

2026 Budget



Niles Park District
Fitness, Family and Fun

FISCAL YEAR 2026
January 1, 2026 – December 31, 2026

NILES PARK DISTRICT

2026 ANNUAL BUDGET

PARK DISTRICT OFFICIALS

PRESIDENT



**Jim
Hynes**

COMMISSIONERS



**Julie
Genualdi**



**Joe
Loverde**



**Scott
O'Brien**



**Ronnie
Strzelecki**

PARK DEPARTMENT MANAGEMENT

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



NILES PARK DISTRICT FISCAL YEAR 2026

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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 2026 Budget



Fund No.	Fund	Fund Balance * 1/1/2025		2025 Projection		2026 Budget		Change in Fund Balance		Fund Balance	
		Balance	* 12/31/2025	Revenues	Expenses	Revenues	Expenses	Balance	Transfer	Balance	Transfer
1	General	3,074,355	3,012,317	2,151,310	2,963,348	2,241,970	3,748,355	(1,506,385)	0	1,188,000	2,693,932
2	Recreation	6,358,183	4,729,821	6,538,282	4,055,933	6,550,786	4,879,025	1,671,761	(1,671,488)	0	4,730,094
4	Pool(Rec Fund)	0	0	530,754	691,465	509,440	849,750	(340,310)	340,310	0	0
3	Ice Rink	6,930,323	7,039,495	1,230,084	1,120,912	1,270,020	1,189,982	80,038	0	0	7,119,533
5	Golf Fund	8,191,811	8,281,500	1,362,528	1,272,839	1,380,638	1,321,312	59,326	0	0	8,340,825
6	IMRF Fund	88,474	89,974	186,500	185,000	195,565	194,000	1,565	0	0	91,539
7	FICA Fund	265,302	269,302	379,000	375,000	397,375	406,000	(8,625)	0	0	260,677
8	General Liability	18,406	51,104	312,100	279,402	297,290	295,000	2,290	0	0	53,394
9	Audit	19,285	19,585	30,300	30,000	31,770	31,000	770	0	0	20,355
10	Debt Service	458,535	543,515	2,636,810	3,101,830	2,700,810	2,938,720	(237,910)	250,000	0	555,605
11	Paving and Lighting	11,501	12,185	68,684	68,000	73,352	40,000	33,352	0	0	45,537
12	Police Protection	173,398	155,736	91,600	109,262	96,061	112,450	(16,389)	0	0	139,347
13	Handicapped	89,243	96,643	377,400	220,000	377,500	225,000	152,500	(150,000)	0	99,143
14	Capital Projects	(1,284,697)	(863,878)	819	2,380,000	1,200,700	380,000	820,700	43,178	0	0
Total All Funds		24,394,118	23,437,298	15,896,171	16,852,991	17,323,277	16,610,594	712,683	0	0	24,149,980

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 2026 Budget



Fund No.	Fund	2026 Budget	2025 Projected	2024 Actual	Compare 2026 Budget to 2025 Projection	Compare 2025 Projection to 2024 Actual
1	General	2,241,970	2,151,310	\$2,307,172	90,660	(155,862)
2	Recreation	6,550,786	6,538,282	\$6,726,690	12,504	(188,408)
3	Ice Rink	1,270,020	1,230,084	\$1,153,486	39,936	76,598
4	Swimming Pool	509,440	530,754	520,265	(21,314)	10,489
5	Golf Fund	1,380,638	1,362,528	1,497,923	18,110	(135,395)
6	IMRF Fund	195,565	186,500	182,461	9,065	4,039
7	FICA Fund	397,375	379,000	345,835	18,375	33,165
8	General Liability	297,290	312,100	261,518	(14,810)	50,582
9	Audit	31,770	30,300	29,647	1,470	653
10	Debt Service	1,375,810	1,336,810	1,293,620	39,000	43,190
11	Paving and Lighting	73,352	68,684	39,362	4,668	29,322
12	Police Protection	96,061	91,600	85,899	4,461	5,701
13	Handicapped	377,500	377,400	370,255	100	7,145
14	Capital Projects	1,200,700	819	402,616	1,199,881	(401,797)
Operating Revenue All Funds		15,998,277	14,596,171	15,216,751	1,402,106	(620,580)
Transfers In		1,971,488	4,410,711	1,525,090		
Bond Proceeds		1,325,000	1,300,000	1,265,000		
Total Revenue		<u>19,294,765</u>	<u>20,306,882</u>	<u>18,006,841</u>		



Niles Park District Summary of Expenses Fy 2026 Budget



Fund No.	Fund	2026 Budget	2025 Projected	2024 Actual	Compare 2026 Budget to 2025 Projection	Compare 2025 Projection to 2024 Actual
1	General	3,748,355	2,963,348	3,381,295	785,007	(417,947)
2	Recreation	4,879,025	4,055,933	4,214,291	823,092	(158,358)
3	Ice Rink	1,189,982	1,120,912	1,193,355	69,070	(72,443)
4	Swimming Pool	849,750	691,465	754,999	158,285	(63,534)
5	Golf Fund	1,321,312	1,272,839	1,053,426	48,473	219,413
6	IMRF Fund	194,000	185,000	177,094	9,000	7,906
7	FICA Fund	406,000	375,000	364,684	31,000	10,316
8	General Liability	295,000	279,402	293,383	15,598	(13,981)
9	Audit	31,000	30,000	31,435	1,000	(1,435)
10	Debt Service	2,938,720	3,101,830	3,069,178	(163,110)	32,652
11	Paving and Lighting	40,000	68,000	44,067	(28,000)	23,933
12	Police Protection	112,450	109,262	98,354	3,188	10,908
13	Handicapped	225,000	220,000	193,812	5,000	26,188
14	Capital Projects	380,000	2,380,000	3,306,336	(2,000,000)	(926,336)
Total All Funds		16,610,594	16,852,991	18,175,711	(242,397)	(1,322,720)
Transfers Out:		1,971,488	4,410,711	2,819,522		
Grand Total		18,582,082	21,263,702	20,995,233	(242,397)	(1,322,720)

Niles Park District

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

Fy 2025 Budget

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

Niles Park District

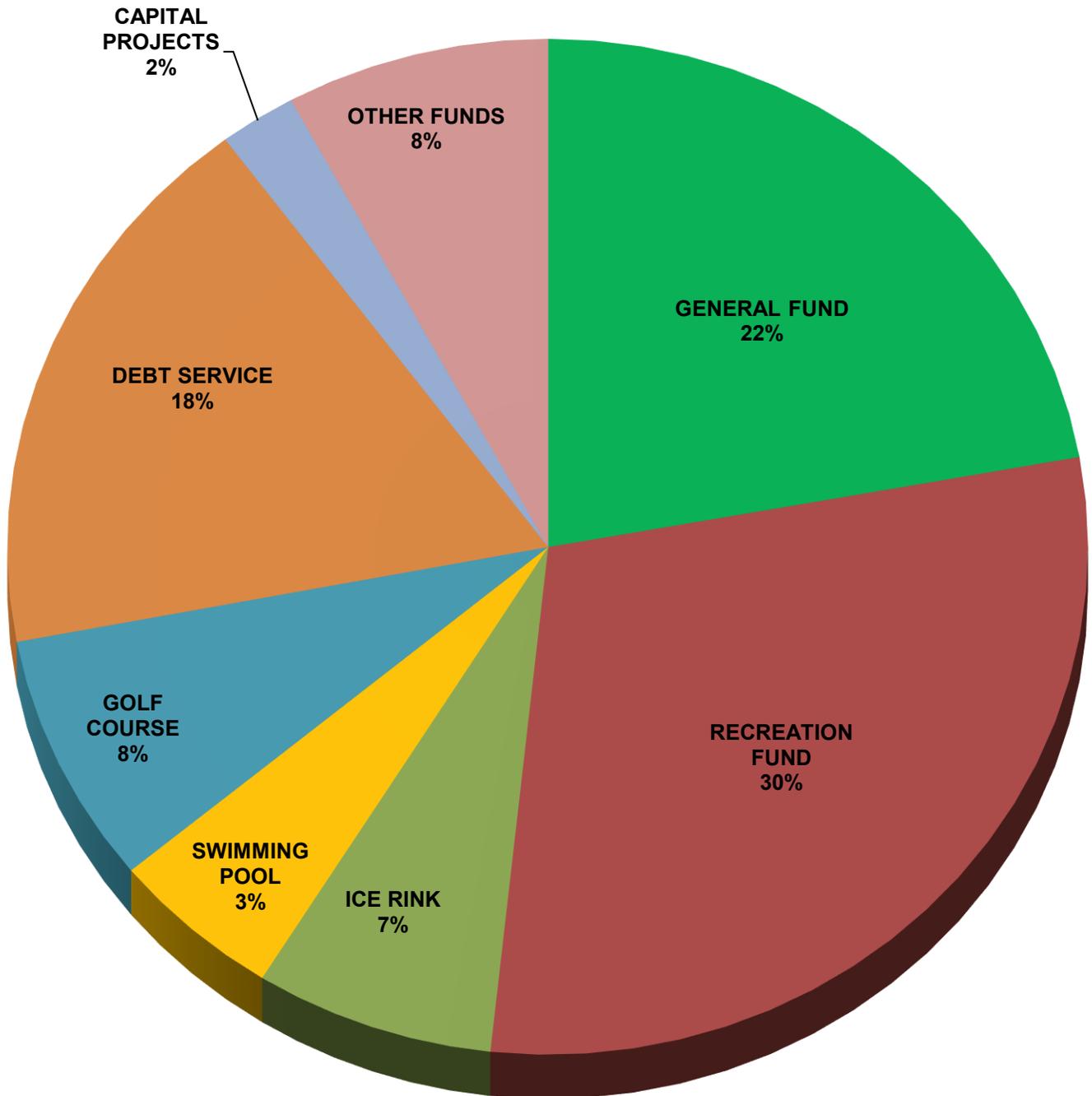
Summary of Major Projects/Purchases (over \$5000)

Fy 2026 Budget

Fund	Fund Name	Dept #	Dept Name	Account	Description	Budget
1	General	40	Maintenance	500056	Howard Generator	\$157,000
1	General	40	Maintenance	500056	Resurfacing Shop Floor	\$90,000
1	General	40	Maintenance	500029	Wood Chipper	\$35,000
1	General	40	Maintenance	500029	Smithco Ballfield Grammer	\$30,018
1	General	40	Maintenance	500029	Vehicle Lift	\$25,000
1	General	40	Maintenance	500056	Shop Fire Alarm	\$17,000
1	General	40	Maintenance	500029	Shop Cooler	\$10,000
1	General	40	Maintenance	500029	Snow Blower Attachment	\$9,000
1	General	40	Maintenance	500056	Howard St Windows	\$6,000
1	General	40	Maintenance	500029	Sod Cutter	\$5,838
						\$384,856
2	Recreation	40	Maintenance	500056	Oak Park Band Shell	\$400,000
2	Recreation	65	Tennis	500056	Court Painting	\$80,000
2	Recreation	40	Maintenance	500056	Pioneer Entrance Road	\$70,000
2	Recreation	65	Tennis	500056	HVAC	\$60,000
2	Recreation	40	Maintenance	500056	Nico Dugout	\$50,000
2	Recreation	40	Maintenance	500056	Washington Basketball Court	\$40,000
2	Recreation	40	Maintenance	500056	Jonquil Lights	\$37,000
2	Recreation	40	Maintenance	500056	Oakton Manor Tennis Ct	\$35,000
2	Recreation	40	Maintenance	500056	Pioneer Net	\$27,000
2	Recreation	40	Maintenance	500049.02	Walk in Freezer	\$25,000
2	Recreation	40	Maintenance	500056	Backstop Repairs	\$25,000
2	Recreation	65	Tennis	500056	Redoing Wood Dance Floor	\$20,000
2	Recreation	40	Maintenance	500056	Pioneer Retaining Wall	\$20,000
2	Recreation	65	Tennis	500812	3 Treadmills	\$16,000
2	Recreation	40	Maintenance	500056	Washington Fence	\$8,000
2	Recreation	65	Tennis	500812	Lat Pulldown Machine	\$5,000
						\$918,000
3	Ice Rink	40	Maintenance	500057	Freon	\$50,000
3	Ice Rink	40	Maintenance	500056	Garage roof	\$30,000
						\$80,000
4	Pool	40	Maintenance	500056	Heater	\$50,000
4	Pool	40	Maintenance	500049.02	Lift Pumps	\$30,000
4	Pool	40	Maintenance	500056	Guard Chairs	\$30,000
4	Pool	40	Maintenance	500049.02	Diving Boards	\$17,000
4	Pool	40	Maintenance	500056	Spray Pad Rehab	\$10,000
4	Pool	40	Maintenance	500049.02	Deck Chairs	\$8,000
4	Pool	40	Maintenance	500049.02	Garbage Cans	\$7,000
						\$152,000
5	Golf	40	Maintenance	500029	Green Triplex	\$68,000
5	Golf	40	Maintenance	500029	Tree Triplex	\$58,000
5	Golf	40	Maintenance	500029	Aerator	\$43,000
5	Golf	40	Maintenance	500056	Storage Shed	\$25,000
5	Golf	40	Maintenance	500056	Shop Fence	\$50,000
5	Golf	40	Maintenance	500056	Repave Parking lot	\$40,000
5	Golf	40	Maintenance	500056	Golf Net	\$65,000
						\$349,000
11	Paving & Lighting	0		500056	Seal Coating Parking Lots	\$40,000
						\$40,000
14	Capital Projects	0		500067	Golf Mill Park Rehab OSLAD Grant Project	\$380,000
						\$380,000
Total						\$2,303,856

2026 BUDGET

\$16,515,094



FY 2026 Budget

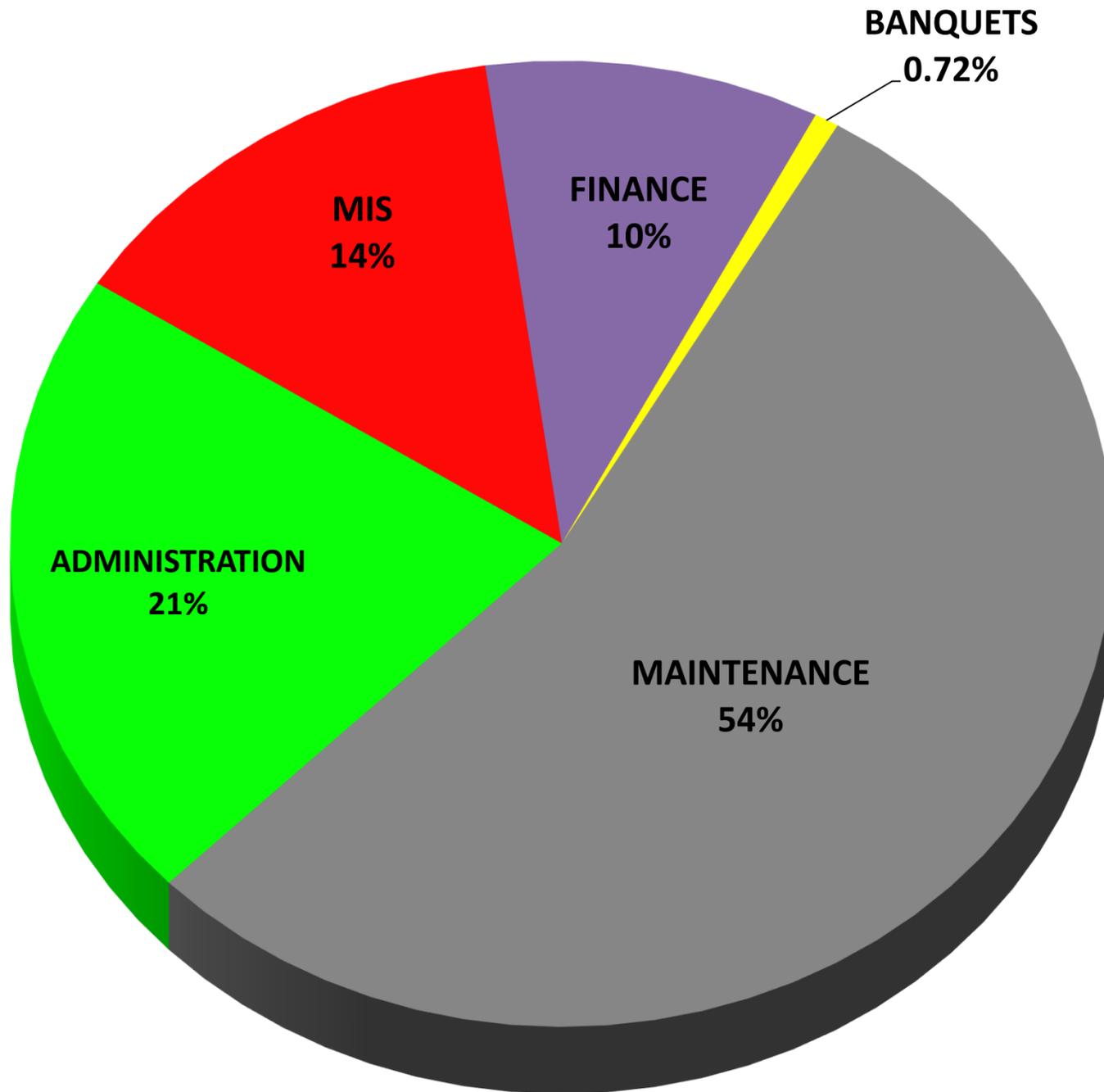


GENERAL FUND (01)

	2024 Actual	2025		2026		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$2,307,172	\$2,172,167	\$2,151,310	\$2,241,970	\$2,241,970	\$2,241,970
Expenses	\$3,381,295	\$3,146,625	\$2,963,348	\$3,560,355	\$3,660,355	\$3,748,355
Revenues Less Expenses:	(\$1,074,123)	(\$974,458)	(\$812,038)	(\$1,318,385)	(\$1,418,385)	(\$1,506,385)
Transfers (to)/from other Funds:	\$750,000	\$750,000	\$750,000	\$750,000	\$1,188,000	\$1,188,000
Opening Fund Balance:	\$3,398,478	\$3,100,996	\$3,074,355	\$3,012,317	\$3,012,317	\$3,012,317
Ending Fund Balance:	\$3,074,355	\$2,876,538	\$3,012,317	\$2,443,932	\$2,781,932	\$2,693,932

GENERAL FUND EXPENSES BY DEPT

\$3,660,355





ADMINISTRATION DEPARTMENT

The General Fund is comprised of the Administration, Finance, Park Services and Personnel Department. Unlike other Funds, the General Funds only income is tax dollars and interest income on those tax dollars. The General Fund acts in an overhead capacity.

The Administration Department is made up of the Executive Director, Executive Administrative Coordinator, and the Marketing Director.

The Executive Director acts as the liaison between the Board and the staff. The Executive Director manages the day-to-day operations of the Park District and serves as the Chief Executive Officer. The duties include assigning all supervisory staff as best serves the Park District needs. The Director is responsible to the Park District Board of Commissioners.



The Executive Administrative Coordinator performs daily administrative support services for the Executive Director and the Board of Commissioners. This work includes producing correspondences, recording and transcribing meeting minutes, organizing and planning employee events and monthly calendars, monthly Board meeting reports, coordinating the election process, assisting with special events, coordinating seminar/conference and travel (*when necessary*) arrangements and purchasing of office supplies for all facilities.

The Marketing Director serves as the public relations and marketing coordinator. This person is responsible for promoting the Park District, thereby improving public understanding and awareness.



FINANCE DEPARTMENT

The Park District's Finance Department provides all accounting services, performs investment and cash management activities and coordinates capital financing, purchasing, budget preparation and control, as well as audit preparation and compliance. As required by statute, the Finance Director provides regular reports on the fiscal condition of the Park District to the Board of Commissioners.



The Finance Department is staffed by the Director of Finance and 1 Accountant.

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

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



PARK SERVICES/MAINTENANCE DEPARTMENT

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

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



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

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

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	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	26,817	0	0	0	0			
400099.00	141,432	135,000	135,000	94,648	125,000	125,000	125,000	125,000
INTEREST INCOME	168,249	135,000	135,000	94,648	125,000	125,000	125,000	125,000
Acct Class: LEAS LEASE INCOME								
400046.00	99,411	100,000	100,000	92,233	100,000	100,000	100,000	100,000
400049.00	-387	50,000	50,000	41,811	50,000	50,000	50,000	50,000
400097.00	47,731	0	0	0	0			
LEASE INCOME	146,755	150,000	150,000	134,044	150,000	150,000	150,000	150,000
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00	5,700	4,500	4,500	17,653	7,200	6,000	6,000	6,000
400005.00	4,924	5,000	5,000	3,793	3,443	4,000	4,000	4,000
400005.01	250	1,500	1,500	500	500	500	500	500
400008.00	0	0	0	0	0			
400010.00	0	0	0	0	0			
400011.00	11,000	11,000	11,000	0	0			
MISCELLANEOUS REVENUE	21,874	22,000	22,000	21,946	11,143	10,500	10,500	10,500
Acct Class: RENI RENTAL INCOME								
400014.00	0	0	0	0	0			
RENTAL INCOME	0	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00	1,482,535	1,510,667	1,510,667	813,912	1,455,167	1,556,470	1,556,470	1,556,470
400002.00	487,761	410,000	410,000	272,828	410,000	400,000	400,000	400,000
PROPERTY & REPLACEMENT TAX	1,970,296	1,920,667	1,920,667	1,086,740	1,865,167	1,956,470	1,956,470	1,956,470
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00	750,000	750,000	750,000	600,000	750,000	750,000	1,188,000	1,188,000
TRANSFER FROM OTHER FUNDS	750,000	750,000	750,000	600,000	750,000	750,000	1,188,000	1,188,000
Dept: 00	3,057,174	2,977,667	2,977,667	1,937,378	2,901,310	2,991,970	3,429,970	3,429,970
Total Revenues	3,057,174	2,977,667	2,977,667	1,937,378	2,901,310	2,991,970	3,429,970	3,429,970
Expenditures								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00	16,469	15,000	15,000	9,837	10,985	15,000	15,000	15,000
500021.00	35,687	35,000	35,000	27,098	25,625	35,000	35,000	35,000
500022.00	11,564	15,000	15,000	10,329	11,093	15,000	15,000	15,000
500023.00	694	500	500	160	694	500	500	500
500024.00	636	5,000	5,000	0	0	5,000	5,000	5,000
500025.00	150	0	0	0	0			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500026.00 Lodging Expense	0	0	0	0	0			
500028.00 Special Services	51,186	40,000	40,000	43,464	55,010	40,000	50,000	50,000
500029.00 Equipment	1,058	1,000	1,000	1,777	1,100	1,000	1,000	1,000
500031.00 Office Expense	12,133	10,000	10,000	9,040	11,135	10,000	10,000	10,000
500032.00 Legal Service & Fees	25,127	25,000	25,000	19,503	24,887	25,000	25,000	25,000
500035.00 Administrative Activities Exp	14,738	12,000	12,000	3,043	4,490	15,000	15,000	15,000
500036.00 Office Furniture	0	6,000	6,000	0	0	3,000	3,000	3,000
500038.00 Sponsorship	1,615	2,000	2,000	660	854	2,000	2,000	2,000
500041.00 Advertising	20,565	15,000	15,000	16,222	19,672	15,000	20,000	20,000
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	0	1,000	1,000	640	532	1,000	1,000	1,000
500072.00 Commissioner Functions	5,096	10,000	10,000	6,212	3,979	6,000	6,000	6,000
ADMINISTRATION EXPENSES	196,718	192,500	192,500	147,985	170,056	188,500	203,500	203,500
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	2,057	2,160	2,160	1,543	2,057	2,160	2,160	2,160
500097.00 Health Insurance	130,506	140,421	140,421	95,055	123,724	147,416	147,416	147,416
500098.00 Dental Insurance	0	10,188	10,188	0	0	10,188	10,188	10,188
500099.00 Life Insurance	796	756	756	645	743	756	756	756
INSURANCE EXPENSE	133,359	153,525	153,525	97,243	126,524	160,520	160,520	160,520
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	339,803	408,971	408,971	286,413	352,300	421,240	421,240	421,240
500001.01 Payroll Accrual	5,921	0	0	0	0			
500002.00 Part time Salaries	0	0	0	0	0			
500003.00 Overtime	1,026	1,000	1,000	814	0			
500004.00 Vacation	27,069	0	0	23,282	0			
500005.00 Sick Pay	10,157	0	0	4,549	0			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	14,522	0	0	9,867	0			
500007.01 Personal Time	8,097	0	0	7,262	0			
PAYROLL EXPENSES	406,595	409,971	409,971	332,187	352,300	421,240	421,240	421,240
GENERAL ADMINISTRATION	736,672	755,996	755,996	577,415	648,880	770,260	785,260	785,260
Dept: 20 MANAGEMENT INFO SYSTEMS								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00 Postage	0	0	0	0	0			
500022.00 Dues and Memberships	0	0	0	98	98	100	100	100
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: 12/31/2025	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	Special Services	147,870	160,000	160,000	91,170	155,000	165,000	165,000
500029.00	Equipment	148,130	110,000	110,000	63,417	127,000	142,000	130,000
500030.00	Minor Equipment/Parts	3,656	4,000	4,000	9,014	13,853	8,000	8,000
500031.00	Office Expense	8,353	5,000	5,000	3,349	7,770	8,000	8,000
500036.00	Office Furniture	0	0	0	0	0		
500044.00	Reference Materials	0	0	0	0	0		
500046.00	Hardware/Software Maintenance	133,330	157,500	157,500	144,294	157,000	150,000	150,000
500047.00	Software Expense	26,381	36,000	36,000	15,406	36,695	36,000	36,000
	ADMINISTRATION EXPENSES	467,720	477,500	477,500	326,748	497,416	514,100	502,100
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
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	2,152	0	0	0	0		
	PAYROLL EXPENSES	2,152	0	0	0	0	0	0
	MANAGEMENT INFO SYSTEMS	469,872	477,500	477,500	326,748	497,416	514,100	502,100
Dept: 30 FINANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00	Postage	0	0	0	0	0		
500021.00	Printing	0	1,000	1,000	1,156	1,200	1,200	1,200
500022.00	Dues and Memberships	1,045	1,000	1,000	400	1,000	1,000	1,000
500023.00	Travel Expense	0	50	50	0	0	50	50
500024.00	Conference Expense	0	450	450	0	0	450	450
500025.00	Seminar Expense	0	0	0	0	0		
500027.00	Training	0	500	500	0	0	500	500
500028.00	Special Services	6,503	5,000	5,000	16,928	18,000	20,000	20,000
500029.00	Equipment	0	500	500	0	0	500	500
500031.00	Office Expense	411	3,000	3,000	57	400	3,000	3,000
500033.00	Human Resources	24,051	30,000	30,000	11,345	25,000	28,000	28,000

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	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	0	500	500	0	0	500	500	500
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	45	500	500	0	200	500	500	500
ADMINISTRATION EXPENSES	32,055	42,500	42,500	29,886	45,800	55,700	55,700	55,700
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	778	748	748	601	927	841	841	841
500097.00 Health Insurance	51,711	46,002	46,002	44,673	63,525	63,528	63,528	63,528
500098.00 Dental Insurance	0	3,185	3,185	0	0	3,822	3,822	3,822
500099.00 Life Insurance	398	378	378	245	227	378	378	378
INSURANCE EXPENSE	52,887	50,313	50,313	45,519	64,679	68,569	68,569	68,569
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	178,240	228,810	228,810	160,158	195,988	235,675	235,675	235,675
500001.01 Payroll Accrual	0	0	0	0	0			
500002.00 Part time Salaries	0	0	0	0	0			
500003.00 Overtime	275	0	0	292	0			
500004.00 Vacation	21,363	0	0	10,371	21,000			
500005.00 Sick Pay	1,947	0	0	3,702	4,000			
500007.00 Holiday	7,623	0	0	5,720	8,000			
500007.01 Personal Time	4,998	0	0	4,665	4,200			
PAYROLL EXPENSES	214,446	228,810	228,810	184,908	233,188	235,675	235,675	235,675
FINANCE DEPARTMENT	299,388	321,623	321,623	260,313	343,667	359,944	359,944	359,944
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	388	1,500	1,500	0	0	1,500	1,500	1,500
500020.00 Postage	0	50	50	0	0			
500021.00 Printing	0	0	0	0	0			
500022.00 Dues and Memberships	0	1,000	1,000	0	0	1,000	1,000	1,000
500023.00 Travel Expense	39	100	100	41	0	100	100	100
500024.00 Conference Expense	150	1,000	1,000	0	0	1,000	1,000	1,000
500025.00 Seminar Expense	447	1,000	1,000	470	470	1,000	1,000	1,000
500026.00 Lodging Expense	0	0	0	0	0			
500027.00 Training	90	1,000	1,000	0	0	1,000	1,000	1,000
500028.00 Special Services	15,103	17,000	17,000	8,853	16,575	17,000	17,000	17,000
500029.00 Equipment	269,806	50,000	50,000	46,829	46,829	109,000	110,000	110,000
500030.00 Minor Equipment/Parts	959	2,000	2,000	75	0	2,000	2,000	2,000
500031.00 Office Expense	931	1,000	1,000	852	750	1,000	1,000	1,000

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	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: ADMI ADMINISTRATION EXPENSES								
500036.00 Office Furniture	150	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	2,242	4,000	4,000	1,069	2,500	3,000	3,000	3,000
ADMINISTRATION EXPENSES	290,305	79,890	79,890	58,189	67,124	137,840	138,840	138,840
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	3,182	3,916	3,916	2,688	4,166	3,677	3,677	3,677
500097.00 Health Insurance	243,298	241,320	241,320	171,775	225,642	247,048	247,048	247,048
500098.00 Dental Insurance	0	15,927	15,927	0	0	14,655	14,655	14,655
500099.00 Life Insurance	2,217	2,268	2,268	1,372	1,376	2,268	2,268	2,268
INSURANCE EXPENSE	248,697	263,431	263,431	175,835	231,184	267,648	267,648	267,648
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	34,386	35,000	35,000	28,822	34,933	35,000	35,000	35,000
500050.00 Automotive Vehicle Maintenance	27,835	25,000	25,000	10,914	11,018	25,000	25,000	25,000
500051.00 Tires	4,502	6,500	6,500	-135	4,000	7,000	7,000	7,000
500052.00 Facility Cleaning	24,010	24,000	24,000	21,820	26,259	27,000	27,000	27,000
500053.00 Sanitation Service by Contract	15,982	12,700	12,700	9,025	10,584	15,000	15,000	15,000
500054.00 Equipment Maintenance	16,732	22,000	22,000	17,030	14,799	20,000	20,000	20,000
500055.00 Materials/Supplies	111,116	50,000	50,000	35,893	48,903	50,000	50,000	50,000
500056.00 Land & Building Improvements	55,529	0	0	0	0	174,000	270,000	358,000
500057.00 Maint of Buildings	8,308	19,500	19,500	9,247	9,770	15,000	15,000	15,000
MAINTENANCE EXPENSES	298,400	194,700	194,700	132,616	160,266	368,000	464,000	552,000
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	675,872	850,753	850,753	545,302	655,740	883,163	883,163	883,163
500001.01 Payroll Accrual	10,340	0	0	0	0			
500002.00 Part time Salaries	33,338	48,000	48,000	38,135	43,000	48,000	48,000	48,000
500003.00 Overtime	39,699	40,000	40,000	34,688	30,525	40,000	40,000	40,000
500004.00 Vacation	63,857	0	0	57,014	65,000			
500005.00 Sick Pay	37,154	0	0	28,567	40,000			
500006.00 Temporary/Seasonal Pay	49,985	0	0	42,113	55,000	60,000	60,000	60,000
500007.00 Holiday	27,602	0	0	19,671	30,000			
500007.01 Personal Time	15,498	0	0	13,581	18,170			
PAYROLL EXPENSES	953,345	938,753	938,753	779,071	937,435	1,031,163	1,031,163	1,031,163
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	10,811	18,000	18,000	7,152	11,330	12,000	12,000	12,000
500059.00 Electric Service	25,088	22,000	22,000	19,804	16,356	25,000	25,000	25,000
500060.00 Water Service	2,400	3,000	3,000	2,130	3,445	3,000	3,000	3,000

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	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	43,047	45,000	45,000	37,598	40,695	45,000	45,000	45,000
UTILITIES	81,346	88,000	88,000	66,684	71,826	85,000	85,000	85,000
MAINTENANCE DEPARTMENT	1,872,093	1,564,774	1,564,774	1,212,395	1,467,835	1,889,651	1,986,651	2,074,651
Dept: 45 BANQUETS								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500028.00 Special Services	1,557	1,000	1,000	1,058	0	1,000	1,000	1,000
500029.00 Equipment	0	6,000	6,000	2,056	4,000	6,000	6,000	6,000
ADMINISTRATION EXPENSES	1,557	7,000	7,000	3,114	4,000	7,000	7,000	7,000
Acct Class: MAIN MAINTENANCE EXPENSES								
500052.00 Facility Cleaning	0	1,400	1,400	0	0	1,400	1,400	1,400
500054.00 Equipment Maintenance	0	1,500	1,500	981	1,400	1,500	1,500	1,500
500056.00 Land & Building Improvements	1,716	16,833	16,833	150	150	16,500	16,500	16,500
MAINTENANCE EXPENSES	1,716	19,733	19,733	1,131	1,550	19,400	19,400	19,400
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	3,273	26,733	26,733	4,245	5,550	26,400	26,400	26,400
Total Expenditures	3,381,298	3,146,626	3,146,626	2,381,116	2,963,348	3,560,355	3,660,355	3,748,355
GENERAL FUND	-324,124	-168,959	-168,959	-443,738	-62,038	-568,385	-230,385	-318,385
Grand Total:	-324,124	-168,959	-168,959	-443,738	-62,038	-568,385	-230,385	-318,385

FY 2026 Budget

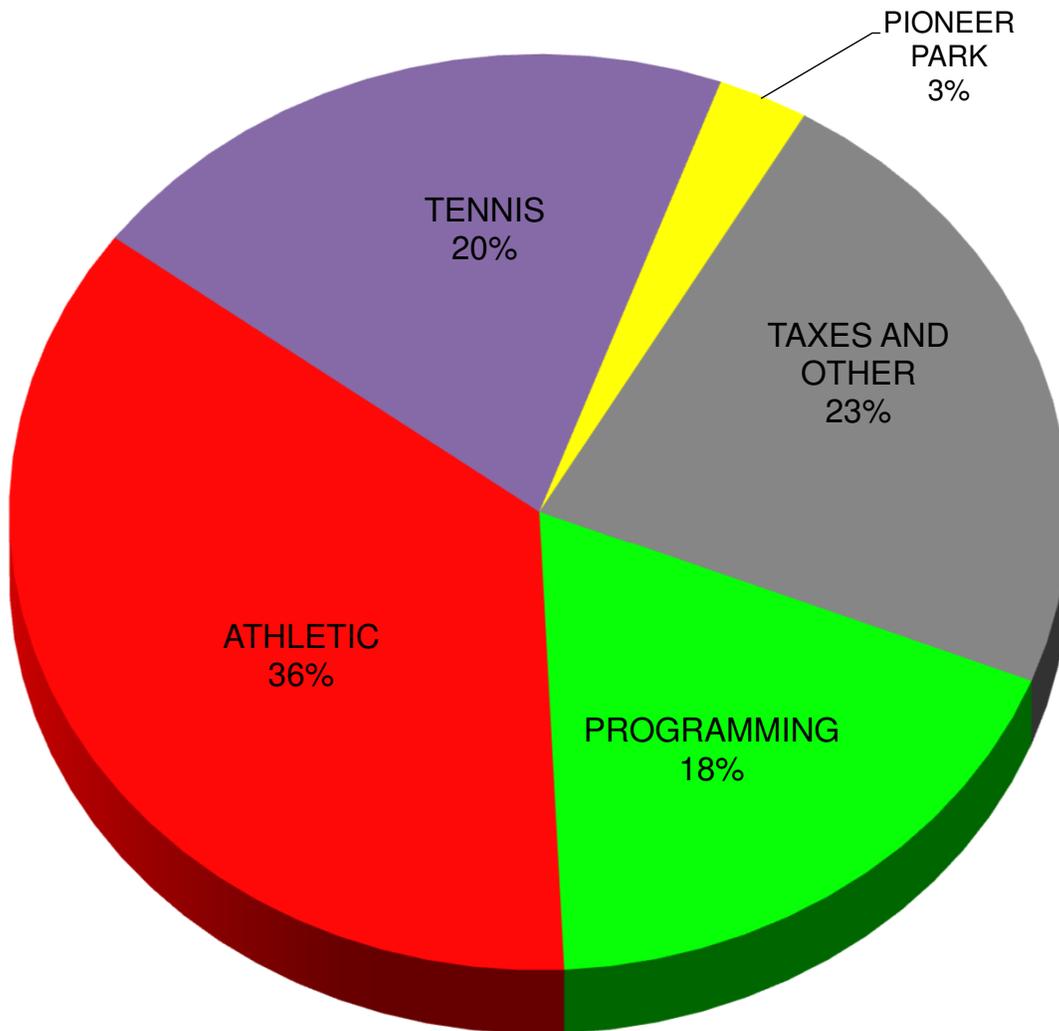


RECREATION FUND (02)

	2024 Actual	2025		2026		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$6,726,690	\$6,256,950	\$6,538,282	\$6,470,286	\$6,550,786	\$6,550,786
Expenses	\$4,214,291	\$4,349,426	\$4,055,933	\$5,043,025	\$4,879,025	\$4,879,025
Revenues Less Expenses:	\$2,512,399	\$1,907,524	\$2,482,349	\$1,427,261	\$1,671,761	\$1,671,761
Transfers From Other Funds:	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Transfers (To) Other Funds:	(\$2,669,522)	(\$4,405,460)	(\$4,260,711)	(\$1,309,310)	(\$1,821,488)	(\$1,821,488)
Opening Fund Balance:	\$6,365,306	\$5,894,243	\$6,358,183	\$4,729,821	\$4,729,821	\$4,729,821
Ending Fund Balance:	\$6,358,183	\$3,546,307	\$4,729,821	\$4,997,772	\$4,730,094	\$4,730,094

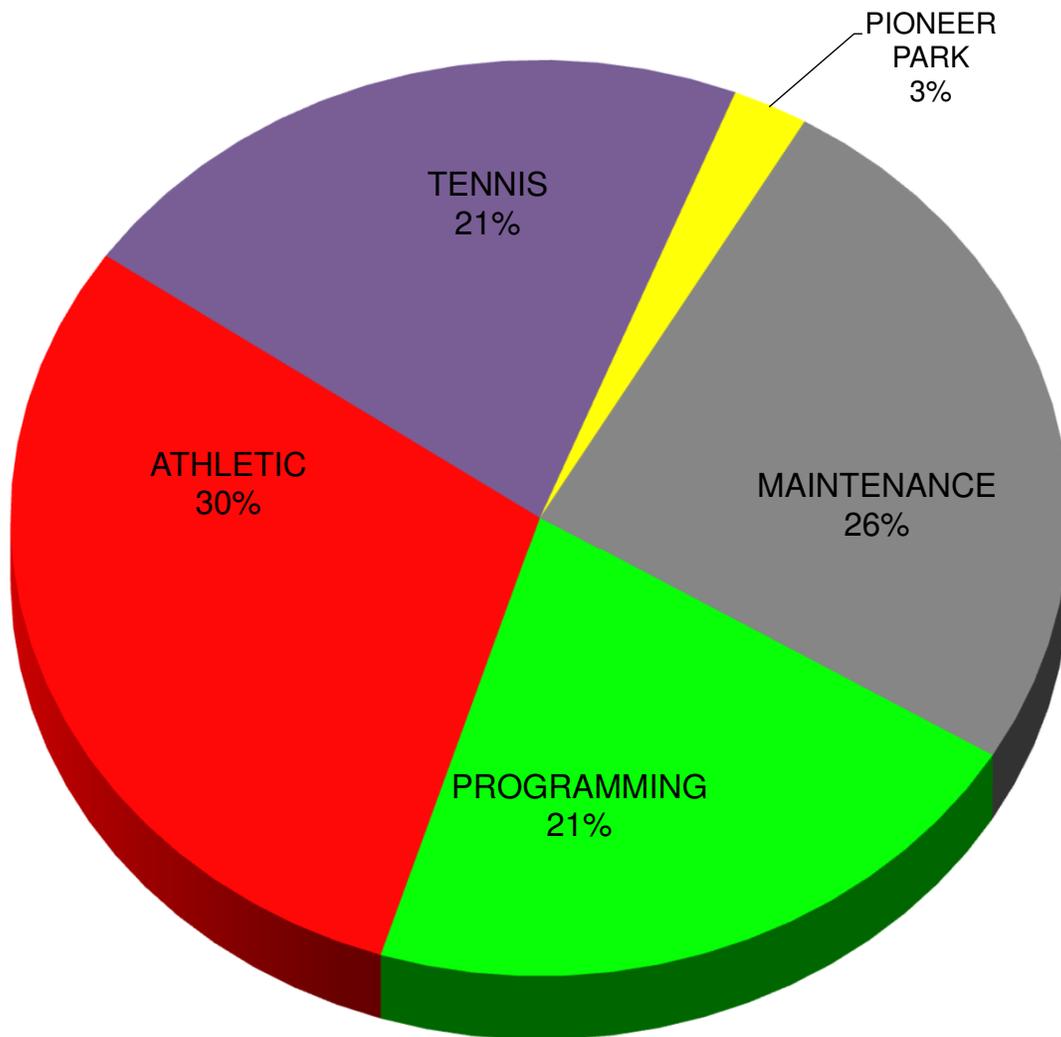
RECREATION FUND REVENUE BY DEPT

\$6,700,786



RECREATION FUND EXPENSES BY DEPT

\$4,879,025





RECREATION DEPARTMENT

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

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

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



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

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

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

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

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

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



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

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

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

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



TAM TENNIS DEPARTMENT

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

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



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



PARK SERVICES/MAINTENANCE DEPARTMENT

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

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



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

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

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	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: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	309,514	260,000	260,000	186,945	260,000	260,000	260,000	260,000
INTEREST INCOME	309,514	260,000	260,000	186,945	260,000	260,000	260,000	260,000
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	90,177	2,500	2,500	10,450	11,000	11,000	11,000	11,000
400005.00 Grant Revenue	0	0	0	1,500	1,500	1,500	1,500	1,500
400007.00 Special Event Donations	18,783	10,000	10,000	16,830	15,989	16,000	16,000	16,000
400008.00 Cash over/short	0	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
400011.00 Sponsorships	16,185	15,000	15,000	6,210	15,000	15,000	15,000	15,000
400013.00 Vending	11,542	10,000	10,000	9,382	11,500	11,500	11,500	11,500
MISCELLANEOUS REVENUE	136,687	37,500	37,500	44,372	54,989	55,000	55,000	55,000
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	980,685	989,000	989,000	538,517	989,000	1,055,836	1,055,836	1,055,836
PROPERTY & REPLACEMENT TAX	980,685	989,000	989,000	538,517	989,000	1,055,836	1,055,836	1,055,836
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	150,000	150,000	150,000	0	150,000	150,000	150,000	150,000
TRANSFER FROM OTHER FUNDS	150,000	150,000	150,000	0	150,000	150,000	150,000	150,000
Dept: 00	1,576,886	1,436,500	1,436,500	769,834	1,453,989	1,520,836	1,520,836	1,520,836
Dept: 50 PROGRAM DEPARTMENT								
Acct Class: PROR PROGRAM REVENUE								
400100.00 Kids Can Cook/Little Chefs	2,906	3,500	3,500	0	0			
400101.00 Cheerleading	0	0	0	0	0			
400102.00 Ceramics	0	0	0	0	0			
400105.00 July Fourth	2,085	2,500	2,500	-990	0			
400106.00 Explorers and Voyagers	491,675	440,000	440,000	445,642	445,000	425,000	440,000	440,000
400108.00 Pre/Post Camp	0	0	0	0	0			
400109.00 Pint size pioneers	213,772	200,000	200,000	196,098	200,742	175,000	200,000	200,000
400110.00 Kiddie Camp	0	0	0	0	0			
400111.00 Discovers Camp	0	0	0	0	0			
400112.00 Tots Gym	0	0	0	0	0			
400113.00 Early Childhood	0	0	0	0	0			
400116.00 Dance Classes	121,464	90,000	90,000	89,245	89,733	80,000	80,000	80,000
400120.00 Recreation Birthday Parties	99,205	90,000	90,000	95,482	105,979	90,000	98,000	98,000
400121.00 On my own	11,009	6,500	6,500	13,761	13,544	7,500	7,500	7,500
400123.00 Moovin & Groovin	0	0	0	0	0			
400124.00 Pre School	259,992	230,000	230,000	339,671	277,257	230,000	250,000	250,000
400126.00 Music Lessons	81,709	70,000	70,000	91,054	80,964	70,000	70,000	70,000

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	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	-128	0	0	0			
400134.00	Budding Picassos	14,691	15,000	15,000	10,446	9,426	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	34,269	25,000	25,000	49,498	50,723	25,000	35,000
	PROGRAM REVENUE	1,332,649	1,172,500	1,172,500	1,329,907	1,273,368	1,112,500	1,190,500
Acct Class: RENI RENTAL INCOME								
400014.00	Meeting Room Rental	0	0	0	0			
400015.00	Rec Center Rental	450	450	450	550	350	450	450
	RENTAL INCOME	450	450	450	550	350	450	450
Acct Class: SPEV SPECIAL EVENTS								
400070.00	Special Events	33,993	30,000	30,000	26,919	37,004	30,000	30,000
	SPECIAL EVENTS	33,993	30,000	30,000	26,919	37,004	30,000	30,000
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	1,367,092	1,202,950	1,202,950	1,357,376	1,310,722	1,142,950	1,220,950
Dept: 60 ATHLETIC DEPARTMENT								
Acct Class: ATPR ATHLETIC PROGRAM REVENUE								
400201.00	Tee Ball	35,220	35,000	35,000	34,876	34,876	41,000	41,000
400202.00	Sports Camp	215,898	215,000	215,000	208,934	209,303	215,000	215,000
400203.00	Pickleball	0	0	0	0			
400204.00	Girls 12"	22,380	20,000	20,000	19,546	19,546	20,000	20,000
400205.00	Fall Girls 12"	53,791	54,000	54,000	43,273	45,000	45,000	45,000
400206.00	Adult Softball Programs	28,445	26,000	26,000	25,500	23,926	30,000	30,000
400207.00	Mens 12"	0	0	0	0			
400208.00	Youth Basketball	700,380	660,000	660,000	689,751	660,000	665,000	665,000
400209.00	Youth Instruction	162,742	160,000	160,000	112,036	109,109	125,000	125,000
400211.00	Travel Soccer	63,391	151,000	151,000	188,845	160,000	165,000	165,000
400212.00	Soccer	366,247	330,000	330,000	406,414	360,947	375,000	375,000
400212.01	Soccer Instruction	0	0	0	0			
400213.00	Co-rec 14" Mushball	-2,140	0	0	0			
400218.00	Co Rec Mushball Tourney	0	0	0	0			
400220.00	Open Volleyball	1,008	1,000	1,000	714	872	1,000	1,000
400221.00	Mens Basketball	43,910	45,000	45,000	31,150	40,000	38,000	38,000
400222.00	New Programs Loverde Ctr	0	0	0	0			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	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	2,650	5,000	5,000	0	0			
400224.00	0	0	0	0	0			
400226.00	0	0	0	0	0			
400227.00	30,178	32,000	32,000	30,743	30,743	31,000	31,000	31,000
400228.00	87,480	89,000	89,000	138,427	88,552	91,000	91,000	91,000
400229.00	0	0	0	0	0			
400231.00	73,114	75,000	75,000	66,454	75,000	68,000	68,000	68,000
400235.00	100,793	84,000	84,000	129,078	115,000	110,000	110,000	110,000
400237.00	0	0	0	0	0			
400239.00	2,850	5,000	5,000	2,475	2,475		2,500	2,500
ATHLETIC PROGRAM REVENUE	1,988,337	1,987,000	1,987,000	2,128,216	1,975,349	2,020,000	2,022,500	2,022,500
Acct Class: DAAD DAILY ADMISSIONS								
400071.00	22,653	20,000	20,000	18,058	20,792	22,000	22,000	22,000
DAILY ADMISSIONS	22,653	20,000	20,000	18,058	20,792	22,000	22,000	22,000
Acct Class: MISC MISCELLANEOUS REVENUE								
400219.00	95,396	99,000	99,000	74,668	98,923	95,000	95,000	95,000
400219.01	14,821	10,000	10,000	17,665	18,500	19,000	19,000	19,000
400230.01	56,065	50,000	50,000	23,060	37,625	40,000	40,000	40,000
400230.02	0	0	0	0	0	4,500	4,500	4,500
400230.03	7,265	4,000	4,000	6,380	6,625	7,000	7,000	7,000
MISCELLANEOUS REVENUE	173,547	163,000	163,000	121,773	161,673	165,500	165,500	165,500
Acct Class: RENI RENTAL INCOME								
400230.00	223,063	175,000	175,000	172,918	192,000	200,000	200,000	200,000
RENTAL INCOME	223,063	175,000	175,000	172,918	192,000	200,000	200,000	200,000
ATHLETIC DEPARTMENT	2,407,600	2,345,000	2,345,000	2,440,965	2,349,814	2,407,500	2,410,000	2,410,000
Dept: 65 TAM TENNIS DEPARTMENT								
Acct Class: MISC MISCELLANEOUS REVENUE								
400004.00	31,941	25,500	25,500	25,581	32,000	30,000	30,000	30,000
400013.00	0	0	0	0	0			
MISCELLANEOUS REVENUE	31,941	25,500	25,500	25,581	32,000	30,000	30,000	30,000
Acct Class: PROR PROGRAM REVENUE								
400809.00	156,014	125,000	125,000	140,569	159,642	155,000	155,000	155,000
400810.00	248,197	230,000	230,000	269,202	279,690	255,000	255,000	255,000
400811.00	278,505	215,000	215,000	215,950	289,932	280,000	280,000	280,000
400814.00	2,105	2,500	2,500	1,208	1,861	2,200	2,200	2,200
400815.00	182	500	500	0	0	300	300	300
400817.00	0	0	0	0	0			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Revenues								
Dept: 65 TAM TENNIS DEPARTMENT								
PROGRAM REVENUE	685,003	573,000	573,000	626,929	731,125	692,500	692,500	692,500
Acct Class: PRSH PRO SHOP								
400016.00 Racquet Stringing	0	0	0	0	0			
400028.00 Pro Shop	1,806	1,500	1,500	2,022	2,313	1,700	1,700	1,700
PRO SHOP	1,806	1,500	1,500	2,022	2,313	1,700	1,700	1,700
Acct Class: TAMC TAM TENNIS COURT RENTAL								
400802.00 Court Fees	424,809	425,000	425,000	368,765	441,426	426,000	426,000	426,000
TAM TENNIS COURT RENTAL	424,809	425,000	425,000	368,765	441,426	426,000	426,000	426,000
Acct Class: TAMT TAM TENNIS MEMBERSHIPS								
400805.00 Resident Tennis Membership	4,890	2,800	2,800	4,316	3,404	3,100	3,100	3,100
400806.00 Non Resident Tennis Membership	133,492	125,000	125,000	180,183	143,017	130,000	130,000	130,000
TAM TENNIS MEMBERSHIPS	138,382	127,800	127,800	184,499	146,421	133,100	133,100	133,100
Acct Class: TTF TAM TENNIS FITNESS REVENUE								
400104.00 Fitness Classes	712	300	300	397	448	400	400	400
400796.00 Personal Training	0	0	0	61	122			
400799.00 Fitness Guest Fees	685	400	400	1,017	1,458	800	800	800
400800.00 Resident Fitness Memberships	36,301	28,000	28,000	40,103	38,000	37,000	37,000	37,000
400801.00 Non-Resident Fitness Memberships	31,565	40,000	40,000	51,334	36,833	42,000	42,000	42,000
TAM TENNIS FITNESS REVENUE	69,263	68,700	68,700	92,912	76,861	80,200	80,200	80,200
TAM TENNIS DEPARTMENT	1,351,204	1,221,500	1,221,500	1,300,708	1,430,146	1,363,500	1,363,500	1,363,500
Dept: 70 PIONEER PARK DEPARTMENT								
Acct Class: PIOR PIONEER PARK REVENUES								
400018.00 Pioneer Park Concessions	24,355	40,000	40,000	25,003	22,666	35,000	35,000	35,000
400301.00 Mini Golf	82,585	80,000	80,000	69,447	65,800	75,000	75,000	75,000
400302.00 Batting Cages	66,146	80,000	80,000	56,119	54,939	75,000	75,000	75,000
400303.00 Field House Rental	825	1,000	1,000	675	206	500	500	500
400604.00 Golfview Concessions	0	0	0	0	0			
PIONEER PARK REVENUES	173,911	201,000	201,000	151,244	143,611	185,500	185,500	185,500
PIONEER PARK DEPARTMENT	173,911	201,000	201,000	151,244	143,611	185,500	185,500	185,500
Total Revenues	6,876,693	6,406,950	6,406,950	6,020,127	6,688,282	6,620,286	6,700,786	6,700,786
Expenditures								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	768	1,000	1,000	814	1,390	1,000	1,000	1,000
500049.01 Special Services	33,232	29,000	29,000	34,734	34,711	30,000	30,000	30,000
500049.02 Equipment	6,218	0	0	0	0	25,000	25,000	25,000
500052.00 Facility Cleaning	96,500	115,000	115,000	99,247	114,221	115,000	115,000	115,000
500053.00 Sanitation Service by Contract	7,428	6,500	6,500	7,765	8,934	9,000	9,000	9,000

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	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	Equipment Maintenance	571	1,500	1,500	626	1,466	1,500	1,500	1,500
500055.00	Materials/Supplies	65,043	99,000	99,000	100,151	99,110	100,000	100,000	100,000
500056.00	Land & Building Improvements	421,959	269,000	269,000	274,515	252,534	775,000	720,000	720,000
500057.00	Maint of Buildings	59,514	108,000	108,000	40,337	20,475	40,000	40,000	40,000
	MAINTENANCE EXPENSES	691,233	629,000	629,000	558,189	532,841	1,096,500	1,041,500	1,041,500
Acct Class: UTIL UTILITIES									
500058.00	Gas Services (Heating)	21,046	28,000	28,000	14,061	19,910	25,000	25,000	25,000
500059.00	Electric Service	141,459	130,000	130,000	80,661	125,000	130,000	130,000	130,000
500060.00	Water Service	10,509	16,500	16,500	9,666	15,000	15,000	15,000	15,000
500061.00	Telephone Service	23,189	25,000	25,000	17,470	21,350	25,000	25,000	25,000
	UTILITIES	196,203	199,500	199,500	121,858	181,260	195,000	195,000	195,000
	MAINTENANCE DEPARTMENT	887,436	828,500	828,500	680,047	714,101	1,291,500	1,236,500	1,236,500
Dept: 50 PROGRAM DEPARTMENT									
Acct Class: ADMI ADMINISTRATION EXPENSES									
500009.00	Safety	1,134	2,000	2,000	944	1,051	2,000	2,000	2,000
500020.00	Postage	0	500	500	30	0	500	500	500
500021.00	Printing	932	2,000	2,000	119	1,228	2,000	2,000	2,000
500022.00	Dues and Memberships	0	0	0	65	0			
500023.00	Travel Expense	0	0	0	0	0			
500024.00	Conference Expense	280	750	750	0	75	750	750	750
500025.00	Seminar Expense	0	0	0	0	0			
500026.00	Lodging Expense	0	0	0	0	0			
500027.00	Training	0	0	0	0	0			
500028.00	Special Services	493	600	600	1,263	1,157	1,200	1,200	1,200
500029.00	Equipment	2,802	2,500	2,500	1,846	2,500	2,500	2,500	2,500
500030.00	Minor Equipment/Parts	0	0	0	0	0			
500031.00	Office Expense	2,291	2,500	2,500	1,707	2,200	2,500	2,500	2,500
500034.00	Monthly Expenses	168,313	190,000	190,000	144,090	182,292	190,000	190,000	190,000
500036.00	Office Furniture	0	0	0	0	0			
500041.00	Advertising	1,861	3,000	3,000	0	0	3,000	3,000	3,000
500042.00	Scholarships	0	0	0	0	0			
500043.00	Transfer to other funds	2,669,522	4,405,460	4,405,460	2,890,000	4,260,711	1,309,310	1,821,488	1,821,488
500044.00	Reference Materials	0	0	0	0	0			
500045.00	Uniforms & Clothing	1,000	2,500	2,500	469	2,500	2,500	2,500	2,500
	ADMINISTRATION EXPENSES	2,848,628	4,611,810	4,611,810	3,040,533	4,453,714	1,516,260	2,028,438	2,028,438
Acct Class: INSU INSURANCE EXPENSE									
500096.00	Vision Insurance	771	509	509	579	900	509	509	509

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Expenditures								
Dept: 50 PROGRAM DEPARTMENT								
Acct Class: INSU INSURANCE EXPENSE								
500097.00 Health Insurance	61,126	53,849	53,849	48,222	47,963	57,759	57,759	57,759
500098.00 Dental Insurance	0	1,913	1,913	0	0	1,913	1,913	1,913
500099.00 Life Insurance	597	378	378	328	267	378	378	378
INSURANCE EXPENSE	62,494	56,649	56,649	49,129	49,130	60,559	60,559	60,559
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	123,596	149,011	149,011	104,023	133,467	153,481	153,481	153,481
500001.01 Payroll Accrual	1,016	0	0	0	0			
500002.00 Part time Salaries	26,238	25,000	25,000	26,206	30,367	25,000	25,000	25,000
500003.00 Overtime	1,516	0	0	988	433	1,000	1,000	1,000
500004.00 Vacation	11,750	0	0	11,286	13,736			
500005.00 Sick Pay	2,446	0	0	944	1,888			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	4,494	0	0	3,597	5,235			
500007.01 Personal Time	2,962	0	0	775	2,900			
PAYROLL EXPENSES	174,018	174,011	174,011	147,819	188,026	179,481	179,481	179,481
Acct Class: PROG PROGRAM EXPENSES								
500100.00 Cooking Monsters	0	0	0	395	395			
500102.00 Ceramics	0	0	0	0	0			
500105.00 July Fourth	46,013	45,000	45,000	36,373	34,835	35,000	35,000	35,000
500106.00 Explorers and Voyagers	121,593	125,000	125,000	99,989	120,000	125,000	125,000	125,000
500108.00 Pre/Post Camp	0	0	0	0	0			
500109.00 Pint size pioneers	68,164	70,000	70,000	60,294	56,786	65,000	65,000	65,000
500110.00 Kiddie Camp	0	0	0	0	0			
500111.00 Discovers Camp	0	0	0	0	0			
500112.00 Tots Gym	0	0	0	0	0			
500113.00 Toddler Time	0	0	0	0	0			
500116.00 Dance Classes	42,966	35,000	35,000	20,178	37,234	35,000	35,000	35,000
500120.00 Recreation Birthday Parties	0	0	0	0	0	3,500	3,500	3,500
500121.00 On my own	5,025	3,500	3,500	4,595	5,496			
500123.00 Moovin & Groovin	0	0	0	0	0			
500124.00 Pre School	173,228	160,000	160,000	139,305	175,000	160,000	170,000	170,000
500125.00 Concert Series	22,250	20,000	20,000	24,900	24,737	20,000	25,000	25,000
500126.00 Music Lessons	42,635	40,000	40,000	40,147	40,784	40,000	40,000	40,000
500130.00 Parents Afternoon Out	0	0	0	0	0			
500131.00 Art Classes	0	0	0	0	0			
500134.00 Budding Picassos	3,387	3,000	3,000	2,059	2,622	2,500	2,500	2,500
500142.00 Kinder Musik	0	0	0	0	0			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	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	24,200	25,000	25,000	25,824	25,000	25,000	25,000	25,000
PROGRAM EXPENSES	549,461	526,500	526,500	454,059	522,889	511,000	526,000	526,000
Acct Class: RENI RENTAL INCOME								
500071.00 Facility Rental	1,660	2,000	2,000	912	1,637	1,500	1,500	1,500
RENTAL INCOME	1,660	2,000	2,000	912	1,637	1,500	1,500	1,500
Acct Class: SPEV SPECIAL EVENTS								
500070.00 Special Events	46,014	40,000	40,000	25,685	45,548	40,000	45,000	45,000
SPECIAL EVENTS	46,014	40,000	40,000	25,685	45,548	40,000	45,000	45,000
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	1,594	2,500	2,500	1,193	1,864	2,500	2,500	2,500
500059.00 Electric Service	7,654	9,000	9,000	6,458	5,616	9,000	9,000	9,000
500060.00 Water Service	682	600	600	465	711	600	600	600
500061.00 Telephone Service	1,730	2,000	2,000	494	825	2,000	2,000	2,000
UTILITIES	11,660	14,100	14,100	8,610	9,016	14,100	14,100	14,100
PROGRAM DEPARTMENT	3,693,935	5,425,070	5,425,070	3,726,747	5,269,960	2,322,900	2,855,078	2,855,078
Dept: 60 ATHLETIC DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	719	1,000	1,000	1,040	1,098	1,100	1,100	1,100
500020.00 Postage	0	0	0	0	0			
500021.00 Printing	265	750	750	124	124	500	500	500
500022.00 Dues and Memberships	0	0	0	0	0			
500025.00 Seminar Expense	2,601	3,000	3,000	1,129	2,000	2,000	2,000	2,000
500027.00 Training	28	1,000	1,000	0	0	6,000	6,000	6,000
500028.00 Special Services	26,563	25,000	25,000	23,003	25,480	25,000	25,000	25,000
500029.00 Equipment	3,775	10,000	10,000	7,488	10,000	8,000	8,000	8,000
500031.00 Office Expense	3,634	3,500	3,500	3,007	3,976	3,500	3,500	3,500
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	282	750	750	120	75	500	500	500
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	1,996	2,000	2,000	1,767	2,000	2,200	2,200	2,200
ADMINISTRATION EXPENSES	39,863	47,000	47,000	37,678	44,753	48,800	48,800	48,800
Acct Class: ATHE ATHLETIC PROGRAM EXPENSE								
500201.00 Tee Ball	9,987	10,000	10,000	9,397	13,809	14,500	14,500	14,500
500202.00 Sports Camp	19,481	20,000	20,000	22,118	18,527	20,000	20,000	20,000
500203.00 Pickleball	1,874	0	0	0	0			
500204.00 Girls 12"	14,689	14,000	14,000	10,720	10,847	11,000	11,000	11,000

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	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	20,931	15,000	15,000	15,590	15,000	15,000	15,000	15,000
500206.00	13,343	8,400	8,400	12,167	15,000	16,000	16,000	16,000
500207.00	0	0	0	0	0			
500208.00	241,885	225,000	225,000	183,872	224,101	300,000	225,000	225,000
500209.00	73,890	84,000	84,000	33,626	60,000	65,000	65,000	65,000
500211.00	59,924	65,000	65,000	73,097	65,000	65,000	65,000	65,000
500212.00	70,950	60,000	60,000	47,187	67,384	70,000	70,000	70,000
500212.01	0	0	0	0	0			
500213.00	0	0	0	0	0			
500218.00	0	0	0	0	0			
500219.00	642	2,500	2,500	0	0	1,000	1,000	1,000
500220.00	0	0	0	0	0			
500221.00	31,956	35,000	35,000	20,334	28,609	28,000	28,000	28,000
500222.00	0	0	0	0	0			
500223.00	1,481	2,400	2,400	0	0			
500224.00	0	0	0	0	0			
500226.00	136	0	0	0	0			
500227.00	9,027	8,800	8,800	9,919	11,336	11,000	11,000	11,000
500228.00	13,592	14,000	14,000	13,601	13,601	14,000	14,000	14,000
500229.00	0	0	0	0	0			
500231.00	26,817	28,000	28,000	23,960	25,000	20,000	20,000	20,000
500235.00	26,044	26,000	26,000	18,615	24,170	30,000	30,000	30,000
500236.00	0	0	0	0	0			
500237.00	0	0	0	0	0			
500238.00	0	0	0	0	0			
500239.00	1,752	2,200	2,200	1,222	1,286		1,500	1,500
ATHLETIC PROGRAM EXPENSE								
	638,401	620,300	620,300	495,425	593,670	680,500	607,000	607,000
Acct Class: INSU INSURANCE EXPENSE								
500096.00	910	956	956	751	1,169	1,288	1,288	1,288
500097.00	59,237	54,027	54,027	47,268	59,807	67,527	67,527	67,527
500098.00	0	3,822	3,822	0	0	4,861	4,861	4,861
500099.00	324	567	567	530	993	567	567	567
INSURANCE EXPENSE								
	60,471	59,372	59,372	48,549	61,969	74,243	74,243	74,243
Acct Class: PAYR PAYROLL EXPENSES								
500001.00	198,494	231,419	231,419	156,547	193,230	238,362	238,362	238,362
500001.01	2,366	0	0	0	0			
500002.00	335,628	350,000	350,000	286,788	350,287	360,000	360,000	360,000

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	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: 60 ATHLETIC DEPARTMENT								
Acct Class: PAYR PAYROLL EXPENSES								
500002.01 Part Time 2nd Rate	82,011	72,000	72,000	74,697	69,038	66,000	66,000	66,000
500002.02 Part Time 3rd Rate	0	0	0	0	0			
500002.03 Part Time 4th Rate	0	0	0	0	0			
500003.00 Overtime	181	500	500	271	41	500	500	500
500004.00 Vacation	9,722	0	0	12,042	12,273			
500005.00 Sick Pay	1,498	0	0	9,259	10,000			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	6,944	0	0	5,761	8,460			
500007.01 Personal Time	3,840	0	0	3,229	3,950			
PAYROLL EXPENSES	640,684	653,919	653,919	548,594	647,279	664,862	664,862	664,862
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	11,339	16,000	16,000	7,690	11,925	16,000	16,000	16,000
500059.00 Electric Service	43,123	45,000	45,000	33,021	28,018	35,000	35,000	35,000
500060.00 Water Service	6,136	5,000	5,000	3,497	7,102	6,000	6,000	6,000
500061.00 Telephone Service	2,481	4,000	4,000	3,090	3,844	4,000	4,000	4,000
UTILITIES	63,079	70,000	70,000	47,298	50,889	61,000	61,000	61,000
ATHLETIC DEPARTMENT	1,442,498	1,450,591	1,450,591	1,177,544	1,398,560	1,529,405	1,455,905	1,455,905
Dept: 65 TAM TENNIS DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500008.00 Supplies	3,682	8,000	8,000	2,448	6,000	6,000	6,000	6,000
500009.00 Safety	417	2,000	2,000	232	400	2,000	2,000	2,000
500020.00 Postage	0	800	800	0	0	600	600	600
500021.00 Printing	264	2,600	2,600	0	0	2,000	2,000	2,000
500022.00 Dues and Memberships	0	100	100	65	65	100	100	100
500023.00 Travel Expense	0	0	0	0	0			
500024.00 Conference Expense	0	400	400	0	0	400	400	400
500025.00 Seminar Expense	0	300	300	0	0	300	300	300
500026.00 Lodging Expense	0	0	0	0	0			
500028.00 Special Services	352	2,400	2,400	588	522	2,400	2,400	2,400
500029.00 Equipment	27,303	40,000	40,000	11,958	40,000	40,000	40,000	40,000
500031.00 Office Expense	1,064	1,700	1,700	522	683	1,600	1,600	1,600
500037.00 Lease Payments	0	0	0	0	0			
500041.00 Advertising	1,173	2,000	2,000	784	0	2,000	2,000	2,000
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	0	2,000	2,000	454	0	2,000	2,000	2,000
ADMINISTRATION EXPENSES	34,255	62,300	62,300	17,051	47,670	59,400	59,400	59,400
Acct Class: INSU INSURANCE EXPENSE								

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	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								
Acct Class: INSU INSURANCE EXPENSE								
500096.00	0	0	0	214	200	208	208	208
500097.00	6,000	6,000	6,000	12,402	14,312	5,100	5,100	5,100
500098.00	0	0	0	0	0	638	638	638
500099.00	668	378	378	214	193	378	378	378
INSURANCE EXPENSE	6,668	6,378	6,378	12,830	14,705	6,324	6,324	6,324
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.01	4,300	5,000	5,000	3,737	4,953	5,000	5,000	5,000
500049.02	0	0	0	0	0			
500052.00	17,558	18,000	18,000	16,131	19,857	18,000	18,000	18,000
500053.00	973	1,500	1,500	1,326	1,525	1,500	1,500	1,500
500054.00	127	5,000	5,000	0	0	5,000	5,000	5,000
500055.00	376	2,000	2,000	537	172	2,000	2,000	2,000
500056.00	10,700	60,000	60,000	4,965	0	215,500	160,000	160,000
500057.00	2,373	10,000	10,000	16,745	20,000	20,000	20,000	20,000
MAINTENANCE EXPENSES	36,407	101,500	101,500	43,441	46,507	267,000	211,500	211,500
Acct Class: PAYR PAYROLL EXPENSES								
500001.00	130,518	155,297	155,297	107,260	130,487	159,956	159,956	159,956
500001.01	3,552	0	0	0	0			
500002.00	208,930	206,000	206,000	177,535	225,984	212,000	212,000	212,000
500003.00	0	0	0	0	0			
500004.00	10,000	0	0	14,398	10,054			
500005.00	2,969	0	0	2,041	1,866			
500007.00	4,968	0	0	3,482	5,893			
500007.01	2,319	0	0	2,932	3,206			
PAYROLL EXPENSES	363,256	361,297	361,297	307,648	377,490	371,956	371,956	371,956
Acct Class: PRSH PRO SHOP								
500066.00	0	0	0	0	0			
500069.00	0	500	500	35	100	2,000	2,000	2,000
PRO SHOP	0	500	500	35	100	2,000	2,000	2,000
Acct Class: TAMP TAM TENNIS PROGRAM EXPENSE								
500809.00	34,054	55,400	55,400	23,966	37,762	42,000	42,000	42,000
500810.00	66,654	73,000	73,000	48,133	72,459	73,000	73,000	73,000
500811.00	139,957	153,000	153,000	106,125	150,470	145,000	145,000	145,000
500812.00	21,734	33,000	33,000	13,111	29,808	52,000	52,000	52,000
500814.00	0	0	0	0	0			
500815.00	247	600	600	0	0	600	600	600
500817.00	0	0	0	800	0			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	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	262,646	315,000	315,000	192,135	290,499	312,600	312,600	312,600
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	11,437	16,500	16,500	8,258	12,989	15,000	15,000	15,000
500059.00 Electric Service	57,451	65,000	65,000	40,505	55,000	55,000	55,000	55,000
500060.00 Water Service	1,478	2,500	2,500	1,416	2,012	2,500	2,500	2,500
500061.00 Telephone Service	1,734	4,000	4,000	3,335	4,441	4,000	4,000	4,000
UTILITIES	72,100	88,000	88,000	53,514	74,442	76,500	76,500	76,500
TAM TENNIS DEPARTMENT	775,332	934,975	934,975	626,654	851,413	1,095,780	1,040,280	1,040,280
Dept: 70 PIONEER PARK DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500022.00 Dues and Memberships	0	0	0	0	0			
500023.00 Travel Expense	0	0	0	0	0			
500024.00 Conference Expense	0	0	0	0	0			
500026.00 Lodging Expense	0	0	0	0	0			
500029.00 Equipment	0	0	0	1,610	1,610	2,000	2,000	2,000
500030.00 Minor Equipment/Parts	36	0	0	0	0			
500031.00 Office Expense	0	100	100	0	0	100	100	100
500045.00 Uniforms & Clothing	0	1,100	1,100	0	0	1,100	1,100	1,100
ADMINISTRATION EXPENSES	36	1,200	1,200	1,610	1,610	3,200	3,200	3,200
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	0	0	0	0	0			
500097.00 Health Insurance	0	0	0	0	0			
500098.00 Dental Insurance	0	0	0	0	0			
500099.00 Life Insurance	0	0	0	0	0			
INSURANCE EXPENSE	0	0	0	0	0	0	0	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	0	0	0	0	0			
500002.00 Part time Salaries	48,042	60,000	60,000	44,565	49,267	55,000	55,000	55,000
500003.00 Overtime	152	1,000	1,000	0	0	1,000	1,000	1,000
500004.00 Vacation	0	0	0	0	0			
500005.00 Sick Pay	0	0	0	0	0			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	0	0	0	0	0			
PAYROLL EXPENSES	48,194	61,000	61,000	44,565	49,267	56,000	56,000	56,000
Acct Class: PIOE PIONEER PARK EXPENSES								
500301.00 Mini Golf	3,365	5,000	5,000	2,454	2,661	5,000	5,000	5,000
500302.00 Batting Cages	10,720	17,000	17,000	13,770	12,979	17,000	17,000	17,000
500303.00 Concessions	17,631	25,000	25,000	14,734	11,739	25,000	25,000	25,000

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	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: 70 PIONEER PARK DEPARTMENT								
Acct Class: PIOE PIONEER PARK EXPENSES								
500604.00 Golfview Concessions	0	0	0	0	0			
PIONEER PARK EXPENSES	31,716	47,000	47,000	30,958	27,379	47,000	47,000	47,000
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	2,225	3,000	3,000	1,590	2,658	3,000	3,000	3,000
500059.00 Electric Service	725	800	800	0	0	800	800	800
500060.00 Water Service	1,722	2,750	2,750	2,550	1,696	2,750	2,750	2,750
500061.00 Telephone Service	0	0	0	0	0			
UTILITIES	4,672	6,550	6,550	4,140	4,354	6,550	6,550	6,550
PIONEER PARK DEPARTMENT	84,618	115,750	115,750	81,273	82,610	112,750	112,750	112,750
Total Expenditures	6,883,819	8,754,886	8,754,886	6,292,265	8,316,644	6,352,335	6,700,513	6,700,513
RECREATION FUND	-7,126	-2,347,936	-2,347,936	-272,138	-1,628,362	267,951	273	273
Grand Total:	-7,126	-2,347,936	-2,347,936	-272,138	-1,628,362	267,951	273	273

FY 2026 Budget

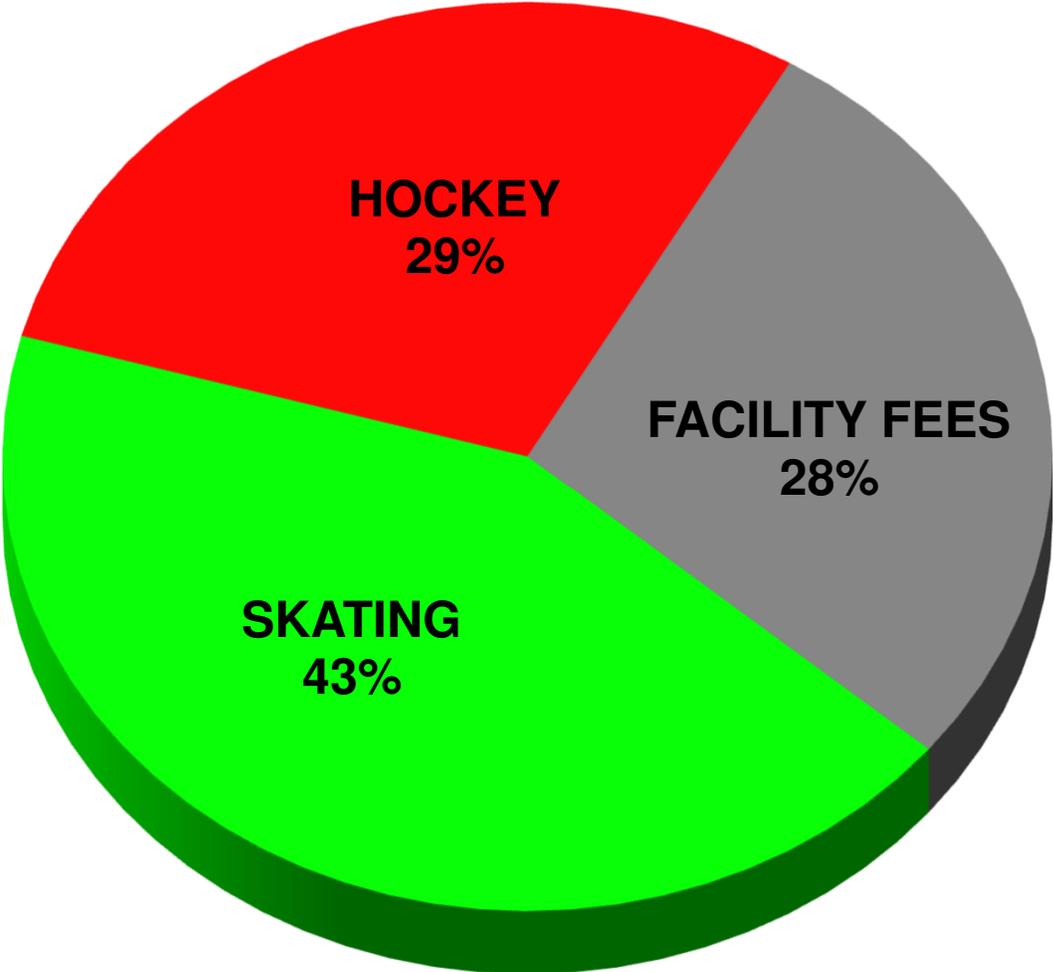


ICE RINK FUND(03)

	2024 Actual	2025		2026		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$1,153,486	\$1,129,970	\$1,230,084	\$1,270,020	\$1,270,020	\$1,270,020
Expenses	\$1,193,355	\$1,127,823	\$1,120,912	\$1,182,482	\$1,182,482	\$1,189,982
Revenues Less Expenses:	(\$39,869)	\$2,147	\$109,172	\$87,538	\$87,538	\$80,038
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$6,970,192	\$7,100,814	\$6,930,323	\$7,039,495	\$7,039,495	\$7,039,495
Ending Fund Balance:	\$6,930,323	\$7,102,961	\$7,039,495	\$7,127,033	\$7,127,033	\$7,119,533

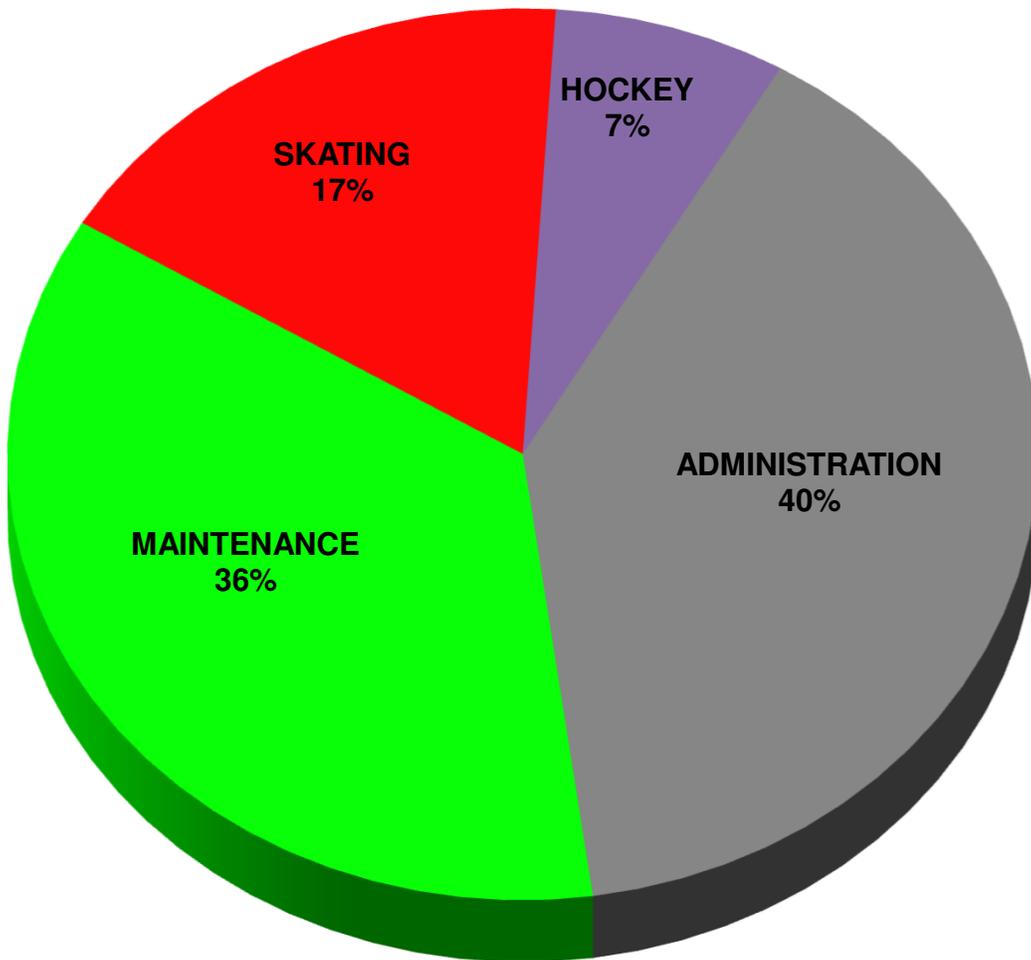
ICE RINK FUND REVENUES BY DEPT

\$1,270,020



ICE RINK FUND EXPENSES BY DEPT

\$1,189,982





ICE RINK

The IceLand facility consists of a 52-week operation. There is a two-week shutdown period, every two years scheduled for building and equipment repairs that cannot be completed while the facility is in operation.

Programming takes up a majority of the time at IceLand during the 52-week operation. IceLand Skate School operates 45 weeks a year. Ranger Youth Hockey program operates 38 weeks a year. Public Skating operates 50 weeks a year. Instructional Hockey Clinics operate 45 weeks a year.

Skating School has approximately 2,000 participants annually. This is spread out over four skating sessions. Ranger Hockey annual participation is approximately 500 between fall and spring hockey seasons. Public skating exceeds 5,000 skaters per year.

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



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



The IceLand staff consists of the Facility General Manager, Hockey Director, Maintenance Technician, Skating Director, Skating & Hockey Instructors, Skate Guards, Office Staff, Concession Attendants and Facility Supervisors.

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



PARK SERVICES/MAINTENANCE DEPARTMENT

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

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



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

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

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 03 - ICE RINK FUND								
Revenues								
Dept: 00								
Acct Class: CONC CONCESSIONS								
400605.00 Iceland Concessions	7,983	29,000	29,000	26,322	29,000	35,000	35,000	35,000
CONCESSIONS	7,983	29,000	29,000	26,322	29,000	35,000	35,000	35,000
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	33,938	34,000	34,000	30,181	39,435	40,000	40,000	40,000
INTEREST INCOME	33,938	34,000	34,000	30,181	39,435	40,000	40,000	40,000
Acct Class: LEAS LEASE INCOME								
400046.00 Lease Income	0	0	0	0	0	0	0	0
LEASE INCOME	0	0	0	0	0	0	0	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	1,005	350	350	0	0			
400008.00 Cash over/short	0	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
400011.00 Sponsorships	0	0	0	0	0			
400013.00 Vending	666	600	600	378	387	600	600	600
400718.00 Contributed Capital	0	0	0	0	0			
400719.00 Pro Shop	4,011	3,000	3,000	4,798	6,000	6,000	6,000	6,000
MISCELLANEOUS REVENUE	5,682	3,950	3,950	5,176	6,387	6,600	6,600	6,600
Acct Class: RENI RENTAL INCOME								
400014.00 Meeting Room Rental	0	100	100	175	0	100	100	100
400014.01 Concessions Rent	6,000	0	0	0	0			
400019.00 Locker Rental	1,660	1,000	1,000	2,388	1,576	1,700	1,700	1,700
400020.00 Skate Rental	34,926	30,000	30,000	25,880	37,000	40,000	40,000	40,000
400021.00 Ice Rental	139,955	160,000	160,000	175,438	160,000	160,000	160,000	160,000
400025.00 Outdoor Ice Rentals	40,845	60,000	60,000	9,157	43,314	60,000	60,000	60,000
RENTAL INCOME	223,386	251,100	251,100	213,038	241,890	261,800	261,800	261,800
Acct Class: SKAS SKATE SHARPENER								
400032.00 Skate Sharpener	1,788	1,920	1,920	1,381	1,731	1,920	1,920	1,920
SKATE SHARPENER	1,788	1,920	1,920	1,381	1,731	1,920	1,920	1,920
Acct Class: SPEV SPECIAL EVENTS								
400070.00 Special Events	7,690	5,000	5,000	2,098	6,097	8,000	8,000	8,000
SPECIAL EVENTS	7,690	5,000	5,000	2,098	6,097	8,000	8,000	8,000
Dept: 00	280,467	324,970	324,970	278,196	324,540	353,320	353,320	353,320
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: MISC MISCELLANEOUS REVENUE								
400011.00 Sponsorships	0	0	0	0	0			
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0
GENERAL ADMINISTRATION	0	0	0	0	0	0	0	0
Dept: 80 SKATING DEPARTMENT								

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	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								
Revenues								
Dept: 80 SKATING DEPARTMENT								
Acct Class: SKRE SKATING PROGRAM REVENUE								
400029.00 Public Skating	49,340	44,000	44,000	35,138	56,820	56,000	56,000	56,000
400030.00 Skate Passes	4,050	4,000	4,000	2,216	4,825	4,700	4,700	4,700
400031.00 Ice Rink Birthday Parties	12,918	10,000	10,000	6,720	11,242	12,000	12,000	12,000
400401.00 Skating School	283,615	240,000	240,000	297,311	305,000	300,000	300,000	300,000
400403.00 Summer Figure Camp	38,872	38,000	38,000	34,453	40,000	38,000	38,000	38,000
400404.00 Patch & Freestyle	67,432	60,000	60,000	63,115	82,302	71,000	71,000	71,000
400405.00 Ice Show	49,385	48,000	48,000	49,879	50,866	50,000	50,000	50,000
400406.00 Competition	11,540	12,000	12,000	16,980	16,980	16,000	16,000	16,000
400407.00 Synchronized Skating	0	0	0	4,400	0			
SKATING PROGRAM REVENUE	517,152	456,000	456,000	510,212	568,035	547,700	547,700	547,700
SKATING DEPARTMENT	517,152	456,000	456,000	510,212	568,035	547,700	547,700	547,700
Dept: 90 HOCKEY DEPARTMENT								
Acct Class: HPRE HOCKEY PROGRAM REVENUE								
400501.00 House League	161,802	157,000	157,000	178,549	171,123	165,000	165,000	165,000
400502.00 Adult League	0	0	0	0	0			
400503.00 Spring Hockey	60,672	60,000	60,000	67,238	66,629	70,000	70,000	70,000
400504.00 Hockey Clinic	20,095	20,000	20,000	12,531	11,706	18,000	18,000	18,000
400505.00 Tournament	0	12,000	12,000	0	0	10,000	10,000	10,000
400506.00 Summer House League	2,636	3,000	3,000	545	1,012	3,000	3,000	3,000
400507.00 Hockey Learn to Skate	45,872	40,000	40,000	32,735	38,167	40,000	40,000	40,000
400509.00 6 Stars Hockey Summer Camp	44,645	41,000	41,000	40,893	29,228	41,000	41,000	41,000
400510.00 Open Hockey	20,146	16,000	16,000	13,166	19,644	20,000	20,000	20,000
400511.00 High School Hockey Clinics	0	0	0	0	0			
400512.00 Hockey All Star Clinic	0	0	0	0	0	2,000	2,000	2,000
400514.00 Girls Hockey	0	0	0	0	0			
400515.00 House Select All Star Hockey	0	0	0	6,355	0			
HOCKEY PROGRAM REVENUE	355,868	349,000	349,000	352,012	337,509	369,000	369,000	369,000
HOCKEY DEPARTMENT	355,868	349,000	349,000	352,012	337,509	369,000	369,000	369,000
Total Revenues	1,153,487	1,129,970	1,129,970	1,140,420	1,230,084	1,270,020	1,270,020	1,270,020
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500010.00 IMRF Expense	-33,757	0	0	0	0			
510002.00 OPEB Change	5,988	0	0	0	0			
ADMINISTRATION EXPENSES	-27,769	0	0	0	0	0	0	0
Dept: 00	-27,769	0	0	0	0	0	0	0

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 03 - ICE RINK FUND								
Expenditures								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	1,005	1,000	1,000	1,184	882	1,200	1,200	1,200
500020.00 Postage	0	120	120	0	0	120	120	120
500021.00 Printing	265	400	400	207	400	300	300	300
500022.00 Dues and Memberships	740	1,199	1,199	963	524	1,200	1,200	1,200
500023.00 Travel Expense	0	0	0	0	0			
500024.00 Conference Expense	0	0	0	0	0			
500025.00 Seminar Expense	0	0	0	0	0	100	100	100
500026.00 Lodging Expense	0	0	0	0	0			
500028.00 Special Services	462	15,330	15,330	6,016	11,097	5,000	5,000	5,000
500029.00 Equipment	6,175	8,950	8,950	3,658	7,000	6,984	6,984	6,984
500030.00 Minor Equipment/Parts	502	300	300	302	528	492	492	492
500031.00 Office Expense	1,631	2,400	2,400	999	1,402	1,800	1,800	1,800
500033.00 Human Resources	0	0	0	0	0			
500034.00 Monthly Expenses	27,369	27,000	27,000	26,672	36,113	37,000	37,000	37,000
500036.00 Office Furniture	0	0	0	0	0	500	500	500
500041.00 Advertising	250	1,200	1,200	0	0	500	500	500
500043.00 Transfer to other funds	0	0	0	0	0			
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	270	2,000	2,000	1,216	1,100	2,000	2,000	2,000
500065.00 Depreciation Expense	161,750	0	0	0	0			
500605.00 Iceland Concessions	4,884	20,000	20,000	12,756	20,961	20,000	20,000	20,000
ADMINISTRATION EXPENSES	205,303	79,899	79,899	53,973	80,007	77,196	77,196	77,196
Acct Class: CSTG COST OF GOODS								
500606.00 Pro Shop	2,616	2,150	2,150	3,650	4,000	4,000	4,000	4,000
COST OF GOODS	2,616	2,150	2,150	3,650	4,000	4,000	4,000	4,000
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	777	509	509	512	680	509	509	509
500097.00 Health Insurance	33,706	35,515	35,515	26,280	33,281	38,551	38,551	38,551
500098.00 Dental Insurance	0	1,913	1,913	0	0	1,913	1,913	1,913
500099.00 Life Insurance	597	378	378	541	517	378	378	378
INSURANCE EXPENSE	35,080	38,315	38,315	27,333	34,478	41,351	41,351	41,351
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	156,755	189,321	189,321	130,022	165,237	195,001	195,001	195,001
500001.01 Payroll Accrual	4,740	0	0	0	0			
500002.00 Part time Salaries	128,400	127,980	127,980	130,894	165,000	150,000	150,000	150,000
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	14,660	0	0	12,764	11,490			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	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: 10 GENERAL ADMINISTRATION								
Acct Class: PAYR PAYROLL EXPENSES								
500005.00 Sick Pay	5,545	0	0	4,850	6,939			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	6,982	0	0	4,005	8,091			
500007.01 Personal Time	1,326	0	0	1,276	833			
PAYROLL EXPENSES	318,408	317,301	317,301	283,811	357,590	345,001	345,001	345,001
Acct Class: SPEV SPECIAL EVENTS								
500070.00 Special Events	2,381	0	0	1,833	2,978	2,400	2,400	2,400
SPECIAL EVENTS	2,381	0	0	1,833	2,978	2,400	2,400	2,400
GENERAL ADMINISTRATION	563,788	437,665	437,665	370,600	479,053	469,948	469,948	469,948
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	0	208	208	0	0	208	208	208
500097.00 Health Insurance	13,304	10,897	10,897	9,648	12,380	11,877	11,877	11,877
500098.00 Dental Insurance	0	638	638	0	0	638	638	638
500099.00 Life Insurance	0	189	189	0	0	189	189	189
INSURANCE EXPENSE	13,304	11,932	11,932	9,648	12,380	12,912	12,912	12,912
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	7,554	7,000	7,000	5,441	7,698	8,000	8,000	8,000
500049.01 Special Services	7,206	6,000	6,000	3,675	9,878	10,000	10,000	10,000
500049.02 Equipment	0	0	0	0	0			
500050.00 Automotive Vehicle Maintenance	0	0	0	0	0			
500052.00 Facility Cleaning	7,412	8,000	8,000	6,230	5,701	8,000	8,000	8,000
500053.00 Sanitation Service by Contract	4,400	4,200	4,200	3,842	3,532	5,000	5,000	5,000
500054.00 Equipment Maintenance	1,025	5,000	5,000	1,863	1,975	5,000	5,000	5,000
500055.00 Materials/Supplies	5,283	5,000	5,000	3,568	1,065	5,000	5,000	5,000
500056.00 Land & Building Improvements	48,206	50,000	50,000	39,903	49,806	30,000	30,000	30,000
500057.00 Maint of Buildings	45,936	50,000	50,000	24,847	37,870	50,000	50,000	57,500
MAINTENANCE EXPENSES	127,022	135,200	135,200	89,369	117,525	121,000	121,000	128,500
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	37,556	46,854	46,854	22,637	27,358	48,260	48,260	48,260
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	0	0			
500004.00 Vacation	1,750	0	0	1,802	4,506			
500005.00 Sick Pay	3,193	0	0	2,968	6,011			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	1,487	0	0	811	1,341			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	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: 40 MAINTENANCE DEPARTMENT								
Acct Class: PAYR PAYROLL EXPENSES								
500007.01 Personal Time	1,077	0	0	901	1,432			
PAYROLL EXPENSES	45,063	46,854	46,854	29,119	40,648	48,260	48,260	48,260
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	20,827	35,000	35,000	14,168	20,768	25,000	25,000	25,000
500059.00 Electric Service	169,201	150,000	150,000	156,303	148,229	180,000	180,000	180,000
500060.00 Water Service	18,081	17,000	17,000	14,862	20,981	20,000	20,000	20,000
500061.00 Telephone Service	10,379	15,000	15,000	6,088	7,716	12,000	12,000	12,000
UTILITIES	218,488	217,000	217,000	191,421	197,694	237,000	237,000	237,000
MAINTENANCE DEPARTMENT	403,877	410,986	410,986	319,557	368,247	419,172	419,172	426,672
Dept: 80 SKATING DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	0	0	0	124	0			
500020.00 Postage	0	0	0	0	0			
500021.00 Printing	83	200	200	0	0	100	100	100
500024.00 Conference Expense	20	865	865	0	0			
500029.00 Equipment	0	1,250	1,250	156	312	1,000	1,000	1,000
500031.00 Office Expense	102	200	200	360	210	400	400	400
500036.00 Office Furniture	0	0	0	0	0	250	250	250
500041.00 Advertising	0	0	0	0	0			
500044.00 Reference Materials	0	250	250	0	0			
500045.00 Uniforms & Clothing	0	2,000	2,000	0	0	1,000	1,000	1,000
ADMINISTRATION EXPENSES	205	4,765	4,765	640	522	2,750	2,750	2,750
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	48,102	55,056	55,056	39,370	55,258	56,412	56,412	56,412
500003.00 Overtime	2,102	4,000	4,000	838	1,354	3,000	3,000	3,000
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	50,204	59,056	59,056	40,208	56,612	59,412	59,412	59,412

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	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: 80 SKATING DEPARTMENT								
Acct Class: SPEX SKATING PROGRAM EXPENSE								
500401.00	65,882	60,120	60,120	44,695	65,277	69,180	69,180	69,180
500402.00	16,140	16,200	16,200	13,909	18,692	17,040	17,040	17,040
500403.00	15,984	12,000	12,000	12,849	11,300	12,000	12,000	12,000
500404.00	0	0	0	0	0			
500405.00	27,411	30,000	30,000	28,683	31,310	31,500	31,500	31,500
500406.00	4,392	4,400	4,400	4,398	4,398	4,500	4,500	4,500
500407.00	0	0	0	0	0			
500431.00	0	0	0	0	0			
500508.00	7,542	7,000	7,000	10,365	10,800	10,000	10,000	10,000
SKATING PROGRAM EXPENSE	137,351	129,720	129,720	114,899	141,777	144,220	144,220	144,220
SKATING DEPARTMENT	187,760	193,541	193,541	155,747	198,911	206,382	206,382	206,382
Dept: 90 HOCKEY DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00	0	0	0	0	0			
500021.00	0	200	200	0	0	200	200	200
500022.00	0	0	0	0	0			
500029.00	1,997	2,000	2,000	359	0	2,000	2,000	2,000
500031.00	198	700	700	0	0	500	500	500
500044.00	0	0	0	0	0			
500045.00	725	750	750	0	0	750	750	750
ADMINISTRATION EXPENSES	2,920	3,650	3,650	359	0	3,450	3,450	3,450
Acct Class: HPEX HOCKEY PROGRAM EXPENSE								
500501.00	26,175	40,000	40,000	22,246	41,615	40,000	40,000	40,000
500502.00	0	0	0	0	0			
500503.00	12,183	15,000	15,000	14,848	12,456	16,000	16,000	16,000
500504.00	1,833	2,000	2,000	899	1,379	2,000	2,000	2,000
500505.00	0	4,000	4,000	0	0	4,000	4,000	4,000
500506.00	0	480	480	0	0	480	480	480
500507.00	8,199	6,000	6,000	6,549	7,251	6,000	6,000	6,000
500509.00	14,386	14,000	14,000	11,463	12,000	14,000	14,000	14,000
500510.00	0	500	500	0	0	750	750	750
500511.00	0	0	0	0	0			
500512.00	0	0	0	0	0	300	300	300
500513.00	0	0	0	0	0			
500514.00	0	0	0	0	0			
HOCKEY PROGRAM EXPENSE	62,776	81,980	81,980	56,005	74,701	83,530	83,530	83,530
Acct Class: INSU INSURANCE EXPENSE								

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	Prior Year	Current Year			(6)	(7)	(8)	
	Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 03 - ICE RINK FUND								
Expenditures								
Dept: 90 HOCKEY DEPARTMENT								
Acct Class: 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	594	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	594	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	65,696	85,630	85,630	56,958	74,701	86,980	86,980	86,980
Total Expenditures	1,193,352	1,127,822	1,127,822	902,862	1,120,912	1,182,482	1,182,482	1,189,982
ICE RINK FUND	-39,865	2,148	2,148	237,558	109,172	87,538	87,538	80,038
Grand Total:	-39,865	2,148	2,148	237,558	109,172	87,538	87,538	80,038

FY 2026 Budget



SWIMMING POOL (Recreation Fund)

	2024 Actual	2025		2026		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues:	\$520,265	\$441,040	\$530,754	\$509,440	\$509,440	\$509,440
Expenses:	\$754,999	\$746,500	\$691,465	\$818,750	\$849,750	\$849,750
Revenues Less Expenses:	(\$234,733)	(\$305,460)	(\$160,711)	(\$309,310)	(\$340,310)	(\$340,310)
Transfers (to)/from other Funds:	\$191,570	\$305,460	\$160,711	\$309,310	\$340,310	\$340,310
Opening Fund Balance:	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance:	\$0	\$0	\$0	\$0	\$0	\$0



AQUATICS DEPARTMENT

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

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



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

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



PARK SERVICES/MAINTENANCE DEPARTMENT

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

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



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

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

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 04 - SWIMMING POOL FUND								
Revenues								
Dept: 00								
Acct Class: CONC CONCESSIONS								
400603.00 Pool Concessions	79,838	65,000	65,000	80,919	78,279	75,000	75,000	75,000
CONCESSIONS	79,838	65,000	65,000	80,919	78,279	75,000	75,000	75,000
Acct Class: DAAD DAILY ADMISSIONS								
400044.00 Oasis Daily Admissions	305,299	250,000	250,000	303,313	320,604	300,000	300,000	300,000
DAILY ADMISSIONS	305,299	250,000	250,000	303,313	320,604	300,000	300,000	300,000
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	492	100	100	6,292	8,400	8,400	8,400	8,400
INTEREST INCOME	492	100	100	6,292	8,400	8,400	8,400	8,400
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	165	40	40	0	40	40	40	40
400005.00 Grant Revenue	500	500	500	500	500	500	500	500
400008.00 Cash over/short	0	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
400013.00 Vending	0	0	0	100	100	100	100	100
400039.00 Pool Birthday Parties	0	0	0	0	0			
400041.00 PDRMA Audit Reimbursement	0	0	0	0	0			
400718.00 Contributed Capital	0	0	0	0	0			
MISCELLANEOUS REVENUE	665	540	540	600	640	640	640	640
Acct Class: RENI RENTAL INCOME								
400019.00 Locker Rental	414	400	400	351	400	400	400	400
RENTAL INCOME	414	400	400	351	400	400	400	400
Acct Class: SEAP SEASON PASSES								
400043.00 Pool Season Passes	106,277	100,000	100,000	98,258	96,419	100,000	100,000	100,000
SEASON PASSES	106,277	100,000	100,000	98,258	96,419	100,000	100,000	100,000
Acct Class: SWPR SWIMMING PROGRAM REVENUE								
400600.00 Private Swim Lessons	0	0	0	0	0			
400601.00 Learn to Swim	27,280	25,000	25,000	25,517	26,012	25,000	25,000	25,000
SWIMMING PROGRAM REVENUE	27,280	25,000	25,000	25,517	26,012	25,000	25,000	25,000
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	191,570	305,460	305,460	150,000	160,711	309,310	340,310	340,310
TRANSFER FROM OTHER FUNDS	191,570	305,460	305,460	150,000	160,711	309,310	340,310	340,310
Dept: 00	711,835	746,500	746,500	665,250	691,465	818,750	849,750	849,750
Total Revenues	711,835	746,500	746,500	665,250	691,465	818,750	849,750	849,750
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
510002.00 OPEB Change	0	0	0	0	0			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	Prior Year Actual	Current Year				(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru December	Estimated 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	1,100	3,500	3,500	0	1,200	3,500	3,500	3,500
500020.00 Postage	0	0	0	0	0			
500021.00 Printing	0	0	0	108	108	150	150	150
500022.00 Dues and Memberships	1,600	1,600	1,600	0	1,600	1,600	1,600	1,600
500027.00 Training	500	5,500	5,500	500	500	4,000	4,000	4,000
500028.00 Special Services	4,984	8,500	8,500	3,840	6,895	7,000	7,000	7,000
500029.00 Equipment	15,430	12,500	12,500	9,163	6,472	10,000	10,000	10,000
500030.00 Minor Equipment/Parts	55	1,000	1,000	1,140	100	1,000	1,000	1,000
500031.00 Office Expense	100	1,500	1,500	0	0	1,500	1,500	1,500
500034.00 Monthly Expenses	13,186	7,000	7,000	11,401	6,000	7,000	7,000	7,000
500039.00 Pool Birthday Parties	0	0	0	0	0			
500041.00 Advertising	0	500	500	0	0	500	500	500
500043.00 Transfer to other funds	0	0	0	0	0			
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	0	3,000	3,000	875	1,000	2,000	2,000	2,000
500048.00 Lifeguard Safety Audits	0	0	0	0	0			
500065.00 Depreciation Expense	0	0	0	0	0			
ADMINISTRATION EXPENSES	36,955	44,600	44,600	27,027	23,875	38,250	38,250	38,250
Acct Class: CONC CONCESSIONS								
500063.00 Pool Concessions	60,666	58,000	58,000	67,364	58,642	60,000	60,000	60,000
CONCESSIONS	60,666	58,000	58,000	67,364	58,642	60,000	60,000	60,000
Acct Class: INSU INSURANCE EXPENSE								
500097.00 Health Insurance	0	0	0	0	0			
500098.00 Dental Insurance	0	0	0	0	0			
500099.00 Life Insurance	0	0	0	0	0			
INSURANCE EXPENSE	0	0	0	0	0	0	0	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	0	0	0	0	0			
500002.00 Part time Salaries	396,588	310,000	310,000	409,485	410,299	415,000	415,000	415,000
500003.00 Overtime	14,020	12,500	12,500	6,047	10,399	12,500	12,500	12,500
500004.00 Vacation	0	0	0	0	0			
500005.00 Sick Pay	0	0	0	0	0			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	0	0	0	0	0			

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	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	410,608	322,500	322,500	415,532	420,698	427,500	427,500	427,500
Acct Class: SWPE SWIMMING PROGRAM EXPENSES								
500600.00 Private swim lessons	1,538	1,500	1,500	1,158	1,128	1,500	1,500	1,500
500601.00 Learn to Swim	29,206	28,000	28,000	25,844	27,000	28,000	28,000	28,000
SWIMMING PROGRAM EXPENSES	30,744	29,500	29,500	27,002	28,128	29,500	29,500	29,500
GENERAL ADMINISTRATION	538,973	454,600	454,600	536,925	531,343	555,250	555,250	555,250
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.01 Special Services	7,432	5,000	5,000	8,221	10,000	10,000	10,000	10,000
500049.02 Equipment	35	2,000	2,000	0	0	45,000	66,000	66,000
500054.00 Equipment Maintenance	0	10,000	10,000	6,564	0			
500055.00 Materials/Supplies	49,597	35,000	35,000	48,587	40,519	50,000	50,000	50,000
500056.00 Land & Building Improvements	39,828	118,000	118,000	35,139	41,865	80,000	90,000	90,000
500057.00 Maint of Buildings	70,631	50,000	50,000	9,548	8,373	10,000	10,000	10,000
MAINTENANCE EXPENSES	167,523	220,000	220,000	108,059	100,757	195,000	226,000	226,000
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	9,160	16,500	16,500	10,820	15,000	15,000	15,000	15,000
500059.00 Electric Service	11,508	8,500	8,500	7,373	0	8,500	8,500	8,500
500060.00 Water Service	25,127	45,000	45,000	53,291	40,000	40,000	40,000	40,000
500061.00 Telephone Service	2,708	1,900	1,900	3,903	4,365	5,000	5,000	5,000
UTILITIES	48,503	71,900	71,900	75,387	59,365	68,500	68,500	68,500
MAINTENANCE DEPARTMENT	216,026	291,900	291,900	183,446	160,122	263,500	294,500	294,500
Total Expenditures	754,999	746,500	746,500	720,371	691,465	818,750	849,750	849,750
SWIMMING POOL FUND	-43,164	0	0	-55,121	0	0	0	0
Grand Total:	-43,164	0	0	-55,121	0	0	0	0

FY 2026 Budget



GOLF COURSE FUND(05)

	2024 Actual	2025		2026		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues:	\$1,497,923	\$1,345,889	\$1,362,528	\$1,380,638	\$1,380,638	\$1,380,638
Expenses:	\$1,053,426	\$1,265,795	\$1,272,839	\$1,376,312	\$1,321,312	\$1,321,312
Revenues Less Expenses:	\$444,497	\$80,095	\$89,689	\$4,326	\$59,326	\$59,326
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$7,747,314	\$7,947,277	\$8,191,811	\$8,281,500	\$8,281,500	\$8,281,500
Ending Fund Balance:	\$8,191,811	\$8,027,372	\$8,281,500	\$8,285,825	\$8,340,825	\$8,340,825



TAM O'SHANTER GOLF COURSE

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

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



A year earlier Lew Worsham's 104-yard eagle on the final hole of the tournament gave him a victory in the 1953 World Championship of golf, which was the first professional golf tournament to be televised nationally. Worsham's shot remains one of the most famous shots in golf history to this day.



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

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

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	Prior	Current Year				(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated				
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted	
Fund: 05 - GOLF COURSE FUND									
Revenues									
Dept: 00									
Acct Class: GCFE GOLF COURSE FEES									
400701.00	Weekend Resident	4,820	4,500	4,500	4,051	4,271	4,500	4,500	4,500
400702.00	Memberships	0	0	0	0	0			
400703.00	Resident	5,184	4,500	4,500	3,798	3,737	4,500	4,500	4,500
400704.00	Non Resident	206,803	184,000	184,000	174,778	180,000	184,000	184,000	184,000
400705.00	Twilight	0	0	0	0	0			
400706.00	Fee Discount	0	0	0	0	0			
400707.00	Leagues	185,466	175,000	175,000	184,073	184,142	180,000	180,000	180,000
400709.00	Jr. Weekend/Holiday	5,746	5,100	5,100	8,109	7,616	6,800	6,800	6,800
400710.00	Outings	72,948	65,000	65,000	73,475	67,000	70,000	70,000	70,000
400711.00	Permanent Tee Times	21,730	22,000	22,000	21,332	21,332	21,000	21,000	21,000
400712.00	Juniors	10,170	9,750	9,750	7,785	9,014	10,050	10,050	10,050
400713.00	Senior Resident	11,316	9,375	9,375	9,345	9,002	10,125	10,125	10,125
400714.00	Senior Non Resident	143,317	128,250	128,250	137,997	142,449	137,750	137,750	137,750
400715.00	Non Resident Weekend/Holiday	201,831	181,250	181,250	186,665	162,813	181,250	181,250	181,250
400716.00	Non Res Sr. Weekend/Holiday	40,950	33,600	33,600	38,157	37,245	37,800	37,800	37,800
400717.00	Senior Res Weekend/Holiday	3,878	3,400	3,400	2,958	3,344	3,400	3,400	3,400
GOLF COURSE FEES		914,159	825,725	825,725	852,523	831,965	851,175	851,175	851,175
Acct Class: INT INTEREST INCOME									
400099.00	Interest Income	71,378	70,000	70,000	54,621	74,400	70,000	70,000	70,000
INTEREST INCOME		71,378	70,000	70,000	54,621	74,400	70,000	70,000	70,000
Acct Class: LEAS LEASE INCOME									
400046.00	Lease Income	151,426	103,664	103,664	86,387	100,000	100,000	100,000	100,000
LEASE INCOME		151,426	103,664	103,664	86,387	100,000	100,000	100,000	100,000
Acct Class: MISC MISCELLANEOUS REVENUE									
400003.00	Miscellaneous Revenue	29	0	0	1,537	0			
400008.00	Cash over/short	0	0	0	0	0			
400009.00	Sale/Loss on Sale of Fixed Ast	0	0	0	0	0			
400010.00	Transfer from fund balance	0	0	0	0	0			
400013.00	Vending	0	0	0	0	0			
MISCELLANEOUS REVENUE		29	0	0	1,537	0	0	0	0
Acct Class: PROR PROGRAM REVENUE									
400144.00	Golf Programs	91,426	85,000	85,000	89,496	91,483	90,000	90,000	90,000
400150.00	Private Golf Lessons	19,270	17,500	17,500	18,299	19,756	18,500	18,500	18,500
PROGRAM REVENUE		110,696	102,500	102,500	107,795	111,239	108,500	108,500	108,500
Acct Class: PRSH PRO SHOP									
400028.00	Pro Shop	17,133	16,000	16,000	15,117	15,218	16,000	16,000	16,000
PRO SHOP		17,133	16,000	16,000	15,117	15,218	16,000	16,000	16,000

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	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: RENT RENTAL INCOME								
400022.00 Pull Carts	6,564	6,000	6,000	8,512	8,209	8,168	8,168	8,168
400023.00 Gas Carts	224,560	220,000	220,000	222,352	220,000	225,000	225,000	225,000
400024.00 Club Rental	1,980	2,000	2,000	1,806	1,497	1,795	1,795	1,795
RENTAL INCOME	233,104	228,000	228,000	232,670	229,706	234,963	234,963	234,963
Dept: 00	1,497,925	1,345,889	1,345,889	1,350,650	1,362,528	1,380,638	1,380,638	1,380,638
Total Revenues	1,497,925	1,345,889	1,345,889	1,350,650	1,362,528	1,380,638	1,380,638	1,380,638
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500010.00 IMRF Expense	-36,570	0	0	0	0			
510002.00 OPEB Change	4,518	0	0	0	0			
ADMINISTRATION EXPENSES	-32,052	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	-32,052	0	0	0	0	0	0	0
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500008.00 Supplies	4,506	5,000	5,000	1,284	4,500	5,000	5,000	5,000
500009.00 Safety	0	0	0	0	0			
500020.00 Postage	0	0	0	0	0			
500021.00 Printing	1,841	2,500	2,500	1,869	606	2,500	2,500	2,500
500022.00 Dues and Memberships	150	150	150	229	175	175	175	175
500024.00 Conference Expense	521	500	500	30	500	525	525	525
500025.00 Seminar Expense	0	0	0	0	0			
500027.00 Training	0	0	0	0	0			
500028.00 Special Services	13,272	15,000	15,000	9,305	8,853	9,000	9,000	9,000
500029.00 Equipment	0	0	0	0	0			
500030.00 Minor Equipment/Parts	0	0	0	0	0			
500031.00 Office Expense	333	500	500	933	340	1,000	1,000	1,000
500034.00 Monthly Expenses	24,236	17,000	17,000	22,675	26,721	27,000	27,000	27,000
500036.00 Office Furniture	0	0	0	0	0			
500037.00 Lease Payments	0	0	0	0	0			
500041.00 Advertising	1,950	2,000	2,000	1,950	1,950	2,000	2,000	2,000
500043.00 Transfer to other funds	0	0	0	0	0			
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	2,195	2,250	2,250	2,229	2,229	2,250	2,250	2,250

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 05 - GOLF COURSE FUND								
Expenditures								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500065.00	Depreciation Expense	172,518	0	0	0	0		
ADMINISTRATION EXPENSES		221,522	44,900	44,900	40,504	45,874	49,450	49,450
Acct Class: INSU INSURANCE EXPENSE								
500096.00	Vision Insurance	485	748	748	364	565	748	748
500097.00	Health Insurance	37,990	37,081	37,081	26,970	36,231	38,439	38,439
500098.00	Dental Insurance	0	3,185	3,185	0	0	3,185	3,185
500099.00	Life Insurance	398	378	378	361	412	378	378
INSURANCE EXPENSE		38,873	41,392	41,392	27,695	37,208	42,750	42,750
Acct Class: PAYR PAYROLL EXPENSES								
500001.00	Regular Salaries	122,268	151,485	151,485	107,322	128,597	156,029	156,029
500001.01	Payroll Accrual	1,526	0	0	0	0		
500002.00	Part time Salaries	132,281	124,000	124,000	127,678	130,935	132,500	132,500
500003.00	Overtime	0	0	0	99	0		
500004.00	Vacation	13,270	0	0	8,224	15,468		
500005.00	Sick Pay	1,481	0	0	4,109	2,916		
500006.00	Temporary/Seasonal Pay	0	0	0	0	0		
500007.00	Holiday	4,570	0	0	3,828	5,582		
500007.01	Personal Time	2,027	0	0	2,403	4,434		
PAYROLL EXPENSES		277,423	275,485	275,485	253,663	287,932	288,529	288,529
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	0	0	0	0	0		
PROGRAM EXPENSES		0	0	0	0	0	0	0
Acct Class: PRSH PRO SHOP								
500069.00	Pro Shop	12,116	13,000	13,000	11,182	11,539	13,000	13,000
PRO SHOP		12,116	13,000	13,000	11,182	11,539	13,000	13,000
GENERAL ADMINISTRATION		549,934	374,777	374,777	333,044	382,553	393,729	393,729
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00	Safety	1,250	2,000	2,000	637	1,000	2,000	2,000
500020.00	Postage	0	0	0	0	0		
500022.00	Dues and Memberships	865	1,000	1,000	1,030	1,030	1,300	1,300
500023.00	Travel Expense	2,510	2,500	2,500	1,404	1,961	2,600	2,600
500024.00	Conference Expense	645	750	750	111	700	750	750
500025.00	Seminar Expense	405	750	750	90	521	750	750
500026.00	Lodging Expense	0	0	0	0	0		

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 05 - GOLF COURSE FUND								
Expenditures								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500027.00 Training	189	300	300	134	134	200	200	200
500028.00 Special Services	18,656	44,000	44,000	32,345	40,000	44,000	44,000	44,000
500029.00 Equipment	217,360	104,192	104,192	103,559	98,648	169,000	169,000	169,000
500030.00 Minor Equipment/Parts	140	7,500	7,500	7,155	6,519	2,500	2,500	2,500
500031.00 Office Expense	175	200	200	93	64	200	200	200
500036.00 Office Furniture	0	400	400	360	0			
500044.00 Reference Materials	0	100	100	0	0	100	100	100
500045.00 Uniforms & Clothing	2,408	2,500	2,500	2,502	1,438	2,500	2,500	2,500
ADMINISTRATION EXPENSES	244,603	166,192	166,192	149,420	152,015	225,900	225,900	225,900
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	596	748	748	660	880	509	509	509
500097.00 Health Insurance	35,399	46,002	46,002	34,104	44,452	31,086	31,086	31,086
500098.00 Dental Insurance	0	3,185	3,185	0	0	1,913	1,913	1,913
500099.00 Life Insurance	306	378	378	351	290	378	378	378
INSURANCE EXPENSE	36,301	50,313	50,313	35,115	45,622	33,886	33,886	33,886
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	15,374	14,000	14,000	10,749	10,515	15,000	15,000	15,000
500050.00 Automotive Vehicle Maintenance	0	0	0	0	0			
500051.00 Tires	857	1,000	1,000	692	1,000	1,000	1,000	1,000
500052.00 Facility Cleaning	0	0	0	250	0			
500053.00 Sanitation Service by Contract	15,065	14,000	14,000	14,801	17,143	18,200	18,200	18,200
500054.00 Equipment Maintenance	22,640	33,000	33,000	19,478	25,800	20,000	20,000	20,000
500055.00 Materials/Supplies	70,273	80,000	80,000	65,958	80,000	80,000	80,000	80,000
500056.00 Land & Building Improvements	-224,905	200,000	200,000	130,913	200,000	235,000	180,000	180,000
500057.00 Maint of Buildings	13,769	5,000	5,000	5,241	5,000	5,000	5,000	5,000
MAINTENANCE EXPENSES	-86,927	347,000	347,000	248,082	339,458	374,200	319,200	319,200
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	136,925	143,314	143,314	106,316	128,021	143,235	143,235	143,235
500001.01 Payroll Accrual	1,407	0	0	0	0			
500002.00 Part time Salaries	93,596	110,000	110,000	89,018	110,000	115,162	115,162	115,162
500003.00 Overtime	13,364	15,000	15,000	11,317	14,117	15,000	15,000	15,000
500004.00 Vacation	15,446	0	0	2,616	15,000			
500005.00 Sick Pay	4,336	0	0	5,221	6,330			
500007.00 Holiday	5,526	0	0	2,749	3,979			
500007.01 Personal Time	2,315	0	0	1,236	2,300			
PAYROLL EXPENSES	272,915	268,314	268,314	218,473	279,747	273,397	273,397	273,397
Acct Class: UTIL UTILITIES								

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 05 - GOLF COURSE FUND								
Expenditures								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	15,362	17,000	17,000	10,810	17,659	18,000	18,000	18,000
500059.00 Electric Service	40,026	30,000	30,000	29,253	40,470	40,000	40,000	40,000
500060.00 Water Service	11,062	10,000	10,000	8,677	13,500	15,000	15,000	15,000
500061.00 Telephone Service	2,203	2,200	2,200	1,528	1,815	2,200	2,200	2,200
UTILITIES	68,653	59,200	59,200	50,268	73,444	75,200	75,200	75,200
MAINTENANCE DEPARTMENT	535,545	891,019	891,019	701,358	890,286	982,583	927,583	927,583
Dept: 45 BANQUETS								
Acct Class: PAYR PAYROLL EXPENSES								
500001.01 Payroll Accrual	0	0	0	0	0			
PAYROLL EXPENSES	0	0	0	0	0	0	0	0
BANQUETS	0	0	0	0	0	0	0	0
Dept: 50 PROGRAM DEPARTMENT								
Acct Class: PAYR PAYROLL EXPENSES								
500001.01 Payroll Accrual	0	0	0	0	0			
PAYROLL EXPENSES	0	0	0	0	0	0	0	0
PROGRAM DEPARTMENT	0	0	0	0	0	0	0	0
Dept: 55 FOOD OPERATIONS								
Acct Class: MAIN MAINTENANCE EXPENSES								
500054.00 Equipment Maintenance	0	0	0	0	0			
MAINTENANCE EXPENSES	0	0	0	0	0	0	0	0
FOOD OPERATIONS	0	0	0	0	0	0	0	0
Total Expenditures	1,053,427	1,265,796	1,265,796	1,034,402	1,272,839	1,376,312	1,321,312	1,321,312
GOLF COURSE FUND	444,498	80,093	80,093	316,248	89,689	4,326	59,326	59,326
Grand Total:	444,498	80,093	80,093	316,248	89,689	4,326	59,326	59,326

FY 2026 Budget



DEBT SERVICE FUND(10)

	2024 Actual	2025		2026		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$1,293,620	\$1,345,000	\$1,336,810	\$1,375,810	\$1,375,810	\$1,375,810
Expenses	\$3,069,178	\$3,145,000	\$3,101,830	\$2,938,720	\$2,938,720	\$2,938,720
Revenues Less Expenses:	(\$1,775,558)	(\$1,800,000)	(\$1,765,020)	(\$1,562,910)	(\$1,562,910)	(\$1,562,910)
Bond Proceeds:	\$1,265,000	\$1,250,000	\$1,300,000	\$1,325,000	\$1,325,000	\$1,325,000
Transfers (to)/from other Funds:	\$433,520	\$550,000	\$550,000	\$250,000	\$250,000	\$250,000
Opening Fund Balance:	\$535,573	\$285,715	\$458,535	\$543,515	\$543,515	\$543,515
Ending Fund Balance:	\$458,535	\$285,715	\$543,515	\$555,605	\$555,605	\$555,605

**NILES PARK DISTRICT
SUMMARY OF DEBT SERVICE
FY 2026**

Ord. #	ISSUE YEAR	EXPIRE YEAR	TYPE OF LOAN	Rating	Original Principal Balance	DESCRIPTION	INT. RATE	Fiscal Year		OPENING FUND BALANCE	OPENING PRINCIPAL BALANCE	FISCAL YEAR PAYMENTS				2026 ENDING FUND BALANCE	2026 ENDING PRINCIPAL BALANCE	
								2026	2026			DATE	PRINCIPAL	INTEREST	DATE			PRINCIPAL
13-O-102	2011	B	Debt Certificate	AA2	2,310,000	Tennis Facility	2% to 4%					6/1/26						
14-O-101	2013	2020	Alternate Revenue Bonds	AA2	8,610,000	Golf View Facility refunding and Island Renovation	2% to 3%	2,930,000.00	2,930,000.00	408,412.50		6/1/26	43,368.75	290,000.00	43,368.75		2,640,000.00	321,675.00
15-O-104	2014	2021	Alternate Revenue Bonds	AA2	2,200,000	Island Renovation	4% to 5%					Expired						
16-O-102	2015	A	Alternate Revenue Bonds	AA2	2,415,000	Refunding of 2014	7% to 1.8%	1,725,000.00	1,725,000.00	58,275.00		6/1/26	13,953.75	570,000.00	13,953.75		1,155,000.00	30,367.50
19-O-103	2016	B	Alternate Revenue Bonds	AA2	4,540,000	Refunded the December payments for series 2013 & 2015	0.03	805,000.00	805,000.00	386,400.00		6/1/26	12,075.00				805,000.00	362,250.00
18-O-111	2016	A	Alternate Revenue Bonds	AA2	5,700,000	Caldwell Facility	2% to 3%	3,440,000.00	3,440,000.00	1,108,000.00		6/1/26	68,900.00				3,440,000.00	979,400.00
19-O-103	2016	A	Alternate Revenue Bonds	AA2	1,700,000	Caldwell Facility & Colton Remodel	2% to 4%	2,000,000.00	2,000,000.00	3,180,000.00		6/1/26	35,520.00				1,700,000.00	328,500.00
19-O-103	2019	2042	Alternate Revenue Bonds	AA2	1,790,000	Howard St Rehab and Other Cap Projects	3.25%	1,790,000.00	1,790,000.00	963,300.00		6/1/26	29,087.50	1,300,000.00	29,087.50		1,790,000.00	965,125.00
18-O-111	2026	2026	Roll Over Bonds	AA2	33,130,000	Annual Rollover Bonds	Varies			52,000.00		12/15/26		1,300,000.00	52,000.00		20,280,000.00	6,238,367.50
								FUND TOTAL	\$ 22,450,000.00	\$ 6,987,087.50		\$ 346,360.00	\$ 2,190,000.00	\$ 400,360.00	\$ 20,280,000.00	\$ 6,238,367.50		
								2026 Total Principal	\$ 2,190,000.00									
								Total Interest	\$ 748,720.00									
								Total Payment	\$ 2,938,720.00									

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund: 06 - IMRF FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	1,173	1,500	1,500	1,500	1,500
INTEREST INCOME	0	0	0	1,173	1,500	1,500	1,500	1,500
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	182,461	185,000	185,000	100,230	185,000	194,065	194,065	194,065
PROPERTY & REPLACEMENT TAX	182,461	185,000	185,000	100,230	185,000	194,065	194,065	194,065
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	182,461	185,000	185,000	101,403	186,500	195,565	195,565	195,565
Total Revenues	182,461	185,000	185,000	101,403	186,500	195,565	195,565	195,565
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500010.00 IMRF Expense	177,094	188,122	188,122	149,579	185,000	194,000	194,000	194,000
500043.00 Transfer to other funds	0	0	0	0	0			
ADMINISTRATION EXPENSES	177,094	188,122	188,122	149,579	185,000	194,000	194,000	194,000
Dept: 00	177,094	188,122	188,122	149,579	185,000	194,000	194,000	194,000
Total Expenditures	177,094	188,122	188,122	149,579	185,000	194,000	194,000	194,000
IMRF FUND	5,367	-3,122	-3,122	-48,176	1,500	1,565	1,565	1,565
Grand Total:	5,367	-3,122	-3,122	-48,176	1,500	1,565	1,565	1,565

FY 2026 Budget



CAPITAL PROJECTS FUND(14)

	2024 Actual	2025		2026		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$402,616	\$1,203,000	\$819	\$700	\$1,200,700	\$1,200,700
Expenses	\$3,306,336	\$4,000,000	\$2,380,000	\$0	\$380,000	\$380,000
Revenues Less Expenses:	(\$2,903,721)	(\$2,797,000)	(\$2,379,181)	\$700	\$820,700	\$820,700
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
Transfers (to)/from other Funds:	\$1,294,432	\$2,800,000	\$2,800,000	\$0	\$43,178	\$43,178
Opening Fund Balance:	\$324,592	\$51,110	(\$1,284,697)	(\$863,878)	(\$863,878)	(\$863,878)
Ending Fund Balance:	(\$1,284,697)	\$54,110	(\$863,878)	(\$863,178)	\$0	\$0

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 14 - CAPITAL PROJECTS FUND								
Revenues								
Dept: 00								
Acct Class: BOPR BOND PROCEEDS								
400045.00	0	0	0	0	0			
BOND PROCEEDS	0	0	0	0	0	0	0	0
Acct Class: INT INTEREST INCOME								
400099.00	2,616	3,000	3,000	745	819	700	700	700
INTEREST INCOME	2,616	3,000	3,000	745	819	700	700	700
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00	0	0	0	0	0			
400005.00	400,000	1,200,000	1,200,000	0	0		1,200,000	1,200,000
400010.00	0	0	0	0	0			
MISCELLANEOUS REVENUE	400,000	1,200,000	1,200,000	0	0	0	1,200,000	1,200,000
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00	1,294,432	2,800,000	2,800,000	2,140,000	2,800,000		43,178	43,178
TRANSFER FROM OTHER FUNDS	1,294,432	2,800,000	2,800,000	2,140,000	2,800,000	0	43,178	43,178
Dept: 00	1,697,048	4,003,000	4,003,000	2,140,745	2,800,819	700	1,243,878	1,243,878
Total Revenues	1,697,048	4,003,000	4,003,000	2,140,745	2,800,819	700	1,243,878	1,243,878
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500016.02	0	0	0	0	0			
500016.03	0	0	0	0	0			
500028.00	4,450	0	0	587	0			
500029.00	37,992	0	0	46	0			
500037.00	0	0	0	0	0			
500067.00	3,263,894	4,000,000	4,000,000	1,489,623	2,380,000		380,000	380,000
ADMINISTRATION EXPENSES	3,306,336	4,000,000	4,000,000	1,490,256	2,380,000	0	380,000	380,000
Dept: 00	3,306,336	4,000,000	4,000,000	1,490,256	2,380,000	0	380,000	380,000
Total Expenditures	3,306,336	4,000,000	4,000,000	1,490,256	2,380,000	0	380,000	380,000
CAPITAL PROJECTS FUND	-1,609,288	3,000	3,000	650,489	420,819	700	863,878	863,878
Grand Total:	-1,609,288	3,000	3,000	650,489	420,819	700	863,878	863,878

FY 2026 Budget



IMRF FUND(06)

	2024 Actual	2025		2026		Adopted Budget
		Budget	Projected	Requested Budget	Recommended Budget	
Revenues	\$182,461	\$185,000	\$186,500	\$195,565	\$195,565	\$195,565
Expenses	\$177,094	\$188,122	\$185,000	\$194,000	\$194,000	\$194,000
Revenues Less Expenses:	\$5,368	(\$3,122)	\$1,500	\$1,565	\$1,565	\$1,565
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$83,106	\$99,463	\$88,474	\$89,974	\$89,974	\$89,974
Ending Fund Balance:	\$88,474	\$96,341	\$89,974	\$91,539	\$91,539	\$91,539

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 06 - IMRF FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	1,173	1,500	1,500	1,500	1,500
INTEREST INCOME	0	0	0	1,173	1,500	1,500	1,500	1,500
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	182,461	185,000	185,000	100,230	185,000	194,065	194,065	194,065
PROPERTY & REPLACEMENT TAX	182,461	185,000	185,000	100,230	185,000	194,065	194,065	194,065
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	182,461	185,000	185,000	101,403	186,500	195,565	195,565	195,565
Total Revenues	182,461	185,000	185,000	101,403	186,500	195,565	195,565	195,565
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500010.00 IMRF Expense	177,094	188,122	188,122	149,579	185,000	194,000	194,000	194,000
500043.00 Transfer to other funds	0	0	0	0	0			
ADMINISTRATION EXPENSES	177,094	188,122	188,122	149,579	185,000	194,000	194,000	194,000
Dept: 00	177,094	188,122	188,122	149,579	185,000	194,000	194,000	194,000
Total Expenditures	177,094	188,122	188,122	149,579	185,000	194,000	194,000	194,000
IMRF FUND	5,367	-3,122	-3,122	-48,176	1,500	1,565	1,565	1,565
Grand Total:	5,367	-3,122	-3,122	-48,176	1,500	1,565	1,565	1,565

FY 2026 Budget



FICA FUND(07)

	2024 Actual	2025		2026		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$345,835	\$375,000	\$379,000	\$397,375	\$397,375	\$397,375
Expenses	\$364,684	\$375,000	\$375,000	\$406,000	\$406,000	\$406,000
Revenues Less Expenses:	(\$18,848)	\$0	\$4,000	(\$8,625)	(\$8,625)	(\$8,625)
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$284,150	\$286,410	\$265,302	\$269,302	\$269,302	\$269,302
Ending Fund Balance:	\$265,302	\$286,410	\$269,302	\$260,677	\$260,677	\$260,677

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund: 07 - FICA FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	3,352	4,000	4,000	4,000	4,000
INTEREST INCOME	0	0	0	3,352	4,000	4,000	4,000	4,000
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	345,835	375,000	375,000	189,707	375,000	393,375	393,375	393,375
PROPERTY & REPLACEMENT TAX	345,835	375,000	375,000	189,707	375,000	393,375	393,375	393,375
Dept: 00	345,835	375,000	375,000	193,059	379,000	397,375	397,375	397,375
Total Revenues	345,835	375,000	375,000	193,059	379,000	397,375	397,375	397,375
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500011.00 FICA Expense	364,684	375,000	375,000	315,799	375,000	406,000	406,000	406,000
500043.00 Transfer to other funds	0	0	0	0	0			
ADMINISTRATION EXPENSES	364,684	375,000	375,000	315,799	375,000	406,000	406,000	406,000
Dept: 00	364,684	375,000	375,000	315,799	375,000	406,000	406,000	406,000
Total Expenditures	364,684	375,000	375,000	315,799	375,000	406,000	406,000	406,000
FICA FUND	-18,849	0	0	-122,740	4,000	-8,625	-8,625	-8,625
Grand Total:	-18,849	0	0	-122,740	4,000	-8,625	-8,625	-8,625

FY 2026 Budget



GENERAL LIABILITY FUND(08)

	2024 Actual	2025		2026		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues:	\$261,518	\$310,000	\$312,100	\$297,290	\$297,290	\$297,290
Expenses:	\$293,383	\$310,000	\$279,402	\$295,000	\$295,000	\$295,000
Revenues Less Expenses:	(\$31,865)	\$0	\$32,698	\$2,290	\$2,290	\$2,290
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$50,271	\$23,223	\$18,406	\$51,104	\$51,104	\$51,104
Ending Fund Balance:	\$18,406	\$23,223	\$51,104	\$53,394	\$53,394	\$53,394

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	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	1,651	2,100	2,100	2,100	2,100
INTEREST INCOME	0	0	0	1,651	2,100	2,100	2,100	2,100
Acct Class: MISC MISCELLANEOUS REVENUE								
400005.00 Grant Revenue	0	0	0	0	0			
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	261,518	310,000	310,000	142,239	310,000	295,190	295,190	295,190
PROPERTY & REPLACEMENT TAX	261,518	310,000	310,000	142,239	310,000	295,190	295,190	295,190
Dept: 00	261,518	310,000	310,000	143,890	312,100	297,290	297,290	297,290
Total Revenues	261,518	310,000	310,000	143,890	312,100	297,290	297,290	297,290
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500012.00 Unemployment Compensation	11,952	30,000	30,000	20,522	25,000	25,000	25,000	25,000
500013.00 Liability/Workers Comp	281,431	280,000	280,000	240,896	254,402	270,000	270,000	270,000
500014.00 Risk/Loss Management	0	0	0	0	0			
500043.00 Transfer to other funds	0	0	0	0	0			
ADMINISTRATION EXPENSES	293,383	310,000	310,000	261,418	279,402	295,000	295,000	295,000
Dept: 00	293,383	310,000	310,000	261,418	279,402	295,000	295,000	295,000
Total Expenditures	293,383	310,000	310,000	261,418	279,402	295,000	295,000	295,000
GENERAL LIABILITY FUND	-31,865	0	0	-117,528	32,698	2,290	2,290	2,290
Grand Total:	-31,865	0	0	-117,528	32,698	2,290	2,290	2,290

FY 2026 Budget



AUDIT FUND(09)

	2024 Actual	2025		2026		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$29,647	\$30,000	\$30,300	\$31,770	\$31,770	\$31,770
Expenses	\$31,435	\$30,000	\$30,000	\$31,000	\$31,000	\$31,000
Revenues Less Expenses:	(\$1,788)	\$0	\$300	\$770	\$770	\$770
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$21,073	\$25,406	\$19,285	\$19,585	\$19,585	\$19,585
Ending Fund Balance:	\$19,285	\$25,406	\$19,585	\$20,355	\$20,355	\$20,355

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	December	Total			
Fund: 09 - AUDIT FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	176	300	300	300	300
INTEREST INCOME	0	0	0	176	300	300	300	300
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	29,647	30,000	30,000	16,254	30,000	31,470	31,470	31,470
PROPERTY & REPLACEMENT TAX	29,647	30,000	30,000	16,254	30,000	31,470	31,470	31,470
Dept: 00	29,647	30,000	30,000	16,430	30,300	31,770	31,770	31,770
Total Revenues	29,647	30,000	30,000	16,430	30,300	31,770	31,770	31,770
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500015.00 Annual Audit	31,435	30,000	30,000	29,760	30,000	31,000	31,000	31,000
500043.00 Transfer to other funds	0	0	0	0	0			
ADMINISTRATION EXPENSES	31,435	30,000	30,000	29,760	30,000	31,000	31,000	31,000
Dept: 00	31,435	30,000	30,000	29,760	30,000	31,000	31,000	31,000
Total Expenditures	31,435	30,000	30,000	29,760	30,000	31,000	31,000	31,000
AUDIT FUND	-1,788	0	0	-13,330	300	770	770	770
Grand Total:	-1,788	0	0	-13,330	300	770	770	770

FY 2026 Budget



PAVING AND LIGHTING FUND(11)

	2024 Actual	2025		2026		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$39,362	\$80,000	\$68,684	\$84,295	\$73,352	\$73,352
Expenses	\$44,067	\$80,000	\$68,000	\$40,000	\$40,000	\$40,000
Revenues Less Expenses:	(\$4,705)	\$0	\$684	\$44,295	\$33,352	\$33,352
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$16,206	\$16,206	\$11,501	\$12,185	\$12,185	\$12,185
Ending Fund Balance:	\$11,501	\$16,206	\$12,185	\$56,480	\$45,537	\$45,537

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 11 - PAVING AND LIGHTING								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	314	375	375	375	375
INTEREST INCOME	0	0	0	314	375	375	375	375
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	39,362	80,000	80,000	21,758	68,309	72,977	72,977	72,977
PROPERTY & REPLACEMENT TAX	39,362	80,000	80,000	21,758	68,309	72,977	72,977	72,977
Dept: 00	39,362	80,000	80,000	22,072	68,684	73,352	73,352	73,352
Total Revenues	39,362	80,000	80,000	22,072	68,684	73,352	73,352	73,352
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	44,067	80,000	80,000	14,267	68,000	40,000	40,000	40,000
MAINTENANCE EXPENSES	44,067	80,000	80,000	14,267	68,000	40,000	40,000	40,000
Dept: 00	44,067	80,000	80,000	14,267	68,000	40,000	40,000	40,000
Total Expenditures	44,067	80,000	80,000	14,267	68,000	40,000	40,000	40,000
PAVING AND LIGHTING	-4,705	0	0	7,805	684	33,352	33,352	33,352
Grand Total:	-4,705	0	0	7,805	684	33,352	33,352	33,352

FY 2026 Budget



POLICE PROTECTION FUND(12)

	2024 Actual	2025		2026		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$85,899	\$89,000	\$91,600	\$96,061	\$96,061	\$96,061
Expenses	\$98,354	\$89,000	\$109,262	\$112,450	\$112,450	\$112,450
Revenues Less Expenses:	(\$12,455)	\$0	(\$17,662)	(\$16,389)	(\$16,389)	(\$16,389)
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$185,853	\$196,150	\$173,398	\$155,736	\$155,736	\$155,736
Ending Fund Balance:	\$173,398	\$196,150	\$155,736	\$139,347	\$139,347	\$139,347

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	December	Total	Requested	Recommended	Adopted
Fund: 12 - POLICE PROTECTION FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	2,122	2,600	2,700	2,700	2,700
INTEREST INCOME	0	0	0	2,122	2,600	2,700	2,700	2,700
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	85,899	89,000	89,000	47,142	89,000	93,361	93,361	93,361
PROPERTY & REPLACEMENT TAX	85,899	89,000	89,000	47,142	89,000	93,361	93,361	93,361
Dept: 00	85,899	89,000	89,000	49,264	91,600	96,061	96,061	96,061
Total Revenues	85,899	89,000	89,000	49,264	91,600	96,061	96,061	96,061
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	1,679	2,000	2,000	2,337	2,000	2,000	2,000	2,000
500031.00 Office Expense	0	0	0	0	0			
500034.00 Monthly Expenses	0	400	400	0	0			
500043.00 Transfer to other funds	0	0	0	0	0			
500045.00 Uniforms & Clothing	589	1,000	1,000	931	1,000	1,000	1,000	1,000
ADMINISTRATION EXPENSES	2,268	3,400	3,400	3,268	3,000	3,000	3,000	3,000
Acct Class: PAYR PAYROLL EXPENSES								
500001.01 Payroll Accrual	929	0	0	0	0			
500002.00 Part time Salaries	95,157	85,000	85,000	85,340	106,262	109,450	109,450	109,450
500003.00 Overtime	0	600	600	0	0			
PAYROLL EXPENSES	96,086	85,600	85,600	85,340	106,262	109,450	109,450	109,450
Dept: 00	98,354	89,000	89,000	88,608	109,262	112,450	112,450	112,450
Total Expenditures	98,354	89,000	89,000	88,608	109,262	112,450	112,450	112,450
POLICE PROTECTION FUND	-12,455	0	0	-39,344	-17,662	-16,389	-16,389	-16,389
Grand Total:	-12,455	0	0	-39,344	-17,662	-16,389	-16,389	-16,389

FY 2026 Budget



HANDICAPPED FUND(13)

	2024 Actual	2025		2026		
		Budget	Projected	Requested Budget	Recommended Budget	Adopted Budget
Revenues	\$370,255	\$375,030	\$377,400	\$377,500	\$377,500	\$377,500
Expenses	\$193,812	\$225,000	\$220,000	\$225,000	\$225,000	\$225,000
Revenues Less Expenses:	\$176,443	\$150,030	\$157,400	\$152,500	\$152,500	\$152,500
Transfers (to)/from other Funds:	(\$150,000)	(\$150,000)	(\$150,000)	(\$150,000)	(\$150,000)	(\$150,000)
Opening Fund Balance:	\$62,800	\$51,970	\$89,243	\$96,643	\$96,643	\$51,940
Ending Fund Balance:	\$89,243	\$52,000	\$96,643	\$99,143	\$99,143	\$54,440

BUDGET WORKSHEET

Niles Park District

Month: 12/31/2025	Prior Year	Current Year			(6)	(7)	(8)	
	Actual	Original Budget	Amended Budget	Actual Thru December	Estimated Total	Requested	Recommended	Adopted
Fund: 13 - HANDICAPPED FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	30	30	1,926	2,400	2,500	2,500	2,500
INTEREST INCOME	0	30	30	1,926	2,400	2,500	2,500	2,500
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	370,255	375,000	375,000	203,169	375,000	375,000	375,000	375,000
PROPERTY & REPLACEMENT TAX	370,255	375,000	375,000	203,169	375,000	375,000	375,000	375,000
Dept: 00	370,255	375,030	375,030	205,095	377,400	377,500	377,500	377,500
Total Revenues	370,255	375,030	375,030	205,095	377,400	377,500	377,500	377,500
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500018.00 MNASR	193,812	225,000	225,000	194,522	220,000	225,000	225,000	225,000
500029.00 Equipment	0	0	0	0	0			
500043.00 Transfer to other funds	150,000	150,000	150,000	0	150,000	150,000	150,000	150,000
ADMINISTRATION EXPENSES	343,812	375,000	375,000	194,522	370,000	375,000	375,000	375,000
Dept: 00	343,812	375,000	375,000	194,522	370,000	375,000	375,000	375,000
Total Expenditures	343,812	375,000	375,000	194,522	370,000	375,000	375,000	375,000
HANDICAPPED FUND	26,443	30	30	10,573	7,400	2,500	2,500	2,500
Grand Total:	26,443	30	30	10,573	7,400	2,500	2,500	2,500