

2024 Budget Adopted



FISCAL YEAR 2024
January 1, 2024 – December 31, 2024

NILES PARK DISTRICT

2024 ANNUAL BUDGET

PARK DISTRICT OFFICIALS

PRESIDENT



**Julie
Genualdi**

COMMISSIONERS



**Scott
O'Brien**



**Jim
Hynes**



**Dennis
O'Donovan**



**Ronnie
Strzelecki**

PARK DEPARTMENT MANAGEMENT

Tom Elenz	Executive Director
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
Jim Stoneberg	Supt of Golf Course Maintenance



NILES PARK DISTRICT FISCAL YEAR 2024

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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 2024 Budget



Fund No.	Fund	Fund Balance * 1/1/2023		2023 Projection		Change in Fund Balance		2024 Budget		Change in Fund Balance		Fund Balance 12/31/2024	
		Balance	1/1/2023	Revenues	Expenses	Balance	in Fund Balance	Revenues	Expenses	Balance	in Fund Balance	Balance Transfer	Balance
1	General	2,883,282	2,752,775	3,034,371	3,034,371	(281,595)	27,065	2,388,689	3,408,525	(1,019,836)	750,000	3,056,851	
2	Recreation	5,566,215	5,860,806	3,508,717	3,508,717	2,352,089	1,361	5,624,245	4,008,384	1,615,861	(2,740,090)	4,919,075	
4	Pool(Rec Fund)	68,744	494,996	613,513	613,513	(118,517)	0	437,955	679,752	(241,797)	191,570	0	
3	Ice Rink	6,990,602	950,549	913,188	913,188	37,360	27,065	1,023,240	990,625	32,615	0	7,060,578	
5	Golf Fund	7,444,398	1,223,047	968,147	968,147	254,900	0	1,208,020	1,161,585	46,435	0	7,745,733	
6	IMRF Fund	74,015	200,000	172,935	172,935	27,065	0	185,000	185,000	0	0	101,080	
7	FICA Fund	275,831	330,000	328,639	328,639	1,361	0	350,000	350,000	0	0	277,192	
8	General Liability	259,960	209,000	229,851	229,851	(20,851)	0	275,500	275,500	0	0	239,109	
9	Audit	20,973	28,000	24,298	24,298	3,702	0	30,000	30,000	0	0	24,675	
10	Debt Service	504,137	2,425,275	2,972,070	2,972,070	(546,795)	550,000	2,410,350	3,028,870	(618,520)	548,520	437,342	
11	Paving and Lighting	(7,000)	50,000	41,021	41,021	8,979	0	40,000	40,000	0	0	1,979	
12	Police Protection	172,998	87,000	77,816	77,816	9,184	0	87,000	87,000	0	0	182,182	
13	Handicapped	89,895	375,051	213,007	213,007	162,044	(200,000)	375,100	225,000	150,100	(150,000)	52,040	
14	Capital Projects	357,216	12,003	700,000	700,000	(687,997)	700,000	1,612,000	3,200,000	(1,588,000)	1,400,000	181,218	
Total All Funds		24,701,267	14,998,503	13,797,574	13,797,574	1,200,929	0	16,047,099	17,670,241	(1,623,143)	0	24,279,054	

Proprietary Funds

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



Niles Park District Summary of Revenues Fy 2024 Budget



Fund No.	Fund	2024 Budget	2023 Projected	2022 Actual	Compare 2024 Budget to 2023 Projection	Compare 2023 Projection to 2022 Actual
1	General	2,388,689	2,752,775	\$2,529,404	(364,086)	223,371
2	Recreation	5,624,245	5,860,806	\$5,194,475	(236,561)	666,332
3	Ice Rink	1,023,240	950,549	\$961,759	72,691	(11,210)
4	Swimming Pool	437,955	494,996	440,021	(57,041)	54,975
5	Golf Fund	1,208,020	1,223,047	3,478,463	(15,027)	(2,255,415)
6	IMRF Fund	185,000	200,000	254,600	(15,000)	(54,600)
7	FICA Fund	350,000	330,000	319,498	20,000	10,502
8	General Liability	275,500	209,000	75,199	66,500	133,801
9	Audit	30,000	28,000	27,956	2,000	44
10	Debt Service	1,230,350	1,200,275	1,177,179	30,075	23,096
11	Paving and Lighting	40,000	50,000	49,922	(10,000)	78
12	Police Protection	87,000	87,000	82,870	0	4,130
13	Handicapped	375,100	375,051	374,773	49	278
14	Capital Projects	1,612,000	12,003	4,035	1,599,997	7,968
Operating Revenue All Funds		14,867,099	13,773,503	14,970,153	1,093,596	(1,196,651)
Transfers In		3,040,090	1,575,000	2,100,000		
Bond Proceeds		1,180,000	1,225,000	1,165,000		
Total Revenue		<u>19,087,189</u>	<u>16,573,503</u>	<u>18,235,153</u>		-8.0%



Niles Park District Summary of Expenses Fy 2024 Budget



Fund No.	Fund	2024 Budget	2023 Projected	2022 Actual	Compare 2024 Budget to 2023 Projection	Compare 2023 Projection to 2022 Actual
1	General	3,408,525	3,034,371	2,580,073	374,154	454,298
2	Recreation	4,008,384	3,508,717	3,432,193	499,667	76,524
3	Ice Rink	990,625	913,188	994,639	77,437	(81,450)
4	Swimming Pool	679,752	613,513	790,298	66,239	(176,785)
5	Golf Fund	1,161,585	968,147	921,456	193,438	46,691
6	IMRF Fund	185,000	172,935	241,787	12,065	(68,852)
7	FICA Fund	350,000	328,639	312,666	21,361	15,973
8	General Liability	275,500	229,851	256,443	45,649	(26,592)
9	Audit	30,000	24,298	22,630	5,702	1,668
10	Debt Service	3,028,870	2,972,070	2,910,014	56,800	62,056
11	Paving and Lighting	40,000	41,021	63,063	(1,021)	(22,042)
12	Police Protection	87,000	77,816	81,171	9,184	(3,355)
13	Handicapped	225,000	213,007	203,050	11,993	9,957
14	Capital Projects	3,200,000	700,000	40,622	2,500,000	659,378
Total All Funds		17,670,241	13,797,574	12,850,106	3,872,668	947,468
Transfers Out:		3,040,090	1,575,000	2,100,000		
Grand Total		20,710,332	15,372,574	14,950,106	3,872,668	947,468
						6.3%

Niles Park District

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

Fy 2023 Budget

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

Niles Park District

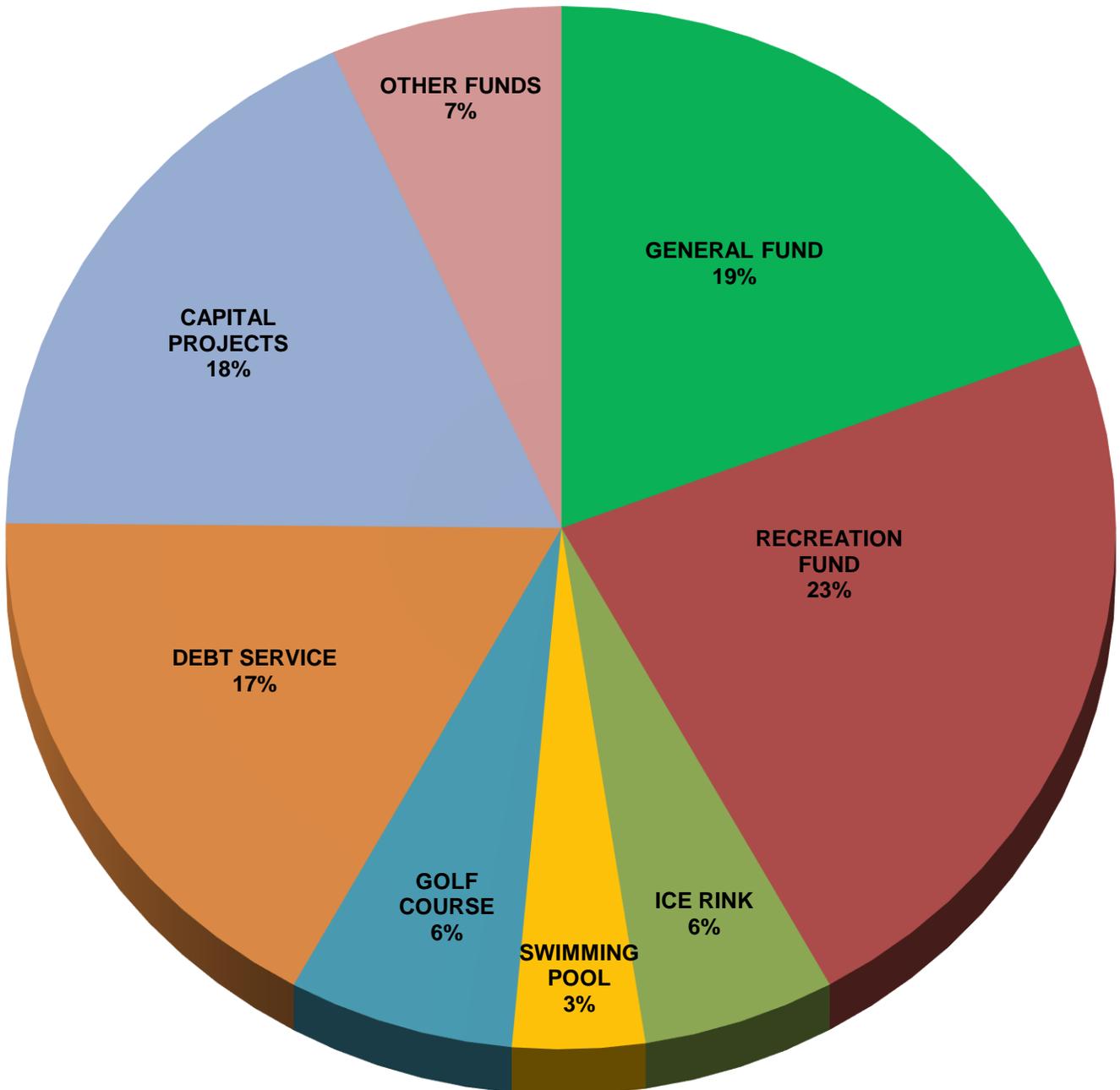
Summary of Major Projects/Purchases (over \$5000)

Fy 2024 Budget

Fund	Fund Name	Dept #	Dept Name	Account	Description	2023 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	Greenwood basketball court	\$35,000
2	Recreation	40	Maintenance	500057	Mini Golf Pump	\$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
						\$575,000
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						\$4,581,683

2024 BUDGET

\$17,670,241



FY 2024 Budget

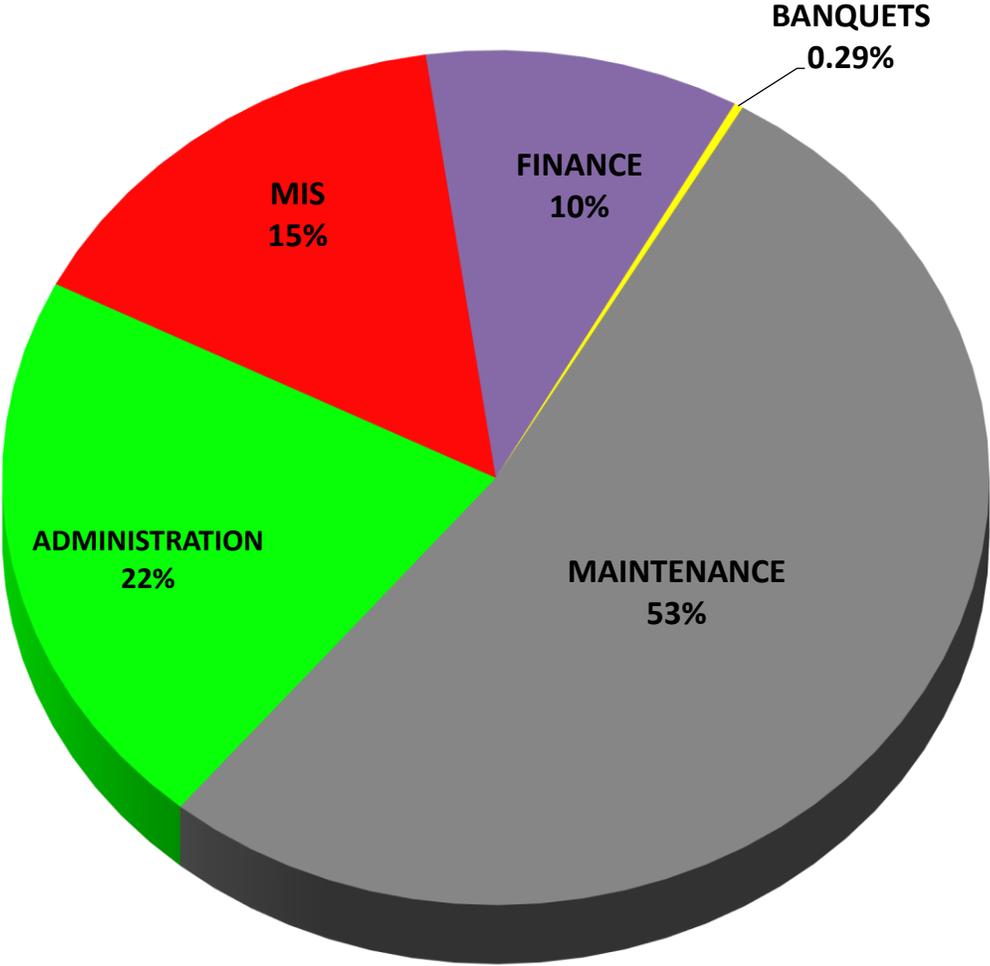


GENERAL FUND (01)

	2022 Actual	2023		2024		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$2,529,404	\$2,472,690	\$2,752,775	\$2,388,689	\$2,388,689	\$2,388,689
Expenses	\$2,580,073	\$3,199,374	\$3,034,371	\$3,420,832	\$3,408,525	\$3,408,525
Revenues Less Expenses:	(\$50,669)	(\$726,684)	(\$281,595)	(\$1,032,143)	(\$1,019,836)	(\$1,019,836)
Transfers (to)/from other Funds:	\$865,000	\$725,000	\$725,000	\$750,000	\$750,000	\$750,000
Opening Fund Balance:	\$2,068,951	\$2,126,424	\$2,883,282	\$3,326,687	\$3,326,687	\$3,326,687
Ending Fund Balance:	\$2,883,282	\$2,124,740	\$3,326,687	\$3,044,544	\$3,056,851	\$3,056,851

GENERAL FUND EXPENSES BY DEPT

\$3,408,524





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

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



PARK SERVICES/MAINTENANCE DEPARTMENT

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

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



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

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

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 01 - GENERAL FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400098.00	Lease interest revenue	902	0	0	0	0		
400099.00	Interest Income	30,618	750	750	76,603	131,319	130,000	130,000
	INTEREST INCOME	31,520	750	750	76,603	131,319	130,000	130,000
Acct Class: LEAS LEASE INCOME								
400046.00	Lease Income	17,954	100,000	100,000	65,155	100,000	100,000	100,000
400049.00	Cell Tower Lease	45,966	47,000	47,000	35,444	47,216	48,000	48,000
400097.00	Lease RTU Amortization	47,731	0	0	0	0		
	LEASE INCOME	111,651	147,000	147,000	100,599	147,216	148,000	148,000
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00	Miscellaneous Revenue	14,166	2,500	2,500	3,421	386	2,500	2,500
400005.00	Grant Revenue	3,975	5,000	5,000	4,510	4,510	5,000	5,000
400005.01	Tree Donations	0	0	0	750	750		
400008.00	Cash over/short	0	0	0	0	0		
400010.00	Transfer from fund balance	0	0	0	0	0		
400011.00	Sponsorships	12,080	12,000	12,000	11,000	11,000	11,000	11,000
	MISCELLANEOUS REVENUE	30,221	19,500	19,500	19,681	16,646	18,500	18,500
Acct Class: RENI RENTAL INCOME								
400014.00	Meeting Room Rental	0	0	0	0	0		
	RENTAL INCOME	0						
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00	Property Taxes	1,357,069	1,405,440	1,405,440	924,256	1,532,874	1,433,440	1,433,440
400002.00	Person Prop Replacement tax	998,945	900,000	900,000	672,552	924,720	658,749	658,749
	PROPERTY & REPLACEMENT TAX	2,356,014	2,305,440	2,305,440	1,596,808	2,457,594	2,092,189	2,092,189
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00	Transfer from other funds	865,000	725,000	725,000	750,000	725,000	750,000	750,000
	TRANSFER FROM OTHER FUNDS	865,000	725,000	725,000	750,000	725,000	750,000	750,000
	Dept: 00	3,394,406	3,197,690	3,197,690	2,543,691	3,477,775	3,138,689	3,138,689
	Total Revenues	3,394,406	3,197,690	3,197,690	2,543,691	3,477,775	3,138,689	3,138,689
Expenditures								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00	Postage	8,254	15,000	15,000	6,645	10,554	15,000	15,000
500021.00	Printing	25,988	35,000	35,000	25,202	25,005	30,000	30,000
500022.00	Dues and Memberships	9,272	10,000	10,000	10,433	9,634	10,000	10,000
500023.00	Travel Expense	240	500	500	240	274	500	500
500024.00	Conference Expense	2,400	6,000	6,000	686	1,176	6,000	6,000
500025.00	Seminar Expense	120	0	0	109	187	200	200

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500026.00 Lodging Expense	0	0	0	0	0			
500028.00 Special Services	45,783	40,000	40,000	26,429	26,266	60,000	60,000	60,000
500029.00 Equipment	868	1,000	1,000	0	0	1,000	1,000	1,000
500031.00 Office Expense	3,565	3,500	3,500	5,766	7,465	4,000	4,000	4,000
500032.00 Legal Service & Fees	22,172	25,000	25,000	16,683	25,368	25,000	25,000	25,000
500035.00 Administrative Activities Exp	12,174	10,000	10,000	4,459	10,000	12,000	12,000	12,000
500036.00 Office Furniture	0	1,000	1,000	1,018	1,745	1,000	1,000	1,000
500038.00 Sponsorship	1,205	2,000	2,000	202	345	2,000	2,000	2,000
500041.00 Advertising	18,236	14,000	14,000	17,491	17,037	14,000	14,000	14,000
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	389	1,000	1,000	551	944	1,000	1,000	1,000
500072.00 Commissioner Functions	8,629	10,000	10,000	4,992	8,531	9,000	9,000	9,000
ADMINISTRATION EXPENSES	159,295	174,000	174,000	120,906	144,531	190,700	190,700	190,700
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	1,583	1,527	1,527	1,286	1,543	2,160	2,160	2,160
500097.00 Health Insurance	100,554	105,046	105,046	77,934	115,406	131,814	131,814	131,814
500098.00 Dental Insurance	0	6,905	6,905	0	0	9,207	9,207	9,207
500099.00 Life Insurance	263	265	265	218	270	353	353	353
INSURANCE EXPENSE	102,400	113,743	113,743	79,438	117,219	143,534	143,534	143,534
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	251,473	298,403	298,403	198,772	251,000	394,911	397,060	397,060
500001.01 Payroll Accrual	3,983	0	0	0	0			
500002.00 Part time Salaries	0	0	0	0	0			
500003.00 Overtime	52	1,000	1,000	634	1,087			
500004.00 Vacation	21,407	0	0	19,057	26,729			
500005.00 Sick Pay	3,148	0	0	1,987	3,296			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	9,606	0	0	6,304	8,266			
500007.01 Personal Time	5,658	0	0	5,684	9,412			
PAYROLL EXPENSES	295,327	299,403	299,403	232,438	299,790	394,911	397,060	397,060
GENERAL ADMINISTRATION	557,022	587,146	587,146	432,782	561,540	729,145	731,294	731,294
Dept: 20 MANAGEMENT INFO SYSTEMS								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00 Postage	0	0	0	0	0			
500022.00 Dues and Memberships	80	0	0	0	0			
500024.00 Conference Expense	0	0	0	0	0			
500027.00 Training	0	5,000	5,000	0	0	5,000	5,000	5,000

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 20 MANAGEMENT INFO SYSTEMS								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500028.00	151,427	170,000	170,000	98,363	145,163	210,000	229,500	229,500
500029.00	50,695	105,000	105,000	88,013	98,575	150,000	150,000	150,000
500030.00	1,580	4,000	4,000	968	1,326	4,000	4,000	4,000
500031.00	7,084	12,000	12,000	3,385	5,193	12,000	12,000	12,000
500036.00	0	0	0	0	0			
500044.00	0	0	0	0	0			
500046.00	73,486	80,200	80,200	72,210	72,510	119,000	84,000	84,000
500047.00	18,919	35,000	35,000	30,078	25,554	35,000	35,000	35,000
	<u>303,271</u>	<u>411,200</u>	<u>411,200</u>	<u>293,017</u>	<u>348,321</u>	<u>535,000</u>	<u>519,500</u>	<u>519,500</u>
ADMINISTRATION EXPENSES								
Acct Class: INSU INSURANCE EXPENSE								
500097.00	0	0	0	0	0			
500098.00	0	0	0	0	0			
500099.00	0	0	0	0	0			
	<u>0</u>							
INSURANCE EXPENSE								
Acct Class: PAYR PAYROLL EXPENSES								
500001.00	0	0	0	0	0			
500002.00	0	0	0	0	0			
500003.00	0	0	0	0	0			
500004.00	0	0	0	0	0			
500005.00	0	0	0	0	0			
500006.00	0	0	0	0	0			
500007.00	0	0	0	0	0			
	<u>0</u>							
PAYROLL EXPENSES								
	<u>303,271</u>	<u>411,200</u>	<u>411,200</u>	<u>293,017</u>	<u>348,321</u>	<u>535,000</u>	<u>519,500</u>	<u>519,500</u>
MANAGEMENT INFO SYSTEMS								
Dept: 30 FINANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00	0	500	500	0	0			
500021.00	407	2,000	2,000	95	450	2,000	2,000	2,000
500022.00	823	500	500	0	850	1,000	1,000	1,000
500023.00	25	50	50	0	0	50	50	50
500024.00	0	450	450	0	0	450	450	450
500025.00	0	0	0	0	0			
500027.00	0	100	100	0	0	500	500	500
500028.00	12,118	14,000	14,000	5,555	13,470	14,000	14,000	14,000
500029.00	327	2,000	2,000	0	0			
500031.00	1,834	3,000	3,000	1,261	2,161	3,000	3,000	3,000
500033.00	24,442	25,000	25,000	21,931	28,057	30,000	30,000	30,000

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 30 FINANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	250	1,000	1,000	0	0	1,000	1,000	1,000
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	0	500	500	208	356	500	500	500
ADMINISTRATION EXPENSES	40,226	49,100	49,100	29,050	45,344	52,500	52,500	52,500
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	1,147	1,527	1,527	810	1,242	1,080	1,080	1,080
500097.00 Health Insurance	72,370	105,046	105,046	50,767	82,481	65,907	65,907	65,907
500098.00 Dental Insurance	0	6,905	6,905	0	0	4,603	4,603	4,603
500099.00 Life Insurance	203	265	265	173	257	176	176	176
INSURANCE EXPENSE	73,720	113,743	113,743	51,750	83,980	71,766	71,766	71,766
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	210,482	291,548	291,548	135,342	206,079	227,342	227,342	227,342
500001.01 Payroll Accrual	0	0	0	0	0			
500002.00 Part time Salaries	0	2,500	2,500	0	0			
500003.00 Overtime	0	2,000	2,000	287	492			
500004.00 Vacation	15,453	0	0	30,420	49,532			
500005.00 Sick Pay	6,466	0	0	6,082	10,161			
500007.00 Holiday	7,806	0	0	5,002	7,581			
500007.01 Personal Time	4,660	0	0	4,951	8,487			
PAYROLL EXPENSES	244,867	296,048	296,048	182,084	282,332	227,342	227,342	227,342
FINANCE DEPARTMENT	358,813	458,891	458,891	262,884	411,656	351,608	351,608	351,608
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	254	1,500	1,500	829	1,358	1,500	1,500	1,500
500020.00 Postage	13	50	50	0	0	50	50	50
500021.00 Printing	0	0	0	0	0			
500022.00 Dues and Memberships	80	1,000	1,000	0	900	1,000	1,000	1,000
500023.00 Travel Expense	0	0	0	26	0			
500024.00 Conference Expense	0	1,500	1,500	300	0			
500025.00 Seminar Expense	414	500	500	1,131	867	1,000	1,000	1,000
500026.00 Lodging Expense	0	0	0	0	0			
500027.00 Training	146	1,000	1,000	0	0	1,000	1,000	1,000
500028.00 Special Services	15,629	17,000	17,000	5,856	6,485	17,000	17,000	17,000
500029.00 Equipment	11,633	215,000	215,000	209,259	227,725	280,000	280,000	280,000
500030.00 Minor Equipment/Parts	538	2,000	2,000	69	28	2,000	2,000	2,000
500031.00 Office Expense	482	1,000	1,000	255	437	1,000	1,000	1,000

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	0	240	240	0	0	240	240	240
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	2,848	4,000	4,000	1,807	3,098	4,000	4,000	4,000
ADMINISTRATION EXPENSES	32,037	244,790	244,790	219,532	240,898	308,790	308,790	308,790
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	3,337	3,779	3,779	2,569	3,372	3,583	3,583	3,583
500097.00 Health Insurance	195,124	210,061	210,061	144,392	219,001	202,956	202,956	202,956
500098.00 Dental Insurance	0	14,356	14,356	0	0	13,163	13,163	13,163
500099.00 Life Insurance	909	1,058	1,058	801	1,061	1,058	1,058	1,058
INSURANCE EXPENSE	199,370	229,254	229,254	147,762	223,434	220,760	220,760	220,760
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	39,858	35,000	35,000	24,498	33,257	35,000	35,000	35,000
500050.00 Automotive Vehicle Maintenance	17,520	20,000	20,000	15,802	24,840	20,000	20,000	20,000
500051.00 Tires	7,572	6,700	6,700	4,481	5,967	6,500	6,500	6,500
500052.00 Facility Cleaning	23,305	16,224	16,224	15,360	23,040	24,000	24,000	24,000
500053.00 Sanitation Service by Contract	9,665	12,700	12,700	7,686	7,716	12,700	12,700	12,700
500054.00 Equipment Maintenance	21,580	22,000	22,000	15,222	17,356	22,000	22,000	22,000
500055.00 Materials/Supplies	97,719	98,000	98,000	73,635	83,135	104,000	104,000	104,000
500056.00 Land & Building Improvements	27,173	97,000	97,000	5,605	90,000	55,000	55,000	55,000
500057.00 Maint of Buildings	3,963	4,500	4,500	3,412	5,707	4,500	4,500	4,500
MAINTENANCE EXPENSES	248,355	312,124	312,124	165,701	291,018	283,700	283,700	283,700
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	624,398	788,828	788,828	472,393	679,750	810,984	812,028	812,028
500001.01 Payroll Accrual	1,152	0	0	0	0			
500002.00 Part time Salaries	30,351	0	0	39,906	44,517	48,000	48,000	48,000
500003.00 Overtime	28,681	40,000	40,000	29,270	30,074	40,000	40,000	40,000
500004.00 Vacation	56,069	0	0	44,388	63,313			
500005.00 Sick Pay	30,996	0	0	14,252	19,359			
500006.00 Temporary/Seasonal Pay	3,500	52,000	52,000	2,623	3,699			
500007.00 Holiday	22,505	0	0	16,263	21,030			
500007.01 Personal Time	14,948	0	0	9,920	15,715			
PAYROLL EXPENSES	812,600	880,828	880,828	629,015	877,457	898,984	900,028	900,028
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	18,056	19,041	19,041	10,071	16,767	17,529	17,529	17,529
500059.00 Electric Service	14,251	18,000	18,000	10,934	13,720	14,264	14,264	14,264
500060.00 Water Service	2,468	3,200	3,200	1,547	1,763	2,776	2,776	2,776

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: UTIL UTILITIES								
500061.00 Telephone Service	31,111	26,000	26,000	24,147	46,072	48,375	48,375	48,375
UTILITIES	65,886	66,241	66,241	46,699	78,322	82,944	82,944	82,944
MAINTENANCE DEPARTMENT	1,358,248	1,733,237	1,733,237	1,208,709	1,711,129	1,795,178	1,796,222	1,796,222
Dept: 45 BANQUETS								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500028.00 Special Services	177	1,000	1,000	321	550	1,000	1,000	1,000
500029.00 Equipment	1,651	5,000	5,000	0	0	6,000	6,000	6,000
ADMINISTRATION EXPENSES	1,828	6,000	6,000	321	550	7,000	7,000	7,000
Acct Class: MAIN MAINTENANCE EXPENSES								
500052.00 Facility Cleaning	685	1,400	1,400	685	1,174	1,400	1,400	1,400
500054.00 Equipment Maintenance	209	1,500	1,500	5,100	0	1,500	1,500	1,500
500056.00 Land & Building Improvements	0	0	0	0	0			
MAINTENANCE EXPENSES	894	2,900	2,900	5,785	1,174	2,900	2,900	2,900
Acct Class: PAYR PAYROLL EXPENSES								
500001.01 Payroll Accrual	0	0	0	0	0			
PAYROLL EXPENSES	0	0	0	0	0	0	0	0
BANQUETS	2,722	8,900	8,900	6,106	1,724	9,900	9,900	9,900
Total Expenditures	2,580,076	3,199,374	3,199,374	2,203,498	3,034,370	3,420,831	3,408,524	3,408,524
GENERAL FUND	814,330	-1,684	-1,684	340,193	443,405	-282,142	-269,835	-269,835
Grand Total:	814,330	-1,684	-1,684	340,193	443,405	-282,142	-269,835	-269,835

FY 2024 Budget

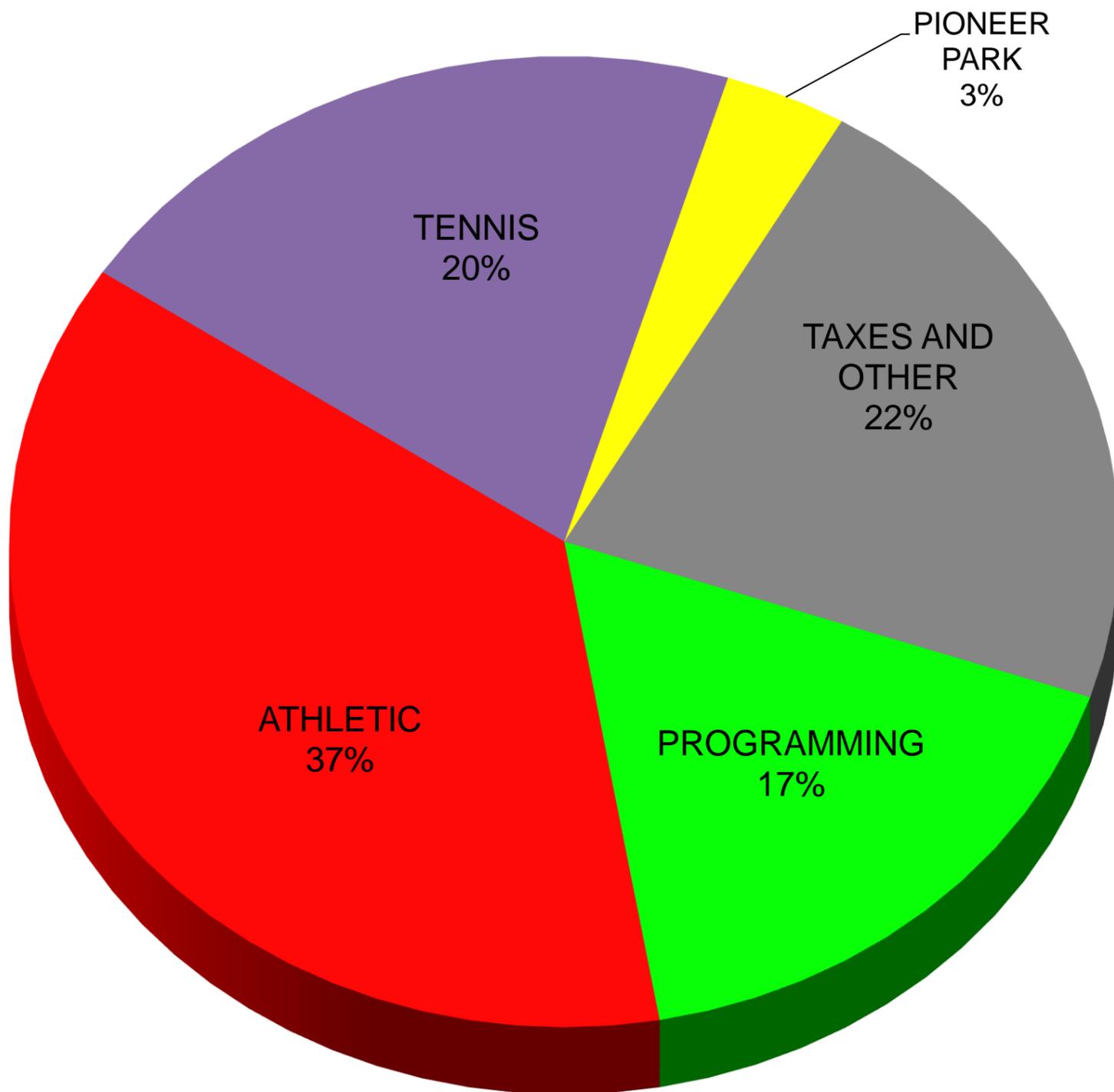


RECREATION FUND (02)

	2022 Actual	2023		2024		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$5,194,475	\$4,855,496	\$5,860,806	\$5,609,015	\$5,624,245	\$5,624,245
Expenses	\$3,432,193	\$3,869,348	\$3,508,717	\$3,962,084	\$4,008,384	\$4,008,384
Revenues Less Expenses:	\$1,762,281	\$986,148	\$2,352,089	\$1,646,931	\$1,615,861	\$1,615,861
Transfers From Other Funds:	\$300,000	\$200,000	\$200,000	\$150,000	\$150,000	\$150,000
Transfers (To) Other Funds:	(\$1,800,000)	(\$2,179,924)	(\$2,075,000)	(\$2,920,739)	(\$2,890,090)	(\$2,890,090)
Opening Fund Balance:	\$5,303,934	\$6,089,877	\$5,566,215	\$6,043,304	\$6,043,304	\$6,043,304
Ending Fund Balance:	\$5,566,215	\$5,096,101	\$6,043,304	\$4,919,496	\$4,919,075	\$4,919,075

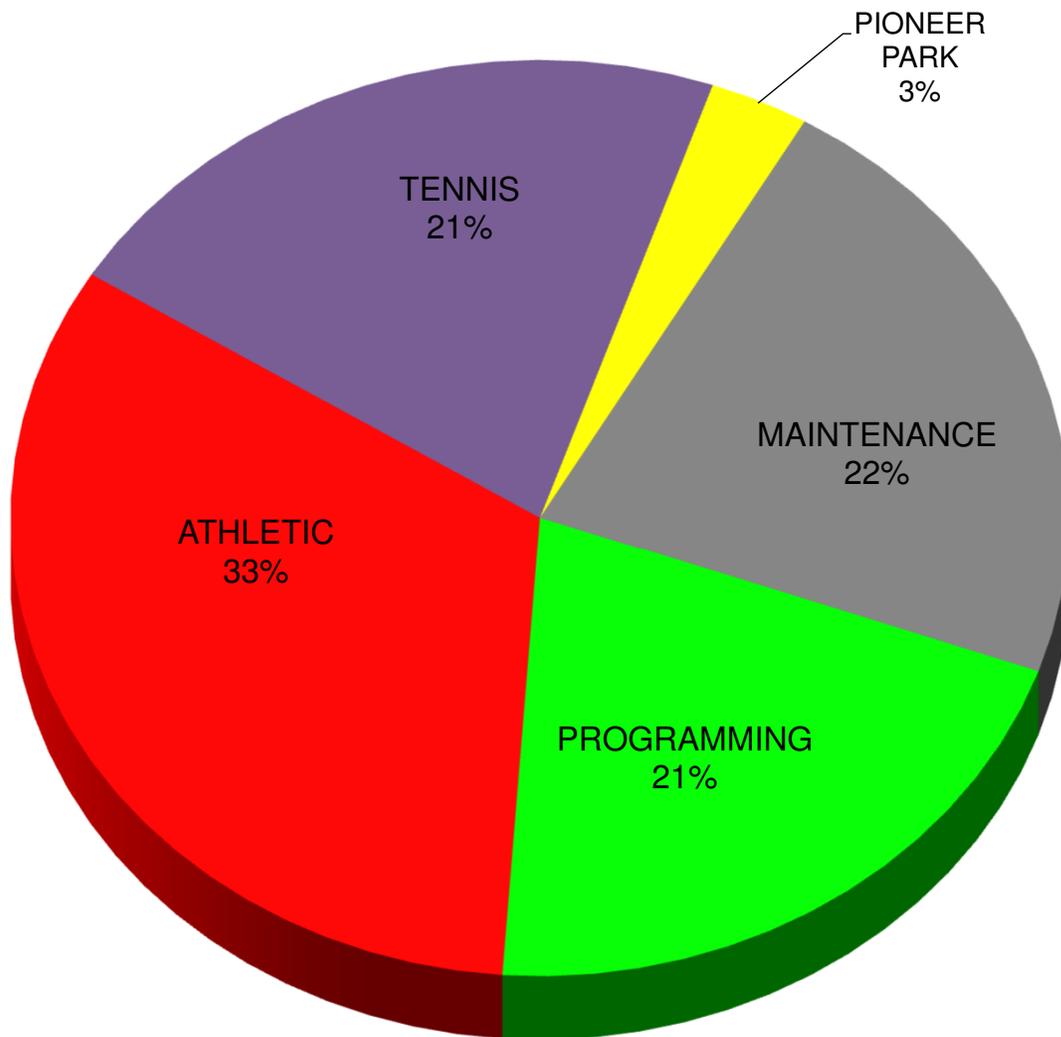
RECREATION FUND REVENUE BY DEPT

\$5,624,245



RECREATION FUND EXPENSES BY DEPT

\$4,008,383





RECREATION DEPARTMENT

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

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

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



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

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

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

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

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

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



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

Adult athletics are offered for the young and senior adults. Programs include fitness, aerobics, softball, volleyball and flag football. This

coming year the major emphasis will be placed on adult resident and local business participation. This approach will make our adult residents more aware of the programs that fit into their schedule and leisure needs.

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

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



TAM TENNIS DEPARTMENT

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

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



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



PARK SERVICES/MAINTENANCE DEPARTMENT

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

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



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

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

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	50,234	10,000	10,000	125,058	214,385	200,000	200,000	200,000
INTEREST INCOME	50,234	10,000	10,000	125,058	214,385	200,000	200,000	200,000
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	9,801	2,500	2,500	416	713	2,500	2,500	2,500
400005.00 Grant Revenue	3,585	1,000	1,000	0	0	1,000	1,000	1,000
400007.00 Special Event Donations	11,300	8,000	8,000	8,350	8,350	10,000	10,000	10,000
400008.00 Cash over/short	-9	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
400011.00 Sponsorships	25,522	10,000	10,000	5,060	8,674	10,000	10,000	10,000
400013.00 Vending	11,134	12,000	12,000	9,166	12,625	12,000	12,000	12,000
MISCELLANEOUS REVENUE	61,333	33,500	33,500	22,992	30,362	35,500	35,500	35,500
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	983,455	1,050,000	1,050,000	731,109	1,050,000	1,085,000	994,000	994,000
PROPERTY & REPLACEMENT TAX	983,455	1,050,000	1,050,000	731,109	1,050,000	1,085,000	994,000	994,000
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	300,000	200,000	200,000	0	200,000	150,000	150,000	150,000
TRANSFER FROM OTHER FUNDS	300,000	200,000	200,000	0	200,000	150,000	150,000	150,000
Dept: 00	1,395,022	1,293,500	1,293,500	879,159	1,494,747	1,470,500	1,379,500	1,379,500
Dept: 50 PROGRAM DEPARTMENT								
Acct Class: PROR PROGRAM REVENUE								
400100.00 Kids Can Cook/Little Chefs	0	0	0	10,435	10,072	12,000	12,000	12,000
400101.00 Cheerleading	0	0	0	0	0			
400102.00 Ceramics	0	0	0	0	0			
400105.00 July Fourth	1,226	2,500	2,500	3,846	1,361	2,500	2,500	2,500
400106.00 Explorers and Voyagers	288,935	286,000	286,000	394,066	409,402	300,000	325,000	325,000
400108.00 Pre/Post Camp	14,534	0	0	0	0			
400109.00 Pint size pioneers	104,145	100,000	100,000	138,696	134,033	115,000	125,000	125,000
400110.00 Kiddie Camp	0	0	0	0	0			
400111.00 Discovers Camp	0	0	0	0	0			
400112.00 Tots Gym	2,536	2,500	2,500	0	0			
400113.00 Early Childhood	0	0	0	0	0			
400116.00 Dance Classes	64,420	45,000	45,000	104,765	83,056	70,000	90,000	90,000
400120.00 Recreation Birthday Parties	31,795	25,000	25,000	77,852	115,794	70,000	80,000	80,000
400121.00 On my own	10,572	6,000	6,000	12,041	16,841	9,000	9,000	9,000
400123.00 Moovin & Groovin	0	500	500	0	0			
400124.00 Pre School	200,789	200,000	200,000	234,129	204,490	200,000	200,000	200,000
400126.00 Music Lessons	65,660	55,000	55,000	63,340	65,173	56,000	56,000	56,000

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Revenues								
Dept: 50 PROGRAM DEPARTMENT								
Acct Class: PROR PROGRAM REVENUE								
400130.00	Parents Afternoon Out	0	0	0	0			
400131.00	Art Classes	0	0	0	0			
400134.00	Budding Picassos	2,885	0	17,784	14,573	10,000	10,000	10,000
400143.00	Mini All Stars	0	0	0	0			
400151.00	Contractual Programs	0	0	0	0			
400210.00	Tae Kwon Do	28,576	25,000	28,437	27,083	25,000	25,000	25,000
	PROGRAM REVENUE	816,073	747,500	1,085,391	1,081,878	869,500	934,500	934,500
Acct Class: RENI RENTAL INCOME								
400014.00	Meeting Room Rental	0	0	27	0			
400015.00	Rec Center Rental	375	0	450	771			
	RENTAL INCOME	375	0	477	771	0	0	0
Acct Class: SPEV SPECIAL EVENTS								
400070.00	Special Events	28,306	20,000	23,226	31,913	22,000	25,000	25,000
	SPECIAL EVENTS	28,306	20,000	23,226	31,913	22,000	25,000	25,000
Acct Class: TTF TAM TENNIS FITNESS REVENUE								
400104.00	Fitness Classes	0	0	0	0			
	TAM TENNIS FITNESS REVENUE	0	0	0	0	0	0	0
	PROGRAM DEPARTMENT	844,754	767,500	1,109,094	1,114,562	891,500	959,500	959,500
Dept: 60 ATHLETIC DEPARTMENT								
Acct Class: ATPR ATHLETIC PROGRAM REVENUE								
400201.00	Tee Ball	17,833	15,000	32,744	32,744	35,000	35,000	35,000
400202.00	Sports Camp	160,660	150,000	179,075	180,957	185,000	185,000	185,000
400203.00	Gymnastics	0	6,000	0	0			
400204.00	Girls 12"	12,155	12,000	19,100	19,100	20,000	20,000	20,000
400205.00	Fall Girls 12"	46,380	57,000	45,217	47,036	47,000	47,000	47,000
400206.00	Adult Softball Programs	22,975	20,000	11,780	20,194	17,000	17,000	17,000
400207.00	Mens 12"	0	0	0	0			
400208.00	Youth Basketball	540,916	525,000	649,961	655,534	660,000	660,000	660,000
400209.00	Youth Instruction	179,943	130,000	146,830	158,460	155,000	155,000	155,000
400211.00	Whiffle Ball	0	0	0	0			
400212.00	Soccer	254,630	220,000	321,605	295,000	300,000	300,000	300,000
400212.01	Soccer Instruction	0	0	0	0			
400213.00	Co-rec 14" Mushball	12,300	8,400	7,260	11,070	14,000	14,000	14,000
400218.00	Co Rec Mushball Tourney	0	0	0	0			
400220.00	Open Volleyball	750	2,000	597	1,023	1,050	1,050	1,050
400221.00	Mens Basketball	30,815	20,000	37,350	39,211	36,000	36,000	36,000
400222.00	New Programs Loverde Ctr	0	0	0	0			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Revenues								
Dept: 60 ATHLETIC DEPARTMENT								
Acct Class: ATPR ATHLETIC PROGRAM REVENUE								
400223.00	14,030	25,000	25,000	16,270	16,270	16,000	16,000	16,000
400224.00	0	0	0	0	0			
400226.00	18,608	18,000	18,000	0	0			
400227.00	33,621	35,000	35,000	34,004	34,004	42,000	42,000	42,000
400228.00	77,220	80,000	80,000	87,480	85,050	87,000	87,000	87,000
400229.00	0	0	0	0	0			
400231.00	88,690	97,000	97,000	77,698	77,139	80,000	80,000	80,000
400235.00	31,502	17,000	17,000	95,437	54,827	65,000	65,000	65,000
400237.00	0	0	0	0	0			
400239.00	4,600	6,000	6,000	3,325	5,700	6,000	6,000	6,000
ATHLETIC PROGRAM REVENUE	1,547,628	1,443,400	1,443,400	1,765,733	1,733,319	1,766,050	1,766,050	1,766,050
Acct Class: DAAD DAILY ADMISSIONS								
400071.00	20,039	25,000	25,000	14,725	17,472	18,000	18,000	18,000
DAILY ADMISSIONS	20,039	25,000	25,000	14,725	17,472	18,000	18,000	18,000
Acct Class: MISC MISCELLANEOUS REVENUE								
400219.00	83,486	80,000	80,000	63,061	82,000	80,000	80,000	80,000
400219.01	15,415	7,000	7,000	11,490	12,000	12,000	12,000	12,000
400230.01	74,885	50,000	50,000	41,938	47,003	50,000	50,000	50,000
400230.02	0	0	0	0	0			
400230.03	2,055	1,500	1,500	900	1,193	1,000	1,000	1,000
MISCELLANEOUS REVENUE	175,841	138,500	138,500	117,389	142,196	143,000	143,000	143,000
Acct Class: RENI RENTAL INCOME								
400230.00	158,472	160,000	160,000	114,730	155,143	160,000	160,000	160,000
RENTAL INCOME	158,472	160,000	160,000	114,730	155,143	160,000	160,000	160,000
ATHLETIC DEPARTMENT	1,901,980	1,766,900	1,766,900	2,012,577	2,048,130	2,087,050	2,087,050	2,087,050
Dept: 65 TAM TENNIS DEPARTMENT								
Acct Class: MISC MISCELLANEOUS REVENUE								
400004.00	26,189	25,000	25,000	14,749	23,179	25,000	25,000	25,000
400013.00	0	0	0	48	82			
MISCELLANEOUS REVENUE	26,189	25,000	25,000	14,797	23,261	25,000	25,000	25,000
Acct Class: PROR PROGRAM REVENUE								
400809.00	149,152	98,000	98,000	110,460	173,781	131,000	131,000	131,000
400810.00	174,375	135,000	135,000	224,635	186,606	151,000	151,000	151,000
400811.00	205,836	200,000	200,000	148,378	211,836	212,000	212,000	212,000
400814.00	7,605	5,500	5,500	2,720	3,900	4,000	4,000	4,000
400815.00	0	1,000	1,000	0	0	2,080	2,080	2,080
400817.00	-23,753	0	0	240	411			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Revenues								
Dept: 65 TAM TENNIS DEPARTMENT								
PROGRAM REVENUE	513,215	439,500	439,500	486,433	576,534	500,080	500,080	500,080
Acct Class: PRSH PRO SHOP								
400016.00 Racquet Stringing	-30	0	0	0	0			
400028.00 Pro Shop	2,497	2,100	2,100	1,992	1,500	1,900	1,900	1,900
PRO SHOP	2,467	2,100	2,100	1,992	1,500	1,900	1,900	1,900
Acct Class: TAMC TAM TENNIS COURT RENTAL								
400802.00 Court Fees	424,751	390,000	390,000	338,127	419,084	400,000	425,000	425,000
TAM TENNIS COURT RENTAL	424,751	390,000	390,000	338,127	419,084	400,000	425,000	425,000
Acct Class: TAMT TAM TENNIS MEMBERSHIPS								
400805.00 Resident Tennis Membership	5,186	2,200	2,200	3,660	3,854	2,815	2,815	2,815
400806.00 Non Resident Tennis Membership	131,480	112,000	112,000	149,253	120,059	116,770	130,000	130,000
TAM TENNIS MEMBERSHIPS	136,666	114,200	114,200	152,913	123,913	119,585	132,815	132,815
Acct Class: TTF TAM TENNIS FITNESS REVENUE								
400104.00 Fitness Classes	-399	300	300	519	407	500	500	500
400796.00 Personal Training	0	396	396	0	0			
400799.00 Fitness Guest Fees	1,390	600	600	459	629	500	500	500
400800.00 Resident Fitness Memberships	26,771	25,000	25,000	30,855	29,686	26,000	26,000	26,000
400801.00 Non-Resident Fitness Memberships	20,767	30,000	30,000	34,301	30,872	35,900	35,900	35,900
TAM TENNIS FITNESS REVENUE	48,529	56,296	56,296	66,134	61,594	62,900	62,900	62,900
TAM TENNIS DEPARTMENT	1,151,817	1,027,096	1,027,096	1,060,396	1,205,886	1,109,465	1,147,695	1,147,695
Dept: 70 PIONEER PARK DEPARTMENT								
Acct Class: PIOR PIONEER PARK REVENUES								
400018.00 Pioneer Park Concessions	38,607	40,000	40,000	32,658	38,518	40,000	40,000	40,000
400301.00 Mini Golf	84,796	80,000	80,000	76,737	84,843	80,000	80,000	80,000
400302.00 Batting Cages	76,600	80,000	80,000	66,731	74,118	80,000	80,000	80,000
400303.00 Field House Rental	900	500	500	0	0	500	500	500
400604.00 Golfview Concessions	0	0	0	0	0			
PIONEER PARK REVENUES	200,903	200,500	200,500	176,126	197,479	200,500	200,500	200,500
PIONEER PARK DEPARTMENT	200,903	200,500	200,500	176,126	197,479	200,500	200,500	200,500
Total Revenues	5,494,476	5,055,496	5,055,496	5,237,352	6,060,804	5,759,015	5,774,245	5,774,245
Expenditures								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	382	500	500	468	308	500	500	500
500049.01 Special Services	23,555	28,116	28,116	26,409	27,918	29,000	29,000	29,000
500049.02 Equipment	0	1,500	1,500	0	0	14,000	14,000	14,000
500052.00 Facility Cleaning	88,069	115,000	115,000	59,624	91,267	115,000	115,000	115,000
500053.00 Sanitation Service by Contract	3,601	5,000	5,000	4,398	6,594	6,500	6,500	6,500

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Expenditures								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: MAIN MAINTENANCE EXPENSES								
500054.00	873	1,500	1,500	32	0	1,500	1,500	1,500
500055.00	36,662	45,000	45,000	15,799	34,068	45,000	45,000	45,000
500056.00	215,785	469,000	469,000	81,707	300,000	395,000	440,000	440,000
500057.00	31,069	29,000	29,000	27,958	44,672	40,000	40,000	40,000
MAINTENANCE EXPENSES	399,996	694,616	694,616	216,395	504,827	646,500	691,500	691,500
Acct Class: UTIL UTILITIES								
500058.00	35,115	34,340	34,340	16,224	26,551	29,933	29,933	29,933
500059.00	120,455	121,447	121,447	84,907	109,805	120,071	120,071	120,071
500060.00	10,739	2,721	2,721	3,686	3,900	16,966	16,966	16,966
500061.00	31,910	31,909	31,909	17,869	26,538	28,183	28,183	28,183
UTILITIES	198,219	190,417	190,417	122,686	166,794	195,153	195,153	195,153
MAINTENANCE DEPARTMENT	598,215	885,033	885,033	339,081	671,621	841,653	886,653	886,653
Dept: 50 PROGRAM DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00	1,054	2,000	2,000	795	1,363	2,000	2,000	2,000
500020.00	0	0	0	0	0	500	500	500
500021.00	557	2,000	2,000	904	405	2,000	2,000	2,000
500022.00	139	500	500	60	103	500	500	500
500023.00	0	0	0	0	0			
500024.00	38	750	750	0	0	750	750	750
500025.00	0	0	0	0	0			
500026.00	0	0	0	0	0			
500027.00	0	0	0	0	0			
500028.00	327	500	500	397	427	600	600	600
500029.00	2,326	2,500	2,500	197	536	2,500	2,500	2,500
500030.00	8	0	0	0	0			
500031.00	2,965	2,500	2,500	1,893	2,820	2,500	2,500	2,500
500034.00	105,206	75,000	75,000	88,919	152,432	150,000	150,000	150,000
500036.00	0	0	0	0	0			
500041.00	240	3,000	3,000	1,769	3,032	3,000	3,000	3,000
500042.00	0	0	0	0	0			
500043.00	1,800,000	2,179,924	2,179,924	850,000	2,075,000	2,920,739	2,890,090	2,890,090
500044.00	0	300	300	0	0			
500045.00	383	2,500	2,500	0	0	2,500	2,500	2,500
ADMINISTRATION EXPENSES	1,913,243	2,271,474	2,271,474	944,934	2,236,118	3,087,589	3,056,940	3,056,940
Acct Class: INSU INSURANCE EXPENSE								
500096.00	575	480	480	435	526	509	509	509

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Expenditures								
Dept: 50 PROGRAM DEPARTMENT								
Acct Class: INSU INSURANCE EXPENSE								
500097.00 Health Insurance	37,555	34,832	34,832	29,206	43,265	33,590	33,590	33,590
500098.00 Dental Insurance	0	1,783	1,783	0	0	1,877	1,877	1,877
500099.00 Life Insurance	263	176	176	165	206	176	176	176
INSURANCE EXPENSE	38,393	37,271	37,271	29,806	43,997	36,152	36,152	36,152
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	124,212	137,462	137,462	93,857	123,636	144,672	144,672	144,672
500001.01 Payroll Accrual	2,553	0	0	0	0			
500002.00 Part time Salaries	11,901	15,000	15,000	16,190	16,780	15,000	15,000	15,000
500003.00 Overtime	1,191	1,500	1,500	457	515			
500004.00 Vacation	11,569	0	0	5,022	3,365			
500005.00 Sick Pay	1,796	0	0	0	0			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	4,608	0	0	2,713	3,725			
500007.01 Personal Time	2,701	0	0	175	300			
PAYROLL EXPENSES	160,531	153,962	153,962	118,414	148,321	159,672	159,672	159,672
Acct Class: PROG PROGRAM EXPENSES								
500100.00 Cooking Monsters	0	0	0	4,360	7,474			
500102.00 Ceramics	0	0	0	0	0			
500105.00 July Fourth	30,097	28,000	28,000	31,573	31,371	20,000	30,000	30,000
500106.00 Explorers and Voyagers	80,921	80,000	80,000	95,707	80,750	80,000	95,000	95,000
500108.00 Pre/Post Camp	4,414	4,000	4,000	0	0			
500109.00 Pint size pioneers	33,272	29,000	29,000	49,393	46,225	25,000	50,000	50,000
500110.00 Kiddie Camp	0	0	0	0	0			
500111.00 Discovers Camp	0	0	0	0	0			
500112.00 Tots Gym	0	900	900	0	0			
500113.00 Toddler Time	0	0	0	0	0			
500116.00 Dance Classes	17,968	20,000	20,000	23,946	15,958	20,000	20,000	20,000
500120.00 Recreation Birthday Parties	4,112	6,000	6,000	0	0			
500121.00 On my own	4,123	4,000	4,000	3,238	4,839	4,000	4,000	4,000
500123.00 Moovin & Groovin	0	1,000	1,000	0	0			
500124.00 Pre School	141,805	130,000	130,000	101,676	137,568	130,000	140,000	140,000
500125.00 Concert Series	7,300	15,000	15,000	18,838	19,000	15,000	20,000	20,000
500126.00 Music Lessons	51,073	35,000	35,000	25,929	31,757	35,000	35,000	35,000
500130.00 Parents Afternoon Out	0	0	0	0	0			
500131.00 Art Classes	0	0	0	0	0			
500134.00 Budding Picassos	766	0	0	4,124	3,538	3,500	3,500	3,500
500142.00 Kinder Musik	0	0	0	0	0			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Expenditures								
Dept: 50 PROGRAM DEPARTMENT								
Acct Class: PROG PROGRAM EXPENSES								
500143.00 Mini All Stars	0	0	0	0	0			
500210.00 Tae Kwon Do	17,996	15,000	15,000	13,150	12,480	25,000	25,000	25,000
PROGRAM EXPENSES	393,847	367,900	367,900	371,934	390,960	357,500	422,500	422,500
Acct Class: RENI RENTAL INCOME								
500071.00 Facility Rental	1,701	3,000	3,000	976	1,526	3,000	3,000	3,000
RENTAL INCOME	1,701	3,000	3,000	976	1,526	3,000	3,000	3,000
Acct Class: SPEV SPECIAL EVENTS								
500070.00 Special Events	36,361	30,000	30,000	19,324	30,976	32,000	32,000	32,000
SPECIAL EVENTS	36,361	30,000	30,000	19,324	30,976	32,000	32,000	32,000
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	2,799	3,028	3,028	1,388	2,283	2,327	2,327	2,327
500059.00 Electric Service	4,344	5,500	5,500	3,752	4,461	4,471	4,471	4,471
500060.00 Water Service	653	750	750	412	458	778	778	778
500061.00 Telephone Service	1,690	2,478	2,478	1,207	1,496	1,059	1,059	1,059
UTILITIES	9,486	11,756	11,756	6,759	8,698	8,635	8,635	8,635
PROGRAM DEPARTMENT	2,553,562	2,875,363	2,875,363	1,492,147	2,860,596	3,684,548	3,718,899	3,718,899
Dept: 60 ATHLETIC DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	575	2,200	2,200	798	1,025	2,000	2,000	2,000
500020.00 Postage	0	1,000	1,000	0	0			
500021.00 Printing	1,213	1,000	1,000	947	1,623	1,000	1,000	1,000
500022.00 Dues and Memberships	0	0	0	0	0			
500025.00 Seminar Expense	0	500	500	172	295	3,000	3,000	3,000
500027.00 Training	0	0	0	485	831	1,000	1,000	1,000
500028.00 Special Services	25,464	17,000	17,000	17,488	24,715	25,000	25,000	25,000
500029.00 Equipment	740	35,800	35,800	9,734	8,752	12,000	12,000	12,000
500031.00 Office Expense	2,934	2,000	2,000	1,883	2,830	2,000	2,000	2,000
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	997	1,800	1,800	480	823	1,000	1,000	1,000
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	2,704	1,800	1,800	1,325	1,363	1,800	1,800	1,800
ADMINISTRATION EXPENSES	34,627	63,100	63,100	33,312	42,257	48,800	48,800	48,800
Acct Class: ATHE ATHLETIC PROGRAM EXPENSE								
500201.00 Tee Ball	6,826	9,000	9,000	10,656	9,571	13,000	13,000	13,000
500202.00 Sports Camp	2,420	5,000	5,000	5,763	5,967	7,000	7,000	7,000
500203.00 Gymnastics	0	1,000	1,000	0	0			
500204.00 Girls 12"	5,750	6,000	6,000	12,686	13,023	12,000	12,000	12,000

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Expenditures								
Dept: 60 ATHLETIC DEPARTMENT								
Acct Class: ATHE ATHLETIC PROGRAM EXPENSE								
500205.00	16,244	22,000	22,000	11,543	14,000	15,000	15,000	15,000
500206.00	11,650	20,000	20,000	6,181	10,595	8,000	8,000	8,000
500207.00	0	0	0	0	0			
500208.00	200,621	145,000	145,000	187,981	238,277	218,000	218,000	218,000
500209.00	63,943	45,000	45,000	66,154	75,291	73,000	73,000	73,000
500211.00	0	0	0	0	0			
500212.00	51,645	55,000	55,000	36,147	58,616	60,000	60,000	60,000
500212.01	0	0	0	0	0			
500213.00	5,369	5,000	5,000	2,508	4,299	5,000	5,000	5,000
500218.00	0	0	0	0	0			
500219.00	0	0	0	0	0			
500220.00	0	0	0	0	0			
500221.00	24,286	15,000	15,000	22,287	26,012	25,000	25,000	25,000
500222.00	0	0	0	0	0			
500223.00	8,662	10,000	10,000	9,070	9,070	9,000	9,000	9,000
500224.00	0	0	0	0	0			
500226.00	3,724	6,000	6,000	0	0			
500227.00	15,437	24,000	24,000	9,843	9,531	10,000	10,000	10,000
500228.00	5,852	11,000	11,000	9,210	9,210	9,500	9,500	9,500
500229.00	0	0	0	0	0			
500231.00	36,255	38,000	38,000	21,548	26,000	26,000	26,000	26,000
500235.00	21,483	15,000	15,000	16,336	27,894	24,000	24,000	24,000
500236.00	0	0	0	0	0			
500237.00	0	0	0	0	0			
500238.00	0	0	0	0	0			
500239.00	0	3,000	3,000	0	0	3,300	3,300	3,300
ATHLETIC PROGRAM EXPENSE								
	480,167	435,000	435,000	427,913	537,356	517,800	517,800	517,800
Acct Class: INSU INSURANCE EXPENSE								
500096.00	1,195	1,302	1,302	683	854	956	956	956
500097.00	72,675	59,263	59,263	38,643	57,149	51,702	51,702	51,702
500098.00	0	5,020	5,020	0	0	3,553	3,553	3,553
500099.00	345	265	265	195	257	265	265	265
INSURANCE EXPENSE								
	74,215	65,850	65,850	39,521	58,260	56,476	56,476	56,476
Acct Class: PAYR PAYROLL EXPENSES								
500001.00	197,745	207,412	207,412	142,899	168,649	224,068	224,068	224,068
500001.01	2,468	0	0	0	0			
500002.00	326,006	310,000	310,000	243,605	296,299	340,000	340,000	340,000

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Expenditures								
Dept: 60 ATHLETIC DEPARTMENT								
Acct Class: PAYR PAYROLL EXPENSES								
500002.01 Part Time 2nd Rate	64,538	105,000	105,000	67,186	45,998	65,000	65,000	65,000
500002.02 Part Time 3rd Rate	256	500	500	43	0	500	500	500
500002.03 Part Time 4th Rate	0	0	0	0	0			
500003.00 Overtime	1,124	2,000	2,000	45	77	100	100	100
500004.00 Vacation	24,925	0	0	6,465	8,204			
500005.00 Sick Pay	10,999	0	0	1,296	1,312			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	6,773	0	0	4,499	6,278			
500007.01 Personal Time	5,276	0	0	2,574	3,792			
PAYROLL EXPENSES	640,110	624,912	624,912	468,612	530,609	629,668	629,668	629,668
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	20,427	20,275	20,275	8,962	15,778	16,567	16,567	16,567
500059.00 Electric Service	26,489	35,000	35,000	22,258	29,860	31,353	31,353	31,353
500060.00 Water Service	2,124	4,800	4,800	3,395	4,345	4,562	4,562	4,562
500061.00 Telephone Service	4,762	9,000	9,000	1,869	5	9,000	9,000	9,000
UTILITIES	53,802	69,075	69,075	36,484	49,988	61,482	61,482	61,482
ATHLETIC DEPARTMENT	1,282,921	1,257,937	1,257,937	1,005,842	1,218,470	1,314,226	1,314,226	1,314,226
Dept: 65 TAM TENNIS DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500008.00 Supplies	5,775	9,000	9,000	3,169	3,999	9,000	9,000	9,000
500009.00 Safety	219	900	900	0	0	2,000	2,000	2,000
500020.00 Postage	0	800	800	0	0	800	800	800
500021.00 Printing	1,599	2,000	2,000	0	0	2,600	2,600	2,600
500022.00 Dues and Memberships	70	100	100	60	103	100	100	100
500023.00 Travel Expense	0	0	0	0	0			
500024.00 Conference Expense	0	0	0	120	206	400	400	400
500025.00 Seminar Expense	0	0	0	142	243	300	300	300
500026.00 Lodging Expense	0	0	0	0	0			
500028.00 Special Services	968	2,400	2,400	317	434	2,400	2,400	2,400
500029.00 Equipment	35,124	55,000	55,000	13,203	35,000	55,000	40,000	40,000
500031.00 Office Expense	817	1,500	1,500	1,445	2,390	1,900	1,900	1,900
500037.00 Lease Payments	0	0	0	0	0			
500041.00 Advertising	496	1,992	1,992	148	86	2,000	2,000	2,000
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	0	2,000	2,000	1,725	2,958	2,000	2,000	2,000
ADMINISTRATION EXPENSES	45,068	75,692	75,692	20,329	45,419	78,500	63,500	63,500
Acct Class: INSU INSURANCE EXPENSE								

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year				(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted	
Fund: 02 - RECREATION FUND									
Expenditures									
Dept: 65 TAM TENNIS DEPARTMENT									
Acct Class: INSU INSURANCE EXPENSE									
500096.00	Vision Insurance	528	793	793	257	441	208	208	208
500097.00	Health Insurance	27,813	28,557	28,557	12,319	19,932	13,806	13,806	13,806
500098.00	Dental Insurance	0	2,302	2,302	0	0	626	626	626
500099.00	Life Insurance	180	176	176	105	154	176	176	176
	INSURANCE EXPENSE	28,521	31,828	31,828	12,681	20,527	14,816	14,816	14,816
Acct Class: MAIN MAINTENANCE EXPENSES									
500049.01	Special Services	4,109	7,000	7,000	3,164	3,967	5,000	5,000	5,000
500049.02	Equipment	0	0	0	0	0	20,000		
500052.00	Facility Cleaning	14,394	17,000	17,000	10,932	16,842	18,000	18,000	18,000
500053.00	Sanitation Service by Contract	680	1,221	1,221	545	807	1,500	1,500	1,500
500054.00	Equipment Maintenance	1,561	5,000	5,000	851	192	5,000	5,000	5,000
500055.00	Materials/Supplies	146	2,000	2,000	183	291	2,000	2,000	2,000
500056.00	Land & Building Improvements	0	40,000	40,000	0	40,000	31,000	41,000	41,000
500057.00	Maint of Buildings	10,243	13,000	13,000	3,632	5,441	10,000	10,000	10,000
	MAINTENANCE EXPENSES	31,133	85,221	85,221	19,307	67,540	92,500	82,500	82,500
Acct Class: PAYR PAYROLL EXPENSES									
500001.00	Regular Salaries	91,831	129,524	129,524	65,215	83,956	150,758	150,758	150,758
500001.01	Payroll Accrual	922	0	0	0	0			
500002.00	Part time Salaries	172,044	185,000	185,000	146,516	185,000	195,000	195,000	195,000
500003.00	Overtime	0	0	0	0	0			
500004.00	Vacation	9,264	0	0	8,317	14,257			
500005.00	Sick Pay	16,225	0	0	2,012	3,303			
500007.00	Holiday	4,705	0	0	1,878	2,255			
500007.01	Personal Time	3,277	0	0	432	740			
	PAYROLL EXPENSES	298,268	314,524	314,524	224,370	289,511	345,758	345,758	345,758
Acct Class: PRSH PRO SHOP									
500066.00	Racquet Stringing	0	0	0	0	0			
500069.00	Pro Shop	1,272	3,000	3,000	372	182	3,000	3,000	3,000
	PRO SHOP	1,272	3,000	3,000	372	182	3,000	3,000	3,000
Acct Class: TAMP TAM TENNIS PROGRAM EXPENSE									
500809.00	Adult Tennis Programs	35,526	40,000	40,000	27,415	45,194	55,400	55,400	55,400
500810.00	Junior Tennis Programs	55,028	65,000	65,000	44,562	76,393	80,200	80,200	80,200
500811.00	Private Lessons	109,897	105,000	105,000	82,649	115,000	148,700	120,000	120,000
500812.00	Fitness	26,216	40,000	40,000	10,979	15,605	40,000	30,000	30,000
500814.00	Senior League	0	0	0	0	0			
500815.00	Tennis Tournaments	0	600	600	0	0	600	600	600
500817.00	Greater Suburban League	-15,357	0	0	0	0			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Expenditures								
Dept: 65 TAM TENNIS DEPARTMENT								
TAM TENNIS PROGRAM EXPENSE	211,310	250,600	250,600	165,605	252,192	324,900	286,200	286,200
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	21,945	23,043	23,043	9,876	16,614	17,444	17,444	17,444
500059.00 Electric Service	33,450	36,513	36,513	31,796	36,287	36,651	36,651	36,651
500060.00 Water Service	1,457	1,229	1,229	612	761	994	994	994
500061.00 Telephone Service	2,760	3,711	3,711	4,604	7,493	6,143	6,143	6,143
UTILITIES	59,612	64,496	64,496	46,888	61,155	61,232	61,232	61,232
TAM TENNIS DEPARTMENT	675,184	825,361	825,361	489,552	736,526	920,706	857,006	857,006
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	1,900	0	0	0	0			
500030.00 Minor Equipment/Parts	15	0	0	0	0			
500031.00 Office Expense	48	100	100	0	0	100	100	100
500045.00 Uniforms & Clothing	278	500	500	1,021	1,021	1,100	1,100	1,100
ADMINISTRATION EXPENSES	2,241	600	600	1,021	1,021	1,200	1,200	1,200
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	0	196	196	0	0			
500097.00 Health Insurance	0	10,982	10,982	0	0			
500098.00 Dental Insurance	0	590	590	0	0			
500099.00 Life Insurance	0	88	88	0	0			
INSURANCE EXPENSE	0	11,856	11,856	0	0	0	0	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	18,408	58,708	58,708	0	0			
500002.00 Part time Salaries	50,592	70,000	70,000	44,122	49,369	60,000	60,000	60,000
500003.00 Overtime	513	1,000	1,000	331	280	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			
PAYROLL EXPENSES	69,513	129,708	129,708	44,453	49,649	61,000	61,000	61,000
Acct Class: PIOE PIONEER PARK EXPENSES								
500301.00 Mini Golf	5,990	5,000	5,000	3,507	4,916	5,000	5,000	5,000
500302.00 Batting Cages	10,253	17,000	17,000	5,833	8,548	17,000	17,000	17,000
500303.00 Concessions	27,532	37,000	37,000	18,994	28,018	30,000	30,000	30,000

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior Year	Current Year			(6)	(7)	(8)	
	Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Expenditures								
Dept: 70 PIONEER PARK DEPARTMENT								
Acct Class: PIOE PIONEER PARK EXPENSES								
500604.00 Golfview Concessions	0	0	0	0	0			
PIONEER PARK EXPENSES	43,775	59,000	59,000	28,334	41,482	52,000	52,000	52,000
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	3,062	2,647	2,647	1,575	2,529	3,226	3,226	3,226
500059.00 Electric Service	835	511	511	285	489	881	881	881
500060.00 Water Service	2,884	1,256	1,256	1,396	1,336	3,382	3,382	3,382
500061.00 Telephone Service	0	0	0	0	0			
UTILITIES	6,781	4,414	4,414	3,256	4,354	7,489	7,489	7,489
PIONEER PARK DEPARTMENT	122,310	205,578	205,578	77,064	96,506	121,689	121,689	121,689
Total Expenditures	5,232,192	6,049,272	6,049,272	3,403,666	5,583,719	6,882,822	6,898,473	6,898,473
RECREATION FUND	262,284	-993,776	-993,776	1,833,666	477,085	-1,123,807	-1,124,228	-1,124,228
Grand Total:	262,284	-993,776	-993,776	1,833,666	477,085	-1,123,807	-1,124,228	-1,124,228

FY 2024 Budget

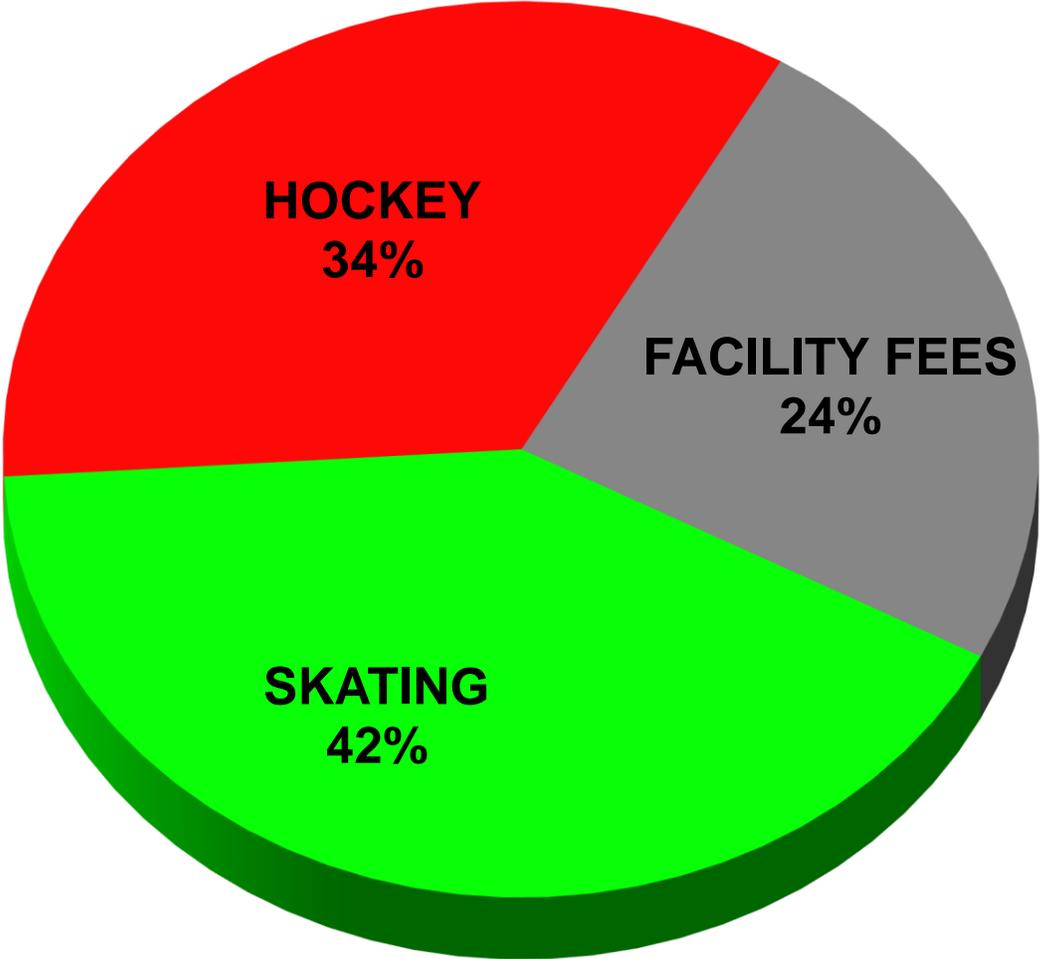


ICE RINK FUND(03)

	2022 Actual	2023		2024		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$961,759	\$929,000	\$950,549	\$1,063,040	\$1,023,240	\$1,023,240
Expenses	\$994,639	\$921,494	\$913,188	\$1,015,625	\$990,625	\$990,625
Revenues Less Expenses:	(\$32,880)	\$7,506	\$37,360	\$47,415	\$32,615	\$32,615
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$7,023,482	\$6,925,172	\$6,990,602	\$7,027,963	\$7,027,963	\$7,027,963
Ending Fund Balance:	\$6,990,602	\$6,932,678	\$7,027,963	\$7,075,378	\$7,060,578	\$7,060,578

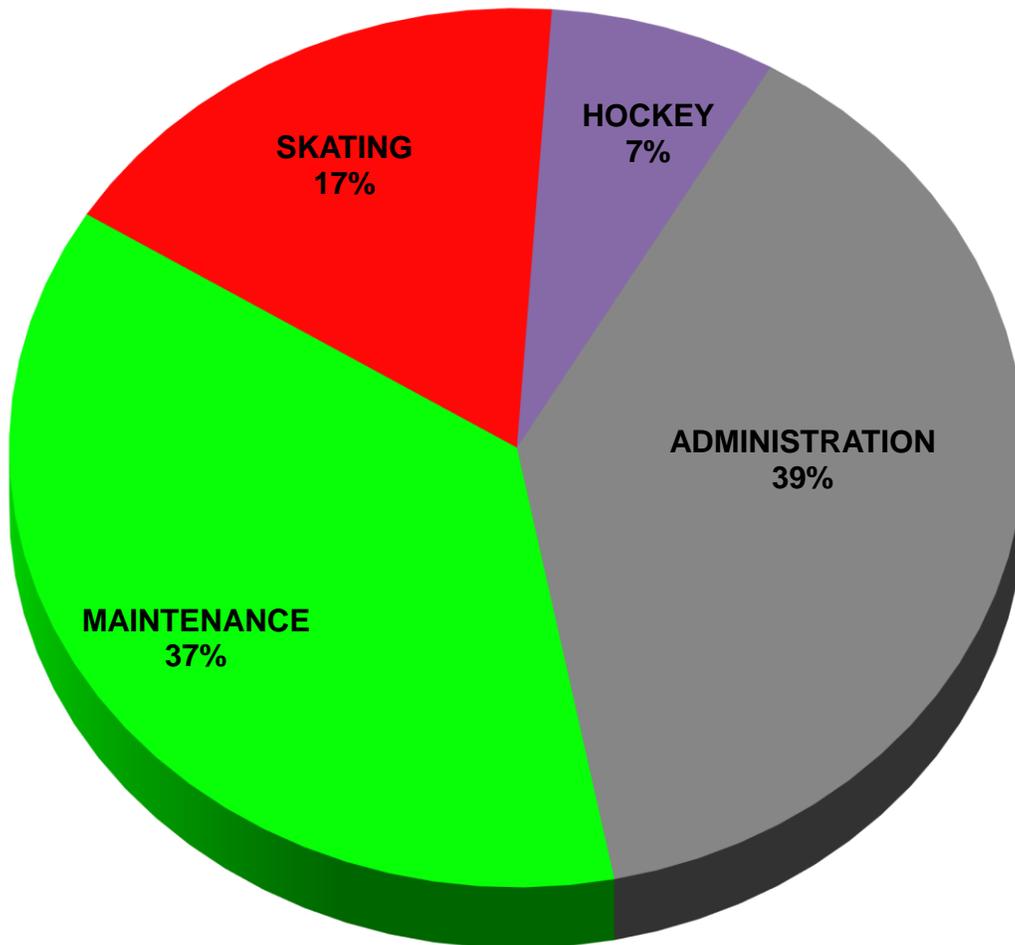
ICE RINK FUND REVENUES BY DEPT

\$1,023,240



ICE RINK FUND EXPENSES BY DEPT

\$990,625





ICE RINK

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

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

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

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



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



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

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



PARK SERVICES/MAINTENANCE DEPARTMENT

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

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



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

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

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund: 03 - ICE RINK FUND								
Revenues								
Dept: 00								
Acct Class: CONC CONCESSIONS								
400605.00	Iceland Concessions	0	0	0	0	0		
CONCESSIONS		0	0	0	0	0	0	0
Acct Class: INT INTEREST INCOME								
400099.00	Interest Income	10,435	0	0	17,037	29,207	30,000	30,000
INTEREST INCOME		10,435	0	0	17,037	29,207	30,000	30,000
Acct Class: LEAS LEASE INCOME								
400046.00	Lease Income	0	0	0	0			
LEASE INCOME		0	0	0	0	0	0	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00	Miscellaneous Revenue	612	0	0	406	1		
400008.00	Cash over/short	1	0	0	0	0		
400010.00	Transfer from fund balance	0	0	0	0	0		
400011.00	Sponsorships	10	0	0	0	0		
400013.00	Vending	151	100	100	156	267	200	200
400718.00	Contributed Capital	0	0	0	0	0		
400719.00	Pro Shop	3,719	3,000	3,000	2,438	2,504	3,000	3,000
MISCELLANEOUS REVENUE		4,493	3,100	3,100	3,000	2,772	3,200	3,200
Acct Class: RENI RENTAL INCOME								
400014.00	Meeting Room Rental	0	100	100	100	171	200	200
400014.01	Concessions Rent	0	0	0	750	0	9,000	9,000
400019.00	Locker Rental	930	500	500	580	377	500	500
400020.00	Skate Rental	24,390	18,000	18,000	16,842	23,507	22,000	22,000
400021.00	Ice Rental	114,439	160,000	160,000	59,319	105,000	160,000	120,200
400025.00	Outdoor Ice Rentals	47,700	48,000	48,000	63,338	54,539	60,000	60,000
RENTAL INCOME		187,459	226,600	226,600	140,929	183,594	251,700	211,900
Acct Class: SKAS SKATE SHARPENER								
400032.00	Skate Sharpener	1,471	1,000	1,000	901	1,133	1,440	1,440
SKATE SHARPENER		1,471	1,000	1,000	901	1,133	1,440	1,440
Acct Class: SPEV SPECIAL EVENTS								
400070.00	Special Events	4,575	500	500	2,106	2,106	2,200	2,200
SPECIAL EVENTS		4,575	500	500	2,106	2,106	2,200	2,200
Dept: 00		208,433	231,200	231,200	163,973	218,812	288,540	248,740
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
GENERAL ADMINISTRATION		0	0	0	0	0	0	0
Dept: 80 SKATING DEPARTMENT								

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund: 03 - ICE RINK FUND								
Revenues								
Dept: 80 SKATING DEPARTMENT								
Acct Class: SKRE SKATING PROGRAM REVENUE								
400029.00 Public Skating	33,629	39,000	39,000	26,163	35,537	40,000	40,000	
400030.00 Skate Passes	3,275	3,800	3,800	710	1,217	4,000	4,000	
400031.00 Ice Rink Birthday Parties	1,930	4,000	4,000	5,384	8,750	7,500	7,500	
400401.00 Skating School	236,817	175,000	175,000	189,068	226,477	220,000	220,000	
400403.00 Summer Figure Camp	30,147	30,000	30,000	31,589	18,896	32,000	32,000	
400404.00 Patch & Freestyle	57,857	60,000	60,000	40,728	55,183	60,000	60,000	
400405.00 Ice Show	28,701	28,000	28,000	48,983	49,457	48,000	48,000	
400406.00 Competition	12,066	10,000	10,000	11,610	11,610	12,000	12,000	
400407.00 Synchronized Skating	0	0	0	0	0			
SKATING PROGRAM REVENUE	404,422	349,800	349,800	354,235	407,127	423,500	423,500	0
SKATING DEPARTMENT	404,422	349,800	349,800	354,235	407,127	423,500	423,500	0
Dept: 90 HOCKEY DEPARTMENT								
Acct Class: HPRE HOCKEY PROGRAM REVENUE								
400501.00 House League	142,900	150,000	150,000	129,997	148,397	150,000	150,000	
400502.00 Adult League	0	0	0	0	0			
400503.00 Spring Hockey	57,200	60,000	60,000	59,043	59,043	60,000	60,000	
400504.00 Hockey Clinic	24,356	18,000	18,000	18,142	22,615	18,000	18,000	
400505.00 Tournament	9,575	12,000	12,000	0	9,000	12,000	12,000	
400506.00 Summer House League	14,643	8,500	8,500	5,183	5,060	5,000	5,000	
400507.00 Hockey Learn to Skate	36,223	50,000	50,000	28,992	30,274	40,000	40,000	
400509.00 6 Stars Hockey Summer Camp	40,668	35,000	35,000	39,531	20,151	39,000	39,000	
400510.00 Open Hockey	15,972	10,000	10,000	13,052	22,210	16,000	16,000	
400511.00 High School Hockey Clinics	0	0	0	0	0			
400512.00 Hockey All Star Clinic	0	0	0	0	0	3,000	3,000	
400514.00 Girls Hockey	0	0	0	0	0			
400515.00 House Select All Star Hockey	7,366	4,500	4,500	7,859	7,859	8,000	8,000	
HOCKEY PROGRAM REVENUE	348,903	348,000	348,000	301,799	324,609	351,000	351,000	0
HOCKEY DEPARTMENT	348,903	348,000	348,000	301,799	324,609	351,000	351,000	0
Total Revenues	961,758	929,000	929,000	820,007	950,548	1,063,040	1,023,240	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500010.00 IMRF Expense	-40,720	0	0	0	0			
510002.00 OPEB Change	-3,057	0	0	0	0			
ADMINISTRATION EXPENSES	-43,777	0	0	0	0	0	0	0
Dept: 00	-43,777	0	0	0	0	0	0	0

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund: 03 - ICE RINK FUND								
Expenditures								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	560	2,500	2,500	1,203	1,094	1,000	1,000	
500020.00 Postage	0	150	150	0	0	120	120	
500021.00 Printing	81	500	500	42	72	300	300	
500022.00 Dues and Memberships	517	1,050	1,050	929	1,207	1,100	1,100	
500023.00 Travel Expense	0	0	0	0	0			
500024.00 Conference Expense	0	875	875	75	75	75	75	
500025.00 Seminar Expense	0	0	0	0	0			
500026.00 Lodging Expense	0	0	0	0	0			
500028.00 Special Services	612	300	300	279	434	500	500	
500029.00 Equipment	4,777	5,000	5,000	4,749	3,810	8,950	8,950	
500030.00 Minor Equipment/Parts	283	600	600	274	306	300	300	
500031.00 Office Expense	1,714	2,400	2,400	1,317	2,174	2,400	2,400	
500033.00 Human Resources	0	0	0	0	0			
500034.00 Monthly Expenses	18,215	13,000	13,000	13,098	19,974	20,000	20,000	
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	1,020	500	500	2,209	1,209	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	2,009	1,000	1,000	0	0	2,000	2,000	
500065.00 Depreciation Expense	161,805	0	0	0	0			
500605.00 Iceland Concessions	0	0	0	0	0			
ADMINISTRATION EXPENSES	191,593	27,875	27,875	24,175	30,355	37,945	37,945	0
Acct Class: CSTG COST OF GOODS								
500606.00 Pro Shop	2,635	1,000	1,000	1,476	1,930	2,150	2,150	
COST OF GOODS	2,635	1,000	1,000	1,476	1,930	2,150	2,150	0
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	934	480	480	531	650	509	509	
500097.00 Health Insurance	35,240	31,779	31,779	21,332	27,426	30,415	30,415	
500098.00 Dental Insurance	0	1,783	1,783	0	0	1,877	1,877	
500099.00 Life Insurance	210	176	176	180	193	176	176	
INSURANCE EXPENSE	36,384	34,218	34,218	22,043	28,269	32,977	32,977	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	144,467	168,453	168,453	100,769	152,572	183,818	183,818	
500001.01 Payroll Accrual	2,175	0	0	0	0			
500002.00 Part time Salaries	89,524	120,000	120,000	67,489	109,195	124,200	124,200	
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	10,102	0	0	8,191	13,527			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund: 03 - ICE RINK FUND								
Expenditures								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: PAYR PAYROLL EXPENSES								
500005.00 Sick Pay	3,172	0	0	3,304	5,148			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	4,718	0	0	3,240	5,554			
500007.01 Personal Time	1,478	0	0	2,327	1,662			
PAYROLL EXPENSES	255,636	288,453	288,453	185,320	287,658	308,018	308,018	0
Acct Class: SPEV SPECIAL EVENTS								
500070.00 Special Events	873	500	500	1,245	1,245	1,200	1,200	
SPECIAL EVENTS	873	500	500	1,245	1,245	1,200	1,200	0
GENERAL ADMINISTRATION	487,121	352,046	352,046	234,259	349,457	382,290	382,290	0
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	0	196	196	0	0	208	208	
500097.00 Health Insurance	4,352	10,982	10,982	6,874	11,784	10,806	10,806	
500098.00 Dental Insurance	0	590	590	0	0	626	626	
500099.00 Life Insurance	0	88	88	0	0	88	88	
INSURANCE EXPENSE	4,352	11,856	11,856	6,874	11,784	11,728	11,728	0
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	6,887	7,000	7,000	4,003	5,885	7,000	7,000	
500049.01 Special Services	4,770	5,500	5,500	4,781	6,000	6,000	6,000	
500049.02 Equipment	72	0	0	0	0			
500050.00 Automotive Vehicle Maintenance	0	0	0	394	675			
500052.00 Facility Cleaning	4,685	4,000	4,000	4,765	4,500	4,000	4,000	
500053.00 Sanitation Service by Contract	3,491	4,200	4,200	2,562	3,805	4,200	4,200	
500054.00 Equipment Maintenance	5,023	3,000	3,000	2,726	4,355	5,000	5,000	
500055.00 Materials/Supplies	5,283	5,000	5,000	1,442	647	5,000	5,000	
500056.00 Land & Building Improvements	2,795	40,000	40,000	0	40,000	55,000	30,000	
500057.00 Maint of Buildings	54,854	40,000	40,000	35,776	25,974	50,000	50,000	
MAINTENANCE EXPENSES	87,860	108,700	108,700	56,449	91,841	136,200	111,200	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	36,428	42,869	42,869	26,304	40,013	44,155	44,155	
500001.01 Payroll Accrual	0	0	0	0	0			
500002.00 Part time Salaries	0	0	0	0	0			
500003.00 Overtime	0	0	0	216	371	500	500	
500004.00 Vacation	1,681	0	0	742	989			
500005.00 Sick Pay	1,591	0	0	1,510	2,297			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	1,121	0	0	824	1,413			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 03 - ICE RINK FUND								
Expenditures								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: PAYR PAYROLL EXPENSES								
500007.01 Personal Time	800	0	0	165	283			
PAYROLL EXPENSES	41,621	42,869	42,869	29,761	45,366	44,655	44,655	0
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	41,629	37,496	37,496	18,282	30,444	37,264	37,264	
500059.00 Electric Service	93,607	130,000	130,000	79,417	112,170	108,639	108,639	
500060.00 Water Service	15,545	15,242	15,242	9,778	14,336	16,119	16,119	
500061.00 Telephone Service	27,544	24,469	24,469	18,486	29,934	36,795	36,795	
UTILITIES	178,325	207,207	207,207	125,963	186,884	198,817	198,817	0
MAINTENANCE DEPARTMENT	312,158	370,632	370,632	219,047	335,875	391,400	366,400	0
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	110	500	500	98	0	200	200	
500024.00 Conference Expense	0	865	865	0	0	865	865	
500029.00 Equipment	260	500	500	294	504	500	500	
500031.00 Office Expense	0	200	200	0	0	200	200	
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	0	0	0	0	0			
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	1,195	1,500	1,500	0	1,200	1,500	1,500	
ADMINISTRATION EXPENSES	1,565	3,565	3,565	392	1,704	3,265	3,265	0
Acct Class: INSU INSURANCE EXPENSE								
500097.00 Health Insurance	0	0	0	0	0			
500098.00 Dental Insurance	0	0	0	0	0			
500099.00 Life Insurance	0	0	0	0	0			
INSURANCE EXPENSE	0	0	0	0	0	0	0	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	0	0	0	0	0			
500002.00 Part time Salaries	51,495	45,000	45,000	37,517	50,523	55,000	55,000	
500003.00 Overtime	1,888	2,000	2,000	709	1,215	2,000	2,000	
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			
500007.01 Personal Time	0	0	0	0	0			
PAYROLL EXPENSES	53,383	47,000	47,000	38,226	51,738	57,000	57,000	0

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund: 03 - ICE RINK FUND								
Expenditures								
Dept: 80 SKATING DEPARTMENT								
Acct Class: SPEX SKATING PROGRAM EXPENSE								
500401.00 Skating School	56,868	30,000	30,000	30,711	51,722	48,000	48,000	
500402.00 Skating School Assistants	13,251	9,800	9,800	10,682	11,469	12,000	12,000	
500403.00 Summer Figure Camp	8,847	5,000	5,000	11,030	3,109	9,000	9,000	
500404.00 Patch & Freestyle	0	0	0	0	0			
500405.00 Ice Show	23,738	19,500	19,500	29,880	29,859	30,000	30,000	
500406.00 Competition	4,635	5,000	5,000	3,575	3,618	4,000	4,000	
500407.00 Synchronized Skating	0	0	0	0	0			
500431.00 Ice Rink Birthday Parties	0	0	0	0	0			
500508.00 Public Skate	4,560	7,000	7,000	5,184	8,809	7,000	7,000	
SKATING PROGRAM EXPENSE	111,899	76,300	76,300	91,062	108,586	110,000	110,000	0
SKATING DEPARTMENT	166,847	126,865	126,865	129,680	162,028	170,265	170,265	0
Dept: 90 HOCKEY DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00 Postage	0	0	0	0	0			
500021.00 Printing	0	500	500	0	0	200	200	
500022.00 Dues and Memberships	0	0	0	0	0			
500029.00 Equipment	2,007	2,000	2,000	427	732	2,000	2,000	
500031.00 Office Expense	202	200	200	252	432	200	200	
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	0	750	750	0	0	500	500	
ADMINISTRATION EXPENSES	2,209	3,450	3,450	679	1,164	2,900	2,900	0
Acct Class: HPEX HOCKEY PROGRAM EXPENSE								
500501.00 House League	29,971	25,000	25,000	10,893	22,518	28,000	28,000	
500502.00 Adult League	0	0	0	0	0			
500503.00 Spring Hockey	18,736	15,000	15,000	12,395	21,249	15,000	15,000	
500504.00 Hockey Clinic	1,908	1,000	1,000	858	1,417	2,000	2,000	
500505.00 Tournament	1,260	6,500	6,500	0	2,000	4,000	4,000	
500506.00 Summer House League	830	1,000	1,000	324	555	1,000	1,000	
500507.00 Hockey Learn to Skate	5,941	10,000	10,000	3,596	5,999	6,000	6,000	
500509.00 6 Stars Hockey Summer Camp	11,438	9,500	9,500	11,878	10,927	12,500	12,500	
500510.00 Open Hockey	0	500	500	0	0			
500511.00 High School Hockey Clinics	0	0	0	0	0			
500512.00 Hockey All Star Clinic	0	0	0	0	0	270	270	
500513.00 Adult Hockey Clinic	0	0	0	0	0			
500514.00 Girls Hockey	0	0	0	0	0			
HOCKEY PROGRAM EXPENSE	70,084	68,500	68,500	39,944	64,665	68,770	68,770	0
Acct Class: INSU INSURANCE EXPENSE								

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 03 - ICE RINK FUND								
Expenditures								
Dept: 90 HOCKEY DEPARTMENT								
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	72,293	71,950	71,950	40,623	65,829	71,670	71,670	0
Total Expenditures	994,642	921,493	921,493	623,609	913,189	1,015,625	990,625	0
ICE RINK FUND	-32,884	7,507	7,507	196,398	37,359	47,415	32,615	0

FY 2024 Budget



SWIMMING POOL (Recreation Fund)

	2022 Actual	2023		2024		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues:	\$440,021	\$391,060	\$494,996	\$432,955	\$437,955	\$437,955
Expenses:	\$790,298	\$582,703	\$613,513	\$727,752	\$679,752	\$679,752
Revenues Less Expenses:	(\$350,277)	(\$191,643)	(\$118,517)	(\$294,797)	(\$241,797)	(\$241,797)
Transfers (to)/from other Funds:	\$435,000	\$204,924	\$100,000	\$222,219	\$191,570	\$191,570
Opening Fund Balance:	(\$15,979)	(\$13,281)	\$68,744	\$50,227	\$50,227	\$50,227
Ending Fund Balance:	\$68,744	\$0	\$50,227	(\$22,351)	\$0	\$0



AQUATICS DEPARTMENT

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

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



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

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



PARK SERVICES/MAINTENANCE DEPARTMENT

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

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



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

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

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund: 04 - SWIMMING POOL FUND								
Revenues								
Dept: 00								
Acct Class: CONC CONCESSIONS								
400603.00 Pool Concessions	64,145	60,000	60,000	74,995	75,000	60,000	65,000	
CONCESSIONS	64,145	60,000	60,000	74,995	75,000	60,000	65,000	0
Acct Class: DAAD DAILY ADMISSIONS								
400044.00 Oasis Daily Admissions	254,098	225,000	225,000	290,863	291,000	250,000	250,000	
DAILY ADMISSIONS	254,098	225,000	225,000	290,863	291,000	250,000	250,000	0
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	18	0	0	31	53	55	55	
INTEREST INCOME	18	0	0	31	53	55	55	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	-59	60	60	24	41			
400005.00 Grant Revenue	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	2,000	2,000	0	0			
400041.00 PDRMA Audit Reimbursement	0	0	0	0	0			
400718.00 Contributed Capital	0	0	0	0	0			
MISCELLANEOUS REVENUE	441	2,560	2,560	524	541	500	500	0
Acct Class: RENI RENTAL INCOME								
400019.00 Locker Rental	403	500	500	0	400	400	400	
RENTAL INCOME	403	500	500	0	400	400	400	0
Acct Class: SEAP SEASON PASSES								
400043.00 Pool Season Passes	99,142	85,000	85,000	100,723	100,718	100,000	100,000	
SEASON PASSES	99,142	85,000	85,000	100,723	100,718	100,000	100,000	0
Acct Class: SWPR SWIMMING PROGRAM REVENUE								
400600.00 Private Swim Lessons	0	0	0	0	0			
400601.00 Learn to Swim	21,774	18,000	18,000	26,986	27,283	22,000	22,000	
SWIMMING PROGRAM REVENUE	21,774	18,000	18,000	26,986	27,283	22,000	22,000	0
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	435,000	204,924	204,924	100,000	100,000	222,219	191,570	
TRANSFER FROM OTHER FUNDS	435,000	204,924	204,924	100,000	100,000	222,219	191,570	0
Dept: 00	875,021	595,984	595,984	594,122	594,995	655,174	629,525	0
Total Revenues	875,021	595,984	595,984	594,122	594,995	655,174	629,525	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
510002.00 OPEB Change	0	0	0	0	0			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund: 04 - SWIMMING POOL FUND								
Expenditures								
Dept: 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	3,057	3,500	3,500	0	3,000	3,500	3,500	
500020.00 Postage	0	0	0	0	0			
500021.00 Printing	0	0	0	0	0			
500022.00 Dues and Memberships	0	0	0	0	0			
500027.00 Training	3,475	7,500	7,500	3,000	5,143	7,500	7,500	
500028.00 Special Services	11,469	8,500	8,500	3,765	6,454	8,500	8,500	
500029.00 Equipment	4,333	5,500	5,500	5,803	6,682	7,000	7,000	
500030.00 Minor Equipment/Parts	20	1,000	1,000	3,175	0	1,000	1,000	
500031.00 Office Expense	3,369	3,500	3,500	0	0	3,500	3,500	
500034.00 Monthly Expenses	7,677	7,000	7,000	3,910	6,702	7,000	7,000	
500039.00 Pool Birthday Parties	0	0	0	0	0			
500041.00 Advertising	240	0	0	500	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	1,844	3,000	3,000	2,530	2,530	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	35,484	39,500	39,500	22,683	31,011	41,500	41,500	0
Acct Class: CONC CONCESSIONS								
500603.00 Pool Concessions	59,939	55,000	55,000	62,103	58,845	58,000	58,000	
CONCESSIONS	59,939	55,000	55,000	62,103	58,845	58,000	58,000	0
Acct Class: INSU INSURANCE EXPENSE								
500097.00 Health Insurance	0	0	0	0	0			
500098.00 Dental Insurance	0	0	0	0	0			
500099.00 Life Insurance	0	0	0	0	0			
INSURANCE EXPENSE	0	0						
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	0	0	0	0	0			
500002.00 Part time Salaries	309,718	300,000	300,000	318,973	300,809	300,000	300,000	
500003.00 Overtime	9,718	10,000	10,000	9,907	11,253	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			
500007.00 Holiday	0	0	0	0	0			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 04 - SWIMMING POOL FUND								
Expenditures								
Dept: 10 GENERAL ADMINISTRATION								
PAYROLL EXPENSES								
	319,436	310,000	310,000	328,880	312,062	312,500	312,500	0
Acct Class: SWPE SWIMMING PROGRAM EXPENSES								
500600.00 Private swim lessons	2,993	2,000	2,000	1,514	1,972	2,000	2,000	
500601.00 Learn to Swim	18,122	19,000	19,000	27,971	28,706	28,000	28,000	
SWIMMING PROGRAM EXPENSES	21,115	21,000	21,000	29,485	30,678	30,000	30,000	0
GENERAL ADMINISTRATION	435,974	425,500	425,500	443,151	432,596	442,000	442,000	0
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.01 Special Services	2,465	10,000	10,000	8,019	11,483	5,000	5,000	
500049.02 Equipment	1,392	2,000	2,000	0	0	2,000	2,000	
500054.00 Equipment Maintenance	0	10,000	10,000	5,204	8,735	10,000	10,000	
500055.00 Materials/Supplies	43,592	35,000	35,000	39,028	40,000	35,000	35,000	
500056.00 Land & Building Improvements	229,696	31,000	31,000	31,648	54,254	123,000	38,000	
500057.00 Maint of Buildings	9,443	10,002	10,002	7,758	12,294	38,000	75,000	
MAINTENANCE EXPENSES	286,588	98,002	98,002	91,657	126,766	213,000	165,000	0
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	25,222	15,582	15,582	10,596	14,051	25,075	25,075	
500059.00 Electric Service	7,573	6,085	6,085	2,785	4,775	6,552	6,552	
500060.00 Water Service	29,103	27,029	27,029	26,682	33,917	40,263	40,263	
500061.00 Telephone Service	5,836	10,505	10,505	990	1,408	862	862	
UTILITIES	67,734	59,201	59,201	41,053	54,151	72,752	72,752	0
MAINTENANCE DEPARTMENT	354,322	157,203	157,203	132,710	180,917	285,752	237,752	0
Total Expenditures	790,296	582,703	582,703	575,861	613,513	727,752	679,752	0
SWIMMING POOL FUND	84,725	13,281	13,281	18,261	-18,518	-72,578	-50,227	0

FY 2024 Budget



GOLF COURSE FUND(05)

	2022 Actual	2023		2024		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues:	\$3,478,463	\$1,103,664	\$1,223,047	\$1,208,020	\$1,208,020	\$1,208,020
Expenses:	\$921,456	\$1,019,890	\$968,147	\$918,907	\$1,161,585	\$1,161,585
Revenues Less Expenses:	\$2,557,006	\$83,774	\$254,900	\$289,113	\$46,435	\$46,435
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$4,887,392	\$5,040,268	\$7,444,398	\$7,699,298	\$7,699,298	\$7,699,298
Ending Fund Balance:	\$7,444,398	\$5,124,042	\$7,699,298	\$7,988,411	\$7,745,733	\$7,745,733



TAM O'SHANTER GOLF COURSE

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

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

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



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

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

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year				(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted	
Fund: 05 - GOLF COURSE FUND									
Revenues									
Dept: 00									
Acct Class: GCFE GOLF COURSE FEES									
400701.00	Weekend Resident	4,921	4,500	4,500	3,740	5,495	5,000	5,000	
400702.00	Memberships	0	0	0	0	0			
400703.00	Resident	4,253	4,050	4,050	3,222	4,783	4,500	4,500	
400704.00	Non Resident	153,728	176,000	176,000	168,249	165,000	166,750	166,750	
400705.00	Twilight	0	0	0	0	0			
400706.00	Fee Discount	0	0	0	0	0			
400707.00	Leagues	153,305	155,000	155,000	162,735	163,696	155,000	155,000	
400709.00	Jr. Weekend/Holiday	4,023	3,400	3,400	4,981	7,140	5,100	5,100	
400710.00	Outings	52,743	45,000	45,000	42,734	63,021	60,000	60,000	
400711.00	Permanent Tee Times	20,232	20,000	20,000	23,598	23,598	22,000	22,000	
400712.00	Juniors	10,948	7,500	7,500	5,805	8,357	10,500	10,500	
400713.00	Senior Resident	11,214	9,750	9,750	6,999	9,838	10,500	10,500	
400714.00	Senior Non Resident	115,216	91,200	91,200	101,749	135,667	123,500	123,500	
400715.00	Non Resident Weekend/Holiday	157,986	156,000	156,000	173,141	174,000	175,000	175,000	
400716.00	Non Res Sr. Weekend/Holiday	35,920	31,500	31,500	27,783	34,732	31,500	31,500	
400717.00	Senior Res Weekend/Holiday	4,016	4,250	4,250	2,737	3,041	3,825	3,825	
GOLF COURSE FEES		728,505	708,150	708,150	727,473	798,368	773,175	773,175	0
Acct Class: INT INTEREST INCOME									
400099.00	Interest Income	4,554	1,000	1,000	8,781	15,053	16,000	16,000	
INTEREST INCOME		4,554	1,000	1,000	8,781	15,053	16,000	16,000	0
Acct Class: LEAS LEASE INCOME									
400046.00	Lease Income	94,868	97,714	97,714	74,814	97,714	100,645	100,645	
LEASE INCOME		94,868	97,714	97,714	74,814	97,714	100,645	100,645	0
Acct Class: MISC MISCELLANEOUS REVENUE									
400003.00	Miscellaneous Revenue	596	0	0	0	0			
400008.00	Cash over/short	0	0	0	0	0			
400009.00	Sale/Loss on Sale of Fixed Ast	-13,520	0	0	0	0			
400010.00	Transfer from fund balance	2,351,164	0	0	0	0			
400013.00	Vending	0	0	0	0	0			
MISCELLANEOUS REVENUE		2,338,240	0	0	0	0	0	0	
Acct Class: PROR PROGRAM REVENUE									
400144.00	Golf Programs	68,196	70,000	70,000	88,276	90,920	83,000	83,000	
400150.00	Private Golf Lessons	25,512	28,000	28,000	14,540	16,000	17,000	17,000	
PROGRAM REVENUE		93,708	98,000	98,000	102,816	106,920	100,000	100,000	0
Acct Class: PRSH PRO SHOP									
400028.00	Pro Shop	14,041	12,000	12,000	13,435	17,381	16,000	16,000	
PRO SHOP		14,041	12,000	12,000	13,435	17,381	16,000	16,000	0

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 05 - GOLF COURSE FUND								
Revenues								
Dept: 00								
Acct Class: RENI RENTAL INCOME								
400022.00 Pull Carts	5,727	5,400	5,400	4,914	5,812	5,700	5,700	
400023.00 Gas Carts	197,160	180,000	180,000	124,885	180,000	195,000	195,000	
400024.00 Club Rental	1,660	1,400	1,400	1,620	1,800	1,500	1,500	
RENTAL INCOME	204,547	186,800	186,800	131,419	187,612	202,200	202,200	0
Dept: 00	3,478,463	1,103,664	1,103,664	1,058,738	1,223,048	1,208,020	1,208,020	0
Total Revenues	3,478,463	1,103,664	1,103,664	1,058,738	1,223,048	1,208,020	1,208,020	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500010.00 IMRF Expense	-44,113	0	0	0	0			
510002.00 OPEB Change	-2,306	0	0	0	0			
ADMINISTRATION EXPENSES	-46,419	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	-46,419	0	0	0	0	0	0	0
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500008.00 Supplies	3,101	4,000	4,000	4,094	5,682	5,000	5,000	
500009.00 Safety	0	0	0	0	0			
500020.00 Postage	0	100	100	0	0			
500021.00 Printing	1,586	2,000	2,000	1,953	1,915	2,500	2,500	
500022.00 Dues and Memberships	150	150	150	150	150	150	150	
500024.00 Conference Expense	0	0	0	0	0	1,000	1,000	
500025.00 Seminar Expense	0	0	0	0	0			
500027.00 Training	0	0	0	0	0			
500028.00 Special Services	12,855	16,000	16,000	11,324	14,328	15,000	15,000	
500029.00 Equipment	24	1,500	1,500	0	0			
500030.00 Minor Equipment/Parts	689	750	750	0	0			
500031.00 Office Expense	102	500	500	422	482	500	500	
500034.00 Monthly Expenses	16,448	15,000	15,000	9,575	16,414	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	750	1,286	2,000	2,000	
500043.00 Transfer to other funds	0	0	0	0	0			
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	1,791	2,000	2,000	1,963	2,196	2,200	2,200	

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 05 - GOLF COURSE FUND								
Expenditures								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500065.00 Depreciation Expense	149,283	0	0	0	0			
ADMINISTRATION EXPENSES	186,779	44,000	44,000	30,231	42,453	45,350	45,350	0
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	497	480	480	283	485	509	509	
500097.00 Health Insurance	26,984	28,242	28,242	22,081	34,703	26,922	26,922	
500098.00 Dental Insurance	0	1,783	1,783	0	0	1,877	1,877	
500099.00 Life Insurance	180	176	176	120	180	176	176	
INSURANCE EXPENSE	27,661	30,681	30,681	22,484	35,368	29,484	29,484	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	107,477	132,994	132,994	73,308	107,985	136,980	140,058	
500001.01 Payroll Accrual	745	0	0	0	0			
500002.00 Part time Salaries	97,502	114,000	114,000	82,571	109,255	116,000	116,000	
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	9,522	0	0	5,408	9,271			
500005.00 Sick Pay	2,462	0	0	11,023	18,896			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	3,775	0	0	2,286	3,919			
500007.01 Personal Time	2,427	0	0	1,132	1,785			
PAYROLL EXPENSES	223,910	246,994	246,994	175,728	251,111	252,980	256,058	0
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	503	0	0	0	0	500	500	
PROGRAM EXPENSES	503	0	0	0	0	500	500	0
Acct Class: PRSH PRO SHOP								
500069.00 Pro Shop	9,688	10,000	10,000	12,892	12,500	12,500	12,500	
PRO SHOP	9,688	10,000	10,000	12,892	12,500	12,500	12,500	0
GENERAL ADMINISTRATION	448,541	331,675	331,675	241,335	341,432	340,814	343,892	0
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	1,328	2,000	2,000	0	0	2,000	2,000	
500020.00 Postage	0	0	0	0	0			
500022.00 Dues and Memberships	630	1,000	1,000	665	343	1,000	1,000	
500023.00 Travel Expense	0	2,500	2,500	0	0	2,500	2,500	
500024.00 Conference Expense	0	750	750	0	0	750	750	
500025.00 Seminar Expense	20	750	750	0	0	750	750	
500026.00 Lodging Expense	0	0	0	0	0			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund: 05 - GOLF COURSE FUND								
Expenditures								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500027.00 Training	0	200	200	70	120	200	200	
500028.00 Special Services	19,473	25,000	25,000	8,381	11,661	25,000	25,000	
500029.00 Equipment	9,819	2,500	2,500	0	0	43,500	218,100	
500030.00 Minor Equipment/Parts	0	0	0	0	0	200	200	
500031.00 Office Expense	40	0	0	65	91	100	100	
500036.00 Office Furniture	0	0	0	0	0			
500044.00 Reference Materials	0	100	100	0	0	100	100	
500045.00 Uniforms & Clothing	2,723	2,500	2,500	1,574	2,699	2,500	2,500	
ADMINISTRATION EXPENSES	34,033	37,300	37,300	10,755	14,914	78,600	253,200	0
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	465	480	480	167	287	509	509	
500097.00 Health Insurance	29,649	34,832	34,832	14,458	24,784	33,590	33,590	
500098.00 Dental Insurance	0	1,783	1,783	0	0	1,877	1,877	
500099.00 Life Insurance	180	176	176	68	103	176	176	
INSURANCE EXPENSE	30,294	37,271	37,271	14,693	25,174	36,152	36,152	0
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	19,987	14,000	14,000	8,176	12,278	14,000	14,000	
500050.00 Automotive Vehicle Maintenance	1,289	1,500	1,500	3,850	6,600	1,500	1,500	
500051.00 Tires	740	1,000	1,000	260	0	1,000	1,000	
500052.00 Facility Cleaning	0	0	0	12	21			
500053.00 Sanitation Service by Contract	11,128	14,000	14,000	10,910	13,972	14,000	14,000	
500054.00 Equipment Maintenance	15,810	12,000	12,000	18,655	30,703	16,000	16,000	
500055.00 Materials/Supplies	67,763	70,000	70,000	49,994	76,653	70,000	70,000	
500056.00 Land & Building Improvements	29,231	200,000	200,000	117,517	169,246		65,000	
500057.00 Maint of Buildings	45,443	1,000	1,000	7,905	12,706	1,000	1,000	
MAINTENANCE EXPENSES	191,391	313,500	313,500	217,279	322,179	117,500	182,500	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	96,276	134,436	134,436	53,012	81,820	187,032	187,032	
500001.01 Payroll Accrual	-520	0	0	0	0			
500002.00 Part time Salaries	70,312	80,000	80,000	72,944	100,281	80,000	80,000	
500003.00 Overtime	14,338	14,000	14,000	13,048	16,159	14,000	14,000	
500004.00 Vacation	11,290	0	0	4,755	5,133			
500005.00 Sick Pay	3,577	0	0	2,466	4,227			
500007.00 Holiday	2,820	0	0	1,637	2,806			
500007.01 Personal Time	2,510	0	0	1,761	3,019			
PAYROLL EXPENSES	200,603	228,436	228,436	149,623	213,445	281,032	281,032	0
Acct Class: UTIL UTILITIES								

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund: 05 - GOLF COURSE FUND								
Expenditures								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	28,000	22,717	22,717	10,204	16,271	22,111	22,111	
500059.00 Electric Service	20,357	35,000	35,000	14,618	25,060	31,026	31,026	
500060.00 Water Service	11,442	9,896	9,896	5,762	8,062	10,277	10,277	
500061.00 Telephone Service	3,217	4,095	4,095	1,254	1,612	1,395	1,395	
UTILITIES	63,016	71,708	71,708	31,838	51,005	64,809	64,809	0
MAINTENANCE DEPARTMENT	519,337	688,215	688,215	424,188	626,717	578,093	817,693	0
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	921,459	1,019,890	1,019,890	665,523	968,149	918,907	1,161,585	0
GOLF COURSE FUND	2,557,004	83,774	83,774	393,215	254,899	289,113	46,435	0

FY 2024 Budget



DEBT SERVICE FUND(10)

	2022 Actual	2023		2024		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$1,177,179	\$1,200,500	\$1,200,275	\$1,230,350	\$1,230,350	\$1,230,350
Expenses	\$2,910,014	\$2,972,070	\$2,972,070	\$3,028,870	\$3,028,870	\$3,028,870
Revenues Less Expenses:	(\$1,732,835)	(\$1,771,570)	(\$1,771,795)	(\$1,798,520)	(\$1,798,520)	(\$1,798,520)
Bond Proceeds:	\$1,165,000	\$1,225,000	\$1,225,000	\$1,180,000	\$1,180,000	\$1,180,000
Transfers (to)/from other Funds:	\$500,000	\$550,000	\$550,000	\$548,520	\$548,520	\$548,520
Opening Fund Balance:	\$571,972	\$257,802	\$504,137	\$507,342	\$507,342	\$507,342
Ending Fund Balance:	\$504,137	\$261,232	\$507,342	\$437,342	\$437,342	\$437,342

**NILES PARK DISTRICT
SUMMARY OF DEBT SERVICE
FY 2024**

ORD. #	ISSUE YEAR	EXP. YEAR	TYPE OF LOAN	Rating	Original Principal Balance	DESCRIPTION	INT. RATE	Fiscal Year		FISCAL YEAR PAYMENTS		2024		
								OPENING PRINCIPAL BALANCE	OPENING INTEREST BALANCE	1ST PAYMENT OF FY	2ND PAYMENT OF FY	ENDING PRINCIPAL BALANCE	ENDING INTEREST BALANCE	
13-C-102	2011	B	Debt Certificate	AA2	2,310,000	Tennis Facility	2% to 4%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14-C-102	2013	B	Alternate Revenue Bonds	AA2	8,610,000	Golf View Facility refunding and Island Renovation	2% to 3%	\$ 4,000,000.00	\$ 622,537.50	8/1/24	\$ -	\$ 59,418.75	\$ 3,215,000.00	\$ 503,700.00
14-C-101	2013	B	Alternate Revenue Bonds	AA2	2,415,000	Island Renovation	2% to 3%	\$ 2,330,000.00	\$ 128,540.00	8/1/24	\$ -	\$ 17,678.75	\$ 2,956,000.00	\$ 65,181.50
21-C-101	2021	A	Alternate Revenue Bonds	AA2	802,000	Retained the December payments for series 2015 & 2015	7% to 8%	\$ 865,000.00	\$ 434,700.00	8/1/24	\$ -	\$ 12,075.00	\$ 865,000.00	\$ 41,850.00
15-C-104	2015	A	Alternate Revenue Bonds	AA2	4,540,000	Calwell Facility	2% to 3%	\$ 3,860,000.00	\$ 1,422,550.00	8/1/24	\$ -	\$ 75,100.00	\$ 3,685,000.00	\$ 1,232,350.00
16-C-102	2016	A	Alternate Revenue Bonds	AA2	8,460,000	Calwell Facility & Oasis Remedial	3% to 4%	\$ 8,460,000.00	\$ 4,103,400.00	8/1/24	\$ -	\$ 145,575.00	\$ 8,460,000.00	\$ 3,902,250.00
19-C-103	2019	B	Debt Certificate	AA3	2,000,000	Calwell Facility	3% to 4%	\$ 2,000,000.00	\$ 541,600.00	8/1/24	\$ -	\$ 35,500.00	\$ 2,000,000.00	\$ 470,600.00
19-C-111	2024	2024	Roll Over Bonds	AA2	1,790,000	Howard St Rehab and Other Cap Projects Annual Rollover Bonds	3.25%	\$ 1,790,000.00	\$ 1,079,650.00	8/1/24	\$ -	\$ 23,087.50	\$ 1,790,000.00	\$ 1,021,475.00
FUND TOTAL								\$ 23,345,000.00	\$ 8,402,977.50	\$ -	\$ 374,435.00	\$ 1,025,000.00	\$ 22,220,000.00	\$ 7,654,107.50
								2024 Total Principal	\$ 1,025,000.00					
								Total Interest	\$ 748,670.00					
								Total Payment	\$ 1,773,670.00					

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 10 - DEBT SERVICE FUND								
Revenues								
Dept: 00								
Acct Class: BOPR BOND PROCEEDS								
400045.00 Bond Proceeds	1,165,000	1,225,000	1,225,000	0	1,225,000	1,180,000	1,180,000	
BOND PROCEEDS	1,165,000	1,225,000	1,225,000	0	1,225,000	1,180,000	1,180,000	0
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	4,957	500	500	161	275	350	350	
INTEREST INCOME	4,957	500	500	161	275	350	350	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400010.00 Transfer from fund balance	0	0	0	0	0			
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	1,172,222	1,200,000	1,200,000	871,182	1,200,000	1,230,000	1,230,000	
PROPERTY & REPLACEMENT TAX	1,172,222	1,200,000	1,200,000	871,182	1,200,000	1,230,000	1,230,000	0
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	500,000	550,000	550,000	0	550,000	548,520	548,520	
TRANSFER FROM OTHER FUNDS	500,000	550,000	550,000	0	550,000	548,520	548,520	0
Dept: 00	2,842,179	2,975,500	2,975,500	871,343	2,975,275	2,958,870	2,958,870	0
Total Revenues	2,842,179	2,975,500	2,975,500	871,343	2,975,275	2,958,870	2,958,870	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500016.00 Debt Service	2,025,000	2,100,000	2,100,000	0	2,100,000	2,205,000	2,205,000	
500016.01 Debt Interest	863,799	847,070	847,070	388,535	847,070	798,870	798,870	
500028.00 Special Services	21,215	25,000	25,000	3,900	25,000	25,000	25,000	
ADMINISTRATION EXPENSES	2,910,014	2,972,070	2,972,070	392,435	2,972,070	3,028,870	3,028,870	0
Dept: 00	2,910,014	2,972,070	2,972,070	392,435	2,972,070	3,028,870	3,028,870	0
Total Expenditures	2,910,014	2,972,070	2,972,070	392,435	2,972,070	3,028,870	3,028,870	0
DEBT SERVICE FUND	-67,835	3,430	3,430	478,908	3,205	-70,000	-70,000	0

FY 2024 Budget



CAPITAL PROJECTS FUND(14)

	2022 Actual	2023		2024		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$4,035	\$400,000	\$12,003	\$1,612,000	\$1,612,000	\$1,612,000
Expenses	\$40,622	\$1,400,000	\$700,000	\$3,200,000	\$3,200,000	\$3,200,000
Revenues Less Expenses:	(\$36,587)	(\$1,000,000)	(\$687,997)	(\$1,588,000)	(\$1,588,000)	(\$1,588,000)
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
Transfers (to)/from other Funds:	\$0	\$700,000	\$700,000	\$1,400,000	\$1,400,000	\$1,400,000
Opening Fund Balance:	\$393,803	\$393,843	\$357,216	\$369,218	\$369,218	\$369,218
Ending Fund Balance:	\$357,216	\$93,843	\$369,218	\$181,218	\$181,218	\$181,218

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
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	4,035	0	0	7,002	12,003	12,000	12,000	
INTEREST INCOME	4,035	0	0	7,002	12,003	12,000	12,000	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	0	0	0	0	0			
400005.00 Grant Revenue	0	400,000	400,000	0	0	1,600,000	1,600,000	
400010.00 Transfer from fund balance	0	0	0	0	0			
MISCELLANEOUS REVENUE	0	400,000	400,000	0	0	1,600,000	1,600,000	0
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	0	700,000	700,000	0	700,000	1,400,000	1,400,000	
TRANSFER FROM OTHER FUNDS	0	700,000	700,000	0	700,000	1,400,000	1,400,000	0
Dept: 00	4,035	1,100,000	1,100,000	7,002	712,003	3,012,000	3,012,000	0
Total Revenues	4,035	1,100,000	1,100,000	7,002	712,003	3,012,000	3,012,000	0
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	14	0	0	0	0			
500029.00 Equipment	0	0	0	0	0			
500037.00 Lease Payments	0	0	0	0	0			
500067.00 Capital Improvements	40,608	1,400,000	1,400,000	87,775	700,000	3,200,000	3,200,000	
ADMINISTRATION EXPENSES	40,622	1,400,000	1,400,000	87,775	700,000	3,200,000	3,200,000	0
Dept: 00	40,622	1,400,000	1,400,000	87,775	700,000	3,200,000	3,200,000	0
Total Expenditures	40,622	1,400,000	1,400,000	87,775	700,000	3,200,000	3,200,000	0
CAPITAL PROJECTS FUND	-36,587	-300,000	-300,000	-80,773	12,003	-188,000	-188,000	0
Grand Total:	3,285,044	-1,305,868	-1,305,868	3,360,884	1,409,626	-1,402,099	-1,407,140	0

FY 2024 Budget



IMRF FUND(06)

	2022 Actual	2023		2024		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$254,600	\$200,000	\$200,000	\$185,000	\$185,000	\$185,000
Expenses	\$241,787	\$200,000	\$172,935	\$185,000	\$185,000	\$185,000
Revenues Less Expenses:	\$12,813	\$0	\$27,065	\$0	\$0	\$0
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$61,202	\$86,862	\$74,015	\$101,080	\$101,080	\$101,080
Ending Fund Balance:	\$74,015	\$86,862	\$101,080	\$101,080	\$101,080	\$101,080

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 06 - IMRF FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	0	0			
INTEREST INCOME	0	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	254,600	200,000	200,000	188,243	200,000	185,000	185,000	
PROPERTY & REPLACEMENT TAX	254,600	200,000	200,000	188,243	200,000	185,000	185,000	0
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	0	0	0	0	0			
TRANSFER FROM OTHER FUNDS	0	0	0	0	0	0	0	0
Dept: 00	254,600	200,000	200,000	188,243	200,000	185,000	185,000	0
Total Revenues	254,600	200,000	200,000	188,243	200,000	185,000	185,000	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500010.00 IMRF Expense	241,787	200,000	200,000	115,384	172,935	185,000	185,000	
500043.00 Transfer to other funds	0	0	0	0	0			
ADMINISTRATION EXPENSES	241,787	200,000	200,000	115,384	172,935	185,000	185,000	0
Dept: 00	241,787	200,000	200,000	115,384	172,935	185,000	185,000	0
Total Expenditures	241,787	200,000	200,000	115,384	172,935	185,000	185,000	0
IMRF FUND	12,813	0	0	72,859	27,065	0	0	0

FY 2024 Budget



FICA FUND(07)

	2022 Actual	2023		2024		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$319,498	\$330,000	\$330,000	\$350,000	\$350,000	\$350,000
Expenses	\$312,666	\$330,000	\$328,639	\$350,000	\$350,000	\$350,000
Revenues Less Expenses:	\$6,832	\$0	\$1,361	\$0	\$0	\$0
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$268,999	\$276,655	\$275,831	\$277,192	\$277,192	\$277,192
Ending Fund Balance:	\$275,831	\$276,655	\$277,192	\$277,192	\$277,192	\$277,192

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 07 - FICA FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	0	0			
INTEREST INCOME	0	0	0	0	0	0	0	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400010.00 Transfer from fund balance								
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes								
PROPERTY & REPLACEMENT TAX	319,498	330,000	330,000	237,358	330,000	350,000	350,000	0
Dept: 00	319,498	330,000	330,000	237,358	330,000	350,000	350,000	0
Total Revenues	319,498	330,000	330,000	237,358	330,000	350,000	350,000	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500011.00 FICA Expense	312,666	330,000	330,000	227,648	328,639	350,000	350,000	0
500043.00 Transfer to other funds	0	0	0	0	0			
ADMINISTRATION EXPENSES	312,666	330,000	330,000	227,648	328,639	350,000	350,000	0
Dept: 00	312,666	330,000	330,000	227,648	328,639	350,000	350,000	0
Total Expenditures	312,666	330,000	330,000	227,648	328,639	350,000	350,000	0
FICA FUND	6,832	0	0	9,710	1,361	0	0	0

FY 2024 Budget



GENERAL LIABILITY FUND(08)

	2022 Actual	2023		2024		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues:	\$75,199	\$209,000	\$209,000	\$275,500	\$275,500	\$275,500
Expenses:	\$256,443	\$280,000	\$229,851	\$275,500	\$275,500	\$275,500
Revenues Less Expenses:	(\$181,244)	(\$71,000)	(\$20,851)	\$0	\$0	\$0
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$441,204	\$371,564	\$259,960	\$239,109	\$239,109	\$239,109
Ending Fund Balance:	\$259,960	\$300,564	\$239,109	\$239,109	\$239,109	\$239,109

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 08 - GENERAL LIABILITY FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00	Interest Income	0	0	0	0	0		
INTEREST INCOME		0	0	0	0	0	0	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400005.00 Grant Revenue								
MISCELLANEOUS REVENUE		0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes								
PROPERTY & REPLACEMENT TAX		75,199	209,000	209,000	154,931	209,000	275,500	275,500
Dept: 00		75,199	209,000	209,000	154,931	209,000	275,500	275,500
Total Revenues		75,199	209,000	209,000	154,931	209,000	275,500	275,500
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500012.00	Unemployment Compensation	12,565	30,000	30,000	17,757	16,750	25,000	25,000
500013.00	Liability/Workers Comp	243,878	250,000	250,000	226,195	213,101	250,500	250,500
500014.00	Risk/Loss Management	0	0	0	0	0		
500043.00	Transfer to other funds	0	0	0	0	0		
ADMINISTRATION EXPENSES		256,443	280,000	280,000	243,952	229,851	275,500	275,500
Dept: 00		256,443	280,000	280,000	243,952	229,851	275,500	275,500
Total Expenditures		256,443	280,000	280,000	243,952	229,851	275,500	275,500
GENERAL LIABILITY FUND		-181,244	-71,000	-71,000	-89,021	-20,851	0	0

FY 2024 Budget



AUDIT FUND(09)

	2022 Actual	2023		2024		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$27,956	\$28,000	\$28,000	\$30,000	\$30,000	\$30,000
Expenses	\$22,630	\$27,400	\$24,298	\$30,000	\$30,000	\$30,000
Revenues Less Expenses:	\$5,326	\$600	\$3,702	\$0	\$0	\$0
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$15,647	\$14,097	\$20,973	\$24,675	\$24,675	\$24,675
Ending Fund Balance:	\$20,973	\$14,697	\$24,675	\$24,675	\$24,675	\$24,675

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 09 - AUDIT FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	0	0			
INTEREST INCOME	0	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	27,956	28,000	28,000	20,756	28,000	30,000	30,000	
PROPERTY & REPLACEMENT TAX	27,956	28,000	28,000	20,756	28,000	30,000	30,000	0
Dept: 00	27,956	28,000	28,000	20,756	28,000	30,000	30,000	0
Total Revenues	27,956	28,000	28,000	20,756	28,000	30,000	30,000	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500015.00 Annual Audit	22,630	27,400	27,400	24,298	24,298	30,000	30,000	
500043.00 Transfer to other funds	0	0	0	0	0			
ADMINISTRATION EXPENSES	22,630	27,400	27,400	24,298	24,298	30,000	30,000	0
Dept: 00	22,630	27,400	27,400	24,298	24,298	30,000	30,000	0
Total Expenditures	22,630	27,400	27,400	24,298	24,298	30,000	30,000	0
AUDIT FUND	5,326	600	600	-3,542	3,702	0	0	0

FY 2024 Budget



PAVING AND LIGHTING FUND(11)

	2022 Actual	2023		2024		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$49,922	\$50,000	\$50,000	\$100,000	\$40,000	\$40,000
Expenses	\$63,063	\$50,000	\$41,021	\$102,200	\$40,000	\$40,000
Revenues Less Expenses:	(\$13,142)	\$0	\$8,979	(\$2,200)	\$0	\$0
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$6,142	(\$8,859)	(\$7,000)	\$1,979	\$1,979	\$1,979
Ending Fund Balance:	(\$7,000)	(\$8,859)	\$1,979	(\$221)	\$1,979	\$1,979

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund: 11 - PAVING AND LIGHTING								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	0	0			
INTEREST INCOME	0	0	0	0	0	0	0	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	0	0	0	0	0			
400005.00 Grant Revenue	0	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	49,922	50,000	50,000	37,065	50,000	100,000	40,000	
PROPERTY & REPLACEMENT TAX	49,922	50,000	50,000	37,065	50,000	100,000	40,000	0
Dept: 00	49,922	50,000	50,000	37,065	50,000	100,000	40,000	0
Total Revenues	49,922	50,000	50,000	37,065	50,000	100,000	40,000	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500043.00 Transfer to other funds	0	0	0	0	0			
ADMINISTRATION EXPENSES	0	0	0	0	0	0	0	0
Acct Class: MAIN MAINTENANCE EXPENSES								
500056.00 Land & Building Improvements	63,063	50,000	50,000	15,287	41,021	102,200	40,000	
MAINTENANCE EXPENSES	63,063	50,000	50,000	15,287	41,021	102,200	40,000	0
Dept: 00	63,063	50,000	50,000	15,287	41,021	102,200	40,000	0
Total Expenditures	63,063	50,000	50,000	15,287	41,021	102,200	40,000	0
PAVING AND LIGHTING	-13,141	0	0	21,778	8,979	-2,200	0	0

FY 2024 Budget



POLICE PROTECTION FUND(12)

	2022 Actual	2023		2024		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$82,870	\$87,000	\$87,000	\$87,000	\$87,000	\$87,000
Expenses	\$81,171	\$87,000	\$77,816	\$87,000	\$87,000	\$87,000
Revenues Less Expenses:	\$1,699	\$0	\$9,184	\$0	\$0	\$0
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$171,299	\$169,315	\$172,998	\$182,182	\$182,182	\$182,182
Ending Fund Balance:	\$172,998	\$169,315	\$182,182	\$182,182	\$182,182	\$182,182

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 12 - POLICE PROTECTION FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	0	0			
INTEREST INCOME	0	0	0	0	0	0	0	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	0	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	82,870	87,000	87,000	61,585	87,000	87,000	87,000	
PROPERTY & REPLACEMENT TAX	82,870	87,000	87,000	61,585	87,000	87,000	87,000	0
Dept: 00	82,870	87,000	87,000	61,585	87,000	87,000	87,000	0
Total Revenues	82,870	87,000	87,000	61,585	87,000	87,000	87,000	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500008.00 Supplies	0	0	0	0	0			
500017.00 Park Patrol	0	0	0	0	0			
500029.00 Equipment	1,736	2,000	2,000	864	1,296	2,000	2,000	
500031.00 Office Expense	0	0	0	0	0			
500034.00 Monthly Expenses	0	500	500	0	0	250	250	
500043.00 Transfer to other funds	0	0	0	0	0			
500045.00 Uniforms & Clothing	3,551	1,500	1,500	0	0	1,500	1,500	
ADMINISTRATION EXPENSES	5,287	4,000	4,000	864	1,296	3,750	3,750	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.01 Payroll Accrual	77	0	0	0	0			
500002.00 Part time Salaries	75,763	82,400	82,400	51,389	76,520	82,650	82,650	
500003.00 Overtime	45	600	600	0	0	600	600	
PAYROLL EXPENSES	75,865	83,000	83,000	51,389	76,520	83,250	83,250	0
Dept: 00	81,172	87,000	87,000	52,253	77,816	87,000	87,000	0
Total Expenditures	81,172	87,000	87,000	52,253	77,816	87,000	87,000	0
POLICE PROTECTION FUND	1,698	0	0	9,332	9,184	0	0	0

FY 2024 Budget



HANDICAPPED FUND(13)

	2022 Actual	2023		2024		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$374,773	\$377,000	\$375,051	\$375,100	\$375,100	\$375,100
Expenses	\$203,050	\$225,000	\$213,007	\$225,000	\$225,000	\$225,000
Revenues Less Expenses:	\$171,723	\$152,000	\$162,044	\$150,100	\$150,100	\$150,100
Transfers (to)/from other Funds:	(\$300,000)	(\$200,000)	(\$200,000.00)	(\$150,000)	(\$150,000)	(\$150,000)
Opening Fund Balance:	\$218,172	\$77,923	\$89,895	\$51,940	\$51,940	\$51,940
Ending Fund Balance:	\$89,895	\$29,923	\$51,940	\$52,040	\$52,040	\$52,040

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2023	Prior	Current Year		Estimated	(6)	(7)	(8)	
	Year	Original	Amended					Actual Thru
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 13 - HANDICAPPED FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	361	2,000	2,000	30	51	100	100	
INTEREST INCOME	361	2,000	2,000	30	51	100	100	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	374,412	375,000	375,000	277,987	375,000	375,000	375,000	
PROPERTY & REPLACEMENT TAX	374,412	375,000	375,000	277,987	375,000	375,000	375,000	0
Dept: 00	374,773	377,000	377,000	278,017	375,051	375,100	375,100	0
Total Revenues	374,773	377,000	377,000	278,017	375,051	375,100	375,100	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500018.00 MNASR	203,050	225,000	225,000	153,856	213,007	225,000	225,000	
500029.00 Equipment	0	0	0	0	0			
500043.00 Transfer to other funds	300,000	200,000	200,000	0	200,000	150,000	150,000	
ADMINISTRATION EXPENSES	503,050	425,000	425,000	153,856	413,007	375,000	375,000	0
Dept: 00	503,050	425,000	425,000	153,856	413,007	375,000	375,000	0
Total Expenditures	503,050	425,000	425,000	153,856	413,007	375,000	375,000	0
HANDICAPPED FUND	-128,277	-48,000	-48,000	124,161	-37,956	100	100	0