

Proposed Tax Revenue Fiscal Year 2019-2020

<u>Fund</u>	<u>Proposed 2018/19 Tax Revenue</u>	<u>Proposed 2019/20 Tax Revenue</u>	<u>Proposed Budget % Change</u>
Corporate	\$ 601,108	618,555.00	2.90%
Recreation	\$ 191,702	231,223.00	20.62%
Audit	\$ 5,500	10,900.38	98.19%
IMRF	\$ 88,332	59,809.71	-32.29%
Insurance	\$ 20,326	19,753.60	-2.82%
Special Recreation	\$ 101,100	102,352.73	1.24%
Workers Comp.	\$ 14,900	10,051.57	-32.54%
Paving & Lighting	\$ 96	260.00	170.83%
Debt Service	\$ 398,714	393,681.48	-1.26%
Total	\$ 1,421,778	\$ 1,446,587	1.74%

Summary of Individual Funds - Proposed Revenue & Expenditures

<u>Fund</u>	<u>Revenue</u>	<u>Expense</u>	<u>Net</u>
Corporate	\$ 369,415	\$ 359,669	\$ 9,746
Parks & Maintenance	\$ 237,291	\$ 239,791	\$ (2,500)
Nature Center Administration	\$ 24,739	\$ 23,522	\$ 1,217
Total	\$ 631,445	\$ 622,982	\$ 8,463
Recreation Administration	\$ 157,995	\$ 170,741	\$ (12,746)
Recreation Programs	\$ 102,453	\$ 86,830	\$ 15,623
Fitness Center Administration	\$ 204,663	\$ 230,394	\$ (25,731)
Fitness Center Programs	\$ 20,200	\$ 10,032	\$ 10,169
Total	\$ 485,311	\$ 497,997	\$ (12,686)
Audit	\$ 10,900	\$ 7,900	\$ 3,000
Insurance	\$ 21,254	\$ 20,253	\$ 1,000
Paving/Lighting	\$ 260	\$ 260	\$ -
IMRF	\$ 59,810	\$ 58,810	\$ 1,000
Workers Comp.	\$ 10,052	\$ 10,052	\$ 0
Special Recreation	\$ 102,353	\$ 102,353	\$ 0
Debt Service	\$ 393,681	\$ 393,681	\$ 0
Capital Improvements	\$ 1,152,525	\$ 865,000	\$ 287,525
Total	\$ 2,867,590	\$ 2,579,288	\$ 288,302
Operating Budget Total	\$ 1,715,065	\$ 1,714,288	\$ 777

*The Operating Budget Total does not include the Capital Improvement's revenues and expenses.

Proposed Revenue and Expense Summary Fiscal Year 2019-2020

<u>Fund</u>	<u>Fund Balance</u> <u>5/1/2018</u>	<u>Estim Fund Balance</u> <u>4/30/2019</u>	<u>Proposed</u> <u>Revenue</u>	<u>Proposed</u> <u>Expense</u>	<u>Estim Fund Balance</u> <u>4/30/2020</u>
Corporate	\$ 192,396	\$ 254,307	\$ 369,415	\$ 359,669	\$ 9,746
Parks & Maintenance			\$ 237,291	\$ 239,791	\$ (2,500)
Nature Center Administration			\$ 24,739	\$ 23,522	\$ 1,217
Nature Center Programs			\$ -	\$ -	\$ -
Total					\$ 262,769
Recreation Administration	\$ 264,935	\$ 278,767	\$ 157,995	\$ 170,741	\$ (12,746)
Recreation Programs			\$ 102,453	\$ 86,830	\$ 15,623
Fitness Center Administration			\$ 204,663	\$ 230,394	\$ (25,731)
Fitness Center Programs			\$ 20,200	\$ 10,032	\$ 10,169
Total					\$ 266,081
Audit	\$ 2,079	\$ (271)	\$ 10,900	\$ 7,900	\$ 2,729
Insurance	\$ 10,137	\$ 8,096	\$ 21,254	\$ 20,253	\$ 9,096
Paving/Lighting	\$ 121,017	\$ 121,113	\$ 260	\$ 260	\$ 121,113
IMRF	\$ 28,710	\$ 58,232	\$ 59,810	\$ 58,810	\$ 59,232
Workers Comp.	\$ 1,072	\$ 4,099	\$ 10,052	\$ 10,052	\$ 4,099
Special Rec.	\$ 148,377	\$ 156,958	\$ 102,353	\$ 102,353	\$ 156,958
Debt Service	\$ 85,079	\$ 73,251	\$ 393,681	\$ 393,681	\$ 73,251
Capital Improvements	\$ 1,524,455	\$ 1,684,386	\$ 1,152,525	\$ 865,000	\$ 1,971,911
Working Cash	\$ 91,801	\$ 91,801	\$ -	\$ -	\$ 91,801
Total	\$ 2,470,058	\$ 2,730,738	\$ 2,867,590	\$ 2,579,288	\$ 3,019,041

*Total of all fund balances

Corporate - Fund 10

Revenue

<u>Description</u>	<u>Proposed 18/19 Budget</u>	<u>Estimated 18/19 Yr End</u>	<u>Proposed 19/20 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Scrap Revenue	\$ -	\$ -	\$ -	0.00%	\$ -
Property Taxes	\$ 360,665	\$ 360,194	\$ 356,525	-1.15%	\$ (4,140)
Interest	\$ 3,000	\$ 4,941	\$ 4,500	50.00%	\$ 1,500
Advertising	\$ 2,000	\$ 107	\$ 1,390	-30.50%	\$ (610)
Replacement Tax	\$ 5,000	\$ 4,660	\$ 7,000	40.00%	\$ 2,000
Total	\$ 370,665	\$ 369,902	\$ 369,415	-0.34%	\$ (1,250.00)

Expense

<u>Description</u>	<u>Proposed 18/19 Budget</u>	<u>Estimated 18/19 Yr End</u>	<u>Proposed 19/20 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Wages-Full time staff	\$ 141,101	\$ 142,165	\$ 153,193	8.57%	\$ 12,092
Wages-Marketing	\$ 11,000	\$ 6,976	\$ 10,920	0.00%	\$ (80)
Payroll Expenses	\$ 2,000	\$ 1,295	\$ 2,000	0.00%	\$ -
Contract Services	\$ 3,000	\$ -	\$ 1,500	0.00%	\$ (1,500)
Graphic Design Costs	\$ 1,785	\$ 1,785	\$ 1,785	0.00%	\$ -
Electric	\$ 18,500	\$ 18,740	\$ 17,000	-8.11%	\$ (1,500)
Water & Sewer	\$ 2,100	\$ 1,302	\$ 1,700	-19.05%	\$ (400)
Gas	\$ 6,000	\$ 4,262	\$ 6,500	8.33%	\$ 500
Telephone	\$ 8,200	\$ 8,021	\$ 8,200	0.00%	\$ -
Refuse Removal	\$ 2,000	\$ 1,851	\$ 2,000	0.00%	\$ -
Alarm	\$ 2,800	\$ 2,800	\$ 3,500	25.00%	\$ 700
Cable & Internet	\$ 1,800	\$ 1,887	\$ 1,946	0.00%	\$ 146
Seasonal Brochures	\$ 19,275	\$ 19,275	\$ 20,610	6.93%	\$ 1,335
Staff Apparel	\$ 400	\$ 79	\$ 800	100.00%	\$ 400
Legal	\$ 10,000	\$ 9,301	\$ 12,000	20.00%	\$ 2,000
Bank Charges	\$ 200	\$ 127	\$ 175	-12.50%	\$ (25)
Board Projects	\$ 500	\$ -	\$ 500	0.00%	\$ -
Edu. & Conferences	\$ 2,000	\$ -	\$ 2,000	0.00%	\$ -

Memberships/Sub.	\$	6,600	\$	6,324	\$	6,600	0.00%	\$	-
Office Supplies	\$	4,000	\$	3,169	\$	4,500	12.50%	\$	500
Postage	\$	3,200	\$	3,200	\$	3,200	0.00%	\$	-
Mileage Reimb.	\$	500	\$	250	\$	500	0.00%	\$	-
Required Fees & Legal Publications	\$	3,800	\$	1,000	\$	2,000	-47.37%	\$	(1,800)
Health Insurance	\$	67,000	\$	58,604	\$	70,933	5.87%	\$	3,933
Staff Appreciation	\$	1,250	\$	1,250	\$	2,100	68.00%	\$	850
Innovation & Team Building	\$	-	\$	-	\$	2,500	0.00%	\$	2,500
IL Unemployment Tax (employer)	\$	1,947	\$	-	\$	2,078	0.00%	\$	131
FICA Tax Expense (employer)	\$	13,390	\$	12,026	\$	13,859	3.50%	\$	469
Vacation Compensation Expense	\$	540	\$	-	\$	571	0.00%	\$	31
Marketing Expenses	\$	4,500	\$	2,000	\$	4,500	0.00%	\$	-
Total	\$	339,388	\$	307,689	\$	359,669	5.98%	\$	20,281
Profit/Loss/Change	\$	31,277	\$	62,213	\$	9,746	-68.84%	\$	(21,531)

Beginning Fund Balance 5/1/2018:	\$	192,396
Estimated Year End Fund Balance at 4/30/2019:	\$	254,307
Proposed 19/20 Fund Balance:	\$	262,769

Parks - Fund 11

Revenue

<u>Description</u>	<u>Proposed 18/19 Budget</u>	<u>Estimated 18/19 Yr End</u>	<u>Proposed 19/20 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Property Taxes	\$ 216,399	\$ 216,399	\$ 237,291	0.00%	\$ 20,892

Expense

<u>Description</u>	<u>Proposed 18/19 Budget</u>	<u>Estimated 18/19 Yr End</u>	<u>Proposed 19/20 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Wages-Maintenance	\$ 171,626	\$ 168,826	\$ 171,987	0.21%	\$ 361
Maintenance Contract Services	\$ 6,500	\$ 7,518	\$ 7,500	15.38%	\$ 1,000
Tools and Working Material	\$ 1,000	\$ 191	\$ 1,659	870.10%	\$ 659
Landscape supplies & materials	\$ 2,000	\$ 2,728	\$ 2,500	25.00%	\$ 500
Equipment Rental	\$ 3,000	\$ 2,997	\$ 3,000	0.00%	\$ -
General Repairs and Improvements	\$ 12,800	\$ 11,654	\$ 13,000	1.56%	\$ 200
Equipment fuel & oil	\$ 4,650	\$ 5,429	\$ 5,000	7.53%	\$ 350
Snow Removal	\$ 2,000	\$ 2,000	\$ 3,100	55.00%	\$ 1,100
Contract Custodial Supplies	\$ 4,000	\$ 2,995	\$ 4,000	0.00%	\$ -
Licenses	\$ 500	\$ -	\$ 200	-60.00%	\$ (300)
Vehicle Repair	\$ 3,700	\$ 4,025	\$ 6,000	62.16%	\$ 2,300
Sportsfields	\$ 1,500	\$ 1,831	\$ 1,800	20.00%	\$ 300
Playgrounds	\$ 5,000	\$ 933	\$ 3,000	-40.00%	\$ (2,000)
Staff Apparel	\$ 500	\$ -	\$ 500	0.00%	\$ -
Education & Conferences	\$ 200	\$ -	\$ 200	0.00%	\$ -
Staff Appreciation	\$ -	\$ -	\$ 200	0.00%	\$ 200
IL Unemployment Tax (employer)	\$ 2,197	\$ -	\$ 2,177	0.00%	\$ (20)
FICA Tax Expense (employer)	\$ 12,877	\$ 12,907	\$ 13,328	0.00%	\$ 451
Vacation Compensation Expense	\$ 636	\$ -	\$ 641	0.00%	\$ 5

Total	\$ 234,686	\$ 224,032	\$ 239,791	2.18%	\$ 5,105
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Profit/Loss/Change	\$ (18,287)	\$ (7,633)	\$ (2,500)	-86.33%	\$ 15,787
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Beginning Fund Balance 5/1/2018:	\$ 192,396
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Estimated Year End Fund Balance at 4/30/2019:	\$ 254,307
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Proposed 19/20 Fund Balance:	\$ 262,769
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Nature Center Administration - Fund 76

Revenue

<u>Description</u>	<u>Proposed 18/19 Budget</u>	<u>Estimated 18/19 Yr End</u>	<u>Proposed 19/20 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Property Taxes	\$ 24,044	\$ 24,044	\$ 24,739	2.89%	\$ 695

Expense

<u>Description</u>	<u>Proposed 18/19 Budget</u>	<u>Estimated 18/19 Yr End</u>	<u>Proposed 19/20 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Contract Custodial Services	\$ 3,420	\$ 3,420	\$ 3,420	0.00%	\$ -
General Repairs and Improvements	\$ 2,400	\$ 8	\$ 2,900	20.83%	\$ 500
Contract Custodial Supplies	\$ -	\$ -	\$ 1,000	0.00%	\$ 1,000
Electric	\$ 6,500	\$ 6,249	\$ 6,500	0.00%	\$ -
Water & Sewer	\$ 600	\$ 506	\$ 600	0.00%	\$ -
Gas	\$ 3,000	\$ 1,717	\$ 3,000	0.00%	\$ -
Telephone	\$ 1,650	\$ 1,504	\$ 1,650	0.00%	\$ -
Alarm	\$ 1,500	\$ 1,423	\$ 1,700	13.33%	\$ 200
Cable & Internet	\$ 1,500	\$ 1,378	\$ 1,402	-6.52%	\$ (98)
Credit Card Fees	\$ 250	\$ 508	\$ 350	40.00%	\$ 100
Office Supplies	\$ -	\$ -	\$ 1,000	0.00%	\$ 1,000

Total	\$ 20,820	\$ 16,713	\$ 23,522	12.98%	\$ 1,702
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Profit/Loss/Change	\$ 3,224	\$ 7,331	\$ 1,217	62.26%	\$ (1,007)
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Beginning Fund Balance 5/1/2018:	\$ 192,396
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Estimated Year End Fund Balance at 4/30/2019:	\$ 254,307
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Proposed 19/20 Fund Balance:	\$ 262,769
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Recreation Admininstration - Fund 21

Revenue

<u>Description</u>	<u>Proposed 18/19 Budget</u>	<u>Estimated 18/19 Yr End</u>	<u>Proposed 19/20 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Property Taxes	\$ 109,270	\$ 109,915	\$ 124,640	14.07%	\$ 15,370
Rentals	\$ 28,500	\$ 28,500	\$ 28,500	0.00%	\$ -
Advertising	\$ 2,400	\$ 2,235	\$ 2,535	5.63%	\$ 135
Special Event Fees	\$ -	\$ -	\$ 2,320	0.00%	\$ 2,320
Total	\$ 140,170	\$ 140,650	\$ 157,995	12.72%	\$ 15,505

Expense

<u>Description</u>	<u>Proposed 18/19 Budget</u>	<u>Estimated 18/19 Yr End</u>	<u>Proposed 19/20 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Wages-Rental Staff	\$ 5,309	\$ 6,600	\$ 6,846	0.00%	\$ 1,537
Wages-Special Events	\$ 250	\$ 250	\$ 1,228	391.20%	\$ 978
Wages-FT Rec Staff	\$ 80,711	\$ 80,189	\$ 82,330	2.01%	\$ 1,619
Wages-Marketing	\$ 11,000	\$ 6,930	\$ 10,920	-0.73%	\$ (80)
Wages-Front Desk	\$ 23,000	\$ 19,897	\$ 23,000	0.00%	\$ -
Job Posting	\$ 600	\$ -	\$ 600	0.00%	\$ -
Special Event Supplies	\$ 2,250	\$ 2,900	\$ 6,778	0.00%	\$ 4,528
Recreation Supplies	\$ 350	\$ 200	\$ 350	0.00%	\$ -
Graphic Design Contract	\$ 1,785	\$ 1,785	\$ 1,785	0.00%	\$ -
Staff Apparel	\$ 520	\$ 520	\$ 850	0.00%	\$ 330
Credit Card Fees	\$ 1,800	\$ 1,812	\$ 2,000	11.11%	\$ 200
Educ./Conferences	\$ 4,500	\$ 4,500	\$ 4,500	0.00%	\$ -
Memberships/Sub.	\$ 778	\$ 778	\$ 1,000	28.53%	\$ 222
Office Supplies	\$ -	\$ -	\$ 2,000	0.00%	\$ 2,000
Printing & Duplicating	\$ 5,000	\$ 1,200	\$ 5,000	0.00%	\$ -
Mileage Reimb.	\$ 513	\$ 513	\$ 513	0.00%	\$ -
Staff Appreciation	\$ 250	\$ 250	\$ 400	60.00%	\$ 150
IL Unemployment Tax (employer)	\$ 2,513	\$ -	\$ 2,367	0.00%	\$ (146)
FICA Tax Expense (employer)	\$ 12,360	\$ 12,387	\$ 12,793	0.00%	\$ 433

	Vacation Compensation Expense	\$ 309	\$ -	\$ 307	0.00%	\$ (2)
	Marketing Expense	\$ 5,000	\$ 5,000	\$ 5,000	0.00%	\$ -
	Veteran's Bricks	\$ 175	\$ 175	\$ 175	0.00%	\$ -
Total		\$ 158,973	\$ 145,887	\$ 170,741	7.40%	\$ 11,768
Profit/Loss/Change		\$ (18,803)	\$ (5,236)	\$ (12,746)	-32.21%	\$ 3,737
Beginning Fund Balance 5/1/2018:		\$ 264,935				
Estimated Year End Fund Balance at 4/30/2019:		\$ 278,767				
Proposed 19/20 Fund Balance:		\$ 266,081				

Recreation Programs - Fund 20

Revenue

<u>Description</u>	<u>Proposed 18/19 Budget</u>	<u>Estimated 18/19 Yr End</u>	<u>Proposed 19/20 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Active Adult Programs	\$ 2,050	\$ 211	\$ 354	-82.73%	\$ (1,696)
Preschool	\$ 22,442	\$ 29,400	\$ 20,370	-9.23%	\$ (2,072)
Summer Day Camp	\$ 33,200	\$ -	\$ 22,312	-32.80%	\$ (10,888)
Nature Center Programs	\$ 24,600	\$ 7,875	\$ 14,163	-42.43%	\$ (10,437)
Teen Programs	\$ 344	\$ 162	\$ 739	114.83%	\$ 395
Adult Programs	\$ 1,332	\$ 101	\$ 828	-37.84%	\$ (504)
Preschool Camp	\$ 5,500	\$ 3,720	\$ 4,800	-12.73%	\$ (700)
Early Childhood Programs	\$ 14,400	\$ 11,300	\$ 18,343	27.38%	\$ 3,943
Youth Programs	\$ -	\$ -	\$ 7,343	0.00%	\$ 7,343
Birthday Parties	\$ 2,500	\$ 3,150	\$ 3,775	51.00%	\$ 1,275
Community Groups	\$ 8,500	\$ 4,700	\$ 7,176	-15.58%	\$ (1,324)
Community Outreach	\$ 1,025	\$ 635	\$ 500	-51.22%	\$ (525)
Grant Revenue	\$ 100	\$ -	\$ 100	0.00%	\$ -
Donations	\$ 100	\$ 100	\$ 100	0.00%	\$ -
Sponsorships	\$ 1,550	\$ 1,000	\$ 1,550	0.00%	\$ -
Total	\$ 117,643	\$ 62,354	\$ 102,453	-12.91%	\$ (15,190)

Expense

<u>Description</u>	<u>Proposed 18/19 Budget</u>	<u>Estimated 18/19 Yr End</u>	<u>Proposed 19/20 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Wages-Preschool	\$ 15,199	\$ 10,800	\$ 11,329	-25.46%	\$ (3,870)
Wages-Summer Day Camp	\$ 21,467	\$ -	\$ 13,803	-35.70%	\$ (7,664)
Wages-Nature Center Prog.	\$ 4,836	\$ 5,025	\$ 6,238	28.99%	\$ 1,402
Wages-Teen Programs	\$ -	\$ -	\$ 190	0.00%	\$ 190
Wages-Adult Programs	\$ 32	\$ -	\$ -	-100.00%	\$ (32)
Wages-Preschool Camp	\$ 2,980	\$ 2,435	\$ 2,983	0.00%	\$ 3
Wages-Early Childhood Pgms	\$ 7,985	\$ 4,811	\$ 9,804	0.00%	\$ 1,819

Recreation Program - Fund 20

Wages - Youth Program	\$ -	\$ -	\$ 2,171	0.00%	\$ 2,171
Wages-Birthday Parties	\$ 494	\$ 300	\$ 256	-48.12%	\$ (238)
Wages-Community Groups	\$ 1,918	\$ 650	\$ 976	-49.12%	\$ (942)
Wages-Community Outreach	\$ 384	\$ 85	\$ 53	-86.13%	\$ (331)
Wages-Supervisor	\$ 21,000	\$ 17,800	\$ 18,451	0.00%	\$ (2,549)
Active Adult Program Expense	\$ 1,862	\$ 434	\$ 520	-72.07%	\$ (1,342)
Preschool Expense	\$ 1,710	\$ 1,710	\$ 1,804	5.50%	\$ 94
Summer Day Camp Supplies	\$ 7,865	\$ 774	\$ 5,135	0.00%	\$ (2,730)
Nature Center Program Supplies	\$ 889	\$ 750	\$ 512	-42.41%	\$ (377)
Teen Program Supplies	\$ 256	\$ -	\$ 70	-72.66%	\$ (186)
Adult Program Supplies	\$ 110	\$ -	\$ -	-100.00%	\$ (110)
Preschool Camp Supplies	\$ 1,000	\$ 210	\$ 350	0.00%	\$ (650)
Early ChildhoodProgram Supplies	\$ 585	\$ 585	\$ 1,149	0.00%	\$ 564
Youth Program Supplies	\$ -	\$ -	\$ 290	0.00%	\$ 290
Birthday Party Supplies	\$ 360	\$ 432	\$ 1,000	177.78%	\$ 640
Community Groups Supplies	\$ 1,244	\$ 200	\$ 200	-83.92%	\$ (1,044)
Community Outreach Supplies	\$ 75	\$ 100	\$ 100	33.33%	\$ 25
Nature Center Program Contract	\$ 1,060	\$ -	\$ -	0.00%	\$ (1,060)
Teen Program Contracts	\$ -	\$ -	\$ 206	0.00%	\$ 206
Adult Program Contracts	\$ 746	\$ 188	\$ 634	-15.01%	\$ (112)
Early ChildhoodProgram Contracts	\$ 773	\$ 250	\$ 3,350	0.00%	\$ 2,577
Youth Program Contracts	\$ -	\$ -	\$ 3,256	0.00%	\$ 3,256
Animal exhibits & Supplies	\$ 1,038	\$ 1,315	\$ 2,000	0.00%	\$ 962
Total	\$ 95,868	\$ 48,854	\$ 86,830	-9.43%	\$ (9,038)
Profit/Loss/Change	\$ 21,775	\$ 13,500	\$ 15,623	-28.25%	\$ (6,152)
Beginning Fund Balance 5/1/2018:	\$ 264,935				
Estimated Year End Fund Balance at 4/30/2019:	\$ 278,767				
Proposed 19/20 Fund Balance:	\$ 266,081				

Fitness Center Administration- Fund 26

Revenue

<u>Description</u>	<u>Proposed 18/19 Budget</u>	<u>Estimated 18/19 Yr End</u>	<u>Proposed 19/20 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Sales Tax Receipts	\$ 600	\$ 161	\$ 300	0.00%	\$ (300)
Property Taxes	\$ 82,432	\$ 82,410	\$ 106,583	29.30%	\$ 24,151
Rentals	\$ 13,500	\$ 3,594	\$ 16,000	18.52%	\$ 2,500
Advertising	\$ 480	\$ 282	\$ 480	0.00%	\$ -
Memberships	\$ 73,000	\$ 67,564	\$ 71,000	-2.74%	\$ (2,000)
Retail Sales	\$ 3,000	\$ 2,039	\$ 3,000	0.00%	\$ -
Towels	\$ 700	\$ 507	\$ 1,000	42.86%	\$ 300
Leased Space	\$ -	\$ -	\$ 6,300	0.00%	\$ 6,300
Total	\$ 173,712	\$ 156,557	\$ 204,663	17.82%	\$ 24,651

Expense

<u>Description</u>	<u>Proposed 18/19 Budget</u>	<u>Estimated 18/19 Yr End</u>	<u>Proposed 19/20 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Wages-Fitness Floor	\$ 8,500	\$ 7,354	\$ 8,945	5.23%	\$ 445
Wages-Full-time staff	\$ 23,199	\$ 23,288	\$ 24,005	3.47%	\$ 806
Wages-Front Desk	\$ 53,560	\$ 42,994	\$ 56,738	5.93%	\$ 3,178
Wages-Supervisor	\$ 45,000	\$ 40,534	\$ 45,728	0.00%	\$ 728
Job Posting	\$ 600	\$ -	\$ 600	0.00%	\$ -
Retail Sales Supplies	\$ 2,000	\$ 886	\$ 1,500	-25.00%	\$ (500)
Towel Cleaning	\$ 100	\$ 100	\$ 50	-50.00%	\$ (50)
Contract Custodial Services	\$ 16,000	\$ 14,160	\$ 15,600	0.00%	\$ (400)
General Repairs and Improve	\$ 6,500	\$ 3,250	\$ 7,022	8.03%	\$ 522
Equipment Repair	\$ 2,000	\$ 1,000	\$ 2,500	25.00%	\$ 500
Custodial Supplies	\$ 3,500	\$ 3,984	\$ 3,700	5.71%	\$ 200

Electric	\$	26,000	\$	27,691	\$	27,000	3.85%	\$	1,000
Water & Sewer	\$	1,341	\$	792	\$	1,341	0.00%	\$	-
Gas	\$	6,025	\$	4,599	\$	7,250	20.33%	\$	1,225
Telephone	\$	4,400	\$	4,220	\$	4,400	0.00%	\$	-
Alarm	\$	2,000	\$	1,469	\$	2,000	0.00%	\$	-
Cable/Internet	\$	3,400	\$	3,165	\$	3,250	0.00%	\$	(150)
Staff Apparel	\$	300	\$	300	\$	300	0.00%	\$	-
Credit Card Fees	\$	2,300	\$	2,158	\$	2,300	0.00%	\$	-
Sales Tax	\$	600	\$	600	\$	300	-50.00%	\$	(300)
Educ./Conferences	\$	2,000	\$	-	\$	1,500	-25.00%	\$	(500)
Memberships/Sub.	\$	700	\$	-	\$	500	-28.57%	\$	(200)
Office Supplies	\$	1,750	\$	258	\$	850	-51.43%	\$	(900)
Mileage Reimb.	\$	300	\$	300	\$	300	0.00%	\$	-
BMI / ASCAP	\$	2,000	\$	300	\$	1,200	0.00%	\$	(800)
Staff Appreciation	\$	-	\$	-	\$	400	0.00%	\$	400
IL Unemployment Tax (emplc	\$	1,342	\$	-	\$	1,377	0.00%	\$	35
FICA Tax Expense (employer)	\$	9,323	\$	9,206	\$	9,649	0.00%	\$	326
Vacation Compensation Expe	\$	89	\$	-	\$	89	0.00%	\$	0
Total	\$	224,829	\$	192,611	\$	230,394	2.48%	\$	5,565
Profit/Loss/Change	\$	(51,117)	\$	(36,054)	\$	(25,731)	-49.66%	\$	19,086
Beginning Fund Balance 5/1/2018:	\$	264,935							
Estimated Year End Fund Balance at 4/30/2019:	\$	278,767							
Proposed 19/20 Fund Balance:	\$	266,081							

Fitness Center Programs - Fund 25

Revenue

<u>Description</u>	<u>Proposed 18/19 Budget</u>	<u>Estimated 18/19 Yr End</u>	<u>Proposed 19/20 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Adult Athletics	\$ 2,000	\$ 1,175	\$ 2,000	0.00%	\$ -
Group Exercise	\$ 9,500	\$ 6,654	\$ 9,500	0.00%	\$ -
Youth Athletics	\$ 3,700	\$ 1,983	\$ 3,700	0.00%	\$ -
Personal Training	\$ 4,500	\$ 4,862	\$ 5,000	11.11%	\$ 500
Total	\$ 19,700	\$ 14,674	\$ 20,200	2.54%	\$ 500

Expense

<u>Description</u>	<u>Proposed 18/19 Budget</u>	<u>Estimated 18/19 Yr End</u>	<u>Proposed 19/20 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Wages-Adult Athletics	\$ 500	\$ 602	\$ 503	0.50%	\$ 3
Wages-Youth Ath	\$ 300	\$ -	\$ 302	0.50%	\$ 2
Wages-Personal Trn	\$ 3,000	\$ 3,398	\$ 3,015	0.50%	\$ 15
Wages-Group Exer	\$ 2,500	\$ 1,250	\$ 2,513	0.50%	\$ 13
Adult Athletics Expense	\$ 1,500	\$ 206	\$ 1,000	-33.33%	\$ (500)
Youth Ath Supplies	\$ 2,600	\$ -	\$ 800	-69.23%	\$ (1,800)
Personal Training	\$ 500	\$ -	\$ 1,000	100.00%	\$ 500
Group X supplies	\$ 500	\$ -	\$ 900	80.00%	\$ 400
Total	\$ 11,400	\$ 5,456	\$ 10,032	-12.00%	\$ (1,369)
Profit/Loss/Change	\$ 8,300	\$ 9,218	\$ 10,169	22.51%	\$ 1,869

Beginning Fund Balance 5/1/2018:	\$ 264,935
Estimated Year End Fund Balance at 4/30/2019:	\$ 278,767
Proposed 19/20 Fund Balance:	\$ 266,081

Audit - Fund 30

Revenue

<u>Description</u>	<u>Proposed 18/19 Budget</u>	<u>Estimated 18/19 Yr End</u>	<u>Proposed 19/20 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Property Taxes	\$ 5,500	\$ 5,500	\$ 10,900	49.54%	\$ 5,400

Expense

Audit	\$ 5,350	\$ 5,350	\$ 5,350	0.00%	\$ -
Required Fees & Legal Publications	\$ -	\$ 2,500	\$ 2,550	100.00%	\$ 2,550
Total	\$ 5,350	\$ 7,850	\$ 7,900	32.28%	\$ 2,550

Profit/Loss/Change	\$ 150	\$ (2,350)	\$ 3,000	1900.25%	\$ 5,400
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Beginning Fund Balance 5/1/2018:	\$ 2,079
Estimated Year End Fund Balance at 4/30/2019:	\$ (271)
Proposed 19/20 Fund Balance:	\$ 2,729

Liability Insurance - Fund 40

Revenue

<u>Description</u>	<u>Proposed 18/19 Budget</u>	<u>Estimated 18/19 Yr End</u>	<u>Proposed 19/20 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Property Taxes	\$ 20,326	\$ 20,326	\$ 19,754	-2.82%	\$ (572)
PDRMA Safety Rebate	\$ 1,500	\$ 1,000	\$ 1,500	0.00%	\$ -
	<u>\$ 21,826</u>	<u>\$ 22,037</u>	<u>\$ 21,254</u>	<u>-2.62%</u>	<u>\$ (572)</u>

Expense

Property & Casualty Ins	\$ 16,024	\$ 16,024	\$ 14,353	-10.43%	\$ (1,671)
Testing, Equipment	\$ 1,000	\$ 5,600	\$ 2,000	100.00%	\$ 1,000
Staff Training, Testing	\$ 1,200	\$ 1,200	\$ 3,000	150.00%	\$ 1,800
Safety Program	\$ 911	\$ 911	\$ 400	-56.09%	\$ (511)
First Aid Supplies	\$ 500	\$ 343	\$ 500	0.00%	\$ -

Total	\$ 19,635	\$ 24,078	\$ 20,253	3.15%	\$ 618
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Profit/Loss/Change	\$ 2,191	\$ (2,041)	\$ 1,000	54.35%	\$ (1,191)
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Beginning Fund Balance 5/1/2018:	\$10,137
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Estimated Year End Fund Balance at 4/30/2019:	\$8,096
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Proposed 19/20 Fund Balance:	\$9,096
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Paving & Lighting - Fund 85

Revenue

<u>Description</u>	<u>Proposed 18/19 Budget</u>	<u>Estimated 18/19 Yr End</u>	<u>Proposed 19/20 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Property Taxes	\$ 96	\$ 96	\$ 260	170.83%	\$ 164

Expense

Paving	\$ 130	\$ -	\$ 130	0.00%	\$ -
Lighting	\$ 130	\$ -	\$ 130	0.00%	\$ -
Total	\$ 260	\$ -	\$ 260	0.00%	\$ -
Profit/Loss/Change	\$ (164)	\$ 96	\$ -	-100.00%	\$ 164

Beginning Fund Balance 5/1/2018:	\$121,017
Estimated Year End Fund Balance at 4/30/2019:	\$121,113
Proposed 19/20 Fund Balance:	\$121,113

IMRF - Fund 60

Revenue

<u>Description</u>	<u>Proposed 18/19 Budget</u>	<u>Estimated 18/19 Yr End</u>	<u>Proposed 19/20 Budget</u>	<u>Proposed % Change</u>	<u>Proposed Change</u>
Property Taxes	\$ 88,332	\$ 88,332	\$ 59,810	-32.29%	\$ (28,522)

Expense

IMRF Contribution	\$ 61,717	\$ 58,810	\$ 58,810	-4.71%	\$ (2,907)
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Profit/Loss/Change	\$ 26,615	\$ 29,522	\$ 1,000	-96.24%	\$ (25,615)
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Beginning Fund Balance 5/1/2018:	\$ 28,710
Estimated Year End Fund Balance at 4/30/2019:	\$ 58,232
Proposed 19/20 Fund Balance:	\$ 59,232

Worker's Compensation - Fund 50

Revenue

<u>Description</u>	<u>Proposed 18/19 Budget</u>	<u>Estimated 18/19 Yr End</u>	<u>Proposed 19/20 Budget</u>	<u>Proposed % Change</u>	<u>Proposed Change</u>
Property Taxes	\$ 14,900	\$ 14,900	\$ 10,052	-32.54%	\$ (4,848)

Expense

Worker's Comp.	\$ 11,873	\$ 11,873	\$ 10,052	-15.34%	\$ (1,821)
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Profit/Loss/Change	\$ 3,027	\$ 3,027	\$ 0	100.00%	\$ 3,027
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Beginning Fund Balance 5/1/2018:	\$ 1,072
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Estimated Year End Fund Balance at 4/30/2019:	\$ 4,099
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Proposed 19/20 Fund Balance:	\$ 4,099
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Special Recreation - Fund 70

Revenue

<u>Description</u>	<u>Proposed 18/19 Budget</u>	<u>Estimated 18/19 Yr End</u>	<u>Proposed 19/20 Budget</u>	<u>Proposed % Change</u>	<u>Proposed Change</u>
Property Taxes	\$ 101,100	\$ 101,100	\$ 102,353	1.24%	\$ 1,253

Expense

Manager	\$ 19,074	\$ 19,074	\$ 19,759	3.59%	\$ 685
Stocking of Lake	\$ 1,100	\$ 990	\$ 1,100	0.00%	\$ -
NEDSRA Contribution	\$ 68,000	\$ 67,183	\$ 71,000	4.41%	\$ 3,000
Spec. Rec. Expenses	\$ 2,423	\$ 760	\$ 2,423	0.00%	\$ -
Event Sponsorship	\$ 2,500	\$ -	\$ 3,000	20.00%	\$ 500
ADA Improvements and Projects	\$ 3,800	\$ 4,512	\$ 5,071	33.45%	\$ 1,271
	<u>\$ 96,897</u>	<u>\$ 92,519</u>	<u>\$ 102,353</u>	<u>5.63%</u>	<u>\$ 5,456</u>

Profit/Loss/Change	\$ 4,203	\$ 8,581	\$ 0	-100.00%	\$ (4,203)
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Beginning Fund Balance 5/1/2018:	\$ 148,377
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Estimated Year End Fund Balance at 4/30/2019:	\$ 156,958
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Proposed 19/20 Fund Balance:	\$ 156,958
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Debt Service - Fund 90

Revenue

<u>Description</u>	<u>Proposed</u> <u>18/19 Budget</u>	<u>Estimated</u> <u>18/19 Yr End</u>	<u>Proposed</u> <u>19/20 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
Property Taxes	\$ 398,714	\$ 398,714	\$ 393,681	-1.26%	\$ (5,033)

Expense

Interest	\$ 15,542	\$ 15,542	7,681	-50.58%	\$ (7,861)
Bond Principal	\$ 395,000	\$ 395,000	\$ 386,000	-2.28%	\$ (9,000)
	\$ 410,542	\$ 410,542	\$ 393,681	-4.28%	\$ (16,861)

Profit/Loss/Change	\$ (11,828)	\$ (11,828)	\$ 0	-100.00%	\$ 11,828
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Beginning Fund Balance 5/1/2018:	\$ 85,079
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Estimated Year End Fund Balance at 4/30/2019:	\$ 73,251
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Proposed 19/20 Fund Balance:	\$ 73,251
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Capital Improvements - Fund 80

Revenue

<u>Description</u>	<u>Proposed 18/19 Budget</u>	<u>Estimated 18/19 Yr End</u>	<u>Proposed 19/20 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Interest Income	\$ 6,082	\$ 7,354	\$ 4,000	-34.23%	\$ (2,082)
Bond Proceeds	\$ -	\$ -	\$ 1,148,525	0.00%	\$ 1,148,525
Grant Revenue	\$ 200,000	\$ 200,000	\$ -	0.00%	\$ (200,000)
	<u>\$ 206,082</u>	<u>\$ 207,354</u>	<u>\$ 1,152,525</u>	<u>-34%</u>	<u>\$ 946,443</u>

Expense

Bank Charges	\$ 100	\$ -	\$ 100	0.00%	\$ -
Capital Projects	\$ 1,181,000	\$ 47,423	\$ 865,000	-26.76%	\$ (316,000)
	<u>\$ 1,181,100</u>	<u>\$ 47,423</u>	<u>\$ 865,100</u>	<u>0%</u>	<u>\$ (316,000)</u>

Profit/Loss/Change	\$ (975,018)	\$ 159,931	\$ 287,525	-129.49%	\$ 1,262,443
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Beginning Fund Balance 5/1/2018:	\$ 1,524,455
Estimated Year End Fund Balance at 4/30/2019:	\$ 1,684,386
Proposed 19/20 Fund Balance:	\$ 1,971,911