class: TAMP TAM TENNIS PROGRAM EXPENSE								
500809.00 Adult Tennis Programs	44,657	55,400	55,400	21,557	42,862	55,400	55,400	55,400
500810.00 Junior Tennis Programs	65,566	80,200	80,200	45,595	63,848	81,000	73,000	73,000
500811.00 Private Lessons	124,605	120,000	120,000	98,560	148,707	185,000	153,000	153,000

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Niles Park District

	Prior Year Actual	Current Year				(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru December	Estimated Total			
Month: 12/31/2024								
Fund Type:								
Fund: 02 - RECREATION FUND								
Expenditures								
Dept: 65 TAM TENNIS DEPARTMENT								
Acct Class: TAMP TAM TENNIS PROGRAM EXPENSE								
500812.00 Fitness	15,821	30,000	30,000	11,373	16,547	43,000	33,000	33,000
500814.00 Senior League	0	0	0	0	0			
500815.00 Tennis Tournaments	0	600	600	247	494	600	600	600
500817.00 Greater Suburban League	0	0	0	0	0			
TAM TENNIS PROGRAM EXPENSE	250,649	286,200	286,200	177,332	272,458	365,000	315,000	315,000
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	13,339	17,444	17,444	7,310	14,284	16,500	16,500	16,500
500059.00 Electric Service	45,671	36,651	36,651	43,964	64,876	65,000	65,000	65,000
500060.00 Water Service	1,121	994	994	1,111	2,360	2,500	2,500	2,500
500061.00 Telephone Service	4,972	6,143	6,143	1,220	1,933	4,000	4,000	4,000
UTILITIES	65,103	61,232	61,232	53,605	83,453	88,000	88,000	88,000
TAM TENNIS DEPARTMENT	717,718	857,006	857,006	568,540	819,246	1,014,975	934,975	934,975
Dept: 70 PIONEER PARK DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500022.00 Dues and Memberships	0	0	0	0	0			
500023.00 Travel Expense	0	0	0	0	0			
500024.00 Conference Expense	0	0	0	0	0			
500026.00 Lodging Expense	0	0	0	0	0			
500029.00 Equipment	0	0	0	0	0			
500030.00 Minor Equipment/Parts	0	0	0	36	36			
500031.00 Office Expense	0	100	100	0	0	100	100	100
500045.00 Uniforms & Clothing	1,021	1,100	1,100	0	1,000	1,100	1,100	1,100
ADMINISTRATION EXPENSES	1,021	1,200	1,200	36	1,036	1,200	1,200	1,200
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	0	0	0	0	0			
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	48,070	60,000	60,000	46,265	50,000	60,000	60,000	60,000
500003.00 Overtime	331	1,000	1,000	152	0	1,000	1,000	1,000
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			

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Niles Park District

	Prior Year	Current Year				(6)	(7)	(8)
	Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 02 - RECREATION FUND								
Expenditures								
Dept: 70 PIONEER PARK DEPARTMENT								
PAYROLL EXPENSES	48,401	61,000	61,000	46,417	50,000	61,000	61,000	61,000
Acct Class: PIOE PIONEER PARK EXPENSES								
500301.00 Mini Golf	3,651	5,000	5,000	3,286	4,636	5,000	5,000	5,000
500302.00 Batting Cages	5,833	17,000	17,000	10,566	12,070	17,000	17,000	17,000
500303.00 Concessions	19,171	30,000	30,000	17,249	17,000	25,000	25,000	25,000
500604.00 Golfview Concessions	0	0	0	0	0			
PIONEER PARK EXPENSES	28,655	52,000	52,000	31,101	33,706	47,000	47,000	47,000
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	2,214	3,226	3,226	1,365	2,349	3,000	3,000	3,000
500059.00 Electric Service	285	881	881	292	584	800	800	800
500060.00 Water Service	1,753	3,382	3,382	664	2,500	2,750	2,750	2,750
500061.00 Telephone Service	0	0	0	0	0			
UTILITIES	4,252	7,489	7,489	2,321	5,433	6,550	6,550	6,550
PIONEER PARK DEPARTMENT	82,329	121,689	121,689	79,875	90,175	115,750	115,750	115,750
Total Expenditures	5,638,793	6,898,473	6,898,473	5,957,426	6,929,950	7,022,886	8,754,886	8,754,886
RECREATION FUND	649,873	-1,124,228	-1,124,228	674,397	-330,958	-709,936	-2,362,936	-2,347,936
	649,873	-1,124,228	-1,124,228	674,397	-330,958	-709,936	-2,362,936	-2,347,936
Grand Total:	649,873	-1,124,228	-1,124,228	674,397	-330,958	-709,936	-2,362,936	-2,347,936

FY 2025 Budget

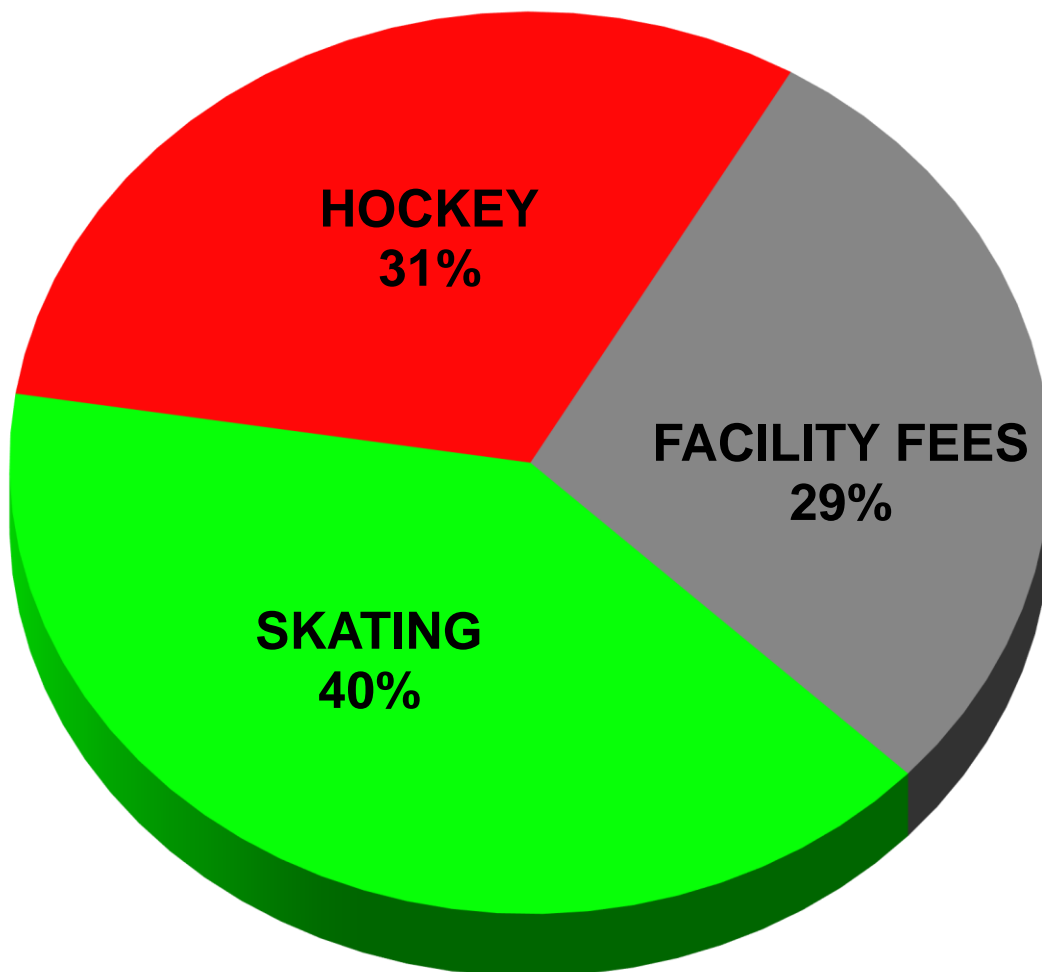


ICE RINK FUND(03)

	2023 Actual	2024		2025		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$1,062,930	\$1,023,240	\$1,102,072	\$1,129,970	\$1,129,970	\$1,129,970
Expenses	\$1,083,341	\$990,625	\$971,451	\$1,083,493	\$1,127,823	\$1,127,823
Revenues Less Expenses:	(\$20,411)	\$32,615	\$130,622	\$46,477	\$2,147	\$2,147
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$6,990,603	\$7,027,963	\$6,970,192	\$7,100,814	\$7,100,814	\$7,100,814
Ending Fund Balance:	\$6,970,192	\$7,060,578	\$7,100,814	\$7,147,292	\$7,102,962	\$7,102,962

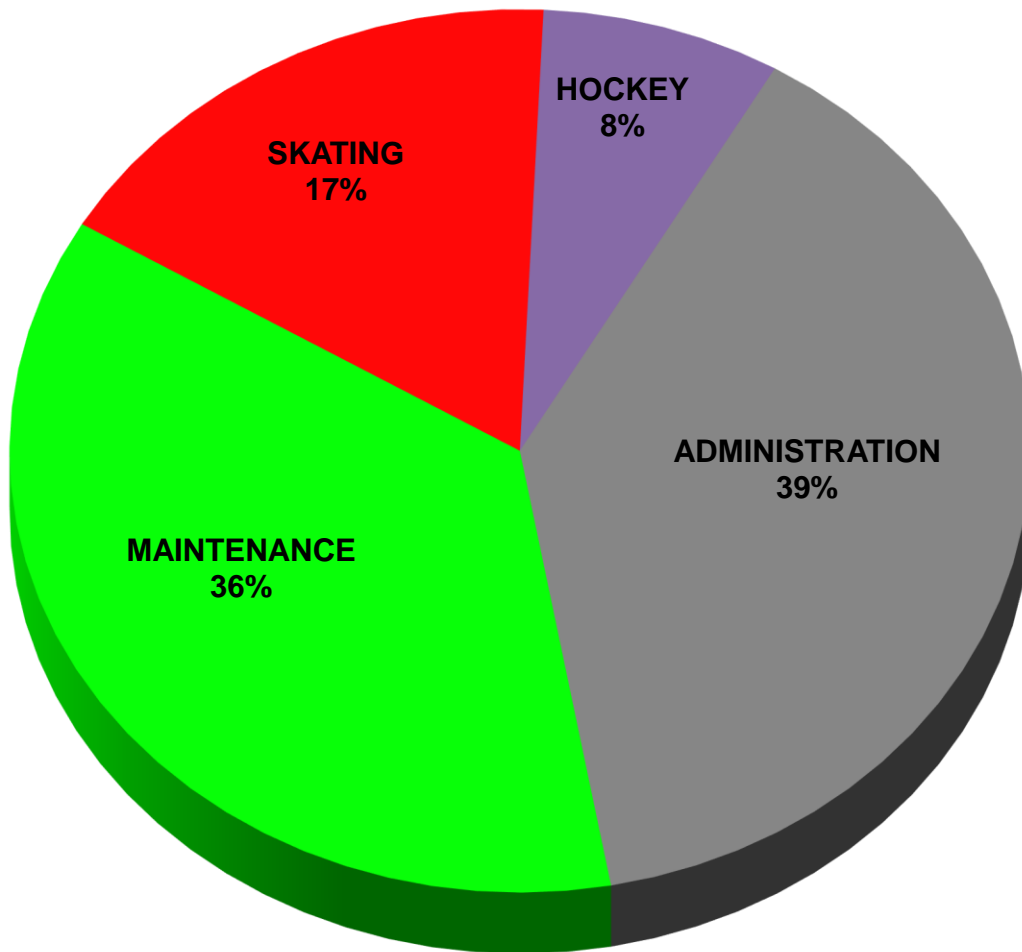
ICE RINK FUND REVENUES BY DEPT

\$1,129,970



ICE RINK FUND EXPENSES BY DEPT

\$1,127,822





ICE RINK

The IceLand facility consists of a 52-week operation. There is a two-week shutdown period, every two years 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 45 weeks a year. Ranger Youth Hockey program operates 38 weeks a year. Public Skating operates 50 weeks a year. Instructional Hockey Clinics operate 45 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 5,000 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 the Facility General Manager, Hockey Director, Maintenance Technician, Skating Director, Skating & Hockey Instructors, Skate Guards, Office Staff, Concession Attendants 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.



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 district's 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 has multiple vehicles ranging from automobiles, pickup 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.

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	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 03 - ICE RINK FUND								
Revenues								
Dept: 00								
Acct Class: CONC CONCESSIONS								
400605.00 Iceland Concessions	0	0	0	1,138	0	29,000	29,000	29,000
CONCESSIONS	0	0	0	1,138	0	29,000	29,000	29,000
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	31,357	30,000	30,000	25,944	34,417	34,000	34,000	34,000
INTEREST INCOME	31,357	30,000	30,000	25,944	34,417	34,000	34,000	34,000
Acct Class: LEAS LEASE INCOME								
400046.00 Lease Income	0	0	0	0	0			
LEASE INCOME	0	0	0	0	0	0	0	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	416	0	0	347	356	350	350	350
400008.00 Cash over/short	0	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
400011.00 Sponsorships	0	0	0	0	0			
400013.00 Vending	192	200	200	610	600	600	600	600
400718.00 Contributed Capital	0	0	0	0	0			
400719.00 Pro Shop	2,765	3,000	3,000	2,294	4,314	3,000	3,000	3,000
MISCELLANEOUS REVENUE	3,373	3,200	3,200	3,251	5,270	3,950	3,950	3,950
Acct Class: RENT RENTAL INCOME								
400014.00 Meeting Room Rental	100	200	200	0	0	100	100	100
400014.01 Concessions Rent	3,000	9,000	9,000	6,000	4,500			
400019.00 Locker Rental	940	500	500	1,660	920	1,000	1,000	1,000
400020.00 Skate Rental	29,083	22,000	22,000	23,227	30,000	30,000	30,000	30,000
400021.00 Ice Rental	141,352	120,200	120,200	99,980	155,000	160,000	160,000	160,000
400025.00 Outdoor Ice Rentals	66,955	60,000	60,000	38,035	41,000	60,000	60,000	60,000
RENTAL INCOME	241,430	211,900	211,900	168,902	231,420	251,100	251,100	251,100
Acct Class: SKAS SKATE SHARPENER								
400032.00 Skate Sharpener	1,537	1,440	1,440	1,503	2,374	1,920	1,920	1,920
SKATE SHARPENER	1,537	1,440	1,440	1,503	2,374	1,920	1,920	1,920
Acct Class: SPEV SPECIAL EVENTS								
400070.00 Special Events	7,059	2,200	2,200	2,976	5,292	5,000	5,000	5,000
SPECIAL EVENTS	7,059	2,200	2,200	2,976	5,292	5,000	5,000	5,000
Dept: 00	284,756	248,740	248,740	203,714	278,773	324,970	324,970	324,970
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: MISC MISCELLANEOUS REVENUE								
400011.00 Sponsorships	0	0	0	0	0			
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0
GENERAL ADMINISTRATION	0	0	0	0	0	0	0	0

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Niles Park District

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 03 - ICE RINK FUND								
Revenues								
Dept: 80 SKATING DEPARTMENT								
Acct Class: SKRE SKATING PROGRAM REVENUE								
400029.00 Public Skating	43,246	40,000	40,000	32,589	45,944	44,000	44,000	44,000
400030.00 Skate Passes	1,660	4,000	4,000	1,860	4,349	4,000	4,000	4,000
400031.00 Ice Rink Birthday Parties	6,974	7,500	7,500	8,868	9,751	10,000	10,000	10,000
400401.00 Skating School	238,168	220,000	220,000	276,978	264,376	240,000	240,000	240,000
400403.00 Summer Figure Camp	31,589	32,000	32,000	38,872	39,000	38,000	38,000	38,000
400404.00 Patch & Freestyle	60,032	60,000	60,000	54,398	52,890	60,000	60,000	60,000
400405.00 Ice Show	49,865	48,000	48,000	48,426	49,298	48,000	48,000	48,000
400406.00 Competition	11,610	12,000	12,000	11,540	11,540	12,000	12,000	12,000
400407.00 Synchronized Skating	0	0	0	0	0			
SKATING PROGRAM REVENUE	443,144	423,500	423,500	473,531	477,148	456,000	456,000	456,000
SKATING DEPARTMENT	443,144	423,500	423,500	473,531	477,148	456,000	456,000	456,000
Dept: 90 HOCKEY DEPARTMENT								
Acct Class: HPRE HOCKEY PROGRAM REVENUE								
400501.00 House League	152,984	150,000	150,000	181,317	154,652	157,000	157,000	157,000
400502.00 Adult League	0	0	0	0	0			
400503.00 Spring Hockey	59,043	60,000	60,000	60,672	61,227	60,000	60,000	60,000
400504.00 Hockey Clinic	20,423	18,000	18,000	19,821	20,631	20,000	20,000	20,000
400505.00 Tournament	0	12,000	12,000	0	12,000	12,000	12,000	12,000
400506.00 Summer House League	5,183	5,000	5,000	2,636	2,636	3,000	3,000	3,000
400507.00 Hockey Learn to Skate	31,715	40,000	40,000	44,930	45,809	40,000	40,000	40,000
400509.00 6 Stars Hockey Summer Camp	39,531	39,000	39,000	44,645	34,137	41,000	41,000	41,000
400510.00 Open Hockey	18,292	16,000	16,000	15,414	15,059	16,000	16,000	16,000
400511.00 High School Hockey Clinics	0	0	0	0	0			
400512.00 Hockey All Star Clinic	0	3,000	3,000	0	0			
400514.00 Girls Hockey	0	0	0	0	0			
400515.00 House Select All Star Hockey	7,859	8,000	8,000	0	0			
HOCKEY PROGRAM REVENUE	335,030	351,000	351,000	369,435	346,151	349,000	349,000	349,000
HOCKEY DEPARTMENT	335,030	351,000	351,000	369,435	346,151	349,000	349,000	349,000
Total Revenues	1,062,930	1,023,240	1,023,240	1,046,680	1,102,072	1,129,970	1,129,970	1,129,970
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500010.00 IMRF Expense	-1,099	0	0	0	0			
510002.00 OPEB Change	-16,717	0	0	0	0			
ADMINISTRATION EXPENSES	-17,816	0	0	0	0	0	0	0

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	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 03 - ICE RINK FUND								
Expenditures								
Dept: 00	-17,816	0	0	0	0	0	0	0
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	1,346	1,000	1,000	896	809	1,000	1,000	1,000
500020.00 Postage	0	120	120	0	0	120	120	120
500021.00 Printing	42	300	300	265	335	400	400	400
500022.00 Dues and Memberships	990	1,100	1,100	740	877	1,199	1,199	1,199
500023.00 Travel Expense	0	0	0	0	0			
500024.00 Conference Expense	75	75	75	0	0			
500025.00 Seminar Expense	0	0	0	0	0			
500026.00 Lodging Expense	0	0	0	0	0			
500028.00 Special Services	407	500	500	372	470		15,330	15,330
500029.00 Equipment	5,793	8,950	8,950	6,175	8,950	8,950	8,950	8,950
500030.00 Minor Equipment/Parts	397	300	300	331	414	300	300	300
500031.00 Office Expense	1,858	2,400	2,400	1,161	2,048	2,400	2,400	2,400
500033.00 Human Resources	0	0	0	0	0			
500034.00 Monthly Expenses	22,195	20,000	20,000	21,615	23,620		27,000	27,000
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	4,281	1,200	1,200	250	500	1,200	1,200	1,200
500043.00 Transfer to other funds	0	0	0	0	0			
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	1,040	2,000	2,000	270	2,000	2,000	2,000	2,000
500065.00 Depreciation Expense	161,873	0	0	0	0			
500605.00 Iceland Concessions	0	0	0	387	0	20,000	20,000	20,000
ADMINISTRATION EXPENSES	200,297	37,945	37,945	32,462	40,023	37,569	79,899	79,899
Acct Class: CSTG COST OF GOODS								
500606.00 Pro Shop	1,476	2,150	2,150	1,549	2,150	2,150	2,150	2,150
COST OF GOODS	1,476	2,150	2,150	1,549	2,150	2,150	2,150	2,150
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	910	509	509	607	1,062	509	509	509
500097.00 Health Insurance	32,735	30,415	30,415	25,026	33,000	35,515	35,515	35,515
500098.00 Dental Insurance	0	1,877	1,877	0	0	1,913	1,913	1,913
500099.00 Life Insurance	248	176	176	505	551	378	378	378
INSURANCE EXPENSE	33,893	32,977	32,977	26,138	34,613	38,315	38,315	38,315
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	148,413	183,818	183,818	125,665	153,117	189,321	189,321	189,321
500001.01 Payroll Accrual	-408	0	0	0	0			
500002.00 Part time Salaries	99,505	124,200	124,200	99,269	111,269	127,980	127,980	127,980

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	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 03 - ICE RINK FUND								
Expenditures								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: PAYR PAYROLL EXPENSES								
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	12,916	0	0	12,405	18,582			
500005.00 Sick Pay	5,810	0	0	4,202	4,419			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	6,328	0	0	4,861	5,656			
500007.01 Personal Time	2,762	0	0	1,326	2,033			
PAYROLL EXPENSES	275,326	308,018	308,018	247,728	295,076	317,301	317,301	317,301
Acct Class: SPEV SPECIAL EVENTS								
500070.00 Special Events	2,793	1,200	1,200	1,377	1,901			
SPECIAL EVENTS	2,793	1,200	1,200	1,377	1,901	0	0	0
GENERAL ADMINISTRATION	513,785	382,290	382,290	309,254	373,763	395,335	437,665	437,665
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	0	208	208	0	0	208	208	208
500097.00 Health Insurance	9,452	10,806	10,806	10,627	9,552	10,897	10,897	10,897
500098.00 Dental Insurance	0	626	626	0	0	638	638	638
500099.00 Life Insurance	0	88	88	0	0	189	189	189
INSURANCE EXPENSE	9,452	11,728	11,728	10,627	9,552	11,932	11,932	11,932
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	6,151	7,000	7,000	5,569	6,722	7,000	7,000	7,000
500049.01 Special Services	6,315	6,000	6,000	5,835	5,519	6,000	6,000	6,000
500049.02 Equipment	0	0	0	0	0			
500050.00 Automotive Vehicle Maintenance	394	0	0	0	0			
500052.00 Facility Cleaning	7,927	4,000	4,000	6,660	8,200	6,000	8,000	8,000
500053.00 Sanitation Service by Contract	3,591	4,200	4,200	3,600	3,811	4,200	4,200	4,200
500054.00 Equipment Maintenance	3,137	5,000	5,000	833	1,396	5,000	5,000	5,000
500055.00 Materials/Supplies	2,543	5,000	5,000	4,432	5,332	5,000	5,000	5,000
500056.00 Land & Building Improvements	0	30,000	30,000	23,303	30,000	50,000	50,000	50,000
500057.00 Maint of Buildings	53,048	50,000	50,000	30,914	35,586	50,000	50,000	50,000
MAINTENANCE EXPENSES	83,106	111,200	111,200	81,146	96,566	133,200	135,200	135,200
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	36,855	44,155	44,155	30,405	43,740	46,854	46,854	46,854
500001.01 Payroll Accrual	0	0	0	0	0			
500002.00 Part time Salaries	0	0	0	0	0			
500003.00 Overtime	216	500	500	0	0			
500004.00 Vacation	1,671	0	0	1,750	1,400			
500005.00 Sick Pay	2,323	0	0	2,143	3,805			

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	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 03 - ICE RINK FUND								
Expenditures								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: PAYR PAYROLL EXPENSES								
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	1,584	0	0	962	1,400			
500007.01 Personal Time	500	0	0	1,055	1,706			
PAYROLL EXPENSES	43,149	44,655	44,655	36,315	52,051	46,854	46,854	46,854
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	26,093	37,264	37,264	13,735	26,433	35,000	35,000	35,000
500059.00 Electric Service	129,293	108,639	108,639	130,230	145,000	150,000	150,000	150,000
500060.00 Water Service	15,333	16,119	16,119	11,644	14,526	17,000	17,000	17,000
500061.00 Telephone Service	22,646	36,795	36,795	7,505	12,383	15,000	15,000	15,000
UTILITIES	193,365	198,817	198,817	163,114	198,342	217,000	217,000	217,000
MAINTENANCE DEPARTMENT	329,072	366,400	366,400	291,202	356,511	408,986	410,986	410,986
Dept: 80 SKATING DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	0	0	0	0	0			
500020.00 Postage	0	0	0	0	0			
500021.00 Printing	498	200	200	0	0	200	200	200
500024.00 Conference Expense	0	865	865	20	0	865	865	865
500029.00 Equipment	294	500	500	0	0	1,250	1,250	1,250
500031.00 Office Expense	195	200	200	102	204	200	200	200
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	124	0	0	0	0			
500044.00 Reference Materials	0	0	0	0	0	250	250	250
500045.00 Uniforms & Clothing	1,624	1,500	1,500	0	1,500	2,000	2,000	2,000
ADMINISTRATION EXPENSES	2,735	3,265	3,265	122	1,704	4,765	4,765	4,765
Acct Class: INSU INSURANCE EXPENSE								
500097.00 Health Insurance	0	0	0	0	0			
500098.00 Dental Insurance	0	0	0	0	0			
500099.00 Life Insurance	0	0	0	0	0			
INSURANCE EXPENSE	0	0	0	0	0	0	0	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	0	0	0	0	0			
500002.00 Part time Salaries	53,453	55,000	55,000	38,379	54,295	55,056	55,056	55,056
500003.00 Overtime	1,083	2,000	2,000	2,102	3,211	4,000	4,000	4,000
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			

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Niles Park District

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 03 - ICE RINK FUND								
Expenditures								
Dept: 80 SKATING DEPARTMENT								
Acct Class: PAYR PAYROLL EXPENSES								
500007.01 Personal Time	0	0	0	0	0			
PAYROLL EXPENSES	54,536	57,000	57,000	40,481	57,506	59,056	59,056	59,056
Acct Class: SPEX SKATING PROGRAM EXPENSE								
500401.00 Skating School	58,822	48,000	48,000	37,794	52,201	60,120	60,120	60,120
500402.00 Skating School Assistants	15,620	12,000	12,000	12,800	15,103	16,200	16,200	16,200
500403.00 Summer Figure Camp	11,271	9,000	9,000	15,984	12,000	12,000	12,000	12,000
500404.00 Patch & Freestyle	0	0	0	0	0			
500405.00 Ice Show	29,922	30,000	30,000	27,411	29,000	30,000	30,000	30,000
500406.00 Competition	3,630	4,000	4,000	4,392	4,460	4,400	4,400	4,400
500407.00 Synchronized Skating	0	0	0	0	0			
500431.00 Ice Rink Birthday Parties	0	0	0	0	0			
500508.00 Public Skate	7,363	7,000	7,000	5,665	6,433	7,000	7,000	7,000
SKATING PROGRAM EXPENSE	126,628	110,000	110,000	104,046	119,197	129,720	129,720	129,720
SKATING DEPARTMENT	183,899	170,265	170,265	144,649	178,407	193,541	193,541	193,541
Dept: 90 HOCKEY DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00 Postage	0	0	0	0	0			
500021.00 Printing	0	200	200	0	0	200	200	200
500022.00 Dues and Memberships	0	0	0	0	0			
500029.00 Equipment	1,988	2,000	2,000	405	0	2,000	2,000	2,000
500031.00 Office Expense	327	200	200	0	0	700	700	700
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	700	500	500	0	0	750	750	750
ADMINISTRATION EXPENSES	3,015	2,900	2,900	405	0	3,650	3,650	3,650
Acct Class: HPEX HOCKEY PROGRAM EXPENSE								
500501.00 House League	40,052	28,000	28,000	12,432	29,558	40,000	40,000	40,000
500502.00 Adult League	0	0	0	0	0			
500503.00 Spring Hockey	12,395	15,000	15,000	11,146	11,146	15,000	15,000	15,000
500504.00 Hockey Clinic	1,690	2,000	2,000	1,458	1,961	2,000	2,000	2,000
500505.00 Tournament	300	4,000	4,000	0	0	4,000	4,000	4,000
500506.00 Summer House League	324	1,000	1,000	0	0	480	480	480
500507.00 Hockey Learn to Skate	4,747	6,000	6,000	7,002	7,104	6,000	6,000	6,000
500509.00 6 Stars Hockey Summer Camp	11,878	12,500	12,500	14,386	13,000	14,000	14,000	14,000
500510.00 Open Hockey	0	0	0	0	0	500	500	500
500511.00 High School Hockey Clinics	0	0	0	0	0			
500512.00 Hockey All Star Clinic	0	270	270	0	0			

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Niles Park District

	Prior Year Actual	Current Year				(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru December	Estimated Total			
Month: 12/31/2024								
Fund Type:								
Fund: 03 - ICE RINK FUND								
Expenditures								
Dept: 90 HOCKEY DEPARTMENT								
Acct Class: HPEX HOCKEY PROGRAM EXPENSE								
500513.00 Adult Hockey Clinic	0	0	0	0	0			
500514.00 Girls Hockey	0	0	0	0	0			
HOCKEY PROGRAM EXPENSE	71,386	68,770	68,770	46,424	62,769	81,980	81,980	81,980
Acct Class: INSU INSURANCE EXPENSE								
500097.00 Health Insurance	0	0	0	0	0			
500098.00 Dental Insurance	0	0	0	0	0			
500099.00 Life Insurance	0	0	0	0	0			
INSURANCE EXPENSE	0	0	0	0	0	0	0	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	0	0	0	0	0			
500002.00 Part time Salaries	0	0	0	0	0			
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	0	0	0	0	0			
500005.00 Sick Pay	0	0	0	0	0			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	0	0	0	0	0			
500007.01 Personal Time	0	0	0	0	0			
PAYROLL EXPENSES	0	0	0	0	0	0	0	0
Acct Class: UTIL UTILITIES								
500061.00 Telephone Service	0	0	0	0	0			
UTILITIES	0	0	0	0	0	0	0	0
HOCKEY DEPARTMENT	74,401	71,670	71,670	46,829	62,769	85,630	85,630	85,630
Total Expenditures	1,083,341	990,625	990,625	791,934	971,450	1,083,492	1,127,822	1,127,822
ICE RINK FUND	-20,411	32,615	32,615	254,746	130,622	46,478	2,148	2,148
	-20,411	32,615	32,615	254,746	130,622	46,478	2,148	2,148
Grand Total:	-20,411	32,615	32,615	254,746	130,622	46,478	2,148	2,148

FY 2025 Budget



SWIMMING POOL (Recreation Fund)

	2023 Actual	2024		Requested Budget	2025	
		Budget	Projected		Recommended Budget	Adopted Budget
Revenues:	\$494,564	\$437,955	\$456,731	\$441,040	\$441,040	\$441,040
Expenses:	\$623,203	\$679,752	\$657,884	\$731,500	\$746,500	\$746,500
Revenues Less Expenses:	(\$128,639)	(\$241,797)	(\$201,153)	(\$290,460)	(\$305,460)	(\$305,460)
Transfers (to)/from other Funds:	\$200,000	\$191,570	\$61,048	\$290,460	\$305,460	\$305,460
Opening Fund Balance:	\$68,744	\$50,227	\$140,105	\$0	\$0	\$0
Ending Fund Balance:	\$140,105	\$0	\$0	\$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 many 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 maximizing the hours available to swim. Swimmers will be greeted by courteous cashiers and deck attendants, be kept safe in the hands of lifeguards certified through Starfish and Associates, and supervised by managers hired for their maturity, leadership qualities as well as organizational and communicative abilities.



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 district's 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 has multiple vehicles ranging from automobiles, pickup 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.

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Niles Park District

	Prior Year Actual	Current Year -----				(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru December	Estimated Total			
Month: 12/31/2024								
Fund Type:								
Fund: 04 - SWIMMING POOL FUND								
Revenues								
Dept: 00								
Acct Class: CONC CONCESSIONS								
400603.00 Pool Concessions	74,995	65,000	65,000	79,838	70,000	65,000	65,000	65,000
CONCESSIONS	74,995	65,000	65,000	79,838	70,000	65,000	65,000	65,000
Acct Class: DAAD DAILY ADMISSIONS								
400044.00 Oasis Daily Admissions	290,840	250,000	250,000	305,299	255,000	250,000	250,000	250,000
DAILY ADMISSIONS	290,840	250,000	250,000	305,299	255,000	250,000	250,000	250,000
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	41	55	55	478	101	100	100	100
INTEREST INCOME	41	55	55	478	101	100	100	100
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	115	0	0	20	38	40	40	40
400005.00 Grant Revenue	500	500	500	500	500	500	500	500
400008.00 Cash over/short	0	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
400013.00 Vending	0	0	0	0	0			
400039.00 Pool Birthday Parties	0	0	0	0	0			
400041.00 PDRMA Audit Reimbursement	0	0	0	0	0			
400718.00 Contributed Capital	0	0	0	0	0			
MISCELLANEOUS REVENUE	615	500	500	520	538	540	540	540
Acct Class: RENI RENTAL INCOME								
400019.00 Locker Rental	364	400	400	414	350	400	400	400
RENTAL INCOME	364	400	400	414	350	400	400	400
Acct Class: SEAP SEASON PASSES								
400043.00 Pool Season Passes	100,723	100,000	100,000	106,277	102,742	100,000	100,000	100,000
SEASON PASSES	100,723	100,000	100,000	106,277	102,742	100,000	100,000	100,000
Acct Class: SWPR SWIMMING PROGRAM REVENUE								
400600.00 Private Swim Lessons	0	0	0	0	0			
400601.00 Learn to Swim	26,986	22,000	22,000	27,280	28,000	25,000	25,000	25,000
SWIMMING PROGRAM REVENUE	26,986	22,000	22,000	27,280	28,000	25,000	25,000	25,000
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	200,000	191,570	191,570	191,570	61,048	290,460	305,460	305,460
TRANSFER FROM OTHER FUNDS	200,000	191,570	191,570	191,570	61,048	290,460	305,460	305,460
Dept: 00	694,564	629,525	629,525	711,676	517,779	731,500	746,500	746,500
Total Revenues	694,564	629,525	629,525	711,676	517,779	731,500	746,500	746,500
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
510002.00 OPEB Change	0	0	0	0	0			

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Niles Park District

Month: 12/31/2024	Prior Year	Current Year				(6)	(7)	(8)
	Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 04 - SWIMMING POOL FUND								
Expenditures								
Dept: 00								
ADMINISTRATION EXPENSES	0	0	0	0	0	0	0	0
Dept: 00	0	0	0	0	0	0	0	0
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	0	3,500	3,500	1,100	0	3,500	3,500	3,500
500020.00 Postage	0	0	0	0	0			
500021.00 Printing	139	0	0	0	0			
500022.00 Dues and Memberships	0	0	0	1,600	1,600	1,600	1,600	1,600
500027.00 Training	3,000	7,500	7,500	500	1,000	5,500	5,500	5,500
500028.00 Special Services	3,765	8,500	8,500	4,984	6,895	8,500	8,500	8,500
500029.00 Equipment	6,055	7,000	7,000	15,430	15,000	12,500	12,500	12,500
500030.00 Minor Equipment/Parts	3,175	1,000	1,000	55	100	1,000	1,000	1,000
500031.00 Office Expense	0	3,500	3,500	0	0	1,500	1,500	1,500
500034.00 Monthly Expenses	11,112	7,000	7,000	12,627	6,000	7,000	7,000	7,000
500039.00 Pool Birthday Parties	0	0	0	0	0			
500041.00 Advertising	500	500	500	0	0	500	500	500
500043.00 Transfer to other funds	0	0	0	0	0			
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	2,530	3,000	3,000	0	0	3,000	3,000	3,000
500048.00 Lifeguard Safety Audits	0	0	0	0	0			
500065.00 Depreciation Expense	0	0	0	0	0			
ADMINISTRATION EXPENSES	30,276	41,500	41,500	36,296	30,595	44,600	44,600	44,600
Acct Class: CONC CONCESSIONS								
500603.00 Pool Concessions	63,623	58,000	58,000	60,666	57,000	58,000	58,000	58,000
CONCESSIONS	63,623	58,000	58,000	60,666	57,000	58,000	58,000	58,000
Acct Class: INSU INSURANCE EXPENSE								
500097.00 Health Insurance	0	0	0	0	0			
500098.00 Dental Insurance	0	0	0	0	0			
500099.00 Life Insurance	0	0	0	0	0			
INSURANCE EXPENSE	0	0	0	0	0	0	0	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	0	0	0	0	0			
500002.00 Part time Salaries	322,820	300,000	300,000	396,588	305,000	310,000	310,000	310,000
500003.00 Overtime	9,907	12,500	12,500	14,020	12,500	12,500	12,500	12,500
500004.00 Vacation	0	0	0	0	0			
500005.00 Sick Pay	0	0	0	0	0			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			

BUDGET WORKSHEET

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Niles Park District

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 04 - SWIMMING POOL FUND								
Expenditures								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: PAYR PAYROLL EXPENSES								
500007.00 Holiday	0	0	0	0	0			
PAYROLL EXPENSES	332,727	312,500	312,500	410,608	317,500	322,500	322,500	322,500
Acct Class: SWPE SWIMMING PROGRAM EXPENSES								
500600.00 Private swim lessons	1,514	2,000	2,000	1,538	1,128	1,500	1,500	1,500
500601.00 Learn to Swim	27,971	28,000	28,000	29,206	27,000	28,000	28,000	28,000
SWIMMING PROGRAM EXPENSES	29,485	30,000	30,000	30,744	28,128	29,500	29,500	29,500
GENERAL ADMINISTRATION	456,111	442,000	442,000	538,314	433,223	454,600	454,600	454,600
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.01 Special Services	10,691	5,000	5,000	7,432	8,965	5,000	5,000	5,000
500049.02 Equipment	0	2,000	2,000	35	70	2,000	2,000	2,000
500054.00 Equipment Maintenance	5,804	10,000	10,000	0	0	10,000	10,000	10,000
500055.00 Materials/Supplies	41,276	35,000	35,000	48,950	45,000	35,000	35,000	35,000
500056.00 Land & Building Improvements	31,648	38,000	38,000	39,828	39,827	103,000	118,000	118,000
500057.00 Maint of Buildings	9,426	75,000	75,000	66,255	66,000	50,000	50,000	50,000
MAINTENANCE EXPENSES	98,845	165,000	165,000	162,500	159,862	205,000	220,000	220,000
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	15,839	25,075	25,075	8,342	15,500	16,500	16,500	16,500
500059.00 Electric Service	8,760	6,552	6,552	8,537	7,500	8,500	8,500	8,500
500060.00 Water Service	41,832	40,263	40,263	11,472	40,000	45,000	45,000	45,000
500061.00 Telephone Service	1,817	862	862	1,583	1,800	1,900	1,900	1,900
UTILITIES	68,248	72,752	72,752	29,934	64,800	71,900	71,900	71,900
MAINTENANCE DEPARTMENT	167,093	237,752	237,752	192,434	224,662	276,900	291,900	291,900
Total Expenditures	623,204	679,752	679,752	730,748	657,885	731,500	746,500	746,500
SWIMMING POOL FUND	71,360	-50,227	-50,227	-19,072	-140,106	0	0	0
	71,360	-50,227	-50,227	-19,072	-140,106	0	0	0
Grand Total:	71,360	-50,227	-50,227	-19,072	-140,106	0	0	0

FY 2025 Budget



GOLF COURSE FUND(05)

	2023 Actual	2024		2025		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues:	\$1,321,281	\$1,208,020	\$1,336,590	\$1,345,889	\$1,345,889	\$1,345,889
Expenses:	\$1,018,366	\$1,161,585	\$1,136,627	\$1,394,589	\$1,265,795	\$1,265,795
Revenues Less Expenses:	\$302,915	\$46,435	\$199,963	(\$48,700)	\$80,095	\$80,095
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$7,444,400	\$7,699,298	\$7,747,315	\$7,947,277	\$7,947,277	\$7,947,277
Ending Fund Balance:	\$7,747,315	\$7,745,733	\$7,947,277	\$7,898,577	\$8,027,372	\$8,027,372



TAM O'SHANTER GOLF COURSE

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

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



A year earlier Lew Worsham's 104-yard eagle on the final hole of the tournament gave him a victory in the 1953 World Championship of golf, which was the first professional golf tournament to be televised nationally. Worsham's 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, charitable outings, and instructional programs throughout the season.

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Niles Park District

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 05 - GOLF COURSE FUND								
Revenues								
Dept: 00								
Acct Class: GCFE GOLF COURSE FEES								
400701.00 Weekend Resident	4,380	5,000	5,000	4,540	3,431	4,500	4,500	4,500
400702.00 Memberships	0	0	0	0	0			
400703.00 Resident	4,248	4,500	4,500	4,896	4,215	4,500	4,500	4,500
400704.00 Non Resident	178,174	166,750	166,750	220,736	189,750	184,000	184,000	184,000
400705.00 Twilight	0	0	0	0	0			
400706.00 Fee Discount	0	0	0	0	0			
400707.00 Leagues	165,889	155,000	155,000	184,951	182,478	175,000	175,000	175,000
400709.00 Jr. Weekend/Holiday	5,763	5,100	5,100	5,338	4,351	5,100	5,100	5,100
400710.00 Outings	63,445	60,000	60,000	72,138	55,394	65,000	65,000	65,000
400711.00 Permanent Tee Times	23,598	22,000	22,000	21,730	21,730	22,000	22,000	22,000
400712.00 Juniors	9,780	10,500	10,500	7,425	7,142	9,750	9,750	9,750
400713.00 Senior Resident	9,339	10,500	10,500	10,146	7,167	9,375	9,375	9,375
400714.00 Senior Non Resident	140,017	123,500	123,500	130,511	133,000	128,250	128,250	128,250
400715.00 Non Resident Weekend/Holiday	176,891	175,000	175,000	218,331	200,000	181,250	181,250	181,250
400716.00 Non Res Sr. Weekend/Holiday	35,028	31,500	31,500	37,359	31,980	33,600	33,600	33,600
400717.00 Senior Res Weekend/Holiday	3,347	3,825	3,825	3,470	3,066	3,400	3,400	3,400
GOLF COURSE FEES	819,899	773,175	773,175	921,571	843,704	825,725	825,725	825,725
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	22,302	16,000	16,000	53,352	69,957	70,000	70,000	70,000
INTEREST INCOME	22,302	16,000	16,000	53,352	69,957	70,000	70,000	70,000
Acct Class: LEAS LEASE INCOME								
400046.00 Lease Income	134,736	100,645	100,645	85,111	100,645	103,664	103,664	103,664
LEASE INCOME	134,736	100,645	100,645	85,111	100,645	103,664	103,664	103,664
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	20	0	0	0	0			
400008.00 Cash over/short	0	0	0	0	0			
400009.00 Sale/Loss on Sale of Fixed Ast	0	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
400013.00 Vending	0	0	0	0	0			
MISCELLANEOUS REVENUE	20	0	0	0	0	0	0	0
Acct Class: PROR PROGRAM REVENUE								
400144.00 Golf Programs	92,511	83,000	83,000	90,023	80,945	85,000	85,000	85,000
400150.00 Private Golf Lessons	15,880	17,000	17,000	18,135	15,052	17,500	17,500	17,500
PROGRAM REVENUE	108,391	100,000	100,000	108,158	95,997	102,500	102,500	102,500
Acct Class: PRSH PRO SHOP								
400028.00 Pro Shop	16,071	16,000	16,000	16,318	12,588	16,000	16,000	16,000

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Niles Park District

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 05 - GOLF COURSE FUND								
Revenues								
Dept: 00								
PRO SHOP	16,071	16,000	16,000	16,318	12,588	16,000	16,000	16,000
Acct Class: RENI RENTAL INCOME								
400022.00 Pull Carts	5,757	5,700	5,700	6,177	4,882	6,000	6,000	6,000
400023.00 Gas Carts	212,135	195,000	195,000	152,220	207,000	220,000	220,000	220,000
400024.00 Club Rental	1,970	1,500	1,500	1,900	1,817	2,000	2,000	2,000
RENTAL INCOME	219,862	202,200	202,200	160,297	213,699	228,000	228,000	228,000
Dept: 00	1,321,281	1,208,020	1,208,020	1,344,807	1,336,590	1,345,889	1,345,889	1,345,889
Total Revenues	1,321,281	1,208,020	1,208,020	1,344,807	1,336,590	1,345,889	1,345,889	1,345,889
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500010.00 IMRF Expense	-13,803	0	0	0	0			
510002.00 OPEB Change	0	0	0	0	0			
ADMINISTRATION EXPENSES	-13,803	0	0	0	0	0	0	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.01 Payroll Accrual	0	0	0	0	0			
PAYROLL EXPENSES	0	0	0	0	0	0	0	0
Dept: 00	-13,803	0	0	0	0	0	0	0
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500008.00 Supplies	4,094	5,000	5,000	4,472	1,476	5,000	5,000	5,000
500009.00 Safety	0	0	0	0	0			
500020.00 Postage	0	0	0	0	0			
500021.00 Printing	1,953	2,500	2,500	1,841	1,799	2,500	2,500	2,500
500022.00 Dues and Memberships	150	150	150	150	150	150	150	150
500024.00 Conference Expense	485	1,000	1,000	16	16	500	500	500
500025.00 Seminar Expense	0	0	0	0	0			
500027.00 Training	0	0	0	0	0			
500028.00 Special Services	13,218	15,000	15,000	12,401	14,508	15,000	15,000	15,000
500029.00 Equipment	441	0	0	0	0			
500030.00 Minor Equipment/Parts	0	0	0	0	0			
500031.00 Office Expense	655	500	500	101	250	500	500	500
500034.00 Monthly Expenses	20,189	17,000	17,000	17,402	16,924	17,000	17,000	17,000
500036.00 Office Furniture	0	0	0	0	0			
500037.00 Lease Payments	0	0	0	0	0			
500041.00 Advertising	750	2,000	2,000	850	850	2,000	2,000	2,000
500043.00 Transfer to other funds	0	0	0	0	0			

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Niles Park District

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 05 - GOLF COURSE FUND								
Expenditures								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	1,963	2,200	2,200	1,940	1,578	2,250	2,250	2,250
500065.00 Depreciation Expense	158,914	0	0	0	0			
ADMINISTRATION EXPENSES	202,812	45,350	45,350	39,173	37,551	44,900	44,900	44,900
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	485	509	509	364	485	748	748	748
500097.00 Health Insurance	34,351	26,922	26,922	28,803	39,454	37,081	37,081	37,081
500098.00 Dental Insurance	0	1,877	1,877	0	0	3,185	3,185	3,185
500099.00 Life Insurance	165	176	176	337	490	378	378	378
INSURANCE EXPENSE	35,001	29,484	29,484	29,504	40,429	41,392	41,392	41,392
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	103,802	140,058	140,058	102,555	122,433	144,471	151,485	151,485
500001.01 Payroll Accrual	-392	0	0	0	0			
500002.00 Part time Salaries	109,259	116,000	116,000	117,313	103,982	124,000	124,000	124,000
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	11,681	0	0	5,874	10,608			
500005.00 Sick Pay	12,652	0	0	1,196	2,393			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	4,588	0	0	2,952	4,316			
500007.01 Personal Time	2,525	0	0	1,818	1,960			
PAYROLL EXPENSES	244,115	256,058	256,058	231,708	245,692	268,471	275,485	275,485
Acct Class: PROG PROGRAM EXPENSES								
500144.00 Junior Golf Program	0	0	0	0	0			
500150.00 Golf Lessons	0	0	0	0	0			
500710.00 Golf Outings	270	500	500	0	0			
PROGRAM EXPENSES	270	500	500	0	0	0	0	0
Acct Class: PRSH PRO SHOP								
500069.00 Pro Shop	13,275	12,500	12,500	9,814	12,000	13,000	13,000	13,000
PRO SHOP	13,275	12,500	12,500	9,814	12,000	13,000	13,000	13,000
GENERAL ADMINISTRATION	495,473	343,892	343,892	310,199	335,672	367,763	374,777	374,777
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	0	2,000	2,000	0	0	2,000	2,000	2,000
500020.00 Postage	0	0	0	0	0			
500022.00 Dues and Memberships	665	1,000	1,000	865	865	1,000	1,000	1,000
500023.00 Travel Expense	0	2,500	2,500	1,797	2,000	2,500	2,500	2,500
500024.00 Conference Expense	675	750	750	0	0	750	750	750

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Niles Park District

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 05 - GOLF COURSE FUND								
Expenditures								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500025.00 Seminar Expense	0	750	750	70	140	750	750	750
500026.00 Lodging Expense	0	0	0	0	0			
500027.00 Training	70	200	200	189	189	300	300	300
500028.00 Special Services	23,249	25,000	25,000	13,316	22,360	44,000	44,000	44,000
500029.00 Equipment	-276	218,100	218,100	214,184	220,000	220,000	104,192	104,192
500030.00 Minor Equipment/Parts	0	200	200	140	280	7,500	7,500	7,500
500031.00 Office Expense	99	100	100	166	226	200	200	200
500036.00 Office Furniture	0	0	0	0	0	400	400	400
500044.00 Reference Materials	0	100	100	0	0	100	100	100
500045.00 Uniforms & Clothing	1,674	2,500	2,500	2,408	2,200	2,500	2,500	2,500
ADMINISTRATION EXPENSES	26,156	253,200	253,200	233,135	248,260	282,000	166,192	166,192
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	287	509	509	376	554	748	748	748
500097.00 Health Insurance	18,427	33,590	33,590	24,889	40,042	46,002	46,002	46,002
500098.00 Dental Insurance	0	1,877	1,877	0	0	3,185	3,185	3,185
500099.00 Life Insurance	90	176	176	245	344	378	378	378
INSURANCE EXPENSE	18,804	36,152	36,152	25,510	40,940	50,313	50,313	50,313
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	13,330	14,000	14,000	12,453	15,619	14,000	14,000	14,000
500050.00 Automotive Vehicle Maintenance	4,010	1,500	1,500	0	0			
500051.00 Tires	260	1,000	1,000	857	159	1,000	1,000	1,000
500052.00 Facility Cleaning	12	0	0	0	0			
500053.00 Sanitation Service by Contract	13,987	14,000	14,000	10,834	13,874	14,000	14,000	14,000
500054.00 Equipment Maintenance	26,174	16,000	16,000	19,835	19,451	33,000	33,000	33,000
500055.00 Materials/Supplies	57,056	70,000	70,000	52,377	44,457	80,000	80,000	80,000
500056.00 Land & Building Improvements	88,357	65,000	65,000	0	65,000	210,000	200,000	200,000
500057.00 Maint of Buildings	15,423	1,000	1,000	5,724	3,352	5,000	5,000	5,000
MAINTENANCE EXPENSES	218,609	182,500	182,500	102,080	161,912	357,000	347,000	347,000
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	70,976	187,032	187,032	114,766	175,807	143,314	143,314	143,314
500001.01 Payroll Accrual	573	0	0	0	0			
500002.00 Part time Salaries	102,215	80,000	80,000	75,636	80,400	110,000	110,000	110,000
500003.00 Overtime	18,207	14,000	14,000	12,834	9,536	25,000	15,000	15,000
500004.00 Vacation	13,113	0	0	19,422	19,000			
500005.00 Sick Pay	6,516	0	0	3,203	5,099			
500007.00 Holiday	3,974	0	0	3,710	5,897			

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Niles Park District

Month: 12/31/2024	Prior Year	Current Year				(6)	(7)	(8)
	Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 05 - GOLF COURSE FUND								
Expenditures								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: PAYR PAYROLL EXPENSES								
500007.01 Personal Time	1,761	0	0	2,315	2,315			
PAYROLL EXPENSES	217,335	281,032	281,032	231,886	298,054	278,314	268,314	268,314
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	15,207	22,111	22,111	10,434	15,730	17,000	17,000	17,000
500059.00 Electric Service	28,844	31,026	31,026	22,887	25,649	30,000	30,000	30,000
500060.00 Water Service	9,999	10,277	10,277	6,635	8,500	10,000	10,000	10,000
500061.00 Telephone Service	1,744	1,395	1,395	1,528	1,911	2,200	2,200	2,200
UTILITIES	55,794	64,809	64,809	41,484	51,790	59,200	59,200	59,200
MAINTENANCE DEPARTMENT	536,698	817,693	817,693	634,095	800,956	1,026,827	891,019	891,019
Dept: 45 BANQUETS								
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	0	0	0	0	0	0	0	0
Dept: 50 PROGRAM DEPARTMENT								
Acct Class: PAYR PAYROLL EXPENSES								
500001.01 Payroll Accrual	0	0	0	0	0			
PAYROLL EXPENSES	0	0	0	0	0	0	0	0
PROGRAM DEPARTMENT	0	0	0	0	0	0	0	0
Dept: 55 FOOD OPERATIONS								
Acct Class: MAIN MAINTENANCE EXPENSES								
500054.00 Equipment Maintenance	0	0	0	0	0			
MAINTENANCE EXPENSES	0	0	0	0	0	0	0	0
FOOD OPERATIONS	0	0	0	0	0	0	0	0
Total Expenditures	1,018,368	1,161,585	1,161,585	944,294	1,136,628	1,394,590	1,265,796	1,265,796
GOLF COURSE FUND								
	302,913	46,435	46,435	400,513	199,962	-48,701	80,093	80,093
	302,913	46,435	46,435	400,513	199,962	-48,701	80,093	80,093
Grand Total:	302,913	46,435	46,435	400,513	199,962	-48,701	80,093	80,093

FY 2025 Budget



DEBT SERVICE FUND(10)

	2023 Actual	2024		2025		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$1,250,352	\$1,230,350	\$1,231,684	\$1,345,000	\$1,345,000	\$1,345,000
Expenses	\$2,980,916	\$3,028,870	\$3,011,542	\$3,145,000	\$3,145,000	\$3,145,000
Revenues Less Expenses:	(\$1,730,564)	(\$1,798,520)	(\$1,779,858)	(\$1,800,000)	(\$1,800,000)	(\$1,800,000)
Bond Proceeds:	\$1,212,000	\$1,180,000	\$1,180,000	\$1,250,000	\$1,250,000	\$1,250,000
Transfers (to)/from other Funds:	\$550,000	\$548,520	\$350,000	\$550,000	\$550,000	\$550,000
Opening Fund Balance:	\$504,137	\$507,342	\$535,573	\$285,715	\$285,715	\$285,715
Ending Fund Balance:	\$535,573	\$437,342	\$285,715	\$285,715	\$285,715	\$285,715

NILES PARK DISTRICT

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Niles Park District

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 10 - DEBT SERVICE FUND								
Revenues								
Dept: 00								
Acct Class: BOPR BOND PROCEEDS								
400045.00 Bond Proceeds	1,212,000	1,180,000	1,180,000	0	1,180,000	1,250,000	1,250,000	1,250,000
BOND PROCEEDS	1,212,000	1,180,000	1,180,000	0	1,180,000	1,250,000	1,250,000	1,250,000
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	296	350	350	7,821	1,684	350	350	350
INTEREST INCOME	296	350	350	7,821	1,684	350	350	350
Acct Class: MISC MISCELLANEOUS REVENUE								
400010.00 Transfer from fund balance	0	0	0	0	0			
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	1,250,056	1,230,000	1,230,000	1,277,248	1,230,000	1,344,650	1,344,650	1,344,650
PROPERTY & REPLACEMENT TAX	1,250,056	1,230,000	1,230,000	1,277,248	1,230,000	1,344,650	1,344,650	1,344,650
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	550,000	548,520	548,520	548,520	350,000	550,000	550,000	550,000
TRANSFER FROM OTHER FUNDS	550,000	548,520	548,520	548,520	350,000	550,000	550,000	550,000
Dept: 00	3,012,352	2,958,870	2,958,870	1,833,589	2,761,684	3,145,000	3,145,000	3,145,000
Total Revenues	3,012,352	2,958,870	2,958,870	1,833,589	2,761,684	3,145,000	3,145,000	3,145,000
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500016.00 Debt Service	2,135,000	2,205,000	2,205,000	0	2,205,000	2,320,000	2,320,000	2,320,000
500016.01 Debt Interest	822,091	798,870	798,870	374,435	798,870	800,000	800,000	800,000
500028.00 Special Services	23,825	25,000	25,000	4,850	7,672	25,000	25,000	25,000
ADMINISTRATION EXPENSES	2,980,916	3,028,870	3,028,870	379,285	3,011,542	3,145,000	3,145,000	3,145,000
Dept: 00	2,980,916	3,028,870	3,028,870	379,285	3,011,542	3,145,000	3,145,000	3,145,000
Total Expenditures	2,980,916	3,028,870	3,028,870	379,285	3,011,542	3,145,000	3,145,000	3,145,000
DEBT SERVICE FUND	31,436	-70,000	-70,000	1,454,304	-249,858	0	0	0
	31,436	-70,000	-70,000	1,454,304	-249,858	0	0	0
Grand Total:	31,436	-70,000	-70,000	1,454,304	-249,858	0	0	0

FY 2025 Budget



CAPITAL PROJECTS FUND(14)

	2023 Actual	2024		2025		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$9,823	\$1,612,000	\$403,055	\$0	\$1,203,000	\$1,203,000
Expenses	\$547,447	\$3,200,000	\$2,276,536	\$0	\$4,000,000	\$4,000,000
Revenues Less Expenses:	(\$537,625)	(\$1,588,000)	(\$1,873,481)	\$0	(\$2,797,000)	(\$2,797,000)
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
Transfers (to)/from other Funds:	\$505,000	\$1,400,000	\$1,600,000	\$1,000,000	\$2,800,000	\$2,800,000
Opening Fund Balance:	\$357,216	\$369,218	\$324,592	\$51,110	\$51,110	\$51,110
Ending Fund Balance:	\$324,592	\$181,218	\$51,110	\$1,051,110	\$54,110	\$54,110

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Niles Park District

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 14 - CAPITAL PROJECTS FUND								
Revenues								
Dept: 00								
Acct Class: BOPR BOND PROCEEDS								
400045.00 Bond Proceeds	0	0	0	0	0			
BOND PROCEEDS	0	0	0	0	0	0	0	0
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	9,823	12,000	12,000	2,303	3,055		3,000	3,000
INTEREST INCOME	9,823	12,000	12,000	2,303	3,055	0	3,000	3,000
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	0	0	0	0	0			
400005.00 Grant Revenue	0	1,600,000	1,600,000	0	400,000		1,200,000	1,200,000
400010.00 Transfer from fund balance	0	0	0	0	0			
MISCELLANEOUS REVENUE	0	1,600,000	1,600,000	0	400,000	0	1,200,000	1,200,000
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	505,000	1,400,000	1,400,000	1,620,000	1,600,000	1,000,000	2,800,000	2,800,000
TRANSFER FROM OTHER FUNDS	505,000	1,400,000	1,400,000	1,620,000	1,600,000	1,000,000	2,800,000	2,800,000
Dept: 00	514,823	3,012,000	3,012,000	1,622,303	2,003,055	1,000,000	4,003,000	4,003,000
Total Revenues	514,823	3,012,000	3,012,000	1,622,303	2,003,055	1,000,000	4,003,000	4,003,000
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500016.02 Discount on Bonds	0	0	0	0	0			
500016.03 Bond Issuance Costs	0	0	0	0	0			
500028.00 Special Services	0	0	0	221	0			
500029.00 Equipment	0	0	0	34,931	69,863			
500037.00 Lease Payments	0	0	0	0	0			
500067.00 Capital Improvements	547,447	3,200,000	3,200,000	1,832,717	2,206,673		4,000,000	4,000,000
ADMINISTRATION EXPENSES	547,447	3,200,000	3,200,000	1,867,869	2,276,536	0	4,000,000	4,000,000
Dept: 00	547,447	3,200,000	3,200,000	1,867,869	2,276,536	0	4,000,000	4,000,000
Total Expenditures	547,447	3,200,000	3,200,000	1,867,869	2,276,536	0	4,000,000	4,000,000
CAPITAL PROJECTS FUND	-32,624	-188,000	-188,000	-245,566	-273,481	1,000,000	3,000	3,000
	-32,624	-188,000	-188,000	-245,566	-273,481	1,000,000	3,000	3,000
Grand Total:	-32,624	-188,000	-188,000	-245,566	-273,481	1,000,000	3,000	3,000

FY 2025 Budget



IMRF FUND(06)

	2023 Actual	2024		2025		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$189,408	\$185,000	\$185,000	\$185,000	\$185,000	\$185,000
Expenses	\$180,316	\$185,000	\$168,643	\$185,000	\$188,122	\$188,122
Revenues Less Expenses:	\$9,091	\$0	\$16,357	\$0	(\$3,122)	(\$3,122)
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$74,015	\$101,080	\$83,106	\$99,463	\$99,463	\$99,463
Ending Fund Balance:	\$83,106	\$101,080	\$99,463	\$99,463	\$96,341	\$96,341

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Niles Park District

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 06 - IMRF FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	0	0			
INTEREST INCOME	0	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	189,408	185,000	185,000	195,748	185,000	185,000	185,000	185,000
PROPERTY & REPLACEMENT TAX	189,408	185,000	185,000	195,748	185,000	185,000	185,000	185,000
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	0	0	0	0	0			
TRANSFER FROM OTHER FUNDS	0	0	0	0	0	0	0	0
Dept: 00	189,408	185,000	185,000	195,748	185,000	185,000	185,000	185,000
Total Revenues	189,408	185,000	185,000	195,748	185,000	185,000	185,000	185,000
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500010.00 IMRF Expense	180,316	185,000	185,000	129,558	168,643	185,000	188,122	188,122
500043.00 Transfer to other funds	0	0	0	0	0			
ADMINISTRATION EXPENSES	180,316	185,000	185,000	129,558	168,643	185,000	188,122	188,122
Dept: 00	180,316	185,000	185,000	129,558	168,643	185,000	188,122	188,122
Total Expenditures	180,316	185,000	185,000	129,558	168,643	185,000	188,122	188,122
IMRF FUND	9,092	0	0	66,190	16,357	0	-3,122	-3,122
	9,092	0	0	66,190	16,357	0	-3,122	-3,122
Grand Total:	9,092	0	0	66,190	16,357	0	-3,122	-3,122

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FICA FUND(07)

	2023 Actual	2024		2025		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$333,212	\$350,000	\$350,000	\$375,000	\$375,000	\$375,000
Expenses	\$324,893	\$350,000	\$347,740	\$373,390	\$375,000	\$375,000
Revenues Less Expenses:	\$8,319	\$0	\$2,260	\$1,610	\$0	\$0
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$275,831	\$277,192	\$284,150	\$286,410	\$286,410	\$286,410
Ending Fund Balance:	\$284,150	\$277,192	\$286,410	\$288,020	\$286,410	\$286,410

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Niles Park District

	Prior Year	Current Year				(6)	(7)	(8)
	Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 07 - FICA FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	0	0			
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
INTEREST INCOME	0	0	0	0	0	0	0	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400010.00 Transfer from fund balance	0	0	0	0	0			
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	333,212	350,000	350,000	343,293	350,000	375,000	375,000	375,000
	<u>333,212</u>	<u>350,000</u>	<u>350,000</u>	<u>343,293</u>	<u>350,000</u>	<u>375,000</u>	<u>375,000</u>	<u>375,000</u>
PROPERTY & REPLACEMENT TAX	333,212	350,000	350,000	343,293	350,000	375,000	375,000	375,000
Dept: 00	333,212	350,000	350,000	343,293	350,000	375,000	375,000	375,000
Total Revenues	333,212	350,000	350,000	343,293	350,000	375,000	375,000	375,000
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500011.00 FICA Expense	324,893	350,000	350,000	282,432	347,740	373,390	375,000	375,000
	<u>324,893</u>	<u>350,000</u>	<u>350,000</u>	<u>282,432</u>	<u>347,740</u>	<u>373,390</u>	<u>375,000</u>	<u>375,000</u>
500043.00 Transfer to other funds	0	0	0	0	0			
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ADMINISTRATION EXPENSES	324,893	350,000	350,000	282,432	347,740	373,390	375,000	375,000
Dept: 00	324,893	350,000	350,000	282,432	347,740	373,390	375,000	375,000
Total Expenditures	324,893	350,000	350,000	282,432	347,740	373,390	375,000	375,000
FICA FUND	8,319	0	0	60,861	2,260	1,610	0	0
	<u>8,319</u>	<u>0</u>	<u>0</u>	<u>60,861</u>	<u>2,260</u>	<u>1,610</u>	<u>0</u>	<u>0</u>
Grand Total:	8,319	0	0	60,861	2,260	1,610	0	0

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GENERAL LIABILITY FUND(08)

	2023 Actual	2024		2025		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues:	\$64,234	\$275,500	\$270,000	\$310,000	\$310,000	\$310,000
Expenses:	\$273,924	\$275,500	\$297,048	\$310,000	\$310,000	\$310,000
Revenues Less Expenses:	(\$209,690)	\$0	(\$27,048)	\$0	\$0	\$0
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$259,961	\$239,109	\$50,271	\$23,223	\$23,223	\$23,223
Ending Fund Balance:	\$50,271	\$239,109	\$23,223	\$23,223	\$23,223	\$23,223

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Niles Park District

	Prior Year	Current Year				(6)	(7)	(8)
	Original	Amended	Actual Thru	Estimated				
Month: 12/31/2024	Budget	Budget	December	Total	Requested	Recommended	Adopted	
Fund Type:								
Fund: 08 - GENERAL LIABILITY FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	0	0			
INTEREST INCOME	0	0	0	0	0	0	0	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400005.00 Grant Revenue	0	0	0	0	0			
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	64,234	275,500	275,500	155,862	270,000	310,000	310,000	310,000
PROPERTY & REPLACEMENT TAX	64,234	275,500	275,500	155,862	270,000	310,000	310,000	310,000
Dept: 00	64,234	275,500	275,500	155,862	270,000	310,000	310,000	310,000
Total Revenues	64,234	275,500	275,500	155,862	270,000	310,000	310,000	310,000
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500012.00 Unemployment Compensation	28,088	25,000	25,000	11,952	22,370	30,000	30,000	30,000
500013.00 Liability/Workers Comp	245,836	250,500	250,500	268,388	274,678	280,000	280,000	280,000
500014.00 Risk/Loss Management	0	0	0	0	0			
500043.00 Transfer to other funds	0	0	0	0	0			
ADMINISTRATION EXPENSES	273,924	275,500	275,500	280,340	297,048	310,000	310,000	310,000
Dept: 00	273,924	275,500	275,500	280,340	297,048	310,000	310,000	310,000
Total Expenditures	273,924	275,500	275,500	280,340	297,048	310,000	310,000	310,000
GENERAL LIABILITY FUND	-209,690	0	0	-124,478	-27,048	0	0	0
Grand Total:	-209,690	0	0	-124,478	-27,048	0	0	0

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AUDIT FUND(09)

	2023 Actual	2024		2025		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$28,098	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Expenses	\$27,998	\$30,000	\$25,667	\$30,000	\$30,000	\$30,000
Revenues Less Expenses:	\$100	\$0	\$4,333	\$0	\$0	\$0
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$20,973	\$24,675	\$21,073	\$25,406	\$25,406	\$25,406
Ending Fund Balance:	\$21,073	\$24,675	\$25,406	\$25,406	\$25,406	\$25,406

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Niles Park District

	Prior Year	Current Year				(6)	(7)	(8)
	Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 09 - AUDIT FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	0	0			
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
INTEREST INCOME	0	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	28,098	30,000	30,000	29,265	30,000	30,000	30,000	30,000
	<u>28,098</u>	<u>30,000</u>	<u>30,000</u>	<u>29,265</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
PROPERTY & REPLACEMENT TAX	28,098	30,000	30,000	29,265	30,000	30,000	30,000	30,000
Dept: 00	28,098	30,000	30,000	29,265	30,000	30,000	30,000	30,000
	<u>28,098</u>	<u>30,000</u>	<u>30,000</u>	<u>29,265</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
Total Revenues	28,098	30,000	30,000	29,265	30,000	30,000	30,000	30,000
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500015.00 Annual Audit	27,998	30,000	30,000	27,335	25,667	30,000	30,000	30,000
	<u>27,998</u>	<u>30,000</u>	<u>30,000</u>	<u>27,335</u>	<u>25,667</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
500043.00 Transfer to other funds	0	0	0	0	0			
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>			
ADMINISTRATION EXPENSES	27,998	30,000	30,000	27,335	25,667	30,000	30,000	30,000
Dept: 00	27,998	30,000	30,000	27,335	25,667	30,000	30,000	30,000
	<u>27,998</u>	<u>30,000</u>	<u>30,000</u>	<u>27,335</u>	<u>25,667</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
Total Expenditures	27,998	30,000	30,000	27,335	25,667	30,000	30,000	30,000
AUDIT FUND	100	0	0	1,930	4,333	0	0	0
	<u>100</u>	<u>0</u>	<u>0</u>	<u>1,930</u>	<u>4,333</u>	<u>0</u>	<u>0</u>	<u>0</u>
Grand Total:	100	0	0	1,930	4,333	0	0	0

FY 2025 Budget



PAVING AND LIGHTING FUND(11)

	2023 Actual	2024		2025		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$50,176	\$40,000	\$40,000	\$40,000	\$80,000	\$80,000
Expenses	\$26,970	\$40,000	\$40,000	\$80,000	\$80,000	\$80,000
Revenues Less Expenses:	\$23,206	\$0	\$0	(\$40,000)	\$0	\$0
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	(\$7,000)	\$1,979	\$16,206	\$16,206	\$16,206	\$16,206
Ending Fund Balance:	\$16,206	\$1,979	\$16,206	(\$23,795)	\$16,206	\$16,206

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Niles Park District

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 11 - PAVING AND LIGHTING								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	0	0			
INTEREST INCOME	0	0	0	0	0	0	0	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	0	0	0	0	0			
400005.00 Grant Revenue	0	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	50,176	40,000	40,000	46,101	40,000	40,000	80,000	80,000
PROPERTY & REPLACEMENT TAX	50,176	40,000	40,000	46,101	40,000	40,000	80,000	80,000
Dept: 00	50,176	40,000	40,000	46,101	40,000	40,000	80,000	80,000
Total Revenues	50,176	40,000	40,000	46,101	40,000	40,000	80,000	80,000
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500043.00 Transfer to other funds	0	0	0	0	0			
ADMINISTRATION EXPENSES	0	0	0	0	0	0	0	0
Acct Class: MAIN MAINTENANCE EXPENSES								
500056.00 Land & Building Improvements	26,970	40,000	40,000	3,514	40,000	80,000	80,000	80,000
MAINTENANCE EXPENSES	26,970	40,000	40,000	3,514	40,000	80,000	80,000	80,000
Dept: 00	26,970	40,000	40,000	3,514	40,000	80,000	80,000	80,000
Total Expenditures	26,970	40,000	40,000	3,514	40,000	80,000	80,000	80,000
PAVING AND LIGHTING	23,206	0	0	42,587	0	-40,000	0	0
	23,206	0	0	42,587	0	-40,000	0	0
Grand Total:	23,206	0	0	42,587	0	-40,000	0	0

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POLICE PROTECTION FUND(12)

	2023 Actual	2024		2025		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$88,127	\$87,000	\$87,000	\$89,000	\$89,000	\$89,000
Expenses	\$75,272	\$87,000	\$76,704	\$89,000	\$89,000	\$89,000
Revenues Less Expenses:	\$12,855	\$0	\$10,296	\$0	\$0	\$0
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$172,999	\$182,182	\$185,854	\$196,150	\$196,150	\$196,150
Ending Fund Balance:	\$185,854	\$182,182	\$196,150	\$196,150	\$196,150	\$196,150

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Niles Park District

	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru December	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 12 - POLICE PROTECTION FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	0	0			
INTEREST INCOME	0	0	0	0	0	0	0	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	0	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	88,127	87,000	87,000	88,112	87,000	89,000	89,000	89,000
PROPERTY & REPLACEMENT TAX	88,127	87,000	87,000	88,112	87,000	89,000	89,000	89,000
Dept: 00	88,127	87,000	87,000	88,112	87,000	89,000	89,000	89,000
Total Revenues	88,127	87,000	87,000	88,112	87,000	89,000	89,000	89,000
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500008.00 Supplies	0	0	0	0	0			
500017.00 Park Patrol	0	0	0	0	0			
500029.00 Equipment	1,196	2,000	2,000	1,224	798	2,000	2,000	2,000
500031.00 Office Expense	0	0	0	0	0			
500034.00 Monthly Expenses	0	250	250	0	0	400	400	400
500043.00 Transfer to other funds	0	0	0	0	0			
500045.00 Uniforms & Clothing	0	1,500	1,500	589	1,009	1,000	1,000	1,000
ADMINISTRATION EXPENSES	1,196	3,750	3,750	1,813	1,807	3,400	3,400	3,400
Acct Class: PAYR PAYROLL EXPENSES								
500001.01 Payroll Accrual	-114	0	0	0	0			
500002.00 Part time Salaries	74,190	82,650	82,650	77,671	74,897	85,000	85,000	85,000
500003.00 Overtime	0	600	600	0	0	600	600	600
PAYROLL EXPENSES	74,076	83,250	83,250	77,671	74,897	85,600	85,600	85,600
Dept: 00	75,272	87,000	87,000	79,484	76,704	89,000	89,000	89,000
Total Expenditures	75,272	87,000	87,000	79,484	76,704	89,000	89,000	89,000
POLICE PROTECTION FUND	12,855	0	0	8,628	10,296	0	0	0
	12,855	0	0	8,628	10,296	0	0	0
Grand Total:	12,855	0	0	8,628	10,296	0	0	0

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HANDICAPPED FUND(13)

	2023 Actual	2024		2025		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$376,347	\$375,100	\$375,030	\$375,030	\$375,030	\$375,030
Expenses	\$203,443	\$225,000	\$210,000	\$225,000	\$225,000	\$225,000
Revenues Less Expenses:	\$172,904	\$150,100	\$165,030	\$150,030	\$150,030	\$150,030
Transfers (to)/from other Funds:	(\$200,000)	(\$150,000)	(\$150,000)	(\$150,000)	(\$150,000)	(\$150,000)
Opening Fund Balance:	\$89,896	\$77,923	\$62,800	\$77,830	\$77,830	\$51,940
Ending Fund Balance:	\$62,800	\$78,023	\$77,830	\$77,860	\$77,860	\$51,970

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Niles Park District

	Prior Year	Current Year				(6)	(7)	(8)
	Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Month: 12/31/2024								
Fund Type:								
Fund: 13 - HANDICAPPED FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	30	100	100	0	30	30	30	30
INTEREST INCOME	30	100	100	0	30	30	30	30
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	376,317	375,000	375,000	379,791	375,000	375,000	375,000	375,000
PROPERTY & REPLACEMENT TAX	376,317	375,000	375,000	379,791	375,000	375,000	375,000	375,000
Dept: 00	376,347	375,100	375,100	379,791	375,030	375,030	375,030	375,030
Total Revenues	376,347	375,100	375,100	379,791	375,030	375,030	375,030	375,030
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500018.00 MNASR	203,443	225,000	225,000	193,812	210,000	225,000	225,000	225,000
500029.00 Equipment	0	0	0	0	0			
500043.00 Transfer to other funds	200,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
ADMINISTRATION EXPENSES	403,443	375,000	375,000	343,812	360,000	375,000	375,000	375,000
Dept: 00	403,443	375,000	375,000	343,812	360,000	375,000	375,000	375,000
Total Expenditures	403,443	375,000	375,000	343,812	360,000	375,000	375,000	375,000
HANDICAPPED FUND	-27,096	100	100	35,979	15,030	30	30	30
	-27,096	100	100	35,979	15,030	30	30	30
Grand Total:	-27,096	100	100	35,979	15,030	30	30	30