



DEKALB PARK DISTRICT BOARD OF COMMISSIONERS
1403 Sycamore Road, DeKalb, IL 60115

SPECIAL BOARD MEETING AGENDA
Hopkins Community Center
1403 Sycamore Road, DeKalb, IL 60115

Thursday, January 4, 2018

6:00 pm Public Meeting

- I. Meeting Called To Order and Roll Call
- II. Action on the Agenda
- III. Public Comments
- IV. Review and Discussion of Tentative Budget for Fiscal Year 2019
- V. Adjourn Public Meeting

Date of Notice: December 28, 2017

Date of Next Regular Board Meeting: January 11, 2018

Assistive services will be provided upon request



PROPOSED
Annual Operating Budget
and Capital Improvement Plan

March 1, 2018 – February 28, 2019

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FY2019 Budget – Overview



Overview

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FY2019 Budget – Budget Message



December 29, 2017

Honorable Board President and Commissioners,

We are please to present to you the proposed 2018-2019 budget. The budget is the culmination of collaborative work between Board Commissioners and District staff. Below are items of note from the FY2018-19 budget.

- **IMRF Fund:** The District's contribution to IMRF has increased from 16.99% to 22.27% for calendar year 2018 due to the early retirement incentive taken by three employees several years ago. This increase equates to just over an additional \$100,000 needed for the IMRF Fund, all of which is funded by property taxes.
- **General, Recreation, Golf, and Aquatics Funds:** The General and Recreation Funds are projecting to meet fund balance goals as of the end of FY2018. In order to ensure that the fund balances do not slip below targets, staff have reduced the requested budgets to ensure that the General, Recreation, Golf, and Aquatics Funds balance to \$0 in total.
- **Insurance, FICA, and Audit Funds:** These funds are seeing no significant changes over FY2018.
- **Museum and Special Recreation Funds:** There is expected to be little change in the operations of these funds. Both funds have accumulated additional fund balance to pay for the projects identified in the Museum's Historic Structures Report and the Special Recreation Fund's ADA Plan update. Staff recommends the Board approve a resolution for each fund to acknowledge the intentions of the fund balance.
- **Capital Projects Fund:** Following the previous capital discussion, staff have limited the dollar amount budgeted for capital projects for FY2019. By the end of FY2020, the bond issuance in December will cover the upcoming fiscal year's capital projects.
- **Debt Service Fund:** The Alternate Revenue Bond for the Sport and Recreation Center will be paid off this upcoming fiscal year (February 2019).
- **Golf and Aquatics Funds:** Both funds have been budgeted to operate very efficiently and are also budgeting a transfer in from General and Recreation Funds to cover the operating loss.

Sincerely,

Amy Doll, CPRP
Executive Director

Heather Collins, CPA
Superintendent of Finance & Administration

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FY2019 Budget – Mission Statement



Mission: To provide diverse, high quality, active and passive recreational facilities and services to all residents of DeKalb.

Goals:

- To offer quality recreation programs and facilities
- To provide a comprehensive park system
- To care for the facilities, parks, and trails
- To strengthen our operations and increase visibility in the community

FY2019 Budget – Board and Leadership



Park District Board of Commissioners

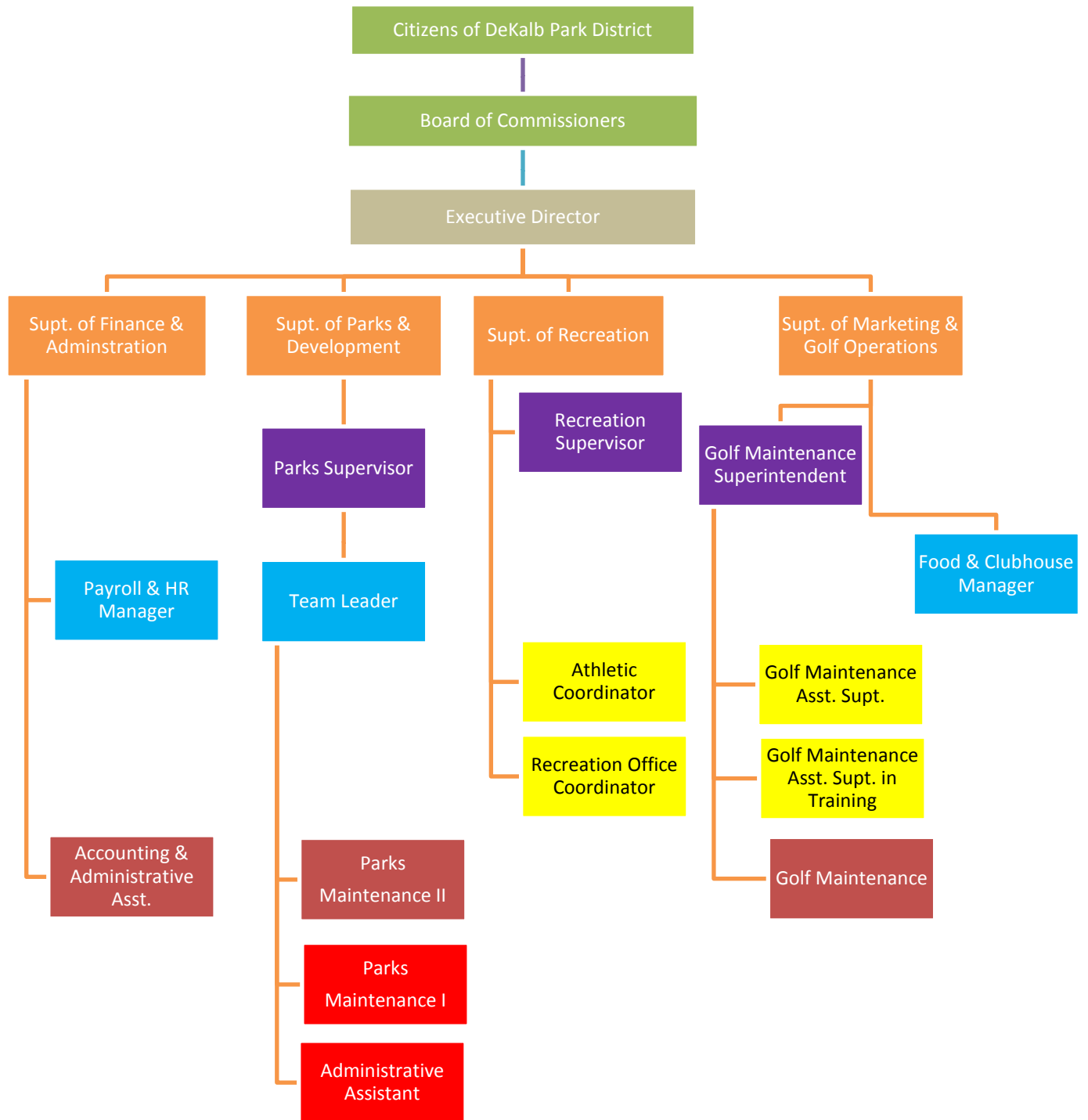
		Member	Term
		<u>Since</u>	<u>Expires</u>
Phil Young	President	2009	2023
Dean Holliday	Vice President and Treasurer	2013	2021
Keith Nyquist	Secretary	2013	2019
Dag Grada	Commissioner	2015	2019
Patricia Perkins	Commissioner	2017	2019

Leadership Team

Amy Doll, CPRP	Executive Director
Heather Collins, CPA	Superintendent of Finance & Administration
Scott deOliveira, CPRP	Superintendent of Marketing & Golf Operations
Mat Emken, CPRP, CPSI	Superintendent of Parks & Development
Bill Ryder	Superintendent of Recreation



FY2019 Budget – Organization Chart



*Organization Chart includes all IMRF-eligible positions



FY2019 Budget – District Profile

Established

The DeKalb Park District was established in 1935 through the initiative of members of the League of Women Voters, to address the need for a public swimming pool in the community. The City of DeKalb donated the first four parks to the District: Annie’s Woods, Huntley Park, Liberty Park, and Hopkins Park.

Governed

The District is governed by a five-member elected Board of Commissioners, each of whom serves a six-year term. The Board establishes Park District policy, formulates strategic plans, and appoints the Executive Director. Current board commissioners are President Phil Young, Vice President/Treasurer Dean Holliday, Secretary Keith Nyquist, Commissioner Patricia Perkins, and Commissioner Dag Grada.

Boundaries

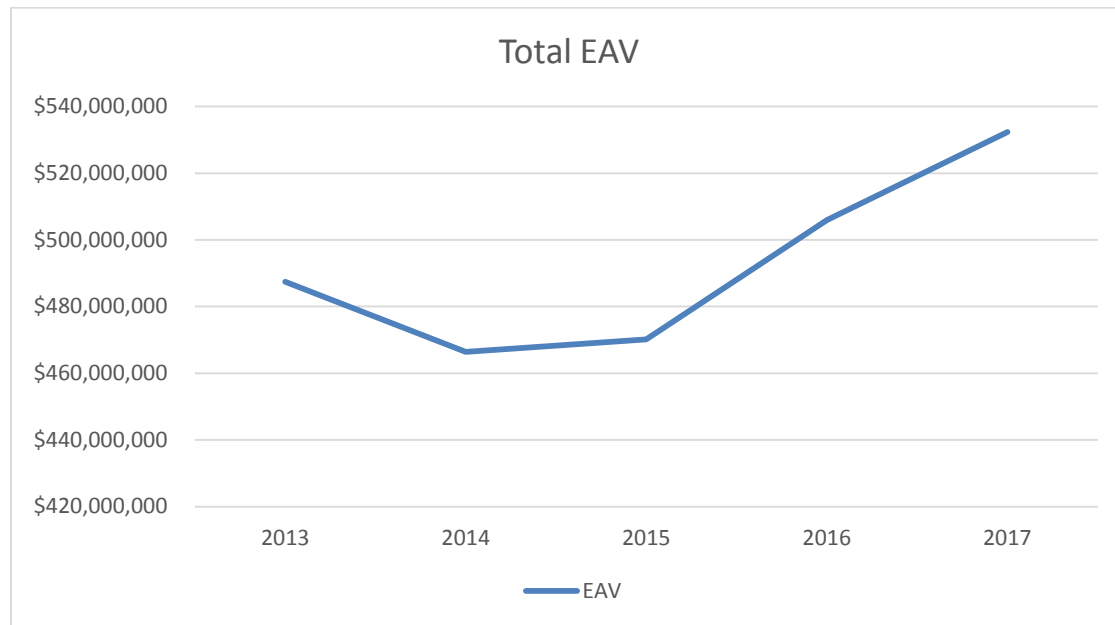
The 12.6 square mile district is located in DeKalb County, 60 miles west of Chicago and 40 miles southeast of Rockford.

Staff

An appointed Executive Director, who reports directly to the Board of Commissioners, is responsible for the administration of the District. There are 26 authorized, full-time staff positions. The district also employs about 100 seasonal workers each year. Four Superintendents, reporting to the Executive Director, each have oversight of the functional areas of the District: Finance & Administration, Parks & Development, Recreation, and Marketing & Golf Operations.

Real Estate

The rate setting equalized assessed value of real estate for 2016 is \$505,995,004 and 2017 is estimated at \$532,359,487.





FY2019 Budget – District Profile

Tax Rate

The proposed tax rate for 2017 is 0.7427 per \$100 of assessed value.

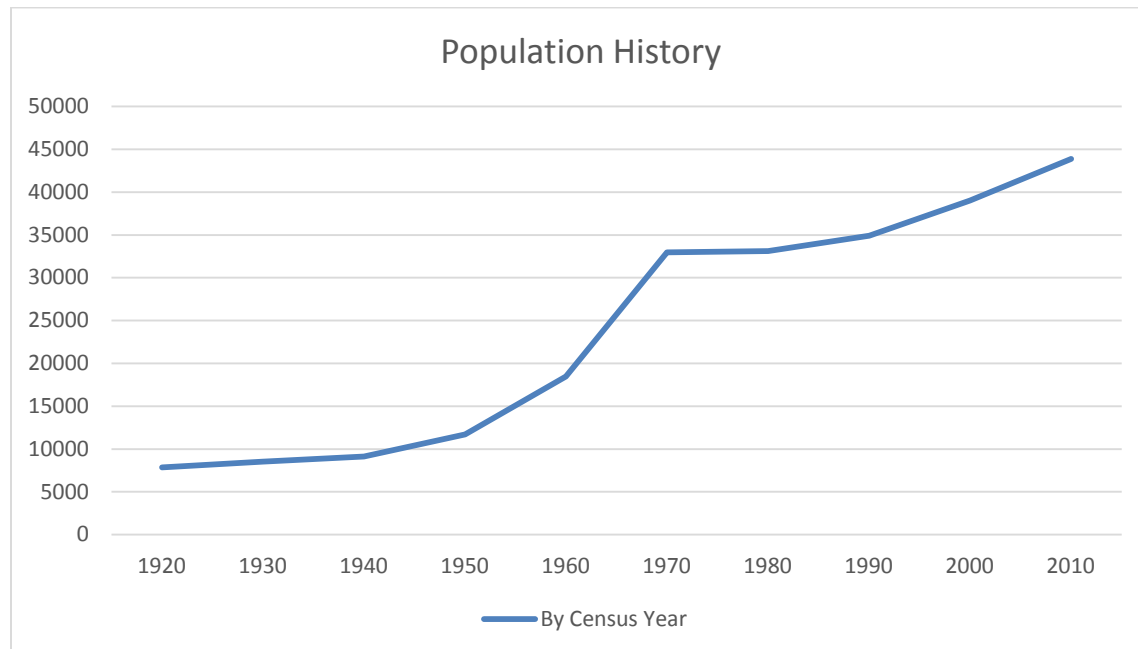
Fund	2013	2014	2015	2016	2017 Proposed
Corporate	0.2126	0.2344	0.2350	0.2889	0.2558
Recreation	0.0961	0.1023	0.1137	0.0559	0.0592
Insurance	0.0389	0.0351	0.0304	0.0251	0.0250
Museum	0.0286	0.0304	0.0272	0.0231	0.0233
Special Recreation	0.0400	0.0400	0.0400	0.0400	0.0040
Bonds & Interest	0.2492	0.2638	0.2616	0.2476	0.2379
Audit	0.0050	0.0050	0.0050	0.0046	0.0050
Retirement	0.0511	0.0535	0.0560	0.0462	0.0650
Social Security	0.0303	0.0323	0.0270	0.0245	0.0316
Total	0.7518	0.7968	0.7959	0.7559	0.7427

Fiscal Year Budget

Total operating, capital, and debt service expenses (excluding transfers) in the proposed operating budget for fiscal year 2018-2019 is \$6,892,107. The fiscal year begins March 1 and concludes on the last day of February.

Population

The City of DeKalb's population is approximately 44,030.





FY2019 Budget – District Profile

Household Breakdown

The median household income is \$59,588 and median age of 24.1 years. 48.2% of the population is male and 51.8% is female. Estimated census details that the city is 66.5% white, 13.7% black, 12.8% hispanic, 4.5% asian, and 2.5% is another race or more than one race. Approximately 38% of the housing is owner occupied, 55% is renter occupied, and 7% is vacant.

Programs and Services

The District provides a full range of activities and services year-round. Major recreation programs include athletics, fitness, music, arts, museum programs, swimming, tennis, day camps, and special events. The District is affiliated with the Kishwaukee Special Recreation Association, which provides inclusion services for programs.

Park Resources

The DeKalb Park District park system includes 44 parks totaling over 700 acres comprised of community parks, neighborhood parks, passive parks and linear parks. Recreational facilities include one outdoor swimming pool, one community center, an indoor sports and recreation center, two historical museums, tennis courts, basketball courts, sand volleyball, two golf courses, a dog park, a disc golf course, athletic fields, nature trails, and picnic areas.

Golf Courses

In 1980 the District acquired Buena Vista, a nine-hole golf course. In 1985 the District purchased River Heights, a second nine-hole golf course, which was developed into an 18-hole course over the next 10 years.

Affiliations

The District is affiliated with the National Recreation and Parks Association (NPRA), the Illinois Association of Park Districts (IAPD), the Illinois Park and Recreation Association (IPRA), the Government Finance Officers Association (GFOA), and the Illinois Government Finance Officers Association (IGFOA). The District is also a Distinguished Accredited Agency through IPRA and IAPD.

Contact Information

DeKalb Park District

p: 815.758.6663

f: 815.758.4081

www.dekalbparkdistrict.com

Find us on: Facebook, Twitter, LinkedIn, Instagram, and Pinterest

FY2019 Budget – Budget Summary



Budget Summary

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FY2019 Budget – EAV and Tax Levy

Equalized Assessed Value, Tax Levy and Tax Rate

The first steps to the budgeting process are to determine the District’s tax rate and tax levy. Since the District’s revenue is funded in good portion by the property taxes, estimating the levy as close as possible is essential. The Equalized Assessed Value (EAV) is the basis that the District uses to compute its tax levy. Similarly, homeowners’ tax bills are computed by multiplying the EAV by the tax rate.

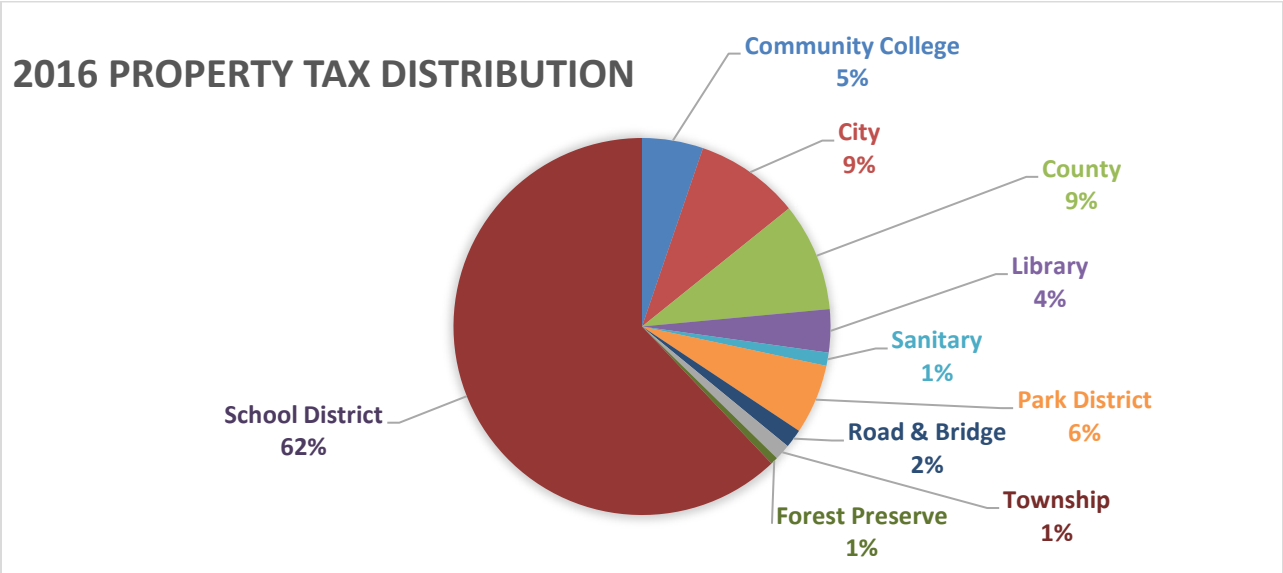
The DeKalb Township Assessor determines the market value of properties via a general assessment that is done every four years. The equalized assessed value is one-third (33.33%) of its market value. If a home is worth \$210,000 on the market, then it is assessed at \$70,000. Within the DeKalb Park District, the 2016 rate setting EAV was \$505,995,004. The Assessor’s estimated EAV for 2017 is \$532,359,487. This represents a 5.2% increase from 2016 to 2017 in the EAV that the District levies taxes on.

The District’s total property tax extension for 2016, which was received in fiscal year 2018, was \$3,824,614. Because local government agencies in DeKalb County are tax capped under the Property Tax Extension Limitation Law (PTELL), the Park District could increase the total levy dollars for 2017 by the Consumer Price Index, or 5%, whichever is less. The EAV of any new construction may also be added. For the 2017 levy, the CPI was 2.1% resulting in a levy request of \$3,953,905.

The calculation of the District tax rate is determined by: $Total\ Tax\ Levy \div EAV = Tax\ Rate.$

	<u>2015 Levy</u>	<u>2016 Levy</u>	<u>2017 Levy Estimate</u>
Total Tax Levy	3,742,383	3,824,614	3,953,905
÷ EAV	÷ 470,178,217	÷ 505,995,004	÷ 532,359,487
Tax Rate	0.7959	0.7559	0.7427

For an average home with a market value of \$200,000, including the Owner Occupied Homestead Exemption, the owner will pay \$451 for the 2017 park district property tax levy, which is approximately 6% of the total property tax bill.





FY2019 Budget – Budget Process

Basis for Budget

The budget serves as the basis for the Budget and Appropriations Ordinance, which sets the District's legal spending authority for the fiscal year. Once the budget is prepared, the Budget and Appropriations Ordinance is placed on public review for 30 days prior to approval, which takes place mid-January. The public hearing is held mid-February so that the budget can be adopted before the start of the fiscal year.

The District combines the direction of the Board of Commissioners with the District's Mission Statement, Comprehensive Master Plan, Strategic Plan, Capital Improvement Plan, ADA Transition Plan, and staff's annual goals to guide the process.

The Government Finance Officers Association (GFOA) has awarded a Certificate of Achievement for Excellence in Financial Reporting to the DeKalb Park District for 23 consecutive years.

Budget Procedures

The District completes a five-year capital plan as well as an operating budget annually. The capital planning process begins in August and detailed operating budgeting begins in October. The Board reviews the operating and capital budgets at various phases of the process during the October, November, and December board meetings. The Board approves the tentative operating and capital budget in January, so that the Budget and Appropriation Ordinance can be placed on display for 30 days prior to the public hearing. Notice of the place and time of the public hearing is published in the local paper, and copies of the ordinance are made available for public inspection on the District's website and at the DeKalb Park District Hopkins Community Center, 1403 Sycamore Road, DeKalb, Illinois. The Budget and Appropriation Ordinance is adopted by the District's Board following the public hearing in February. At latest, the Budget and Appropriation Ordinance must be adopted before the end of the first quarter of each fiscal year, and filed with the DeKalb County Clerk within 30 days of adoption. Along with the certified copy of the Budget and Appropriation Ordinance, the District must include an estimate of the revenue by source it anticipates receiving during the same fiscal year for which the appropriation ordinance is filed.

Once the appropriation ordinance is adopted and certified, the District is prohibited by state law from spending beyond the appropriations set forth in the ordinance at any time during the fiscal year. After the first six months of the year, the Board has the authority to transfer amongst line items in any fund with a two-thirds vote. The transfers cannot exceed 10% in aggregate of the total amount appropriated for the fund or item that is having funds reallocated.



FY2019 Budget – Budget Process

Budget Considerations

- ✓ Available funds, tax levy projections, grant opportunities, fees charged for services
- ✓ Programming changes
- ✓ Community input, i.e. skate park, dog park, pathways, sled hill
- ✓ Intergovernmental agreements and facility sharing arrangements
- ✓ Regulatory compliance issues, i.e. unfunded mandates, ADA compliance
- ✓ Utility prices and usage
- ✓ Performance evaluations for full-time staff are completed and salary & wage recommendations are made concurrently with the budgeting process
- ✓ Cost of health insurance and other benefits
- ✓ Staffing needs for seasonal hiring

Best Practices in Public Budgeting- From Government Finance Officers Association

- I. Establish Broad Goals to Guide Government Decision Making
What types of programs and services will be provided?
- II. Develop Approaches to Achieve Goals
Specific policies, plans, programs and management strategies
- III. Develop a Budget to Implement Plans to Achieve Goals
A financial plan, a capital improvement plan and budget options
- IV. Evaluate Performance and Make Adjustments
Monitor and evaluate progress in meeting financial and program goals

Budget Implementation and Monitoring

After the budget is approved, it is implemented by way of the purchasing and budgeting policies and procedures. The leadership team receives monthly reports to monitor budget to actual revenues and expenditures. Staff are able to shift, add, or remove projects as necessary based on actual revenue receipts.

The District's policies and procedures dictate the necessary approvals for purchasing, which help to assure that items are purchased at the correct quantity, price, and charged to the correct account.

Budget Amendment

The Board reviews three financial reports monthly to monitor the status of the budget and actual expenditures. First, the Fund Balance Report summarizes how each fund is performing overall. The intention is that the fund balances will follow the budget approved at the beginning of the year. Second, the Revenues and Expenses From Service Fees, Sales & Rentals shows how well the Aquatics, Golf, Athletic Programs, and Recreation Programs are doing. The intention of the report is to monitor trends in revenue and expense in each area. Finally, the Detailed Revenue and Expense Report indicates how well each account, category, and fund are doing in comparison to the budget and prior year. The intention of the report is to give a much more detailed breakdown of each fund.

Transfers may be necessary if one area does not have sufficient funds. Transfers within a fund are simply a movement from one account that is under budget to another that is over budget. Transfers



FY2019 Budget – District Profile

between funds, if necessary, are approved by the Board at the end of the fiscal year in connection with the audit.

Governmental Funds

General Fund	General operating activities which are not accounted for in any other fund
Recreation Fund	For planning, establishing, and maintaining recreation programs
Liability Fund	For insurance premiums, risk management, and settlements or judgements
Audit Fund	For annual auditing expenses
Social Security Fund	For the employer cost of participating in FICA and Medicare
IMRF Fund	For the employer contribution to the IMRF pension plan
Museum Fund	For maintaining two museum facilities
Special Recreation Fund	To provide recreation programs for individuals with disabilities; for capital improvements related to ADA
Golf Fund	For operation of River Heights and Buena Vista golf courses
Aquatics Fund	For operation of Hopkins Pool
Capital Projects Fund	For the purchase of capital projects
Debt Service Fund	To retire principal or pay interest on bonds

FY2019 Budget – Budget Timeline



July 26, 2017	Capital request forms distributed to departments
August 11, 2017	Capital requests due to Finance
September 7, 2017	Capital requests initially reviewed by the Executive Director
September 21, 2017	Distribution of the first draft of the Capital Improvements Plan to the Board for discussion at the monthly meeting
October 2-13, 2017	Director and Superintendent goal setting for FY19
October 9, 2017	Operating budget instructions are distributed, MSI budget software opened to departments
October 16-20, 2017	Staff goal setting for FY19 begins
October 19, 2017	Present capital evaluation criteria to the board for their approval
October 27, 2017	Staff goals due to Superintendents
November 1, 2017	Staff goals due to Executive Director
November 9, 2017	Capital planning workshop with Board
November 15, 2017	Competitive general obligation bond sale with Speer Financial
November 16, 2017	Board adopts bond ordinance
November 17, 2017	Operating budget input in MSI deadline
November 28-30, 2017	Budget review meetings with Executive Director and Superintendents/staff
December 7, 2017	Budget workshop to discuss the budget process and an overview of the District's finances
December 29, 2017	Distribution of the preliminary Operating Budget to the Board for discussion at upcoming special meeting
January 4, 2018	Board review of the Operating Budget; tentative Budget and Appropriation Ordinance
January 11, 2018	Place Budget and Appropriation Ordinance on file for public inspection 30 days prior to board approval; Board discussion of merit pool
January 26, 2018	Employee portion of annual evaluation due to Superintendents
February 8, 2018	Final date to publish the Notice of Public Hearing regarding the Budget and Appropriation Ordinance
February 9, 2018	Deadline for supervisor portion of annual evaluation due to HR Manager and Executive Director
February 15, 2018	Public Hearing to approve final Budget and Appropriation Ordinance; Board approves merit pool
February 16, 2018	Superintendents and Executive Director sign off on annual evaluations, as needed
February 23, 2018	Deadline for supervisor conducting formal discussion with employee on annual evaluation
March 1, 2018	Start of fiscal year 2019; merit increases awarded by Executive Director and Superintendents
March 15, 2018	Final date to file the Budget and Appropriation Ordinance with DeKalb County Clerk

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FY2019 Budget – Financial Summary



Financial Summary

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FY2019 Budget – Financial Summary



Combined – Full Park District (All Funds) *

	FY2017 Actual	FY2018 Budget	FY2018 Projection	FY2019 Proposed Budget	Change from FY2018 Proj.	Projected Change Percent
Revenue						
Tax Revenue	3,816,793	3,805,502	3,900,364	3,990,238	89,874	2.30%
Program Revenue	392,420	440,474	424,522	457,590	33,068	7.79%
Rental Revenue	353,045	373,657	348,073	365,297	17,224	4.95%
Grants & Other Governmental	211,745	635,400	413,604	372,150	(41,454)	-10.02%
Interest Income	5,149	4,300	4,600	4,300	(300)	-6.52%
Sales Revenue	199,637	201,006	233,313	187,174	(46,139)	-19.78%
Service Fee and Pass Revenue	603,981	630,811	577,764	624,885	47,121	8.16%
Bond Proceeds	1,226,835	1,226,000	1,249,535	1,240,000	(9,535)	-0.76%
Miscellaneous Revenue	40,329	2,200	6,933	2,100	(4,833)	-69.71%
Revenue Total	6,849,934	7,319,350	7,158,708	7,243,734	85,026	1.17%
Expense						
Salaries and Wages	2,095,457	2,302,092	2,048,721	2,330,246	281,525	13.74%
Administrative Expenses	1,004,095	1,113,603	939,846	1,001,490	61,644	6.56%
Program Expenses	178,745	60,136	42,968	55,469	12,501	29.09%
Utilities	238,477	251,963	228,572	236,021	7,449	3.26%
Contractual Services	154,954	183,751	217,140	214,787	(2,353)	-1.08%
Cost of Sales	107,097	101,264	114,264	95,960	(18,304)	-16.02%
Maintenance and Operations	475,531	521,395	429,932	439,117	9,185	2.14%
Capital Outlay	1,013,683	2,527,607	2,380,355	797,000	(1,583,355)	-66.52%
Specific Funded Capital	-	101,400	-	101,400	101,400	0.00%
Bond Principal	1,515,000	1,551,835	1,551,835	1,589,535	37,700	2.43%
Bond Interest	58,072	41,057	40,908	31,082	(9,826)	-24.02%
Expense Total	6,841,111	8,756,103	7,994,541	6,892,107	(1,102,434)	-16.00%
Net Surplus/Deficit	8,823	(1,436,753)	(835,833)	351,627	1,187,460	-142.07%
Est. Fund Balance- Beg of Year	4,158,684	4,167,507	4,167,507	3,331,674	(835,833)	-20.06%
Est. Fund Balance- End of Year	4,167,507	2,730,754	3,331,674	3,683,301	351,627	10.55%

*All internal transfers have been eliminated for reporting purposes.

FY2019 Budget – Financial Summary



Summary by Fund

	Revenues	Expenditures	Transfers In/(Out)*	Surplus/ (Deficit)
Fund				
General Fund	1,565,920	1,524,833	(45,869)	(4,782)
Recreation Fund	856,192	818,612	(34,440)	3,140
Insurance Fund	131,840	159,430	-	(27,590)
Audit Fund	26,068	23,183	-	2,885
FICA Fund	164,640	167,000	-	(2,360)
IMRF Fund	339,080	355,765	-	(16,685)
Museum Fund	238,725	225,529	-	13,196
Special Recreation Fund	208,685	247,482	-	(38,797)
Capital Projects Fund	1,510,750	1,088,133	-	422,617
Debt Service Fund	1,620,620	1,620,617	-	3
Golf Fund	715,191	761,060	45,869	-
Aquatics Fund	220,133	254,573	34,440	-
TOTAL	7,597,844	7,246,217	-	351,627

*-To cover annual operating loss



FY2019 Budget – Financial Summary

Budget Reductions

When comparing FY2018 projected revenue and expenditures, revenue is expected to decrease by 1.03% next year while staff has budgeted to reduce expenses by 21.29%. A large portion of the decrease is due to significant reduction of capital expenditures. However, staff made a concerted effort to streamline and reduce operating expenditures as well.

FY2018 Budget Compared to FY2019 Proposed Budget

	FY2018 Budget	FY2019 Proposed Budget	Change Amount	Change Percent
Revenue Total	7,319,350	7,243,734	(75,616)	-1.03%
Expense Total	8,756,103	6,892,107	(1,863,996)	-21.29%

Reductions Highlights to the FY2019 Proposed Budget as Compared FY2018 Budget

Revenue

- Increase in tax revenue
- Increase in program revenue
- Decrease in rental revenue from golf cart rentals and swimming pool rental
- Significant decrease in grant revenue due to completing Lions Park renovations
- Decrease in sales revenue due to changing concessions operations at Hopkins Pool and the Sports and Recreation Center to vending rather than full-service
- Decrease in service fees due to decrease in budgeted season passes and daily fees at the golf courses
- Increase in bond proceeds

Expense

- Increase in legal expense
- Increase in IMRF contribution (+\$102,800)
- Reduction in Parks by not funding one full-time maintenance employee and one seasonal employee
- Reduction in seasonal hours in Administration, Golf, and Aquatics
- Reduction in employee training
- Reduction in equipment repairs
- Reduction in maintenance supplies
- Reduction in office supplies
- Reduction in marketing
- Reductions due to changing concessions operations at Hopkins Pool and the Sports and Recreation Center to vending rather than full-service
- Reduction in capital expenditures (-\$1,622,003)



FY2019 Budget – Financial Summary

Fund Balance Policy

It is the District's goal to maintain a fund balance in each separate governmental fund in the amount of three to six months (25% - 50%) of operating expenditures.

FY2019 Projected Governmental Fund Balances and Percentage of Expenditures

Fund	Proposed FY2019 Fund Balance	Percent of Expenditures
General Fund	\$755,710	49.56%
Recreation Fund	\$415,188	50.72%
Insurance Fund	\$104,662	65.65%
Audit Fund	\$10,392	44.83%
Social Security Fund	\$124,666	74.65%
IMRF Fund	\$138,880	39.04%
Museum Fund	\$334,264	148.21%
Special Recreation Fund	\$787,924	318.38%
Capital Projects Fund	\$1,001,873	n/a
Debt Service Fund	\$9,742	0.60%
Golf Fund	\$0	0.00%
Aquatics Fund	\$0	0.00%



FY2019 Budget – Fund Balance History

	General Fund	Recreation Fund	Insurance Fund	Audit Fund	FICA Fund	IMRF Fund	Museum Fund	Special Rec Fund	Capital Projects Fund	Debt Service Fund	Golf Fund	Aquatics Fund	TOTAL
Actual Fund Balance 2/28/14	\$ 957,761	\$ 159,166	\$ 66,316	\$ 4,821	\$ 224,080	\$ 109,812	\$ 252,027	\$ 773,741	\$ 1,075,786	\$ 4,125	\$ -	\$ -	\$ 3,627,635
ACTUAL FY 2015													
Revenues	1,257,086	1,007,557	186,387	23,928	145,196	245,175	156,193	191,806	1,505,999	1,194,941	664,478	206,930	6,785,676
Expenditures	(1,335,225)	(919,960)	(134,441)	(23,027)	(157,332)	(243,666)	(171,005)	(169,036)	(952,958)	(1,524,507)	(691,933)	(225,045)	(6,548,135)
Transfers	140,000	(150,000)	-	-	-	-	-	-	(321,851)	331,851	(132,565)	3,807	(128,758)
Actual Fund Balance 2/28/15	\$ 1,019,622	\$ 96,763	\$ 118,262	\$ 5,722	\$ 211,944	\$ 111,321	\$ 237,215	\$ 796,511	\$ 1,306,976	\$ 6,409	\$ (160,020)	\$ (14,309)	\$ 3,736,418
ACTUAL FY 2016													
Revenues	1,326,997	985,970	163,611	23,068	149,149	246,953	156,098	184,536	1,373,721	1,574,168	644,554	195,599	7,024,424
Expenditures	(1,336,303)	(886,305)	(129,444)	(23,590)	(161,541)	(233,421)	(97,698)	(112,728)	(1,121,578)	(1,575,273)	(697,789)	(226,486)	(6,602,156)
Actual Fund Balance 2/29/16	\$ 1,010,316	\$ 196,428	\$ 152,429	\$ 5,200	\$ 199,552	\$ 124,853	\$ 295,615	\$ 868,319	\$ 1,559,119	\$ 5,304	\$ (213,255)	\$ (45,196)	\$ 4,158,686
ACTUAL FY 2017													
Revenues	1,350,920	1,009,263	144,458	23,300	126,842	260,674	142,319	186,393	217,870	1,219,114	688,113	234,593	5,603,859
Expenditures	(1,446,610)	(774,367)	(150,665)	(22,500)	(162,303)	(212,224)	(151,701)	(243,363)	(1,134,257)	(1,573,072)	(729,047)	(241,002)	(6,841,111)
Transfers	-	(20,096)	-	-	-	-	-	-	910,979	355,192	-	-	1,246,075
Actual Fund Balance 2/28/17	\$ 914,626	\$ 411,228	\$ 146,222	\$ 6,000	\$ 164,091	\$ 173,303	\$ 286,233	\$ 811,349	\$ 1,553,711	\$ 6,538	\$ (254,189)	\$ (51,605)	\$ 4,167,507
PROJECTED FY 2018													
Revenues	1,709,942	805,064	127,449	22,850	122,935	232,262	133,439	200,874	1,708,539	1,595,944	650,106	245,529	7,554,933
Expenditures	(1,537,661)	(729,089)	(141,419)	(21,343)	(160,000)	(250,000)	(98,604)	(185,502)	(2,682,994)	(1,592,743)	(722,332)	(269,079)	(8,390,766)
Transfers	(326,415)	(75,155)	-	-	-	-	-	-	-	-	326,415	75,155	-
Projected Fund Balance 2/28/18	\$ 760,492	\$ 412,048	\$ 132,252	\$ 7,507	\$ 127,026	\$ 155,565	\$ 321,068	\$ 826,721	\$ 579,256	\$ 9,739	\$ -	\$ -	\$ 3,331,674
PROPOSED BUDGET FY 2019													
Revenues	1,565,920	856,192	131,840	26,068	164,640	339,080	238,725	208,685	1,510,750	1,620,620	715,191	220,133	7,597,844
Expenditures	(1,524,833)	(818,612)	(159,430)	(23,183)	(167,000)	(355,765)	(225,529)	(247,482)	(1,088,133)	(1,620,617)	(761,060)	(254,573)	(7,246,217)
Transfers	(45,869)	(34,440)	-	-	-	-	-	-	-	-	45,869	34,440	-
Projected Fund Balance 2/28/19	\$ 755,710	\$ 415,188	\$ 104,662	\$ 10,392	\$ 124,666	\$ 138,880	\$ 334,264	\$ 787,924	\$ 1,001,873	\$ 9,742	\$ -	\$ -	\$ 3,683,301
Fund Balance as a percent of Operating Expenditures	49.56%	50.72%	65.65%	44.83%	74.65%	39.04%	148.21%	318.38%	n/a	0.60%	0.00%	0.00%	50.83%

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FY2019 Budget – Fund Summaries



Fund Summaries

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FY2019 Budget – General Fund

Overview and Revenue

The General Fund is the main operating fund of the Park District. Most of the revenue for the fund comes from property and personal replacement taxes. A small portion comes from shelter and community center rentals, donations, and interest income.

Expense

The General Fund accounts for expenses at the Hopkins administration office and some district-wide expenses, such as computer software, marketing, memberships, legal, and board expenses. The fund also services the parks staff and maintenance of the parks and facilities. Finally, the General Fund also accounts for the operation of the Hopkins Terrace Room.

Major Budgetary Changes and 2018-19 Highlights

The Golf Fund regularly runs at a deficit, so the Board has enacted a new process starting with the FY2019 budget whereby the Board will approve an estimated transfer from the General Fund during the budgeting process, then approve a final actual transfer by resolution once the audit is complete.

	FY2017 Actual	FY2018 Budget	FY2018 Projection	FY2019 Proposed Budget	Change from FY2018 Proj.	Projected Change Percent
Revenue						
Tax Revenue	1,202,929	1,463,387	1,555,159	1,424,695	(130,464)	-8.39%
Rentals	101,501	105,525	103,550	106,925	3,375	3.26%
Interest Income	5,149	4,300	4,600	4,300	(300)	-6.52%
Sales Revenue	31,478	29,000	31,000	30,000	(1,000)	-3.23%
Miscellaneous Revenue	9,863	-	15,633	-	(15,633)	-100.00%
Revenue Total	1,350,920	1,602,212	1,709,942	1,565,920	(144,022)	-8.42%
Expense						
Salaries and Wages	830,045	1,107,636	968,434	935,290	(33,144)	-3.42%
Administrative Expenses	218,228	251,078	210,693	222,364	11,671	5.54%
Utilities	75,548	74,971	62,872	68,164	5,292	8.42%
Contractual Services	107,808	64,800	103,762	95,420	(8,342)	-8.04%
Cost of Sales	14,815	13,000	15,000	14,000	(1,000)	-6.67%
Maintenance and Operations	200,166	214,470	176,900	189,595	12,695	7.18%
Expense Total	1,446,610	1,725,955	1,537,661	1,524,833	(12,828)	-0.83%
Net Surplus/Deficit	(95,690)	(123,743)	172,281	41,087	(131,194)	-76.15%
Transfer to Golf Fund						
to cover annual op. loss	-	-	(326,415)	(45,869)	280,546	-85.95%
Est. Fund Balance- Beg of Year	1,010,316	914,626	914,626	760,492	(154,134)	-16.85%
Est. Fund Balance- End of Year	914,626	790,883	760,492	755,710	(4,782)	-0.63%



FY2019 Budget – Recreation Fund

Overview and Revenue

Two-thirds of the revenue comes from program fees, rental fees, and concession revenue. The other one-third of revenue comes from property taxes.

Expense

The Administration Department accounts for personnel costs of the administrative salaries and debt service. The Recreation Department accounts for all recreation programs, special events, and personnel costs associated with those programs. The Athletic Department accounts for adult and youth athletic programs and personnel costs are associated with those programs. The Concessions Department revenues and expenditures associated with the operations of concessions at SRC and personnel costs associated with those programs. Haish Gymnasium accounts for all facility costs and revenues. Sports and Recreation Center accounts for all revenues and expenses from the Sports and Rec Center and the athletic fields.

Major Budgetary Changes and 2018-19 Highlights

The Aquatics Fund regularly runs at a deficit, so the Board has enacted a new process starting with the FY2019 budget whereby the Board will approve an estimated transfer from the Recreation Fund during the budgeting process, then approve a final actual transfer by resolution once the audit is complete.

	FY2017 Actual	FY2018 Budget	FY2018 Projection	FY2019 Proposed Budget	Change from FY2018 Proj.	Projected Change Percent
Revenue						
Tax Revenue	529,781	284,228	280,670	308,700	28,030	9.99%
Program Revenue	368,668	415,363	401,023	431,913	30,890	7.70%
Rentals	76,545	86,830	88,650	88,630	(20)	-0.02%
Service Fees	24,689	23,789	20,563	23,449	2,886	14.03%
Sales Revenue	9,580	14,200	14,158	3,500	(10,658)	-75.28%
Revenue Total	1,009,263	824,410	805,064	856,192	51,128	6.35%
Expense						
Salaries and Wages	408,259	470,713	422,794	499,069	76,275	18.04%
Administrative Expenses	63,739	80,307	43,558	56,769	13,211	30.33%
Program Expenses	167,008	59,056	43,559	54,769	11,210	25.74%
Utilities	58,827	66,842	63,750	64,790	1,040	1.63%
Contractual Services	9,161	79,641	76,629	82,052	5,423	7.08%
Cost of Sales	6,461	7,260	7,260	1,500	(5,760)	-79.34%
Maintenance and Operations	60,912	61,450	57,822	52,608	(5,214)	-9.02%
Transfer to Debt Service	20,096	13,717	13,717	7,055	(6,662)	-48.57%
Expense Total	794,463	838,986	729,089	818,612	89,523	12.28%
Net Surplus/Deficit	214,800	(14,576)	75,975	37,580	(38,395)	-50.54%
Transfer to Aquatics Fund to cover annual op. loss	-	-	(75,155)	(34,440)	40,715	-54.17%
Est. Fund Balance- Beg of Year	196,428	411,228	411,228	412,048	820	0.20%
Est. Fund Balance- End of Year	411,228	396,652	412,048	415,188	3,140	0.76%



FY2019 Budget – Insurance Fund

Overview and Revenue

The Insurance/Liability Fund accounts for insurance (non-health) for the District as well as safety and risk management. Nearly all the revenue in the insurance fund is from property taxes. The other source of income is a small reimbursement from the Park District Risk Management Agency (PDRMA), the District’s insurance pool, as a reward for the District’s accredited risk management program.

Expense

Expenditures include insurance payments to PDRMA for property, liability, employment practices, pollution, and workers compensation as well as payments to the Illinois Department of Employment Security (IDES) for unemployment insurance. Risk management activities related to training, safety programs, background checks, drug, and tests, as well as safety supplies for the District are also spent from this fund.

Major Budgetary Changes and 2018-19 Highlights

In FY2017, the District changed the way it pays for unemployment insurance. Historically, unemployment insurance was paid as a tax. IDES calculated an annual rate that was applied to the first \$12,960 of wages. The District chose to move to the reimbursable model whereby the District pays actual claims on a quarterly basis. Claims remain low, which are reflected in the FY2018 Projection. The 2019 premiums for PDRMA include an increase of less than 1%, which is primarily due to low claims and a mild reduction in wages due to turnover and vacancies. The Insurance Fund is budgeted at a deficit in FY2019 to get the fund balance to the District’s 50% fund balance goal.

	FY2017 Actual	FY2018 Budget	FY2018 Projection	FY2019 Proposed Budget	Change from FY2018 Proj.	Projected Change Percent
Revenue						
Tax Revenue	141,803	127,400	125,949	130,340	4,391	3.49%
Program Revenue	2,655	1,500	1,500	1,500	-	0.00%
Revenue Total	144,458	128,900	127,449	131,840	4,391	3.45%
Expense						
Salaries and Wages	5,500	14,461	6,881	9,301	2,420	35.17%
Administrative Expenses	145,165	149,042	134,538	150,129	15,591	11.59%
Expense Total	150,665	163,503	141,419	159,430	18,011	12.74%
Net Surplus/Deficit	(6,207)	(34,603)	(13,970)	(27,590)	(13,620)	97.49%
Est. Fund Balance- Beg of Year	152,429	146,222	146,222	132,252	(13,970)	-9.55%
Est. Fund Balance- End of Year	146,222	111,619	132,252	104,662	(27,590)	-20.86%



FY2019 Budget – Audit Fund

Overview and Revenue

Revenue for the Audit Fund is solely from property tax revenue.

Expense

Expenditures include payments to independent auditors for the annual audit of the District’s accounts and preparation of the Comprehensive Annual Financial Report (CAFR). There is also a fee to submit our CAFR to the Government Finance Officers Association, which awards the Certificate of Achievement for Excellence in Financial Reporting. A small percentage of the Superintendent of Finance’s salary is allocated to the fund for time spent on the audit.

Major Budgetary Changes and 2018-19 Highlights

There are no significant changes to the upcoming budget for this fund. Due to the small nature and focus of the fund, very few items are charged to the fund.

	FY2017 Actual	FY2018 Budget	FY2018 Projection	FY2019 Proposed Budget	Change from FY2018 Proj.	Projected Change Percent
Revenue						
Tax Revenue	23,300	22,770	22,850	26,068	3,218	14.08%
Revenue Total	23,300	22,770	22,850	26,068	3,218	14.08%
Expense						
Salaries and Wages	3,000	2,835	2,462	3,862	1,400	56.86%
Administrative Expenses	-	793	581	821	240	41.31%
Contractual Expenses	19,500	20,500	18,300	18,500	200	1.09%
Expense Total	22,500	24,128	21,343	23,183	1,840	8.62%
Net Surplus/Deficit	800	(1,358)	1,507	2,885	1,378	91.44%
Est. Fund Balance- Beg of Year	5,200	6,000	6,000	7,507	1,507	25.12%
Est. Fund Balance- End of Year	6,000	4,642	7,507	10,392	2,885	38.43%



FY2019 Budget – FICA Fund

Overview and Revenue

Revenue for the Social Security/FICA Fund is solely from property tax revenue.

Expense

Expenditures are comprised of Federal Insurance Contributions Act (FICA) tax payments to the Social Security Administration for employer share of Social Security and Medicare costs. The employer share is 7.65% of wages. Specifically, the Social Security Administration set the 2018 Social Security tax at 6.2% of an employee’s first \$128,400 earned and the 2018 Medicare tax at 1.45% of all wages earned (no maximum).

Major Budgetary Changes and 2018-19 Highlights

There are no significant changes to the upcoming budget for this fund. Due to the narrow focus of the fund, very few items are charged to the fund. The Social Security/FICA Fund is budgeted at a deficit in FY2019 to continue to move the fund balance towards the District’s 50% fund balance goal.

	FY2017 Actual	FY2018 Budget	FY2018 Projection	FY2019 Proposed Budget	Change from FY2018 Proj.	Projected Change Percent
Revenue						
Tax Revenue	125,910	124,460	122,935	164,640	41,705	33.92%
Miscellaneous Revenue	932	-	-	-	-	0.00%
Revenue Total	126,842	124,460	122,935	164,640	41,705	33.92%
Expense						
Administrative Expenses	162,303	175,950	160,000	167,000	7,000	4.38%
Expense Total	162,303	175,950	160,000	167,000	7,000	4.38%
Net Surplus/Deficit	(35,461)	(51,490)	(37,065)	(2,360)	34,705	-93.63%
Est. Fund Balance- Beg of Year	199,552	164,091	164,091	127,026	(37,065)	-22.59%
Est. Fund Balance- End of Year	164,091	112,601	127,026	124,666	(2,360)	-1.86%



FY2019 Budget – IMRF Retirement Fund

Overview and Revenue

Revenue for the IMRF Retirement Fund is solely from property tax revenue.

Expense

Expenditures are comprised of payments to the Illinois Municipal Retirement Fund (IMRF) for the employer share of retirement benefits. IMRF sets the employer percent contribution annually based on various factors, including the District’s overall funding in the plan. For calendar years 2017 and 2018 the employer contributions were 16.99% and 22.27%, respectively. District staff are budgeting that the 2019 contribution will be approximately 25.00%; however, the actual 2019 percentage will not be available until fall 2018.

Major Budgetary Changes and 2018-19 Highlights

In April 2015, the District offered an early retirement incentive option to four eligible employees with three of those employees electing the option. The 2018 IMRF rate is the first year of the full impact of the retirees cost to the district, which is the primary reason for the increase in the District’s contribution percentage.

	FY2017 Actual	FY2018 Budget	FY2018 Projection	FY2019 Proposed Budget	Change from FY2018 Proj.	Projected Change Percent
Revenue						
Tax Revenue	260,674	235,200	232,262	339,080	106,818	45.99%
Revenue Total	260,674	235,200	232,262	339,080	106,818	45.99%
Expense						
Administrative Expenses	212,224	252,965	250,000	355,765	105,765	42.31%
Expense Total	212,224	252,965	250,000	355,765	105,765	42.31%
Net Surplus/Deficit	48,450	(17,765)	(17,738)	(16,685)	1,053	-5.94%
Est. Fund Balance- Beg of Year	124,853	173,303	173,303	155,565	(17,738)	-10.24%
Est. Fund Balance- End of Year	173,303	155,538	155,565	138,880	(16,685)	-10.73%



FY2019 Budget – Museum Fund

Overview and Revenue

Actual revenues for the Museum Fund are approximately 88% tax revenue and 12% rental revenue. The museum fund also occasionally receives grant revenue for specific capital improvement projects. The District was awarded a Museum Grant from the Illinois Department of Natural Resources in 2014, but it was subsequently put on hold with the downturn of the economy. The District will continue to budget for the grant until official notice has been received that the grant is rescinded.

Expense

Expenditures include cost of repairs and maintenance of the Ellwood House, the park grounds around the Ellwood House, and the Ellwood Visitors Center as well as the Nehring Center in downtown DeKalb.

Major Budgetary Changes and 2018-19 Highlights

The daily maintenance of the facilities and grounds remain consistent. However, the Ellwood Association has initiated a Historic Structures Report (HSR), which outlines some major renovations slated for the Ellwood mansion. The District is increasing the Museum Fund's fund balance in anticipation of its necessary 25% contribution to this project.

	FY2017 Actual	FY2018 Budget	FY2018 Projection	FY2019 Proposed Budget	Change from FY2018 Proj.	Projected Change Percent
Revenue						
Tax Revenue	126,889	117,600	116,155	121,520	5,365	4.62%
Rental Revenue	15,430	15,805	15,805	15,805	-	0.00%
Grants and Other Governmental	-	101,400	-	101,400	101,400	100.00%
Miscellaneous Revenue	-	-	1,479	-	(1,479)	-100.00%
Revenue Total	142,319	234,805	133,439	238,725	105,286	78.90%
Expense						
Salaries and Wages	53,700	15,254	8,957	27,624	18,667	208.41%
Administrative Expenses	-	3,353	1,317	8,221	6,904	524.22%
Utilities	29,214	31,865	29,940	31,865	1,925	6.43%
Contractual Services	5,121	5,240	5,270	5,440	170	3.23%
Maintenance and Operations	63,666	80,490	53,120	50,979	(2,141)	-4.03%
Grant Funded Projects	-	101,400	-	101,400	101,400	100.00%
Expense Total	151,701	237,602	98,604	225,529	126,925	128.72%
Net Surplus/Deficit	(9,382)	(2,797)	34,835	13,196	(21,639)	-62.12%
Est. Fund Balance- Beg of Year	295,615	286,233	286,233	321,068	34,835	12.17%
Est. Fund Balance- End of Year	286,233	283,436	321,068	334,264	13,196	4.11%



FY2019 Budget – Special Recreation Fund

Overview and Revenue

Revenue for the Special Recreation Fund is solely from property tax revenue. The DeKalb Park District is a member district of Kishwaukee Special Recreation Association (KSRA) along with four other park districts: Sycamore Park District, Genoa Township Park District, Flagg-Rochelle Park District, and Sandwich Park District.

Expense

Expenditures include contributions to KSRA for our membership and reimbursements for inclusion services in District programming. Also accounted for in the Special Recreation Fund are expenditures for capital projects specifically related to special recreation programs and ADA projects.

Major Budgetary Changes and 2018-19 Highlights

Currently, the District is adding to the Special Recreation Fund's fund balance to offset the costs associated with the implementation of the ADA plan. While the District has implemented a number of ADA initiatives in the prior years, there are a number of remaining projects that come at a significant cost.

	FY2017 Actual	FY2018 Budget	FY2018 Projection	FY2019 Proposed Budget	Change from FY2018 Proj.	Projected Change Percent
Revenue						
Tax Revenue	186,393	190,000	200,874	208,685	18,685	9.83%
Revenue Total	186,393	190,000	200,874	208,685	18,685	9.30%
Expense						
Salaries and Wages	5,000	18,861	12,115	20,451	1,590	8.43%
Administrative Expenses	113,128	112,555	65,387	122,731	10,176	9.04%
Capital Expenses	125,235	200,000	108,000	104,300	(95,700)	-47.85%
Expense Total	243,363	331,416	185,502	247,482	(83,934)	-45.25%
Net Surplus/Deficit	(56,970)	(141,416)	15,372	(38,797)	102,619	667.57%
Est. Fund Balance- Beg of Year	868,319	811,349	811,349	826,721	15,372	1.89%
Est. Fund Balance- End of Year	811,349	669,933	826,721	787,924	117,991	14.27%



FY2019 Budget – Capital Projects Fund

Overview and Revenue

Revenue for the Capital Project Funds comes from bond proceeds, grants, TIF revenue, and donations.

Expense

Expenditures in the Capital Projects Funds are for the purchase of fixed assets such as buildings, vehicles, renovations, and equipment. The District defines a capital asset as an asset with a cost of at least \$5,000 and has a useful life of more than one year.

Major Budgetary Changes and 2018-19 Highlights

For FY2019, in an effort to make the District fully transparent and accountable, the Board is adopting a fund balance policy for the Capital Projects Funds that states that the District's bond issuance each December will be used for projects in the upcoming fiscal year. In order to get to that appropriate fund balance, the District will use a phase-in approach over two fiscal years by reducing the number of projects in each fiscal year. Capital projects for FY2019 are detailed by location on the next page.

	FY2017 Actual	FY2018 Budget	FY2018 Projection	FY2019 Proposed Budget	Change from FY2018 Proj.	Projected Change Percent
Revenue						
Sale of Bonds	1,226,835	1,226,000	1,249,535	1,240,000	(9,535)	-0.76%
Grant and Other Governmental	211,745	399,000	444,919	242,750	(202,169)	-45.44%
Miscellaneous Revenue	25,365	135,000	14,085	28,000	13,915	98.79%
Revenue Total	1,463,945	1,760,000	1,708,539	1,510,750	(197,789)	-11.58%
Expense						
Salaries and Wages	209,778	38,096	25,521	39,051	13,530	53.02%
Administrative Expenses	35,523	5,716	3,401	9,327	5,926	174.24%
Utilites	508	-	-	-	-	0.00%
Capital Outlay	888,448	2,341,324	2,315,355	692,700	(1,622,655)	-70.08%
Debt Service	335,096	325,000	338,717	347,055	8,338	2.46%
Expense Total	1,469,353	2,710,136	2,682,994	1,088,133	(1,594,861)	-59.44%
Net Surplus/Deficit	(5,408)	(950,136)	(974,455)	422,617	1,397,072	-143.37%
Est. Fund Balance- Beg of Year	1,559,119	1,553,711	1,553,711	579,256	(974,455)	-62.72%
Est. Fund Balance- End of Year	1,553,711	603,575	579,256	1,001,873	422,617	72.96%

FY2019 Budget – Capital Projects Fund



Project Number	Description	FY19
Non-Site Specific		
PS001	2005 Debt Principal	347,055
SA001	ADA Specific Projects	80,000
LA001	Annual Tree Planing Program	10,000
PS002	Bond Sale Professional Services	15,000
PS003	Facility Maintenance Assessment	5,000
IT002	GIS Mapping	10,000
IT003	IT Replacement Program	15,000
TR001	Nature Trail Restoration	40,000
PV001	Paving and Sealcoating-Pathways	60,000
PV001	Paving and Sealcoating-Sealcoating	36,000
SA005	Picnic Table Replacement	5,000
IT004	Server	25,000
BD001	Unforeseen Facilities Projects	20,000
SA010	Unforeseen Parks Projects	20,000
n/a	Salaries	48,378
DeKalb Kiwanis Park		
SA030	DeKalb Kiwanis Soccer Goals	6,500
Haish Gym		
PV002	Sidewalk	21,000
Hopkins Park		
Rollover	Front Entrance Landscaping	10,000
SA025	Concession Tables & Benches	11,500
SA014	Resurface Kiddy Pool	15,000
SA015	Sled Hill	185,500
Liberty Park		
BD006	Liberty Park Shelter Roof	13,000
Maintenance Campus		
EQ003	Maintenance Equipment	45,500
VE001	Maintenance Vehicles	50,000
Prairie Park		
Rollover	Prairie Park Path Bench Installation	5,000
River Heights Golf Course		
EQ004	Golf Cart Leases and Purchases	28,000
EQ006	Golf Course Mowers	42,000
PV003	Golf Course Parking Lots	6,000
Sports and Recreation Center		
BD011	Lobby Floor Replacement	5,000
BD012	SRC Roof Repair	12,000
TOTAL CAPITAL IMPROVEMENT PLAN		1,192,433
Special Recreation Fund		104,300
Capital Projects Funds		1,088,133
Total		1,192,433



FY2019 Budget – Debt Service Fund

Overview and Revenue

Actual revenues for the Debt Service Fund are approximately 77% property tax revenue and 13% General Obligation bond funds.

Expense

The Debt Service Fund is currently used to repay general obligation bonds and alternate revenue bonds. Both types of bonds were issued for the District to complete capital projects.

Major Budgetary Changes and 2018-19 Highlights

The alternate revenue bond, which is paid from this fund with monies transferred in from the Recreation and Capital Projects Fund, will be paid off during fiscal year 2019. Otherwise, there are no significant changes to the upcoming budget for this fund. Due to the narrow focus of the fund, very few items are charged to the fund.

	FY2017 Actual	FY2018 Budget	FY2018 Projection	FY2019 Proposed Budget	Change from FY2018 Proj.	Projected Change Percent
Revenue						
Tax Revenue	1,219,114	1,240,457	1,243,510	1,266,510	23,000	1.85%
Transfer In	355,192	352,434	352,434	354,110	1,676	0.48%
Revenue Total	1,574,306	1,592,891	1,595,944	1,620,620	24,676	1.55%
Expense						
Bond Principal	1,515,000	1,551,835	1,551,835	1,589,535	37,700	2.43%
Bond Interest	58,072	41,057	40,908	31,082	(9,826)	-24.02%
Expense Total	1,573,072	1,592,892	1,592,743	1,620,617	27,874	1.75%
Net Surplus/Deficit	1,234	(1)	3,201	3	(3,198)	-99.91%
Est. Fund Balance- Beg of Year	5,304	6,538	6,538	9,739	3,201	48.96%
Est. Fund Balance- End of Year	6,538	6,537	9,739	9,742	3	0.03%



FY2019 Budget – Golf Fund

Overview and Revenue

The majority of revenue generated by golf operations are from daily greens fees, season pass sales, cart rentals, and food/beverages sales. The Board of Commissioners reviews and approves fees annually.

Expense

The Golf Fund operates two golf courses: River Heights with 18 holes and Buena Vista with 9 holes. Additionally, Buena Vista has a driving range and a “pitch and putt” 9-hole learning course.

Major Budgetary Changes and 2018-19 Highlights

The Golf Fund regularly runs at a deficit, so the Board has enacted a new process starting with the FY2019 budget whereby the Board will approve an estimated transfer from the General Fund during the budgeting process, then approve a final actual transfer by resolution once the audit is complete.

	FY2017 Actual	FY2018 Budget	FY2018 Projection	FY2019 Proposed Budget	Change from FY2018 Proj.	Projected Change Percent
Revenue						
Rental Revenue	149,896	152,527	132,637	145,527	12,890	9.72%
Sales Revenue	156,001	155,406	148,227	153,674	5,447	3.67%
Fees and Passes Revenue	380,759	424,552	368,355	415,390	47,035	12.77%
Miscellaneous Revenue	1,457	700	887	600	(287)	-32.36%
Revenue Total	688,113	733,185	650,106	715,191	65,085	10.01%
Expense						
Salaries and Wages	423,085	446,476	422,975	447,926	24,951	5.90%
Administrative Expenses	48,374	66,843	55,166	62,428	7,262	13.16%
Utilites	40,294	40,204	34,406	38,096	3,690	10.72%
Contractual Expenses	11,346	10,200	10,346	10,275	(71)	-0.69%
Cost of Sales	85,821	81,004	76,441	80,460	4,019	5.26%
Maintenance and Operations	120,127	139,025	122,998	121,875	(1,123)	-0.91%
Expense Total	729,047	783,752	722,332	761,060	38,728	5.36%
Net Surplus/Deficit	(40,934)	(50,567)	(72,226)	(45,869)	26,357	-36.49%
Transfer from General Fund						
to cover annual op. loss	-	-	326,415	45,869	(280,546)	-85.95%
Est. Fund Balance- Beg of Year	(213,255)	(254,189)	(254,189)	-	254,189	-100.00%
Est. Fund Balance- End of Year	(254,189)	(304,756)	-	-	-	0.00%



FY2019 Budget – Aquatics Fund

Overview and Revenue

Hopkins Pool is an outdoor aquatic facility that is open approximately 90 days per year. Revenues are received mostly from season pass sales, daily swim fees, swim lessons, and pool rentals. The Board of Commissioners reviews and approves daily and pass fees annually.

Expense

Each summer, the pool provides nearly 75 seasonal jobs, mostly filled by high school and college students. The pool is over 40 years old and the District is determining how to best continue providing aquatic services to the community.

Major Budgetary Changes and 2018-19 Highlights

The Aquatics Fund regularly runs at a deficit, so the Board has enacted a new process starting with the FY2019 budget whereby the Board will approve an estimated transfer from the Recreation Fund during the budgeting process, then approve a final actual transfer by resolution once the audit is complete.

	FY2017 Actual	FY2018 Budget	FY2018 Projection	FY2019 Proposed Budget	Change from FY2018 Proj.	Projected Change Percent
Revenue						
Program Revenue	23,752	25,111	24,290	25,677	1,387	5.71%
Rental Revenue	9,673	12,970	7,431	8,410	979	13.17%
Sales Revenue	2,578	2,400	24,294	-	(24,294)	-100.00%
Fee and Pass Revenue	198,533	182,470	188,846	186,046	(2,800)	-1.48%
Miscellaneous Revenue	57	-	668	-	(668)	-100.00%
Revenue Total	234,593	222,951	245,529	220,133	(25,396)	-10.34%
Expense						
Salaries and Wages	157,090	187,760	178,582	180,672	2,090	1.17%
Administrative Expenses	5,411	15,001	15,205	12,935	(2,270)	-14.93%
Program Expenses	11,737	1,080	200	700	500	250.00%
Utilites	34,086	38,081	37,604	33,106	(4,498)	-11.96%
Contractual Expenses	2,018	3,370	2,833	3,100	267	9.42%
Cost of Sales	-	-	15,563	-	(15,563)	-100.00%
Maintenance and Operations	30,660	25,960	19,092	24,060	4,968	26.02%
Expense Total	241,002	271,252	269,079	254,573	(14,506)	-5.39%
Net Surplus/Deficit	(6,409)	(48,301)	(23,550)	(34,440)	(10,890)	46.24%
Transfer from Recreation Fund to cover annual op. loss	-	-	75,155	34,440	(40,715)	-54.17%
Est. Fund Balance- Beg of Year	(45,196)	(51,605)	(51,605)	-	51,605	-100.00%
Est. Fund Balance- End of Year	(51,605)	(99,906)	-	-	-	0.00%

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FY2019 Budget – Appendices



Appendices

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FY2019 Budget – Appendix A



Chart of Accounts

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FY2019 Budget – Appendix A

Chart of Accounts

Account Structure

The Chart of Accounts for the DeKalb Park District's accounting system has 11 digits for both revenue and expense accounts and consist of four parts. The four sections are fund, department, class, and object. The following information details each section.

Fund (first two digits)

The fund is an accounting and fiscal entity created by law for the purpose of carrying out specific activities or attaining certain objectives. The fund number is the first two digits of the account number and is used to direct revenue and expenses to the appropriate fund as required by law.

10 – General (Corporate)	26 – Special Recreation
20 – Recreation	30 – Capital Projects
21 – Insurance	37 – Capital Projects (2017 series bond)
22 – Audit	38 – Capital Projects (2018 series bond)
23 – FICA (Social Security/Medicare)	40 – Debt Service
24 – Illinois Municipal Retirement Fund (IMRF)	50 – Golf
25 – Museum	60 – Aquatics

Department (second two digits) – Non-capital accounts

The department is the second element in the account number. The departments are listed below. For the Capital Projects Funds, the department is the park or facility where the work is being completed (below).

01 – Administration	51 – Buena Vista Golf Course
02 – Recreation	52 – River Heights Golf Course
03 – Athletic Programs	61 – Hopkins Aquatics
05 – Recreation Concessions	62 – Hopkins Community Center
10 – Haish Gymnasium	
11 – Sports and Rec Center/Ball Fields	
12 – Parks	
25 – Ellwood House	
26 – Nehring Center	



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Department (second two digits) – Capital accounts

For the Capital Projects Funds, the department is the park or facility where the work is being completed.

- | | |
|----------------------------------|-----------------------------------|
| 01 – Annie’s Woods | 31 – Pappas Park |
| 02 – Boardman Park | 32 – Prairie Park |
| 03 – Brooks Park | 33 -- unassigned |
| 04 – Buena Vista Golf Course | 34 – Prairie Creek Park |
| 05 – Cheseboro Park | 35 – Prather Park |
| 06 – DeKalb Kiwanis Park | 36 – Raymond Park |
| 07 – DeKalb Square | 37 – River Heights Golf Course |
| 08 – Deprin Park | 38 -- unassigned |
| 09 – Ellwood House Museum | 39 – Rotary Park |
| 10 – Garden of Eden Park | 40 – Shipman Park |
| 11 – unassigned | 41 – Sports and Recreation Center |
| 12 – Haish Gymnasium | 42 – Sweet Park |
| 13 – Hallgren Park | 43 – Welsh Park |
| 14 – Hoger Farm Park | 44 – Veterans Park |
| 15 – Hopkins Park | 45 – Nature Trails |
| 16 – Huntley Park | 46 – St. Mary’s Park |
| 17 – Katz Park | 47 – Moluf Park |
| 18 – Kensington Park | 48 – Hanna Park |
| 19 – Kishwaukee Kiwanis Park | 49 – Devonaire Farms Park |
| 20 – League of Women Voters Park | 50 – Yusanas Park |
| 21 – Liberty Park | 99 – Non-Site Specific |
| 22 – Lions Park | |
| 23 – Maintenance Campus | |
| 24 – Mason/Larson Park | |
| 25 – McCormick Park | |
| 26 – Memorial Park | |
| 27 – Moudy Park | |
| 28 – Nehring Center | |
| 29 – Oakland Park | |
| 30 – Overlook Pointe Park | |



FY2019 Budget – Appendix A

Class (next three digits)

The class directs revenues and expenses to categories, which allows for further analysis.

Revenue

410 – Tax Revenue
420 – Program Revenue
430 – Rental Revenue
440 – Grant and Other Governmental Revenue
450 – Interest Income
460 – Sales Revenue
470 – Fee and Pass Revenue
480 – Miscellaneous Revenue
910 – Other Financing Sources

Expense

600 – Salaries and Wages
610 – Administrative Expenses
620 – Program Expenses
630 – Utilities
640 – Contractual Expenses
650 – Cost of Sales
660 – Maintenance and Operations
670 – Landscaping
680 – Miscellaneous Expense
710 – Equipment
720 – Capital
730 – Golf and Pool Contributed Capital
740 – Capital Improvements
760 – Specific Funded Projects
770 – ADA Compliance
810 – Bond Principal
820 – Bond Interest
920 – Other Financing Uses

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FY2019 Budget – Appendix B



Pay Ranges

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FY2019 Budget – Appendix B

SALARY GRADE RANGES	(E) (N)*	PAY GRADE	SALARY RANGE			FY19	FY19	
FULL-TIME POSITIONS:			MIN	MID	MAX	Authorized	Budgeted	
		10	98,366	122,957	147,548			
Executive Director	E					1	1	
		9	85,984	107,479	128,975			
		8	75,160	93,951	112,741			
		7	65,700	82,125	98,550			
Supt of Finance & Administration	E					1	1	
Supt of Marketing & Golf Operations	E					1	1	
Supt of Parks and Development	E					1	1	
Supt of Recreation & Facilities	E					1	1	
		6	57,430	71,787	86,144			
		5	50,201	62,751	75,302			
Golf Maintenance Superintendent	E					1	1	
Park Supervisor	E					1	1	
Recreation Supervisor	E					1	1	
		4	43,882	54,853	65,823			
Golf Clubhouse Operations Manager	E					1	1	
Human Resource & Payroll Manager	E					1	1	
Team Leader	N					3	3	
		3	38,359	47,948	57,538			
Athletic Coordinator	E					1	1	
Athletic/Aquatic Coordinator	E					1	0	
Capital Projects Level II	N					3	3	
Golf Maintenance Assistant Supt	N					1	1	
Recreation Office Coordinator	N					1	1	
		2	33,530	41,912	50,295			
Accounting & Admin Assistant	N					1	1	
Golf Maintenance Level II	N					1	1	
Parks Maintenance Level II	N					2	2	
		1	29,310	36,637	43,964			
Parks Maintenance Level I	N					2	1	
Total Full-Time Employees						26	24	
* Non-Exempt employees are shown in this table at 2080 hours per year, which does not reflect overtime pay earned.								



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SEASONAL & PART-TIME PAY RANGES:		Min	Max
Aquatics:	Hours Codes		
Lifeguard I	LG1	\$ 9.00	\$ 11.25
Lifeguard II	LG2	NA	NA
Pool Manager	PMG (new code)	\$ 10.00	\$ 13.00
Aquatic Supervisor	AQS (new code)	\$ 14.25	\$ 15.50
Swim Instructors - Indoor\Outdoor	SW1, SW2	\$ 8.75	\$ 11.75
Athletics:			
Scorekeeper	G51, G52, G54, G57, G60, G61	\$ 8.75	\$ 10.50
Site Supervisor	BSS	\$ 9.00	\$ 11.25
Youth Softball & Baseball Official	G51, G52	\$ 10.00	\$ 17.50
Adult Softball & Baseball Official	G60, G61	\$ 15.00	\$ 27.50
Adult & Youth Basketball Official	G54, G56, G57	\$ 15.00	\$ 24.00
Adult & Youth Volleyball Official	G58	\$ 10.00	\$ 18.00
Soccer Official	G66	\$ 17.00	\$ 27.50
Cashiers & Front Desk:			
Administration	FDA	\$ 8.50	\$ 10.00
Haish Gym & SRC	FD2	\$ 8.50	\$ 10.00
Pool	FD1	\$ 8.50	\$ 10.00
Concessions:			
Pool	CS3	\$ 8.50	\$ 10.00
Golf Course - BV & RH	CS1, CS2	\$ 8.50	\$ 10.00
SRC	CS5	\$ 8.50	\$ 10.00
Terrace Room	CS4	\$ 8.50	\$ 10.00
Custodian:			
Haish Gym	M22	\$ 9.50	\$ 12.00
Hopkins	M62	\$ 9.50	\$ 12.00
SRC	M23	\$ 9.50	\$ 12.00
Golf Clubhouse - BV & RH	CH1, CH2	\$ 8.50	\$ 10.00
Golf Maintenance - BV & RH	M58, M59, M68, M69	\$ 9.00	\$ 12.00
Park Seasonal Maintenance	M19	\$ 9.00	\$ 12.00
Programs:			
Adult Programs	AMP	\$ 10.00	\$ 12.00
Children's Programs	CDP	\$ 10.00	\$ 15.00
Day Camp	DCP	\$ 9.00	\$ 10.00
Day Camp Leader	DCP2	\$ 10.00	\$ 15.00
Fitness Programs	FIT	\$ 13.00	\$ 15.00
Dance Programs	DAN	\$ 17.00	\$ 50.00
Gymnastics Programs	GYM	\$ 11.00	\$ 15.00
Dog Obedience Programs	DOG	\$ 20.00	\$ 25.50
Karate	KAR	\$ 10.00	\$ 25.00

Acronyms

Glossary of Terms

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FY2019 Budget – Appendix C

Acronyms

Like many organization, the Park District uses many acronyms. The use of acronyms often makes reading any material somewhat difficult. To aid the ease of reading this budget document and to avoid any confusion, a separate acronym glossary has been added.

ADA – Americans with Disability Act of 1990 regulated through the Department of Justice, which prohibits discrimination on the basis of disability in "places of public accommodation" (businesses and non-profit agencies that serve the public) and "commercial facilities" (other businesses). The regulation is responsible for establishing minimum standards for ensuring accessibility when designing and constructing a new facility or altering an existing facility.

CAFR – Comprehensive Annual Financial Report is used to catalog an accurate picture of institutional funds – or financial holdings – assets and total investment incomes for those government and nongovernmental entities using the report.

CPI – Consumer Price Index is an index of prices used to measure the change in the cost of basic goods and services in comparison with a fixed base period.

EAV – Equalized Assessed Value is the value of a property that serves as the basis for tax calculation.

ERI – Early Retirement Incentive is a plan that allows eligible employee to purchase additional service credit, enabling those employees to retire early often resulting in a savings to the employer.

FICA – Federal Insurance Contributions Act tax is a United States payroll (or employment) tax imposed by the federal government on both employees and employers to fund Social Security and Medicare – federal programs that provide benefits for retirees, the disabled and children of deceased workers.

GAAP – Generally Accepted Accounting Principles are uniform minimum standards and guidelines for financial accounting and reporting.

GASB – Governmental Accounting Standards Board is the independent organization that establishes standards of accounting and financial reporting for U.S. state and local governments.

IAPD – Illinois Association of Park Districts a non-profit service, research and education organization that serves park districts, forest preserves, conservation, recreation and special recreation agencies.

IDNR – Illinois Department of Natural Resources manages, protects and sustains Illinois' natural and cultural resources; provides resource-compatible recreational opportunities and promotes natural resource-related issues for the public's safety and education.



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IMRF – Illinois Municipal Retirement Fund is an organization that provides employees of most local governments and school districts in Illinois (with the exception of the City of Chicago and Cook County) with a system for the payment of retirement, disability and death benefits.

IPRA – Illinois Park and Recreation Association is a not-for-profit organization and public interest group whose members share the common goal of providing quality park and recreation opportunities for the citizens of Illinois.

NRPA – National Recreation and Park Association is governed by a 70-member Board of Trustees comprising citizens and professionals who represent the diverse interest areas and disciplines within the parks and recreation industry on a national basis.

OPEB – Other Post-Employment Benefits are non-pension benefits provided after a person leaves employment, such as retiree health care.

OSLAD – Open Space Lands Acquisition and Development is a state-financed grant program that provides funding assistance to local government agencies for acquisition and/or development of land for public parks and open space.

PDRMA – Park District Risk Management Agency is a partly self-insured risk management pool whom the DeKalb Park District uses for liability, property and worker's compensation insurance.

PPO – Preferred Provider Organizations is a medical insurance plan in which members receive more coverage if they choose health care providers approved by or affiliated with the plan.

PTELL – Property Tax Extension Limitation Law is designed to limit the increases in property tax extensions for non-home rule taxing districts. The law allows a taxing district to receive a limited inflationary increase in tax extensions on existing properties plus an additional amount for new construction.



FY2019 Budget – Appendix C

Glossary of Terms

The Annual Budget contains terminology unique to public finance and budgeting. This glossary was prepared to assist the reader of this document in understanding some of the terms. Most of the descriptions were taken from the book, “2005 Governmental Accounting, Auditing and Financial Reporting” by Stephen J. Gauthier.

1991 Illinois Property Tax Extension Limitation Law: This Act limits the increase in property tax base extensions to 5% or the percent increase in the national Consumer Price Index (CPI), whichever is less, plus growth. The Act became effective October 1, 1991, and first applied to the 1991 levy year for taxes payable in 1992. Increases above 5% or the CPI must be approved by the voters in a referendum. In July 1991, the Illinois General Assembly enacted the Property Tax Limitation Act. In January 1994, the provisions of the Property Tax Limitation Act were replaced by the Property Tax Extension Limitation Law, a part of the Property Tax Code (the “Property Tax Limitation Law”).

Accounting system: The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accrual basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flow.

Activity: The smallest unit of budgetary accountability and control for a specific function within the Park District.

Agency funds: One of four types of fiduciary funds. Agency funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations or other governments.

Appropriated budget: Expenditure authority created by the appropriation bills or ordinances that are signed into law and related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations and other legally authorized legislative and executive changes.

Appropriation: A legal authorization granted by the District to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in the amount and time it may be expended.

Arbitrage: In government finance, the reinvestment of the proceeds of tax-exempt securities in materially higher yielding taxable securities.



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Assessed valuation: A value established for real or personal property to use as a basis for levying property taxes. Illinois law requires real property to be assessed at 33 1/3 percent of fair cash value. (Note: Property values are established by the County Assessor.)

Asset allocation: Term used in connection with pension and other postemployment benefit plans to describe the process of determining which types of investments are to be included and the percentages that they are to comprise in an overall investment portfolio.

Assets: Resources with present service capacity that the government presently controls.

Assigned fund balance: The portion of the net position of a governmental fund that represents resources set aside (“earmarked”) by the government for a particular purpose.

Audit: A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of the presentation of the District’s financial statements. The audit tests the District’s accounting system to determine whether the internal accounting controls are both available and being used.

Availability criterion: Requirement under the modified accrual basis of accounting that revenues be recognized only if they are collected or collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Availability period: Designated period immediately following the close of the fiscal year by the end of which cash must be collected for related revenue to be recognized under the modified accrual basis of accounting.

Balanced budget: Occurs when the total sum of money a government collects in a year is equal to the amount it spends on goods, services and debt payments.

Balance sheet: That portion of the District’s financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.

Basic financial statements: Minimum combination of financial statements and note disclosure required for fair presentation in conforming with Generally Accepted Accounting Principles.

Basis differences: Differences that arise when the basis of budgeting differs from the basis of accounting prescribed by GAAP for a given fund type.

Basis of accounting: Timing of recognition for financial reporting purposes (i.e., when the effects of transactions or events should be recognized in financial statements).

Betterment: Addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase its efficiency or capacity. The cost of the addition or change normally is added to the book value of the asset. The term improvement is preferred.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most



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common types of bonds are general obligation and revenue bonds. These are most frequently used to finance capital improvements.

Budget: A plan of District financial operations that includes an estimate of proposed expenditures and a proposed means of financing them. The term used without any modifier usually indicates a financial plan for a single operating year. The budget is the primary means by which the expenditure and service levels of the District are controlled.

Budget and appropriation ordinance: A legal document adopted by the Board authorizing expenditures for specific purposes within a specific period of time.

Budget deficit: For any given year, an excess of budget expenses over budget receipts. The amount of the deficit is the difference between expenses and receipts.

Budget message: The opening section of the budget, which provides the Board of Trustees and public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years and the views and recommendations of the District Executive Director and Finance and Administration Director.

Budget surplus: For any given year, an excess of budget receipts over budget expenses. The amount of the surplus is the difference between receipts and expenses.

Budgetary guidelines: Recommendations on budgeting issued by the National Advisory Council on State and Local Budgeting (NACSLB). The NACSLB's Budgetary Guidelines are chiefly of interest to accountants because of the emphasis they place on performance measurement in the context of the budgetary process.

Budgetary integration: Use of budgetary accounts to record the operating budget in the general ledger to facilitate control during the year by providing a point of reference for comparisons with actual results.

Budgetary journal entries: Journal entries involving budgetary accounts. Budgetary journal entries arise in connection with budgetary integration.

Budgetary reporting: As used by accountants, requirement to present budget-to-actual comparisons in connection with general purpose external financial reporting. Budgetary reporting is required in connection with the basic financial statements for both the general fund and individual major special revenue funds with annual (or biennial) appropriated budgets. Budgetary reporting also is required within the comprehensive annual financial report to demonstrate compliance at the legal level of control for all governmental funds with annual (or biennial) appropriated budgets.

Business-type activities: One of two classes of activities reported in the governmentwide financial statements. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. These activities are usually reported in enterprise funds.



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Capital and related financing activities: Term used in connection with cash flows reporting. Capital and related financing activities include 1) acquiring and disposing of capital assets used in providing services or producing goods, 2) borrowing money for acquiring, constructing, or improving capital assets and repaying the amounts borrowed, including interest, and 3) paying for capital assets obtained from vendors on credit.

Capital assets: Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Capital project: A project or purchase of land, buildings, equipment, improvements, software and furniture, which individually amounts to expenditures of more than \$5,000 and having an expected life of longer than one year.

Capital projects fund: Fund type used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets (excluding capital related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments).

Capitalization threshold: Dollar value at which a government elects to capitalize tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Generally, capitalization thresholds are applied to individual items rather than groups of items unless the result would be to exclude items that in the aggregate would clearly be material to the financial statements.

Cash: In the context of cash flows reporting, not only currency on hand, but also demand deposits with banks or other financial institutions. Cash also includes deposits in other kinds of accounts or cash management pools that have the general characteristics of demand deposit accounts.

Cash basis of accounting: Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

Cash equivalent: In the context of cash flows reporting, short-term, highly liquid investments that are both 1) readily convertible to known amounts of cash and 2) so near their maturity that they present insignificant risk of changes in value because of the changes in interest rates. Generally, only investments with original maturities of three months or less meet this definition. For this purpose, “original maturity” means maturity as of the date the investment is acquired.

Cash management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.



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Certificate of Achievement for Excellence in Financial Reporting Program: Program sponsored by the Government Finance Officers Association to encourage and assist state and local governments to prepare high-quality comprehensive annual financial reports. The program has been in continuous operation since 1946. The program originally was known as the Certificate of Conformance Program.

Certificate of deposit: A negotiable or non-negotiable receipt for monies deposited in a bank or financial institution for a specified period for a specified rate of interest.

Charges for service: User charges for services provided by the District to those specifically benefiting from those services.

Committed Fund Balance: The portion of the net position of a governmental fund that represents resources whose use is subject to a legally binding constraint that is imposed by the government itself at its highest level of decision-making authority and that remains legally binding unless removed in the same manner.

Comparability: Principle according to which differences between financial reports should reflect substantive differences in the underlying transactions or the governmental structure rather than the selection of different alternatives in accounting procedures or practices.

Comparative data: Information from prior fiscal periods that is provided to enhance the analysis of financial data of the current fiscal period.

Composite depreciation methods: Depreciation methods applied to groups of assets rather than to individual assets.

Comprehensive annual financial report (CAFR): Financial report that contains, at a minimum, three sections: 1) introductory, 2) financial, and 3) statistical, and whose financial section provides information on each individual fund and component unit.

Comprehensive framework of internal control: Structure of internal control that provides for 1) a favorable control environment, 2) the continuing assessment of risk, 3) the design, implementation, and maintenance of effective control-related policies and procedures, 4) the effective communication of information, and 5) the ongoing monitoring of the effectiveness of control-related policies and procedures as well as the resolution of potential problems identified by controls.

Contingency: An appropriation of funds to cover unforeseen events that occur during the fiscal year.

Credit risk: Risk that an issuer or other counterparty to an investment will not fulfill its obligations.

Custodial credit risk: Risk that a government will not be able to 1) recover deposits if the depository financial institution fails or 2) to recover the value of investments or collateral securities that are in the possession of an outside party if the counterparty to the investment or deposit transaction fails.



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Debt: A financial obligation resulting from borrowing money. Debts of government include bonds and installment contracts.

Debt service fund: Governmental fund type used to account for the accumulations of resources that are restricted, committed, or assigned to expenditure for principal and interest.

Deductions: Term used to describe decreases in the net position of fiduciary funds.

Deferred inflow of resources: An acquisition of net position by the government that is applicable to a future reporting period.

Deferred outflow of resources: A consumption of net position by the government that is applicable to a future reporting period.

Deficit: The excess of expenditures or expenses over revenues or income during a single accounting period.

Department: A major administrative division of the District that indicates overall management responsibility for an operation.

Depreciation: The allocation of the cost of a fixed asset over the asset's useful life. Through this process the entire cost of this asset less any salvage value is ultimately charged off as an expense. This method of cost allocation is used in proprietary funds.

Early recognition option: Option to recognize an expenditure in the current period in a debt service fund for principal and interest payments due early in the subsequent period.

Encumbrances: Commitments related to unperformed (executory) contracts for goods or services.

Enterprise fund: Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

Entity differences: Difference between the basis of budgeting and generally accepted accounting principles arising because 1) the appropriated budget includes organizations, programs, activities, or functions that are not within the financial reporting entity as defined by generally accepted accounting principles or 2) the appropriated budget excludes organizations, programs, activities, or functions that are part of the financial reporting entity.

Expenditure-driven grants: Government-mandated or voluntary nonexchange transactions in which expenditure is the prime factor for determining eligibility. Also referred to as reimbursement grants.

Expenditures: Under the current financial resources measurement focus, decreases in net financial resources not properly classified as other financing uses.

Expenses: Charges incurred, whether paid or unpaid, resulting from the delivery of District services.



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Fiduciary funds: A category of funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and agency funds.

Final amended budget: Original budget adjusted by all reserves, transfers, allocations, supplemental appropriations and other legally authorized legislative and executive changes applicable to the fiscal year, whenever signed into law or otherwise legally authorized.

Financial reporting entity: The primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading. A governmental organization other than a primary government (a component unit, a joint venture, a jointly governed organization, another stand-alone government) serves as the nucleus for its own reporting entity when it issues separate financial statements.

Financial resources: Resources that are or will become available for spending. Financial resources include cash and resources ordinarily expected to be converted to cash (receivables, investments). Financial resources also may include inventories and prepaids (because they obviate the need to expend current available financial resources).

Financial statement: A tabulation of amounts, derived from accounting records and expressed in words and dollars, that displays either 1) the financial position of the reporting unit at a moment in time or 2) inflows and outflows of resources from transactions or other events during a period of time.

Fiscal year: A 12-month period to which the District's annual operating budget applies and at the end of which the District determines its financial position and the results of its operation. The District's fiscal year is from March 1 through the last day of February of the following year.

Fixed assets: Assets of a long-term character intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture and other equipment.

Function: Group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund: Fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund balance: Net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources).

Fund type: One of eleven categories into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds,



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and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pensions (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

General fund: One of twelve governmental fund types. The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

General obligation bonds: Bonds that finance a variety of public projects such as roads, buildings and improvements; the repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

General revenues: All revenues that are not required to be reported as program revenues in the government-wide statement of activities.

Governmental activities: Activities generally financed through taxes, intergovernmental revenues, and other non-exchange revenues. These activities are usually reported in governmental funds and internal service funds.

Governmental funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.

Governmental fund types: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. In essence, these funds are accounting segregation of financial resources. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and the liabilities of governmental fund type from which they are to be paid. The difference between the assets and the liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under



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current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Inclusion Costs: Expenses associated with the participation of an individual with disabilities in programs.

Income: A term used in proprietary fund type accounting to represent (1) revenues, or (2) the excess of revenues over expenses.

Indirect expenses: Expenses that cannot be specifically associated with a given service, program or department and thus, cannot be clearly associated with a particular functional category.

Integrated budget: Situation where the accounting system has been designed to automatically provide timely budgetary information concerning the uncommitted balance of appropriations and unrealized revenues.

Interfund activity: Activity between funds of the primary government, including blended component units. Interfund activities are divided into two broad categories: reciprocal and nonreciprocal. Reciprocal interfund activity comprises interfund loans and interfund services provided and used. Nonreciprocal interfund activity comprises interfund transfers and interfund reimbursements.

Interfund reimbursements: Repayments by one fund or blended component unit of a primary government to another for expenditures or expenses incurred on its behalf.

Interfund transfers: Flows of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without a requirement for repayment.

Intergovernmental revenue: Funds received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes.

Internal service funds: Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

Legal debt margin: Excess of the amount of debt legally authorized over the amount of debt outstanding.

Legal level of budgetary control: Level at which a government's management may not reallocate resources without approval from the legislative body.

Levy: (verb) To impose taxes, special assessments or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments or service charges imposed by the District.

Liabilities: Present obligations to sacrifice resources that the government has little or no discretion to avoid.



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Long Term Debt: Debt with a maturity of more than one year from the original date of issuance.

Maintenance: The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

Major fund: Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report.

Modified accrual basis of accounting: Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways: (1) revenues are not recognized until they are measurable and available, and (2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier).

Net income: Proprietary fund excess of operating revenues, non-operating revenues and operating transfers in over operating expenses, non-operating expenses and operating transfers out.

Net position: The residual of all other financial statement elements presented in a statement of financial position.

Noncapital financing activities: Term used in connection with cash flows reporting. Noncapital financing activities include 1) borrowing money for purposes other than to acquire, construct, or improve capital assets, and 2) repaying the amounts borrowed, including interest. This category includes proceeds from all borrowings not clearly attributable to the acquisition, construction, or improvement of capital assets, regardless of the form of the borrowing. Also included are certain other interfund and intergovernmental receipts and payments.

Nonfinancial assets: In the context of the current financial resources measurement focus and the modified accrual basis of accounting, assets that are expected to be used in the provision of goods or services rather than converted to cash. Financial statement preparers have the option of treating prepaid items and inventories of supplies as either a financial asset (consumption method) or as a nonfinancial asset (purchases method).

Nonspendable Fund Balance: The portion of the net position of a governmental fund that cannot be spent either because the underlying resources are not in spendable form or because the government is legally or contractually required to maintain the resources intact.

Operating activities: Term used in connection with cash flows reporting. Operating activities generally result from providing services and producing and delivering goods, and include all transactions and other events that are not defined as capital and related financing, noncapital financing, or investing activities.

Operating revenues and expenses: Cost of goods sold, and services provided to customers and the revenue thus generated.



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Ordinance: A formal legislative enactment by the governing board of the Park District.

Original budget: First complete appropriated budget. The original budget may be adjusted by reserves, transfers, allocations, supplemental appropriations and other legally authorized legislative and executive changes before the beginning of the fiscal year. The original budget should also include actual appropriation amounts automatically carried over from prior years by law. For example, a legal provision may require the automatic rolling forward of appropriations to cover prior-year encumbrances.

Other financing sources: Increases in the net position of a governmental fund other than revenues. Only items identified as other financing sources in authoritative accounting standards may be classified as such.

Other financing uses: Decreases in the net position of a governmental fund other than expenditures. Only items identified as other financing uses in authoritative accounting standards may be classified as such.

Other Postemployment Benefits (OPEB): Postemployment benefits other than pension benefits. Other postemployment benefits (OPEB) include postemployment health care benefits, regardless of the type of plan that provides them, and all postemployment benefits provided separately from a pension plan, excluding benefits defined as termination offers and benefits.

Outcome measures: In the context of service efforts and accomplishments reporting, indicators that measure accomplishments or results that occur (at least partially) because of services provided. Results also include measures of public perceptions of outcomes.

Outflow of resources: A consumption of net position by the government that is applicable to the reporting period.

Overlapping governments: In the context of the statistical section, all local governments located wholly or in part within the geographic boundaries of the reporting government.

Overlapping rate: In the context of the statistical section, an amount or percentage applied to a unit of a specific revenue base by governments that overlap, at least in part, with the government preparing the statistical section.

Pension plan: Arrangement for the provision of pension benefits in which all assets accumulated for the payment of benefits may legally be used to pay benefits (including refunds of member contributions) to any of the plan members or beneficiaries, as defined by the terms of the plan.

Performance measurement: Another term for service efforts and accomplishments reporting.

Postemployment: Period following termination of employment, including the time between termination and retirement.



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Postemployment health care benefits: Medical, dental, vision and other health related benefits provided to terminated employees, retired employees, dependents and beneficiaries.

Primary government: Term used in connection with defining the financial reporting entity. A state government or general purpose local government. Also, a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. The primary government is the focus of the financial reporting entity.

Program revenue: In the context of the government-wide statement of activities, revenues that derive directly from the program itself (fees and charges) or from sources outside the reporting government's base directly related to the program; they reduce the net cost of the function to be financed from the government's general revenues.

Property tax: Property taxes are levied on real property according to the property's valuation and tax rate.

Proprietary funds: Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.

Reappropriation: Inclusion of a balance from the prior year's budget as part of the budget of the subsequent fiscal year. Reappropriation is common for encumbrances outstanding at the end of a fiscal year that a government intends to honor in the subsequent fiscal year.

Refunding: Issuance of new debt whose proceeds are used to repay previously issued debt. The proceeds may be used immediately for this purpose (a current refunding), or they may be placed with an escrow agent and invested until they are used to pay principal and interest on the old debt at a future time (an advance refunding).

Reimbursement grant: Grant for which a potential recipient must first incur qualifying expenditures to be eligible. Reimbursement grants are also referred to as expenditure riven grants.

Restricted assets: Assets whose use is subject to constraints that are either (1) externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation.

Restricted fund balance: The portion of the net position of a governmental fund that represents resources subject to externally enforceable constraints.

Restricted net position: One of three components of net position that must be reported in both government-wide and proprietary fund financial statements. It consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability or deferred inflow of resources relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability/deferred inflow of resources or if the liability will be liquidated with the restricted assets reported.



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Revenue: Funds the government receives as income, including such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Salary vacancy factor: Dollar savings recognized in lag time between position vacancy and actual hiring.

Single audit: Audit designed to meet the needs of all federal grantor agencies and performed in accordance with the Single Audit Act of 1984 (as amended) and Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

Special revenue fund: A fund used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments.

Statistical section: One of three essential components of any comprehensive annual financial report, it (1) provides information on financial trends, (2) provides information on revenue capacity, (3) provides information on debt capacity, (4) provides demographic and economic information and (5) provides operating information.

Tax cap: An abbreviated way of referring to the tax increase limitations imposed by the Property Tax Extension Limitation Law (Public Act 87-17).

Tax levy: The total amount to be raised by general property taxes for operating and debt service purposes.

Tax rate: The amount of tax levied for each \$100 of assessed valuation.

Timing differences: Differences between the basis of budgeting and GAAP that occur when the period used for budgeting differs from the period used for GAAP reporting (e.g., a special revenue fund that uses a grant-year budget rather than a fiscal-year budget).

Truth in Taxation Act: Provides taxpayers with the means to check and review local government spending. It requires the District Board to publish a notice and hold a public hearing on their intention to adopt a levy exceeding the property taxes extended for the previous year by more than 5 percent.

Unassigned Fund Balance: The difference between total fund balance in a governmental fund and its nonspendable, restricted, committed, and assigned components.

Unavailable revenue: Resource inflows that do not qualify for recognition as revenue in a governmental fund because they are not yet considered to be available.

Unearned revenue: A liability for resources obtained prior to revenue recognition.

Unrestricted fund balance: The difference between total fund balance in a governmental fund and its nonspendable and restricted components.

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Department Detailed Budget Report

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FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
-----							0
BEGINNING BALANCE							
ADMINISTRATION- GENERAL FUND							
REVENUES							
TAX REVENUES							
10-01-410-4101	PROPERTY TAX REVENUE	1,081,187	1,095,154	1,367,002	1,450,610	1,450,610	1,328,310
10-01-410-4102	PERSONAL PROPERTY REPLACEMENT	104,736	107,774	96,385	104,549	104,549	96,385
TOTAL TAX REVENUES		1,185,923	1,202,928	1,463,387	1,555,159	1,555,159	1,424,695
PROGRAM REVENUES							
10-01-420-4290	SCHOLARSHIP FUNDRAISING	7,708	9,987	7,000	5,776	5,776	0
10-01-420-4291	ALLOCATED SCHOLARSHIP \$\$	(4,692)	(7,033)	(7,000)	(6,567)	(6,567)	0
TOTAL PROGRAM REVENUES		3,016	2,954	0	(791)	(791)	0
RENTALS							
10-01-430-4301	SHELTER RENTALS-HOP/LIO/WEL	25,065	24,790	22,525	21,550	21,550	26,125
TOTAL RENTALS		25,065	24,790	22,525	21,550	21,550	26,125
INTEREST INCOME							
10-01-450-4500	INTEREST INCOME	4,435	5,149	4,300	4,561	4,600	4,300
TOTAL INTEREST INCOME		4,435	5,149	4,300	4,561	4,600	4,300
MISC. REVENUES							
10-01-480-4804	MISC. REVENUE	1,546	11,709	0	10,633	10,633	0
10-01-480-4805	OVER/ (SHORT)	0	(1,846)	0	4,718	5,000	0
TOTAL MISC. REVENUES		1,546	9,863	0	15,351	15,633	0
TOTAL REVENUES: ADMINISTRATION- GENERAL FUND		1,219,985	1,245,684	1,490,212	1,595,830	1,596,151	1,455,120
COMMUNITY CENTER							
REVENUES							
RENTALS							
10-62-430-4301	COMMUNITY CENTER RENTAL	78,125	73,100	78,000	78,136	78,000	75,800
10-62-430-4306	LINEN RENTALS	4,249	3,611	5,000	3,995	4,000	5,000
TOTAL RENTALS		82,374	76,711	83,000	82,131	82,000	80,800

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
COMMUNITY CENTER							
SALES REVENUE							
10-62-460-4602	BAR, BEER & WINE SALES REVENUE	27,653	31,478	29,000	28,315	31,000	30,000
TOTAL SALES REVENUE		27,653	31,478	29,000	28,315	31,000	30,000
MISC. REVENUES							
10-62-480-4880	CREDIT CARD FEES	(2,435)	0	0	0	0	0
TOTAL MISC. REVENUES		(2,435)	0	0	0	0	0
TOTAL REVENUES: COMMUNITY CENTER		107,592	108,189	112,000	110,446	113,000	110,800
ADMINISTRATION- GENERAL FUND							
EXPENSES							
SALARIES & WAGES							
10-01-600-6000	SALARIES	287,469	353,934	287,327	218,486	267,403	280,567
10-01-600-6010	OFFICE WAGES	10,629	37,886	21,160	16,488	18,000	3,800
10-01-600-6040	ALLOCATE WAGES TO OTHER DEPTS.	0	(23,500)	0	0	0	0
TOTAL SALARIES & WAGES		298,098	368,320	308,487	234,974	285,403	284,367
ADMINISTRATIVE EXPENSE							
10-01-610-4290	SCHOLARSHIP ADMIN EXPENSE	0	0	0	0	0	0
10-01-610-6100	HR RECRUITING	0	0	0	0	0	4,700
10-01-610-6102	HEALTH & LIFE INSURANCE	43,196	33,190	40,152	32,072	37,000	39,938
10-01-610-6103	MARKETING	50,093	30,909	15,740	14,561	15,740	9,665
10-01-610-6104	EDUCATION & STAFF DEVELOPMENT	14,155	8,870	7,322	1,120	5,000	8,265
10-01-610-6105	OFFICE SUPPLIES & POSTAGE	7,665	8,744	10,000	6,539	8,000	8,000
10-01-610-6106	MEMBERSHIPS & ASSOCIATION FEES	8,460	9,620	11,050	4,927	10,000	9,335
10-01-610-6107	COMPUTER SOFTWARE/HARDWARE	41,788	53,410	48,966	42,292	48,966	48,966
10-01-610-6108	MEETINGS	0	33	0	0	0	0
10-01-610-6109	BOARD EXPENSES	7,211	3,889	7,015	1,460	4,000	6,015
10-01-610-6110	HR RECRUITING	0	0	0	0	0	0
10-01-610-6150	TAXES	0	80	0	68	68	0
TOTAL ADMINISTRATIVE EXPENSE		172,568	148,745	140,245	103,039	128,774	134,884

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
ADMINISTRATION- GENERAL FUND							
PROGRAM EXPENSES							
10-01-620-4290	ALLOCATED SCHOLARSHIPS	0	0	0	0	0	0
TOTAL PROGRAM EXPENSES		0	0	0	0	0	0
UTILITIES							
10-01-630-6301	TELEPHONE	12,088	13,198	11,472	8,721	11,472	11,472
TOTAL UTILITIES		12,088	13,198	11,472	8,721	11,472	11,472
CONTRACTUAL SERVICES							
10-01-640-6401	LEGAL EXPENSE	37,795	28,063	27,600	29,406	34,543	54,600
10-01-640-6402	COPIER SERVICE	3,102	3,270	3,660	3,132	3,500	3,660
10-01-640-6403	COMPUTER TECH SERVICES	9,911	9,468	14,160	13,837	18,693	20,280
10-01-640-6404	LEGAL PRINTING & ADVERTISING	385	759	1,000	121	500	1,000
10-01-640-6406	PROFESSIONAL SERVICES	16,330	61,180	15,000	42,895	43,551	12,500
10-01-640-6408	BANK CHARGES & COURIER FEES	2,509	500	1,080	337	475	1,080
TOTAL CONTRACTUAL SERVICES		70,032	103,240	62,500	89,728	101,262	93,120
MAINTENANCE & OPERATIONS							
10-01-660-6610	FIREWORKS	7,700	7,500	0	0	0	0
10-01-660-6616	CORN FEST	3,579	5,000	0	0	0	0
10-01-660-6618	MOVIES IN THE PARK	4,642	(57)	0	0	0	0
10-01-660-6619	ART IN THE PARKS	0	0	5,000	0	0	0
TOTAL MAINTENANCE & OPERATIONS		15,921	12,443	5,000	0	0	0
OTHER FINANCING USES							
10-01-920-9201	OPERATING TRANSFER OUT	0	0	0	0	0	45,869
TOTAL OTHER FINANCING USES		0	0	0	0	0	45,869
TOTAL ADMINISTRATION- GENERAL FUND		568,707	645,946	527,704	436,462	526,911	569,712

PARKS DEPARTMENT
 EXPENSES

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
PARKS DEPARTMENT							
SALARIES & WAGES							
10-12-600-6000	SALARIES	35,806	66,486	76,137	54,485	63,553	77,935
10-12-600-6002	FT MAINTENANCE WAGES	387,739	327,399	531,783	383,453	460,729	404,219
10-12-600-6008	PT MAINTENANCE WAGES	26,638	5,955	0	0	0	0
10-12-600-6009	SEASONAL MAINTENANCE WAGES	75,003	126,562	131,710	91,134	100,000	107,610
10-12-600-6010	OFFICE WAGES	16,744	17,898	26,797	21,122	26,187	26,978
10-12-600-6020	ALLOCATED WAGES	11,786	8,000	0	0	0	0
10-12-600-6040	ALLOCATE WAGES TO OTHER DEPTS.	(144,771)	(121,800)	0	0	0	0
TOTAL SALARIES & WAGES		408,945	430,500	766,427	550,194	650,469	616,742
ADMINISTRATIVE EXPENSE							
10-12-610-6101	COMPUTER SUPPLIES	505	408	0	0	0	0
10-12-610-6102	HEALTH & LIFE INSURANCE	68,857	58,848	98,639	63,296	70,000	77,047
10-12-610-6104	EDUCATION & STAFF DEVELOPMENT	1,880	4,254	7,491	3,578	6,525	5,656
TOTAL ADMINISTRATIVE EXPENSE		71,242	63,510	106,130	66,874	76,525	82,703
UTILITIES							
10-12-630-6301	TELEPHONE	7,579	7,485	9,780	6,431	7,275	7,628
10-12-630-6302	NATURAL GAS	7,191	3,795	7,330	2,090	5,200	6,660
10-12-630-6303	WATER/ SEWER	4,747	7,928	5,200	2,975	4,700	5,200
10-12-630-6304	ELECTRICITY	20,700	20,491	21,000	12,832	19,500	21,000
TOTAL UTILITIES		40,217	39,699	43,310	24,328	36,675	40,488
CONTRACTUAL SERVICES							
10-12-640-6403	COMPUTER TECH SERVICES	2,091	1,885	0	0	0	0
TOTAL CONTRACTUAL SERVICES		2,091	1,885	0	0	0	0
MAINTENANCE & OPERATIONS							
10-12-660-6601	FUEL	26,633	21,612	30,400	18,383	22,100	25,000
10-12-660-6602	GARBAGE	6,349	8,678	9,000	6,579	8,800	9,000
10-12-660-6603	EQUIPMENT REPAIRS	43,605	56,009	53,000	39,373	42,500	49,000
10-12-660-6604	MAINTENANCE CONTRACTUAL	12,121	15,443	21,000	12,079	16,200	21,765
10-12-660-6607	MAINTENANCE SUPPLIES	44,233	54,230	66,070	38,308	66,000	56,700
10-12-660-6617	SAFETY SUPPLIES	4,031	4,500	0	0	0	0
TOTAL MAINTENANCE & OPERATIONS		136,972	160,472	179,470	114,722	155,600	161,465

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
PARKS DEPARTMENT							
LANDSCAPING							
10-12-670-6701	LANDSCAPING	7,661	7,780	8,000	4,761	5,000	7,500
TOTAL LANDSCAPING		7,661	7,780	8,000	4,761	5,000	7,500
TOTAL PARKS DEPARTMENT		667,128	703,846	1,103,337	760,879	924,269	908,898
COMMUNITY CENTER EXPENSES							
SALARIES & WAGES							
10-62-600-6000	SALARIES	20,205	20,927	17,722	14,302	17,262	17,781
10-62-600-6003	CONCESSIONS WAGES	5,704	4,414	6,000	4,487	5,300	6,000
10-62-600-6008	PT MAINTENANCE WAGES	1,604	5,884	9,000	8,689	10,000	10,400
TOTAL SALARIES & WAGES		27,513	31,225	32,722	27,478	32,562	34,181
ADMINISTRATIVE							
10-62-610-6101	COMPUTER SUPPLIES	29	0	0	0	0	0
10-62-610-6102	HEALTH & LIFE INSURANCE	2,949	3,311	2,203	1,963	2,203	2,277
10-62-610-6103	MARKETING	924	2,572	2,300	2,074	2,300	2,300
10-62-610-6104	EDUCATION & STAFF DEVELOPMENT	391	90	200	50	100	200
TOTAL ADMINISTRATIVE		4,293	5,973	4,703	4,087	4,603	4,777
UTILITIES							
10-62-630-6301	TELEPHONE	204	204	189	167	225	204
10-62-630-6302	NATURAL GAS	11,542	11,362	8,000	3,791	8,000	8,000
10-62-630-6304	ELECTRICITY	8,157	11,085	12,000	4,303	6,500	8,000
TOTAL UTILITIES		19,903	22,651	20,189	8,261	14,725	16,204
CONTRACTUAL SERVICES							
10-62-640-6409	CREDIT CARD PROCESSING FEES	0	2,683	2,300	2,443	2,500	2,300
TOTAL CONTRACTUAL SERVICES		0	2,683	2,300	2,443	2,500	2,300
COST OF SALES							

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
COMMUNITY CENTER							
COST OF SALES							
10-62-650-6502	BAR, BEER & WINE COST OF SALES	12,429	14,815	13,000	13,952	15,000	14,000
TOTAL COST OF SALES		12,429	14,815	13,000	13,952	15,000	14,000
MAINTENANCE & OPERATIONS							
10-62-660-6603	EQUIPMENT REPAIRS	5,206	5,026	7,000	1,956	3,000	5,500
10-62-660-6604	MAINTENANCE CONTRACTUAL	20,785	8,203	8,500	7,696	8,300	8,630
10-62-660-6607	MAINTENANCE SUPPLIES	7,883	6,219	6,500	3,899	5,000	6,500
TOTAL MAINTENANCE & OPERATIONS		33,874	19,448	22,000	13,551	16,300	20,630
TOTAL COMMUNITY CENTER		98,012	96,795	94,914	69,772	85,690	92,092
TOTAL FUND REVENUES & BEG. BALANCE		1,327,577	1,353,873	1,602,212	1,706,276	1,709,151	1,565,920
TOTAL FUND EXPENSES		1,333,847	1,446,587	1,725,955	1,267,113	1,536,870	1,570,702
FUND SURPLUS (DEFICIT)		(6,270)	(92,714)	(123,743)	439,163	172,281	(4,782)

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
BEGINNING BALANCE							0
RECREATION ADMINISTRATION							
REVENUES							
TAX REVENUES							
20-01-410-4101	PROPERTY TAX REVENUE	472,084	529,781	284,228	280,670	280,670	308,700
20-01-410-4112	ALLOCATED PROP TAX - REC DEPT	(145,000)	0	0	0	0	0
20-01-410-4113	ALLOCATED PROP TAX - ATHL DEPT	(130,000)	0	0	0	0	0
TOTAL TAX REVENUES		197,084	529,781	284,228	280,670	280,670	308,700
PROGRAM FEES							
20-01-420-4290	SCHOLARSHIPS-REV	0	0	0	0	0	9,500
TOTAL PROGRAM FEES		0	0	0	0	0	9,500
TOTAL REVENUES: RECREATION ADMINISTRATION		197,084	529,781	284,228	280,670	280,670	318,200
RECREATION PROGRAMS DEPT.							
REVENUES							
TAX REVENUES							
20-02-410-4112	ALLOCATED PROP TAX - REC DEPT	145,000	0	0	0	0	0
TOTAL TAX REVENUES		145,000	0	0	0	0	0
PROGRAM FEES							
20-02-420-4201	FOURTH OF JULY-REV	975	3,510	10,430	11,735	11,735	12,005
20-02-420-4202	SPECIAL EVENTS-REV	10,472	7,296	10,625	1,527	10,500	11,200
20-02-420-4203	AEROBIC/ FITNESS PROGRAMS-REV	14,444	8,057	9,750	2,828	4,500	5,761
20-02-420-4204	AQUATIC PROGRAMS	0	0	0	0	0	0
20-02-420-4205	CHILDREN'S PROGRAMS-REV	3,371	4,791	5,988	5,288	6,200	6,861
20-02-420-4206	DANCE PROGRAMS-REV	1,435	7,844	8,184	5,157	6,700	6,750
20-02-420-4208	GYMNASTICS PROGRAMS-REV	10,411	5,584	6,678	4,609	6,000	6,360
20-02-420-4209	TENNIS PROGRAMS-REV	2,115	273	0	434	434	500
20-02-420-4210	KINDERSTEPS-REV	1,586	450	0	0	0	1,008
20-02-420-4212	KARATE-REV	48	784	1,920	3,669	4,200	4,320
20-02-420-4213	DOG OBEDIENCE-REV	3,416	2,698	2,908	2,160	2,900	2,908
20-02-420-4214	ADULT PROGRAMS-REV	583	4,963	2,770	418	450	970
20-02-420-4215	DAY CAMP-REV	51,073	40,751	45,770	60,525	60,525	66,570
20-02-420-4216	OTHER CAMPS-REV	150	0	0	0	0	250
TOTAL PROGRAM FEES		100,079	87,001	105,023	98,350	114,144	125,463

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
RECREATION PROGRAMS DEPT.							
RENTALS							
20-02-430-4301	HAISH GYM RENTALS	3,595	1,880	0	0	0	0
TOTAL RENTALS		3,595	1,880	0	0	0	0
SALES REVENUE							
20-02-460-4601	HAISH GYM VENDING REVENUES	216	102	0	0	0	0
TOTAL SALES REVENUE		216	102	0	0	0	0
SERVICE FEES							
20-02-470-4701	SEASON PASSES- WALK/WELLNESS	13,875	13,282	0	0	0	0
20-02-470-4702	DAILY GYM FEES	5,945	7,305	0	0	0	0
TOTAL SERVICE FEES		19,820	20,587	0	0	0	0
MISC. REVENUES							
20-02-480-4804	MISC. REVENUES	4	30	0	0	0	0
20-02-480-4805	OVER/ (SHORT)	0	0	0	0	0	0
20-02-480-4880	CREDIT CARD FEES	(977)	0	0	0	0	0
TOTAL MISC. REVENUES		(973)	30	0	0	0	0
TOTAL REVENUES: RECREATION PROGRAMS DEPT.		267,737	109,600	105,023	98,350	114,144	125,463
ATHLETIC PROGRAMS DEPT.							
REVENUES							
TAX REVENUES							
20-03-410-4113	ALLOCATED PROP TAX - ATHL DEPT	130,000	0	0	0	0	0
TOTAL TAX REVENUES		130,000	0	0	0	0	0
PROGRAM FEES							
20-03-420-4207	GOLF PROGRAMS-REV	7,739	5,940	6,460	7,865	7,865	6,960
20-03-420-4251	ADULT SUMMER SOFTBALL-REV	28,115	22,435	28,000	18,900	18,900	21,000
20-03-420-4252	ADULT FALL SOFTBALL-REV	14,720	11,200	14,000	12,250	12,250	14,000
20-03-420-4254	ADULT BASKETBALL-REV	4,560	6,560	7,000	4,650	7,000	7,000
20-03-420-4256	YOUTH INSTRUCTIONAL BSKTBL-REV	630	1,040	850	0	850	850
20-03-420-4257	YOUTH BASKETBALL LEAGUE-REV	10,340	6,160	9,600	5,030	6,500	7,200
20-03-420-4258	VOLLEYBALL-REV	2,265	5,156	3,520	1,760	6,000	5,120

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
ATHLETIC PROGRAMS DEPT.							
REVENUES							
PROGRAM FEES							
20-03-420-4259	T-BALL-REV	6,130	6,620	7,200	7,720	7,720	7,200
20-03-420-4260	YOUTH SOFTBALL-REV	15,355	14,195	17,060	12,030	12,030	16,560
20-03-420-4261	YOUTH BASEBALL-REV	22,213	20,470	23,020	25,612	25,612	26,860
20-03-420-4265	INDOOR SOFTBALL-REV	7,880	4,200	11,200	0	4,200	5,600
20-03-420-4266	INDOOR SOCCER-REV	172,020	162,595	165,000	78,730	165,000	167,000
20-03-420-4270	OTHER ATHLETIC PROGRAMS-REV	9,303	3,525	3,440	2,430	3,440	4,700
20-03-420-4271	HOLIDAY SPORTS CAMPS	0	0	0	0	0	1,000
20-03-420-4272	PICKLEBALL-REV	2,235	5,735	5,090	3,885	5,500	5,900
20-03-420-4273	LACROSSE-REV	445	3,820	8,900	4,012	4,012	0
20-03-420-4291	ALLOCATED SCHOLARSHIP \$\$	0	0	0	0	0	0
TOTAL PROGRAM FEES		303,950	279,651	310,340	184,874	286,879	296,950
RENTALS							
20-03-430-4305	SOCCER FIELD RENTALS-KIWANIS	18,085	19,040	0	0	0	0
20-03-430-4310	BASEBALL/SOFTBALL/SHELTER RENT	3,010	3,275	0	0	0	0
20-03-430-4320	INDOOR SRC RENTALS	59,985	54,230	0	0	0	0
TOTAL RENTALS		81,080	76,545	0	0	0	0
SERVICE FEES							
20-03-470-4701	SEASON PASSES	4,144	3,967	0	0	0	0
20-03-470-4702	DAILY FEES OPEN GYM	95	135	0	0	0	0
TOTAL SERVICE FEES		4,239	4,102	0	0	0	0
MISC. REVENUES							
20-03-480-4804	MISCELLANEOUS	0	0	0	(1)	(1)	0
20-03-480-4805	OVER/ (SHORT)	0	0	0	0	0	0
20-03-480-4880	CREDIT CARD FEES	(2,319)	0	0	0	0	0
TOTAL MISC. REVENUES		(2,319)	0	0	(1)	(1)	0
TOTAL REVENUES: ATHLETIC PROGRAMS DEPT.		516,950	360,298	310,340	184,873	286,878	296,950

RECREATION CONCESSIONS
 REVENUES

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	BUDGETED	2018 10 MO. ACTUAL	PROJECTED	--2019-- REQUESTED BUDGET
RECREATION CONCESSIONS							
SALES REVENUE							
20-05-460-4605	BEVERAGE CONTRACT	1,116	200	500	434	434	250
20-05-460-4609	HOPKINS BALL CONTRACTED CONCES	116	0	0	0	0	0
20-05-460-4610	MCCORMICK CONTRACTED CONCESS	116	0	0	0	0	0
20-05-460-4611	SRC CONTRACTED CONCESSIONS	2,227	0	0	0	0	0
20-05-460-4651	SRC/PARK VENDING	617	484	550	466	550	550
20-05-460-4671	SRC CONCESSIONS	0	8,896	13,000	5,290	13,000	2,500
TOTAL SALES REVENUE		4,192	9,580	14,050	6,190	13,984	3,300
TOTAL REVENUES: RECREATION CONCESSIONS		4,192	9,580	14,050	6,190	13,984	3,300
HAISH GYMNASIUM							
REVENUES							
RENTAL REVENUE							
20-10-430-4301	HAISH GYM RENTALS	0	0	2,630	1,825	2,300	2,630
TOTAL RENTAL REVENUE		0	0	2,630	1,825	2,300	2,630
SALES REVENUE							
20-10-460-4601	SALES REVENUE	0	0	150	155	175	200
TOTAL SALES REVENUE		0	0	150	155	175	200
SERVICE FEES							
20-10-470-4701	SEASON PASSES- WALK/ WELLNESS	0	0	14,726	9,385	11,000	13,282
20-10-470-4702	DAILY GYM FEES	0	0	5,500	4,635	6,000	6,000
TOTAL SERVICE FEES		0	0	20,226	14,020	17,000	19,282
TOTAL REVENUES: HAISH GYMNASIUM		0	0	23,006	16,000	19,475	22,112
SRC & FIELDS							
REVENUES							
RENTAL REVENUE							
20-11-430-4305	SOCCER FIELD RENTALS- KIWANIS	0	0	21,000	10,500	21,000	21,000
20-11-430-4310	BASEBALL/SOFTBALL/SHELTER RENT	0	0	3,200	5,350	5,350	5,000
20-11-430-4320	INDOOR SRC RENTALS	0	0	60,000	35,805	60,000	60,000
TOTAL RENTAL REVENUE		0	0	84,200	51,655	86,350	86,000

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
SRC & FIELDS							
SERVICE FEES							
20-11-470-4701	SEASON PASSES	0	0	3,363	1,154	3,363	3,967
20-11-470-4702	OPEN GYM DAILY FEES	0	0	200	25	200	200
TOTAL SERVICE FEES		0	0	3,563	1,179	3,563	4,167
TOTAL REVENUES: SRC & FIELDS		0	0	87,763	52,834	89,913	90,167
RECREATION ADMINISTRATION EXPENSES							
SALRIES & WAGES							
20-01-600-6000	SALARIES	71,197	73,437	122,536	105,037	127,000	144,211
TOTAL SALRIES & WAGES		71,197	73,437	122,536	105,037	127,000	144,211
ADMINISTRATIVE EXPENSE							
20-01-610-4290	SCHOLARSHIPS-ADMIN	0	0	0	0	0	3,700
20-01-610-6101	COMPUTER SUPPLIES	554	203	0	0	0	0
20-01-610-6102	HEALTH & LIFE INSURANCE	12,948	10,350	21,589	402	493	189
20-01-610-6103	MARKETING	0	3,999	4,500	167	4,500	3,500
20-01-610-6104	EDUCATION & STAFF DEVELOPMENT	2,600	1,745	1,726	571	700	1,881
20-01-610-6105	OFFICE SUPPLIES & POSTAGE	631	99	250	49	250	250
TOTAL ADMINISTRATIVE EXPENSE		16,733	16,396	28,065	1,189	5,943	9,520
PROGRAM EXPENSES							
20-01-620-4290	SCHOLARSHIPS-ALLOCATED	0	0	0	0	0	5,800
TOTAL PROGRAM EXPENSES		0	0	0	0	0	5,800
UTILITIES							
20-01-630-6301	TELEPHONE	1,034	523	972	706	600	972
TOTAL UTILITIES		1,034	523	972	706	600	972
CONTRACTUAL SERVICES							
20-01-640-6403	COMPUTER TECH SERVICES	4,400	4,569	4,939	5,026	5,026	4,939
TOTAL CONTRACTUAL SERVICES		4,400	4,569	4,939	5,026	5,026	4,939

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
RECREATION ADMINISTRATION							
MAINTENANCE & OPERATIONS							
20-01-660-6618	MOVIES IN THE PARK	0	2,304	0	0	0	0
TOTAL MAINTENANCE & OPERATIONS		0	2,304	0	0	0	0
DEBT SERVICE: BOND INTEREST							
20-01-820-8205	INTEREST ON 2005 REF BOND	26,196	20,096	13,717	13,717	13,717	0
TOTAL DEBT SERVICE: BOND INTEREST		26,196	20,096	13,717	13,717	13,717	0
OTHER FINANCING USES							
20-01-920-9201	OPERATING TRANSFER OUT	0	0	0	0	0	41,495
TOTAL OTHER FINANCING USES		0	0	0	0	0	41,495
TOTAL RECREATION ADMINISTRATION		119,560	117,325	170,229	125,675	152,286	206,937

**RECREATION PROGRAMS DEPT.
 EXPENSES**

SALARIES & WAGES							
20-02-600-4201	FOURTH OF JULY-WAGES	0	0	300	353	353	360
20-02-600-4202	SPECIAL EVENTS-PAY	0	0	880	375	750	810
20-02-600-4203	AEROBIC/ FITNESS PROGRAMS-PAY	0	0	7,308	3,422	4,400	4,564
20-02-600-4205	CHILDREN'S PROGRAMS-PAY	0	0	1,656	2,882	3,200	3,338
20-02-600-4206	DANCE PROGRAMS-PAY	0	0	1,120	187	187	140
20-02-600-4208	GYMNASTICS PROGRAMS-PAY	0	0	2,400	1,675	2,600	2,950
20-02-600-4209	TENNIS PROGRAMS-PAY	0	0	0	0	0	272
20-02-600-4210	KINDERSTEPS-PAY	0	0	0	0	0	616
20-02-600-4212	KARATE-PAY	0	0	1,152	1,840	2,450	2,520
20-02-600-4213	DOG OBEDIENCE-PAY	0	0	1,378	1,326	1,600	1,404
20-02-600-4214	ADULT PROGRAMS-PAY	0	0	696	324	350	408
20-02-600-4215	DAY CAMP-PAY	0	0	21,930	35,364	35,800	35,336
20-02-600-4216	OTHER CAMPS-PAY	0	0	0	0	0	96
20-02-600-6000	SALARIES	64,633	51,973	52,017	42,410	52,000	52,531
20-02-600-6008	PT MAINTENANCE WAGES	1,757	5,982	0	0	0	0
20-02-600-6009	SEASONAL MAINTENANCE WAGES	0	0	0	0	0	0
20-02-600-6010	OFFICE WAGES	37,131	31,679	0	0	0	0
20-02-600-6012	SEASONAL FACILITY STAFF WAGES	0	0	0	0	0	0
20-02-600-6020	ALLOCATED MAINTENANCE WAGES	9,843	8,000	0	0	0	0
TOTAL SALARIES & WAGES		113,364	97,634	90,837	90,158	103,690	105,345

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FUND: RECREATION FUND		2018		2019	
		--2016-- ACTUAL	--2017-- ACTUAL	BUDGETED	10 MO. ACTUAL	PROJECTED	--2019-- REQUESTED BUDGET
RECREATION PROGRAMS DEPT.							
ADMINISTRATIVE EXPENSE							
20-02-610-6101	COMPUTER SUPPLIES	139	0	0	0	0	
20-02-610-6102	HEALTH & LIFE INSURANCE	6,531	12,714	11,661	10,695	11,661	
20-02-610-6103	MARKETING	21,555	19,462	15,800	15,978	15,600	
20-02-610-6104	EDUCATION & STAFF DEVELOPMENT	1,954	2,227	1,473	976	1,500	
20-02-610-6105	OFFICE SUPPLIES & POSTAGE	2,307	2,169	2,200	1,249	2,000	
TOTAL ADMINISTRATIVE EXPENSE		32,486	36,572	31,134	28,898	30,761	27,814
PROGRAM EXPENSES							
20-02-620-4201	FOURTH OF JULY-M&S	0	0	850	2,747	2,900	1,275
20-02-620-4202	SPECIAL EVENTS-M&S	0	0	5,650	1,761	4,000	4,650
20-02-620-4203	AEROBIC/ FITNESS PROGRAMS-M&S	0	0	200	0	50	100
20-02-620-4205	CHILDREN'S PROGRAMS-M&S	0	0	600	20	250	150
20-02-620-4206	DANCE PROGRAMS-M&S	0	0	100	0	50	100
20-02-620-4208	GYMNASTICS PROGRAMS-M&S	0	0	501	7	500	501
20-02-620-4209	TENNIS PROGRAMS-M&S	0	0	0	0	40	50
20-02-620-4210	KINDERSTEPS-M&S	0	0	0	0	0	0
20-02-620-4212	KARATE-M&S	0	0	0	0	0	0
20-02-620-4213	DOG OBEDIENCE-M&S	0	0	50	0	30	50
20-02-620-4214	ADULT PROGRAMS-M&S	0	0	25	0	25	25
20-02-620-4215	DAY CAMP-M&S	0	0	9,775	2,813	2,813	3,000
20-02-620-4216	OTHER CAMPS-M&S	0	0	0	0	0	30
20-02-620-6201	4TH OF JULY	347	1,560	0	0	0	0
20-02-620-6202	SPECIAL EVENTS PROGRAMS	6,894	5,389	0	0	0	0
20-02-620-6203	AEROBICS/FITNESS PROGRAMS	14,466	8,546	0	0	0	0
20-02-620-6204	AQUATICS PROGRAMS	118	0	0	0	0	0
20-02-620-6205	CHILDREN'S PROGRAMS	2,015	1,127	0	0	0	0
20-02-620-6206	DANCE PROGRAMS	467	4,220	0	0	0	0
20-02-620-6208	GYMNASTICS PROGRAMS	4,018	2,260	0	0	0	0
20-02-620-6209	TENNIS PROGRAMS	1,404	149	0	0	0	0
20-02-620-6210	KINDERSTEPS	1,888	918	0	0	0	0
20-02-620-6212	KARATE	0	355	0	0	0	0
20-02-620-6213	DOG OBEDIENCE	1,678	1,326	0	0	0	0
20-02-620-6214	ADULT MINI PROGRAMS	400	2,264	0	0	0	0
20-02-620-6215	DAY CAMP	44,308	28,780	0	0	0	0
20-02-620-6216	OTHER CAMPS	102	288	0	0	0	0
TOTAL PROGRAM EXPENSES		78,105	57,182	17,751	7,348	10,658	9,931

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
RECREATION PROGRAMS DEPT.							
UTILITIES							
20-02-630-6301	TELEPHONE	3,251	3,275	600	0	0	804
20-02-630-6302	NATURAL GAS	4,852	4,126	0	0	0	0
20-02-630-6303	WATER/SEWER	433	682	0	0	0	0
20-02-630-6304	ELECTRICITY	7,512	8,195	0	0	0	0
TOTAL UTILITIES		16,048	16,278	600	0	0	804
CONTRACTUAL SERVICES							
20-02-640-4201	FOURTH OF JULY-CONT	0	0	17,580	16,652	16,652	18,080
20-02-640-4202	SPECIAL EVENTS-CONT	0	0	4,375	216	4,000	4,000
20-02-640-4203	AEROBIC/ FITNESS PROGRAMS-CONT	0	0	675	15	15	135
20-02-640-4205	CHILDREN'S PROGRAMS-CONT	0	0	1,458	0	500	700
20-02-640-4206	DANCE PROGRAMS- CONT	0	0	3,290	3,213	4,200	4,100
20-02-640-4208	GYMNASTICS PROGRAMS-CONT	0	0	0	0	0	0
20-02-640-4209	TENNIS PROGRAMS-CONT	0	0	0	0	0	0
20-02-640-4210	KINDERSTEPS-CONT	0	0	0	0	0	0
20-02-640-4212	KARATE-CONT	0	0	0	0	0	0
20-02-640-4213	DOG OBEDIENCE-CONT	0	0	0	0	0	0
20-02-640-4214	ADULT PROGRAMS-CONT	0	0	367	0	200	170
20-02-640-4215	DAY CAMP-CONT	0	0	2,700	6,434	6,434	6,680
20-02-640-4216	OTHER CAMPS-CONT	0	0	0	0	0	20
20-02-640-6202	SPECIAL EVENTS-CONT	0	0	0	0	0	0
20-02-640-6403	COMPUTER TECH SERVICES	1,040	162	0	0	0	0
20-02-640-6409	CREDIT CARD PROCESSING FEES	0	1,234	1,100	731	750	800
TOTAL CONTRACTUAL SERVICES		1,040	1,396	31,545	27,261	32,751	34,685
MAINTENANCE & OPERATIONS							
20-02-660-6602	GARBAGE	1,081	1,231	0	0	0	0
20-02-660-6603	EQUIPMENT REPAIRS	1,236	2,146	0	0	0	0
20-02-660-6604	MAINTENANCE CONTRACTUAL	9,969	3,590	0	0	0	0
20-02-660-6607	MAINTENANCE SUPPLIES	5,166	1,528	0	0	0	0
20-02-660-6613	HAISH GYM MAINTENANCE	3,112	4,222	0	0	0	0
TOTAL MAINTENANCE & OPERATIONS		20,564	12,717	0	0	0	0
TOTAL RECREATION PROGRAMS DEPT.		261,607	221,779	171,867	153,665	177,860	178,579
ATHLETIC PROGRAMS DEPT. EXPENSES							

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
ATHLETIC PROGRAMS DEPT.							
SALARIES & WAGES							
20-03-600-4207	GOLF PROGRAMS-PAY	0	0	2,040	0	0	1,520
20-03-600-4251	ADULT SUMMER SOFTBALL-PAY	0	0	2,610	2,000	2,000	2,610
20-03-600-4252	ADULT FALL SOFTBALL-PAY	0	0	1,300	1,464	1,464	1,440
20-03-600-4254	ADULT BASKETBALL-PAY	0	0	700	480	700	700
20-03-600-4256	YOUTH INSTRUCTIONAL BSKTBL-PAY	0	0	160	0	160	240
20-03-600-4257	YOUTH BASKETBALL LEAGUE-PAY	0	0	3,200	189	3,200	3,200
20-03-600-4258	VOLLEYBALL-PAY	0	0	1,284	818	1,284	1,284
20-03-600-4259	T-BALL-PAY	0	0	600	0	0	600
20-03-600-4260	YOUTH SOFTBALL-PAY	0	0	2,790	1,030	1,030	3,540
20-03-600-4261	YOUTH BASEBALL-PAY	0	0	3,240	3,547	3,547	4,090
20-03-600-4265	INDOOR SOFTBALL-PAY	0	0	1,000	0	500	500
20-03-600-4266	INDOOR SOCCER-PAY	0	0	17,550	10,243	17,550	17,550
20-03-600-4270	OTHER ATHLETIC PROGRAMS-PAY	0	0	690	0	0	0
20-03-600-4272	PICKLEBALL-PAY	0	0	0	0	0	0
20-03-600-4273	LACROSSE-PAY	0	0	2,610	2,000	2,000	0
20-03-600-6000	SALARIES	143,666	107,569	89,870	52,426	63,256	64,958
20-03-600-6002	FT MAINTENANCE WAGES	690	0	0	0	0	0
20-03-600-6008	PT MAINTENANCE WAGES	5,084	7,092	0	0	0	0
20-03-600-6009	SEASONAL MAINTENANCE WAGES	0	98	0	0	0	0
20-03-600-6010	OFFICE WAGES	41,628	43,742	0	0	0	0
20-03-600-6011	SRC GYM SUPERVISOR	18,423	23,919	0	1,367	4,000	11,004
20-03-600-6020	ALLOCATED MAINTENANCE WAGES	52,907	46,400	0	0	0	0
TOTAL SALARIES & WAGES		262,398	228,820	129,644	75,564	100,691	113,236
ADMINISTRATIVE EXPENSE							
20-03-610-6101	COMPUTER SUPPLIES	198	0	0	0	0	0
20-03-610-6102	HEALTH & LIFE INSURANCE	1,659	1,243	11,568	128	140	140
20-03-610-6103	MARKETING	6,723	3,864	1,800	1,182	1,800	1,800
20-03-610-6104	EDUCATION & STAFF DEVELOPMENT	2,987	2,110	3,030	515	1,700	1,870
20-03-610-6105	OFFICE SUPPLIES & POSTAGE	3,571	3,554	3,926	2,105	3,000	3,026
TOTAL ADMINISTRATIVE EXPENSE		15,138	10,771	20,324	3,930	6,640	6,836
PROGRAM EXPENSES							
20-03-620-4207	GOLF PROGRAMS-M&S	0	0	200	120	120	200
20-03-620-4251	ADULT SUMMER SOFTBALL-M&S	0	0	2,850	1,955	1,918	2,100
20-03-620-4252	ADULT FALL SOFTBALL-M&S	0	0	3,863	1,632	1,632	1,950
20-03-620-4254	ADULT BASKETBALL-M&S	0	0	760	570	760	1,510
20-03-620-4256	YOUTH INSTRUCTIONAL BSKTBL-M&S	0	0	340	0	340	340

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
ATHLETIC PROGRAMS DEPT.							
EXPENSES							
PROGRAM EXPENSES							
20-03-620-4257	YOUTH BASKETBALL LEAGUE-M&S	0	0	2,520	651	2,520	2,520
20-03-620-4258	VOLLEYBALL-M&S	0	0	225	162	225	300
20-03-620-4259	T-BALL-M&S	0	0	4,260	3,457	3,458	3,410
20-03-620-4260	YOUTH SOFTBALL-M&S	0	0	8,244	5,807	5,807	8,644
20-03-620-4261	YOUTH BASEBALL-M&S	0	0	11,048	10,657	10,658	13,484
20-03-620-4265	INDOOR SOFTBALL-M&S	0	0	1,030	75	500	580
20-03-620-4266	INDOOR SOCCER-M&S	0	0	3,300	1,427	3,300	3,300
20-03-620-4270	OTHER ATHLETIC PROGRAMS-M&S	0	0	300	34	300	300
20-03-620-4272	PICKLEBALL-M&S	0	0	525	0	300	400
20-03-620-4273	LACROSSE-M&S	0	19	1,840	1,063	1,063	0
20-03-620-6207	GOLF PROGRAMS	6,777	6,109	0	0	0	0
20-03-620-6251	ADULT SUMMER SOFTBALL	17,230	16,238	0	0	0	0
20-03-620-6252	ADULT FALL SOFTBALL	9,284	7,081	0	0	0	0
20-03-620-6254	ADULT BASKETBALL	3,259	3,731	0	0	0	0
20-03-620-6256	YOUTH INSTRUCTIONAL BSKBL	251	604	0	0	0	0
20-03-620-6257	YOUTH BASKETBALL LEAGUE	6,181	4,923	0	0	0	0
20-03-620-6258	VOLLEYBALL	617	2,336	0	0	0	0
20-03-620-6259	T-BALL	3,974	4,147	0	0	0	0
20-03-620-6260	YOUTH SOFTBALL	13,146	11,945	0	0	0	0
20-03-620-6261	YOUTH BASEBALL	19,362	18,098	0	0	0	0
20-03-620-6265	INDOOR SOFTBALL	3,325	1,419	0	0	0	0
20-03-620-6266	INDOOR SOCCER	27,247	24,872	0	0	0	0
20-03-620-6270	OTHER ATHLETIC PROGRAMS	7,741	2,845	0	0	0	0
20-03-620-6272	PICKLEBALL	403	318	0	0	0	0
20-03-620-6273	LACROSSE	0	5,141	0	0	0	0
TOTAL PROGRAM EXPENSES		118,797	109,826	41,305	27,610	32,901	39,038
UTILITIES							
20-03-630-6301	TELEPHONE	4,108	3,545	1,200	670	1,200	804
20-03-630-6302	NATURAL GAS	19,128	13,996	0	0	0	0
20-03-630-6303	WATER/SEWER	1,992	2,493	0	0	0	0
20-03-630-6304	ELECTRICITY	21,042	21,992	0	0	0	0
TOTAL UTILITIES		46,270	42,026	1,200	670	1,200	804

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016--		--2017--		2018		--2019--
		ACTUAL	ACTUAL	BUDGETED	10 MO. ACTUAL	PROJECTED	REQUESTED BUDGET	
ATHLETIC PROGRAMS DEPT.								
CONTRACTUAL SERVICES								
20-03-640-4207	GOLF PROGRAMS-CONT	0	0	3,200	6,839	5,000	3,600	
20-03-640-4251	ADULT SUMMER SOFTBALL-CONT	0	0	11,920	7,448	7,448	11,200	
20-03-640-4252	ADULT FALL SOFTBALL-CONT	0	0	6,113	2,493	3,000	4,763	
20-03-640-4254	ADULT BASKETBALL-CONT	0	0	4,500	2,490	4,500	4,500	
20-03-640-4256	YOUTH INSTRUCTIONAL BSKTBL-CON	0	0	0	0	0	0	
20-03-640-4257	YOUTH BASKETBALL LEAGUE-CONT	0	0	300	288	300	300	
20-03-640-4258	VOLLEYBALL-CONT	0	0	75	180	36	100	
20-03-640-4259	T-BALL-CONT	0	0	732	320	320	300	
20-03-640-4260	YOUTH SOFTBALL-CONT	0	0	2,560	820	777	2,160	
20-03-640-4261	YOUTH BASEBALL-CONT	0	0	2,182	5,482	5,424	2,910	
20-03-640-4265	INDOOR SOFTBALL-CONT	0	0	2,150	120	1,150	1,150	
20-03-640-4266	INDOOR SOCCER-CONT	0	0	5,400	2,151	5,400	5,400	
20-03-640-4270	OTHER ATHLETIC PROGRAMS-CONT	0	0	150	1,265	1,000	2,590	
20-03-640-4271	HOLIDAY SPORTS CAMPS-CONT	0	0	0	0	0	500	
20-03-640-4272	PICKLEBALL-CONT	0	0	75	420	500	75	
20-03-640-4273	LACROSSE-CONT	0	0	1,520	1,217	1,217	0	
20-03-640-6403	COMPUTER TECH SERVICES	1,004	1,146	780	650	780	780	
20-03-640-6406	PROFESSIONAL SERVICES	0	0	0	0	0	0	
20-03-640-6409	CREDIT CARD PROCESSING FEES	0	2,050	1,500	1,942	2,000	2,100	
TOTAL CONTRACTUAL SERVICES		1,004	3,196	43,157	34,125	38,852	42,428	
MAINTENANCE AND OPERATIONS								
20-03-660-6602	GARBAGE	1,146	1,311	0	0	0	0	
20-03-660-6603	EQUIPMENT REPAIRS	3,418	10,688	0	0	0	0	
20-03-660-6604	MAINTENANCE CONTRACTUAL	30,087	17,721	0	0	0	0	
20-03-660-6607	MAINTENANCE SUPPLIES	10,979	5,777	0	0	0	0	
20-03-660-6614	BALL FIELD REPAIRS	1,786	3,827	0	0	0	0	
20-03-660-6615	KIWANIS SOCCER FIELD MAINT	5,403	5,948	0	0	0	0	
TOTAL MAINTENANCE AND OPERATIONS		52,819	45,272	0	0	0	0	
TOTAL ATHLETIC PROGRAMS DEPT.		496,426	439,911	235,630	141,899	180,284	202,342	

RECREATION CONCESSIONS
 EXPENSES

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
RECREATION CONCESSIONS							
SALARIES & WAGES							
20-05-600-6020	ALLOCATED CONCESSIONS WAGES	6,213	4,753	5,925	5,309	6,412	0
20-05-600-6073	SRC CONCESSION WAGES	1,088	3,615	4,488	3,288	7,000	1,944
TOTAL SALARIES & WAGES		7,301	8,368	10,413	8,597	13,412	1,944
HEALTH INS AND BENEFITS							
20-05-610-6102	HEALTH INS AND BENEFITS	0	0	584	12	14	0
TOTAL HEALTH INS AND BENEFITS		0	0	584	12	14	0
COST OF SALES							
20-05-650-6551	MCCMK CONCESSION COST OF SALES	0	0	0	0	0	0
20-05-650-6571	SRC CONCESSION COST OF SALES	189	6,461	7,260	5,788	7,260	1,500
TOTAL COST OF SALES		189	6,461	7,260	5,788	7,260	1,500
MAINTENANCE AND OPERATIONS							
20-05-660-6603	EQUIPMENT REPAIRS	0	0	150	200	200	0
20-05-660-6604	MAINTENANCE CONTRACTUAL	1,181	443	615	397	615	615
20-05-660-6607	MAINTENANCE SUPPLIES	0	138	150	67	150	0
TOTAL MAINTENANCE AND OPERATIONS		1,181	581	915	664	965	615
TOTAL RECREATION CONCESSIONS		8,671	15,410	19,172	15,061	21,651	4,059
HAISH GYMNASIUM EXPENSES							
SALARIES & WAGES							
20-10-600-6002	FT MAINTENANCE WAGES	0	0	0	0	0	2,874
20-10-600-6008	PT MAINTENANCE WAGES	0	0	8,580	4,564	6,000	6,187
20-10-600-6010	OFFICE WAGES	0	0	33,503	24,159	31,000	31,898
TOTAL SALARIES & WAGES		0	0	42,083	28,723	37,000	40,959
ADMINISTRATIVE EXPENSE							
20-10-610-6102	HEALTH & LIFE INSURANCE	0	0	0	0	0	455
20-10-610-6104	EDUCATION & STAFF DEVELOPMENT	0	0	200	59	200	200
TOTAL ADMINISTRATIVE EXPENSE		0	0	200	59	200	655

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
HAISH GYMNASIUM							
UTILITIES							
20-10-630-6301	TELEPHONE	0	0	3,510	1,955	2,300	2,550
20-10-630-6302	NATURAL GAS	0	0	4,800	2,190	4,800	4,800
20-10-630-6303	WATER/SEWER	0	0	600	404	600	600
20-10-630-6304	ELECTRICITY	0	0	8,040	5,469	8,000	8,040
TOTAL UTILITIES		0	0	16,950	10,018	15,700	15,990
MAINTENANCE & OPERATIONS							
20-10-660-6602	GARBAGE	0	0	1,128	907	1,128	1,128
20-10-660-6603	EQUIPMENT REPAIRS	0	0	3,100	553	3,100	3,100
20-10-660-6604	MAINTENANCE CONTRACTUAL	0	0	4,500	2,271	4,000	3,000
20-10-660-6607	MAINTENANCE SUPPLIES	0	0	3,050	574	3,050	2,000
20-10-660-6613	HAISH GYM MAINTENANCE	0	0	4,475	2,771	4,200	3,475
20-10-660-6616	FACILITY EQUIPMENT	0	0	0	0	0	0
TOTAL MAINTENANCE & OPERATIONS		0	0	16,253	7,076	15,478	12,703
TOTAL HAISH GYMNASIUM		0	0	75,486	45,876	68,378	70,307
SRC & FIELDS							
EXPENSES							
SALARIES & WAGES							
20-11-600-6002	FT MAINTENANCE WAGES	0	0	0	0	0	40,934
20-11-600-6008	PT MAINTENANCE WAGES	0	0	54,200	12,229	20,000	31,440
20-11-600-6011	SRC GYM SUPERVISOR	0	0	21,000	12,100	21,000	21,000
TOTAL SALARIES & WAGES		0	0	75,200	24,329	41,000	93,374
ADMINISTRATIVE EXPENSE							
20-11-610-6102	HEALTH & LIFE INSURANCE	0	0	0	0	0	11,944
TOTAL ADMINISTRATIVE EXPENSE		0	0	0	0	0	11,944
UTILITIES							
20-11-630-6301	TELEPHONE	0	0	3,120	1,666	2,250	2,220
20-11-630-6302	NATURAL GAS	0	0	20,000	6,128	20,000	20,000
20-11-630-6303	WATER/SEWER	0	0	2,000	1,790	2,000	2,000
20-11-630-6304	ELECTRICITY	0	0	22,000	13,257	22,000	22,000
TOTAL UTILITIES		0	0	47,120	22,841	46,250	46,220

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
SRC & FIELDS							
MAINTENANCE & OPERATIONS							
20-11-660-6602	GARBAGE	0	0	1,500	970	1,500	1,500
20-11-660-6603	EQUIPMENT REPAIRS	0	0	7,500	832	5,000	5,000
20-11-660-6604	MAINTENANCE CONTR	0	0	17,130	8,568	15,000	12,430
20-11-660-6607	MAINTENANCE SUPPLIES	0	0	7,500	4,040	6,000	6,000
20-11-660-6614	BALL FIELD REPAIRS	0	0	4,000	4,345	4,345	6,500
20-11-660-6615	KIWANIS SOCCER FIELD MAINT	0	0	6,652	7,418	8,000	7,860
20-11-660-6616	FACILITY EQUIPMENT	0	0	0	1,534	1,534	0
TOTAL MAINTENANCE & OPERATIONS		0	0	44,282	27,707	41,379	39,290
TOTAL SRC & FIELDS		0	0	166,602	74,877	128,629	190,828
TOTAL FUND REVENUES & BEG. BALANCE		985,963	1,009,259	824,410	638,917	805,064	856,192
TOTAL FUND EXPENSES		886,264	794,425	838,986	557,053	729,088	853,052
FUND SURPLUS (DEFICIT)		99,699	214,834	(14,576)	81,864	75,976	3,140

FUND: INSURANCE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
BEGINNING BALANCE							0
ADMINISTRATION- INSURANCE							
REVENUES							
TAX REVENUES							
21-01-410-4101	PROPERTY TAX REVENUE	162,111	141,803	127,400	125,949	125,949	130,340
TOTAL TAX REVENUES		162,111	141,803	127,400	125,949	125,949	130,340
MISC. REVENUES							
21-01-480-4804	MISCELLANEOUS REVENUE	1,500	2,655	1,500	0	1,500	1,500
TOTAL MISC. REVENUES		1,500	2,655	1,500	0	1,500	1,500
TOTAL REVENUES: ADMINISTRATION- INSURANCE		163,611	144,458	128,900	125,949	127,449	131,840
EXPENSES							
SALARIES & WAGES							
21-01-600-6020	ALLOCATED WAGES	5,500	5,500	14,461	5,589	6,881	9,301
TOTAL SALARIES & WAGES		5,500	5,500	14,461	5,589	6,881	9,301
ADMINISTRATIVE EXPENSE							
21-01-610-6102	HEALTH INS & BENEFITS	0	0	2,218	765	843	1,625
21-01-610-6140	LIABILITY & W/C INSURANCE	94,246	104,474	105,164	54,260	105,164	106,124
21-01-610-6141	UNEMPLOYMENT INSURANCE	22,791	28,808	20,000	4,367	9,958	20,000
21-01-610-6142	RISK MANAGEMENT- TRAINING	3,010	479	5,060	2,134	3,000	4,825
21-01-610-6143	RISK MANAGEMENT-SAFETY SUPPLIE	515	8,398	10,800	10,591	13,000	10,800
21-01-610-6144	PHYS, DRUG, BKGRND, HRNG, PULM	3,381	3,004	5,800	2,834	5,000	6,755
TOTAL ADMINISTRATIVE EXPENSE		123,943	145,163	149,042	74,951	136,965	150,129
TOTAL ADMINISTRATION- INSURANCE		129,443	150,663	163,503	80,540	143,846	159,430
TOTAL FUND REVENUES & BEG. BALANCE		163,611	144,458	128,900	125,949	127,449	131,840
TOTAL FUND EXPENSES		129,443	150,663	163,503	80,540	143,846	159,430
FUND SURPLUS (DEFICIT)		34,168	(6,205)	(34,603)	45,409	(16,397)	(27,590)

FUND: AUDIT SPECIAL REVENUE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
BEGINNING BALANCE							0
ADMINISTRATION- AUDIT REVENUES							
TAX REVENUES							
22-01-410-4101	PROPERTY TAX REVENUE	23,067	23,300	22,770	22,850	22,850	26,068
TOTAL TAX REVENUES		23,067	23,300	22,770	22,850	22,850	26,068
TOTAL REVENUES: ADMINISTRATION- AUDIT		23,067	23,300	22,770	22,850	22,850	26,068
EXPENSES							
SALARIES & WAGES							
22-01-600-6020	AUDIT ALLOCATED SALARIES	3,000	3,000	2,835	1,947	2,462	3,862
TOTAL SALARIES & WAGES		3,000	3,000	2,835	1,947	2,462	3,862
ADMINISTRATIVE EXPENSE							
22-01-610-6102	HEALTH INS & BENEFITS	0	0	443	203	231	451
22-01-610-6105	AUDIT SUPPLIES & POSTAGE	0	0	350	0	350	370
TOTAL ADMINISTRATIVE EXPENSE		0	0	793	203	581	821
CONTRACTUAL SERVICES							
22-01-640-6410	AUDITOR EXPENSE	20,590	19,500	20,500	19,000	18,300	18,500
TOTAL CONTRACTUAL SERVICES		20,590	19,500	20,500	19,000	18,300	18,500
TOTAL ADMINISTRATION- AUDIT		23,590	22,500	24,128	21,150	21,343	23,183
TOTAL FUND REVENUES & BEG. BALANCE		23,067	23,300	22,770	22,850	22,850	26,068
TOTAL FUND EXPENSES		23,590	22,500	24,128	21,150	21,343	23,183
FUND SURPLUS (DEFICIT)		(523)	800	(1,358)	1,700	1,507	2,885

FUND: FICA SPECIAL REVENUE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
BEGINNING BALANCE							0
ADMINISTRATION- FICA							
REVENUES							
TAX REVENUES							
23-01-410-4101	PROPERTY TAX REVENUE	149,149	125,910	124,460	122,935	122,935	164,640
TOTAL TAX REVENUES		149,149	125,910	124,460	122,935	122,935	164,640
TOTAL REVENUES: ADMINISTRATION- FICA		149,149	125,910	124,460	122,935	122,935	164,640
EXPENSES							
ADMINISTRATIVE EXPENSE							
23-01-610-6110	FICA EMPLOYER CONTRIBUTION	130,802	131,603	142,600	106,034	130,000	136,000
23-01-610-6111	MEDICARE EMPLOYER CONTRIBUTION	30,738	30,699	33,350	24,668	30,000	31,000
TOTAL ADMINISTRATIVE EXPENSE		161,540	162,302	175,950	130,702	160,000	167,000
TOTAL ADMINISTRATION- FICA		161,540	162,302	175,950	130,702	160,000	167,000
TOTAL FUND REVENUES & BEG. BALANCE		149,149	125,910	124,460	122,935	122,935	164,640
TOTAL FUND EXPENSES		161,540	162,302	175,950	130,702	160,000	167,000
FUND SURPLUS (DEFICIT)		(12,391)	(36,392)	(51,490)	(7,767)	(37,065)	(2,360)

FUND: IMRF SPECIAL REVENUE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
BEGINNING BALANCE							0
ADMINISTRATION- IMRF							
REVENUES							
TAX REVENUES							
24-01-410-4101	PROPERTY TAX REVENUE	246,953	260,673	235,200	232,262	232,262	339,080
TOTAL TAX REVENUES		246,953	260,673	235,200	232,262	232,262	339,080
TOTAL REVENUES: ADMINISTRATION- IMRF		246,953	260,673	235,200	232,262	232,262	339,080
EXPENSES							
ADMINISTRATIVE EXPENSE							
24-01-610-6120	IMRF EMPLOYER CONTRIBUTION	233,420	212,224	252,965	204,520	250,000	355,765
TOTAL ADMINISTRATIVE EXPENSE		233,420	212,224	252,965	204,520	250,000	355,765
TOTAL ADMINISTRATION- IMRF		233,420	212,224	252,965	204,520	250,000	355,765
TOTAL FUND REVENUES & BEG. BALANCE		246,953	260,673	235,200	232,262	232,262	339,080
TOTAL FUND EXPENSES		233,420	212,224	252,965	204,520	250,000	355,765
FUND SURPLUS (DEFICIT)		13,533	48,449	(17,765)	27,742	(17,738)	(16,685)

FUND: MUSEUM SPECIAL REVENUE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
BEGINNING BALANCE							0
ELLWOOD HOUSE MUSEUM							
REVENUES							
PROPERTY TAX REVENUE							
25-25-410-4101	PROPERTY TAX REVENUE	130,293	116,889	107,600	106,155	106,155	111,520
TOTAL PROPERTY TAX REVENUE		130,293	116,889	107,600	106,155	106,155	111,520
GRANTS & GOVT REIMBURSEMENTS							
25-25-440-4425	EH MUSM GRANT: ROOF, TILE, ADA	0	0	101,400	0	0	101,400
TOTAL GRANTS & GOVT REIMBURSEMENTS		0	0	101,400	0	0	101,400
MISC. REVENUES							
25-25-480-4802	GRANTS REVENUE	0	0	0	0	0	0
25-25-480-4804	MISC. REVENUE	0	0	0	1,479	1,479	0
TOTAL MISC. REVENUES		0	0	0	1,479	1,479	0
TOTAL REVENUES: ELLWOOD HOUSE MUSEUM		130,293	116,889	209,000	107,634	107,634	212,920
NEHRING CENTER							
REVENUES							
PROPERTY TAX REVENUE							
25-26-410-4101	PROPERTY TAX REVENUE	10,000	10,000	10,000	10,000	10,000	10,000
TOTAL PROPERTY TAX REVENUE		10,000	10,000	10,000	10,000	10,000	10,000
RENTALS							
25-26-430-4301	NEHRING CENTER RENT INCOME	15,805	15,430	15,805	11,853	15,805	15,805
TOTAL RENTALS		15,805	15,430	15,805	11,853	15,805	15,805
TOTAL REVENUES: NEHRING CENTER		25,805	25,430	25,805	21,853	25,805	25,805
ELLWOOD HOUSE MUSEUM							
EXPENSES							

FUND: MUSEUM SPECIAL REVENUE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
ELLWOOD HOUSE MUSEUM							
SALARIES & WAGES							
25-25-600-6002	FT MAINTENANCE WAGES	0	0	0	0	0	6,375
25-25-600-6020	ALLOCATED MAINTENANCE WAGES	27,085	45,000	15,254	8,309	8,957	19,525
TOTAL SALARIES & WAGES		27,085	45,000	15,254	8,309	8,957	25,900
ADMINISTRATIVE EXPENSES							
25-25-610-6102	HEALTH INS AND BENEFITS	0	0	2,303	1,102	1,146	5,998
25-25-610-6103	MARKETING	0	0	1,050	0	0	0
25-25-610-6105	OFFICE SUPPLIES & POSTAGE	0	0	0	0	0	900
TOTAL ADMINISTRATIVE EXPENSES		0	0	3,353	1,102	1,146	6,898
PROGRAM EXPENSES							
25-25-620-6240	MISC PROGRAM EXPENSE	0	0	0	171	171	1,050
TOTAL PROGRAM EXPENSES		0	0	0	171	171	1,050
UTILITIES							
25-25-630-6302	NATURAL GAS	10,122	8,445	10,000	4,516	9,500	10,000
25-25-630-6303	WATER/SEWER	1,249	924	1,300	1,131	1,300	1,300
25-25-630-6304	ELECTRICITY	9,839	10,004	10,000	6,723	9,500	10,000
TOTAL UTILITIES		21,210	19,373	21,300	12,370	20,300	21,300
MAINTENANCE & OPERATIONS							
25-25-660-6604	MAINTENANCE CONTRACTUAL	13,265	9,742	11,000	9,151	9,000	14,250
25-25-660-6607	MAINTENANCE SUPPLIES	373	230	350	0	300	350
25-25-660-6620	MUSEUM MAINTENANCE	2,126	9,264	15,750	10,406	12,000	15,750
25-25-660-6630	MUSEUM IMPROVEMENTS	7,505	39,823	39,500	23,945	24,500	12,000
TOTAL MAINTENANCE & OPERATIONS		23,269	59,059	66,600	43,502	45,800	42,350
SPECIFIC FUNDED PROJECTS							
25-25-760-7625	EH MUSM GRANT: ROOF, TILE, ADA	0	0	101,400	0	0	101,400
TOTAL SPECIFIC FUNDED PROJECTS		0	0	101,400	0	0	101,400
TOTAL ELLWOOD HOUSE MUSEUM		71,564	123,432	207,907	65,454	76,374	198,898
NEHRING CENTER EXPENSES							

FUND: MUSEUM SPECIAL REVENUE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
NEHRING CENTER							
SALARIES & WAGES							
25-26-600-6002	FT MAINTENANCE WAGES	0	0	0	0	0	1,724
25-26-600-6020	ALLOCATED MAINTENANCE WAGES	6,240	8,700	0	0	0	0
TOTAL SALARIES & WAGES		6,240	8,700	0	0	0	1,724
ADMINISTRATIVE EXPENSE							
25-26-610-6102	HEALTH & LIFE INSURANCE	0	0	0	0	0	273
TOTAL ADMINISTRATIVE EXPENSE		0	0	0	0	0	273
UTILITIES							
25-26-630-6301	TELEPHONE	562	503	540	421	540	540
25-26-630-6302	NATURAL GAS	3,029	2,102	3,000	942	2,300	3,000
25-26-630-6303	WATER/SEWER	217	452	350	203	300	350
25-26-630-6304	ELECTRICITY	6,301	6,780	6,675	4,793	6,500	6,675
TOTAL UTILITIES		10,109	9,837	10,565	6,359	9,640	10,565
CONTRACTUAL SERVICES							
25-26-640-6405	OTHER CONTRACTUAL AGREEMENTS	4,875	5,120	5,240	5,022	5,270	5,440
TOTAL CONTRACTUAL SERVICES		4,875	5,120	5,240	5,022	5,270	5,440
MAINTENANCE & OPERATIONS							
25-26-660-6604	MAINTENANCE CONTRACTUAL	3,147	3,188	3,940	2,949	3,100	4,379
25-26-660-6607	MAINTENANCE SUPPLIES	279	99	300	35	120	200
25-26-660-6620	NEHRING CENTER MAINTENANCE	1,475	1,316	4,050	661	1,000	4,050
25-26-660-6630	NEHRING CENTER IMPROVEMENTS	0	0	5,600	0	3,100	0
TOTAL MAINTENANCE & OPERATIONS		4,901	4,603	13,890	3,645	7,320	8,629
TOTAL NEHRING CENTER		26,125	28,260	29,695	15,026	22,230	26,631
TOTAL FUND REVENUES & BEG. BALANCE		156,098	142,319	234,805	129,487	133,439	238,725
TOTAL FUND EXPENSES		97,689	151,692	237,602	80,480	98,604	225,529
FUND SURPLUS (DEFICIT)		58,409	(9,373)	(2,797)	49,007	34,835	13,196

FUND: SPECIAL RECREATION SP REV FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
BEGINNING BALANCE							0
ADMINISTRATION- SPECIAL REC.							
REVENUES							
TAX REVENUES							
26-01-410-4101	PROPERTY TAX REVENUE	184,535	186,393	190,000	200,874	200,874	208,685
TOTAL TAX REVENUES		184,535	186,393	190,000	200,874	200,874	208,685
TOTAL REVENUES: ADMINISTRATION- SPECIAL REC.		184,535	186,393	190,000	200,874	200,874	208,685
EXPENSES							
SALARIES & WAGES							
26-01-600-6020	ALLOCATED WAGES	5,000	5,000	18,861	9,805	12,115	20,451
TOTAL SALARIES & WAGES		5,000	5,000	18,861	9,805	12,115	20,451
ADMINISTRATIVE EXPENSE							
26-01-610-6102	HEALTH INS & BENEFITS	0	0	2,555	1,090	1,216	2,039
26-01-610-6105	OFFICE SUPPLIES & POSTAGE	0	0	0	0	0	900
26-01-610-6130	KSRA CONTRIBUTION	91,861	99,231	95,000	47,932	50,000	104,342
26-01-610-6131	SPECIAL REC PROGRAMS	1,752	13,896	15,000	12,543	14,000	14,400
TOTAL ADMINISTRATIVE EXPENSE		93,613	113,127	112,555	61,565	65,216	121,681
PROGRAM EXPENSES							
26-01-620-6240	MISC PROGRAM EXPENSE	0	0	0	171	171	1,050
TOTAL PROGRAM EXPENSES		0	0	0	171	171	1,050
CAPITAL IMPROVEMENTS							
26-01-720-7280	SPECL REC CAPITAL IMPROVEMENTS	0	0	200,000	64,948	108,000	104,300
26-01-720-7285	ADA/ACCESSIBILITY AUDIT	14,113	125,235	0	0	0	0
TOTAL CAPITAL IMPROVEMENTS		14,113	125,235	200,000	64,948	108,000	104,300
OTHER FINANCING USES							
26-01-920-9201	OPERATING TRANSFER OUT	0	0	0	0	0	0
TOTAL OTHER FINANCING USES		0	0	0	0	0	0
TOTAL ADMINISTRATION- SPECIAL REC.		112,726	243,362	331,416	136,489	185,502	247,482
TOTAL FUND REVENUES & BEG. BALANCE		184,535	186,393	190,000	200,874	200,874	208,685
TOTAL FUND EXPENSES		112,726	243,362	331,416	136,489	185,502	247,482
FUND SURPLUS (DEFICIT)		71,809	(56,969)	(141,416)	64,385	15,372	(38,797)

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
BEGINNING BALANCE							0
HOPKINS PARK							
REVENUES							
GRANTS & GOVT REIMB							
30-15-440-4421	INTERGOVERNMENTAL REVENUE	0	0	0	35,341	35,341	0
TOTAL GRANTS & GOVT REIMB		0	0	0	35,341	35,341	0
TOTAL REVENUES: HOPKINS PARK		0	0	0	35,341	35,341	0
LIONS PARK							
REVENUES							
GRANTS & GOVT REIMB							
30-22-440-4420	LIONS PARK GRANT REV	0	0	199,000	16,730	155,198	0
TOTAL GRANTS & GOVT REIMB		0	0	199,000	16,730	155,198	0
TOTAL REVENUES: LIONS PARK		0	0	199,000	16,730	155,198	0
CAPITAL PROJECTS DEPARTMENT							
REVENUES							
GRANTS & GOVT REIMBURSEMENTS							
30-30-440-4402	UNRESTRICTED TIF REVENUE	146,225	146,964	0	0	0	0
30-30-440-4403	PATHWAY CONTRIBUTIONS	0	6,124	0	0	0	0
30-30-440-4409	DNR GRANT REV: LIONS PARK	0	60,531	0	0	0	0
30-30-440-4420	LOCAL GRANTS	6,000	0	0	0	0	0
TOTAL GRANTS & GOVT REIMBURSEMENTS		152,225	213,619	0	0	0	0
MISC. REVENUES							
30-30-480-4801	CAPITAL PROJECT DONATION	3,000	0	0	0	0	0
30-30-480-4804	MISC. REVENUE	18,494	19,240	0	0	0	0
30-30-480-4820	IMPACT FEE REVENUE	0	4,249	0	0	0	0
30-30-480-4830	PROCEEDS FROM BONDS	1,200,000	1,226,835	0	0	0	0
30-30-480-4831	TRANSFER BOND PROCEEDS	(331,196)	(335,096)	0	0	0	0
30-30-480-4860	ALLOCATION OF PROJECT TO SRA	14,113	125,235	0	0	0	0
TOTAL MISC. REVENUES		904,411	1,040,463	0	0	0	0
TOTAL REVENUES: CAPITAL PROJECTS DEPARTMENT		1,056,636	1,254,082	0	0	0	0
NON SITE SPECIFIC							
REVENUES							

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	BUDGETED	2018 10 MO. ACTUAL	PROJECTED	--2019-- REQUESTED BUDGET
NON SITE SPECIFIC							
GRANTS & GOVT REIMB							
30-99-440-4402	UNRESTRICTED TIF REVENUE	0	0	135,000	146,380	146,380	0
30-99-440-4403	PATHWAY CONTRIBUTIONS	0	0	0	11,685	11,685	0
TOTAL GRANTS & GOVT REIMB		0	0	135,000	158,065	158,065	0
TOTAL REVENUES: NON SITE SPECIFIC		0	0	135,000	158,065	158,065	0
BUENA VISTA GOLF COURSE							
EXPENSES							
CAPITAL IMPROVEMENTS							
30-04-740-7442	BV GOLF COURSE PARK IMP	0	0	3,000	1,725	1,725	0
TOTAL CAPITAL IMPROVEMENTS		0	0	3,000	1,725	1,725	0
TOTAL BUENA VISTA GOLF COURSE		0	0	3,000	1,725	1,725	0
DEKALB KIWANIS PARK							
EXPENSES							
CAPITAL IMPROVEMENTS							
30-06-740-7440	DEKALB KIWANIS PRK MASTER PLAN	0	0	0	2,658	2,700	0
30-06-740-7442	D KIWANIS PARK PARK IMP	0	0	7,000	0	0	0
TOTAL CAPITAL IMPROVEMENTS		0	0	7,000	2,658	2,700	0
TOTAL DEKALB KIWANIS PARK		0	0	7,000	2,658	2,700	0
HAISH GYMNASIUM							
EXPENSES							
CAPITAL IMPROVEMENTS							
30-12-740-7443	HAISH BUILDING IMPROVEMENTS	0	0	20,000	10,500	11,000	0
TOTAL CAPITAL IMPROVEMENTS		0	0	20,000	10,500	11,000	0
TOTAL HAISH GYMNASIUM		0	0	20,000	10,500	11,000	0
HOPKINS PARK							
EXPENSES							

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
HOPKINS PARK							
CAPITAL IMPROVEMENTS							
30-15-740-7442	HOPKINS PARK PARK IMP	0	0	33,950	94,918	95,000	0
30-15-740-7443	HOPKINS PARK BLDG IMP	0	0	25,469	6,510	6,510	0
30-15-740-7445	HOPKINS PARK POOL IMP	0	0	50,000	38,965	39,000	0
TOTAL CAPITAL IMPROVEMENTS		0	0	109,419	140,393	140,510	0
TOTAL HOPKINS PARK		0	0	109,419	140,393	140,510	0
KATZ PARK							
EXPENSES							
CAPITAL IMPROVEMENTS							
30-17-740-7442	KATZ PARK PARK IMP	0	0	5,000	4,560	4,600	0
TOTAL CAPITAL IMPROVEMENTS		0	0	5,000	4,560	4,600	0
TOTAL KATZ PARK		0	0	5,000	4,560	4,600	0
LIBERTY PARK							
EXPENSES							
CAPITAL IMPROVEMENTS							
30-21-740-7442	LIBERTY PARK PARK IMPROVEMENTS	0	0	65,000	54,882	55,000	0
TOTAL CAPITAL IMPROVEMENTS		0	0	65,000	54,882	55,000	0
TOTAL LIBERTY PARK		0	0	65,000	54,882	55,000	0
LIONS PARK							
EXPENSES							
CAPITAL IMPROVEMENTS							
30-22-740-7441	LIONS PARK - MASTER PLAN IMP	0	0	300,000	356,595	356,595	0
TOTAL CAPITAL IMPROVEMENTS		0	0	300,000	356,595	356,595	0
TOTAL LIONS PARK		0	0	300,000	356,595	356,595	0
MAINTENANCE CAMPUS							
EXPENSES							

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	BUDGETED	2018 10 MO. ACTUAL	PROJECTED	--2019-- REQUESTED BUDGET
MAINTENANCE CAMPUS							
CAPITAL IMPROVEMENTS							
30-23-740-7443	MAINT CAMPUS BUILDING IMP	0	0	1,476,431	1,150,283	1,476,431	0
TOTAL CAPITAL IMPROVEMENTS		0	0	1,476,431	1,150,283	1,476,431	0
TOTAL MAINTENANCE CAMPUS		0	0	1,476,431	1,150,283	1,476,431	0
MASON LARSON PARK							
EXPENSES							
CAPITAL IMPROVEMENTS							
30-24-740-7442	MASON LARSON PARK PARK IMP	0	0	0	12,741	13,000	0
TOTAL CAPITAL IMPROVEMENTS		0	0	0	12,741	13,000	0
TOTAL MASON LARSON PARK		0	0	0	12,741	13,000	0
CAPITAL PROJECTS DEPARTMENT							
EXPENSES							
SALARIES & WAGES							
30-30-600-6000	SALARIES	35,806	56,947	0	0	0	0
30-30-600-6002	FT CONSTRUCTION WAGES	160,236	147,362	0	0	0	0
30-30-600-6008	PT CONSTRUCTION WAGES	24,810	4,185	0	0	0	0
30-30-600-6009	SEASONAL CONSTRUCTION WAGES	0	3,232	0	0	0	0
30-30-600-6010	CAPITAL OFFICE WAGES	9,097	8,952	0	0	0	0
30-30-600-6020	ALLOCATED WAGES	29,843	20,000	0	0	0	0
30-30-600-6040	ALLOCATE WAGES TO OTHER DEPT	(22,310)	(30,900)	0	0	0	0
TOTAL SALARIES & WAGES		237,482	209,778	0	0	0	0
ADMINISTRATIVE EXPENSE							
30-30-610-6101	COMPUTER SUPPLIES	336	0	0	0	0	0
30-30-610-6102	HEALTH & LIFE INSURANCE	26,796	31,723	0	0	0	0
30-30-610-6104	EDUCATION & STAFF DEVELOPMENT	5,671	3,393	0	0	0	0
30-30-610-6105	OFFICE SUPPLIES & POSTAGE	234	407	0	0	0	0
TOTAL ADMINISTRATIVE EXPENSE		33,037	35,523	0	0	0	0

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	----- 2018 10 MO. ACTUAL	----- PROJECTED	----- --2019-- REQUESTED BUDGET
CAPITAL PROJECTS DEPARTMENT							
UTILITIES							
30-30-630-6301	TELEPHONE	907	508	0	0	0	0
TOTAL UTILITIES		907	508	0	0	0	0
CONTRACTUAL SERVICES							
30-30-640-6404	LEGAL PRINTING & ADVERTISING	0	861	0	0	0	0
TOTAL CONTRACTUAL SERVICES		0	861	0	0	0	0
CONSTRUCTION & OPERATIONS							
30-30-660-6607	CONSTRUCTION SUPPLIES	3,316	2,105	0	0	0	0
TOTAL CONSTRUCTION & OPERATIONS		3,316	2,105	0	0	0	0
TREE REPLACEMENT							
30-30-670-6701	LANDSCAPING	11,006	8,534	0	0	0	0
TOTAL TREE REPLACEMENT		11,006	8,534	0	0	0	0
EQUIPMENT							
30-30-710-7101	MAINTENANCE EQUIPMENT	40,737	2,233	0	0	0	0
30-30-710-7102	CONSTRUCTION EQUIPMENT	6,020	49,646	0	0	0	0
30-30-710-7103	VEHICLES	0	87,591	0	0	0	0
30-30-710-7115	HAISH WELLNESS CNTR EQUIPMENT	5,796	0	0	0	0	0
30-30-710-7120	ATHLETIC EQUIPMENT	4,500	3,585	0	0	0	0
30-30-710-7130	I.T. UPGRADE/ EQUIPMENT	78,139	6,846	0	0	0	0
TOTAL EQUIPMENT		135,192	149,901	0	0	0	0
CAPITAL IMPROVEMENTS							
30-30-720-7201	PATHWAY IMPROVEMENTS	47,786	95,982	0	0	0	0
30-30-720-7202	OTHER PAVING IMPROVEMENTS	885	0	0	0	0	0
30-30-720-7203	PARKING LOT IMPROVEMENTS	900	0	0	0	0	0
30-30-720-7205	GMC IMPROVEMENTS	600	0	0	0	0	0
30-30-720-7206	HOPKINS CC REMODELING	18,262	3,193	0	0	0	0
30-30-720-7210	OTHER PARK PROJECTS	22,519	30,370	0	0	0	0
30-30-720-7211	BALL DIAMOND IMPROVEMENTS	14,477	0	0	0	0	0
30-30-720-7213	DOG PARK	63,549	0	0	0	0	0
30-30-720-7220	NEW PARK SIGNS	0	2,084	0	0	0	0
30-30-720-7225	ATHLETIC FACILITY IMPROVEMENTS	3,452	14,986	0	0	0	0

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
CAPITAL PROJECTS DEPARTMENT EXPENSES							
CAPITAL IMPROVEMENTS							
30-30-720-7229	SLED HILL	4,958	3,690	0	0	0	0
30-30-720-7230	HOPKINS PARK IMPROVEMENTS	1,736	19,009	0	0	0	0
30-30-720-7231	PARK ENERGY UPGRADES	38,102	19,975	0	0	0	0
30-30-720-7232	LIONS PARK IMPROVEMENTS	22,494	89	0	0	0	0
30-30-720-7250	PLAYGROUND EQUIPMENT/INSTALL	27,805	76,848	0	0	0	0
30-30-720-7260	HAISH GYM IMPROVEMENTS	2,115	0	0	0	0	0
30-30-720-7280	NEW MAINTENANCE FACILITY	12,968	131,002	0	0	0	0
TOTAL CAPITAL IMPROVEMENTS		282,608	397,228	0	0	0	0
GOLF, POOL CONTRIBUTED CAPITAL							
30-30-730-7304	RIVER HEIGHTS EQUIPMENT	41,721	64,750	0	0	0	0
30-30-730-7305	RIVER HEIGHTS IMPROVEMENTS	(24,896)	49,393	0	0	0	0
30-30-730-7307	BUENA VISTA EQUIPMENT	0	15,078	0	0	0	0
30-30-730-7308	BUENA VISTA IMPROVEMENTS	2,000	23,020	0	0	0	0
30-30-730-7310	AQUATIC CENTER IMPROVEMENTS	22,519	14,373	0	0	0	0
TOTAL GOLF, POOL CONTRIBUTED CAPITAL		41,344	166,614	0	0	0	0
SPECIFIC FUNDED PROJECTS							
30-30-760-7609	LIONS PARK GRANT PROJECT	0	121,062	0	0	0	0
30-30-760-7616	BENCH/TREE DONATION PROJECTS	1,939	449	0	0	0	0
30-30-760-7618	MOVIE PROJECTION EQUIPMENT	8,180	0	0	0	0	0
TOTAL SPECIFIC FUNDED PROJECTS		10,119	121,511	0	0	0	0
ADA COMPLIANCE							
30-30-770-7700	ADA COMPLIANCE PROJECTS	14,688	128,244	0	13,709	13,709	0
TOTAL ADA COMPLIANCE		14,688	128,244	0	13,709	13,709	0
DEBT SERVICE							
30-30-800-8003	BOND SERVICE FEES	6,885	10,775	0	385	385	0
TOTAL DEBT SERVICE		6,885	10,775	0	385	385	0
TOTAL CAPITAL PROJECTS DEPARTMENT		776,584	1,231,582	0	14,094	14,094	0
RIVER HEIGHTS GOLF COURSE EXPENSES							

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
RIVER HEIGHTS GOLF COURSE							
CAPITAL IMPROVEMENTS							
30-37-740-7442	RH GOLF COURSE BUILDING IMP	0	0	9,550	10,964	11,000	0
30-37-740-7443	RH GOLF COURSE PARK IMPR	0	0	12,000	3,530	4,000	0
30-37-740-7444	RH GOLF COURSE TRAIL IMP	0	0	36,425	0	0	0
TOTAL CAPITAL IMPROVEMENTS		0	0	57,975	14,494	15,000	0
TOTAL RIVER HEIGHTS GOLF COURSE		0	0	57,975	14,494	15,000	0
SPORTS & REC CENTER							
EXPENSES							
CAPITAL IMPROVEMENTS							
30-41-740-7443	SRC BUILDING IMPROVEMENTS	0	0	15,256	8,256	8,300	0
TOTAL CAPITAL IMPROVEMENTS		0	0	15,256	8,256	8,300	0
TOTAL SPORTS & REC CENTER		0	0	15,256	8,256	8,300	0
WELSH PARK							
EXPENSES							
CAPITAL IMPROVEMENTS							
30-43-740-7442	WELSH PARK PARK IMPROVEMENTS	0	0	18,000	4,928	18,000	0
TOTAL CAPITAL IMPROVEMENTS		0	0	18,000	4,928	18,000	0
TOTAL WELSH PARK		0	0	18,000	4,928	18,000	0
NATURE TRAILS							
EXPENSES							
MASTER PLAN							
30-45-740-7440	NATURE TRAILS MASTER PLAN	0	0	0	3,619	6,000	0
TOTAL MASTER PLAN		0	0	0	3,619	6,000	0
TOTAL NATURE TRAILS		0	0	0	3,619	6,000	0
NON SITE SPECIFIC							
EXPENSES							

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
NON SITE SPECIFIC							
BOND PROCEEDS							
30-99-480-4830	BOND PROCEEDS	0	0	1,226,000	(2,400)	(2,400)	0
30-99-480-4860	SPECIAL REC TRANSFER IN	0	0	200,000	(64,075)	(108,000)	0
TOTAL BOND PROCEEDS		0	0	1,426,000	(66,475)	(110,400)	0
SALARIES & WAGES							
30-99-600-6000	SALARIES	0	0	38,096	22,930	25,521	0
TOTAL SALARIES & WAGES		0	0	38,096	22,930	25,521	0
ADMINISTRATIVE EXPENSE							
30-99-610-6102	HEALTH AND LIFE INSURANCE	0	0	5,716	3,227	3,401	0
TOTAL ADMINISTRATIVE EXPENSE		0	0	5,716	3,227	3,401	0
CAPITAL IMPROVEMENTS							
30-99-740-7450	LANDSCAPING	0	0	5,000	4,565	5,000	0
30-99-740-7451	PROFESSIONAL SERVICES	0	0	35,000	17,576	35,000	0
30-99-740-7452	VEHICLES	0	0	0	0	0	0
30-99-740-7453	GOLF VEHICLES	0	0	28,100	27,895	28,000	0
30-99-740-7454	EQUIPMENT	0	0	74,900	78,870	79,000	0
30-99-740-7455	GOLF EQUIPMENT	0	0	13,858	12,971	13,000	0
30-99-740-7456	TECHNOLOGY IMPROVEMENTS	0	0	25,000	1,368	25,000	0
30-99-740-7457	PAVING/PATHWAYS	0	0	37,385	1,350	1,400	0
30-99-740-7458	SITE AMENITIES	0	0	5,000	0	5,000	0
30-99-740-7459	UNFORSEEN	0	0	40,000	0	40,000	0
30-99-740-7460	TRANSFER TO DEBT SERVICE	0	0	325,000	338,717	338,717	0
30-99-740-7461	MEMORIAL TREES AND BENCHES	0	0	0	890	1,000	0
TOTAL CAPITAL IMPROVEMENTS		0	0	589,243	484,202	571,117	0
TOTAL NON SITE SPECIFIC		0	0	2,059,055	443,884	489,639	0
TOTAL FUND REVENUES & BEG. BALANCE		1,056,636	1,254,082	334,000	210,136	348,604	0
TOTAL FUND EXPENSES		776,584	1,231,582	4,136,136	2,223,612	2,612,594	0
FUND SURPLUS (DEFICIT)		280,052	22,500	(3,802,136)	(2,013,476)	(2,263,990)	0

FUND: CAPITAL FUND - 2017 ISSUANCE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
BEGINNING BALANCE							0
HOPKINS PARK							
REVENUES							
GRANTS & GOVT REIMBURSEMENT							
37-15-440-4421	INTERGOVERNMENTAL REVENUE	0	0	0	0	0	92,750
TOTAL GRANTS & GOVT REIMBURSEMENT		0	0	0	0	0	92,750
TOTAL REVENUES: HOPKINS PARK		0	0	0	0	0	92,750
NON SITE SPECIFIC							
REVENUES							
GRANT & GOVT REIMBURSEMENTS							
37-99-440-4402	UNRESTRICTED TIF REVENUE	0	0	0	0	0	150,000
TOTAL GRANT & GOVT REIMBURSEMENTS		0	0	0	0	0	150,000
MISCELLANEOUS REVENUE							
37-99-480-4804	MISCELLANEOUS REVENUE	0	0	0	0	0	28,000
37-99-480-4830	BOND PROCEEDS	0	0	0	1,249,535	1,249,535	0
TOTAL MISCELLANEOUS REVENUE		0	0	0	1,249,535	1,249,535	28,000
OTHER FINANCING SOURCES							
37-99-910-9105	BOND PROCEEDS	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES		0	0	0	0	0	0
TOTAL REVENUES: NON SITE SPECIFIC		0	0	0	1,249,535	1,249,535	178,000
DEKALB KIWANIS PARK							
EXPENSES							
CAPITAL IMPROVEMENTS							
37-06-740-7458	SITE AMENITIES	0	0	0	0	0	6,500
TOTAL CAPITAL IMPROVEMENTS		0	0	0	0	0	6,500
TOTAL DEKALB KIWANIS PARK		0	0	0	0	0	6,500
HOPKINS PARK							
EXPENSES							

FUND: CAPITAL FUND - 2017 ISSUANCE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	BUDGETED	2018 10 MO. ACTUAL	PROJECTED	--2019-- REQUESTED BUDGET
HOPKINS PARK							
CAPITAL IMPROVEMENTS							
37-15-740-7445	POOL IMPROVEMENTS	0	0	0	0	0	15,000
37-15-740-7450	LANDSCAPING	0	0	0	0	0	10,000
37-15-740-7458	SITE AMENITIES	0	0	0	0	0	194,700
TOTAL CAPITAL IMPROVEMENTS		0	0	0	0	0	219,700
TOTAL HOPKINS PARK		0	0	0	0	0	219,700
LIBERTY PARK							
EXPENSES							
CAPITAL IMPROVEMENTS							
37-21-740-7442	PARK IMPROVEMENTS	0	0	0	0	0	13,000
TOTAL CAPITAL IMPROVEMENTS		0	0	0	0	0	13,000
TOTAL LIBERTY PARK		0	0	0	0	0	13,000
MAINTENANCE CAMPUS							
EXPENSES							
CAPITAL IMPROVEMENTS							
37-23-740-7452	VEHICLES	0	0	0	0	0	50,000
37-23-740-7454	EQUIPMENT	0	0	0	0	0	45,500
TOTAL CAPITAL IMPROVEMENTS		0	0	0	0	0	95,500
TOTAL MAINTENANCE CAMPUS		0	0	0	0	0	95,500
PRAIRIE PARK							
EXPENSES							
CAPITAL IMPROVEMENTS							
37-32-740-7458	SITE AMENITIES	0	0	0	0	0	5,000
TOTAL CAPITAL IMPROVEMENTS		0	0	0	0	0	5,000
TOTAL PRAIRIE PARK		0	0	0	0	0	5,000
RIVER HEIGHTS							
EXPENSES							

FUND: CAPITAL FUND - 2017 ISSUANCE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
RIVER HEIGHTS							
CAPITAL IMPROVEMENTS							
37-37-740-7455	GOLF EQUIPMENT	0	0	0	0	0	70,000
37-37-740-7457	PAVING & SEALCOATING	0	0	0	0	0	6,000
TOTAL CAPITAL IMPROVEMENTS		0	0	0	0	0	76,000
TOTAL RIVER HEIGHTS		0	0	0	0	0	76,000
SPORTS & REC CENTER EXPENSES							
CAPITAL IMPROVEMENTS							
37-41-740-7443	BUILDING IMPROVEMENTS	0	0	0	0	0	17,000
TOTAL CAPITAL IMPROVEMENTS		0	0	0	0	0	17,000
TOTAL SPORTS & REC CENTER		0	0	0	0	0	17,000
NATURE TRAIL EXPENSES							
CAPITAL IMPROVEMENTS							
37-45-740-7444	TRAIL IMPROVEMENTS	0	0	0	0	0	40,000
TOTAL CAPITAL IMPROVEMENTS		0	0	0	0	0	40,000
TOTAL NATURE TRAIL		0	0	0	0	0	40,000
NON SITE SPECIFIC EXPENSES							
SALARIES & WAGES							
37-99-600-6000	SALARIES	0	0	0	0	0	39,051
TOTAL SALARIES & WAGES		0	0	0	0	0	39,051
ADMINISTRATIVE EXPENSES							
37-99-610-6102	HEALTH AND LIFE INSURANCE	0	0	0	0	0	9,327
TOTAL ADMINISTRATIVE EXPENSES		0	0	0	0	0	9,327

FUND: CAPITAL FUND - 2017 ISSUANCE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
NON SITE SPECIFIC							
CAPITAL IMPROVEMENTS							
37-99-740-7450	LANDSCAPING	0	0	0	0	0	10,000
37-99-740-7451	PROFESSIONAL SERVICES	0	0	0	6,750	0	20,000
37-99-740-7456	IT IMPROVEMENTS	0	0	0	0	0	50,000
37-99-740-7457	PAVING & SEALCOATING	0	0	0	0	0	96,000
37-99-740-7458	SITE AMENITIES	0	0	0	0	0	4,000
37-99-740-7459	UNFORESEEN PROJECTS	0	0	0	0	0	40,000
37-99-740-7460	TRANSFER TO DEBT SERVICE	0	0	0	0	0	0
TOTAL CAPITAL IMPROVEMENTS		0	0	0	6,750	0	220,000
OTHER FINANCING USES							
37-99-920-9201	OPERATING TRANSFER OUT	0	0	0	0	0	347,055
TOTAL OTHER FINANCING USES		0	0	0	0	0	347,055
TOTAL NON SITE SPECIFIC		0	0	0	6,750	0	615,433
TOTAL FUND REVENUES & BEG. BALANCE		0	0	0	1,249,535	1,249,535	270,750
TOTAL FUND EXPENSES		0	0	0	6,750	0	1,088,133
FUND SURPLUS (DEFICIT)		0	0	0	1,242,785	1,249,535	(817,383)

FUND: CAPITAL FUND - 2018 ISSUANCE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
BEGINNING BALANCE							0
NON SITE SPECIFIC REVENUES							
GRANT & GOVT REIMBURSEMENTS							
38-99-440-4402	UNRESTRICTED TIF REVENUE	0	0	0	0	0	0
TOTAL GRANT & GOVT REIMBURSEMENTS		0	0	0	0	0	0
MISCELLANEOUS REVENUE							
38-99-480-4830	BOND PROCEEDS	0	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUE		0	0	0	0	0	0
OTHER FINANCING SOURCES							
38-99-910-9105	BOND PROCEEDS	0	0	0	0	0	1,240,000
TOTAL OTHER FINANCING SOURCES		0	0	0	0	0	1,240,000
TOTAL REVENUES: NON SITE SPECIFIC		0	0	0	0	0	1,240,000
TOTAL FUND REVENUES & BEG. BALANCE		0	0	0	0	0	1,240,000
TOTAL FUND EXPENSES		0	0	0	0	0	0
FUND SURPLUS (DEFICIT)		0	0	0	0	0	1,240,000

FUND: DEBT SERVICE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
BEGINNING BALANCE							0
DEBT SERVICE BALANCE SHEET							
REVENUES							
TAX REVENUES							
40-00-410-4101	PROPERTY TAX REVENUE	1,216,774	1,219,113	1,240,457	1,243,510	1,243,510	1,266,510
TOTAL TAX REVENUES		1,216,774	1,219,113	1,240,457	1,243,510	1,243,510	1,266,510
MISC. REVENUES							
40-00-480-4831	TRANSFER BOND PROCEEDS	331,196	335,096	338,717	338,717	338,717	0
40-00-480-4832	TRANSFER INTEREST EXPENSE	26,196	20,096	13,717	13,717	13,717	0
TOTAL MISC. REVENUES		357,392	355,192	352,434	352,434	352,434	0
OTHER FINANCING SOURCES							
40-00-910-9101	OPERATING TRANSFER IN	0	0	0	0	0	354,110
TOTAL OTHER FINANCING SOURCES		0	0	0	0	0	354,110
TOTAL REVENUES: DEBT SERVICE BALANCE SHEET		1,574,166	1,574,305	1,592,891	1,595,944	1,595,944	1,620,620
EXPENSES							
DEBT SERVICE: BOND PRINCIPAL							
40-00-810-8105	PRINCIPAL ON 2005 REF BOND	305,000	315,000	325,000	0	325,000	340,000
40-00-810-8114	PRINCIPAL ON 2014 BOND	1,200,000	0	0	0	0	0
40-00-810-8115	PRINCIPAL ON 2015 BOND	0	1,200,000	1,226,835	0	0	0
40-00-810-8116	PRINCIPAL ON 2016 BOND	0	0	0	1,226,835	1,226,835	0
40-00-810-8117	PRINCIPAL ON 2017 BOND	0	0	0	0	0	1,249,535
TOTAL DEBT SERVICE: BOND PRINCIPAL		1,505,000	1,515,000	1,551,835	1,226,835	1,551,835	1,589,535
DEBT SERVICE: BOND INTEREST							
40-00-820-8205	INTEREST ON 2005 REF BOND	52,392	40,192	27,435	13,717	27,435	14,110
40-00-820-8214	INTEREST ON 2014 BOND	17,880	0	0	0	0	0
40-00-820-8215	INTEREST ON 2015 BOND	0	17,880	13,622	(149)	(149)	0
40-00-820-8216	INTEREST ON 2016 BOND	0	0	0	13,622	13,622	0
40-00-820-8217	INTEREST ON 2017 BOND	0	0	0	0	0	16,972
TOTAL DEBT SERVICE: BOND INTEREST		70,272	58,072	41,057	27,190	40,908	31,082
TOTAL DEBT SERVICE BALANCE SHEET		1,575,272	1,573,072	1,592,892	1,254,025	1,592,743	1,620,617
TOTAL FUND REVENUES & BEG. BALANCE		1,574,166	1,574,305	1,592,891	1,595,944	1,595,944	1,620,620
TOTAL FUND EXPENSES		1,575,272	1,573,072	1,592,892	1,254,025	1,592,743	1,620,617
FUND SURPLUS (DEFICIT)		(1,106)	1,233	(1)	341,919	3,201	3

FUND: GOLF COURSE SPECIAL REV FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
BEGINNING BALANCE							0
BUENA VISTA GOLF COURSE							
REVENUES							
RENTALS							
50-51-430-4302	POWER CART RENTALS	40,591	43,962	46,245	42,695	42,695	45,700
50-51-430-4303	PULL CART & CLUB RENTALS	1,876	1,622	1,765	1,179	1,179	1,770
TOTAL RENTALS		42,467	45,584	48,010	43,874	43,874	47,470
SALES REVENUE							
50-51-460-4601	CONCESSIONS SALES REVENUE	10,462	11,264	12,459	10,121	10,125	10,984
50-51-460-4602	BAR, BEER & WINE SALES REVENUE	8,758	10,424	11,000	13,723	13,731	14,365
50-51-460-4603	MERCHANDISE SALES REVENUE	4,474	4,353	4,587	4,290	4,290	4,749
50-51-460-4605	BEVERAGE CONTRACT	1,119	694	1,000	618	618	500
TOTAL SALES REVENUE		24,813	26,735	29,046	28,752	28,764	30,598
SERVICE FEES							
50-51-470-4701	SEASON PASS SALES	45,701	43,020	44,827	41,531	41,531	40,103
50-51-470-4702	DAILY FEES	77,727	71,555	85,325	73,273	73,273	79,498
50-51-470-4703	TRAIL FEES	1,950	1,800	2,000	1,200	1,200	1,200
50-51-470-4704	DRIVING RANGE	19,190	22,243	21,400	20,776	20,776	22,028
TOTAL SERVICE FEES		144,568	138,618	153,552	136,780	136,780	142,829
MISC. REVENUES							
50-51-480-4804	MISCELLANEOUS	60	0	100	61	61	0
50-51-480-4805	OVER/(SHORT)	0	0	0	0	0	0
50-51-480-4880	CREDIT CARD FEES	(2,638)	0	0	0	0	0
TOTAL MISC. REVENUES		(2,578)	0	100	61	61	0
OTHER FINANCING SOURCES							
50-51-910-9101	OPERATING TRANSFER IN	0	0	0	0	0	14,057
TOTAL OTHER FINANCING SOURCES		0	0	0	0	0	14,057
TOTAL REVENUES: BUENA VISTA GOLF COURSE		209,270	210,937	230,708	209,467	209,479	234,954

RIVER HEIGHTS GOLF COURSE
 REVENUES

FUND: GOLF COURSE SPECIAL REV FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
RIVER HEIGHTS GOLF COURSE							
RENTALS							
50-52-430-4301	FACILITY RENTALS	15,730	17,335	15,000	14,050	15,000	15,000
50-52-430-4302	POWER CART RENTALS	80,596	84,859	86,930	71,463	71,463	80,082
50-52-430-4303	PULL CART & CLUB RENTALS	1,574	1,193	1,587	1,341	1,350	1,975
50-52-430-4306	LINEN RENTALS	889	925	1,000	819	950	1,000
TOTAL RENTALS		98,789	104,312	104,517	87,673	88,763	98,057
SALES REVENUE							
50-52-460-4601	CONCESSIONS SALES REVENUE	23,882	26,561	30,135	25,504	26,000	27,367
50-52-460-4602	BAR, BEER & WINE SALES REVENUE	74,368	86,520	80,225	77,015	78,000	79,812
50-52-460-4603	MERCHANDISE SALES REVENUE	14,615	14,828	14,000	14,008	14,036	14,397
50-52-460-4605	BEVERAGE CONTRACT	1,849	1,357	2,000	1,427	1,427	1,500
TOTAL SALES REVENUE		114,714	129,266	126,360	117,954	119,463	123,076
SERVICE FEES							
50-52-470-4701	SEASON PASS SALES	55,205	49,145	50,395	46,673	46,673	51,595
50-52-470-4702	DAILY FEES	119,767	136,102	156,155	134,833	134,833	157,316
50-52-470-4703	TRAIL FEES	4,050	4,000	4,400	3,600	3,600	3,600
50-52-470-4705	GOLF OUTINGS	46,550	52,894	60,050	46,469	46,469	60,050
TOTAL SERVICE FEES		225,572	242,141	271,000	231,575	231,575	272,561
MISC. REVENUES							
50-52-480-4801	DONATIONS	0	0	0	250	250	0
50-52-480-4804	MISCELLANEOUS	506	1,455	600	576	576	600
50-52-480-4805	OVER/(SHORT)	0	0	0	0	0	0
50-52-480-4880	CREDIT CARD FEES	(4,302)	0	0	0	0	0
TOTAL MISC. REVENUES		(3,796)	1,455	600	826	826	600
OTHER FINANCING SOURCES							
50-52-910-9101	OPERATING TRANSFER IN	0	0	0	0	0	31,812
TOTAL OTHER FINANCING SOURCES		0	0	0	0	0	31,812
TOTAL REVENUES: RIVER HEIGHTS GOLF COURSE		435,279	477,174	502,477	438,028	440,627	526,106
BUENA VISTA GOLF COURSE EXPENSES							

FUND: GOLF COURSE SPECIAL REV FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
BUENA VISTA GOLF COURSE							
SALARIES & WAGES							
50-51-600-6000	SALARIES	26,567	23,038	25,352	22,909	27,092	33,281
50-51-600-6001	GC CLUBHOUSE WAGES	27,071	26,216	27,747	26,287	27,000	27,997
50-51-600-6002	FT MAINTENANCE WAGES	63,685	43,206	58,704	35,838	44,672	51,652
50-51-600-6008	PT MAINTENANCE WAGES	0	2,289	0	318	500	1,950
50-51-600-6009	SEASONAL MAINTENANCE WAGES	31,866	31,289	38,047	30,876	30,876	28,488
TOTAL SALARIES & WAGES		149,189	126,038	149,850	116,228	130,140	143,368
ADMINISTRATIVE EXPENSE							
50-51-610-6101	COMPUTER SUPPLIES	1,247	431	350	671	671	600
50-51-610-6102	HEALTH & LIFE INSURANCE	294	2,973	15,407	12,831	14,879	15,127
50-51-610-6103	MARKETING	3,237	3,189	3,800	4,062	4,062	3,300
50-51-610-6104	EDUCATION & STAFF DEVELOPMENT	528	683	500	307	307	500
50-51-610-6105	SUPPLIES & POSTAGE	748	117	325	277	325	325
50-51-610-6106	DUES & MEMBERSHIPS	393	130	1,345	1,252	1,252	1,525
TOTAL ADMINISTRATIVE EXPENSE		6,447	7,523	21,727	19,400	21,496	21,377
UTILITIES							
50-51-630-6301	TELEPHONE	3,705	3,179	2,935	2,877	3,385	3,019
50-51-630-6303	WATER/SEWER	367	906	800	805	1,100	800
50-51-630-6304	ELECTRICITY	7,775	9,072	8,992	5,873	7,000	7,800
TOTAL UTILITIES		11,847	13,157	12,727	9,555	11,485	11,619
CONTRACTUAL SERVICES							
50-51-640-6403	COMPUTER TECH SERVICES	2,015	1,441	975	1,022	1,022	1,050
50-51-640-6409	CREDIT CARD PROCESSING FEES	0	2,635	2,500	2,597	2,600	2,500
TOTAL CONTRACTUAL SERVICES		2,015	4,076	3,475	3,619	3,622	3,550
COST OF SALES							
50-51-650-6501	CONCESSIONS COST OF SALES	6,392	7,203	6,866	6,018	6,107	6,810
50-51-650-6502	BAR, BEER & WINE COST OF SALES	3,903	4,686	3,994	4,784	4,784	5,746
50-51-650-6503	MERCHANDISE COST OF SALES	3,303	1,542	2,548	2,938	2,938	3,419
50-51-650-6504	CLUBHOUSE SUPPLIES	4,413	2,056	2,550	920	920	2,000
TOTAL COST OF SALES		18,011	15,487	15,958	14,660	14,749	17,975

FUND: GOLF COURSE SPECIAL REV FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
BUENA VISTA GOLF COURSE							
MAINTENANCE AND OPERATIONS							
50-51-660-6601	FUEL	7,143	7,596	7,000	5,076	6,000	6,040
50-51-660-6602	GARBAGE	465	856	585	542	585	585
50-51-660-6603	EQUIPMENT REPAIRS	6,974	4,597	10,000	11,251	12,000	9,000
50-51-660-6604	MAINTENANCE CONTRACTUAL	2,088	2,360	2,130	2,084	2,052	2,130
50-51-660-6607	MAINTENANCE SUPPLIES	4,024	4,131	3,000	4,549	4,700	3,000
50-51-660-6608	DRIVING RANGE	2,653	1,652	1,650	0	0	1,255
50-51-660-6609	TURF MAINTENANCE	16,984	19,891	18,950	18,311	18,500	15,055
50-51-660-6650	LEASED EQUIPMENT	0	0	0	0	0	0
TOTAL MAINTENANCE AND OPERATIONS		40,331	41,083	43,315	41,813	43,837	37,065
TOTAL BUENA VISTA GOLF COURSE		227,840	207,364	247,052	205,275	225,329	234,954
RIVER HEIGHTS GOLF COURSE							
EXPENSES							
SALARIES & WAGES							
50-52-600-6000	SALARIES	108,627	106,137	116,909	90,563	108,383	129,199
50-52-600-6001	GC CLUBHOUSE WAGES	33,666	30,356	32,377	29,144	29,454	31,127
50-52-600-6002	FT MAINTENANCE WAGES	25,389	51,556	41,168	46,508	51,354	40,369
50-52-600-6003	CONCESSIONS WAGES	20,306	23,592	24,514	23,047	24,500	23,839
50-52-600-6008	PT MAINTENANCE WAGES	20,422	18,368	15,703	10,778	11,144	17,570
50-52-600-6009	SEASONAL MAINTENANCE WAGES	55,713	67,038	65,955	68,192	68,000	62,454
TOTAL SALARIES & WAGES		264,123	297,047	296,626	268,232	292,835	304,558
ADMINISTRATIVE EXPENSE							
50-52-610-6101	COMPUTER SUPPLIES	2,574	1,148	1,050	856	856	1,050
50-52-610-6102	HEALTH & LIFE INSURANCE	5,237	33,734	32,441	21,368	25,000	31,928
50-52-610-6103	MARKETING	3,660	3,036	4,100	3,874	3,874	3,628
50-52-610-6104	EDUCATION & STAFF DEVELOPMENT	1,525	412	3,475	1,387	1,387	760
50-52-610-6105	SUPPLIES & POSTAGE	1,668	521	636	626	636	636
50-52-610-6106	DUES & MEMBERSHIPS	1,357	2,000	3,414	1,917	1,917	3,049
TOTAL ADMINISTRATIVE EXPENSE		16,021	40,851	45,116	30,028	33,670	41,051
UTILITIES							

FUND: GOLF COURSE SPECIAL REV FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
RIVER HEIGHTS GOLF COURSE							
UTILITIES							
50-52-630-6301	TELEPHONE	2,650	2,891	2,602	1,914	2,221	2,602
50-52-630-6302	NATURAL GAS	3,789	3,207	3,700	1,865	3,700	3,700
50-52-630-6303	WATER/SEWER	2,065	2,755	2,000	1,916	2,000	2,000
50-52-630-6304	ELECTRICITY	18,739	18,284	19,175	14,981	15,000	18,175
TOTAL UTILITIES		27,243	27,137	27,477	20,676	22,921	26,477
CONTRACTUAL SERVICES							
50-52-640-6403	COMPUTER TECH SERVICES	3,651	2,752	2,625	2,524	2,524	2,625
50-52-640-6409	CREDIT CARD PROCESSING FEES	0	4,518	4,100	4,136	4,200	4,100
TOTAL CONTRACTUAL SERVICES		3,651	7,270	6,725	6,660	6,724	6,725
COST OF SALES							
50-52-650-6501	CONCESSIONS COST OF SALES	15,561	16,250	16,455	17,281	17,262	17,515
50-52-650-6502	BAR, BEER & WINE COST OF SALES	26,594	32,573	27,600	26,937	27,000	27,934
50-52-650-6503	MERCHANDISE COST OF SALES	11,075	10,706	9,971	9,817	9,850	10,366
50-52-650-6504	CLUBHOUSE SUPPLIES	11,074	9,859	9,970	5,887	6,500	5,620
50-52-650-6507	OUTINGS & TOURNAMENTS COST	1,902	946	1,050	1,080	1,080	1,050
TOTAL COST OF SALES		66,206	70,334	65,046	61,002	61,692	62,485
MAINTENANCE AND OPERATIONS							
50-52-660-6601	FUEL	13,673	13,151	14,000	14,261	14,500	14,000
50-52-660-6602	GARBAGE	1,218	1,207	1,200	1,127	1,200	1,200
50-52-660-6603	EQUIPMENT REPAIRS	21,438	15,044	22,550	11,026	12,500	16,650
50-52-660-6604	MAINTENANCE CONTRACTUAL	5,940	12,588	7,560	8,107	8,061	7,560
50-52-660-6607	SUPPLIES & MATERIALS	6,611	9,237	8,400	8,503	8,900	8,400
50-52-660-6609	TURF MAINTENANCE	43,797	27,792	42,000	33,437	34,000	37,000
TOTAL MAINTENANCE AND OPERATIONS		92,677	79,019	95,710	76,461	79,161	84,810
TOTAL RIVER HEIGHTS GOLF COURSE		469,921	521,658	536,700	463,059	497,003	526,106
TOTAL FUND REVENUES & BEG. BALANCE		644,549	688,111	733,185	647,495	650,106	761,060
TOTAL FUND EXPENSES		697,761	729,022	783,752	668,334	722,332	761,060
FUND SURPLUS (DEFICIT)		(53,212)	(40,911)	(50,567)	(20,839)	(72,226)	0

FUND: HOPKINS SPECIAL REV FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
BEGINNING BALANCE							0
HOPKINS AQUATIC CENTER							
REVENUES							
PROGRAM FEES							
60-61-420-4230	INDOOR SWIM LESSONS-REV	6,342	10,230	8,904	6,733	10,000	9,304
60-61-420-4231	OTHER INDOOR AQUATICS-REV	4,976	4,494	4,772	4,035	4,772	3,300
60-61-420-4240	OUTDOOR SWIM LESSONS-REV	7,340	8,427	10,155	9,108	9,108	12,189
60-61-420-4241	OTHER OUTDOOR AQUATICS-REV	1,761	100	780	120	120	384
60-61-420-4242	OUTDOOR AQUATICS EVENTS-REV	0	500	500	290	290	500
TOTAL PROGRAM FEES		20,419	23,751	25,111	20,286	24,290	25,677
RENTALS							
60-61-430-4301	SWIMMING POOL RENTALS	10,935	9,105	12,470	6,894	6,894	7,910
60-61-430-4304	LOCKER RENTAL	482	567	500	537	537	500
TOTAL RENTALS		11,417	9,672	12,970	7,431	7,431	8,410
SALES REVENUE							
60-61-460-4601	CONCESSION SALES	0	0	0	24,294	24,294	0
60-61-460-4605	COCA-COLA DONATION	0	59	0	0	0	0
60-61-460-4612	HOPKINS POOL CONTRACTED CONCES	2,294	2,519	2,400	0	0	0
TOTAL SALES REVENUE		2,294	2,578	2,400	24,294	24,294	0
SERVICE FEES							
60-61-470-4701	SEASON PASS SALES	62,312	80,905	74,424	73,982	73,983	77,000
60-61-470-4702	DAILY FEES	96,843	108,649	100,646	104,258	104,258	100,646
60-61-470-4711	DAY CAMP PASS SALES	1,920	1,725	2,400	3,930	3,930	2,400
60-61-470-4722	GROUP ADMISSIONS	1,917	7,254	5,000	6,675	6,675	6,000
TOTAL SERVICE FEES		162,992	198,533	182,470	188,845	188,846	186,046
MISC. REVENUES							
60-61-480-4801	DONATIONS	0	0	0	0	0	0
60-61-480-4804	MISCELLANEOUS	64	57	0	668	668	0
60-61-480-4805	OVER/ (SHORT)	0	0	0	0	0	0
60-61-480-4880	CREDIT CARD FEES	(1,590)	0	0	0	0	0
TOTAL MISC. REVENUES		(1,526)	57	0	668	668	0

FUND: HOPKINS SPECIAL REV FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
HOPKINS AQUATIC CENTER							
OTHER FINANCING SOURCES							
60-61-910-9101	OPERATING TRANSFER IN	0	0	0	0	0	34,440
TOTAL OTHER FINANCING SOURCES		0	0	0	0	0	34,440
TOTAL REVENUES: HOPKINS AQUATIC CENTER		195,596	234,591	222,951	241,524	245,529	254,573
EXPENSES							
SALARIES & WAGES							
60-61-600-4230	INDOOR SWIM LESSONS-PAY	0	0	6,531	4,981	6,531	6,764
60-61-600-4231	OTHER INDOOR AQUATICS-PAY	0	0	2,880	0	2,800	1,344
60-61-600-4240	OUTDOOR SWIM LESSONS-PAY	0	0	7,440	3,402	3,402	7,332
60-61-600-4241	OTHER OUTDOOR AQUATICS-PAY	0	0	360	0	0	240
60-61-600-4242	OUTDOOR AQUATICS EVENTS-PAY	0	0	0	0	0	0
60-61-600-6000	SALARIES	17,127	653	16,593	0	0	0
60-61-600-6001	FT COORDINATOR WAGES	0	0	15,817	15,009	13,596	17,926
60-61-600-6003	CONCESSIONS WAGES	29	0	0	9,873	9,873	0
60-61-600-6004	CASHIER WAGES	22,129	24,971	7,398	7,344	7,344	7,398
60-61-600-6005	LIFEGUARD WAGES	86,539	109,804	93,360	76,639	76,639	89,877
60-61-600-6009	SEASONAL MAINTENANCE WAGES	4,161	60	0	0	0	0
60-61-600-6020	ALLOCATED WAGES	22,445	21,600	24,616	24,982	30,397	27,618
60-61-600-6050	POOL MANAGER	0	0	12,765	27,212	28,000	22,173
TOTAL SALARIES & WAGES		152,430	157,088	187,760	169,442	178,582	180,672
ADMINISTRATIVE							
60-61-610-2	HEALTH & LIFE INSURANCE	0	0	0	0	0	0
60-61-610-6101	COMPUTER SUPPLIES	1,542	279	0	0	0	0
60-61-610-6102	HEALTH & LIFE INSURANCE	0	0	4,836	4,922	5,585	3,140
60-61-610-6103	MARKETING	3,099	3,049	3,020	2,936	3,020	3,020
60-61-610-6104	EDUCATION & STAFF DEVELOPMENT	1,305	2,082	3,175	2,523	3,000	2,400
60-61-610-6105	OFFICE SUPPLIES	0	0	1,800	375	400	1,050
60-61-610-6125	STAFF UNIFORMS	0	0	2,170	3,396	3,200	3,325
TOTAL ADMINISTRATIVE		5,946	5,410	15,001	14,152	15,205	12,935
PROGRAM EXPENSES							
60-61-620-4230	INDOOR SWIM LESSONS-M&S	0	0	100	0	100	100
60-61-620-4231	OTHER INDOOR AQUATICS-M&S	0	0	250	0	100	100
60-61-620-4240	OUTDOOR SWIM LESSONS-M&S	0	0	430	0	0	200
60-61-620-4241	OTHER OUTDOOR AQUATICS-M&S	0	0	0	0	0	0
60-61-620-4242	OUTDOOR AQUATICS EVENTS-M&S	0	0	300	0	0	300
60-61-620-6230	INDOOR SWIM LESSONS	5,132	6,092	0	0	0	0

FUND: HOPKINS SPECIAL REV FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
HOPKINS AQUATIC CENTER EXPENSES							
PROGRAM EXPENSES							
60-61-620-6231	OTHER INDOOR AQUATICS	1,038	810	0	0	0	0
60-61-620-6240	OUTDOOR SWIM LESSONS	6,026	4,394	0	0	0	0
60-61-620-6241	OTHER OUTDOOR AQUATICS	486	208	0	0	0	0
60-61-620-6242	OUTDOOR AQUATICS EVENTS	726	230	0	0	0	0
TOTAL PROGRAM EXPENSES		13,408	11,734	1,080	0	200	700
UTILITIES							
60-61-630-6301	TELEPHONE	51	0	281	42	50	106
60-61-630-6302	NATURAL GAS	5,237	2,074	7,800	2,704	2,704	3,000
60-61-630-6303	WATER/SEWER	10,771	15,422	12,000	17,133	16,850	12,000
60-61-630-6304	ELECTRICITY	17,674	16,589	18,000	16,514	18,000	18,000
TOTAL UTILITIES		33,733	34,085	38,081	36,393	37,604	33,106
CONTRACTUAL SERVICES							
60-61-640-4230	INDOOR SWIM LESSONS-CONT	0	0	0	0	0	0
60-61-640-4231	OTHER INDOOR AQUATICS-CONT	0	0	420	155	155	200
60-61-640-4240	OUTDOOR SWIM LESSONS-CONT	0	0	300	200	200	200
60-61-640-4241	OTHER OUTDOOR AQUATICS-CONT	0	0	0	0	0	0
60-61-640-4242	OUTDOOR AQUATICS EVENTS-CONT	0	0	400	335	335	400
60-61-640-6403	COMPUTER SERVICES	327	30	250	0	0	0
60-61-640-6406	PROFESSIONAL SERVICES	381	0	0	0	0	0
60-61-640-6409	CREDIT CARD PROCESSING FEES	0	1,988	2,000	2,162	2,143	2,300
TOTAL CONTRACTUAL SERVICES		708	2,018	3,370	2,852	2,833	3,100
COST OF SALES							
60-61-650-6501	CONCESSIONS COST OF SALES	68	0	0	15,562	15,563	0
TOTAL COST OF SALES		68	0	0	15,562	15,563	0
MAINTENANCE & OPERATIONS							
60-61-660-6603	EQUIPMENT REPAIRS	7,330	8,560	12,000	4,357	5,000	8,500
60-61-660-6604	MAINTENANCE CONTRACTUAL	1,777	4,459	4,960	5,939	5,939	6,060
60-61-660-6607	MAINTENANCE SUPPLIES	6,770	11,885	4,000	4,092	4,092	4,000
60-61-660-6612	POOL CHEMICALS	4,305	5,754	5,000	3,821	3,821	5,000
60-61-660-6616	FACILITY EQUIPMENT	0	0	0	240	240	500
TOTAL MAINTENANCE & OPERATIONS		20,182	30,658	25,960	18,449	19,092	24,060

DATE: 01/09/2018
 TIME: 11:44:49
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DeKalb Park District
 DETAILED BUDGET REPORT

FUND: HOPKINS SPECIAL REV FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
TOTAL HOPKINS AQUATIC CENTER		226,475	240,993	271,252	256,850	269,079	254,573
TOTAL FUND REVENUES & BEG. BALANCE		195,596	234,591	222,951	241,524	245,529	254,573
TOTAL FUND EXPENSES		226,475	240,993	271,252	256,850	269,079	254,573
FUND SURPLUS (DEFICIT)		(30,879)	(6,402)	(48,301)	(15,326)	(23,550)	0

DATE: 01/09/2018
 TIME: 11:44:49
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DeKalb Park District
 DETAILED BUDGET REPORT

FUND: GENERAL FIXED ASSET ACCT GROUP

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2016-- ACTUAL	--2017-- ACTUAL	----- BUDGETED	2018 10 MO. ACTUAL	----- PROJECTED	--2019-- REQUESTED BUDGET
GFAAG BALANCE SHEET							
EXPENSES							
OTHER EXPENSE							
70-00-680-6802	DEPRECIATION EXPENSE - GG	279,914	226,726	0	0	0	0
TOTAL OTHER EXPENSE		279,914	226,726	0	0	0	0
TOTAL GFAAG BALANCE SHEET		279,914	226,726	0	0	0	0
TOTAL FUND REVENUES & BEG. BALANCE		0	0	0	0	0	0
TOTAL FUND EXPENSES		279,914	226,726	0	0	0	0
FUND SURPLUS (DEFICIT)		(279,914)	(226,726)	0	0	0	0