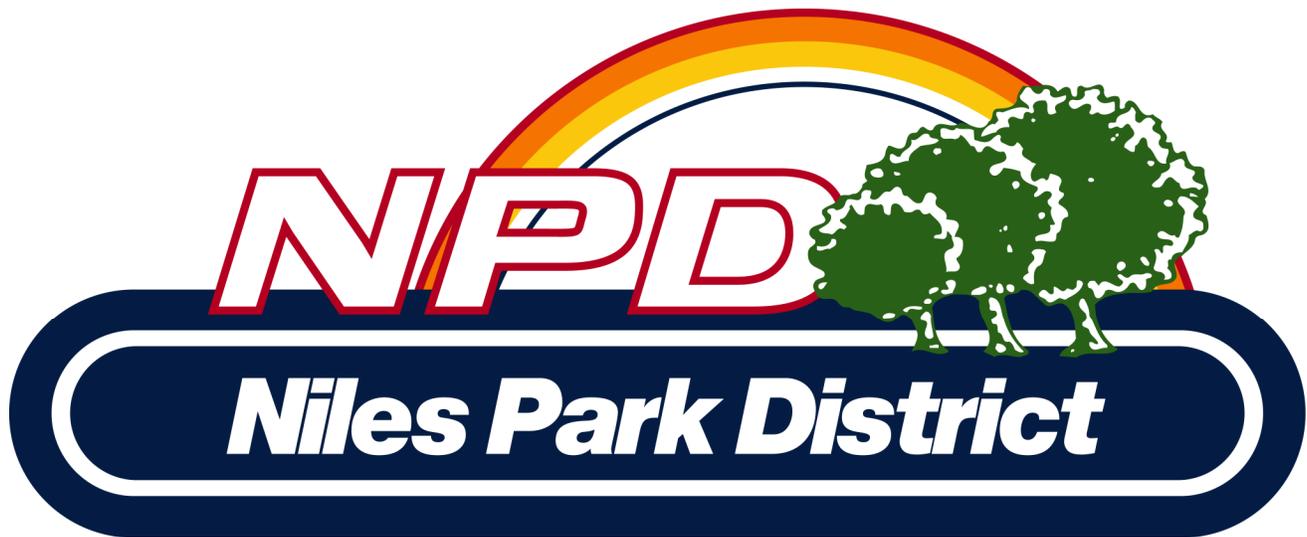


ADOPTED BUDGET



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FISCAL YEAR 2018

January 1, 2018 – December 31, 2018

NILES PARK DISTRICT

2018 ANNUAL BUDGET

PARK DISTRICT OFFICIALS

PRESIDENT

Pat Byrne

COMMISSIONERS

Ray Czarnik

Julie Genualdi

Dennis O'Donovan

Chris Zalinski

DEPARTMENT HEADS

Tom Elenz

Executive Director

Scot Neukirch

Finance Director

Joann Raschillo

Executive Assistant

James Majewski

Superintendent of Park Services

Marty Stankowicz

Ice Rink Manager

Laura Newton

Tam Tennis Manager

Peter Dubs

Golf Course Manager

Paul Nielsen

Athletic Administrator

Robin Brey

Program Supervisor



NILES PARK DISTRICT

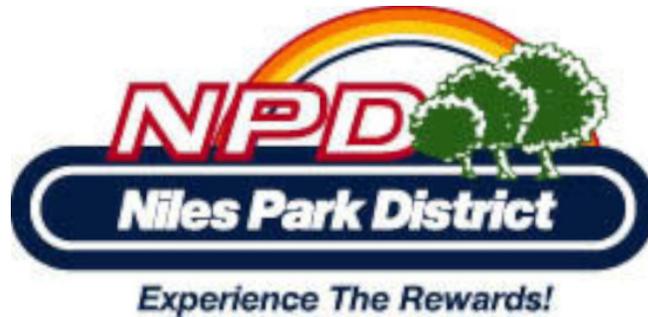


FISCAL YEAR 2018

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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.**



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FUND SUMMARIES



Niles Park District Fund Balance Analysis Fy 2018 Budget



Fund No.	Fund	Fund Balance * 1/1/2017		Operating 2017 Projection		Change in Fund Balance		Operating 2018 Budget		Change in Fund Balance		Fund Balance 12/31/2018	
		Balance *	Fund	Revenues	Expenses	in Fund Balance	Fund Balance Transfer	Revenues	Expenses	in Fund Balance	Fund Balance Transfer	Balance	Fund Balance
1	General	2,076,231		1,473,700	2,368,720	(895,020)	895,020	1,518,951	2,477,629	(958,678)	958,678	2,076,231	
2	Recreation	6,081,638		3,955,486	2,919,467	1,036,018	(1,247,824)	4,577,567	3,446,289	1,131,278	(1,131,278)	5,869,832	
3	Ice Rink	7,861,653		1,093,362	895,526	197,835	(197,835)	1,156,784	933,295	223,489	(223,489)	7,861,653	
4	Swimming Pool	1,696,191		332,711	385,170	(52,459)	0	362,390	417,240	(54,850)	27,210	1,616,091	
5	Golf Fund	5,369,027		707,855	1,207,474	(499,619)	0	829,239	1,633,289	(804,050)	0	4,065,358	
6	IMRF Fund	90,247		243,800	242,494	1,306	0	250,000	269,857	(19,857)	0	71,696	
7	FICA Fund	310,383		243,800	244,501	(701)	0	250,000	289,363	(39,363)	0	270,319	
8	General Liability	556,890		165,784	169,011	(3,227)	0	170,000	153,900	16,100	0	569,763	
9	Audit	23,449		24,380	24,018	362	0	25,000	24,195	805	0	24,616	
10	Debt Service	260,465		2,031,376	2,684,873	(653,497)	653,497	2,071,746	2,635,063	(563,316)	563,316	260,465	
11	Paving and Lighting	131,832		53,147	80,732	(27,585)	0	50,000	55,000	(5,000)	0	99,247	
12	Police Protection	184,858		73,140	93,532	(20,392)	0	75,000	76,000	(1,000)	0	163,466	
13	Handicapped	467,959		344,768	196,000	148,768	(102,857)	401,000	206,563	194,437	(194,437)	513,870	
14	Capital Projects	7,574,559		3,721	6,711,725	(6,708,004)	0	866,555	750,000	(749,980)	0	116,575	
Total All Funds		32,685,382		10,747,029	18,223,244	(7,476,215)	0	11,737,697	13,367,682	(1,629,986)	0	23,579,182	

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



Niles Park District Summary of Revenues Fy 2018 Budget



Fund No.	Fund	2018 Budget	2017 Projected	2016 Actual	Compare 2018 Budget to 2017 Projection	Compare 2017 Projection to 2016 Actual
1	General	1,518,951	1,473,700	\$1,502,964	45,251	(29,264)
2	Recreation	4,577,567	3,955,486	\$3,843,771	622,081	111,715
3	Ice Rink	1,156,784	1,093,362	\$1,171,631	63,422	(78,269)
4	Swimming Pool	362,390	332,711	375,866	29,679	(43,155)
5	Golf Fund	829,239	707,855	807,631	121,384	(99,776)
6	IMRF Fund	250,000	243,800	239,225	6,200	4,575
7	FICA Fund	250,000	243,800	239,325	6,200	4,475
8	General Liability	170,000	165,784	162,741	4,216	3,043
9	Audit	25,000	24,380	23,933	620	447
10	Debt Service	2,071,746	2,031,376	5,611,301	40,371	(3,579,925)
11	Paving and Lighting	50,000	53,147	42,059	(3,147)	11,088
12	Police Protection	75,000	73,140	71,798	1,860	1,342
13	Handicapped	401,000	344,768	337,597	56,232	7,171
14	Capital Projects	20	3,721	6,872,966	(3,701)	(6,869,245)
Total All Funds		11,737,697	10,747,029	21,302,807	990,667	(10,555,778)
					9.2%	-49.6%



Niles Park District Summary of Expenses Fy 2018 Budget



Fund No.	Fund	2018 Budget	2017 Projected	2016 Actual	Compare 2018 Budget to 2017 Projection	Compare 2017 Projection to 2016 Actual
1	General	2,477,629	2,368,720	1,982,585	108,909	386,135
2	Recreation	3,446,289	2,919,467	2,945,625	526,821	(26,158)
3	Ice Rink	933,295	895,526	1,059,284	37,768	(163,757)
4	Swimming Pool	417,240	385,170	410,520	32,070	(25,350)
5	Golf Fund	1,633,289	1,207,474	691,676	425,815	515,799
6	IMRF Fund	269,857	242,494	297,904	27,363	(55,410)
7	FICA Fund	289,363	244,501	255,079	44,862	(10,578)
8	General Liability	153,900	169,011	158,099	(15,111)	10,912
9	Audit	24,195	24,018	22,500	177	1,518
10	Debt Service	2,635,063	2,684,873	6,076,841	(49,811)	(3,391,968)
11	Paving and Lighting	55,000	80,732	101,444	(25,732)	(20,712)
12	Police Protection	76,000	93,532	64,251	(17,532)	29,281
13	Handicapped	206,563	196,000	191,239	10,563	4,761
Total All Funds less Cap						
	Proj	12,617,682	11,511,519	14,257,046	1,106,163	(2,745,527)
14	Capital Projects	750,000	6,711,725	2,242,668	(5,961,725)	4,469,057
Grand Total		13,367,682	18,223,244	16,499,714	(4,855,562)	1,723,530
					9.6%	-19.3%
					-88.8%	199.3%
					-26.6%	10.4%

Note: Transfers between funds have been removed

Niles Park District

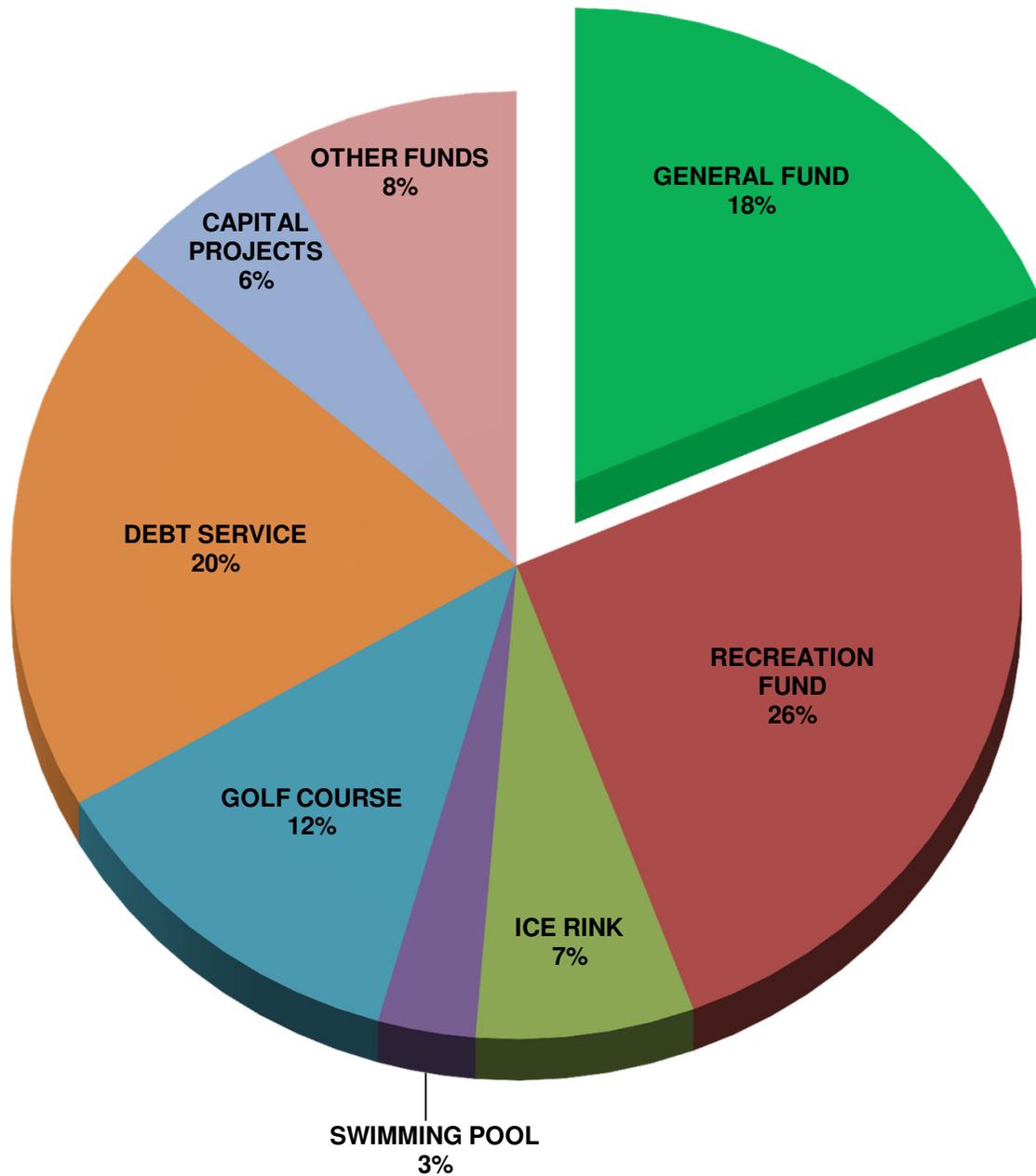
Summary of Major Capital Projects

Fy 2017 Budget

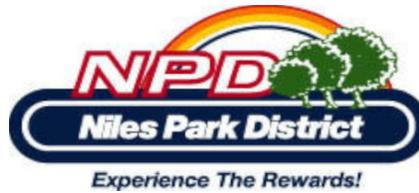
Fund	Fund Name	Dept	Account	Description	2017 Projects
1	General	40	500056	Howard Leisure study	\$25,000
				Fence repair to ball fields	\$10,000
				irrigation upgrades to flowerbeds	\$10,000
				irrigation at oasis front beds	\$10,000
				irrigation at oak park concert area	\$4,000
					\$59,000
2	Recreation	40	500056	Oak Park Ball Field	\$100,000
				regrade and sod pioneer outfield	\$97,500
				courtland playground	\$75,000
				Refinish Grennan gym floor	\$5,000
				New Matt Room	\$2,500
				Howard Leisure Center Drinking Fountain	\$2,500
					\$282,500
4	Pool	40	500057	Lift station pump rebuild	\$8,000
				Rope and netting	\$6,000
				Waterslide repair	\$4,000
				Misc. repairs	\$3,000
					\$21,000
3	Ice Rink	40	500057	Compressor maint. Contract	\$6,900
				Emg. Ref. Repairs	\$5,500
				Misc. Outside Contractor	\$4,300
				Building repairs	\$3,300
					\$20,000
5	Golf	40	500056	Course improvements	\$500,000
14	Capital Projects	0	500067	New Caldwell facility	\$9,000,000
					\$9,882,500

GENERAL FUND EXPENSES

\$2,477,629



FY 2018 Budget



GENERAL FUND (01)

	2016	2017		2018
	Actual	Budget	Projected	Budget
Revenues	\$1,502,964	\$1,516,300	\$1,473,700	\$1,518,951
Expenses	\$1,982,585	\$2,338,504	\$2,368,720	\$2,477,629
Revenues Less Expenses:	(\$479,621)	(\$822,204)	(\$895,020)	(\$958,678)
Transfers (to)/from other Funds:	\$535,000	\$822,206	\$895,020	\$958,678
Opening Fund Balance:	\$2,020,852	\$2,020,850	\$2,076,231	\$2,076,231
Ending Fund Balance:	\$2,076,231	\$2,020,852	\$2,076,231	\$2,076,231

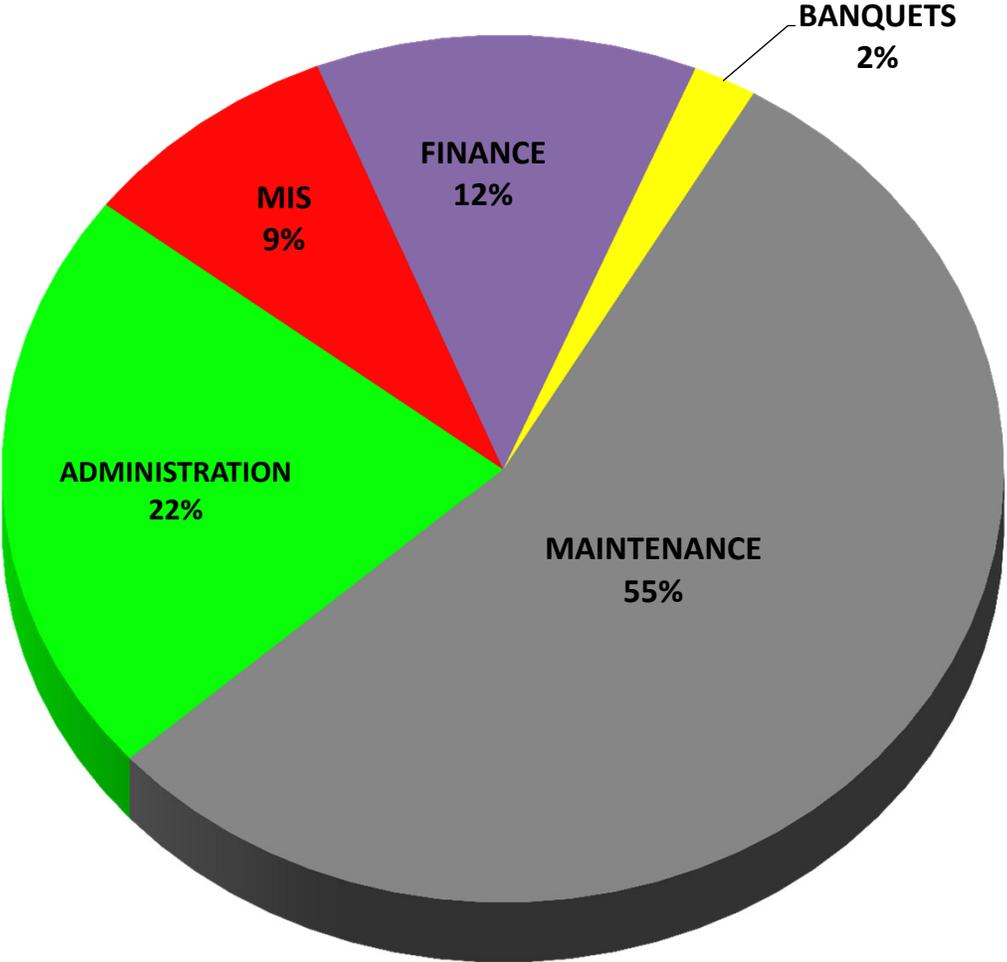
BUDGET WORKSHEET

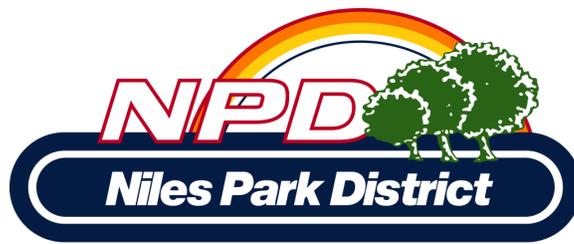
Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 01 - GENERAL FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	8,336	1,500	1,500	4,628	5,023	9,000	9,000	
INTEREST INCOME	8,336	1,500	1,500	4,628	5,023	9,000	9,000	0
Acct Class: LEAS LEASE INCOME								
400046.00 Lease Income	69,662	70,000	70,000	41,008	64,459	60,000	60,000	
400049.00 Cell Tower Lease	74,556	78,000	78,000	59,883	82,382	82,951	82,951	
LEASE INCOME	144,218	148,000	148,000	100,891	146,841	142,951	142,951	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	15,838	15,000	15,000	133	228	200	200	
400005.00 Grant Revenue	500	0	0	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	33,225	20,000	20,000	4,080	6,994	25,000	25,000	
MISCELLANEOUS REVENUE	49,563	35,000	35,000	4,213	7,222	25,200	25,200	0
Acct Class: RENI RENTAL INCOME								
400014.00 Meeting Room Rental	1,600	0	0	450	450			
RENTAL INCOME	1,600	0	0	450	450	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	1,035,606	1,081,800	1,081,800	1,054,981	1,054,164	1,107,753	1,081,800	
400002.00 Person Prop Replacement tax	263,642	250,000	250,000	237,904	260,000	260,000	260,000	
PROPERTY & REPLACEMENT TAX	1,299,248	1,331,800	1,331,800	1,292,885	1,314,164	1,367,753	1,341,800	0
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	535,000	822,206	822,206	60,000	895,020	932,725	958,678	
TRANSFER FROM OTHER FUNDS	535,000	822,206	822,206	60,000	895,020	932,725	958,678	0
Dept: 00	2,037,965	2,338,506	2,338,506	1,463,067	2,368,720	2,477,629	2,477,629	0
Total Revenues	2,037,965	2,338,506	2,338,506	1,463,067	2,368,720	2,477,629	2,477,629	0
Grand Total:	2,037,965	2,338,506	2,338,506	1,463,067	2,368,720	2,477,629	2,477,629	0

GENERAL FUND EXPENSES BY DEPT

\$2,477,629





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ADMINISTRATION DEPARTMENT

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

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

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

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

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

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior Year	Current Year				(6)	(7)	(8)
	Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00 Postage	9,658	10,500	10,500	8,256	11,008	11,000	11,000	
500021.00 Printing	28,607	28,000	28,000	29,464	33,228	30,000	30,000	
500022.00 Dues and Memberships	8,018	8,000	8,000	7,429	7,429	8,000	8,000	
500023.00 Travel Expense	0	3,000	3,000	40	69	500	500	
500024.00 Conference Expense	2,862	6,000	6,000	3,836	6,000	5,000	5,000	
500025.00 Seminar Expense	0	0	0	0	0			
500026.00 Lodging Expense	507	0	0	0	0			
500028.00 Special Services	26,829	80,000	80,000	65,874	87,833	82,000	82,000	
500029.00 Equipment	722	1,000	1,000	0	0			
500031.00 Office Expense	3,672	3,500	3,500	1,638	2,503	3,500	3,500	
500032.00 Legal Service & Fees	22,079	20,000	20,000	24,451	33,803	25,000	25,000	
500035.00 Administrative Activities Exp	9,684	10,000	10,000	4,900	8,400	10,000	10,000	
500036.00 Office Furniture	0	0	0	0	0	3,000	3,000	
500038.00 Sponsorship	698	0	0	1,025	1,025	1,000	1,000	
500041.00 Advertising	13,904	10,000	10,000	10,579	14,105	15,000	15,000	
500044.00 Reference Materials	435	500	500	52	89	500	500	
500045.00 Uniforms & Clothing	957	800	800	0	800	800	800	
500072.00 Commissioner Functions	4,766	6,000	6,000	4,078	5,016	6,000	6,000	
ADMINISTRATION EXPENSES	133,398	187,300	187,300	161,622	211,308	201,300	201,300	0
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	806	764	764	994	1,363	1,282	1,282	
500097.00 Health Insurance	45,489	50,724	50,724	54,105	65,812	65,812	65,812	
500098.00 Dental Insurance	2,543	3,128	3,128	3,242	3,890	4,399	4,399	
500099.00 Life Insurance	252	277	277	210	280	305	305	
INSURANCE EXPENSE	49,090	54,893	54,893	58,551	71,345	71,798	71,798	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	241,321	265,265	265,265	165,456	220,607	273,236	273,236	
500002.00 Part time Salaries	0	0	0	0	0			
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	27,233	0	0	16,834	27,382			
500005.00 Sick Pay	1,784	0	0	11,325	12,472			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	7,570	0	0	5,824	7,250			
500007.01 Personal Time	5,740	0	0	4,325	7,109			
PAYROLL EXPENSES	283,648	265,265	265,265	203,764	274,820	273,236	273,236	0
GENERAL ADMINISTRATION	466,136	507,458	507,458	423,937	557,473	546,334	546,334	0

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 20 MANAGEMENT INFO SYSTEMS								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00 Postage	37	0	0	0	0			
500022.00 Dues and Memberships	0	0	0	0	0			
500024.00 Conference Expense	0	0	0	15	26			
500027.00 Training	0	0	0	0	0	2,000	2,000	
500028.00 Special Services	87,625	97,000	97,000	61,080	97,000	97,000	97,000	
500029.00 Equipment	45,617	53,000	53,000	13,598	21,597	53,000	53,000	
500030.00 Minor Equipment/Parts	1,786	3,000	3,000	2,039	2,718	3,000	3,000	
500031.00 Office Expense	11,437	12,000	12,000	9,162	12,215	12,000	12,000	
500036.00 Office Furniture	0	0	0	0	0			
500044.00 Reference Materials	0	0	0	0	0			
500046.00 Hardware/Software Maintenance	33,551	34,300	34,300	26,858	27,541	34,000	34,000	
500047.00 Software Expense	5,343	10,000	10,000	526	5,000	10,000	10,000	
ADMINISTRATION EXPENSES	185,396	209,300	209,300	113,278	166,097	211,000	211,000	0
Acct Class: INSU INSURANCE EXPENSE								
500097.00 Health Insurance	0	0	0	0	0			
500098.00 Dental Insurance	0	0	0	0	0			
500099.00 Life Insurance	0	0	0	0	0			
INSURANCE EXPENSE	0	0	0	0	0	0	0	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	0	0	0	0	0			
500002.00 Part time Salaries	0	0	0	0	0			
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	0	0	0	0	0			
500005.00 Sick Pay	0	0	0	0	0			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	0	0	0	0	0			
PAYROLL EXPENSES	0	0	0	0	0	0	0	0
MANAGEMENT INFO SYSTEMS	185,396	209,300	209,300	113,278	166,097	211,000	211,000	0
Total Expenditures	651,532	716,758	716,758	537,215	723,570	757,334	757,334	0
	-651,532	-716,758	-716,758	-537,215	-723,570	-757,334	-757,334	0
Grand Total:	-651,532	-716,758	-716,758	-537,215	-723,570	-757,334	-757,334	0



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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, 1 Accountant, and 1 Assistant Accountant.

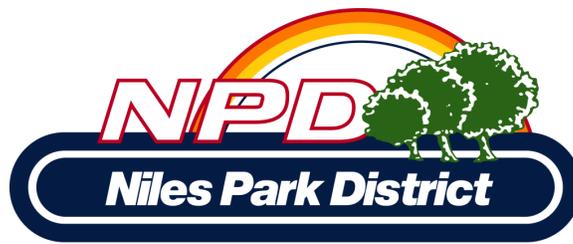
The Director of Finance coordinates all of the financial affairs of the Park District, establishes and maintains necessary controls, and supervises the employees and activities of the Finance Department. The Objectives of the Finance Department are as follows:

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

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 30 FINANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00 Postage	3,390	3,000	3,000	1,615	2,768	3,000	3,000	
500021.00 Printing	2,623	3,300	3,300	2,117	3,404	3,000	3,000	
500022.00 Dues and Memberships	1,780	2,000	2,000	1,280	1,707	1,750	1,750	
500023.00 Travel Expense	0	0	0	0	0			
500024.00 Conference Expense	0	450	450	0	0	450	450	
500025.00 Seminar Expense	0	0	0	0	0			
500027.00 Training	0	0	0	0	0			
500028.00 Special Services	7,879	10,000	10,000	4,733	7,215	9,000	9,000	
500029.00 Equipment	125	1,000	1,000	0	0	1,000	1,000	
500031.00 Office Expense	3,437	3,500	3,500	2,495	3,508	3,500	3,500	
500033.00 Human Resources	4,406	7,000	7,000	3,991	4,445	6,000	6,000	
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	1,955	2,000	2,000	0	0	1,500	1,500	
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	251	500	500	145	249	500	500	
ADMINISTRATION EXPENSES	25,846	32,750	32,750	16,376	23,296	29,700	29,700	0
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	818	990	990	777	1,036	1,026	1,026	
500097.00 Health Insurance	52,053	55,106	55,106	40,930	54,574	60,271	60,271	
500098.00 Dental Insurance	3,742	3,960	3,960	2,994	3,992	3,592	3,592	
500099.00 Life Insurance	168	184	184	140	187	203	203	
INSURANCE EXPENSE	56,781	60,240	60,240	44,841	59,789	65,092	65,092	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	175,355	198,469	198,469	135,553	182,257	204,445	204,445	
500002.00 Part time Salaries	1,362	0	0	3,736	3,736	5,000	5,000	
500003.00 Overtime	0	0	0	1,140	1,200	1,000	1,000	
500004.00 Vacation	13,450	0	0	9,236	13,675			
500005.00 Sick Pay	1,230	0	0	632	843			
500007.00 Holiday	6,026	0	0	4,063	5,197			
500007.01 Personal Time	4,946	0	0	2,980	5,108			
PAYROLL EXPENSES	202,369	198,469	198,469	157,340	212,016	210,445	210,445	0
FINANCE DEPARTMENT	284,996	291,459	291,459	218,557	295,101	305,237	305,237	0
Total Expenditures	284,996	291,459	291,459	218,557	295,101	305,237	305,237	0
	-284,996	-291,459	-291,459	-218,557	-295,101	-305,237	-305,237	0



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PARK SERVICES DEPARTMENT

The Park Services Department is made up of 9 full-time employees and 1 full time secretary. In the months of May through August the Park Services Department hires and additional 15 part time summer staff.

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

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

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

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

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	871	300	300	476	635	500	500	
500020.00 Postage	-29	30	30	0	0	30	30	
500021.00 Printing	0	0	0	0	0			
500022.00 Dues and Memberships	0	500	500	155	266	500	500	
500023.00 Travel Expense	0	0	0	0	0			
500024.00 Conference Expense	0	0	0	0	0	600	600	
500025.00 Seminar Expense	303	240	240	1,460	1,460	500	500	
500026.00 Lodging Expense	0	0	0	0	0			
500027.00 Training	0	200	200	1,545	1,545	1,000	1,000	
500028.00 Special Services	26,530	37,428	37,428	12,848	19,980	24,798	24,798	
500029.00 Equipment	11,795	37,100	37,100	11,454	37,100	40,500	40,500	
500030.00 Minor Equipment/Parts	502	1,300	1,300	324	478	2,300	2,300	
500031.00 Office Expense	471	1,000	1,000	956	956	1,000	1,000	
500036.00 Office Furniture	319	0	0	0	0			
500041.00 Advertising	453	240	240	0	0	240	240	
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	3,866	3,300	3,300	1,430	2,268	3,520	3,520	
ADMINISTRATION EXPENSES	45,081	81,638	81,638	30,648	64,688	75,488	75,488	0
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	2,824	3,631	3,631	2,966	3,955	4,004	4,004	
500097.00 Health Insurance	151,452	186,445	186,445	146,160	194,879	223,054	223,054	
500098.00 Dental Insurance	9,926	11,725	11,725	9,673	12,898	12,092	12,092	
500099.00 Life Insurance	999	1,294	1,294	893	1,190	1,321	1,321	
INSURANCE EXPENSE	165,201	203,095	203,095	159,692	212,922	240,471	240,471	0
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	28,122	40,000	40,000	22,396	31,585	35,000	35,000	
500050.00 Automotive Vehicle Maintenance	9,290	11,925	11,925	5,074	8,698	11,925	11,925	
500051.00 Tires	3,502	3,000	3,000	2,027	2,702	3,000	3,000	
500052.00 Facility Cleaning	12,065	14,000	14,000	10,606	14,142	16,220	16,220	
500053.00 Sanitation Service by Contract	12,308	10,668	10,668	12,360	16,480	13,109	13,109	
500054.00 Equipment Maintenance	9,692	8,600	8,600	9,331	13,224	10,100	10,100	
500055.00 Materials/Supplies	40,916	52,000	52,000	48,523	64,697	79,127	79,127	
500056.00 Land & Building Improvements	7,490	59,000	59,000	15,448	20,598	40,000	40,000	
500057.00 Maint of Buildings	2,756	14,400	14,400	2,524	3,916	4,400	4,400	
MAINTENANCE EXPENSES	126,141	213,593	213,593	128,289	176,042	212,881	212,881	0
Acct Class: PAYR PAYROLL EXPENSES								

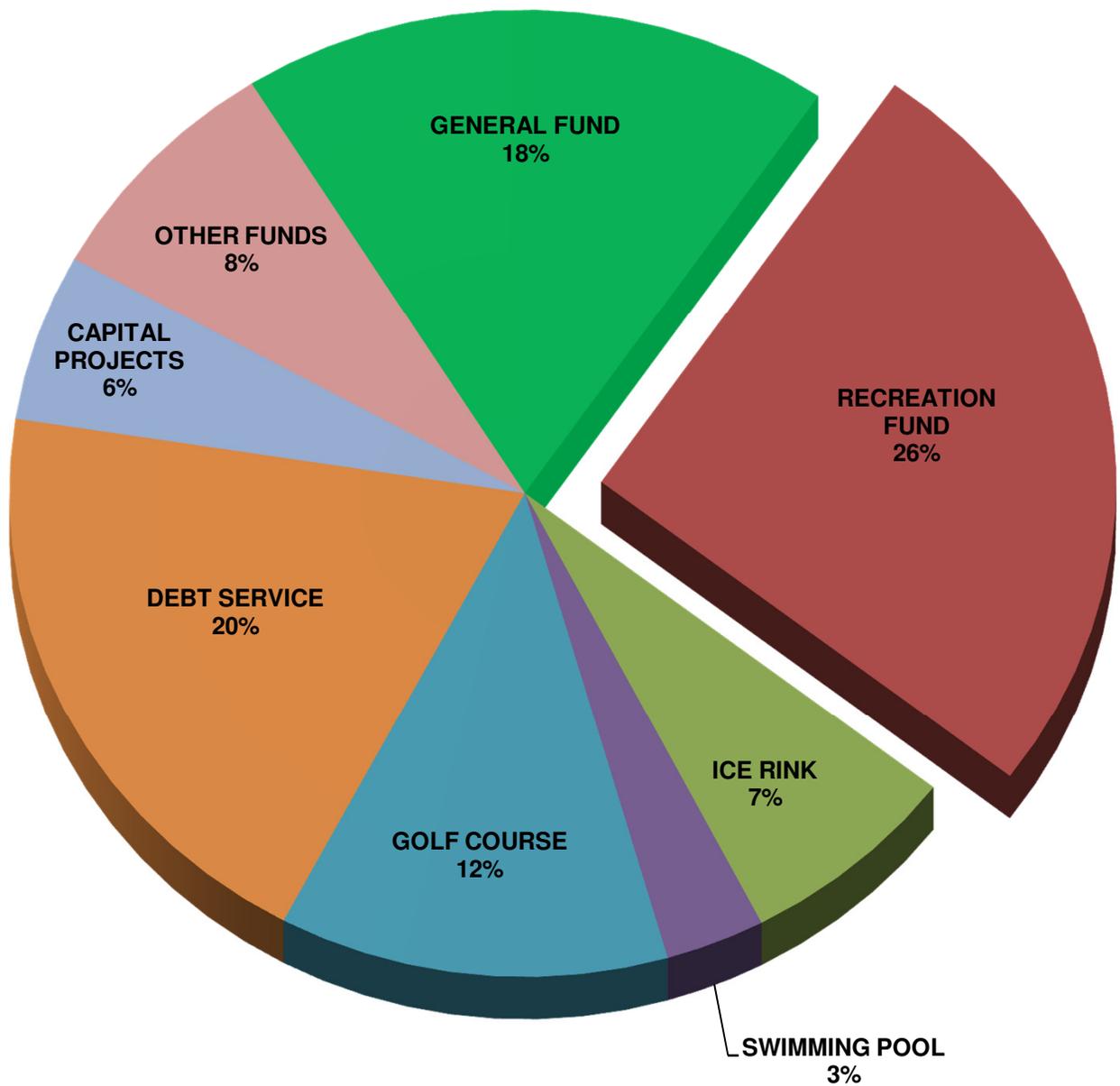
BUDGET WORKSHEET

Niles Park District

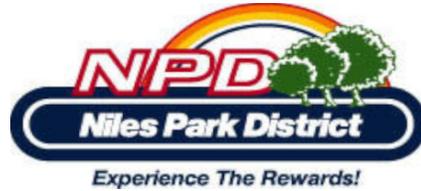
Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 01 - GENERAL FUND								
Expenditures								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	531,207	686,992	686,992	467,875	645,000	710,989	710,989	
500002.00 Part time Salaries	0	0	0	0	0			
500003.00 Overtime	17,869	19,992	19,992	12,933	19,308	20,000	20,000	
500004.00 Vacation	31,983	0	0	25,416	34,828			
500005.00 Sick Pay	18,775	0	0	16,808	22,410			
500006.00 Temporary/Seasonal Pay	10,076	30,000	30,000	46,321	46,321	35,000	35,000	
500007.00 Holiday	19,166	0	0	13,799	18,452			
500007.01 Personal Time	9,897	0	0	9,079	13,736			
PAYROLL EXPENSES	638,973	736,984	736,984	592,231	800,055	765,989	765,989	0
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	8,870	11,000	11,000	6,538	10,920	11,000	11,000	
500059.00 Electric Service	21,401	23,000	23,000	14,674	21,658	23,000	23,000	
500060.00 Water Service	2,054	2,000	2,000	2,785	4,214	3,000	3,000	
500061.00 Telephone Service	33,504	32,000	32,000	24,385	31,724	32,000	32,000	
UTILITIES	65,829	68,000	68,000	48,382	68,516	69,000	69,000	0
MAINTENANCE DEPARTMENT	1,041,225	1,303,310	1,303,310	959,242	1,322,223	1,363,829	1,363,829	0
Dept: 45 BANQUETS								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500028.00 Special Services	1,388	1,229	1,229	0	0	1,229	1,229	
500029.00 Equipment	0	0	0	0	0	48,000	48,000	
ADMINISTRATION EXPENSES	1,388	1,229	1,229	0	0	49,229	49,229	0
Acct Class: MAIN MAINTENANCE EXPENSES								
500052.00 Facility Cleaning	0	0	0	0	0			
500054.00 Equipment Maintenance	3,445	25,750	25,750	1,531	25,750	2,000	2,000	
500056.00 Land & Building Improvements	0	0	0	1,211	2,076			
MAINTENANCE EXPENSES	3,445	25,750	25,750	2,742	27,826	2,000	2,000	0
BANQUETS	4,833	26,979	26,979	2,742	27,826	51,229	51,229	0
Total Expenditures	1,046,058	1,330,289	1,330,289	961,984	1,350,049	1,415,058	1,415,058	0
	-1,046,058	-1,330,289	-1,330,289	-961,984	-1,350,049	-1,415,058	-1,415,058	0
Grand Total:	-1,046,058	-1,330,289	-1,330,289	-961,984	-1,350,049	-1,415,058	-1,415,058	0

RECREATION FUND EXPENSES

\$3,446,289



FY 2018 Budget



RECREATION FUND (02)

	2016	2017		2018
	Actual	Budget	Projected	Budget
Revenues	\$3,843,771	\$3,803,352	\$3,955,486	\$4,577,567
Expenses	\$2,945,625	\$2,962,145	\$2,919,467	\$3,446,289
Revenues Less Expenses:	\$898,145	\$841,207	\$1,036,018	\$1,131,278
Transfers (to)/from other Funds:	(\$715,000)	(\$961,590)	(\$1,247,824)	(\$1,131,278)
Opening Fund Balance:	\$5,898,493	\$6,368,239	\$6,081,638	\$5,869,832
Ending Fund Balance:	\$6,081,638	\$6,247,856	\$5,869,832	\$5,869,832

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 02 - RECREATION FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	31,979	6,000	6,000	12,156	19,000	20,000	20,000	
INTEREST INCOME	31,979	6,000	6,000	12,156	19,000	20,000	20,000	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	2,136	3,000	3,000	1,180	1,980	2,500	2,500	
400005.00 Grant Revenue	0	0	0	500	500			
400007.00 Special Event Donations	0	0	0	10,877	10,877	11,167	11,167	
400008.00 Cash over/short	0	0	0	0	0			
400010.00 Transfer from fund balance	0	120,142	120,142	0	0			
400011.00 Sponsorships	0	0	0	5,229	5,229	5,000	5,000	
400013.00 Vending	8,878	8,000	8,000	4,832	7,077	8,000	8,000	
MISCELLANEOUS REVENUE	11,014	131,142	131,142	22,618	25,663	26,667	26,667	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	813,708	850,000	850,000	828,921	828,921	875,500	850,000	
PROPERTY & REPLACEMENT TAX	813,708	850,000	850,000	828,921	828,921	875,500	850,000	0
Dept: 00	856,701	987,142	987,142	863,695	873,584	922,167	896,667	0
Dept: 50 PROGRAM DEPARTMENT								
Acct Class: PROR PROGRAM REVENUE								
400100.00 Cooking Monsters	320	0	0	5,321	5,321	5,150	5,150	
400102.00 Ceramics	-139	0	0	0	0			
400105.00 July Fourth	2,415	2,500	2,500	5,101	5,101	5,000	5,000	
400106.00 Explorers and Voyagers	214,237	185,000	185,000	202,490	202,490	206,000	206,000	
400108.00 Pre/Post Camp	36,192	34,000	34,000	32,121	32,121	30,900	30,900	
400109.00 Pint size pioneers	39,714	35,000	35,000	41,093	41,093	41,200	41,200	
400110.00 Kiddie Camp	14,910	14,000	14,000	12,059	12,059	12,360	12,360	
400111.00 Discovers Camp	36,083	35,000	35,000	26,743	26,743	25,750	25,750	
400112.00 Tots Gym	4,205	3,000	3,000	3,568	3,568	3,168	3,168	
400113.00 Early Childhood	0	2,496	2,496	0	0			
400116.00 Dance Classes	46,138	37,000	37,000	61,349	45,000	56,650	56,650	
400120.00 Recreation Birthday Parties	8,516	8,000	8,000	8,098	10,989	10,300	10,300	
400121.00 On my own	14,830	11,000	11,000	22,110	22,110	15,450	15,450	
400123.00 Moovin & Groovin	2,944	2,000	2,000	3,132	3,132	2,575	2,575	
400124.00 Pre School	244,431	252,350	252,350	265,437	262,845	265,225	265,225	
400126.00 Music Lessons	49,402	45,000	45,000	61,336	45,000	49,440	49,440	
400130.00 Parents Afternoon Out	1,178	1,700	1,700	1,534	1,534	1,545	1,545	
400131.00 Art Classes	0	0	0	0	0			
400134.00 Budding Picassos	1,954	2,000	2,000	9,155	7,000	6,696	6,696	

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 02 - RECREATION FUND								
Revenues								
Dept: 50 PROGRAM DEPARTMENT								
Acct Class: PROR PROGRAM REVENUE								
400143.00 Mini All Stars	593	1,000	1,000	1,082	1,000	1,030	1,030	
400210.00 Tae Kwon Do	31,222	28,400	28,400	34,486	30,000	29,870	29,870	
PROGRAM REVENUE	749,145	699,446	699,446	796,215	757,106	768,309	768,309	0
Acct Class: RENI RENTAL INCOME								
400014.00 Meeting Room Rental	1,175	1,000	1,000	700	700	720	720	
400015.00 Rec Center Rental	11,910	9,000	9,000	7,520	11,091	7,500	7,500	
RENTAL INCOME	13,085	10,000	10,000	8,220	11,791	8,220	8,220	0
Acct Class: SPEV SPECIAL EVENTS								
400070.00 Special Events	23,485	20,000	20,000	14,013	20,741	20,000	20,000	
SPECIAL EVENTS	23,485	20,000	20,000	14,013	20,741	20,000	20,000	0
Acct Class: TTF TAM TENNIS FITNESS REVENUE								
400104.00 Fitness Classes	-55	0	0	0	0			
TAM TENNIS FITNESS REVENUE	-55	0	0	0	0	0	0	0
PROGRAM DEPARTMENT	785,660	729,446	729,446	818,448	789,638	796,529	796,529	0
Dept: 60 ATHLETIC DEPARTMENT								
Acct Class: ATPR ATHLETIC PROGRAM REVENUE								
400201.00 Tee Ball	9,837	9,500	9,500	9,620	9,620	12,930	12,930	
400202.00 Sports Camp	132,804	134,022	134,022	129,860	129,860	137,188	137,188	
400203.00 Gymnastics	18,159	18,250	18,250	15,960	19,948	19,710	19,710	
400204.00 Girls 12"	13,711	13,300	13,300	17,114	17,114	11,100	11,100	
400205.00 Fall Girls 12"	32,000	32,400	32,400	31,964	31,964	26,900	26,900	
400206.00 Mens 16"	29,525	27,100	27,100	29,730	29,730	27,100	27,100	
400207.00 Mens 12"	6,975	6,975	6,975	6,975	6,975	6,975	6,975	
400208.00 Youth Basketball	379,385	392,080	392,080	427,561	392,080	475,525	475,525	
400209.00 Youth Instruction	23,114	30,979	30,979	16,442	22,966	58,389	58,389	
400211.00 Whiffle Ball	0	3,200	3,200	0	0	3,200	3,200	
400212.00 Soccer	72,881	75,000	75,000	58,281	75,000	145,271	145,271	
400212.01 Soccer Instruction	0	0	0	50	0	31,265	31,265	
400213.00 Co-rec 14" Mushball	18,425	19,950	19,950	15,150	19,886	19,800	19,800	
400218.00 Co Rec Mushball Tourney	0	1,600	1,600	0	0	1,600	1,600	
400220.00 Open Volleyball	806	700	700	622	994	2,400	2,400	
400221.00 Mens Basketball	27,556	36,000	36,000	28,136	37,948	43,500	43,500	
400222.00 New Programs Loverde Ctr	0	0	0	0	0	28,700	28,700	
400223.00 Softball Tournaments	17,100	20,000	20,000	14,271	14,271	20,000	20,000	
400224.00 Fall Basketball Classics	0	5,600	5,600	0	0	5,600	5,600	
400226.00 Rookie Ball	5,869	7,650	7,650	7,625	7,625	10,700	10,700	
400227.00 Youth Volleyball	28,199	24,750	24,750	36,954	25,000	41,510	41,510	

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 02 - RECREATION FUND								
Revenues								
Dept: 60 ATHLETIC DEPARTMENT								
Acct Class: ATPR ATHLETIC PROGRAM REVENUE								
400228.00 Dodgeball	68,307	71,425	71,425	88,097	71,000	78,835	78,835	
400229.00 Floor Hockey	0	0	0	0	0	15,330	15,330	
400231.00 Fall Baseball League	70,699	67,250	67,250	87,449	87,449	85,670	85,670	
400235.00 Flag Football	0	0	0	0	0			
ATHLETIC PROGRAM REVENUE	955,352	997,731	997,731	1,021,861	999,430	1,309,198	1,309,198	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400219.00 Open Gym-Bball/Vball	87,321	95,000	95,000	48,238	84,000	120,000	120,000	
400219.01 Open Gym-Soccer	0	0	0	0	0	2,700	2,700	
400230.01 Indoor Rent-Soccer	0	0	0	0	0	230,625	230,625	
400230.02 Outdoor Rent-Soccer	0	0	0	0	0			
400230.03 Outdoor Rent-Other	0	0	0	189	0	6,375	6,375	
MISCELLANEOUS REVENUE	87,321	95,000	95,000	48,427	84,000	359,700	359,700	0
Acct Class: RENI RENTAL INCOME								
400230.00 Indoor Rent-Other	18,025	6,975	6,975	11,490	18,000	54,000	54,000	
RENTAL INCOME	18,025	6,975	6,975	11,490	18,000	54,000	54,000	0
ATHLETIC DEPARTMENT	1,060,698	1,099,706	1,099,706	1,081,778	1,101,430	1,722,898	1,722,898	0
Dept: 65 TAM TENNIS DEPARTMENT								
Acct Class: MISC MISCELLANEOUS REVENUE								
400004.00 Guest Fees	20,983	18,850	18,850	15,397	20,369	19,450	19,450	
400013.00 Vending	0	0	0	0	0			
MISCELLANEOUS REVENUE	20,983	18,850	18,850	15,397	20,369	19,450	19,450	0
Acct Class: PROR PROGRAM REVENUE								
400809.00 Adult Tennis Programs	152,667	135,000	135,000	125,085	145,000	151,800	151,800	
400810.00 Junior Tennis Programs	127,029	125,000	125,000	139,344	127,000	127,040	127,040	
400811.00 Private Lessons	187,694	190,000	190,000	114,384	189,673	192,340	192,340	
400814.00 Senior League	11,405	7,800	7,800	8,032	12,290	8,636	8,636	
400815.00 Tennis Tournaments	3,326	3,500	3,500	1,917	3,059	1,418	1,418	
400817.00 Greater Suburban League	2,400	1,100	1,100	1,200	0	2,039	2,039	
PROGRAM REVENUE	484,521	462,400	462,400	389,962	477,022	483,273	483,273	0
Acct Class: PRSH PRO SHOP								
400016.00 Racquet Stringing	0	0	0	0	0			
400028.00 Pro Shop	4,349	3,600	3,600	2,602	4,348	3,000	3,000	
PRO SHOP	4,349	3,600	3,600	2,602	4,348	3,000	3,000	0
Acct Class: TAMC TAM TENNIS COURT RENTAL								
400802.00 Court Fees	212,185	197,000	197,000	183,482	196,000	199,000	199,000	
TAM TENNIS COURT RENTAL	212,185	197,000	197,000	183,482	196,000	199,000	199,000	0
Acct Class: TAMT TAM TENNIS MEMBERSHIPS								

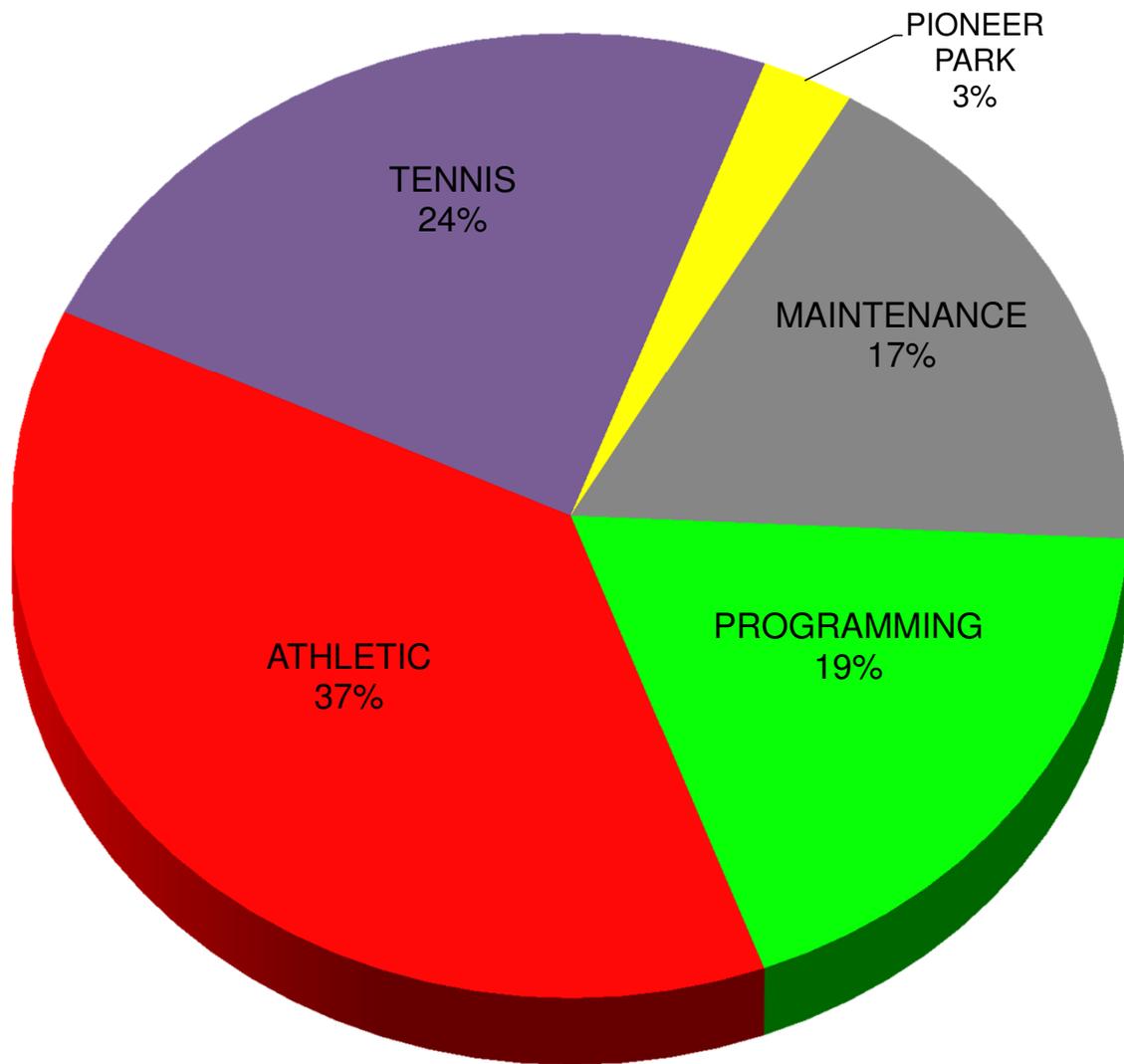
BUDGET WORKSHEET

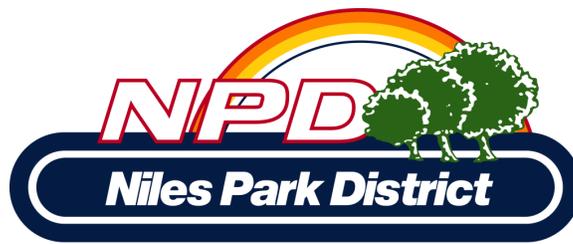
Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 02 - RECREATION FUND								
Revenues								
Dept: 65 TAM TENNIS DEPARTMENT								
Acct Class: TAMT TAM TENNIS MEMBERSHIPS								
400805.00 Resident Tennis Membership	7,261	4,450	4,450	3,019	4,025	4,645	4,645	
400806.00 Non Resident Tennis Membership	90,579	120,900	120,900	138,253	125,000	124,500	124,500	
TAM TENNIS MEMBERSHIPS	97,840	125,350	125,350	141,272	129,025	129,145	129,145	0
Acct Class: TTF TAM TENNIS FITNESS REVENUE								
400104.00 Fitness Classes	640	0	0	680	1,166	680	680	
400796.00 Personal Training	6,780	5,000	5,000	8,080	11,700	6,000	6,000	
400799.00 Fitness Guest Fees	1,360	1,500	1,500	1,355	2,289	1,525	1,525	
400800.00 Resident Fitness Memberships	61,800	52,100	52,100	39,093	53,615	52,600	52,600	
400801.00 Non-Resident Fitness Membershi	63,585	82,700	82,700	70,919	80,000	76,800	76,800	
TAM TENNIS FITNESS REVENUE	134,165	141,300	141,300	120,127	148,770	137,605	137,605	0
TAM TENNIS DEPARTMENT	954,043	948,500	948,500	852,842	975,534	971,473	971,473	0
Dept: 70 PIONEER PARK DEPARTMENT								
Acct Class: PIOR PIONEER PARK REVENUES								
400018.00 Pioneer Park Concessions	29,523	21,000	21,000	34,132	33,403	26,000	26,000	
400301.00 Mini Golf	62,658	50,000	50,000	82,766	82,172	71,000	71,000	
400302.00 Batting Cages	86,093	73,250	73,250	94,546	93,901	93,000	93,000	
400303.00 Field House Rental	225	0	0	450	771			
400604.00 Golfview Concessions	8,175	14,450	14,450	5,053	5,053			
PIONEER PARK REVENUES	186,674	158,700	158,700	216,947	215,300	190,000	190,000	0
PIONEER PARK DEPARTMENT	186,674	158,700	158,700	216,947	215,300	190,000	190,000	0
Total Revenues	3,843,776	3,923,494	3,923,494	3,833,710	3,955,486	4,603,067	4,577,567	0
	3,843,776	3,923,494	3,923,494	3,833,710	3,955,486	4,603,067	4,577,567	0
Grand Total:	3,843,776	3,923,494	3,923,494	3,833,710	3,955,486	4,603,067	4,577,567	0

RECREATION FUND EXPENSES BY DEPT

\$3,446,289





Experience The Rewards!

PARK SERVICES DEPARTMENT

The Park Services Department is made up of 9 full-time employees and 1 full time secretary. In the months of May through August the Park Services Department hires and additional 15 part time summer staff.

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

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

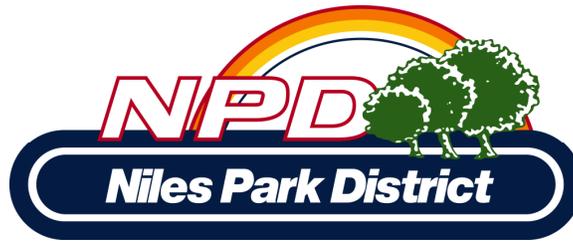
The Park Services Department stays current on all current recommendations of PDRMA and also attends various safety seminars. All playground equipment is routinely checked for safety and appearance.

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

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 02 - RECREATION FUND								
Expenditures								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	355	500	500	229	325			
500049.01 Special Services	15,300	20,849	20,849	15,020	20,712	22,521	22,521	
500049.02 Equipment	0	0	0	0	0			
500052.00 Facility Cleaning	77,494	75,000	75,000	60,138	80,183	116,136	116,136	
500053.00 Sanitation Service by Contract	6,748	9,036	9,036	3,626	5,241	11,698	11,698	
500054.00 Equipment Maintenance	0	0	0	175	300			
500055.00 Materials/Supplies	21,801	18,000	18,000	21,432	33,799	36,525	36,525	
500056.00 Land & Building Improvements	276,988	282,500	282,500	110,663	280,000	248,367	248,367	
500057.00 Maint of Buildings	30,381	20,000	20,000	15,042	24,929	23,500	23,500	
MAINTENANCE EXPENSES	429,067	425,885	425,885	226,325	445,489	458,747	458,747	0
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	8,502	10,000	10,000	7,529	10,039	10,000	10,000	
500059.00 Electric Service	66,213	69,000	69,000	61,921	82,561	85,000	85,000	
500060.00 Water Service	12,345	12,000	12,000	9,434	12,579	12,000	12,000	
500061.00 Telephone Service	38,206	35,000	35,000	19,294	28,093	35,000	35,000	
UTILITIES	125,266	126,000	126,000	98,178	133,272	142,000	142,000	0
MAINTENANCE DEPARTMENT	554,333	551,885	551,885	324,503	578,761	600,747	600,747	0
Total Expenditures	554,333	551,885	551,885	324,503	578,761	600,747	600,747	0
	-554,333	-551,885	-551,885	-324,503	-578,761	-600,747	-600,747	0
Grand Total:	-554,333	-551,885	-551,885	-324,503	-578,761	-600,747	-600,747	0



Experience The Rewards!

RECREATION DEPARTMENT

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

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

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

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

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

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

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 02 - RECREATION FUND								
Expenditures								
Dept: 50 PROGRAM DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	183	700	700	80	200	700	700	
500020.00 Postage	143	600	600	4	8	600	600	
500021.00 Printing	1,907	3,000	3,000	2,345	3,182	3,000	3,000	
500022.00 Dues and Memberships	0	600	600	300	514	600	600	
500023.00 Travel Expense	0	0	0	0	0			
500024.00 Conference Expense	485	1,000	1,000	290	400	1,000	1,000	
500025.00 Seminar Expense	0	0	0	0	0			
500026.00 Lodging Expense	0	0	0	0	0			
500027.00 Training	0	0	0	0	0			
500028.00 Special Services	0	0	0	387	574			
500029.00 Equipment	2,067	6,000	6,000	1,260	1,803	6,000	6,000	
500030.00 Minor Equipment/Parts	0	0	0	0	0			
500031.00 Office Expense	3,694	3,000	3,000	2,427	3,236	3,000	3,000	
500034.00 Monthly Expenses	50,743	49,992	49,992	22,170	49,000	50,000	50,000	
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	1,496	2,000	2,000	1,280	1,707	2,000	2,000	
500042.00 Scholarships	0	0	0	0	0			
500043.00 Transfer to other funds	715,000	961,590	961,590	0	1,247,824	1,165,415	1,131,278	
500044.00 Reference Materials	0	300	300	0	0	300	300	
500045.00 Uniforms & Clothing	1,991	2,000	2,000	1,303	1,737	2,000	2,000	
ADMINISTRATION EXPENSES	777,709	1,030,782	1,030,782	31,846	1,310,185	1,234,615	1,200,478	0
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	617	679	679	538	738	710	710	
500097.00 Health Insurance	33,204	36,629	36,629	27,352	36,470	40,283	40,283	
500098.00 Dental Insurance	2,306	2,536	2,536	1,921	2,562	2,305	2,305	
500099.00 Life Insurance	168	185	185	140	187	203	203	
INSURANCE EXPENSE	36,295	40,029	40,029	29,951	39,957	43,501	43,501	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	89,401	105,927	105,927	72,987	90,315	110,186	111,824	
500002.00 Part time Salaries	19,389	20,000	20,000	19,143	25,000	20,000	20,000	
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	8,380	0	0	2,937	3,165			
500005.00 Sick Pay	529	0	0	1,979	3,392			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	3,167	0	0	2,457	3,506			
500007.01 Personal Time	1,997	0	0	2,301	3,944			

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 02 - RECREATION FUND								
Expenditures								
Dept: 50 PROGRAM DEPARTMENT								
PAYROLL EXPENSES	122,863	125,927	125,927	101,804	129,322	130,186	131,824	0
Acct Class: PROG PROGRAM EXPENSES								
500100.00 Cooking Monsters	163	0	0	530	530	600	600	
500102.00 Ceramics	0	0	0	0	0			
500105.00 July Fourth	26,916	28,000	28,000	22,801	39,087	28,000	28,000	
500106.00 Explorers and Voyagers	73,945	75,000	75,000	66,008	66,008	75,000	75,000	
500108.00 Pre/Post Camp	4,382	4,500	4,500	4,599	4,599	4,100	4,100	
500109.00 Pint size pioneers	13,487	14,000	14,000	13,499	13,499	14,000	14,000	
500110.00 Kiddie Camp	5,255	5,000	5,000	4,181	4,181	4,500	4,500	
500111.00 Discovers Camp	12,008	13,700	13,700	6,809	6,809	7,500	7,500	
500112.00 Tots Gym	583	600	600	835	835	850	850	
500113.00 Toddler Time	0	500	500	0	0			
500116.00 Dance Classes	17,908	15,000	15,000	19,005	25,339	20,000	20,000	
500120.00 Recreation Birthday Parties	3,503	3,000	3,000	2,465	3,287	3,500	3,500	
500121.00 On my own	5,807	4,000	4,000	6,060	8,080	7,500	7,500	
500123.00 Moovin & Groovin	623	500	500	406	542	700	700	
500124.00 Pre School	135,520	120,000	120,000	95,363	127,150	120,000	120,000	
500125.00 Concert Series	8,240	10,800	10,800	11,600	11,600	12,000	12,000	
500126.00 Music Lessons	30,481	22,000	22,000	25,106	33,475	32,000	32,000	
500130.00 Parents Afternoon Out	600	800	800	394	394	450	450	
500131.00 Art Classes	0	0	0	0	0			
500134.00 Budding Picassos	283	200	200	2,558	3,954	2,500	2,500	
500143.00 Mini All Stars	156	225	225	338	579	500	500	
500210.00 Tae Kwon Do	15,276	24,140	24,140	12,351	16,467	20,000	20,000	
PROGRAM EXPENSES	355,136	341,965	341,965	294,908	366,415	353,700	353,700	0
Acct Class: RENI RENTAL INCOME								
500071.00 Facility Rental	4,444	3,000	3,000	3,239	4,319	3,500	3,500	
RENTAL INCOME	4,444	3,000	3,000	3,239	4,319	3,500	3,500	0
Acct Class: SPEV SPECIAL EVENTS								
500070.00 Special Events	32,459	25,200	25,200	16,095	25,903	25,200	25,200	
SPECIAL EVENTS	32,459	25,200	25,200	16,095	25,903	25,200	25,200	0
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	1,174	1,500	1,500	796	1,300	1,500	1,500	
500059.00 Electric Service	7,642	7,800	7,800	5,118	7,527	7,800	7,800	
500060.00 Water Service	671	618	618	977	1,497	1,500	1,500	
500061.00 Telephone Service	1,555	1,552	1,552	2,529	3,373	3,500	3,500	
UTILITIES	11,042	11,470	11,470	9,420	13,697	14,300	14,300	0

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
Fund Type:	Actual	Budget	Budget	September	Total	Requested	Recommended	Adopted
Fund: 02 - RECREATION FUND								
Expenditures								
PROGRAM DEPARTMENT	1,339,948	1,578,373	1,578,373	487,263	1,889,798	1,805,002	1,772,503	0

BUDGET WORKSHEET

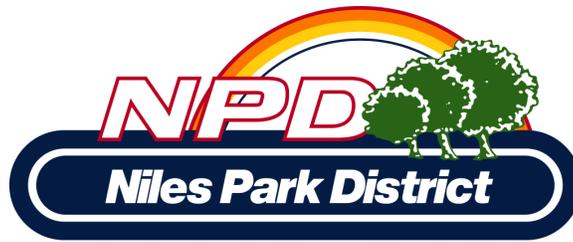
Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 02 - RECREATION FUND								
Expenditures								
Dept: 60 ATHLETIC DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	90	2,200	2,200	1,480	1,973	2,200	2,200	
500020.00 Postage	2,376	3,000	3,000	2,301	3,068	6,000	6,000	
500021.00 Printing	4,078	5,000	5,000	3,994	5,325	6,000	6,000	
500022.00 Dues and Memberships	0	0	0	0	0			
500025.00 Seminar Expense	0	0	0	0	0			
500027.00 Training	0	0	0	0	0			
500028.00 Special Services	8,020	8,300	8,300	6,393	8,523	8,300	8,300	
500029.00 Equipment	13,407	4,200	4,200	771	4,200	4,200	4,200	
500031.00 Office Expense	2,142	2,400	2,400	1,274	2,184	2,400	2,400	
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	0	480	480	577	577	480	480	
500044.00 Reference Materials	0	150	150	0	0	150	150	
500045.00 Uniforms & Clothing	1,461	2,000	2,000	2,412	2,412	2,640	2,640	
ADMINISTRATION EXPENSES	31,574	27,730	27,730	19,202	28,262	32,370	32,370	0
Acct Class: ATHE ATHLETIC PROGRAM EXPENSE								
500201.00 Tee Ball	6,709	3,267	3,267	5,776	5,776	4,372	4,372	
500202.00 Sports Camp	67,254	68,116	68,116	65,547	65,547	71,500	71,500	
500203.00 Gymnastics	11,066	12,778	12,778	5,349	12,000	12,493	12,493	
500204.00 Girls 12"	8,562	8,275	8,275	7,521	7,521	7,759	7,759	
500205.00 Fall Girls 12"	13,238	12,463	12,463	10,219	12,182	9,719	9,719	
500206.00 Mens 16"	21,469	19,409	19,409	16,485	19,958	19,369	19,369	
500207.00 Mens 12"	4,440	4,273	4,273	4,110	4,110	4,431	4,431	
500208.00 Youth Basketball	147,079	155,177	155,177	155,610	155,000	189,966	189,966	
500209.00 Youth Instruction	13,990	15,187	15,187	11,831	15,775	22,788	22,788	
500211.00 Whiffle Ball	0	1,720	1,720	308	528	1,720	1,720	
500212.00 Soccer	29,853	23,009	23,009	19,296	23,000	37,077	37,077	
500212.01 Soccer Instruction	0	0	0	0	0	5,970	5,970	
500213.00 Co-rec 14" Mushball	10,981	11,379	11,379	5,476	8,221	13,549	13,549	
500218.00 Co-Rec Mushball Tourney	0	666	666	0	0	666	666	
500219.00 Open Gym	-79	1,000	1,000	113	193	1,000	1,000	
500220.00 Open Volleyball	0	0	0	0	0			
500221.00 Mens Basketball	19,932	24,771	24,771	15,085	23,056	30,124	30,124	
500222.00 Baseball Cage Rentals	0	0	0	0	0	9,478	9,478	
500223.00 Softball Tournaments	6,829	10,460	10,460	6,500	11,143	10,460	10,460	
500224.00 Fall Basketball Classics	0	4,324	4,324	0	0	4,324	4,324	
500226.00 Rookie Ball	496	2,429	2,429	2,567	2,567	3,519	3,519	

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 02 - RECREATION FUND								
Expenditures								
Dept: 60 ATHLETIC DEPARTMENT								
Acct Class: ATHE ATHLETIC PROGRAM EXPENSE								
500227.00 Youth Volleyball	7,266	7,186	7,186	8,372	8,372	13,090	13,090	
500228.00 Dodgeball	14,252	12,207	12,207	10,858	14,477	13,996	13,996	
500229.00 Mens 16" Tournament	0	0	0	0	0	5,266	5,266	
500231.00 Fall Baseball League	28,303	26,546	26,546	25,524	28,714	34,353	34,353	
500235.00 Flag Football	0	0	0	0	0			
ATHLETIC PROGRAM EXPENSE	411,640	424,642	424,642	376,547	418,140	526,989	526,989	0
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	1,312	1,358	1,358	1,186	1,568	1,795	1,795	
500097.00 Health Insurance	66,121	84,052	84,052	55,889	82,646	101,896	101,896	
500098.00 Dental Insurance	5,149	5,664	5,664	4,465	6,620	5,446	5,446	
500099.00 Life Insurance	336	370	370	294	432	508	508	
INSURANCE EXPENSE	72,918	91,444	91,444	61,834	91,266	109,645	109,645	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	214,876	255,201	255,201	178,961	218,000	314,370	314,370	
500002.00 Part time Salaries	78,471	78,000	78,000	64,682	78,000	193,824	193,824	
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	17,189	0	0	9,498	13,618			
500005.00 Sick Pay	7,052	0	0	6,426	9,049			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	7,552	0	0	6,053	8,364			
500007.01 Personal Time	4,696	0	0	4,010	6,875			
PAYROLL EXPENSES	329,836	333,201	333,201	269,630	333,906	508,194	508,194	0
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	8,248	10,000	10,000	5,366	8,964	20,000	20,000	
500059.00 Electric Service	41,653	43,683	43,683	23,821	34,294	86,000	86,000	
500060.00 Water Service	4,849	6,500	6,500	3,557	5,324	8,000	8,000	
500061.00 Telephone Service	3,775	3,769	3,769	2,128	3,365	4,000	4,000	
UTILITIES	58,525	63,952	63,952	34,872	51,947	118,000	118,000	0
ATHLETIC DEPARTMENT	904,493	940,969	940,969	762,085	923,521	1,295,198	1,295,198	0



Experience The Rewards!

TAM TENNIS DEPARTMENT

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

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

The club also offers many fitness programs ranging from aerobics, a workout facility, and karate classes. These new programs stimulate the heart and lungs, improve body tone, increase energy and stamina, and promote awareness of an individuals condition. The instructors try to motivate people to enjoy what they are doing.

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 02 - RECREATION FUND								
Expenditures								
Dept: 65 TAM TENNIS DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500008.00 Supplies	7,751	8,000	8,000	3,837	6,079	9,024	9,024	
500009.00 Safety	11	600	600	0	0	600	600	
500020.00 Postage	566	800	800	566	970	900	900	
500021.00 Printing	1,575	3,400	3,400	1,644	2,818	4,000	4,000	
500022.00 Dues and Memberships	0	0	0	0	0			
500023.00 Travel Expense	0	0	0	0	0			
500024.00 Conference Expense	0	0	0	0	0			
500025.00 Seminar Expense	0	0	0	0	0			
500026.00 Lodging Expense	0	0	0	0	0			
500028.00 Special Services	4,160	3,900	3,900	1,204	1,842	2,400	2,400	
500029.00 Equipment	23,287	18,000	18,000	11,399	12,320	26,426	26,426	
500031.00 Office Expense	820	1,200	1,200	1,163	782	6,200	6,200	
500037.00 Lease Payments	0	0	0	0	0			
500041.00 Advertising	931	1,992	1,992	1,272	1,620	1,992	1,992	
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	980	1,500	1,500	1,653	1,653	1,500	1,500	
ADMINISTRATION EXPENSES	40,081	39,392	39,392	22,738	28,084	53,042	53,042	0
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	286	377	377	0	0			
500097.00 Health Insurance	11,219	11,776	11,776	6,000	6,000	6,000	6,000	
500098.00 Dental Insurance	509	1,120	1,120	0	516			
500099.00 Life Insurance	154	185	185	140	187	203	203	
INSURANCE EXPENSE	12,168	13,458	13,458	6,140	6,703	6,203	6,203	0
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.01 Special Services	4,224	4,889	4,889	2,865	3,795	4,889	4,889	
500049.02 Equipment	0	0	0	0	0			
500052.00 Facility Cleaning	14,553	16,176	16,176	10,985	16,766	16,176	16,176	
500053.00 Sanitation Service by Contract	994	1,130	1,130	659	1,010	1,164	1,164	
500054.00 Equipment Maintenance	2,747	1,750	1,750	1,101	1,367	10,000	10,000	
500055.00 Materials/Supplies	3,120	1,250	1,250	251	186	1,250	1,250	
500056.00 Land & Building Improvements	0	15,000	15,000	3,343	15,000	59,000	59,000	
500057.00 Maint of Buildings	7,625	4,000	4,000	3,051	5,190	4,000	4,000	
MAINTENANCE EXPENSES	33,263	44,195	44,195	22,255	43,314	96,479	96,479	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	83,738	102,485	102,485	69,963	85,000	105,527	105,527	
500002.00 Part time Salaries	123,392	125,000	125,000	94,883	123,000	126,000	126,000	

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 02 - RECREATION FUND								
Expenditures								
Dept: 65 TAM TENNIS DEPARTMENT								
Acct Class: PAYR PAYROLL EXPENSES								
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	6,243	0	0	4,220	6,360			
500005.00 Sick Pay	619	0	0	1,219	1,739			
500007.00 Holiday	3,117	0	0	2,026	2,798			
500007.01 Personal Time	2,002	0	0	1,267	2,172			
PAYROLL EXPENSES	219,111	227,485	227,485	173,578	221,069	231,527	231,527	0
Acct Class: PRSH PRO SHOP								
500066.00 Racquet Stringing	0	0	0	0	0			
500069.00 Pro Shop	3,985	5,100	5,100	374	641	2,500	2,500	
PRO SHOP	3,985	5,100	5,100	374	641	2,500	2,500	0
Acct Class: TAMP TAM TENNIS PROGRAM EXPENSE								
500809.00 Adult Tennis Programs	35,302	37,050	37,050	22,873	38,226	45,950	45,950	
500810.00 Junior Tennis Programs	55,414	65,000	65,000	38,691	64,023	65,400	65,400	
500811.00 Private Lessons	98,800	116,300	116,300	62,521	105,707	106,600	106,600	
500812.00 Fitness	125,130	75,000	75,000	54,255	72,340	95,520	95,520	
500814.00 Senior League	0	0	0	0	0			
500815.00 Tennis Tournaments	1,062	400	400	0	0	1,050	1,050	
500817.00 Greater Suburban League	1,342	1,100	1,100	628	1,076	1,450	1,450	
TAM TENNIS PROGRAM EXPENSE	317,050	294,850	294,850	178,968	281,372	315,970	315,970	0
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	11,998	10,000	10,000	13,352	17,802	20,382	20,382	
500059.00 Electric Service	106,322	100,000	100,000	50,977	77,637	74,400	74,400	
500060.00 Water Service	19,972	15,000	15,000	2,581	3,904	9,665	9,665	
500061.00 Telephone Service	8,290	8,685	8,685	1,420	2,301	6,600	6,600	
UTILITIES	146,582	133,685	133,685	68,330	101,644	111,047	111,047	0
TAM TENNIS DEPARTMENT	772,240	758,165	758,165	472,383	682,827	816,768	816,768	0

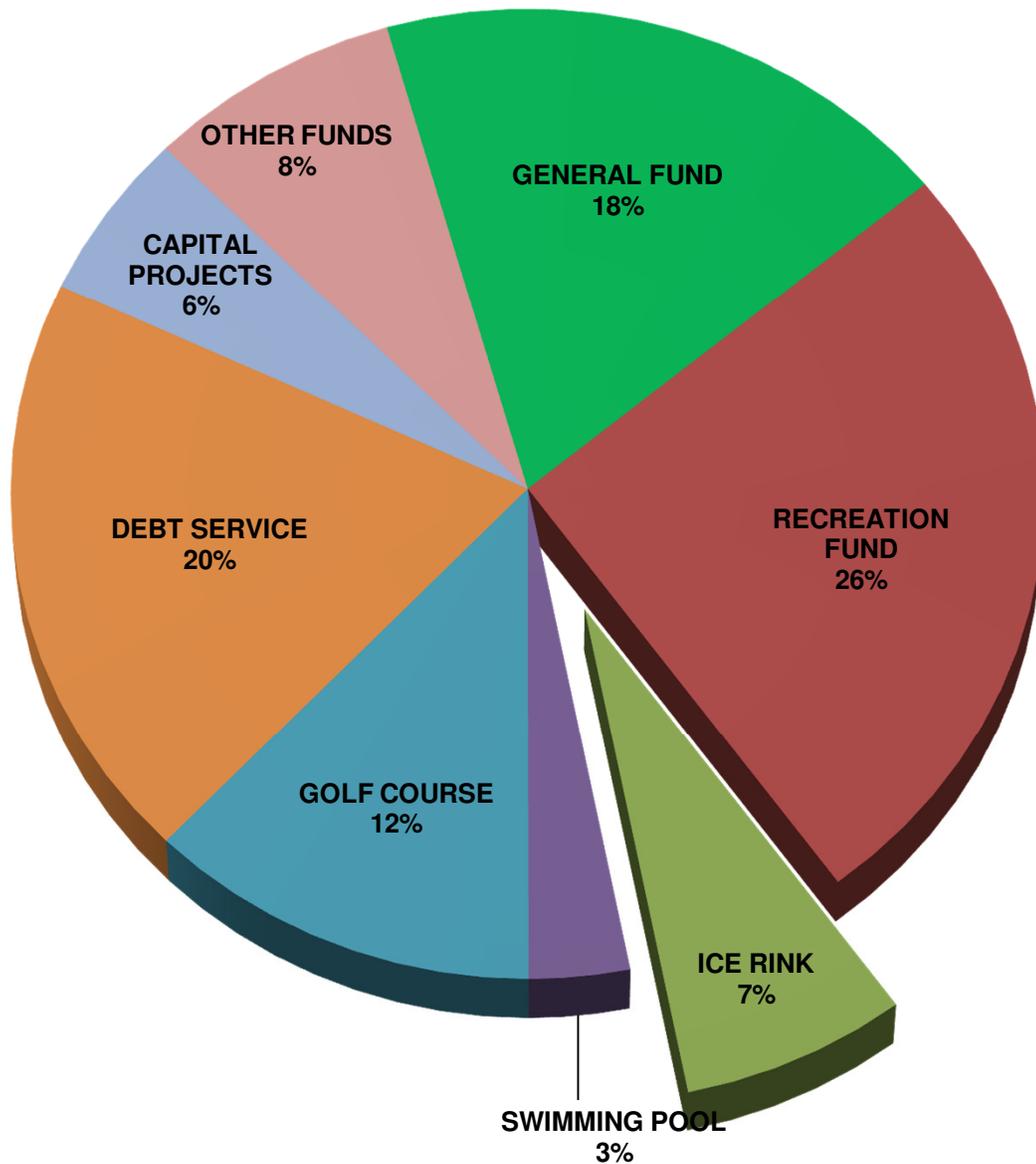
BUDGET WORKSHEET

Niles Park District

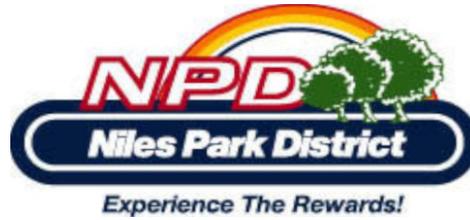
Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	September	Total			
Fund Type:								
Fund: 02 - RECREATION FUND								
Expenditures								
Dept: 70 PIONEER PARK DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
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	100	0	0	0	0		
500030.00	Minor Equipment/Parts	0	0	0	0	0		
500031.00	Office Expense	0	0	0	51	51		
500045.00	Uniforms & Clothing	390	0	0	390	390	400	400
	ADMINISTRATION EXPENSES	490	0	0	441	441	400	400
Acct Class: PAYR PAYROLL EXPENSES								
500002.00	Part time Salaries	0	0	0	0	0		
500003.00	Overtime	0	0	0	0	0		
500004.00	Vacation	0	0	0	0	0		
500005.00	Sick Pay	0	0	0	0	0		
500006.00	Temporary/Seasonal Pay	0	0	0	0	0		
500007.00	Holiday	0	0	0	0	0		
	PAYROLL EXPENSES	0	0	0	0	0	0	0
Acct Class: PIOE PIONEER PARK EXPENSES								
500301.00	Mini Golf	31,829	21,757	21,757	21,919	21,919	27,500	27,500
500302.00	Batting Cages	24,143	30,730	30,730	29,136	29,136	39,500	39,500
500303.00	Concessions	17,681	20,350	20,350	25,971	28,000	18,550	18,550
500604.00	Golfview Concessions	6,691	11,500	11,500	7,264	7,264		
	PIONEER PARK EXPENSES	80,344	84,337	84,337	84,290	86,319	85,550	85,550
Acct Class: UTIL UTILITIES								
500058.00	Gas Services (Heating)	1,360	1,750	1,750	2,916	3,888	1,500	1,500
500059.00	Electric Service	876	1,500	1,500	262	0	1,000	1,000
500060.00	Water Service	1,365	1,102	1,102	0	0	1,400	1,400
500061.00	Telephone Service	5,176	5,653	5,653	1,013	1,737	2,500	2,500
	UTILITIES	8,777	10,005	10,005	4,191	5,625	6,400	6,400
	PIONEER PARK DEPARTMENT	89,611	94,342	94,342	88,922	92,385	92,350	92,350

ICE RINK FUND EXPENSES

\$933,295



FY 2018 Budget



ICE RINK FUND(03)

	2016	2017		2018
	Actual	Budget	Projected	Budget
Revenues	\$1,171,631	\$1,195,264	\$1,093,362	\$1,156,784
Expenses	\$1,059,284	\$922,836	\$895,526	\$933,295
Revenues Less Expenses:	\$112,347	\$272,428	\$197,835	\$223,489
Transfers (to)/from other Funds:	(\$147,078)	(\$272,428)	(\$197,835)	(\$223,489)
Opening Fund Balance:	\$7,896,384	\$8,217,929	\$7,861,653	\$7,861,653
Ending Fund Balance:	\$7,861,653	\$8,217,929	\$7,861,653	\$7,861,653



Experience The Rewards!

ICE RINK

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

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

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

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

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

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

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

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 03 - ICE RINK FUND								
Revenues								
Dept: 00								
Acct Class: CONC CONCESSIONS								
400605.00 Iceland Concessions	48,828	54,500	54,500	28,989	43,000	51,000	51,000	
CONCESSIONS	48,828	54,500	54,500	28,989	43,000	51,000	51,000	0
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	240	0	0	199	220	240	240	
INTEREST INCOME	240	0	0	199	220	240	240	0
Acct Class: LEAS LEASE INCOME								
400046.00 Lease Income	0	0	0	0	0			
LEASE INCOME	0	0	0	0	0	0	0	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	347	0	0	50	86			
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	158	158			
400718.00 Contributed Capital	0	0	0	0	0			
400719.00 Pro Shop	2,838	2,700	2,700	2,895	3,000	3,000	3,000	
MISCELLANEOUS REVENUE	3,185	2,700	2,700	3,103	3,244	3,000	3,000	0
Acct Class: RENI RENTAL INCOME								
400014.00 Meeting Room Rental	100	200	200	0	100	100	100	
400019.00 Locker Rental	2,082	1,950	1,950	1,851	1,950	1,950	1,950	
400020.00 Skate Rental	19,965	28,100	28,100	16,146	20,100	20,100	20,100	
400021.00 Ice Rental	182,307	200,000	200,000	108,721	151,000	181,000	183,328	
400025.00 Outdoor Ice Rentals	72,562	66,000	66,000	48,254	72,000	72,000	72,000	
RENTAL INCOME	277,016	296,250	296,250	174,972	245,150	275,150	277,478	0
Acct Class: SKAS SKATE SHARPENER								
400032.00 Skate Sharpener	3,345	2,808	2,808	1,867	2,460	2,460	2,460	
SKATE SHARPENER	3,345	2,808	2,808	1,867	2,460	2,460	2,460	0
Acct Class: SPEV SPECIAL EVENTS								
400070.00 Special Events	39,717	25,000	25,000	11,823	10,580	9,600	9,600	
SPECIAL EVENTS	39,717	25,000	25,000	11,823	10,580	9,600	9,600	0
Dept: 00	372,331	381,258	381,258	220,953	304,654	341,450	343,778	0

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 03 - ICE RINK FUND								
Revenues								
Dept: 80 SKATING DEPARTMENT								
Acct Class: SKRE SKATING PROGRAM REVENUE								
400029.00 Public Skating	35,072	47,500	47,500	23,046	35,000	35,000	35,000	
400030.00 Skate Passes	3,738	3,750	3,750	2,477	4,000	5,000	5,000	
400031.00 Ice Rink Birthday Parties	14,942	10,692	10,692	7,030	13,095	13,488	13,488	
400401.00 Skating School	196,693	197,400	197,400	161,415	197,400	203,322	203,322	
400403.00 Summer Figure Camp	17,292	20,210	20,210	16,908	20,000	20,600	20,600	
400404.00 Patch & Freestyle	69,722	66,000	66,000	51,702	62,700	64,581	64,581	
400405.00 Ice Show	25,433	24,700	24,700	30,302	30,000	30,900	30,900	
400406.00 Competition	10,270	12,000	12,000	9,220	10,000	10,300	10,300	
400407.00 Synchronized Skating	15,715	14,380	14,380	7,958	0			
SKATING PROGRAM REVENUE	388,877	396,632	396,632	310,058	372,195	383,191	383,191	0
SKATING DEPARTMENT	388,877	396,632	396,632	310,058	372,195	383,191	383,191	0

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 03 - ICE RINK FUND								
Revenues								
Dept: 90 HOCKEY DEPARTMENT								
Acct Class: HPRE HOCKEY PROGRAM REVENUE								
400501.00 House League	174,935	159,000	159,000	174,551	182,000	187,460	187,460	
400502.00 Adult League	0	10,000	10,000	0	0			
400503.00 Spring Hockey	72,890	70,772	70,772	79,470	78,100	80,443	80,443	
400504.00 Hockey Clinic	5,234	6,160	6,160	9,312	9,000	9,270	9,270	
400505.00 Tournament	20,195	16,000	16,000	0	16,500	16,995	16,995	
400506.00 Summer House League	7,517	9,750	9,750	4,260	4,260	5,150	5,150	
400507.00 Hockey Learn to Skate	70,587	78,996	78,996	52,697	60,000	61,800	61,800	
400509.00 6 Stars Hockey Summer Camp	29,645	35,100	35,100	35,558	35,558	36,153	36,153	
400510.00 Open Hockey	26,802	28,596	28,596	20,422	28,596	29,454	29,454	
400511.00 High School Hockey Clinics	0	0	0	0	0			
400512.00 Hockey All Star Clinic	2,622	3,000	3,000	2,499	2,499	3,090	3,090	
400514.00 Girls Hockey	0	0	0	0	0			
HOCKEY PROGRAM REVENUE	410,427	417,374	417,374	378,769	416,513	429,815	429,815	0
HOCKEY DEPARTMENT	410,427	417,374	417,374	378,769	416,513	429,815	429,815	0

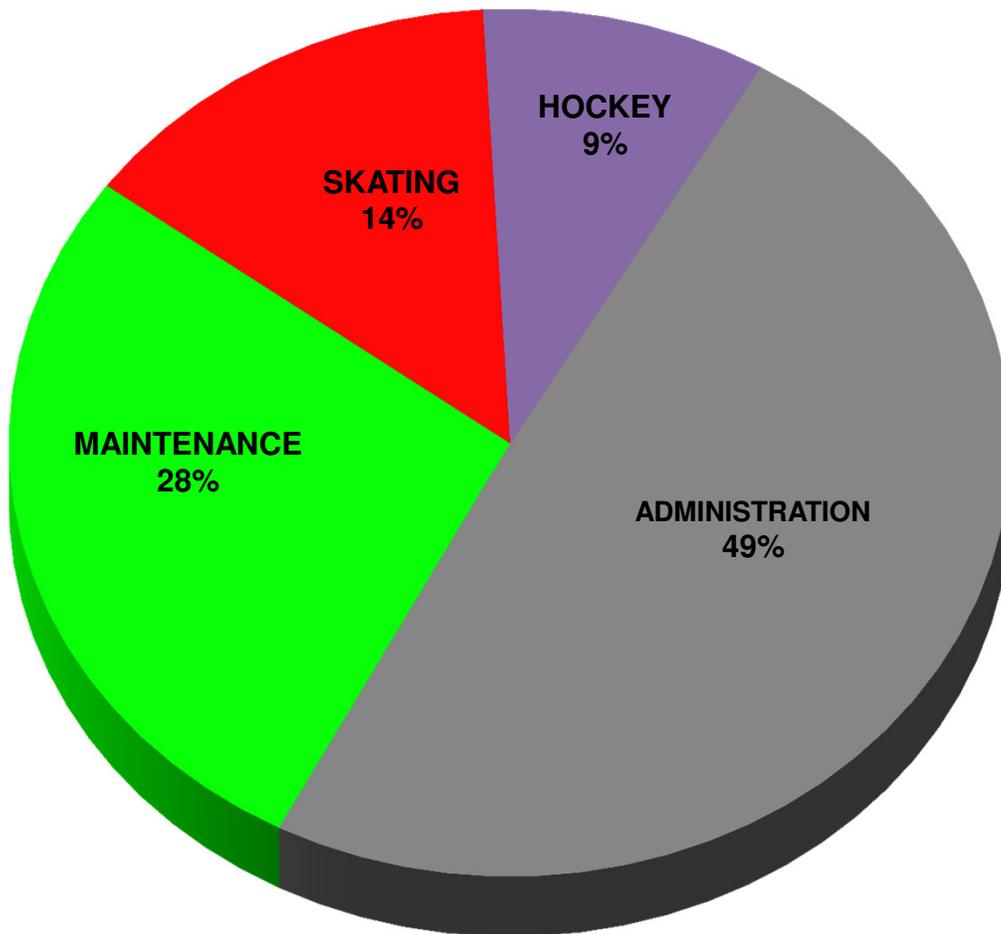
BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	September	Total			
Fund Type:								
Fund: 03 - ICE RINK FUND								
Revenues								
Total Revenues	1,171,635	1,195,264	1,195,264	909,780	1,093,362	1,154,456	1,156,784	0
	1,171,635	1,195,264	1,195,264	909,780	1,093,362	1,154,456	1,156,784	0
Grand Total:	1,171,635	1,195,264	1,195,264	909,780	1,093,362	1,154,456	1,156,784	0

ICE RINK FUND EXPENSES BY DEPT

\$933,296



BUDGET WORKSHEET

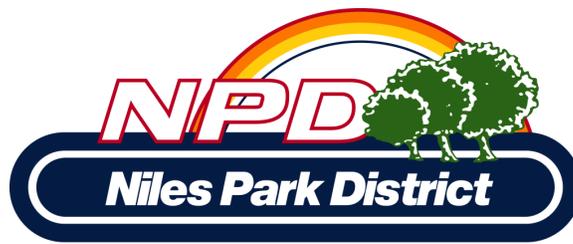
Niles Park District

Month: 9/30/2017	Prior Year	Current Year				(6)	(7)	(8)
	Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 03 - ICE RINK FUND								
Expenditures								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	581	1,220	1,220	347	1,000	1,000	1,000	
500020.00 Postage	0	240	240	0	100	100	100	
500021.00 Printing	173	300	300	0	300	300	300	
500022.00 Dues and Memberships	521	849	849	501	501	756	756	
500023.00 Travel Expense	0	0	0	0	0			
500024.00 Conference Expense	0	840	840	0	840	840	840	
500025.00 Seminar Expense	77	0	0	0	0			
500026.00 Lodging Expense	0	0	0	0	0			
500028.00 Special Services	0	0	0	0	0			
500029.00 Equipment	6,423	12,300	12,300	2,246	11,000	11,000	11,000	
500030.00 Minor Equipment/Parts	632	1,200	1,200	410	1,200	1,200	1,200	
500031.00 Office Expense	2,285	2,400	2,400	1,797	2,400	2,400	2,400	
500033.00 Human Resources	0	0	0	0	0			
500034.00 Monthly Expenses	12,344	12,000	12,000	5,353	6,128	13,000	13,000	
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	0	200	200	0	200	200	200	
500043.00 Transfer to other funds	147,078	272,428	272,428	0	197,835	223,489	223,489	
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	1,389	1,650	1,650	752	2,200	2,200	2,200	
500065.00 Depreciation Expense	180,254	0	0	0	0			
500605.00 Iceland Concessions	49,841	42,500	42,500	26,978	40,000	40,000	40,000	
ADMINISTRATION EXPENSES	401,598	348,127	348,127	38,384	263,704	296,485	296,485	0
Acct Class: CSTG COST OF GOODS								
500606.00 Pro Shop	1,759	1,700	1,700	2,243	2,990	2,150	2,150	
COST OF GOODS	1,759	1,700	1,700	2,243	2,990	2,150	2,150	0
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	1,312	868	868	1,166	1,392	1,312	1,312	
500097.00 Health Insurance	54,461	52,458	52,458	41,895	55,860	66,210	66,210	
500098.00 Dental Insurance	4,495	3,688	3,688	3,242	4,323	3,890	3,890	
500099.00 Life Insurance	245	277	277	210	280	305	305	
INSURANCE EXPENSE	60,513	57,291	57,291	46,513	61,855	71,717	71,717	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	150,929	180,669	180,669	119,154	170,893	191,240	193,568	
500002.00 Part time Salaries	105,181	120,984	120,984	73,705	105,000	110,000	110,000	
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	9,026	0	0	9,168	14,754			

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 03 - ICE RINK FUND								
Expenditures								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: PAYR PAYROLL EXPENSES								
500005.00 Sick Pay	1,456	0	0	4,303	7,087			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	5,142	0	0	4,404	6,359			
500007.01 Personal Time	1,572	0	0	1,829	3,081			
PAYROLL EXPENSES	273,306	301,653	301,653	212,563	307,174	301,240	303,568	0
Acct Class: SPEV SPECIAL EVENTS								
500070.00 Special Events	27,692	20,000	20,000	462	9,600	9,600	9,600	
SPECIAL EVENTS	27,692	20,000	20,000	462	9,600	9,600	9,600	0
GENERAL ADMINISTRATION	764,868	728,771	728,771	300,165	645,323	681,192	683,520	0
Total Expenditures	764,868	728,771	728,771	300,165	645,323	681,192	683,520	0
	-764,868	-728,771	-728,771	-300,165	-645,323	-681,192	-683,520	0
Grand Total:	-764,868	-728,771	-728,771	-300,165	-645,323	-681,192	-683,520	0



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PARK SERVICES DEPARTMENT

The Park Services Department is made up of 9 full-time employees and 1 full time secretary. In the months of May through August the Park Services Department hires and additional 15 part time summer staff.

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

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

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

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

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 03 - ICE RINK FUND								
Expenditures								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	7,275	6,000	6,000	4,244	5,659	6,000	6,000	
500049.01 Special Services	4,627	4,086	4,086	2,825	4,129	4,086	4,086	
500049.02 Equipment	0	0	0	0	0			
500050.00 Automotive Vehicle Maintenance	0	0	0	0	0			
500052.00 Facility Cleaning	5,679	4,500	4,500	2,244	3,651	4,500	4,500	
500053.00 Sanitation Service by Contract	3,529	4,291	4,291	2,533	3,881	4,420	4,420	
500054.00 Equipment Maintenance	4,333	5,000	5,000	2,816	3,167	5,000	5,000	
500055.00 Materials/Supplies	3,290	7,500	7,500	2,225	3,814	7,500	7,500	
500056.00 Land & Building Improvements	0	0	0	0	0	15,000	15,000	
500057.00 Maint of Buildings	24,728	20,000	20,000	8,028	12,131	20,000	20,000	
MAINTENANCE EXPENSES	53,461	51,377	51,377	24,915	36,432	66,506	66,506	0
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	18,967	20,000	20,000	15,149	20,199	22,000	22,000	
500059.00 Electric Service	134,631	135,000	135,000	89,581	132,963	135,000	135,000	
500060.00 Water Service	19,094	19,792	19,792	16,092	25,609	16,000	16,000	
500061.00 Telephone Service	14,173	13,672	13,672	16,035	19,453	17,000	17,000	
UTILITIES	186,865	188,464	188,464	136,857	198,224	190,000	190,000	0
MAINTENANCE DEPARTMENT	240,326	239,841	239,841	161,772	234,656	256,506	256,506	0
Dept: 80 SKATING DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	0	0	0	0	0			
500020.00 Postage	0	0	0	0	0			
500021.00 Printing	437	800	800	414	800	800	800	
500024.00 Conference Expense	699	865	865	0	865	865	865	
500029.00 Equipment	0	400	400	0	400	400	400	
500031.00 Office Expense	521	200	200	178	200	200	200	
500036.00 Office Furniture	0	0	0	0	0			
500041.00 Advertising	0	200	200	0	200	200	200	
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	0	1,000	1,000	0	1,000	1,000	1,000	
ADMINISTRATION EXPENSES	1,657	3,465	3,465	592	3,465	3,465	3,465	0
Acct Class: INSU INSURANCE EXPENSE								
500097.00 Health Insurance	0	0	0	0	0			
500098.00 Dental Insurance	0	0	0	0	0			
500099.00 Life Insurance	0	0	0	0	0			
INSURANCE EXPENSE	0	0	0	0	0	0	0	0
Acct Class: PAYR PAYROLL EXPENSES								

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 03 - ICE RINK FUND								
Expenditures								
Dept: 80 SKATING DEPARTMENT								
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	0	0	0	0	0			
500002.00 Part time Salaries	41,987	45,000	45,000	33,212	44,283	45,900	45,900	
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	41,987	45,000	45,000	33,212	44,283	45,900	45,900	0
Acct Class: SPEX SKATING PROGRAM EXPENSE								
500401.00 Skating School	42,006	43,152	43,152	30,839	43,152	43,152	43,152	
500402.00 Skating School Assistants	6,634	7,000	7,000	4,573	6,996	6,996	6,996	
500403.00 Summer Figure Camp	2,072	3,521	3,521	1,538	3,600	3,600	3,600	
500404.00 Patch & Freestyle	0	3,600	3,600	0	0			
500405.00 Ice Show	15,572	14,992	14,992	18,991	16,560	16,560	16,560	
500406.00 Competition	3,598	4,410	4,410	3,652	3,652	3,500	3,500	
500407.00 Synchronized Skating	6,873	5,679	5,679	4,367	5,000			
500431.00 Ice Rink Birthday Parties	0	0	0	0	0			
500508.00 Public Skate	6,251	8,069	8,069	4,222	5,629	7,700	7,700	
SKATING PROGRAM EXPENSE	83,006	90,423	90,423	68,182	84,589	81,508	81,508	0
SKATING DEPARTMENT	126,650	138,888	138,888	101,986	132,337	130,873	130,873	0
Dept: 90 HOCKEY DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500020.00 Postage	130	0	0	0	0			
500021.00 Printing	683	680	680	342	680	680	680	
500022.00 Dues and Memberships	0	0	0	0	0			
500029.00 Equipment	2,058	2,200	2,200	1,140	2,200	2,200	2,200	
500031.00 Office Expense	19	120	120	0	120	120	120	
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	650	650	650	0	650	650	650	
ADMINISTRATION EXPENSES	3,540	3,650	3,650	1,482	3,650	3,650	3,650	0
Acct Class: HPEX HOCKEY PROGRAM EXPENSE								
500501.00 House League	29,220	28,483	28,483	15,742	30,000	30,000	30,000	
500502.00 Adult League	0	2,775	2,775	0	0			
500503.00 Spring Hockey	14,767	15,780	15,780	13,751	13,751	16,000	16,000	
500504.00 Hockey Clinic	622	540	540	1,256	1,256	1,100	1,100	

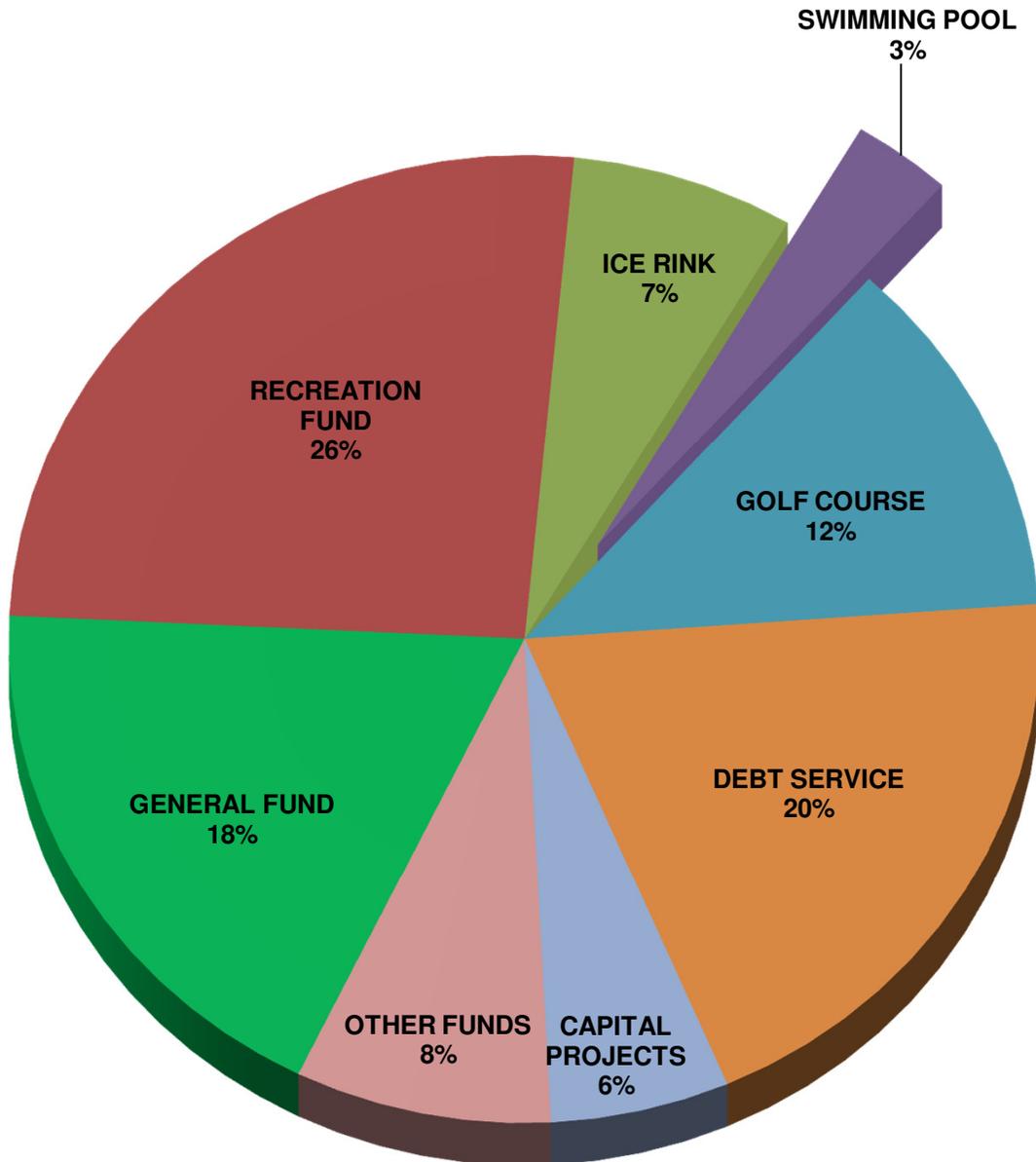
BUDGET WORKSHEET

Niles Park District

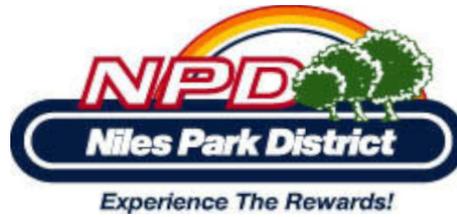
Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	September	Total			
Fund Type:								
Fund: 03 - ICE RINK FUND								
Expenditures								
Dept: 90 HOCKEY DEPARTMENT								
Acct Class: HPEX HOCKEY PROGRAM EXPENSE								
500505.00	Tournament	4,788	6,714	6,714	125	6,714	6,714	6,714
500506.00	Summer House League	566	2,500	2,500	219	1,100	1,100	1,100
500507.00	Hockey Learn to Skate	12,402	14,280	14,280	8,457	14,280	14,280	14,280
500509.00	6 Stars Hockey Summer Camp	8,434	12,492	12,492	9,884	9,884	12,492	12,492
500510.00	Open Hockey	87	280	280	50	100	280	280
500511.00	High School Hockey Clinics	0	0	0	0	0		
500512.00	Hockey All Star Clinic	0	270	270	0	270	270	270
500513.00	Adult Hockey Clinic	0	0	0	0	0		
500514.00	Girls Hockey	0	0	0	0	0		
	HOCKEY PROGRAM EXPENSE	70,886	84,114	84,114	49,484	77,355	82,236	82,236
								0
Acct Class: INSU INSURANCE EXPENSE								
500097.00	Health Insurance	0	0	0	0	0		
500098.00	Dental Insurance	0	0	0	0	0		
500099.00	Life Insurance	0	0	0	0	0		
	INSURANCE EXPENSE	0						
Acct Class: PAYR PAYROLL EXPENSES								
500001.00	Regular Salaries	0	0	0	0	0		
500002.00	Part time Salaries	0	0	0	0	0		
500003.00	Overtime	0	0	0	0	0		
500004.00	Vacation	0	0	0	0	0		
500005.00	Sick Pay	0	0	0	0	0		
500006.00	Temporary/Seasonal Pay	0	0	0	0	0		
500007.00	Holiday	0	0	0	0	0		
500007.01	Personal Time	0	0	0	0	0		
	PAYROLL EXPENSES	0						
Acct Class: UTIL UTILITIES								
500061.00	Telephone Service	94	0	0	24	41		
	UTILITIES	94	0	0	24	41	0	0
	HOCKEY DEPARTMENT	74,520	87,764	87,764	50,990	81,046	85,886	85,886
	Total Expenditures	441,496	466,493	466,493	314,748	448,039	473,265	473,265
		-441,496	-466,493	-466,493	-314,748	-448,039	-473,265	-473,265
	Grand Total:	-441,496	-466,493	-466,493	-314,748	-448,039	-473,265	-473,265
								0

SWIMMING POOL FUND EXPENSES

\$417,240



FY 2018 Budget



SWIMMING POOL FUND(04)

	2016	2017		2018
	Actual	Budget	Projected	Budget
Revenues:	\$375,866	\$375,000	\$332,711	\$362,390
Expenses:	\$410,520	\$374,760	\$385,170	\$417,240
Revenues Less Expenses:	(\$34,654)	\$240	(\$52,459)	(\$54,850)
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$27,210
Opening Fund Balance:	\$1,730,845	\$1,726,077	\$1,696,191	\$1,643,731
Ending Fund Balance:	\$1,696,191	\$1,726,317	\$1,643,731	\$1,616,091



AQUATICS DEPARTMENT

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

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

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

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

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 04 - SWIMMING POOL FUND								
Revenues								
Dept: 00								
Acct Class: CONC CONCESSIONS								
400603.00 Pool Concessions	63,365	60,000	60,000	56,841	56,841	60,000	60,000	
CONCESSIONS	63,365	60,000	60,000	56,841	56,841	60,000	60,000	0
Acct Class: DAAD DAILY ADMISSIONS								
400044.00 Oasis Daily Admissions	211,051	200,000	200,000	168,177	168,177	190,000	190,000	
DAILY ADMISSIONS	211,051	200,000	200,000	168,177	168,177	190,000	190,000	0
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	46	0	0	38	36	40	40	
INTEREST INCOME	46	0	0	38	36	40	40	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	47	0	0	7	7			
400005.00 Grant Revenue	0	0	0	350	350	350	350	
400008.00 Cash over/short	0	0	0	0	0			
400010.00 Transfer from fund balance	0	0	0	0	0			
400013.00 Vending	0	0	0	0	0			
400039.00 Pool Birthday Parties	18,625	15,000	15,000	11,669	11,669	12,000	12,000	
400041.00 PDRMA Audit Reimbursement	0	0	0	0	0			
MISCELLANEOUS REVENUE	18,672	15,000	15,000	12,026	12,026	12,350	12,350	0
Acct Class: RENI RENTAL INCOME								
400019.00 Locker Rental	817	1,000	1,000	414	709	1,000	1,000	
RENTAL INCOME	817	1,000	1,000	414	709	1,000	1,000	0
Acct Class: SEAP SEASON PASSES								
400043.00 Pool Season Passes	63,586	80,000	80,000	76,721	76,721	80,000	80,000	
SEASON PASSES	63,586	80,000	80,000	76,721	76,721	80,000	80,000	0
Acct Class: SWPR SWIMMING PROGRAM REVENUE								
400600.00 Private Swim Lessons	3,619	4,000	4,000	1,676	1,676	2,000	2,000	
400601.00 Learn to Swim	14,710	15,000	15,000	16,525	16,525	17,000	17,000	
SWIMMING PROGRAM REVENUE	18,329	19,000	19,000	18,201	18,201	19,000	19,000	0
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	0	0	0	0	0	57,300	27,210	
TRANSFER FROM OTHER FUNDS	0	0	0	0	0	57,300	27,210	0
Dept: 00	375,866	375,000	375,000	332,418	332,711	419,690	389,600	0
Total Revenues	375,866	375,000	375,000	332,418	332,711	419,690	389,600	0
Expenditures								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	0	500	500	178	178	500	500	
500020.00 Postage	0	0	0	0	0			

BUDGET WORKSHEET

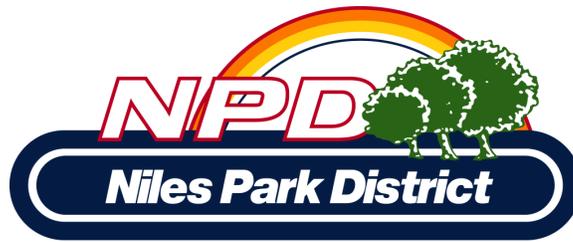
Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 04 - SWIMMING POOL FUND								
Expenditures								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500021.00 Printing	0	0	0	0	0			
500022.00 Dues and Memberships	0	500	500	0	0	500	500	
500027.00 Training	6,860	7,000	7,000	7,530	7,530	7,500	7,500	
500028.00 Special Services	-28,845	0	0	1,231	1,231			
500029.00 Equipment	1,891	3,725	3,725	1,904	2,652	3,500	3,500	
500030.00 Minor Equipment/Parts	556	500	500	306	524	500	500	
500031.00 Office Expense	210	600	600	62	62	700	700	
500034.00 Monthly Expenses	3,129	0	0	0	0			
500039.00 Pool Birthday Parties	5,882	7,000	7,000	4,828	4,828	7,000	7,000	
500041.00 Advertising	0	0	0	0	0			
500043.00 Transfer to other funds	0	0	0	0	0			
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	3,570	4,000	4,000	3,959	3,959	4,200	4,200	
500048.00 Lifeguard Safety Audits	0	0	0	350	350			
500065.00 Depreciation Expense	51,881	0	0	0	0			
ADMINISTRATION EXPENSES	45,134	23,825	23,825	20,348	21,314	24,400	24,400	0
Acct Class: CONC CONCESSIONS								
500603.00 Pool Concessions	47,048	40,050	40,050	48,355	48,370	49,000	49,000	
CONCESSIONS	47,048	40,050	40,050	48,355	48,370	49,000	49,000	0
Acct Class: INSU INSURANCE EXPENSE								
500097.00 Health Insurance	0	0	0	0	0			
500098.00 Dental Insurance	0	0	0	0	0			
500099.00 Life Insurance	0	0	0	0	0			
INSURANCE EXPENSE	0	0	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	213,147	205,000	205,000	219,404	219,404	240,000	240,000	
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	0	0	0	0	0			
500005.00 Sick Pay	0	0	0	0	0			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	0	0	0	0	0			
PAYROLL EXPENSES	213,147	205,000	205,000	219,404	219,404	240,000	240,000	0
Acct Class: SWPE SWIMMING PROGRAM EXPENSES								
500600.00 Private swim lessons	1,602	1,800	1,800	892	892	1,800	1,800	
500601.00 Learn to Swim	9,695	10,000	10,000	11,137	11,137	10,000	10,000	

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 04 - SWIMMING POOL FUND								
Expenditures								
Dept: 10 GENERAL ADMINISTRATION								
SWIMMING PROGRAM EXPENSES	11,297	11,800	11,800	12,029	12,029	11,800	11,800	0
GENERAL ADMINISTRATION	316,626	280,675	280,675	300,136	301,117	325,200	325,200	0
Total Expenditures	316,626	280,675	280,675	300,136	301,117	325,200	325,200	0
SWIMMING POOL FUND	59,240	94,325	94,325	32,282	31,594	94,490	64,400	0
	59,240	94,325	94,325	32,282	31,594	94,490	64,400	0
Grand Total:	59,240	94,325	94,325	32,282	31,594	94,490	64,400	0



Experience The Rewards!

PARK SERVICES DEPARTMENT

The Park Services Department is made up of 9 full-time employees and 1 full time secretary. In the months of May through August the Park Services Department hires and additional 15 part time summer staff.

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

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

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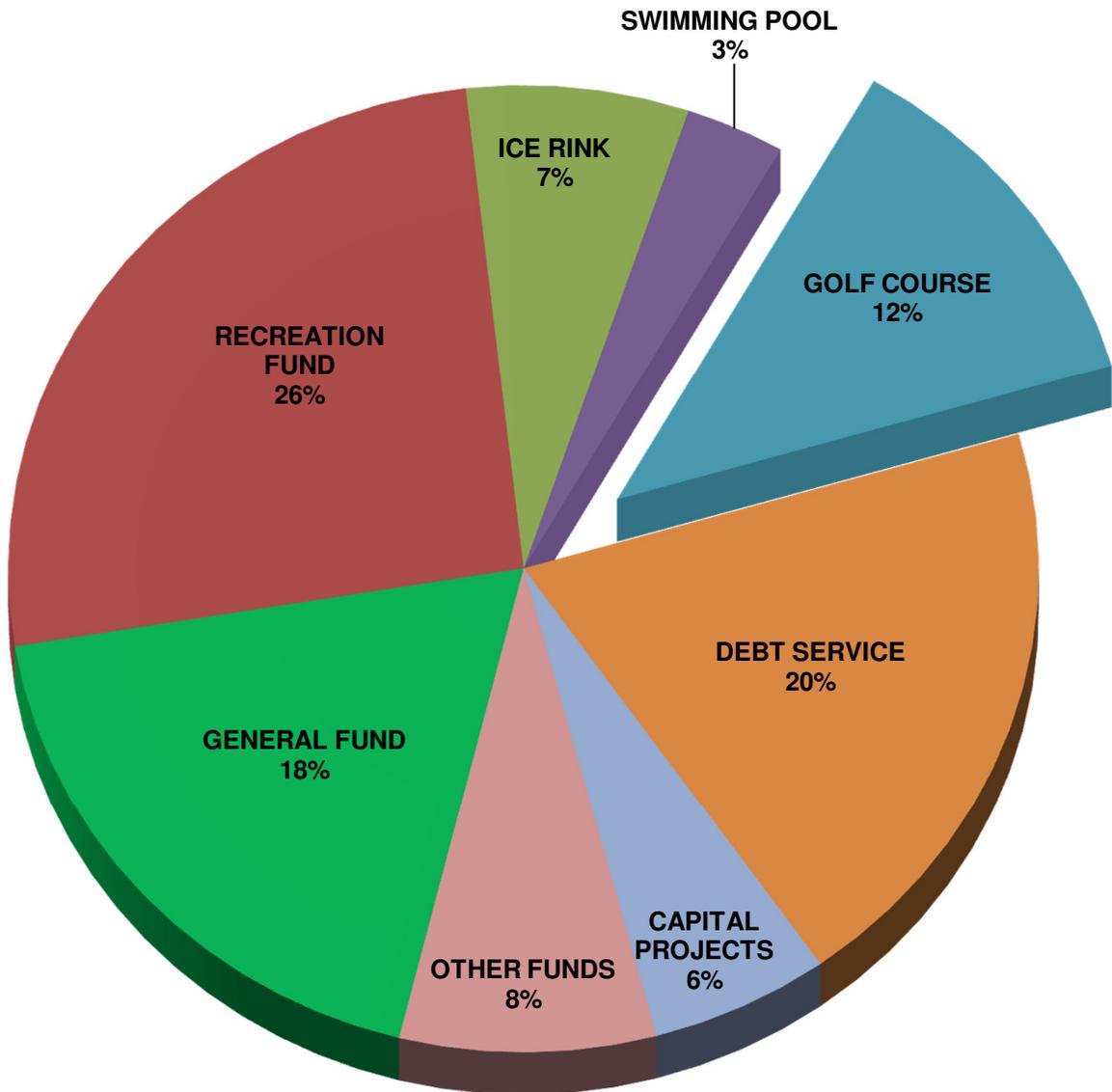
BUDGET WORKSHEET

Niles Park District

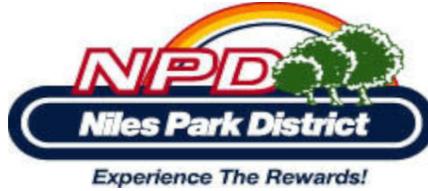
Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 04 - SWIMMING POOL FUND								
Expenditures								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.01 Special Services	2,606	2,240	2,240	2,565	2,565	2,240	2,240	
500049.02 Equipment	0	0	0	0	0			
500054.00 Equipment Maintenance	54	0	0	115	115	100	100	
500055.00 Materials/Supplies	15,782	20,328	20,328	15,924	15,924	20,000	20,000	
500056.00 Land & Building Improvements	3,810	6,000	6,000	6,277	6,277	6,000	6,000	
500057.00 Maint of Buildings	34,974	21,000	21,000	15,940	18,000	21,000	21,000	
MAINTENANCE EXPENSES	57,226	49,568	49,568	40,821	42,881	49,340	49,340	0
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	3,880	7,500	7,500	5,294	7,500	8,000	8,000	
500059.00 Electric Service	3,775	5,000	5,000	13,113	15,880	15,000	15,000	
500060.00 Water Service	24,544	27,369	27,369	11,200	13,291	15,000	15,000	
500061.00 Telephone Service	4,469	4,648	4,648	3,529	4,500	4,700	4,700	
UTILITIES	36,668	44,517	44,517	33,136	41,171	42,700	42,700	0
MAINTENANCE DEPARTMENT	93,894	94,085	94,085	73,957	84,052	92,040	92,040	0
Total Expenditures	93,894	94,085	94,085	73,957	84,052	92,040	92,040	0
	-93,894	-94,085	-94,085	-73,957	-84,052	-92,040	-92,040	0
Grand Total:	-93,894	-94,085	-94,085	-73,957	-84,052	-92,040	-92,040	0

GOLF FUND EXPENSES

\$1,633,289



FY 2018 Budget



GOLF COURSE FUND(05)

	2016	2017		2018
	Actual	Budget	Projected	Budget
Revenues:	\$807,631	\$828,924	\$707,855	\$829,239
Expenses:	\$691,676	\$1,307,403	\$1,207,474	\$1,633,289
Revenues Less Expenses:	\$115,956	(\$478,479)	(\$499,619)	(\$804,050)
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$5,253,071	\$5,225,552	\$5,369,027	\$4,869,408
Ending Fund Balance:	<u>\$5,369,027</u>	<u>\$4,747,073</u>	<u>\$4,869,408</u>	<u>\$4,065,358</u>



Experience The Rewards!

TAM O'SHANTER GOLF COURSE

Tam O'Shanter Golf Course can be 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. Worsham's nine iron shot remains one of the most famous shots in golf history to this day.

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

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

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 05 - GOLF COURSE FUND								
Revenues								
Dept: 00								
Acct Class: GCFE GOLF COURSE FEES								
400701.00 Weekend Resident	5,024	5,460	5,460	3,436	3,436	4,800	4,800	
400702.00 Memberships	1,845	2,625	2,625	1,350	1,350	2,000	2,000	
400703.00 Resident	3,781	4,410	4,410	2,251	2,251	3,750	3,750	
400704.00 Non Resident	80,743	79,380	79,380	62,070	62,070	83,600	83,600	
400705.00 Twilight	4,287	6,250	6,250	3,564	3,564	4,500	4,500	
400706.00 Fee Discount	-2,376	0	0	-1,260	-1,260	-2,600	-2,600	
400707.00 Leagues	118,097	120,750	120,750	125,509	125,509	125,000	125,000	
400709.00 Jr. Weekend/Holiday	7,050	7,875	7,875	6,804	6,804	7,700	7,700	
400710.00 Outings	43,973	50,400	50,400	50,223	50,223	50,000	50,000	
400711.00 Permanent Tee Times	11,703	11,150	11,150	15,140	15,140	15,000	15,000	
400712.00 Juniors	8,705	9,450	9,450	7,320	7,320	9,600	9,600	
400713.00 Senior Resident	5,807	6,065	6,065	5,052	5,052	6,600	6,600	
400714.00 Senior Non Resident	74,430	70,500	70,500	56,448	56,448	76,800	76,800	
400715.00 Non Resident Weekend/Holiday	94,656	96,600	96,600	70,456	70,456	88,200	88,200	
400716.00 Non Res Sr. Weekend/Holiday	30,498	31,250	31,250	22,410	22,410	30,600	30,600	
400717.00 Senior Res Weekend/Holiday	3,425	3,285	3,285	3,122	3,122	4,200	4,200	
GOLF COURSE FEES	491,648	505,450	505,450	433,895	433,895	509,750	509,750	0
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	7,548	5,000	5,000	4,028	7,500	7,500	7,500	
INTEREST INCOME	7,548	5,000	5,000	4,028	7,500	7,500	7,500	0
Acct Class: LEAS LEASE INCOME								
400046.00 Lease Income	79,977	81,924	81,924	61,375	81,924	84,289	84,289	
LEASE INCOME	79,977	81,924	81,924	61,375	81,924	84,289	84,289	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	0	0	0	248	248			
400008.00 Cash over/short	0	0	0	0	0			
400010.00 Transfer from fund balance	0	478,479	478,479	0	0			
400013.00 Vending	0	0	0	0	0			
MISCELLANEOUS REVENUE	0	478,479	478,479	248	248	0	0	0
Acct Class: PROR PROGRAM REVENUE								
400144.00 Junior Golf Program	67,229	68,000	68,000	50,403	49,803	60,000	60,000	
400150.00 Golf Lessons	23,247	26,000	26,000	22,398	22,398	26,000	26,000	
PROGRAM REVENUE	90,476	94,000	94,000	72,801	72,201	86,000	86,000	0
Acct Class: PRSH PRO SHOP								
400028.00 Pro Shop	4,052	5,700	5,700	4,381	4,381	5,500	5,500	
PRO SHOP	4,052	5,700	5,700	4,381	4,381	5,500	5,500	0
Acct Class: RENI RENTAL INCOME								

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 05 - GOLF COURSE FUND								
Revenues								
Dept: 00								
Acct Class: RENI RENTAL INCOME								
400022.00 Pull Carts	7,674	8,100	8,100	5,706	5,706	7,500	7,500	
400023.00 Gas Carts	124,960	127,500	127,500	101,120	101,120	127,500	127,500	
400024.00 Club Rental	1,300	1,250	1,250	880	880	1,200	1,200	
RENTAL INCOME	133,934	136,850	136,850	107,706	107,706	136,200	136,200	0
Dept: 00	807,635	1,307,403	1,307,403	684,434	707,855	829,239	829,239	0
Total Revenues	807,635	1,307,403	1,307,403	684,434	707,855	829,239	829,239	0
Expenditures								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500008.00 Supplies	2,947	5,000	5,000	2,739	4,309	5,000	5,000	
500020.00 Postage	25	100	100	0	0	100	100	
500021.00 Printing	1,567	1,800	1,800	1,229	1,800	1,800	1,800	
500022.00 Dues and Memberships	110	110	110	110	110	110	110	
500024.00 Conference Expense	475	400	400	0	0	500	500	
500025.00 Seminar Expense	0	0	0	0	0			
500027.00 Training	0	0	0	0	0			
500028.00 Special Services	-118,779	0	0	0	0			
500029.00 Equipment	1,128	1,500	1,500	733	1,256	1,500	1,500	
500030.00 Minor Equipment/Parts	0	0	0	0	0			
500031.00 Office Expense	569	750	750	139	238	750	750	
500034.00 Monthly Expenses	8,852	8,400	8,400	1,601	8,400	8,800	8,800	
500036.00 Office Furniture	0	0	0	0	0			
500037.00 Lease Payments	2,395	45,952	45,952	45,952	45,952			
500041.00 Advertising	575	1,000	1,000	0	0	2,000	2,000	
500043.00 Transfer to other funds	0	0	0	0	0			
500044.00 Reference Materials	0	0	0	0	0			
500045.00 Uniforms & Clothing	1,613	1,965	1,965	1,720	1,720	1,965	1,965	
500065.00 Depreciation Expense	117,219	0	0	0	0			
ADMINISTRATION EXPENSES	18,696	66,977	66,977	54,223	63,785	22,525	22,525	0
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	343	377	377	299	377	394	394	
500097.00 Health Insurance	14,751	17,207	17,207	12,361	17,207	18,249	18,249	
500098.00 Dental Insurance	1,019	1,120	1,120	849	1,120	1,018	1,018	
500099.00 Life Insurance	168	185	185	140	185	203	203	
INSURANCE EXPENSE	16,281	18,889	18,889	13,649	18,889	19,864	19,864	0
Acct Class: PAYR PAYROLL EXPENSES								

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 05 - GOLF COURSE FUND								
Expenditures								
Dept: 10 GENERAL ADMINISTRATION								
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	91,507	104,355	104,355	71,456	92,000	107,475	107,475	
500002.00 Part time Salaries	76,320	76,000	76,000	53,779	68,890	77,000	77,000	
500003.00 Overtime	0	0	0	0	0			
500004.00 Vacation	6,020	0	0	4,146	7,108			
500005.00 Sick Pay	728	0	0	1,040	1,783			
500006.00 Temporary/Seasonal Pay	0	0	0	0	0			
500007.00 Holiday	2,851	0	0	2,396	3,420			
500007.01 Personal Time	1,948	0	0	1,996	3,421			
PAYROLL EXPENSES	179,374	180,355	180,355	134,813	176,622	184,475	184,475	0
Acct Class: PROG PROGRAM EXPENSES								
500144.00 Junior Golf Program	11,990	12,000	12,000	9,305	9,305	11,000	11,000	
500150.00 Golf Lessons	0	0	0	0	0			
500710.00 Golf Outings	1,639	0	0	1,079	1,079	1,000	1,000	
PROGRAM EXPENSES	13,629	12,000	12,000	10,384	10,384	12,000	12,000	0
Acct Class: PRSH PRO SHOP								
500069.00 Pro Shop	3,831	4,400	4,400	3,824	4,000	4,400	4,400	
PRO SHOP	3,831	4,400	4,400	3,824	4,000	4,400	4,400	0
GENERAL ADMINISTRATION	231,811	282,621	282,621	216,893	273,680	243,264	243,264	0
Total Expenditures	231,811	282,621	282,621	216,893	273,680	243,264	243,264	0
GOLF COURSE FUND								
	575,824	1,024,782	1,024,782	467,541	434,175	585,975	585,975	0
	575,824	1,024,782	1,024,782	467,541	434,175	585,975	585,975	0
Grand Total:	575,824	1,024,782	1,024,782	467,541	434,175	585,975	585,975	0



Experience The Rewards!

PARK SERVICES DEPARTMENT

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BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 05 - GOLF COURSE FUND								
Expenditures								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500009.00 Safety	0	0	0	662	662			
500020.00 Postage	0	0	0	0	0			
500022.00 Dues and Memberships	725	1,000	1,000	985	985	1,000	1,000	
500023.00 Travel Expense	2,487	2,500	2,500	2,150	2,150	2,500	2,500	
500024.00 Conference Expense	499	750	750	440	440	750	750	
500025.00 Seminar Expense	560	700	700	418	418	700	700	
500026.00 Lodging Expense	0	0	0	0	0			
500027.00 Training	85	200	200	68	68	200	200	
500028.00 Special Services	22,459	25,550	25,550	11,081	17,639	25,250	25,250	
500029.00 Equipment	7,532	28,000	28,000	27,955	27,955	47,500	47,500	
500030.00 Minor Equipment/Parts	147	200	200	0	0	200	200	
500031.00 Office Expense	182	256	256	30	51	100	100	
500036.00 Office Furniture	0	0	0	0	0			
500044.00 Reference Materials	0	100	100	0	0	100	100	
500045.00 Uniforms & Clothing	2,119	2,500	2,500	1,978	2,500	2,500	2,500	
ADMINISTRATION EXPENSES	36,795	61,756	61,756	45,767	52,868	80,800	80,800	0
Acct Class: INSU INSURANCE EXPENSE								
500096.00 Vision Insurance	446	679	679	389	533	572	572	
500097.00 Health Insurance	18,001	36,629	36,629	14,870	22,659	43,858	43,858	
500098.00 Dental Insurance	1,047	2,536	2,536	873	1,346	2,094	2,094	
500099.00 Life Insurance	84	185	185	70	108	203	203	
INSURANCE EXPENSE	19,578	40,029	40,029	16,202	24,646	46,727	46,727	0
Acct Class: MAIN MAINTENANCE EXPENSES								
500049.00 Fuel (gas & diesel)	8,196	10,000	10,000	6,865	7,354	10,000	10,000	
500050.00 Automotive Vehicle Maintenance	617	2,000	2,000	16	27	2,000	2,000	
500051.00 Tires	460	1,000	1,000	433	743	1,000	1,000	
500052.00 Facility Cleaning	0	0	0	0	0			
500053.00 Sanitation Service by Contract	9,160	14,000	14,000	6,329	9,790	12,000	12,000	
500054.00 Equipment Maintenance	14,936	10,500	10,500	10,172	15,173	12,500	12,500	
500055.00 Materials/Supplies	21,483	70,000	70,000	63,733	70,000	70,000	70,000	
500056.00 Land & Building Improvements	54,471	500,000	500,000	120,219	500,000	827,000	827,000	
500057.00 Maint of Buildings	38,664	1,000	1,000	1,109	1,823	1,000	1,000	
MAINTENANCE EXPENSES	147,987	608,500	608,500	208,876	604,910	935,500	935,500	0
Acct Class: PAYR PAYROLL EXPENSES								
500001.00 Regular Salaries	65,809	118,259	118,259	50,827	74,750	130,597	130,597	
500002.00 Part time Salaries	109,308	122,600	122,600	71,440	97,862	122,600	122,600	

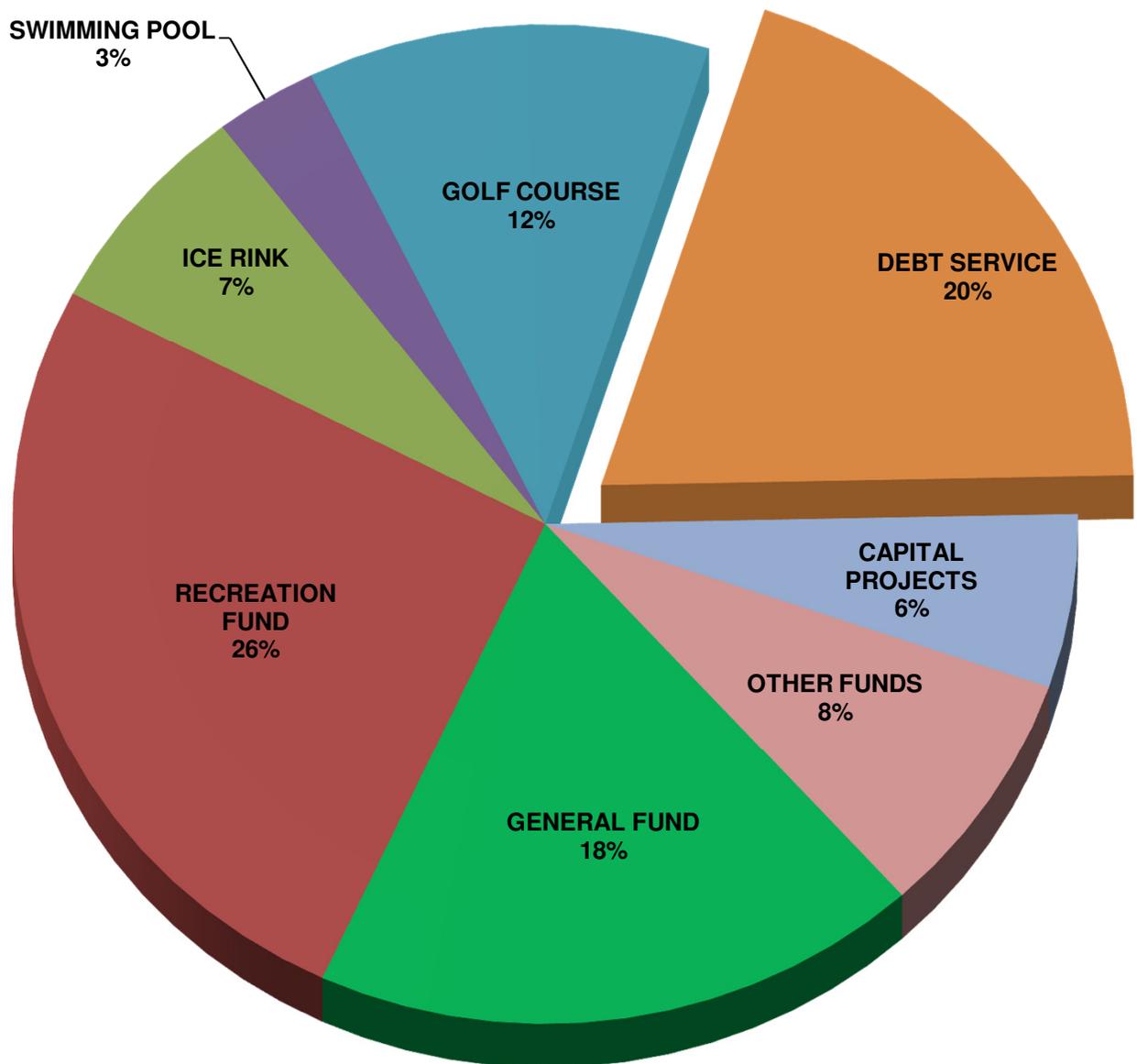
BUDGET WORKSHEET

Niles Park District

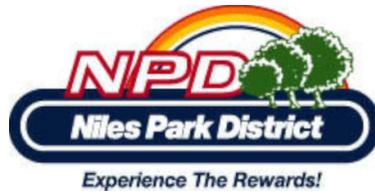
Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 05 - GOLF COURSE FUND								
Expenditures								
Dept: 40 MAINTENANCE DEPARTMENT								
Acct Class: PAYR PAYROLL EXPENSES								
500003.00 Overtime	13,571	14,000	14,000	11,309	14,000	14,000	14,000	
500004.00 Vacation	5,992	0	0	4,179	4,584			
500005.00 Sick Pay	584	0	0	1,354	2,322			
500007.00 Holiday	3,980	0	0	2,725	3,784			
500007.01 Personal Time	1,169	0	0	1,771	3,035			
PAYROLL EXPENSES	200,413	254,859	254,859	143,605	200,337	267,197	267,197	0
Acct Class: UTIL UTILITIES								
500058.00 Gas Services (Heating)	10,164	10,000	10,000	7,525	10,033	11,000	11,000	
500059.00 Electric Service	29,481	35,000	35,000	19,816	28,766	35,000	35,000	
500060.00 Water Service	11,814	10,823	10,823	6,819	9,783	10,000	10,000	
500061.00 Telephone Service	3,634	3,815	3,815	1,507	2,452	3,800	3,800	
UTILITIES	55,093	59,638	59,638	35,667	51,034	59,800	59,800	0
MAINTENANCE DEPARTMENT	459,866	1,024,782	1,024,782	450,117	933,795	1,390,024	1,390,024	0
Total Expenditures	459,866	1,024,782	1,024,782	450,117	933,795	1,390,024	1,390,024	0
GOLF COURSE FUND	-459,866	-1,024,782	-1,024,782	-450,117	-933,795	-1,390,024	-1,390,024	0
	-459,866	-1,024,782	-1,024,782	-450,117	-933,795	-1,390,024	-1,390,024	0
Grand Total:	-459,866	-1,024,782	-1,024,782	-450,117	-933,795	-1,390,024	-1,390,024	0

DEBT SERVICE FUNDS EXPENSES

\$2,635,063



FY 2018 Budget



DEBT SERVICE FUND(10)

	2016	2017		2018
	Actual	Budget	Projected	Budget
Revenues	\$5,611,301	\$2,065,690	\$2,031,376	\$2,071,746
Expenses	\$6,076,841	\$2,689,502	\$2,684,873	\$2,635,063
Revenues Less Expenses:	(\$465,540)	(\$623,812)	(\$653,497)	(\$563,316)
Transfers (to)/from other Funds:	\$432,078	\$623,812	\$653,497	\$563,316
Opening Fund Balance:	\$293,927	\$293,927	\$260,465	\$260,465
Ending Fund Balance:	\$260,465	\$293,927	\$260,465	\$260,465

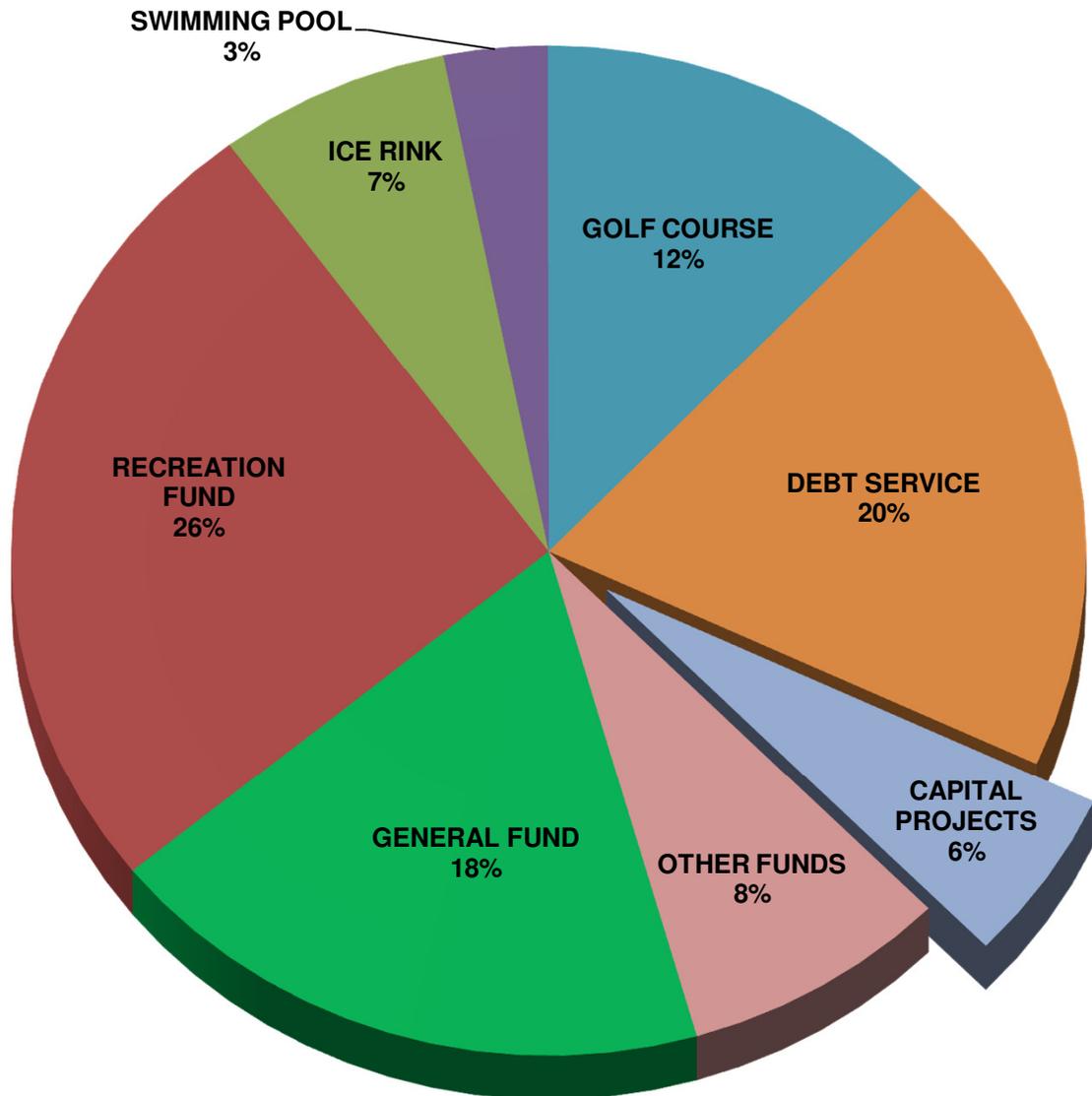
BUDGET WORKSHEET

Niles Park District

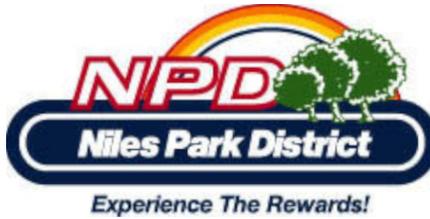
Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 10 - DEBT SERVICE FUND								
Revenues								
Dept: 00								
Acct Class: BOPR BOND PROCEEDS								
400045.00 Bond Proceeds	4,597,103	990,000	990,000	0	1,000,000	1,010,000	1,010,000	
BOND PROCEEDS	4,597,103	990,000	990,000	0	1,000,000	1,010,000	1,010,000	0
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	311	0	0	260	243	300	300	
INTEREST INCOME	311	0	0	260	243	300	300	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400010.00 Transfer from fund balance	0	0	0	0	0			
MISCELLANEOUS REVENUE	0	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	1,013,887	1,075,690	1,075,690	1,031,133	1,031,133	1,061,446	1,061,446	
PROPERTY & REPLACEMENT TAX	1,013,887	1,075,690	1,075,690	1,031,133	1,031,133	1,061,446	1,061,446	0
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	432,078	623,812	623,812	0	653,497	563,316	563,316	
TRANSFER FROM OTHER FUNDS	432,078	623,812	623,812	0	653,497	563,316	563,316	0
Dept: 00	6,043,379	2,689,502	2,689,502	1,031,393	2,684,873	2,635,062	2,635,062	0
Total Revenues	6,043,379	2,689,502	2,689,502	1,031,393	2,684,873	2,635,062	2,635,062	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500016.00 Debt Service	6,154,923	2,689,502	2,689,502	527,385	2,680,973	2,632,063	2,632,063	
500028.00 Special Services	-78,082	0	0	3,900	3,900	3,000	3,000	
ADMINISTRATION EXPENSES	6,076,841	2,689,502	2,689,502	531,285	2,684,873	2,635,063	2,635,063	0
Dept: 00	6,076,841	2,689,502	2,689,502	531,285	2,684,873	2,635,063	2,635,063	0
Total Expenditures	6,076,841	2,689,502	2,689,502	531,285	2,684,873	2,635,063	2,635,063	0
DEBT SERVICE FUND	-33,462	0	0	500,108	0	-1	-1	0
	-33,462	0	0	500,108	0	-1	-1	0
Grand Total:	-33,462	0	0	500,108	0	-1	-1	0

CAPITAL PROJECTS FUNDS EXPENSES

\$750,000



FY 2018 Budget



CAPITAL PROJECTS FUND(14)

	2016	2017		2018
	Actual	Budget	Projected	Budget
Revenues	\$6,872,966	\$0	\$3,721	\$20
Expenses	\$2,242,668	\$9,000,000	\$6,711,725	\$750,000
Revenues Less Expenses:	\$4,630,298	(\$9,000,000)	(\$6,708,004)	(\$749,980)
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$2,944,261	\$11,687,793	\$7,574,559	\$866,555
Ending Fund Balance:	\$7,574,559	\$2,687,793	\$866,555	\$116,575

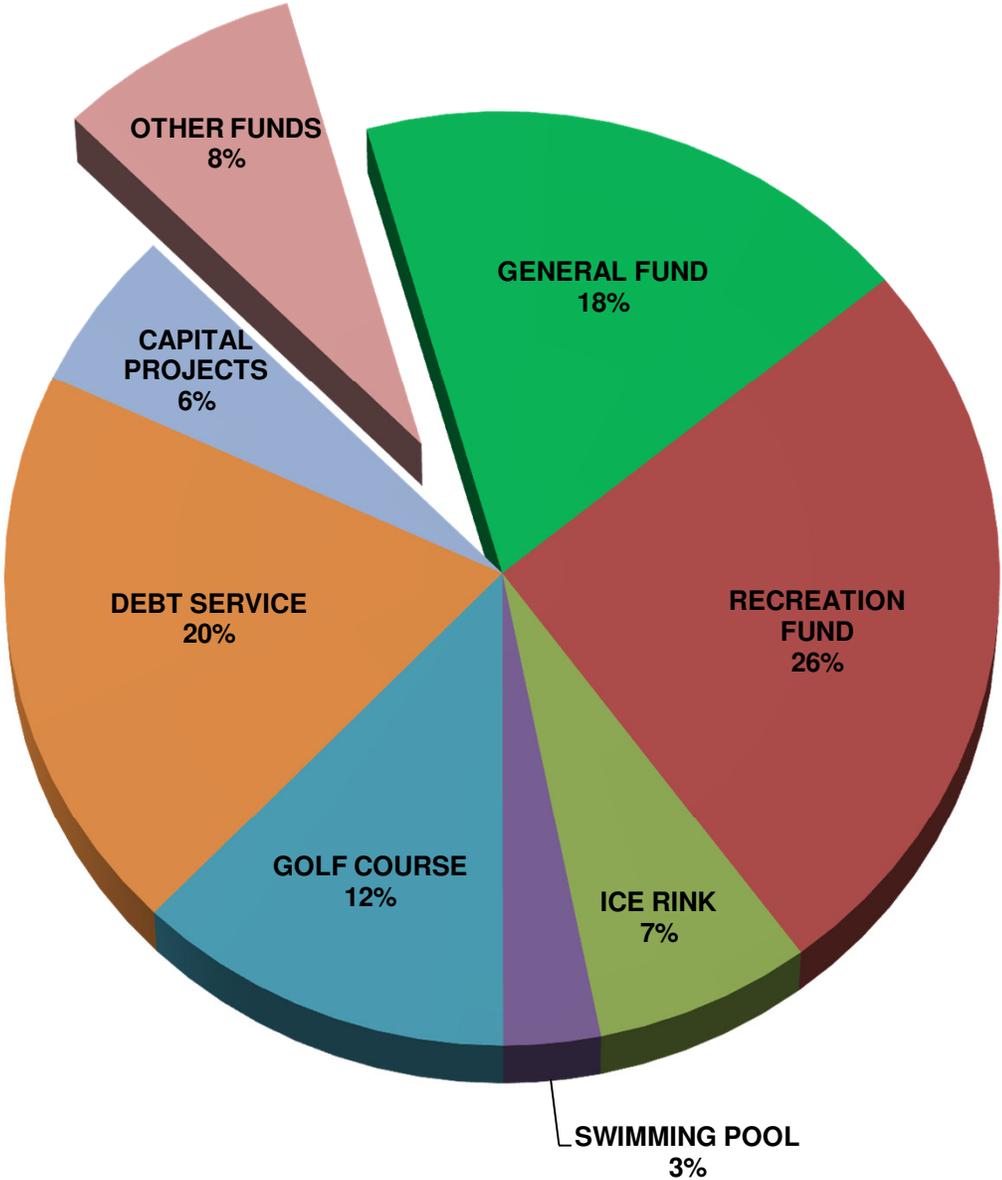
BUDGET WORKSHEET

Niles Park District

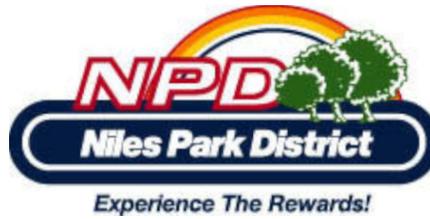
Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 14 - CAPITAL PROJECTS FUND								
Revenues								
Dept: 00								
Acct Class: BOPR BOND PROCEEDS								
400045.00 Bond Proceeds	6,872,897	0	0	0	0			
BOND PROCEEDS	6,872,897	0	0	0	0	0	0	0
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	69	0	0	57	54	20	20	
INTEREST INCOME	69	0	0	57	54	20	20	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	0	0	0	2,750	3,667			
400005.00 Grant Revenue	0	0	0	1,629	0			
400010.00 Transfer from fund balance	0	9,000,000	9,000,000	0	0			
MISCELLANEOUS REVENUE	0	9,000,000	9,000,000	4,379	3,667	0	0	0
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	0	0	0	0	0			
TRANSFER FROM OTHER FUNDS	0	0	0	0	0	0	0	0
Dept: 00	6,872,966	9,000,000	9,000,000	4,436	3,721	20	20	0
Total Revenues	6,872,966	9,000,000	9,000,000	4,436	3,721	20	20	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500028.00 Special Services	-181,803	0	0	0	0			
500029.00 Equipment	0	0	0	0	0			
500037.00 Lease Payments	0	0	0	0	0			
500067.00 Capital Improvements	2,424,471	9,000,000	9,000,000	5,033,794	6,711,725	750,000	750,000	
ADMINISTRATION EXPENSES	2,242,668	9,000,000	9,000,000	5,033,794	6,711,725	750,000	750,000	0
Dept: 00	2,242,668	9,000,000	9,000,000	5,033,794	6,711,725	750,000	750,000	0
Total Expenditures	2,242,668	9,000,000	9,000,000	5,033,794	6,711,725	750,000	750,000	0
CAPITAL PROJECTS FUND	4,630,298	0	0	-5,029,358	-6,708,004	-749,980	-749,980	0
	4,630,298	0	0	-5,029,358	-6,708,004	-749,980	-749,980	0
Grand Total:	4,630,298	0	0	-5,029,358	-6,708,004	-749,980	-749,980	0

OTHER FUNDS EXPENSES

\$1,074,878



FY 2018 Budget



IMRF FUND(06)

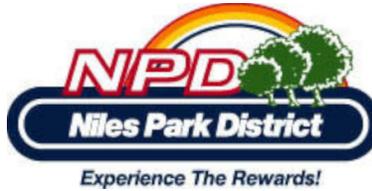
	2016	2017		2018
	Actual	Budget	Projected	Budget
Revenues	\$239,225	\$250,000	\$243,800	\$250,000
Expenses	\$297,904	\$250,000	\$242,494	\$269,857
Revenues Less Expenses:	(\$58,679)	\$0	\$1,306	(\$19,857)
Transfers (to)/from other Funds:	\$50,000	\$0	\$0	\$0
Opening Fund Balance:	\$98,926	\$108,926	\$90,247	\$91,553
Ending Fund Balance:	\$90,247	\$108,926	\$91,553	\$71,696

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 06 - IMRF FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	0	0			
INTEREST INCOME	0	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	239,225	250,000	250,000	243,800	243,800	250,000	250,000	
PROPERTY & REPLACEMENT TAX	239,225	250,000	250,000	243,800	243,800	250,000	250,000	0
Acct Class: TRAN TRANSFER FROM OTHER FUNDS								
400047.00 Transfer from other funds	50,000	0	0	0	0			
TRANSFER FROM OTHER FUNDS	50,000	0	0	0	0	0	0	0
Dept: 00	289,225	250,000	250,000	243,800	243,800	250,000	250,000	0
Total Revenues	289,225	250,000	250,000	243,800	243,800	250,000	250,000	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500010.00 IMRF Expense	297,904	250,000	250,000	190,588	242,494	268,253	269,857	
500043.00 Transfer to other funds	0	0	0	0	0			
ADMINISTRATION EXPENSES	297,904	250,000	250,000	190,588	242,494	268,253	269,857	0
Dept: 00	297,904	250,000	250,000	190,588	242,494	268,253	269,857	0
Total Expenditures	297,904	250,000	250,000	190,588	242,494	268,253	269,857	0
IMRF FUND	-8,679	0	0	53,212	1,306	-18,253	-19,857	0
	-8,679	0	0	53,212	1,306	-18,253	-19,857	0
Grand Total:	-8,679	0	0	53,212	1,306	-18,253	-19,857	0

FY 2018 Budget



FICA FUND(07)

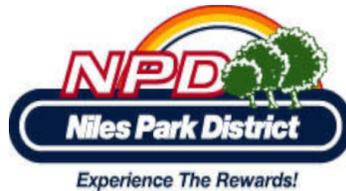
	2016	2017		2018
	Actual	Budget	Projected	Budget
Revenues	\$239,325	\$250,000	\$243,800	\$250,000
Expenses	\$255,079	\$250,000	\$244,501	\$289,363
Revenues Less Expenses:	(\$15,754)	\$0	(\$701)	(\$39,363)
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$326,137	\$347,333	\$310,383	\$309,682
Ending Fund Balance:	\$310,383	\$347,333	\$309,682	\$270,319

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 07 - FICA FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	0	0			
INTEREST INCOME	0	0	0	0	0	0	0	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400010.00 Transfer from fund balance	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	239,325	250,000	250,000	243,800	243,800	250,000	250,000	
PROPERTY & REPLACEMENT TAX	239,325	250,000	250,000	243,800	243,800	250,000	250,000	0
Dept: 00	239,325	250,000	250,000	243,800	243,800	250,000	250,000	0
Total Revenues	239,325	250,000	250,000	243,800	243,800	250,000	250,000	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500011.00 FICA Expense	255,079	250,000	250,000	213,150	244,501	289,445	289,363	
500043.00 Transfer to other funds	0	0	0	0	0			
ADMINISTRATION EXPENSES	255,079	250,000	250,000	213,150	244,501	289,445	289,363	0
Dept: 00	255,079	250,000	250,000	213,150	244,501	289,445	289,363	0
Total Expenditures	255,079	250,000	250,000	213,150	244,501	289,445	289,363	0
FICA FUND	-15,754	0	0	30,650	-701	-39,445	-39,363	0
	-15,754	0	0	30,650	-701	-39,445	-39,363	0
Grand Total:	-15,754	0	0	30,650	-701	-39,445	-39,363	0

FY 2018 Budget



GENERAL LIABILITY FUND(08)

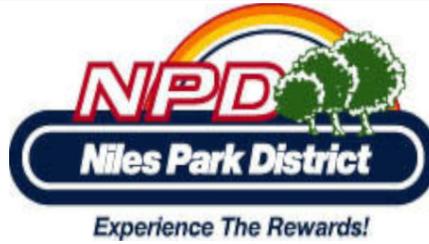
	2016	2017		2018
	Actual	Budget	Projected	Budget
Revenues:	\$162,741	\$170,000	\$165,784	\$170,000
Expenses:	\$158,099	\$170,000	\$169,011	\$153,900
Revenues Less Expenses:	\$4,642	\$0	(\$3,227)	\$16,100
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$552,248	\$560,249	\$556,890	\$553,663
Ending Fund Balance:	\$556,890	\$560,249	\$553,663	\$569,763

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 08 - GENERAL LIABILITY FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	0	0			
INTEREST INCOME	0	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	162,741	170,000	170,000	165,784	165,784	175,000	170,000	
PROPERTY & REPLACEMENT TAX	162,741	170,000	170,000	165,784	165,784	175,000	170,000	0
Dept: 00	162,741	170,000	170,000	165,784	165,784	175,000	170,000	0
Total Revenues	162,741	170,000	170,000	165,784	165,784	175,000	170,000	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500012.00 Unemployment Compensation	21,206	25,000	25,000	21,860	29,147	25,000	25,000	
500013.00 Liability/Workers Comp	136,893	145,000	145,000	139,864	139,864	128,900	128,900	
500014.00 Risk/Loss Management	0	0	0	0	0			
500043.00 Transfer to other funds	0	0	0	0	0			
ADMINISTRATION EXPENSES	158,099	170,000	170,000	161,724	169,011	153,900	153,900	0
Dept: 00	158,099	170,000	170,000	161,724	169,011	153,900	153,900	0
Total Expenditures	158,099	170,000	170,000	161,724	169,011	153,900	153,900	0
GENERAL LIABILITY FUND	4,642	0	0	4,060	-3,227	21,100	16,100	0
	4,642	0	0	4,060	-3,227	21,100	16,100	0
Grand Total:	4,642	0	0	4,060	-3,227	21,100	16,100	0

FY 2018 Budget



AUDIT FUND(09)

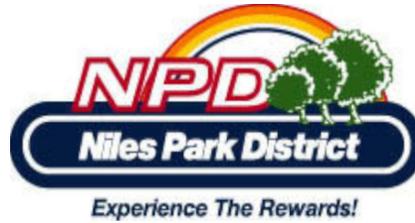
	2016	2017		2018
	Actual	Budget	Projected	Budget
Revenues	\$23,933	\$25,000	\$24,380	\$25,000
Expenses	\$22,500	\$23,000	\$24,018	\$24,195
Revenues Less Expenses:	\$1,433	\$2,000	\$362	\$805
Transfers (to)/from other Funds:	\$0	(\$2,000)	\$0	\$0
Opening Fund Balance:	\$22,016	\$22,015	\$23,449	\$23,811
Ending Fund Balance:	\$23,449	\$22,015	\$23,811	\$24,616

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 09 - AUDIT FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	0	0			
INTEREST INCOME	0	0	0	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	23,933	25,000	25,000	24,380	24,380	25,000	25,000	
PROPERTY & REPLACEMENT TAX	23,933	25,000	25,000	24,380	24,380	25,000	25,000	0
Dept: 00	23,933	25,000	25,000	24,380	24,380	25,000	25,000	0
Total Revenues	23,933	25,000	25,000	24,380	24,380	25,000	25,000	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500015.00 Annual Audit	22,500	23,000	23,000	24,018	24,018	24,195	24,195	
500043.00 Transfer to other funds	0	2,000	2,000	0	0			
ADMINISTRATION EXPENSES	22,500	25,000	25,000	24,018	24,018	24,195	24,195	0
Dept: 00	22,500	25,000	25,000	24,018	24,018	24,195	24,195	0
Total Expenditures	22,500	25,000	25,000	24,018	24,018	24,195	24,195	0
AUDIT FUND								
	1,433	0	0	362	362	805	805	0
	1,433	0	0	362	362	805	805	0
Grand Total:	1,433	0	0	362	362	805	805	0

FY 2018 Budget



PAVING AND LIGHTING FUND(11)

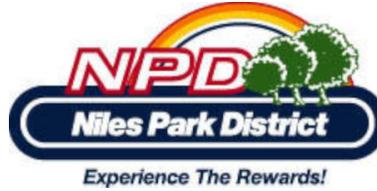
	2016	2017		2018
	Actual	Budget	Projected	Budget
Revenues	\$42,059	\$50,000	\$53,147	\$50,000
Expenses	\$101,444	\$90,000	\$80,732	\$55,000
Revenues Less Expenses:	(\$59,385)	(\$40,000)	(\$27,585)	(\$5,000)
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$191,217	\$144,716	\$131,832	\$104,247
Ending Fund Balance:	\$131,832	\$104,716	\$104,247	\$99,247

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 11 - PAVING AND LIGHTING								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	0	0			
INTEREST INCOME	0	0	0	0	0	0	0	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	0	0	0	0	0			
400005.00 Grant Revenue	0	0	0	10,143	10,143			
400010.00 Transfer from fund balance	0	40,000	40,000	0	0			
MISCELLANEOUS REVENUE	0	40,000	40,000	10,143	10,143	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	42,059	50,000	50,000	43,004	43,004	47,000	50,000	
PROPERTY & REPLACEMENT TAX	42,059	50,000	50,000	43,004	43,004	47,000	50,000	0
Dept: 00	42,059	90,000	90,000	53,147	53,147	47,000	50,000	0
Total Revenues	42,059	90,000	90,000	53,147	53,147	47,000	50,000	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500043.00 Transfer to other funds	0	0	0	0	0			
ADMINISTRATION EXPENSES	0	0	0	0	0	0	0	0
Acct Class: MAIN MAINTENANCE EXPENSES								
500056.00 Land & Building Improvements	101,444	90,000	90,000	60,549	80,732	55,000	55,000	
MAINTENANCE EXPENSES	101,444	90,000	90,000	60,549	80,732	55,000	55,000	0
Dept: 00	101,444	90,000	90,000	60,549	80,732	55,000	55,000	0
Total Expenditures	101,444	90,000	90,000	60,549	80,732	55,000	55,000	0
PAVING AND LIGHTING	-59,385	0	0	-7,402	-27,585	-8,000	-5,000	0
	-59,385	0	0	-7,402	-27,585	-8,000	-5,000	0
Grand Total:	-59,385	0	0	-7,402	-27,585	-8,000	-5,000	0

FY 2018 Budget



POLICE PROTECTION FUND(12)

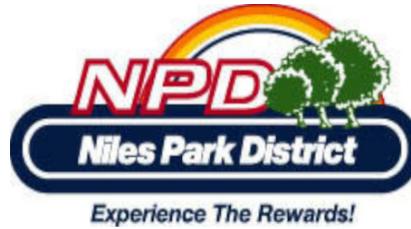
	2016	2017		2018
	Actual	Budget	Projected	Budget
Revenues	\$71,798	\$75,000	\$73,140	\$75,000
Expenses	\$64,251	\$84,433	\$93,532	\$76,000
Revenues Less Expenses:	\$7,547	(\$9,433)	(\$20,392)	(\$1,000)
Transfers (to)/from other Funds:	\$0	\$0	\$0	\$0
Opening Fund Balance:	\$177,311	\$189,389	\$184,858	\$164,466
Ending Fund Balance:	\$184,858	\$179,956	\$164,466	\$163,466

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year			(6)	(7)	(8)	
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 12 - POLICE PROTECTION FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	0	0	0	0	0			
INTEREST INCOME	0	0	0	0	0	0	0	0
Acct Class: MISC MISCELLANEOUS REVENUE								
400003.00 Miscellaneous Revenue	0	0	0	0	0			
400010.00 Transfer from fund balance	0	9,433	9,433	0	0			
MISCELLANEOUS REVENUE	0	9,433	9,433	0	0	0	0	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	71,798	75,000	75,000	73,140	73,140	77,000	75,000	
PROPERTY & REPLACEMENT TAX	71,798	75,000	75,000	73,140	73,140	77,000	75,000	0
Dept: 00	71,798	84,433	84,433	73,140	73,140	77,000	75,000	0
Total Revenues	71,798	84,433	84,433	73,140	73,140	77,000	75,000	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500008.00 Supplies	0	0	0	0	0			
500017.00 Park Patrol	0	0	0	0	0			
500029.00 Equipment	0	20,353	20,353	20,785	27,713			
500031.00 Office Expense	0	0	0	0	0			
500034.00 Monthly Expenses	0	1,080	1,080	0	0	1,000	1,000	
500043.00 Transfer to other funds	0	0	0	0	0			
500045.00 Uniforms & Clothing	0	0	0	0	0			
ADMINISTRATION EXPENSES	0	21,433	21,433	20,785	27,713	1,000	1,000	0
Acct Class: PAYR PAYROLL EXPENSES								
500002.00 Part time Salaries	64,251	63,000	63,000	49,364	65,819	75,000	75,000	
PAYROLL EXPENSES	64,251	63,000	63,000	49,364	65,819	75,000	75,000	0
Dept: 00	64,251	84,433	84,433	70,149	93,532	76,000	76,000	0
Total Expenditures	64,251	84,433	84,433	70,149	93,532	76,000	76,000	0
POLICE PROTECTION FUND								
	7,547	0	0	2,991	-20,392	1,000	-1,000	0
	7,547	0	0	2,991	-20,392	1,000	-1,000	0
Grand Total:	7,547	0	0	2,991	-20,392	1,000	-1,000	0

FY 2018 Budget



HANDICAPPED FUND(13)

	2016 Actual	2017		2018 Budget
		Budget	Projected	
Revenues	\$337,597	\$400,000	\$344,768	\$401,000
Expenses	\$191,239	\$190,000	\$196,000	\$206,563
Revenues Less Expenses:	\$146,358	\$210,000	\$148,768	\$194,437
Transfers (to)/from other Funds:	(\$155,000)	(\$210,000)	(\$102,857)	(\$194,437)
Opening Fund Balance:	\$476,601	\$476,601	\$467,959	\$513,870
Ending Fund Balance:	\$467,959	\$476,601	\$513,870	\$513,870

BUDGET WORKSHEET

Niles Park District

Month: 9/30/2017	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru September	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 13 - HANDICAPPED FUND								
Revenues								
Dept: 00								
Acct Class: INT INTEREST INCOME								
400099.00 Interest Income	1,130	0	0	434	743	1,000	1,000	
INTEREST INCOME	1,130	0	0	434	743	1,000	1,000	0
Acct Class: TAX PROPERTY & REPLACEMENT TAX								
400001.00 Property Taxes	336,467	400,000	400,000	344,025	344,025	370,000	400,000	
PROPERTY & REPLACEMENT TAX	336,467	400,000	400,000	344,025	344,025	370,000	400,000	0
Dept: 00	337,597	400,000	400,000	344,459	344,768	371,000	401,000	0
Total Revenues	337,597	400,000	400,000	344,459	344,768	371,000	401,000	0
Expenditures								
Dept: 00								
Acct Class: ADMI ADMINISTRATION EXPENSES								
500018.00 MNASR	191,239	190,000	190,000	158,979	196,000	206,563	206,563	
500029.00 Equipment	0	0	0	0	0			
500043.00 Transfer to other funds	155,000	210,000	210,000	60,000	102,857	164,437	194,437	
ADMINISTRATION EXPENSES	346,239	400,000	400,000	218,979	298,857	371,000	401,000	0
Dept: 00	346,239	400,000	400,000	218,979	298,857	371,000	401,000	0
Total Expenditures	346,239	400,000	400,000	218,979	298,857	371,000	401,000	0
HANDICAPPED FUND	-8,642	0	0	125,480	45,911	0	0	0
	-8,642	0	0	125,480	45,911	0	0	0
Grand Total:	-8,642	0	0	125,480	45,911	0	0	0

NILES PARK DISTRICT

FY 2018 BUDGET

EXHIBITS

**NILES PARK DISTRICT
SUMMARY OF DEBT SERVICE
FY 2018**

ISSUE YEAR	EXPIRE YEAR	TYPE OF LOAN	AAZ Original Principal Bal	DESCRIPTION	INT. RATE	Fiscal Year		Fiscal Year		Fiscal Year		Fiscal Year		Fiscal Year	
						2018	2018	2018	2018	2018	2018	2018	2018	2018	2018
						OPENING PRINCIPAL BALANCE	OPENING INTEREST BALANCE	1ST PAYMENT OF FY DUE DATE	INTEREST	DUE DATE	2ND PAYMENT OF FY DUE DATE	PRINCIPAL	INTEREST	ENDING PRINCIPAL BALANCE	ENDING INTEREST BALANCE
2011	2020	Debt Certificate	\$ 2,310,000	Tennis Facility	2% to 4%	\$ 935,000.00	\$ 75,800.00	6/1/18	\$ 18,700.00	12/1/18	\$ 300,000.00	\$ 18,700.00	\$ 38,400.00	\$ 635,000.00	\$ 38,400.00
2013	2032	Alt Revenue Bonds	\$ 8,610,000	Golf View Facility	2% to 3%	\$ 7,300,000.00	\$ 1,706,362.50	6/1/18	\$ 105,318.75	12/1/18	\$ 350,000.00	\$ 105,318.75	\$ 1,495,725.00	\$ 6,950,000.00	\$ 1,495,725.00
2014	2028	Alt Revenue Bonds	\$ 2,200,000	Iceland Renovation	4% to 5%	\$ 2,200,000.00	\$ 981,560.00	6/1/18	\$ 51,012.50	12/1/18	\$ -	\$ 51,012.50	\$ 879,535.00	\$ 2,200,000.00	\$ 879,535.00
2015	A 2036	Alt Revenue Bonds	\$ 4,540,000	Caldwell Facility	2% to 3%	\$ 4,515,000.00	\$ 2,384,600.00	6/1/18	\$ 84,925.00	12/1/18	\$ 50,000.00	\$ 84,925.00	\$ 2,214,750.00	\$ 4,465,000.00	\$ 2,214,750.00
2016	A 2040	Alt Revenue Bonds	\$ 8,460,000	LoVerde Ctr & Oasis Remodel	3% to 4%	\$ 8,460,000.00	\$ 5,940,300.00	6/1/18	\$ 145,575.00	12/1/18	\$ -	\$ 145,575.00	\$ 5,649,150.00	\$ 8,460,000.00	\$ 5,649,150.00
2016	B 2034	Debt Certificate	\$ 2,000,000	LoVerde Ctr	3% to 4%	\$ 2,000,000.00	\$ 967,600.00	6/1/18	\$ 35,500.00	12/1/18	\$ -	\$ 35,500.00	\$ 896,600.00	\$ 2,000,000.00	\$ 896,600.00
FUND TOTAL						\$ 25,410,000.00	\$ 12,056,222.50		\$ 441,031.25		\$ 700,000.00	\$ 441,031.25	\$ 11,174,160.00	\$ 24,710,000.00	\$ 11,174,160.00

Total Principal \$ 700,000.00
Total Interest \$ 882,062.50
Total Payment \$ 1,582,062.50

Fiscal Year	Total Annual Debt Payments*	
	Fiscal Year	Debt Payments*
2018		\$ 1,582,062.50
2019		\$ 1,603,062.50
2020		\$ 1,627,612.50
2021		\$ 1,645,512.50
2022		\$ 1,672,512.50
2023		\$ 1,685,962.50
2024		\$ 1,713,212.50
2025		\$ 1,728,812.50
2026		\$ 1,525,337.50
2027		\$ 1,538,837.50
2028		\$ 1,550,037.50
2029		\$ 1,560,250.00
2030		\$ 1,568,250.00
2031		\$ 1,659,550.00
2032		\$ 1,639,150.00
2033		\$ 1,598,150.00
2034		\$ 1,617,150.00
2035		\$ 1,633,750.00
2036		\$ 1,655,750.00
2037		\$ 1,649,750.00
2038		\$ 1,666,750.00
2039		\$ 1,671,000.00
2040		\$ 1,673,750.00

*Annual Rollover Bonds of approximately \$1 million are not included in this exhibit.

2018 Budget

3% Program Increases

Fund	Fund Name	Dept	Account	Acct Name	2018 Original TotalReqBudget	2018 Increase 3% TotalReqBudget	Additional Revenue
3	Ice Rink	80	400031.00	Ice Rink Birthday Parties	\$13,095	\$13,488	\$393
3	Ice Rink	80	400401.00	Skating School	\$197,400	\$203,322	\$5,922
3	Ice Rink	80	400403.00	Summer Figure Camp	\$20,000	\$20,600	\$600
3	Ice Rink	80	400404.00	Patch & Freestyle	\$62,700	\$64,581	\$1,881
3	Ice Rink	80	400405.00	Ice Show	\$30,000	\$30,900	\$900
3	Ice Rink	80	400406.00	Competition	\$10,000	\$10,300	\$300
3	Ice Rink	90	400501.00	House League	\$182,000	\$187,460	\$5,460
3	Ice Rink	90	400503.00	Spring Hockey	\$78,100	\$80,443	\$2,343
3	Ice Rink	90	400504.00	Hockey Clinic	\$9,000	\$9,270	\$270
3	Ice Rink	90	400505.00	Tournament	\$16,500	\$16,995	\$495
3	Ice Rink	90	400506.00	Summer House League	\$5,000	\$5,150	\$150
3	Ice Rink	90	400507.00	Hockey Learn to Skate	\$60,000	\$61,800	\$1,800
3	Ice Rink	90	400509.00	6 Stars Hockey Summer Camp	\$35,100	\$36,153	\$1,053
3	Ice Rink	90	400510.00	Open Hockey	\$28,596	\$29,454	\$858
3	Ice Rink	90	400512.00	Hockey All Star Clinic	\$3,000	\$3,090	\$90
					<hr/>	<hr/>	<hr/>
					\$750,491	\$773,006	\$22,515
2	Recreation	50	400100.00	Cooking Monsters	\$5,000	\$5,150	\$150
2	Recreation	50	400106.00	Explorers and Voyagers	\$200,000	\$206,000	\$6,000
2	Recreation	50	400108.00	Pre/Post Camp	\$30,000	\$30,900	\$900
2	Recreation	50	400109.00	Pint size pioneers	\$40,000	\$41,200	\$1,200
2	Recreation	50	400110.00	Kiddie Camp	\$12,000	\$12,360	\$360
2	Recreation	50	400111.00	Discovers Camp	\$25,000	\$25,750	\$750
2	Recreation	50	400112.00	Tots Gym	\$3,075	\$3,167	\$92
2	Recreation	50	400116.00	Dance Classes	\$55,000	\$56,650	\$1,650
2	Recreation	50	400120.00	Recreation Birthday Parties	\$10,000	\$10,300	\$300
2	Recreation	50	400121.00	On my own	\$15,000	\$15,450	\$450
2	Recreation	50	400123.00	Moovin & Groovin	\$2,500	\$2,575	\$75
2	Recreation	50	400124.00	Pre School	\$257,500	\$265,225	\$7,725
2	Recreation	50	400126.00	Music Lessons	\$48,000	\$49,440	\$1,440
2	Recreation	50	400130.00	Parents Afternoon Out	\$1,500	\$1,545	\$45
2	Recreation	50	400134.00	Budding Picassos	\$6,500	\$6,695	\$195
2	Recreation	50	400143.00	Mini All Stars	\$1,000	\$1,030	\$30
2	Recreation	50	400210.00	Tae Kwon Do	\$29,000	\$29,870	\$870
					<hr/>	<hr/>	<hr/>
					\$741,075	\$763,307	\$22,232
2	Recreation	60	400201.00	Tee Ball	\$12,930	\$13,318	\$388
2	Recreation	60	400202.00	Sports Camp	\$137,188	\$141,304	\$4,116
2	Recreation	60	400203.00	Gymnastics	\$19,710	\$20,301	\$591
2	Recreation	60	400204.00	Girls 12'	\$11,100	\$11,433	\$333
2	Recreation	60	400205.00	Fall Girls 12'	\$26,900	\$27,707	\$807
2	Recreation	60	400206.00	Mens 16'	\$27,100	\$27,913	\$813
2	Recreation	60	400207.00	Mens 12'	\$6,975	\$7,184	\$209
2	Recreation	60	400208.00	Youth Basketball	\$498,355	\$513,306	\$14,951
2	Recreation	60	400209.00	Youth Instruction	\$44,899	\$46,246	\$1,347
2	Recreation	60	400211.00	Whiffle Ball	\$3,200	\$3,296	\$96
2	Recreation	60	400212.00	Soccer	\$111,770	\$115,123	\$3,353
2	Recreation	60	400212.01	Soccer Instruction	\$25,685	\$26,456	\$771
2	Recreation	60	400213.00	Co-rec 14' Mushball	\$19,800	\$20,394	\$594
2	Recreation	60	400218.00	Co Rec Mushball Tourney	\$1,600	\$1,648	\$48
2	Recreation	60	400219.00	Open Gym-Bball/Vball	\$120,000	\$123,600	\$3,600
2	Recreation	60	400221.00	Mens Basketball	\$36,000	\$37,080	\$1,080
2	Recreation	60	400223.00	Softball Tournaments	\$20,000	\$20,600	\$600
2	Recreation	60	400224.00	Fall Basketball Classics	\$5,600	\$5,768	\$168
2	Recreation	60	400226.00	Rookie Ball	\$10,700	\$11,021	\$321
2	Recreation	60	400227.00	Youth Volleyball	\$32,510	\$33,485	\$975
2	Recreation	60	400228.00	Dodgeball	\$73,435	\$75,638	\$2,203
2	Recreation	60	400231.00	Fall Baseball League	\$85,670	\$88,240	\$2,570
					<hr/>	<hr/>	<hr/>
					\$1,331,127	\$1,371,061	\$39,934
Tennis increases will take place in September							
2	Recreation	65	400809.00	Adult Tennis Programs	\$137,000	\$138,260	\$1,260
2	Recreation	65	400810.00	Junior Tennis Programs	\$125,000	\$127,040	\$2,040
2	Recreation	65	400811.00	Private Lessons	\$190,000	\$192,340	\$2,340
2	Recreation	65	400814.00	Senior League	\$8,550	\$8,636	\$86
2	Recreation	65	400815.00	Tennis Tournaments	\$1,400	\$1,418	\$18
2	Recreation	65	400817.00	Greater Suburban League	\$1,980	\$2,039	\$59
					<hr/>	<hr/>	<hr/>
					\$463,930	\$469,733	\$5,803
Grand Total					<hr/>	<hr/>	<hr/>
					\$3,286,623	\$3,377,107	\$90,484