

MINUTES OF JANUARY 31, 2017 FINANCE COMMITTEE OF THE WHOLE MEETING
GLENCOE PARK DISTRICT
999 GREEN BAY ROAD, GLENCOE, ILLINOIS 60022

The meeting was called to order at 6:30 p.m. and the roll was called.

Commissioners present:

Lisa Brooks, Chair/Treasurer
Seth Palatnik, President
Dudley Onderdonk, Vice President
Steve Gaines, Commissioner
Andre Lerman, Commissioner

Staff present:

Lisa Sheppard, Executive Director/Secretary
Carol Mensinger, Director of Finance/HR
Chris Leiner, Director of Parks/Maintenance
Mike Lushniak, Director of Recreation/Facilities
Erin Maassen, Manager of Marketing/Comm.
Jenny Runkel, Administrative Assistant

Members of the public in attendance: Stefanie Boron, Audra Donnelly, Dan Dorfman, Fiona Jessup, Debbie Jha, Josh Lutton, Eddie Simon

Matters from the Public: There was no one wishing to address the Committee.

Budget Review: Commissioner Palatnik arrived at 6:35 p.m.

Director Mensinger reviewed the First Draft Proposed Budget for Fiscal Year 2017/2018 document in full detail.

As of February 28, 2017, the projected fund balance in the Corporate Fund of \$2,465,772 will meet the reserve guideline of 50% of operating expenditures and the Recreation Fund of \$3,765,979 will meet the reserve guideline of 50% of operating expenditures, as do all minor funds. The Proposed First Draft Budget that was reviewed and discussed by the committee is attached to these minutes including a memo with a detailed overview of the fiscal outlook of the Park District. Given these fund balance levels, a transfer of funds to future Master Plan projects will be re-evaluated after the annual audit is completed and presented to the Board in June.

The highest ten priced capital projects in Fund 65 and Fund 69 was reviewed in detail along with the Three-Year Capital Plan and facility projects.

The discussion on the 2017 salary merit pool included a brief review of the 2014 HayGroup salary study. Based on comparable park district increases for competitive hiring, staff recommended a 3% merit increase based on individual annual evaluation. The Executive Director also has discretion for additional bonuses in situations for high performers during extreme projects where hours and high performance were required and executed.

Following Committee discussion, Chair Brooks directed Executive Director Sheppard to move forward with the 3% merit pool increase.

Director Lushniak reviewed the Program Price Guidelines and Fee Comparison Table in additional detail.

After a final review from the Committee, Chair Brooks directed Executive Director Sheppard to bring the Approval Draft FY2017/18 Budget for approval at the March Regular Board meeting. No action was taken, changes will be made as needed in the Budget Approval Draft on the agenda for approval at the March 21, 2017 Regular Board Meeting.

GYS and GJHP Stipend Request: Eddie Simon, Executive Director of GYS and Audra Donnelly, Executive Director, and Fiona Jessup, Program Director of GJHP gave presentations regarding their stipend requests. Discussion ensued. Chair Brooks with the approval of the Committee asked staff to forward the stipend requests for approval at the February Regular Board meeting.

Other: There was no other business.

Adjourn: Chair Brooks moved to adjourn the meeting at 8:33 p.m. Commissioner Gaines seconded the motion, which passed by unanimous voice vote.

Respectfully submitted,

Lisa M. Sheppard
Secretary



PROPOSED BUDGET
FISCAL YEAR 2017/2018
FIRST DRAFT

GLENCOE PARK DISTRICT

BOARD OF PARK COMMISSIONERS

**Steven Gaines
President**

**Dudley Onderdonk
Vice President**

**Lisa Brooks
Treasurer**

**Andre Lerman
Commissioner**

**Seth Palatnik
Commissioner**

ADMINISTRATIVE STAFF

**Lisa Sheppard
Executive Director**

**Carol Mensinger
Director of Finance & Human Resources**

**Chris Leiner
Director of Parks & Maintenance**

**Michael Lushniak
Director of Recreation & Facilities**

**GLENCOE PARK DISTRICT
PROPOSED FY2017/18 BUDGET – FIRST DRAFT**

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PROPOSED FY2017/18 BUDGET – FIRST DRAFT**

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MEMORANDUM

TO: Board of Park Commissioners

DATE: January 18, 2017

FROM: Carol Mensinger, Director of Finance/Human Resources

cc: Lisa Sheppard, Chris Leiner, Mike Lushniak

SUBJECT: PROPOSED FY2017/18 BUDGET- FIRST DRAFT

INTRODUCTION

This memorandum has been prepared to provide the Board with a better overall understanding of the budget, and to assist the Board in reviewing and summarizing the First Draft of the Fiscal Year 2017/18 Budget which will be discussed at the Finance Committee of the Whole meeting on January 31, 2017. Many hours of preparation, involving all levels of staff, have gone into the development of this budget.

Staff continues to use the same format in preparing this budget as in past years beginning with "Budget Premises" stated in this BUDGET MEMORANDUM/OVERVIEW. These premises represent the foundation upon which the budget is constructed. The BUDGET SUMMARIES section in Tab 2 gives a summary overview of operating revenues, operating expenses, net surplus/ (deficit), fund balances, and a specific look at the Corporate and Recreation Fund balances. The NARRATIVE REVIEW then follows in Tab 3, followed by the DETAIL BUDGETS BY FUND in Tab 4. The CAPITAL PROJECTS PROGRAM in Tab 5 is a review of proposed capital improvements and purchases which were identified by staff as priority projects. Operational capital is shown in Appendix A and Capital Project Fund capital is shown in Appendix B. Tab 6 provides a SUMMARY OF THE BUDGET BY CATEGORIES of operating revenues and expenses. In Tab 7 are memorandums explaining rationale for the proposed merit increase and proposed conferences/training. In Tab 8 is the updated 5-year Budget Projection Plan. Newly added this year in Tab 9 are recreation program fees and facility fees that impact revenues shown in this First Draft.

BUDGET PREMISES

The Fiscal Year 2017/18 Budget and related capital improvement/project program were developed based upon the following premises:

1. To continue to provide existing levels of service and to provide the residents of the Glencoe Park District with new and increased levels of service in the Takiff Center, as well as other facilities and parks within the District, as directed.
2. The Park District adopted an *operating* Tax Levy Ordinance this past November in the amount of \$4,227,000 for tax year 2016 (Fiscal Year 2017/18). This operating levy represents a 3.5% increase over the previous year, and as in prior years is intended to capture all new growth available in the midst of the tax cap. The *total* levy also includes \$1,166,050 in debt service for principal and interest payments on the District's two outstanding bond issues.
3. Strive to maintain a Board-approved level for annual operating reserve fund balances within both the Corporate Fund (50%) and Recreation Fund (50%), per the District's Fund Balance Policy. Staff is pleased to report that the FY2017/18 budget reflects an increase in reserve levels, well above the minimum.
4. Based on the District's ability to meet these Fund Balance Policy requirements, it is the Board's past practice and philosophy to commit a portion of these monies to future Master Plan projects. Typically this is done by formal board action after the annual audit is approved in June.
5. The proposed capital program provides for maintenance, improvements and equipment purchases. Staff recommends that the capital program include the following:
 - A. The **Capital Projects Fund (65)** be used to fund **\$669,250** in projects, of which **\$659,250** are new projects, and **\$10,000** is a general contingency amount. (See Tab 5).
 - B. The **Corporate Fund** be used to fund **\$211,500** in **operational** capital improvements.
 - C. The **Recreation Fund** be used to fund **\$32,500** in **operational** capital improvements.
 - D. The **Special Recreation Fund** be used to fund **\$120,000** in **operational** ADA-related capital improvements.
 - E. The **Liability Fund** be used to fund **\$7,500** in **operational** safety related capital items.
 - F. The **Trust Fund** be used to fund **\$10,000** in capital improvements at the Beach.
 - G. The **Master Plan Capital Fund (69)** be used to fund **\$1,815,000** in capital improvements/projects related to the master plan. Projects included for FY2017/18

include Watts Basketball Court Project, Astor Park Renovation, Lakefront Park Renovation, West Playground Renovation, Takiff Parking Project, and Takiff Fitness Area Project.

6. Each year, the Park Board authorizes a merit pool which is spread to Grade 1 (full-time) employees, excluding the Executive Director's position. A proposed 3.0% merit pool is included in the First Draft of the Fiscal Year 2017/18 Budget. The County Clerk will use a 0.7% CPI factor for calculation of the tax cap in tax year 2016. See Tab 7 for an additional detailed memo on the proposed merit pool.
7. Accomplish #1-6 above, in accordance with the already adopted tax levy and the Park Board's historically expressed desire of maintaining the composite tax rate at a responsible level which is reflective of the community's preparedness to support local park and recreation services.

BUDGET SUMMARIES

This part provides a financial summary of all funds as related to:

1. Revenues (Table I)
2. Expenditures (Table II)
3. Net Surplus/ (Deficit) (Table III)
4. Fund Balances (Table IV)
5. Corporate and Recreation Fund Balance Summaries
6. Summary of Recreation Program By Program Category
7. Overview of Recreation Fund Budget

As of **February 28, 2017**, the projected **Designated Operating Fund Balance in the Corporate Fund** of **\$2,465,772** meets the reserve guideline of 50% of operating expenditures.

As of **February 28, 2017** the projected **Designated Operating Fund Balance in the Recreation Fund** of **\$3,765,979** meets the reserve guideline of 50% of operating expenditures.

As of **February 28, 2018**, given that budget projections are accurate, the operating fund balance in the Corporate Fund will stand at approximately **\$2,405,322**, and in the Recreation Fund, it will stand at approximately **\$3,259,576**. Note, these balances also reflect the \$1.3 million in "committed" fund balances that will be officially transferred to the Master Plan Capital Fund in FY2017/18.

Given these fund balance levels, and per the District's Fund Balance Policy, staff again would propose that (in June after the annual audit has been approved) a portion of the Corporate and/or Recreation Fund balances be specifically "committed" to be used for future Master Plan projects. In the past five years, the Board has now approved a total of \$3.8 million to be "committed" for future master plan improvements/capital projects, which means no added debt for taxpayers to complete projects identified as part of the master plan process.

CAPITAL PROJECTS PROGRAM

The projects and items being recommended to the Board of Park Commissioners for completion in Fiscal Year 2017/18 are contained on these pages. They are being presented in a format similar to past years. See Tab 5 for detailed capital information.

The ten largest proposed capital projects to be funded (in **Funds 65 and 69** as well as partial potential funding from **Fund 30** for ADA-related expenses):

1. West Playground Renovation (\$275,000 Dist 35 Reimbmt)	\$ 560,000
2. Lakefront Park Renovation	\$ 455,000
3. Takiff Fitness Area Project	\$ 310,000
4. Takiff Parking Project	\$ 260,000
5. Astor Park Renovation	\$ 225,000
6. Watts Basketball Court Project	\$ 75,000
7. Replacement of Rubber Floor Tile – Watts	\$ 70,000
8. Automated Building System Upgrade – Takiff	\$ 52,000
9. Replacement of S-10 Pickup with F-450 Dump Truck	\$ 47,500
10. Cooling System/Rink Floor Maintenance – Watts	\$ 45,000

CONCLUSION

The operating portions of the proposed budget were developed in keeping with past practice. In essence, most line items were adjusted from the current (Fiscal Year 2016/17) budget to reflect tax revenues as approved in the Tax Levy Ordinance along with program fees, licenses, rentals, and other income, as well as costs associated with new increased service levels for the Takiff Center. On the expense side, adjustments were made to reflect anticipated inflationary increases for supplies and services, or specified increases/ decreases where costs are known, such as insurance premiums, wages and NSSRA and IMRF contributions, to name a few.

As discussed in the “Budget Premises” section of this memorandum, the proposed capital improvements represent projects and purchases needed to maintain the total park system. Staff acknowledges that the capital improvements/projects portion of the Fiscal Year 2017/18 Budget could still be amended by the Board. Given the further prioritization of the master plan projects, additional capital projects could be identified to be completed in the near future.

The accompanying budget document is the result of many hours of effort expended by staff. I would personally like to thank all who helped me in the development of this proposed budget, especially to Accounting Manager, Liz Stowick.

As always, please don't hesitate to call if you desire a clarification or additional information.

**GLENCOE PARK DISTRICT
FY 2017/18 BUDGET
SUMMARY: REVENUES**

TABLE I

	<u>2016/17 Budget</u>	<u>2016/17 Projected</u>	<u>2017/18 Budget</u>
10 CORPORATE FUND			
00 Administration	4,097,980	4,206,458	4,562,872
11 G & A Department	1,220,876	1,116,249	1,250,706
12 Park Maintenance/Greenhouse Department	2,350	31,463	2,550
13 Watts Ice Center Department	133,316	141,223	151,663
14 Beach Department	247,610	324,279	275,071
15 Boathouse Department	<u>75,310</u>	<u>107,008</u>	<u>104,922</u>
TOTAL CORPORATE FUND	5,777,442	5,926,680	6,347,784
25 RECREATION FUND			
00 Administration/Takiff	4,554,693	4,585,817	4,990,242
25 Recreation Programs Department	3,097,078	3,115,620	3,276,290
26 Day Care Department	814,270	855,587	912,160
27 Fitness Department	<u>0</u>	<u>0</u>	<u>40,272</u>
TOTAL RECREATION FUND	8,466,041	8,557,024	9,218,964
30 SPECIAL RECREATION FUND	474,011	474,131	376,867
35 PENSION/RETIREMENT FUND	543,783	550,333	590,763
36 SOCIAL SECURITY/MEDICARE FUND	271,414	275,109	296,109
40 BOND & INTEREST FUND	1,452,436	1,441,376	1,475,546
45 LIABILITY INSURANCE FUND	246,893	253,530	264,018
50 WORKER'S COMPENSATION FUND	68,911	69,961	72,076
55 AUDIT FUND	18,125	19,125	19,090
TOTAL OPERATING REV(incl Carryovers)	17,319,056	17,567,269	18,661,217
LESS: Cash Carryovers/Reserves	(6,347,218)	(6,384,990)	(7,094,425)
LESS: Interfund/G&A Transfers In	(1,189,196)	(1,085,749)	(1,213,456)
NET OPERATING REVENUES	9,782,642	10,096,530	10,353,336
65 CAPITAL PROJECTS FUND			
980,834	980,834	983,536	767,762
Less: Interfund Transfers	<u>(500,000)</u>	<u>(500,000)</u>	<u>(500,000)</u>
	480,834	483,536	267,762
69 MASTER PLAN CAPITAL			
2,904,620	2,904,620	2,915,672	2,999,285
Less: Interfund Transfers	<u>(424,040)</u>	<u>(424,004)</u>	<u>(1,328,313)</u>
	2,480,580	2,491,668	1,670,972
70 SPECIAL TRUST FUND			
97,471	97,471	97,952	73,615
75 IMPACT FEE FUND			
52,353	52,353	60,353	36,113
TOTAL CAPITAL REVENUES	4,035,278	4,057,513	3,876,775
LESS: Cash Carryovers	(3,110,138)	(3,111,523)	(1,768,562)
LESS: Interfund Transfers In	(924,040)	(924,004)	(1,828,313)
NET CAPITAL REVENUES	1,100	21,986	279,900
TOTAL - ALL REVENUES	21,354,334	21,624,782	22,537,992
LESS: Cash Carryovers	(9,457,356)	(9,496,513)	(8,862,987)
LESS: Interfund Transfers	(2,113,236)	(2,009,753)	(3,041,769)
NET TOTAL REVENUES	9,783,742	10,118,516	10,633,236

* Interfund transfers include annual G&A Dept. transfers and capital transfers.

**GLENCOE PARK DISTRICT
FY 2017/18 BUDGET
SUMMARY: EXPENSES**

TABLE II

	<u>2016/17 Budget</u>	<u>2016/17 Projected</u>	<u>2017/18 Budget</u>
10 CORPORATE FUND			
00 Administration	650,000	650,000	800,000
11 G & A Department	1,220,876	1,116,249	1,250,706
12 Park Maintenance/Greenhouse Department	1,114,572	1,045,292	1,158,159
13 Watts Ice Center Department	276,440	264,723	282,803
14 Beach Department	287,947	277,752	312,914
15 Boathouse Department	<u>115,385</u>	<u>106,892</u>	<u>137,880</u>
SUB-TOTAL	3,665,220	3,460,908	3,942,462
LESS: Interfund Transfers (G&A/Capital/Other)	<u>(1,113,790)</u>	<u>(1,073,442)</u>	<u>(1,273,248)</u>
TOTAL CORPORATE FUND	2,551,430	2,387,466	2,669,214
25 RECREATION FUND			
00 Administration/Takiff	2,237,226	2,115,963	3,073,979
25 Recreation Programs Department	1,995,459	1,964,503	2,045,313
26 Day Care Department	714,446	710,579	815,256
27 Fitness Department	<u>0</u>	<u>0</u>	<u>24,840</u>
SUB-TOTAL	4,947,131	4,791,045	5,959,388
LESS: Interfund Transfers/G&A	<u>(975,406)</u>	<u>(912,307)</u>	<u>(1,740,208)</u>
TOTAL RECREATION FUND	3,971,725	3,878,738	4,219,180
30 SPECIAL RECREATION FUND	345,615	330,614	303,240
35 PENSION/RETIREMENT FUND	330,000	310,000	342,000
36 SOCIAL SECURITY/MEDICARE FUND	226,000	215,500	224,000
40 BOND & INTEREST FUND	1,174,790	1,175,330	1,167,920
45 LIABILITY INSURANCE FUND	144,520	141,212	156,309
50 WORKER'S COMPENSATION FUND	36,600	36,635	39,995
55 AUDIT FUND	11,600	11,600	14,350
TOTAL OPERATING EXPENSES	10,881,476	10,472,844	12,149,664
LESS: Interfund Transfers(G&A/Capital)	<u>(2,089,196)</u>	<u>(1,985,749)</u>	<u>(3,013,456)</u>
NET OPERATING EXPENSES	8,792,280	8,487,095	9,136,208
65 CAPITAL PROJECTS FUND	834,825	718,774	669,250
LESS: Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>
	834,825	718,774	669,250
69 MASTER PLAN CAPITAL FUND	1,707,735	1,521,700	1,815,000
70 SPECIAL TRUST FUND	24,500	24,437	10,000
75 IMPACT FEE FUND	24,040	24,040	28,313
LESS: Interfund Transfers	<u>(24,040)</u>	<u>(24,040)</u>	<u>(28,313)</u>
	0	0	0
TOTAL CAPITAL EXPENSES	2,591,100	2,288,951	2,522,563
LESS: Interfund Transfers	<u>(24,040)</u>	<u>(24,040)</u>	<u>(28,313)</u>
NET CAPITAL EXPENSES	2,567,060	2,264,911	2,494,250
TOTAL - ALL EXPENSES(incl trfs)	13,472,576	12,761,795	14,672,227
LESS: Total Interfund Transfers	<u>(2,113,236)</u>	<u>(2,009,789)</u>	<u>(3,041,769)</u>
NET TOTAL - ALL EXPENSES	11,359,340	10,752,006	11,630,458

**GLENCOE PARK DISTRICT
FY 2017/18 BUDGET
SUMMARY: OPERATING SURPLUS/(DEFICIT)**

TABLE III

	<u>2016/17 Budget</u>	<u>2016/17 Projected</u>	<u>2017/18 Budget</u>
10 CORPORATE FUND			
00 - Administration	3,447,980	3,556,458	3,762,872
11 - G & A Department	0	0	0
12 - Park Maintenance/Greenhouse Department	(1,112,222)	(1,013,829)	(1,155,609)
13 Watts Ice Center Department	(143,124)	(123,500)	(131,140)
14 Beach Department	(40,337)	46,527	(37,843)
15 Boathouse Department	<u>(40,075)</u>	<u>116</u>	<u>(32,958)</u>
TOTAL CORPORATE FUND	2,112,222	2,465,772	2,405,322
25 RECREATION FUND			
00 - Administration/Takiff	2,317,467	2,469,854	1,916,263
25 Recreation Programs Department	1,101,619	1,151,117	1,230,977
26 Day Care Department	99,824	145,008	96,904
27 Fitness Department	<u>0</u>	<u>0</u>	<u>15,432</u>
TOTAL RECREATION FUND	3,518,910	3,765,979	3,259,576
30 SPECIAL RECREATION FUND	128,396	143,517	73,627
35 PENSION/RETIREMENT FUND	213,783	240,333	248,763
36 SOCIAL SECURITY/MEDICARE FUND	45,414	59,609	72,109
40 BOND & INTEREST FUND	277,646	266,046	307,626
45 LIABILITY INSURANCE FUND	102,373	112,318	107,709
50 WORKER'S COMPENSATION FUND	32,311	33,326	32,081
55 AUDIT FUND	6,525	7,525	4,740
TOTAL OPERATING NET	6,437,580	7,094,425	6,511,553
65 CAPITAL PROJECTS FUND	146,009	264,762	98,512
69 MASTER PLAN CAPITAL FUND	1,196,885	1,393,972	1,184,285
70 SPECIAL TRUST FUND	72,971	73,515	63,515
75 IMPACT FEE FUND	28,313	36,313	8,000
TOTAL NET - CAPITAL FUNDS	1,444,178	1,768,562	1,354,312
TOTAL NET - ALL FUNDS	7,881,758	8,862,987	7,865,865

**CORPORATE FUND
GENERAL & ADMINISTRATIVE DEPARTMENT
ALLOCATION OF GENERAL & ADMINISTRATIVE COSTS**

OPERATING DEPARTMENT	AS % OF TOTAL	G & A ALLOCATION
2017/18 BUDGET		
Parks & Maintenance	28%	339,768
Watts Ice Center	4%	48,538
Beach/Boathouse	7%	84,942
Recreation	58%	708,008
Day Care	3%	<u>32,200</u>
TOTAL		1,213,456
2016/17 PROJECTED		
Parks & Maintenance	28%	304,010
Watts Ice Center	4%	43,430
Beach/Boathouse	7%	76,002
Recreation	58%	630,427
Daycare	3%	<u>31,880</u>
TOTAL		1,085,749
2016/17 BUDGET		
Parks & Maintenance	28%	332,975
Watts Ice Center	4%	47,570
Beach	7%	83,245
Recreation	58%	693,526
Day Care	3%	<u>31,880</u>
TOTAL		1,189,196
2015/16 ACTUAL		
Parks & Maintenance	28%	286,248
Watts Ice Center	4%	40,867
Beach	7%	71,517
Recreation	57%	592,134
Day Care	4%	<u>30,950</u>
TOTAL		1,021,716

**GLENCOE PARK DISTRICT
FY 2017/18 BUDGET
FUND BALANCE SUMMARY**

TABLE IV

	2/29/2016 ACTUAL FUND BAL	2/28/2017 PROJECTD FUND BAL	2/28/2018 PROJECTD FUND BAL	2/28/2018 Fund Balance % (of annual expds)
<u>CORPORATE FUND</u>				
Undesignated/Transfer to Capital Fund?	\$653,872	\$957,038	\$1,055,714	
Designated - Medical Insurance Reserve	\$15,000	\$15,000	\$15,000	
Designated-Corporate Operating Fund Bal (50%)	\$1,275,716	\$1,193,734	\$1,334,608	
Designated-Future Capital	<u>\$150,000</u>	<u>\$300,000</u>	<u>\$0</u>	
CORPORATE - TOTAL FUND BALANCE	\$2,094,588	\$2,465,772	\$2,405,322	91%
<u>RECREATION FUND</u>				
Undesignated/Transfer to Capital Fund?	\$1,138,049	\$826,610	\$1,149,986	
Designated-Recreation Operating Fund Balance (50%)	\$1,985,863	\$1,939,369	\$2,109,590	
Designated-Future Capital	<u>\$250,000</u>	<u>\$1,000,000</u>	<u>\$0</u>	
RECREATION - TOTAL FUND BALANCE	\$3,373,912	\$3,765,979	\$3,259,576	78%
<u>MINOR OPERATING FUNDS</u>				
SPECIAL RECREATION FUND	\$272,131	\$143,517	\$73,627	25%
PENSION/RETIREMENT FUND	\$227,608	\$240,333	\$248,763	73%
SOCIAL SECURITY/MEDICARE FUND	\$47,609	\$59,609	\$72,109	33%
BOND & INTEREST FUND	\$237,876	\$266,046	\$307,626	27%
LIABILITY INSURANCE FUND	\$94,380	\$112,318	\$107,709	69%
WORKERS' COMPENSATION FUND	\$30,261	\$33,326	\$32,081	81%
AUDIT FUND	\$6,625	\$7,525	\$4,740	33%
SUBTOTAL - OPERATING FUNDS	\$6,384,990	\$7,094,425	\$6,511,553	
<u>OTHER CAPITAL FUNDS:</u>				
CAPITAL PROJECTS FUND	\$481,036	\$264,762	\$98,512	
MASTER PLAN CAPITAL FUND	\$2,480,432	\$1,393,972	\$1,184,285	
SPECIAL TRUST FUND	\$97,702	\$73,515	\$63,515	
IMPACT FEE FUND	\$52,323	\$36,313	\$8,000	
SUBTOTAL - CAPITAL FUNDS	\$3,111,493	\$1,768,562	\$1,354,312	
TOTAL - ALL FUNDS	\$9,496,483	\$8,862,987	\$7,865,865	

**GLENCOE PARK DISTRICT
CORPORATE & RECREATION FUND BALANCE SUMMARY
FY2016/17 and FY2017/18**

TABLE V

CORPORATE AND RECREATION FUND BALANCES

	<u>CORPORATE FUND</u>	<u>RECREATION FUND</u>	<u>TOTAL OF BOTH FUNDS</u>
Reserve - Undesignated	\$957,038	\$826,610	\$1,783,648
Designated - Medical Insurance Reserve	\$15,000	\$0	\$15,000
Designated - Committed Master Plan Capital	\$300,000	\$1,000,000	\$1,300,000
Designated - Minimum Operating Fund Balance	<u>\$1,193,734</u>	<u>\$1,939,369</u>	<u>\$3,133,103</u>
TOTAL FUND BALANCE-2/28/17	\$2,465,772	\$3,765,979	\$6,231,751
Reserve - Undesignated	\$1,055,714	\$1,149,986	\$2,205,700
Designated - Medical Insurance Reserve	\$15,000	\$0	\$15,000
Designated - Committed Master Plan Capital	\$0	\$0	\$0
Designated - Minimum Operating Fund Balance	<u>\$1,334,608</u>	<u>\$2,109,590</u>	<u>\$3,444,198</u>
TOTAL ESTIMATED FUND BALANCE-2/28/18	\$2,405,322	\$3,259,576	\$5,664,898

GLENCOE PARK DISTRICT
CORPORATE FUND SUMMARY
FY2017/18 BUDGET

(Administration, G&A, Parks, Watts, Beach, Boathouse)

	BUDGET 2017-18	PROJECTED 2016-17	BUDGET 2016-17	ACTUAL 2015-16	ACTUAL 2014-15	ACTUAL 2013-14	ACTUAL 2012-13	ACTUAL 2011-12
REVENUES	\$6,347,784	\$5,926,680	\$5,777,442					
Less: Carryover Amt.	(2,465,772)	(2,094,588)	(2,086,730)					
Less: Interfund G&A Transfers	(1,213,456)	(1,085,749)	(1,189,196)					
ACTUAL REVENUES	2,668,556	2,746,343	2,501,516					
EXPENSES	3,942,462	3,460,908	3,665,220					
Less: Capital Trf/Other Trf	(800,000)	(650,000)	(650,000)					
SUB-TOTAL	3,142,462	2,810,908	3,015,220					
Less: G&A Trf-Corp	(473,248)	(423,442)	(463,790)					
ACTUAL EXPENSES	2,669,214	2,387,466	2,551,430					
(TO ALLOCATE 25% min)								

Est Fund Balance as of
02-28-XX

	\$2,405,322	\$2,465,772	\$2,086,730	\$2,094,588	\$2,003,131	\$2,004,259	\$1,856,863	\$1,406,713
Breakdown of Fund Balance:								
Undesignated-Partial Trf to Capital?	1,055,714	957,038	496,015	653,872				
Designated-Medical Reserve	15,000	15,000	15,000	15,000				
Designated-Min 25%	667,304	596,867	637,858	637,858				
Designated-Addl 25% Fund Bal Pol	667,304	596,867	637,858	637,858				
Committed-Future Master Capital	0	300,000	300,000	150,000	300,000	400,000	200,000	200,000
	\$2,405,322	\$2,465,772	\$2,086,730	\$2,094,588	\$2,003,131	\$2,004,258	\$1,856,363	\$1,406,713

GLENCOE PARK DISTRICT
RECREATION FUND SUMMARY
FY2017/18 BUDGET

(Administration, Takiff Center, Recreation Programs, Daycare)

	BUDGET <u>2017-18</u>	PROJECTED <u>2016-17</u>	BUDGET <u>2016-17</u>	ACTUAL <u>2015-16</u>	ACTUAL <u>2014-15</u>	ACTUAL <u>2013-14</u>	ACTUAL <u>2012-13</u>	ACTUAL <u>2011-12</u>
REVENUES	9,218,964	8,557,024	8,466,041					
Less: Carryover Amt.	(3,765,979)	(3,373,912)	(3,347,485)					
ACTUAL REVENUES	5,452,985	5,183,112	5,118,556					
EXPENSES	5,959,388	4,791,045	4,947,131					
Less: G&A Trfs-Rec/Daycare	(1,740,208)	(912,307)	(975,406)					
ACTUAL EXPENSES	4,219,180	3,878,738	3,971,725					
(TO ALLOCATE 50% min)								
Est Fund Balance as of	\$3,259,576	\$3,765,979	\$3,347,485	\$3,373,912	\$3,256,999	\$2,704,842	\$2,124,659	\$1,697,186
02-28-XX								
Breakdown of Fund Balance:								
Undesignated-Partial Trf to Capital?	1,149,986	826,610	361,622	1,138,049				
Committed-Future Master Capital	0	1,000,000	1,000,000	250,000	700,000	300,000		
Designated-Min 50%	2,109,590	1,939,369	1,985,863	1,985,863				
	\$3,259,576	\$3,765,979	\$3,347,485	\$3,373,912	\$3,256,999	\$2,704,842	\$2,124,659	\$1,697,186

GLENCOE PA DISTRICT
Summary of Recreation Programs - by Program Category
Fiscal Year 2017/18 Budget

PROGRAM CATEGORY	REVENUES	WAGES	CONTRACTUAL	SUPPLIES	BUDGETED FY 17/18 NET SURPLUS/ (DEFICIT)	PROJECTED FY 16/17 SURPLUS/ (DEFICIT)
00 Scholarships/Employee Discounts	(\$54,000)	\$0	\$0	\$0	(\$54,000)	(\$55,500)
01 Beach Department Programs	\$11,272	(\$3,961)	(\$1,000)	(\$1,089)	\$5,222	\$15,943
02 Watts Department Programs	\$31,738	(\$11,238)	(\$500)	(\$7,184)	\$12,816	\$10,705
03 Adult General Interest	\$40,283	(\$19,977)	(\$3,742)	(\$2,675)	\$13,889	\$6,840
04 Pre-School/GJK/ELC	\$1,265,915	(\$181,122)	(\$602,130)	(\$21,720)	\$460,943	\$392,623
05 Kindergarten	\$48,309	\$0	(\$33,803)	(\$190)	\$14,316	\$82,384
06 Youth General Interest	\$675,751	(\$96,534)	(\$301,543)	(\$11,222)	\$266,452	\$256,541
07 Athletics	\$451,876	(\$89,236)	(\$176,331)	(\$20,722)	\$165,587	\$132,794
08 Camps	\$723,087	(\$218,933)	(\$102,476)	(\$29,895)	\$371,783	\$337,868
09 Special Events	\$82,059	(\$16,563)	(\$63,384)	(\$28,143)	(\$26,031)	(\$28,716)
TOTALS						
FISCAL YEAR 2017/18 PROPOSED BUDGET	\$3,276,290	(\$641,755)	(\$1,284,909)	(\$122,840)	\$1,230,977	
TOTALS						
PROJECTED FISCAL YEAR 2016/17	\$3,115,620	(\$635,244)	(\$1,222,496)	(\$106,763)	\$1,151,117	
TOTALS						
BUDGETED FISCAL YEAR 2016/17	\$3,097,078	(\$704,296)	(\$1,182,269)	(\$108,894)	\$1,101,619	
Beach Dept/ net decrease is due to restructuring of sailing programs into "Sailing Camp" in FY 17/18; net is now included in Camps Dept.						
Kindergarten Dept. net now shows full year impact of District 35's full-year kindergarten.						

Glencoe Pa. District
 Overview of Recreation Fund Budget
 January 2017

Admin/Takiff Dept:	Actual FY10/11	Actual FY11/12	Actual FY12/13	Actual FY13/14	Actual FY14/15	Actual FY15/16	Budget FY16/17	Projected FY16/17	Proposed Budget FY17/18
Revenues:									
Taxes - Real Estate Tax	842,343	893,133	906,738	916,649	936,643	933,656	959,000	974,000	988,000
Taxes - Replacement Tax	23,266	21,882	21,049	24,094	23,391	25,319	25,525	22,000	20,600
Subtotal	865,609	915,015	927,787	940,733	960,034	958,975	984,525	996,000	1,008,600
Interest Income	3,698	2,989	4,105	3,594	4,824	9,140	12,000	15,000	15,000
Replacement Tokens	371	335	545	465	575	750	700	450	500
Vending	1,325	1,931	1,621	1,208	1,281	1,212	1,400	1,200	1,250
Gift Certificates	0	210	0	0	200	0	100	300	300
Book Fair Sales	0	1,615	0	832	1,585	166	0	179	0
Subtotal	1,696	4,091	2,166	2,505	3,641	2,128	2,200	2,129	2,050
Room Rentals	37,627	41,033	48,484	53,026	61,674	62,822	59,480	70,380	66,413
Party Room Rentals	19,888	20,475	21,226	35,435	37,079	20,956	30,000	26,300	30,000
Hakata Room Rental	40,000	40,000	40,540	41,603	42,000	42,840	43,263	43,263	44,125
Field Rentals	0	0	0	2,924	13,812	16,506	18,855	1,275	0
Tennis/Fitness Permits	0	0	0	0	0	0	0	0	800
Liquor Liability Fees	0	0	0	175	1,105	1,965	2,135	2,562	2,145
Building Licenses	48,555	49,865	50,610	52,130	53,020	53,815	54,250	54,250	54,630
Subtotal	146,070	151,373	160,860	185,293	208,690	198,904	207,983	198,030	198,113
Grants/Donations	0	0	4,761	0	0	1,621	500	0	500
Misc Income	2,826	1,150	593	361	2,073	9,696	0	746	0
TOTAL-Admin/Takiff Rev	1,019,899	1,074,618	1,100,272	1,132,486	1,179,262	1,180,464	1,207,208	1,211,905	1,224,263
Expenses:									
Salaries/Wages	573,770	635,810	632,628	605,599	564,958	610,994	658,205	648,372	678,040
Utilities	188,669	161,320	150,616	166,294	175,566	188,710	227,380	205,800	230,320
Contractual	187,395	189,557	218,536	206,048	231,555	254,630	279,955	261,588	321,251
Supplies	38,358	41,735	51,624	42,776	50,385	58,307	76,120	68,464	82,320
Capital	2,588	13,376	10,186	6,403	12,314	15,335	22,000	22,817	24,000
Fixed Charges/Contributions	24,516	24,595	25,326	24,848	24,183	26,252	27,540	27,200	27,540
G&A/Trf to Other Funds	448,303	504,534	513,792	538,004	560,898	592,134	693,526	630,427	708,008
Misc Expense	850	0	0	359	2,882	9,622	2,500	1,295	2,500
TOTAL- Admin/Takiff Exp	1,464,449	1,570,927	1,602,708	1,590,331	1,622,741	1,755,984	1,987,226	1,865,963	2,073,979
NET - Admin/Takiff Dept.	(444,550)	(496,309)	(502,436)	(457,845)	(443,479)	(575,520)	(780,018)	(654,058)	(849,716)

*Note: Starting in FY06/7, GJK program revenues and expenditures are reflected as a contractual program of the District. Prior to June 1, 2006, GJK was considered a "tenant" for which revenues were recorded in the Building Licenses revenue account.

Recreatio. gram Dept:	Actual FY10/11	Actual FY11/12	Actual FY12/13	Actual FY13/14	Actual FY14/15	Actual FY15/16	Budget FY16/17	Projected FY16/17	Proposed Budget FY17/18
TOTAL-Program Revenues	2,220,421	2,256,806	2,594,147	2,767,747	3,101,690	3,308,081	3,097,078	3,115,620	3,276,290
TOTAL-Program Expenses	1,539,485	1,559,447	1,817,610	1,848,436	2,019,139	2,070,068	1,995,459	1,964,503	2,045,313
NET-Rec Program Dept.	680,936	697,359	776,537	919,311	1,082,551	1,238,013	1,101,619	1,151,117	1,230,977
Day Care Dept:									
Revenues:									
Program Revenues	651,095	667,687	720,014	769,392	791,478	796,030	796,650	857,695	943,255
Employee Discount	0	0	0	0	0	0	0	(16,850)	(45,755)
Insurance Contribution/Misc.	6,833	8,011	1,138	1,035	1,142	1,586	17,620	14,742	14,660
TOTAL - Day Care Revenues	657,928	675,698	721,152	770,427	792,620	797,616	814,270	855,587	912,160
Expenses:									
Salaries/Wages	284,649	302,695	355,691	382,091	366,219	382,648	387,051	406,383	469,996
Utilities	1,340	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Contractual	64,466	71,440	79,612	83,981	85,364	83,907	90,375	76,791	64,775
Supplies	13,853	11,910	13,715	13,536	16,766	14,169	17,340	31,705	67,165
Capital	0	0	1,275	873	964	0	2,000	0	8,500
Health Insurance	79,755	87,215	86,896	102,327	121,383	129,816	182,980	162,000	168,500
Dues/Fixed Charges	0	393	203	0	50	508	620	620	1,920
G&A Transfer	27,900	28,655	29,085	29,960	30,470	30,950	31,880	31,880	32,200
Contingency	100	0	0	0	0	0	1,000	0	1,000
TOTAL - Day Care Expenses	472,063	503,308	567,677	613,968	622,416	643,198	714,446	710,579	815,256
NET - Day Care Dept.	185,865	172,390	153,475	156,459	170,204	154,418	99,824	145,008	96,904
Fitness Dept:									
Revenues:									
Daily Fees							0	0	3,712
Fitness Memberships							0	0	36,560
TOTAL - Fitness Revenues							0	0	40,272
Expenses:									
Salaries/Wages							0	0	13,240
Contractual							0	0	4,000
Supplies							0	0	4,100
Dues							0	0	500
Contingency							0	0	3,000
TOTAL - Fitness Expenses							0	0	24,840
NET - Fitness Dept.							0	0	15,432
TOTAL Recreation Fund:									
Revenues (excl cash carryover)	3,898,248	4,007,122	4,415,571	4,670,660	5,073,572	5,286,161	5,118,556	5,183,112	5,452,985
Expenses	3,475,997	3,633,882	3,987,995	4,052,735	4,264,296	4,469,250	4,697,131	4,541,045	4,959,388
Net Surplus/(Deficit)	422,251	373,240	427,576	617,925	809,276	816,911	421,425	642,067	478,165
Less: Planned Transfer of Committed F/B to Master Plan Capital Fund				(300,000)	(300,000)	(700,000)	(250,000)	(250,000)	(1,000,000)
				509,276	509,276	116,911	171,425	392,067	(521,835)

NARRATIVE BUDGET REVIEW
FY 2017/18 BUDGET-APPROVAL DRAFT
(Explanations, Significant Variations, Funds, Accounts)

This section provides detailed information, in narrative form, on the different funds, departments, and account numbers of the budget. It also will provide explanation for significant variation for account line items when compared to previous year's budget and/or projected year-to-date amounts for the current fiscal year.

I. SUMMARY OF FUNDS AND DEPARTMENTS OF PARK DISTRICT

CORPORATE FUND (10):

Administrative Dept. (00)

This department accounts for all Corporate Fund tax revenues and interest, as well as the annual transfer made to the Capital Projects Fund (65) and other funds.

General & Administrative (G&A) Dept. (11)

This department accounts for the "administrative structure" of the Park District. All administrative expenses are accounted for in this department, and are funded by transfers from Parks Dept, Watts Ice Dept, Beach/Boathouse Dept, Recreation Dept, and the Day Care Dept.

Parks & Maintenance Dept. (12)

This department accounts for all activities related to the operation and maintenance of parks and outdoor areas owned and/or managed by the Park District. Previously, the Greenhouse was a sub-department; however, in FY2014/15 the Greenhouse is no longer maintained separately.

Watts Ice Center Dept. (13)

This department accounts for all activities related to the ice skating operation of the Watts Ice Center.

Beach Dept. (14)

This department accounts for all activities related to the lakefront beach operation.

Boating Dept. (15)

This department accounts for all activities related to the lakefront boating operation.

RECREATION FUND (25):

Administration (00)

This department accounts for all Recreation Fund tax revenues and interest, as well as the operation and maintenance of the Takiff Center.

Recreation Department (25)

This department accounts for all recreation programs offered by the Park District.

Day Care Department (26)

This department accounts for the operations of the Children's Circle Day Care program operated by the Park District.

Fitness Department (27)

This is a new department in FY17/18 and it will specifically account for the operations of the new Takiff Fitness Area slated to be opened in October 2017.

SPECIAL RECREATION FUND (30):

This fund accounts for the Park District's participation in the North Suburban Special Recreation Association (NSSRA), which provides recreational opportunities to physically and mentally challenged individuals.

IMRF RETIREMENT FUND (35):

This fund accounts for the Park District's contribution to the Illinois Municipal Retirement Fund (IMRF), which is mandatory for all employees who work at least 1,000 hours per year.

SOCIAL SECURITY/MEDICARE FUND (36):

This fund accounts for the District's contribution to Social Security/Medicare.

BOND & INTEREST FUND (40):

This fund accounts for activity related to the Park District's outstanding bond issues. This includes the \$1.08 million in refunding bonds issued July 2010 (to refund the 2000 Series Watts Renovation bonds), and the \$8.22 million in refunding bonds issued in March 2015 (to refund the 2006 Series Takiff Renovation bonds).

LIABILITY INSURANCE FUND (45):

This fund accounts for activity related to the Park District's property, general liability, employment practices, and unemployment insurance through PDRMA, as well as the operation of the District's risk management activities.

WORKER COMPENSATION FUND (50):

This fund accounts for activity related to the Park District's worker compensation insurance through PDRMA.

AUDIT FUND (55):

This fund accounts for the activity related to the Park District's annual financial audit, which is mandated by state statute.

CAPITAL PROJECTS FUND (65):

This fund accounts for the District's larger capital projects. Other smaller projects are included in the operational budgets of specific departments. A transfer from the Corporate Fund is made to this fund annually to finance the approved projects.

MASTER PLAN CAPITAL FUND (69):

This is a capital fund which has been created to track funding of capital projects and improvements that have been identified in the master planning process.

SPECIAL TRUST FUND (70):

This fund is used to account for all special projects which have been funded by specific donations. Currently, it includes sub-departments for the Bluff Restoration Project donation and Safran Beach House donation.

IMPACT FEE FUND (75):

This fund is used to account for receipt of all developer impact fee revenues from the Village of Glencoe.

II. NARRATIVE FOR GENERAL ACCOUNTS

(Accounts which typically appear in more than one fund.)

Taxes-Real Estate

The operational levy increase approved by the Board of Commissioners for tax year 2016 (for FY2017/18) was 3.5%. This levy increase was approved to ensure the capture of all "new" EAV growth within the District's boundaries. Note, passing a 3.5% total levy increase does not mean that the District will receive 3.5% more in tax revenues for FY2017/18. This is due to the Tax Cap legislation which limits the tax extension on "old" EAV growth to lower of 5% or the CPI. This year, the CPI used by the County is 0.7%. Staff is conservatively estimating that the District's "new" growth, which is not subject to the cap, will be much less than the levy request. The FY2017/18 tax revenue amounts are budgeted at an approximate 1.0% total increase over last year's tax extension amounts.

Taxes-Corporate Replacement

The State of Illinois has estimated that the District will receive approximately \$22,555. The replacement tax was enacted in 1979 as a replacement for the personal property tax and is based on corporate income tax. By law, this revenue must be accounted for with 8.674% in the Pension/Retirement Fund with the remainder in the Recreation Fund. Replacement tax revenues are anticipated to decrease in the current year due to State's inadvertent overpayment to all agencies in FY2015/16.

Employee Discount

This contra-revenue account tracks the taxable fringe benefit received by the District's employees on the cost of discounted recreation programs, per the District's current policy. Per IRS rules, the employees are subject to pay withholding on this amount less a 20% exclusion.

Interest Income

Budgeted interest income is increased due to similar fund balance levels at higher rates of return.

Health Insurance Contributions

Contribution rates for employees (toward premium cost) were increased slightly for FY2017/18.

Salaries/Wages

Throughout the budget, "Salaries" refers to full-time employee salaries and "Wages" refers to part-time employees. The FY2017/18 budget reflects a 3.0% merit pool, which equates to an approximate increase of \$48,457 over last year. See Tab 7.

Telephone

This includes budgeted amounts for the District telephone service (AT & T), Verizon cellular phones, Comcast high-speed Internet service at three District locations, DSL service at the Beach, a T1 line at Watts Center, and fiber optic Internet service at the Takiff Center.

Conference and Training

Conference and in-service training includes opportunities for staff and commissioners for training, conferences (IPRA, NRPA, GFOA, PDRMA, MIPE, and IAPD) and tuition reimbursement. See Tab 7 for a memo further detailing this information.

Mileage Reimbursement

The IRS rate for mileage reimbursement rate for 2017 is 53.5 cents per mile.

Health Insurance

Budget includes a slight increase in health premiums due to potential ACA penalty. PDRMA Health increase for 2017 was 0%. This will be the third year of a three-year commitment with the PDRMA Health Program for medical insurance.

Contingency

These accounts are in several departments to track minor emergency or unforeseen expenses, such as emergency repairs/purchases.

III. SPECIFIC NARRATIVE

(Specific to individual accounts in funds.)

Corporate Fund:

Administration Department (00)

Transfer to Master Plan Capital Fund

This account tracks transfers of "committed" fund balances that are approved by the Board (in July) for future capital which was identified in the master planning process. In the past five years, a total of \$1.55 million has been transferred from the Corporate Fund to Fund 69.

General & Administrative(G&A) Department (11)

Legal Services

The District's legal counsel is Ancel, Glink, Diamond, Bush, DiCianni & Krafthefer.

Officials'/Meeting Expenses

The budget includes amounts for meeting supplies and refreshments, public relations dinners and luncheons, a portion of the annual Holiday Party/Staff Recognition Event, affiliate events and other potential outings (IAPD Legislative outing, NSSRA outing).

Building Overhead Contribution

This account is for the "rental" of administrative offices in the Takiff Center that are paid to the Recreation Fund. There is a very minimal CPI increase in this amount for new fiscal year.

Maintenance Service Agreements

The amount budgeted includes the monthly copier maintenance charges for the Konica copiers, annual Incode financial software maintenance, Excalibur computer hardware maintenance agreement, telephone system maintenance agreement, and RecTrac registration software maintenance. This year's increase is due to the upgrade in Excalibur TSS service place from Platinum to Diamond, due to the increasing IT needs of the District.

Dues/Memberships

The amount budgeted includes the annual membership to IAPD for the District , as well as other minor dues (Rotary, Chamber of Commerce, IPRA staff dues, etc.)

Parks/Maintenance Department (12)

Parks Department now includes several new accounts to better track maintenance related supplies, repairs and contractual services.

Conferences and Training

This account increased significantly from projected FY16/17 due to potential educational opportunities/tuition reimbursement for the Director of Parks/Maintenance.

Watts Ice Department (13)

Staff projects a “better than budgeted” projected net *deficit* for FY2016/17 of (\$123,500) compared to the budgeted *deficit* of (\$143,124). Staff has budgeted for a *deficit* of (\$131,140) in FY2017/18.

Beach/Boating Departments (14 & 15)

The Beach/Boating Department combined projected net **surplus** for FY2016/17 is \$46,643– significantly better than the budgeted combined **deficit** of (\$80,412). In FY2017/18, staff is budgeting for a total combined *deficit* of (\$70,801), consisting of a (\$37,843) *deficit* for the bathing beach and a (\$32,958) *deficit* for the boating beach.

Recreation Fund:

Administration Department (00)

Historically, in the Administration Department of the Recreation Fund, there have been just three primary revenue sources for which the District relies upon to operate the Takiff Center and cover those “indirect costs” incurred in the offering of recreation programs. These indirect costs include recreation staff salaries, custodial salaries, utilities, brochure printing, repairs to equipment, repairs to the Center, supplies, operational capital, and the transfer to the G&A Dept. (in the Corporate Fund) to cover a share of the District’s general and administrative costs.

Community Group Contribution

Amounts budgeted include District contributions to Junior High Project (\$12,000), Glencoe Youth Services (\$10,000), and Family Services of Glencoe (\$1,200), and GYS Young Adult Program (\$1,000).

Transfer to Master Plan Capital Fund

This account tracks transfers of “committed” fund balances that are approved by the Board for future capital projects that were identified in the master planning process. In the past four years, a total of \$2.25 million has been transferred from the Recreation Fund to Fund 69.

Recreation Program Department (25)

The FY2017/18 budgets reflect an increase in proposed fees for most all recreation programs. The schedule in Tab 2, Summary of Recreation Programs by Category, shows budgeted programs **by program category type**. The schedules in Tab 9 also show information on recreation program and facilities fees. Note, the budget now reflects a **full year** decrease in kindergarten program revenue due to District 35's full-day kindergarten which began in Fall 2016. Estimated annual loss of net surplus is approximately \$150,000.

Day Care Department (26)

The Day Care projected net *surplus* for the current FY2016/17 is estimated at \$145,008 compared to the budgeted *surplus* of \$99,824. Staff has budgeted for another *surplus* in the new FY2017/18 of \$96,904.

Since 1988, the Day Care program has continued to operate with the Board's initial philosophy that stipulated that no tax dollars be used in its operation. This includes the indirect costs that must be charged directly to other governmental funds of the District, i.e. Special Recreation, IMRF, FICA/Medicare, Liability, Worker Comp, etc. (The amount budgeted is typically for the use of four classrooms, tot gym, and lunch room).

Day Care Program Fees

Children's Circle has had a successful year, which included infant care for children ages 6 weeks to 15 months. The revenue budgeted for is realistic based on staff's knowledge, as history has shown the addition or reduction of just a few enrollments can have a significant effect on net revenue over the fiscal year. The revenue shown in the proposed FY2017/18 Children's Circle continues to reflect optimism for the continued successful infant care.

Building Overhead Contribution

This account was formerly called "Building Rental". It was changed to more accurately describe the amount paid to the Recreation Fund to cover the cost of Day Care's use of programming space within the Takiff Center.

Fitness Department (27)

The new fitness area in the Takiff Center is anticipated to open in October 2017. The new Aiken Fitness Area will replace the current Aiken Activity Room, located near the current Takiff front desk area.

Special Recreation Fund

NSSRA Contribution

The annual contribution to North Suburban Special Recreation Association (NSSRA) increased slightly. The District is one several member agencies who are part of NSSRA, which provides recreation opportunities to physically and mentally challenged individuals.

NSSRA Companion Charges

The amount budgeted actually charged varies from year to year based on the actual number of program participants who require assistance from a NSSRA companion, as well as "credits" carried over from the previous year. The District noticed a significant increase in FY16/17 and is expecting that increased level to continue into FY 17/18.

ADA Related Capital

This includes \$120,000 for ADA-related project costs for the Lakefront Park (\$75,000) and West Playground (\$45,000).

IMRF Retirement Fund

The District's IMRF contribution rate increased from 13.46% in 2016 to 14.27% in 2017.

Bond and Interest Fund

Interest payments are due on June 1 and December 1 for the Series 2010 Refunding Bonds and the 2015 Refunding Bonds. Principal payments are due for both bond issues on December 1.

Liability Insurance Fund

To maintain overall member contribution rates at an increase this year in line with that of operating expenditures, and payrolls, PDRMA again continues to utilize a portion its Rate Stabilization Fund reserves. Because individual member contribution rates are based on exposure of total operating expenditures and payrolls as a percentage of the total pool, our District's overall contribution actually will decrease slightly.

Wellness/Pre-placement Services

Budgeted amount includes cost of electronic background checks (SSCI), pre-placement physical exams/drug tests, hearing tests, safety training tapes, pediatric AED pads, etc.

Worker Compensation Fund

The budget reflects a slight increase in PDRMA premium for workers compensation insurance.

Audit Fund

The District will be in the third year of a five-year contract with Lauterbach & Amen, LLP for audit services. The fee (\$11,850) increased slightly over last year (\$11,600), and this year, staff has added \$2,500 for potential submission to GFOA for the Certificate of Achievement for Excellence in Financial Reporting.

Capital Projects Fund

See Appendix B in Tab 5 for additional information on the Districts proposed capital projects in this fund. A fund transfer of \$500,000 from Corporate Fund is used annually to fund the District's capital projects.

Master Plan Capital Fund

This fund will be utilized to track master plan projects. In FY2017/18, "committed" funds will be transferred in from the Corporate Fund (\$300,000) and the Recreation Fund (\$1,000,000).

Special Trust Fund

Primarily, this fund includes carryover amounts for the Safran donation and the Bluff Phase II donation.

Impact Fee Fund

This fund currently has a remaining amount of \$36,313 for developer monies received from the Village of Glencoe. Potentially, this money can be used toward master plan projects that are located near where developments were made. In the FY17/18 budget, a total of \$28,313 will be transferred to Fund 69 for use towards the West Playground Renovation Project with School District 35.



Glencoe Park District

PROPOSED BUDGET-FIRST DRAFT

Account Summary

For Fiscal: 2016-2017 Period Ending: 01/31/2017

	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	Defined Budgets	
							2016-2017 YE Projection	2017-2018 First Draft
Fund: 10 - CORPORATE FUND								
Department: 00 - ADMINISTRATION								
Program: 00 - Undesignated Program								
Revenue								
AccountCategory: 40 - Tax Receipts								
10-00-000-4000	1,999,635.00	1,978,784.77	2,021,440.00	1,967,540.35	1,980,000.00	2,048,474.42	2,050,000.00	2,070,000.00
TAXES - REAL ESTATE TAX								
AccountCategory: 40 - Tax Receipts Total:	1,999,635.00	1,978,784.77	2,021,440.00	1,967,540.35	1,980,000.00	2,048,474.42	2,050,000.00	2,070,000.00
AccountCategory: 41 - Interest Income								
10-00-000-4100	4,500.00	4,824.02	4,000.00	9,139.80	12,000.00	11,218.76	15,000.00	15,000.00
INTEREST INCOME								
AccountCategory: 41 - Interest Income Total:	4,500.00	4,824.02	4,000.00	9,139.80	12,000.00	11,218.76	15,000.00	15,000.00
AccountCategory: 45 - Rentals								
10-00-000-4520	29,250.00	30,400.00	45,600.00	45,600.00	19,000.00	41,800.00	45,600.00	11,400.00
BUILDING LICENSES (RENTAL)								
RENTALS - GAZEBO	300.00	75.00	150.00	375.00	0.00	270.00	270.00	450.00
AccountCategory: 45 - Rentals Total:	29,550.00	30,475.00	45,750.00	45,975.00	19,000.00	42,070.00	45,870.00	11,850.00
AccountCategory: 47 - Grants/Donations								
10-00-000-4700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL DONATIONS								
AccountCategory: 47 - Grants/Donations Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 48 - Fund Transfers In								
10-00-000-4867	0.00	28,026.75	0.00	0.00	0.00	0.00	0.00	0.00
TRF FROM CAP FUND(67)								
AccountCategory: 48 - Fund Transfers In Total:	0.00	28,026.75	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 49 - Miscellaneous Revenue								
10-00-000-4910	200.00	1,164.20	250.00	1,599.59	250.00	925.89	1,000.00	250.00
MISC/UNCLASSIFIED INCOME								
10-00-000-4990	2,004,259.00	0.00	1,994,007.00	0.00	2,086,730.00	2,094,588.00	2,094,588.00	2,465,772.00
CARRYOVER FUND BALANCE								
AccountCategory: 49 - Miscellaneous Revenue Total:	2,004,459.00	1,164.20	1,994,257.00	1,599.59	2,086,980.00	2,095,513.89	2,095,588.00	2,466,022.00
Revenue Total:	4,038,144.00	2,043,274.74	4,065,447.00	2,024,254.74	4,097,980.00	4,197,277.07	4,206,458.00	4,562,872.00
Expense								
AccountCategory: 58 - Fund Transfer Out								
10-00-000-5835	0.00	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00
TRF TO IMRF FUND(35)								
10-00-000-5836	0.00	0.00	25,000.00	25,000.00	0.00	0.00	0.00	0.00
TRF TO SS FUND(36)								
10-00-000-5850	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRF TO WORKER COMP FUND(

	Defined Budgets						
	2014-2015	2014-2015	2015-2016	2015-2016	2016-2017	2016-2017	2017-2018
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YE Projection
TFR TO CAP PROJ FUND (65)	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	486,668.00	500,000.00
TRF TO MASTER PLAN CAPITAL	400,000.00	400,000.00	300,000.00	300,000.00	150,000.00	150,000.00	300,000.00
AccountCategory: 58 - Fund Transfer Out Total:	900,000.00	940,000.00	825,000.00	825,000.00	650,000.00	636,668.00	800,000.00
Expense Total:	900,000.00	940,000.00	825,000.00	825,000.00	650,000.00	636,668.00	800,000.00
Program: 00 - Undesignated Program Surplus (Deficit):	3,138,144.00	1,103,274.74	3,240,447.00	1,199,254.74	3,447,980.00	3,560,609.07	3,762,872.00
Department: 00 - ADMINISTRATION Surplus (Deficit):	3,138,144.00	1,103,274.74	3,240,447.00	1,199,254.74	3,447,980.00	3,560,609.07	3,762,872.00

	2014-2015		2015-2016		2016-2017		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
Department: 11 - G & A DEPT.								
Program: 00 - Undesignated Program								
Revenue								
AccountCategory: 48 - Fund Transfers In								
10-11-000-4890	1,081,320.00	969,446.41	1,148,385.00	1,021,715.96	1,189,196.00	860,446.05	1,085,749.00	1,213,456.00
G&A TRANSFER IN FROM OTHE								
AccountCategory: 48 - Fund Transfers In Total:								
	1,081,320.00	969,446.41	1,148,385.00	1,021,715.96	1,189,196.00	860,446.05	1,085,749.00	1,213,456.00
AccountCategory: 49 - Miscellaneous Revenue								
10-11-000-4900	24,100.00	0.00	29,580.00	0.00	31,680.00	27,542.50	30,500.00	37,250.00
EMPLOYEE INSUR CONTRIBUTI								
AccountCategory: 49 - Miscellaneous Revenue Total:								
	24,100.00	0.00	29,580.00	0.00	31,680.00	27,542.50	30,500.00	37,250.00
Revenue Total:								
	1,105,420.00	969,446.41	1,177,965.00	1,021,715.96	1,220,876.00	887,988.55	1,116,249.00	1,250,706.00
Expense								
AccountCategory: 51 - Salaries/Wages								
10-11-000-5101	463,140.00	409,788.06	477,000.00	431,419.72	494,321.00	399,724.64	480,000.00	504,677.00
FT ADMINISTRATION SALARIES								
10-11-000-5110	57,775.00	54,517.73	59,350.00	56,477.11	44,290.00	27,659.75	32,000.00	27,570.00
PT WAGES - OFFICE/CLERICAL								
AccountCategory: 51 - Salaries/Wages Total:								
	520,915.00	464,305.79	536,350.00	487,896.83	538,611.00	427,384.39	512,000.00	532,247.00
AccountCategory: 52 - Utilities								
10-11-000-5210	16,500.00	18,396.00	18,000.00	19,098.00	25,000.00	15,358.00	20,000.00	25,000.00
TELEPHONE/INTERNET								
AccountCategory: 52 - Utilities Total:								
	16,500.00	18,396.00	18,000.00	19,098.00	25,000.00	15,358.00	20,000.00	25,000.00
AccountCategory: 53 - Contractual								
10-11-000-5301	4,500.00	1,818.00	3,500.00	1,039.00	3,000.00	1,562.36	2,200.00	2,500.00
POSTAGE								
10-11-000-5310	60,000.00	43,842.98	60,000.00	48,544.98	60,000.00	22,009.64	35,000.00	50,000.00
LEGAL SERVICES								
10-11-000-5311	845.00	659.44	900.00	687.40	1,125.00	509.73	800.00	900.00
LEGAL NOTICES								
10-11-000-5321	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
CONSULTING SERVICES								
10-11-000-5322	4,415.00	1,824.28	2,860.00	0.00	1,000.00	0.00	0.00	0.00
COMPUTER CONSULTING SERV								
10-11-000-5340	10,150.00	10,911.89	12,485.00	8,224.28	12,000.00	9,242.25	12,000.00	14,500.00
CONFERENCES AND TRAINING								
10-11-000-5341	6,850.00	6,701.58	6,850.00	6,782.18	6,850.00	5,744.42	6,750.00	6,900.00
MILEAGE REIMBURSEMENT								
10-11-000-5342	7,200.00	4,908.00	7,200.00	8,073.24	7,450.00	5,348.89	7,000.00	7,600.00
OFFICIALS/MEETING EXPENSES								
10-11-000-5351	1,500.00	99.00	1,500.00	0.00	1,500.00	0.00	0.00	750.00
REPAIRS - EQUIPMENT								
10-11-000-5355	44,340.00	50,212.37	63,220.00	47,544.04	65,205.00	54,482.17	60,000.00	92,659.00
MAINTENANCE SERVICE AGRE								
10-11-000-5361	1,000.00	265.00	1,000.00	745.00	1,000.00	210.00	500.00	1,000.00
PRINTING - EMPLOYMENT ADS								
10-11-000-5370	850.00	432.24	625.00	0.00	750.00	152.85	250.00	250.00
RENTAL - EQUIPMENT								
10-11-000-5380	9,710.00	9,710.00	9,855.00	9,855.00	9,935.00	8,270.00	9,935.00	10,005.00
BLDG OVERHEAD CONTRIBUTI								
AccountCategory: 53 - Contractual Total:								
	151,360.00	131,384.78	169,995.00	131,495.12	169,815.00	107,532.31	134,435.00	207,064.00

PROPOSED BUD. FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

	2014-2015					2015-2016					2016-2017					Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2016-2017 YE Projection	2017-2018 First Draft					
AccountCategory: 54 - Supplies																	
10-11-000-5401	7,500.00	5,835.00	7,500.00	5,709.50	8,000.00	7,054.53	8,000.00			8,000.00	8,500.00						
10-11-000-5402	735.00	107.00	735.00	146.00	735.00	808.00	735.00			850.00	885.00						
10-11-000-5404	500.00	0.00	1,700.00	714.00	1,725.00	764.00	1,725.00			764.00	775.00						
10-11-000-5420	2,250.00	1,716.46	2,650.00	2,336.19	3,500.00	1,259.99	2,200.00			2,200.00	2,675.00						
10-11-000-5425	0.00	20.00	2,000.00	113.52	2,000.00	599.22	1,000.00			1,000.00	2,000.00						
AccountCategory: 54 - Supplies Total:	10,985.00	7,678.46	14,585.00	9,019.21	15,960.00	10,485.74	12,814.00			14,835.00							
AccountCategory: 55 - Capital																	
10-11-000-5580	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00						
10-11-000-5583	2,150.00	2,224.87	1,750.00	1,948.08	0.00	0.00	0.00			0.00	0.00						
AccountCategory: 55 - Capital Total:	2,150.00	2,224.87	1,750.00	1,948.08	0.00	0.00	0.00			0.00	0.00						
AccountCategory: 56 - Insurance																	
10-11-000-5600	392,075.00	334,576.73	425,785.00	362,344.47	460,150.00	340,556.73	427,000.00			427,000.00	460,040.00						
AccountCategory: 56 - Insurance Total:	392,075.00	334,576.73	425,785.00	362,344.47	460,150.00	340,556.73	427,000.00			427,000.00	460,040.00						
AccountCategory: 57 - Fixed Charges																	
10-11-000-5730	10,435.00	10,879.78	10,500.00	9,914.25	10,340.00	8,498.90	10,000.00			10,000.00	10,520.00						
AccountCategory: 57 - Fixed Charges Total:	10,435.00	10,879.78	10,500.00	9,914.25	10,340.00	8,498.90	10,000.00			10,000.00	10,520.00						
AccountCategory: 59 - Miscellaneous Expense																	
10-11-000-5990	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00			0.00	1,000.00						
AccountCategory: 59 - Miscellaneous Expense Total:	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00			0.00	1,000.00						
Program: 00 - Undesignated Program Surplus (Deficit):	1,105,420.00	969,446.41	1,177,965.00	1,021,715.96	1,220,876.00	909,816.07	1,116,249.00			1,116,249.00	1,250,706.00						
Department: 11 - G & A DEPT. Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	-21,827.52	0.00			0.00	0.00						
	0.00	0.00	0.00	0.00	0.00	-21,827.52	0.00			0.00	0.00						

PROPOSED BUD - FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

	2014-2015				2015-2016				2016-2017				Defined Budgets			
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	2016-2017 YE Projection	2017-2018 First Draft						
Department: 12 - PARK MAINTENANCE DEPT.																
Program: 00 - Undesignated Program																
Revenue																
AccountCategory: 47 - Grants/Donations																
10-12-000-4700	0.00	5,000.00	2,000.00	8,413.00	2,000.00	7,000.00	2,000.00	7,000.00	7,000.00	2,000.00						
10-12-000-4701	500.00	350.00	500.00	400.00	500.00	600.00	350.00	700.00	700.00	350.00						
10-12-000-4705	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,553.00	23,553.00	0.00						
AccountCategory: 47 - Grants/Donations Total:											31,153.00	31,253.00	2,350.00			
AccountCategory: 49 - Miscellaneous Revenue																
10-12-000-4910	0.00	2,077.21	0.00	8,466.63	0.00	207.70	0.00	210.00	210.00	200.00						
AccountCategory: 49 - Miscellaneous Revenue Total:											2,077.21	207.70	210.00			
Revenue Total:											31,360.70	31,463.00	2,550.00			
Expense																
AccountCategory: 51 - Salaries/Wages																
10-12-000-5103	404,860.00	395,189.08	438,030.00	378,755.00	337,056.00	273,911.48	325,000.00	325,000.00	325,000.00	319,525.00						
10-12-000-5106	8,000.00	3,467.40	5,500.00	2,780.64	5,500.00	2,278.00	2,500.00	2,500.00	2,500.00	4,000.00						
10-12-000-5107	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
10-12-000-5108	2,000.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
10-12-000-5115	16,000.00	18,245.35	20,000.00	17,135.64	27,000.00	25,094.72	27,000.00	27,000.00	27,000.00	27,000.00						
10-12-000-5190	2,000.00	1,878.34	2,000.00	1,917.61	2,000.00	3,677.22	4,500.00	4,500.00	4,500.00	5,000.00						
10-12-000-5195	500.00	362.26	500.00	48.75	500.00	175.88	176.00	176.00	176.00	500.00						
AccountCategory: 51 - Salaries/Wages Total:											433,360.00	419,142.43	466,280.00	305,137.30	359,176.00	356,025.00
AccountCategory: 52 - Utilities																
10-12-000-5210	4,600.00	3,533.94	3,900.00	3,091.88	3,200.00	2,127.62	2,500.00	2,500.00	2,500.00	2,640.00						
10-12-000-5220	8,250.00	6,291.58	8,250.00	7,527.48	7,000.00	2,295.49	5,500.00	5,500.00	5,500.00	7,000.00						
10-12-000-5230	9,650.00	6,983.00	7,750.00	9,339.08	8,750.00	5,987.18	8,000.00	8,000.00	8,000.00	8,200.00						
10-12-000-5240	4,500.00	3,395.12	3,000.00	7,498.09	10,675.00	2,821.06	3,500.00	3,500.00	3,500.00	10,300.00						
AccountCategory: 52 - Utilities Total:											27,000.00	20,203.64	22,900.00	13,231.35	19,500.00	28,140.00
AccountCategory: 53 - Contractual																
10-12-000-5311	250.00	59.40	250.00	0.00	250.00	0.00	0.00	0.00	0.00	250.00						
10-12-000-5340	1,900.00	1,846.92	2,150.00	3,745.37	19,405.00	4,586.73	7,000.00	7,000.00	7,000.00	15,905.00						
10-12-000-5341	60.00	45.92	60.00	0.00	75.00	0.00	0.00	0.00	0.00	75.00						
10-12-000-5342	0.00	0.00	0.00	0.00	800.00	326.09	800.00	800.00	800.00	800.00						

	Defined Budgets							
	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
LICENSES	60.00	145.00	150.00	15.00	650.00	300.00	400.00	650.00
SHARED SVCS-CONT FLEET MAI	1,500.00	2,438.70	1,500.00	0.00	0.00	0.00	0.00	0.00
SHARED MAINT SVCS-Sch Dist	0.00	0.00	0.00	0.00	0.00	22,655.00	22,655.00	0.00
SHARED SVCS-FORESTRY/LAND	4,000.00	0.00	0.00	4,050.00	0.00	0.00	0.00	0.00
SHARED SVCS-CONT MOWING	5,000.00	5,000.00	5,000.00	5,000.00	21,505.00	20,832.00	21,505.00	21,505.00
CONTRACTL-HORT/LANDSCAPI	0.00	0.00	0.00	0.00	91,776.00	84,000.00	84,000.00	91,776.00
MAINTENANCE SERVICES	58,660.00	59,603.00	61,000.00	72,516.53	18,500.00	13,634.00	18,500.00	7,500.00
REPAIRS - EQUIPMENT	3,000.00	2,711.04	3,000.00	1,401.46	4,000.00	216.00	3,500.00	4,000.00
REPAIRS - BUILDINGS	2,000.00	3,223.05	2,000.00	1,866.59	5,000.00	1,090.20	2,500.00	5,000.00
DISPOSAL/PORTOLET SERVICE	11,000.00	9,697.36	12,000.00	10,622.71	16,000.00	15,155.88	17,000.00	22,000.00
MAINTENANCE SERVICE AGRE	450.00	438.00	450.00	1,281.00	450.00	460.00	460.00	460.00
PRINTING - EMPLOYMENT ADS	0.00	150.00	500.00	165.00	400.00	290.00	290.00	400.00
RENTAL - EQUIPMENT	250.00	336.00	500.00	576.80	750.00	748.15	625.00	750.00
AccountCategory: 53 - Contractual Total:	88,130.00	85,694.39	88,560.00	101,240.46	179,561.00	164,294.05	179,235.00	171,071.00
AccountCategory: 54 - Supplies								
OFFICE SUPPLIES	200.00	200.00	200.00	1,002.00	700.00	238.64	300.00	700.00
BOOKS/PUBCATNS/SUBSCRIP	300.00	0.00	300.00	52.82	250.00	337.00	337.00	250.00
MAINTENANCE SUPPLIES	13,000.00	13,333.35	13,000.00	13,987.42	0.00	0.00	0.00	0.00
HORTICULTURAL SUPPLIES	15,000.00	12,384.55	13,500.00	12,855.71	0.00	0.00	0.00	0.00
CUSTODIAL/CLEANING SUPPLI	500.00	276.68	500.00	950.43	750.00	251.82	300.00	450.00
SUPPLIES - GENERAL	500.00	878.09	500.00	1,023.96	500.00	793.48	800.00	700.00
SUPPLIES - UNIFORMS	1,600.00	1,329.05	1,600.00	2,079.69	3,600.00	2,880.36	3,600.00	3,600.00
SUPPLIES-STAFF RECOGNITION	0.00	0.00	0.00	0.00	700.00	332.49	550.00	700.00
SUPPLIES - FIRST AID	250.00	298.14	250.00	407.27	800.00	595.38	800.00	800.00
SUPPLIES - EQUIPMENT PARTS	8,000.00	10,928.28	8,500.00	7,966.40	7,500.00	4,453.13	5,000.00	5,000.00
SUPPLIES - BUILDING PARTS	1,850.00	1,941.18	1,850.00	1,447.87	0.00	0.00	0.00	0.00
SHARED SVCS-FLEET MAINT SU	5,000.00	11,703.77	10,000.00	9,372.10	10,000.00	0.00	10,000.00	12,000.00
SHARED SVCS-GOLF COURSE P	0.00	0.00	0.00	0.00	550.00	50.36	60.00	150.00
SUPPLIES-DIST 35 SEED/FERT	0.00	0.00	0.00	0.00	0.00	898.50	899.00	1,000.00
GASOLINE/LUBRICANTS	22,000.00	14,100.47	20,000.00	6,499.29	15,000.00	8,904.91	10,000.00	11,000.00
SUPPLIES-CONSTRUCTION	0.00	0.00	0.00	0.00	8,200.00	5,049.14	8,200.00	8,200.00

	Defined Budgets						2017-2018 First Draft
	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YE Projection	
<u>10-12-000-5482</u>	0.00	0.00	0.00	0.00	500.00	515.73	800.00
<u>10-12-000-5483</u>	0.00	0.00	0.00	0.00	750.00	491.32	600.00
<u>10-12-000-5484</u>	0.00	0.00	0.00	0.00	3,000.00	2,946.74	3,000.00
<u>10-12-000-5485</u>	0.00	0.00	0.00	0.00	1,800.00	1,350.00	1,800.00
<u>10-12-000-5486</u>	0.00	0.00	0.00	0.00	1,800.00	1,322.16	1,800.00
<u>10-12-000-5487</u>	0.00	0.00	0.00	0.00	750.00	518.33	750.00
<u>10-12-000-5488</u>	0.00	0.00	0.00	0.00	550.00	405.49	800.00
<u>10-12-000-5489</u>	0.00	0.00	0.00	0.00	7,000.00	4,701.02	5,500.00
<u>10-12-000-5490</u>	0.00	0.00	0.00	0.00	7,500.00	7,261.90	7,200.00
<u>10-12-000-5491</u>	0.00	0.00	0.00	0.00	2,500.00	2,523.57	2,500.00
<u>10-12-000-5492</u>	0.00	0.00	0.00	0.00	15,000.00	11,043.49	15,000.00
<u>10-12-000-5493</u>	0.00	0.00	0.00	0.00	5,000.00	4,769.19	12,500.00
<u>10-12-000-5494</u>	0.00	0.00	0.00	0.00	3,500.00	2,999.38	4,500.00
<u>10-12-000-5495</u>	0.00	0.00	0.00	0.00	3,000.00	1,440.11	1,600.00
<u>10-12-000-5496</u>	0.00	0.00	0.00	0.00	13,500.00	12,658.05	18,500.00
<u>10-12-000-5497</u>	0.00	0.00	0.00	0.00	6,700.00	6,135.94	9,100.00
AccountCategory: 54 - Supplies Total:	68,200.00	67,373.56	70,200.00	57,644.96	121,400.00	85,867.63	130,500.00
AccountCategory: 55 - Capital							
<u>10-12-000-5581</u>	2,000.00	1,427.08	2,000.00	450.73	2,000.00	0.00	2,000.00
<u>10-12-000-5582</u>	3,000.00	2,169.00	3,500.00	3,602.54	5,000.00	4,888.46	5,000.00
<u>10-12-000-5583</u>	0.00	0.00	0.00	0.00	7,500.00	0.00	0.00
<u>10-12-000-5584</u>	0.00	0.00	0.00	4,336.46	0.00	0.00	0.00
<u>10-12-000-5585</u>	44,500.00	46,567.33	44,500.00	45,034.22	13,500.00	5,806.75	62,200.00
<u>10-12-000-5586</u>	10,000.00	10,902.00	15,000.00	15,000.00	0.00	70.83	0.00
<u>10-12-000-5588</u>	2,000.00	4,970.92	4,000.00	4,465.71	2,000.00	854.36	2,000.00
<u>10-12-000-5590</u>	20,000.00	36,032.00	30,000.00	29,425.00	45,000.00	53,005.50	55,000.00
AccountCategory: 55 - Capital Total:	81,500.00	102,068.33	99,000.00	102,314.66	75,000.00	64,625.90	126,200.00
AccountCategory: 57 - Fixed Charges							
<u>10-12-000-5730</u>	1,000.00	580.00	1,260.00	429.00	1,455.00	254.00	1,455.00
AccountCategory: 57 - Fixed Charges Total:	1,000.00	580.00	1,260.00	429.00	1,455.00	254.00	1,455.00

	2014-2015		2015-2016		2016-2017		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
G&A DEPT. TRANSFER								
AccountCategory: 58 - Fund Transfer Out	302,770.00	271,444.00	321,545.00	286,248.00	332,975.00	240,921.00	304,010.00	339,768.00
AccountCategory: 59 - Miscellaneous Expense	1,000.00	0.00	1,000.00	1,244.00	2,500.00	3,814.12	3,814.00	5,000.00
CONTINGENCY	1,002,960.00	966,506.35	1,070,745.00	977,215.25	1,114,572.00	878,145.35	1,045,292.00	1,158,159.00
Expense Total:	-1,002,460.00	-959,079.14	-1,068,245.00	-959,935.62	-1,112,222.00	-846,784.65	-1,013,829.00	-1,155,609.00
Program: 00 - Undesignated Program Surplus (Deficit):	-1,002,460.00	-959,079.14	-1,068,245.00	-959,935.62	-1,112,222.00	-846,784.65	-1,013,829.00	-1,155,609.00
Department: 12 - PARK MAINTENANCE DEPT. Surplus (Deficit):	-1,002,460.00	-959,079.14	-1,068,245.00	-959,935.62	-1,112,222.00	-846,784.65	-1,013,829.00	-1,155,609.00

Department: 13 - WATTS ICE CENTER DEPT.
 Program: 00 - Undesignated Program

Revenue	2014-2017						Defined Budgets	
	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
AccountCategory: 42 - Program Revenues								
10-13-000-4210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-13-000-4211	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-13-000-4212	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 42 - Program Revenues Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 43 - Daily Fees								
10-13-000-4300	12,000.00	13,877.00	12,200.00	12,302.00	13,000.00	9,305.00	13,500.00	15,000.00
10-13-000-4390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 43 - Daily Fees Total:	12,000.00	13,877.00	12,200.00	12,302.00	13,000.00	9,305.00	13,500.00	15,000.00
AccountCategory: 44 - Sales								
10-13-000-4400	1,000.00	163.11	300.00	607.53	650.00	670.30	750.00	750.00
10-13-000-4410	1,200.00	787.56	1,200.00	646.19	1,200.00	526.62	1,200.00	1,200.00
10-13-000-4430	250.00	53.60	250.00	29.89	100.00	146.54	250.00	500.00
10-13-000-4460	300.00	315.00	300.00	145.00	300.00	272.00	350.00	400.00
10-13-000-4490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 44 - Sales Total:	2,750.00	1,319.27	2,050.00	1,428.61	2,250.00	1,615.46	2,550.00	2,850.00
AccountCategory: 45 - Rentals								
10-13-000-4500	10,000.00	6,322.50	10,000.00	5,205.00	7,500.00	4,931.75	7,500.00	7,875.00
10-13-000-4512	1,000.00	1,240.00	1,000.00	1,225.00	1,050.00	875.00	1,050.00	1,170.00
10-13-000-4525	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-13-000-4530	12,000.00	10,548.75	12,250.00	13,726.11	12,618.00	8,570.00	12,618.00	15,000.00
10-13-000-4531	38,000.00	36,932.20	38,000.00	37,159.58	39,140.00	23,730.00	39,140.00	41,097.00
10-13-000-4532	35,000.00	33,525.00	36,000.00	29,430.00	29,040.00	230.00	31,000.00	32,186.00
10-13-000-4534	125.00	125.00	125.00	25.00	125.00	25.00	125.00	125.00
10-13-000-4535	7,000.00	8,056.00	7,000.00	7,376.00	8,000.00	5,064.00	8,000.00	8,500.00
10-13-000-4544	0.00	251.35	0.00	285.58	0.00	0.00	0.00	0.00
AccountCategory: 45 - Rentals Total:	105,125.00	97,000.80	104,375.00	94,432.27	97,473.00	43,425.75	99,433.00	105,953.00
AccountCategory: 46 - Passes								
10-13-000-4620	9,000.00	9,000.00	9,270.00	6,697.00	9,550.00	9,791.00	9,800.00	10,000.00
10-13-000-4621	500.00	125.00	500.00	116.00	515.00	136.00	200.00	250.00

	Defined Budgets							
	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
<u>10-13-000-4622</u>	2,500.00	675.00	1,900.00	798.00	1,960.00	582.00	650.00	720.00
<u>10-13-000-4623</u>	250.00	0.00	250.00	0.00	258.00	76.00	140.00	210.00
<u>10-13-000-4630</u>	1,200.00	2,498.00	1,800.00	2,550.00	1,900.00	850.00	1,900.00	6,480.00
<u>10-13-000-4631</u>	2,520.00	2,219.00	2,520.00	4,263.00	2,520.00	3,276.00	5,000.00	5,500.00
<u>10-13-000-4632</u>	840.00	385.00	840.00	448.00	840.00	2,536.00	4,000.00	0.00
<u>10-13-000-4633</u>	2,980.00	1,874.00	2,900.00	2,190.00	2,900.00	3,120.00	4,000.00	4,550.00
<u>10-13-000-4650</u>	50.00	0.00	50.00	0.00	50.00	0.00	50.00	50.00
AccountCategory: 46 - Passes Total:								
	19,840.00	16,776.00	20,030.00	17,062.00	20,493.00	20,367.00	25,740.00	27,760.00
AccountCategory: 49 - Miscellaneous Revenue								
<u>10-13-000-4910</u>	1,000.00	0.00	100.00	-1.00	100.00	13.38	0.00	100.00
AccountCategory: 49 - Miscellaneous Revenue Total:								
	1,000.00	0.00	100.00	-1.00	100.00	13.38	0.00	100.00
Revenue Total:								
	140,715.00	128,973.07	138,755.00	125,223.88	133,316.00	74,726.59	141,223.00	151,663.00
Expense								
AccountCategory: 51 - Salaries/Wages								
<u>10-13-000-5101</u>	13,650.00	13,547.86	14,040.00	15,484.12	13,135.00	11,021.99	13,135.00	13,445.00
<u>10-13-000-5102</u>	24,405.00	24,409.87	24,890.00	26,252.87	25,750.00	21,417.75	25,750.00	29,680.00
<u>10-13-000-5103</u>	13,580.00	13,580.00	14,160.00	14,160.00	11,468.00	9,550.00	11,468.00	10,440.00
<u>10-13-000-5104</u>	7,040.00	6,524.48	7,040.00	7,777.00	9,580.00	7,980.00	9,580.00	9,825.00
<u>10-13-000-5110</u>	16,240.00	16,349.78	18,095.00	14,124.90	15,845.00	2,691.86	4,000.00	4,000.00
<u>10-13-000-5116</u>	0.00	459.00	2,000.00	0.00	3,120.00	0.00	0.00	3,120.00
<u>10-13-000-5125</u>	700.00	670.28	460.00	1,489.49	1,380.00	627.41	1,800.00	1,960.00
<u>10-13-000-5155</u>	15,120.00	14,601.66	15,120.00	8,563.05	8,438.00	6,390.63	15,000.00	15,525.00
<u>10-13-000-5160</u>	11,250.00	6,568.11	11,250.00	5,776.14	7,800.00	1,668.53	4,500.00	6,000.00
<u>10-13-000-5170</u>	800.00	48.87	320.00	199.56	200.00	0.00	200.00	200.00
<u>10-13-000-5180</u>	7,170.00	6,566.97	6,810.00	4,732.87	6,810.00	3,912.01	7,810.00	8,000.00
AccountCategory: 51 - Salaries/Wages Total:								
	109,955.00	103,326.88	114,185.00	98,560.00	103,526.00	65,260.18	93,243.00	102,195.00
AccountCategory: 52 - Utilities								
<u>10-13-000-5210</u>	3,280.00	2,767.48	3,000.00	2,507.67	1,860.00	1,880.65	2,200.00	2,120.00
<u>10-13-000-5220</u>	7,000.00	5,529.92	7,000.00	3,828.88	6,000.00	1,682.09	6,000.00	6,000.00
<u>10-13-000-5230</u>	37,000.00	34,363.34	34,200.00	40,831.23	34,200.00	11,019.38	34,200.00	37,600.00
<u>10-13-000-5240</u>	5,500.00	2,738.08	3,600.00	7,049.03	6,000.00	1,621.85	6,000.00	6,000.00
AccountCategory: 52 - Utilities Total:								
	52,780.00	45,398.82	47,800.00	54,216.81	48,060.00	16,203.97	48,400.00	51,720.00

	2014-2015					2015-2016					2016-2017					Defined Budgets	
	Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft							
AccountCategory: 53 - Contractual																	
10-13-000-5301																	
POSTAGE	500.00	300.00	500.00	300.00	500.00	300.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	
10-13-000-5305	1,000.00	525.00	1,000.00	525.00	1,000.00	350.00	350.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	
10-13-000-5340	1,000.00	35.00	400.00	73.54	400.00	476.25	0.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	
10-13-000-5350	1,000.00	1,192.35	1,000.00	476.25	1,000.00	1,774.84	0.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	
10-13-000-5351	2,000.00	1,183.00	2,000.00	149.00	2,000.00	1,228.58	1,014.27	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
10-13-000-5352	4,000.00	2,447.07	4,000.00	0.00	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-13-000-5353	2,500.00	914.19	1,500.00	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-13-000-5354	5,000.00	702.40	1,400.00	702.40	1,400.00	1,226.30	827.35	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00	
10-13-000-5355	2,000.00	606.70	1,000.00	1,014.25	1,000.00	376.85	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	
10-13-000-5356	5,800.00	50,655.61	7,000.00	10,879.37	7,000.00	3,084.00	2,915.00	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00	
10-13-000-5357	2,700.00	1,425.00	1,600.00	2,084.79	1,600.00	1,600.00	1,053.39	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	
10-13-000-5360	100.00	0.00	100.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-13-000-5361	2,000.00	700.00	2,000.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-13-000-5364	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	
10-13-000-5366	150.00	0.00	150.00	0.00	150.00	0.00	0.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	
10-13-000-5370																	
AccountCategory: 53 - Contractual Total:																	
	32,150.00	60,686.32	22,650.00	19,556.92	17,834.00	8,843.22	17,850.00	18,550.00	18,550.00	18,550.00	18,550.00	18,550.00	18,550.00	18,550.00	18,550.00	18,550.00	
AccountCategory: 54 - Supplies																	
10-13-000-5401																	
OFFICE SUPPLIES	1,000.00	123.91	1,000.00	405.72	800.00	630.30	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	
10-13-000-5407	300.00	0.00	300.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-13-000-5412	2,000.00	1,518.77	2,000.00	1,903.24	2,500.00	2,002.16	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	
10-13-000-5413	3,000.00	793.26	2,000.00	1,996.83	3,700.00	114.03	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00	
10-13-000-5415	300.00	145.00	1,000.00	0.00	200.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	
10-13-000-5416	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-13-000-5417	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-13-000-5418	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-13-000-5420	3,300.00	1,054.58	3,300.00	2,777.51	1,000.00	1,564.20	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
10-13-000-5421	1,300.00	1,022.70	1,300.00	1,283.85	1,300.00	1,262.19	1,262.19	1,262.19	1,262.19	1,262.19	1,262.19	1,262.19	1,262.19	1,262.19	1,262.19	1,262.19	
10-13-000-5425	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10-13-000-5430	200.00	0.00	200.00	136.65	200.00	71.64	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	
10-13-000-5450	1,000.00	1,887.53	3,000.00	4,247.52	1,000.00	855.69	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	

	2014-2015					2015-2016					2016-2017					Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YE Projection	2016-2017	2017-2018			
SUPPLIES - BUILDING PARTS	3,000.00	802.41	3,000.00	3,055.17	1,000.00	1,000.00	552.60	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00				
RESALE - FOOD/CONCESSION	300.00	386.19	300.00	315.40	250.00	250.00	210.49	250.00	250.00	250.00	250.00	250.00	500.00				
RESALE - MERCHANDISE	200.00	0.00	200.00	0.00	200.00	200.00	250.00	200.00	200.00	300.00	300.00	300.00	300.00				
GASOLINE/LUBRICANTS/PROP	1,800.00	1,800.00	1,800.00	3,243.56	3,250.00	3,250.00	660.00	3,250.00	3,250.00	3,250.00	3,250.00	3,250.00	3,800.00				
SUPPLIES-CONSTRUCTION	0.00	0.00	0.00	0.00	2,500.00	2,500.00	2,127.68	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00				
SUPPLIES-HARDWARE	0.00	0.00	0.00	0.00	700.00	700.00	348.06	700.00	700.00	500.00	500.00	500.00	700.00				
SUPPLIES-PAINT	0.00	0.00	0.00	0.00	800.00	800.00	638.91	800.00	800.00	800.00	800.00	800.00	800.00				
SUPPLIES-ELECTRICAL/BULBS	0.00	0.00	0.00	0.00	600.00	600.00	235.41	600.00	600.00	500.00	500.00	500.00	600.00				
SUPPLIES-ICEMELT/SALT	0.00	0.00	0.00	0.00	500.00	500.00	400.00	500.00	500.00	500.00	500.00	500.00	500.00				
SUPPLIES-PLUMBING	0.00	0.00	0.00	0.00	500.00	500.00	257.06	500.00	500.00	400.00	400.00	400.00	500.00				
SUPPLIES-HAND TOOLS	0.00	0.00	0.00	0.00	300.00	300.00	273.43	300.00	300.00	300.00	300.00	300.00	300.00				
AccountCategory: 54 - Supplies Total:	17,700.00	9,534.35	19,400.00	19,365.45	25,950.00	25,950.00	15,394.30	26,527.00	27,500.00	27,500.00	27,500.00	27,500.00	27,500.00				
AccountCategory: 55 - Capital																	
EQUIPMENT - GENERAL	4,000.00	295.00	4,000.00	5,937.67	1,000.00	1,000.00	1,406.05	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00				
EQUIPMENT - BUILDING	0.00	0.00	10,000.00	7,761.32	26,000.00	26,000.00	25,526.53	26,000.00	26,000.00	26,000.00	26,000.00	26,000.00	26,000.00				
EQUIPMENT - OFFICE	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
EQUIPMENT - RECREATION	2,000.00	2,006.75	1,500.00	1,450.17	1,500.00	1,500.00	1,506.45	1,506.00	1,506.00	1,506.00	1,506.00	1,506.00	2,300.00				
BUILDING IMPROVEMENTS	3,000.00	1,342.49	6,000.00	4,136.32	3,500.00	3,500.00	2,862.59	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00				
AccountCategory: 55 - Capital Total:	16,000.00	3,644.24	21,500.00	19,285.48	32,000.00	32,000.00	31,301.62	32,412.00	32,800.00	32,800.00	32,800.00	32,800.00	32,800.00				
AccountCategory: 57 - Fixed Charges																	
DUES/MEMBERSHIPS	500.00	0.00	500.00	395.00	500.00	500.00	53.90	500.00	500.00	500.00	500.00	500.00	500.00				
AccountCategory: 57 - Fixed Charges Total:	500.00	0.00	500.00	395.00	500.00	500.00	53.90	500.00	500.00	500.00	500.00	500.00	500.00				
AccountCategory: 58 - Fund Transfer Out																	
G&A DEPT. TRANSFER	43,255.00	38,776.00	45,935.00	40,867.00	47,570.00	47,570.00	34,416.00	43,430.00	43,430.00	43,430.00	43,430.00	43,430.00	48,538.00				
AccountCategory: 58 - Fund Transfer Out Total:	43,255.00	38,776.00	45,935.00	40,867.00	47,570.00	47,570.00	34,416.00	43,430.00	43,430.00	43,430.00	43,430.00	43,430.00	48,538.00				
AccountCategory: 59 - Miscellaneous Expense																	
CONTINGENCY	1,000.00	0.00	1,000.00	1,150.00	1,000.00	1,000.00	2,360.77	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00				
AccountCategory: 59 - Miscellaneous Expense Total:	1,000.00	0.00	1,000.00	1,150.00	1,000.00	1,000.00	2,360.77	2,361.00	2,361.00	2,361.00	2,361.00	2,361.00	1,000.00				
Expense Total:	273,340.00	261,366.61	272,970.00	253,396.66	276,440.00	276,440.00	173,833.96	264,723.00	282,803.00	282,803.00	282,803.00	282,803.00	282,803.00				
Program: 00 - Undesignated Program Surplus (Deficit):	-132,625.00	-132,393.54	-134,215.00	-128,172.78	-143,124.00	-143,124.00	-99,107.37	-123,500.00	-131,140.00	-131,140.00	-131,140.00	-131,140.00	-131,140.00				
Department: 13 - WATTS ICE CENTER DEPT. Surplus (Deficit):	-132,625.00	-132,393.54	-134,215.00	-128,172.78	-143,124.00	-143,124.00	-99,107.37	-123,500.00	-131,140.00	-131,140.00	-131,140.00	-131,140.00	-131,140.00				

Defined Budgets

	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
Department: 14 - BEACH DEPT.								
Program: 00 - Undesignated Program								
Revenue								
AccountCategory: 42 - Program Revenues								
10-14-000-4210	-800.00	-388.92	-800.00	-399.50	-500.00	0.00	0.00	0.00
10-14-000-4211	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-14-000-4212	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	-800.00	-388.92	-800.00	-399.50	-500.00	0.00	0.00	0.00
AccountCategory: 43 - Daily Fees								
10-14-000-4310	22,500.00	16,243.00	20,130.00	16,100.00	17,980.00	19,329.00	19,329.00	17,224.00
10-14-000-4320	85,000.00	115,477.00	112,750.00	148,516.00	123,500.00	187,452.00	187,452.00	150,481.00
10-14-000-4390	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	107,500.00	131,720.00	132,880.00	164,616.00	141,480.00	206,781.00	206,781.00	167,705.00
AccountCategory: 44 - Sales								
10-14-000-4400	4,525.00	4,660.00	4,755.00	4,755.00	4,895.00	4,850.00	4,850.00	5,139.00
10-14-000-4430	95.00	140.01	125.00	12.05	0.00	102.91	103.00	0.00
10-14-000-4490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	4,620.00	4,800.01	4,880.00	4,767.05	4,895.00	4,952.91	4,953.00	5,139.00
AccountCategory: 45 - Rentals								
10-14-000-4512	0.00	3,900.00	0.00	1,275.00	1,050.00	2,450.00	2,450.00	2,535.00
10-14-000-4540	12,000.00	12,065.50	12,000.00	7,299.00	9,890.00	10,336.00	10,336.00	9,315.00
10-14-000-4541	7,000.00	7,526.67	7,400.00	6,361.00	7,600.00	8,677.00	8,677.00	7,520.00
10-14-000-4543	500.00	555.00	500.00	702.00	500.00	2,879.00	2,879.00	3,025.00
10-14-000-4544	0.00	1,216.50	1,000.00	1,479.05	1,500.00	3,064.19	3,064.00	2,285.00
10-14-000-4545	15,200.00	15,904.25	15,700.00	16,277.25	16,500.00	24,595.50	24,596.00	18,920.00
	34,700.00	41,167.92	36,600.00	33,393.30	37,040.00	52,001.69	52,002.00	43,600.00
AccountCategory: 46 - Passes								
10-14-000-4600	3,000.00	1,899.00	2,100.00	1,885.00	1,900.00	0.00	0.00	0.00
10-14-000-4610	45,000.00	38,323.00	45,600.00	34,162.00	38,555.00	38,976.53	38,977.00	37,153.00
10-14-000-4611	3,500.00	1,412.00	3,000.00	1,873.00	1,935.00	3,828.00	3,828.00	2,371.00
10-14-000-4612	15,250.00	7,699.00	9,280.00	5,451.00	7,640.00	4,187.00	4,187.00	5,779.00
10-14-000-4613	500.00	603.00	605.00	324.00	465.00	999.00	999.00	642.00
10-14-000-4614	20,000.00	13,301.00	17,890.00	8,793.00	10,000.00	8,532.00	8,532.00	8,662.00

	2014-2015		2015-2016		2016-2017		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YE Projection	2017-2018 First Draft
10-14-000-4615	0.00	8,471.00	0.00	0.00	0.00	0.00	0.00	0.00
10-14-000-4650	25.00	90.00	30.00	130.00	100.00	20.00	20.00	20.00
AccountCategory: 46 - Passes Total:	87,275.00	71,798.00	78,505.00	52,618.00	60,595.00	56,542.53	56,543.00	54,627.00
AccountCategory: 47 - Grants/Donations								
GRANTS	4,000.00	3,950.03	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
AccountCategory: 47 - Grants/Donations Total:	4,000.00	3,950.03	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
AccountCategory: 49 - Miscellaneous Revenue								
MISC/JUNCLASSIFIED INCOME	100.00	1,020.00	100.00	400.00	100.00	0.00	0.00	0.00
AccountCategory: 49 - Miscellaneous Revenue Total:	100.00	1,020.00	100.00	400.00	100.00	0.00	0.00	0.00
Revenue Total:	237,395.00	254,067.04	256,165.00	259,394.85	247,610.00	324,278.13	324,279.00	275,071.00
Expense								
AccountCategory: 51 - Salaries/Wages								
10-14-000-5101	18,200.00	18,063.87	18,720.00	20,645.61	17,510.00	14,695.81	17,510.00	17,925.00
10-14-000-5102	24,405.00	24,409.87	24,890.00	26,252.87	25,750.00	21,417.61	25,750.00	29,680.00
10-14-000-5103	22,635.00	22,635.00	23,600.00	23,600.00	19,160.00	15,920.00	19,105.00	17,400.00
10-14-000-5104	14,080.00	13,050.96	14,080.00	15,546.00	14,500.00	15,960.00	19,150.00	19,650.00
10-14-000-5110	0.00	6,495.05	5,345.00	11,171.29	8,432.00	11,597.40	11,597.00	0.00
10-14-000-5115	5,400.00	2,527.03	5,400.00	2,963.30	6,150.00	1,719.00	1,719.00	6,150.00
10-14-000-5116	0.00	0.00	1,100.00	0.00	0.00	0.00	0.00	0.00
10-14-000-5125	4,140.00	1,444.87	2,940.00	0.00	0.00	0.00	0.00	0.00
10-14-000-5133	2,000.00	0.00	600.00	0.00	600.00	0.00	0.00	600.00
10-14-000-5150	12,000.00	2,629.25	8,400.00	2,636.25	8,192.00	10,270.34	10,270.00	10,578.00
10-14-000-5155	9,000.00	12,189.70	8,820.00	10,173.71	4,320.00	9,064.09	9,064.00	4,320.00
10-14-000-5160	39,000.00	36,526.62	39,000.00	31,594.11	39,000.00	32,831.06	32,831.00	39,000.00
10-14-000-5170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-14-000-5180	16,500.00	15,914.22	16,500.00	12,072.13	14,000.00	12,384.79	12,385.00	18,544.00
10-14-000-5181	9,000.00	4,963.98	7,920.00	4,601.12	6,996.00	7,076.74	7,077.00	7,205.00
10-14-000-5182	1,000.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
10-14-000-5183	3,600.00	1,565.14	2,880.00	0.00	0.00	0.00	0.00	0.00
10-14-000-5184	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 51 - Salaries/Wages Total:	180,960.00	162,415.56	181,195.00	161,256.39	164,610.00	152,936.84	166,458.00	171,052.00

	2014-2015				2015-2016				2016-2017				Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity	YE Projection	2017-2018 First Draft			
AccountCategory: 52 - Utilities														
10-14-000-5210	2,200.00	2,100.00	2,200.00	1,558.37	1,680.00	1,322.87	1,500.00	1,860.00						
10-14-000-5220	700.00	716.87	800.00	111.81	500.00	219.22	500.00	500.00						
10-14-000-5230	4,000.00	2,316.32	2,500.00	2,526.56	3,000.00	2,875.63	3,000.00	3,000.00						
10-14-000-5240	7,500.00	8,139.14	7,500.00	1,008.90	6,000.00	4,619.46	5,000.00	6,000.00						
AccountCategory: 52 - Utilities Total:	14,400.00	13,272.33	13,000.00	5,205.64	11,180.00	9,037.18	10,000.00	11,360.00						
AccountCategory: 53 - Contractual														
10-14-000-5301	500.00	500.00	500.00	500.00	500.00	700.00	700.00	200.00						
10-14-000-5305	1,000.00	3,050.00	1,000.00	615.00	1,050.00	1,750.00	2,000.00	2,275.00						
10-14-000-5321	0.00	0.00	0.00	0.00	0.00	210.00	210.00	0.00						
10-14-000-5340	3,000.00	771.85	3,560.00	583.00	2,800.00	1,203.10	1,700.00	2,800.00						
10-14-000-5341	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
10-14-000-5350	1,500.00	1,445.00	1,500.00	0.00	3,200.00	505.00	505.00	2,900.00						
10-14-000-5351	1,000.00	1,203.27	1,000.00	0.00	500.00	278.25	279.00	500.00						
10-14-000-5352	1,000.00	470.40	1,000.00	540.00	1,000.00	777.74	778.00	1,000.00						
10-14-000-5353	4,500.00	2,642.50	2,700.00	2,693.50	5,000.00	1,818.08	2,500.00	3,800.00						
10-14-000-5358	1,600.00	1,560.00	1,600.00	1,560.00	1,600.00	1,610.00	1,610.00	1,610.00						
10-14-000-5360	1,700.00	2,083.46	700.00	700.00	1,900.00	1,517.62	1,518.00	2,900.00						
10-14-000-5361	150.00	0.00	150.00	0.00	200.00	0.00	0.00	200.00						
10-14-000-5364	2,400.00	2,311.43	2,400.00	2,130.26	900.00	0.00	0.00	900.00						
10-14-000-5365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
10-14-000-5367	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00						
10-14-000-5370	200.00	0.00	1,100.00	2,235.20	2,800.00	2,944.54	2,945.00	3,030.00						
AccountCategory: 53 - Contractual Total:	18,700.00	16,037.91	17,210.00	11,556.96	22,450.00	13,314.33	14,745.00	25,115.00						
AccountCategory: 54 - Supplies														
10-14-000-5401	600.00	619.96	625.00	167.86	1,125.00	1,206.47	1,206.00	900.00						
10-14-000-5412	1,200.00	873.29	1,200.00	608.36	1,200.00	960.58	1,000.00	1,200.00						
10-14-000-5420	5,600.00	5,743.11	5,600.00	6,383.67	5,600.00	6,613.29	6,613.00	7,100.00						
10-14-000-5421	3,225.00	2,016.21	2,325.00	2,070.54	2,322.00	2,295.10	2,295.00	2,500.00						
10-14-000-5425	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
10-14-000-5430	600.00	323.88	600.00	295.00	500.00	756.40	756.00	600.00						
10-14-000-5450	1,000.00	612.40	1,000.00	498.66	2,100.00	1,177.76	1,200.00	4,500.00						

Defined Budgets

	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
SUPPLIES - BUILDING PARTS	1,500.00	565.11	1,500.00	1,251.73	1,500.00	1,190.07	1,200.00	1,500.00
SHARED SVCS-FLEET MAINT	0.00	0.00	0.00	0.00	400.00	0.00	400.00	400.00
RESALE - FOOD/CONCESSION	0.00	0.00	0.00	0.00	0.00	145.00	145.00	0.00
RESALE - MERCHANDISE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GASOLINE/LUBRICANTS/PROP	650.00	650.00	650.00	650.00	850.00	269.87	500.00	700.00
SUPPLIES-CONSTRUCTION	0.00	0.00	0.00	0.00	1,450.00	2,708.02	2,750.00	3,450.00
SUPPLIES-HARDWARE	0.00	0.00	0.00	0.00	700.00	484.61	500.00	700.00
SUPPLIES-PAINT	0.00	0.00	0.00	0.00	750.00	340.23	340.00	675.00
SUPPLIES-ELECTRICAL/BULBS	0.00	0.00	0.00	0.00	550.00	291.14	325.00	550.00
SUPPLIES-PLUMBING	0.00	0.00	0.00	0.00	850.00	1,490.69	1,500.00	1,500.00
SUPPLIES-POWER TOOLS	0.00	0.00	0.00	0.00	100.00	203.83	204.00	200.00
SUPPLIES-HAND TOOLS	0.00	0.00	0.00	0.00	100.00	70.00	70.00	200.00
AccountCategory: 54 - Supplies Total:	14,375.00	11,403.96	13,500.00	11,925.82	20,097.00	20,203.06	21,004.00	26,675.00
AccountCategory: 55 - Capital								
EQUIPMENT - GENERAL	2,000.00	103.55	0.00	11.25	0.00	0.00	0.00	2,000.00
EQUIPMENT - OFFICE	0.00	0.00	0.00	162.95	0.00	0.00	0.00	0.00
EQUIPMENT - RECREATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
LANDSCAPING & GRADING	5,000.00	1,520.41	5,000.00	5,543.20	10,000.00	5,720.83	5,720.00	10,000.00
BUILDING IMPROVEMENTS	7,000.00	4,999.52	9,000.00	8,151.18	4,500.00	4,319.71	4,400.00	9,500.00
AccountCategory: 55 - Capital Total:	14,000.00	6,623.48	14,000.00	13,868.58	14,500.00	10,040.54	10,120.00	22,500.00
AccountCategory: 57 - Fixed Charges								
DUES/MEMBERSHIPS	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 57 - Fixed Charges Total:	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 58 - Fund Transfer Out								
G&A DEPT. TRANSFER	49,200.00	44,107.00	52,250.00	46,484.00	54,110.00	39,150.00	49,402.00	55,212.00
AccountCategory: 58 - Fund Transfer Out Total:	49,200.00	44,107.00	52,250.00	46,484.00	54,110.00	39,150.00	49,402.00	55,212.00
AccountCategory: 59 - Miscellaneous Expense								
CONTINGENCY	1,000.00	2,112.00	1,000.00	0.00	1,000.00	6,023.00	6,023.00	1,000.00
AccountCategory: 59 - Miscellaneous Expense Total:	1,000.00	2,112.00	1,000.00	0.00	1,000.00	6,023.00	6,023.00	1,000.00
Expense Total:	293,635.00	255,972.24	292,155.00	250,297.39	287,947.00	250,704.95	277,752.00	312,914.00
Program: 00 - Undesignated Program Surplus (Deficit):	-56,240.00	-1,905.20	-35,990.00	9,097.46	-40,337.00	73,573.18	46,527.00	-37,843.00
Department: 14 - BEACH DEPT. Surplus (Deficit):	-56,240.00	-1,905.20	-35,990.00	9,097.46	-40,337.00	73,573.18	46,527.00	-37,843.00

	2014-2015					2015-2016		2016-2017		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft			
Department: 15 - BOATING DEPT.											
Program: 00 - Undesignated Program											
Revenue											
AccountCategory: 45 - Rentals											
10-15-000-4560	6,050.00	6,050.00	6,050.00	6,325.00	6,800.00	25,340.00	25,340.00	21,000.00			
10-15-000-4570	60,770.00	54,362.50	56,860.00	56,081.50	57,850.00	68,678.00	68,678.00	72,623.00			
10-15-000-4580	13,900.00	10,025.00	10,350.00	9,965.00	10,660.00	11,338.00	11,338.00	11,299.00			
AccountCategory: 45 - Rentals Total:	80,720.00	70,437.50	73,260.00	72,371.50	75,310.00	105,356.00	105,356.00	104,922.00			
AccountCategory: 49 - Miscellaneous Revenue											
10-15-000-4910	0.00	0.00	0.00	0.00	0.00	1,651.94	1,652.00	0.00			
AccountCategory: 49 - Miscellaneous Revenue Total:	0.00	0.00	0.00	0.00	0.00	1,651.94	1,652.00	0.00			
Revenue Total:											
	80,720.00	70,437.50	73,260.00	72,371.50	75,310.00	107,007.94	107,008.00	104,922.00			
Expense											
AccountCategory: 51 - Salaries/Wages											
10-15-000-5101	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
10-15-000-5102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
10-15-000-5103	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
10-15-000-5104	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
10-15-000-5110	0.00	0.00	0.00	0.00	0.00	1,049.81	1,050.00	0.00			
10-15-000-5115	0.00	0.00	0.00	0.00	945.00	0.00	0.00	945.00			
10-15-000-5155	13,300.00	10,959.39	12,420.00	15,297.87	12,840.00	13,203.94	13,204.00	12,840.00			
10-15-000-5185	33,600.00	25,681.14	31,680.00	32,728.46	32,480.00	29,683.46	29,683.00	32,480.00			
AccountCategory: 51 - Salaries/Wages Total:	46,900.00	36,640.53	44,100.00	48,026.33	46,265.00	43,937.21	43,937.00	46,265.00			
AccountCategory: 52 - Utilities											
10-15-000-5210	1,200.00	1,200.00	1,200.00	700.00	360.00	360.00	360.00	360.00			
10-15-000-5220	500.00	-101.73	500.00	0.00	500.00	116.82	250.00	500.00			
10-15-000-5230	4,500.00	4,501.78	3,500.00	3,716.76	3,500.00	3,799.14	4,000.00	4,000.00			
10-15-000-5240	250.00	130.80	250.00	181.42	250.00	147.11	250.00	250.00			
AccountCategory: 52 - Utilities Total:	6,450.00	5,730.85	5,450.00	4,598.18	4,610.00	4,423.07	4,860.00	5,110.00			
AccountCategory: 53 - Contractual											
10-15-000-5340	2,500.00	1,945.74	2,000.00	2,314.74	2,000.00	35.29	35.00	1,800.00			
10-15-000-5350	3,000.00	816.45	2,000.00	60.55	0.00	0.00	0.00	0.00			
10-15-000-5351	3,000.00	0.00	3,000.00	390.51	1,000.00	0.00	0.00	1,000.00			

	2014-2015					2015-2016					2016-2017					Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2016-2017 YE Projection	2017-2018 First Draft				
REPAIRS - BUILDINGS	3,500.00	0.00	2,500.00	1,005.00	2,000.00	2,000.00	1,569.99	2,000.00	157.00	1,500.00							
DISPOSAL/PORTOLET SERVICE	800.00	527.22	800.00	800.00	800.00	800.00	491.48	800.00	500.00	750.00							
PRINTING/MARKETING/ADVER	500.00	500.00	2,250.00	2,196.95	1,000.00	1,000.00	897.50	1,000.00	898.00	1,400.00							
PRINTING - EMPLOYMENT ADS	100.00	29.00	100.00	0.00	100.00	100.00	0.00	100.00	0.00	100.00							
RENTAL - EQUIPMENT	100.00	0.00	100.00	0.00	100.00	100.00	0.00	450.00	0.00	450.00							
AccountCategory: 53 - Contractual Total:	13,500.00	3,818.41	12,750.00	6,767.75	7,350.00	7,350.00	1,581.26	1,590.00	7,000.00								
AccountCategory: 54 - Supplies																	
OFFICE SUPPLIES	300.00	0.00	200.00	0.00	200.00	200.00	197.92	200.00	198.00	200.00							
CUSTODIAL/CLEANING SUPPLI	400.00	363.18	500.00	122.07	400.00	400.00	300.00	400.00	300.00	400.00							
SUPPLIES - GENERAL	3,300.00	3,340.94	2,100.00	2,513.60	1,600.00	1,600.00	0.00	1,600.00	0.00	2,100.00							
SUPPLIES - UNIFORMS	2,500.00	1,517.69	2,500.00	1,927.75	2,500.00	2,500.00	1,904.61	2,500.00	1,905.00	2,500.00							
SUPPLIES - FIRST AID	400.00	175.09	400.00	141.27	400.00	400.00	462.13	400.00	462.00	600.00							
SUPPLIES - EQUIPMENT PARTS	1,000.00	1,572.26	2,000.00	822.66	2,000.00	2,000.00	2,459.79	2,000.00	2,460.00	2,000.00							
SUPPLIES - BUILDING PARTS	1,000.00	421.28	1,000.00	453.20	1,000.00	1,000.00	0.00	1,000.00	0.00	500.00							
GASOLINE/LUBRICANTS	1,000.00	1,076.04	1,200.00	1,200.00	2,000.00	2,000.00	170.26	2,000.00	600.00	1,250.00							
SUPPLIES-CONSTRUCTION	0.00	0.00	0.00	0.00	300.00	300.00	351.25	300.00	351.00	800.00							
SUPPLIES-HARDWARE	0.00	0.00	0.00	0.00	600.00	600.00	543.37	600.00	600.00	600.00							
SUPPLIES-PAINT	0.00	0.00	0.00	0.00	1,050.00	1,050.00	495.48	1,050.00	495.00	600.00							
SUPPLIES-ELECTRICAL/BULBS	0.00	0.00	0.00	0.00	500.00	500.00	65.73	500.00	100.00	500.00							
SUPPLIES-PLUMBING	0.00	0.00	0.00	0.00	300.00	300.00	219.78	300.00	300.00	450.00							
SUPPLIES-POWER TOOLS	0.00	0.00	0.00	0.00	100.00	100.00	114.76	100.00	115.00	175.00							
SUPPLIES-HAND TOOLS	0.00	0.00	0.00	0.00	75.00	75.00	156.32	75.00	156.00	100.00							
AccountCategory: 54 - Supplies Total:	9,900.00	8,466.48	9,900.00	7,180.55	12,025.00	12,025.00	7,441.40	8,042.00	12,775.00								
AccountCategory: 55 - Capital																	
EQUIPMENT - GENERAL	2,000.00	1,145.15	2,000.00	660.85	0.00	0.00	0.00	0.00	0.00	5,000.00							
EQUIPMENT - RECREATION	2,000.00	1,147.00	2,400.00	2,135.96	0.00	0.00	7,200.00	7,200.00	7,200.00	6,000.00							
LANDSCAPING & GRADING	5,000.00	2,500.00	5,000.00	5,000.00	10,000.00	10,000.00	5,650.00	10,000.00	5,650.00	10,000.00							
BUILDING IMPROVEMENTS	4,500.00	1,038.61	6,500.00	1,758.00	6,000.00	6,000.00	4,362.16	6,000.00	4,362.00	15,000.00							
AccountCategory: 55 - Capital Total:	13,500.00	5,830.76	15,900.00	9,554.81	16,000.00	16,000.00	17,212.16	17,212.00	36,000.00								
AccountCategory: 58 - Fund Transfer Out																	
G&A DEPT. TRANSFER	26,495.00	23,751.00	28,135.00	25,033.00	29,135.00	29,135.00	21,081.00	26,600.00	26,600.00	29,730.00							
AccountCategory: 58 - Fund Transfer Out Total:	26,495.00	23,751.00	28,135.00	25,033.00	29,135.00	29,135.00	21,081.00	26,600.00	26,600.00	29,730.00							

	2014-2015		2015-2016		2016-2017		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
AccountCategory: 59 - Miscellaneous Expense								
CONTINGENCY								
AccountCategory: 59 - Miscellaneous Expense Total:	0.00	0.00	0.00	0.00	0.00	2,451.12	4,651.00	1,000.00
Expense Total:	116,745.00	84,238.03	116,235.00	101,160.62	115,385.00	98,127.22	106,892.00	137,880.00
Program: 00 - Undesignated Program Surplus (Deficit):	-36,025.00	-13,800.53	-42,975.00	-28,789.12	-40,075.00	8,880.72	116.00	-32,958.00
Department: 15 - BOATING DEPT. Surplus (Deficit):	-36,025.00	-13,800.53	-42,975.00	-28,789.12	-40,075.00	8,880.72	116.00	-32,958.00
Total Revenues	5,602,894.00	3,473,625.97	5,714,092.00	3,520,240.56	5,777,442.00	5,622,638.98	5,926,680.00	6,347,784.00
Total Expenses	3,692,100.00	3,477,529.64	3,755,070.00	3,428,785.88	3,665,220.00	2,947,295.55	3,460,908.00	3,942,462.00
Fund: 10 - CORPORATE FUND Surplus (Deficit):	1,910,794.00	-3,903.67	1,959,022.00	91,454.68	2,112,222.00	2,675,343.43	2,465,772.00	2,405,322.00

	2014-2015		2015-2016		2016-2017		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
Fund: 25 - RECREATION FUND								
Department: 00 - ADMINISTRATION								
Program: 00 - Undesignated Program								
Revenue								
AccountCategory: 40 - Tax Receipts								
25-00-000-4000 TAXES - REAL ESTATE TAX	948,860.00	936,643.00	956,835.00	933,656.00	959,000.00	973,207.00	974,000.00	988,000.00
25-00-000-4050 TAXES - REPLACEMENT TAX	24,820.00	23,390.80	24,790.00	25,318.75	25,525.00	19,297.83	22,000.00	20,600.00
AccountCategory: 40 - Tax Receipts Total:	973,680.00	960,033.80	981,625.00	958,974.75	984,525.00	992,504.83	996,000.00	1,008,600.00
AccountCategory: 41 - Interest Income								
25-00-000-4100 INTEREST INCOME	4,000.00	4,824.01	4,250.00	9,139.82	12,000.00	11,218.76	15,000.00	15,000.00
AccountCategory: 41 - Interest Income Total:	4,000.00	4,824.01	4,250.00	9,139.82	12,000.00	11,218.76	15,000.00	15,000.00
AccountCategory: 44 - Sales								
25-00-000-4410 VENDING	1,500.00	1,281.76	1,500.00	1,212.00	1,400.00	914.48	1,200.00	1,250.00
25-00-000-4420 GIFT CERTIFICATE SALES	200.00	200.00	200.00	0.00	100.00	252.00	300.00	300.00
25-00-000-4425 BOOK FAIR SALES	800.00	1,584.78	850.00	166.40	0.00	178.68	179.00	0.00
AccountCategory: 44 - Sales Total:	2,500.00	3,066.54	2,550.00	1,378.40	1,500.00	1,345.16	1,679.00	1,550.00
AccountCategory: 45 - Rentals								
25-00-000-4500 ROOM RENTALS	49,460.00	61,673.75	55,755.00	62,822.00	59,480.00	72,480.98	70,380.00	66,413.00
25-00-000-4510 RENTAL-KIDS PARTY PACKAGES	30,240.00	37,078.50	32,640.00	20,956.25	30,000.00	24,401.25	26,300.00	30,000.00
25-00-000-4512 LIQUOR LIAB FEES REC'D	0.00	1,105.00	1,000.00	1,965.00	2,135.00	2,195.00	2,562.00	2,145.00
25-00-000-4515 RENTAL-HAKAFA	42,000.00	41,999.94	42,840.00	42,839.94	43,263.00	38,453.28	43,263.00	44,125.00
25-00-000-4520 BUILDING LICENSES (RENTAL)	53,020.00	53,020.00	53,815.00	53,815.00	54,250.00	45,190.00	54,250.00	54,630.00
25-00-000-4555 FIELD RENTALS	14,300.00	13,811.50	19,255.00	16,506.25	18,855.00	1,275.00	1,275.00	0.00
25-00-000-4556 TENNIS/FITNESS PERMITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	800.00
AccountCategory: 45 - Rentals Total:	189,020.00	208,688.69	205,305.00	198,904.44	207,983.00	183,995.51	198,030.00	198,113.00
AccountCategory: 46 - Passes								
25-00-000-4650 REPLACEMT TOKEN/PASS/SWI	500.00	575.00	500.00	750.00	700.00	350.00	450.00	500.00
AccountCategory: 46 - Passes Total:	500.00	575.00	500.00	750.00	700.00	350.00	450.00	500.00
AccountCategory: 47 - Grants/Donations								
25-00-000-4700 GENERAL DONATIONS	0.00	0.00	0.00	1,621.00	500.00	0.00	0.00	500.00
25-00-000-4710 GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 47 - Grants/Donations Total:	0.00	0.00	0.00	1,621.00	500.00	0.00	0.00	500.00
AccountCategory: 49 - Miscellaneous Revenue								
25-00-000-4910 MISC/UNCLASSIFIED INCOME	0.00	2,072.89	0.00	9,695.96	0.00	746.00	746.00	0.00

PROPOSED BUD. FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

	2014-2015					2015-2016					2016-2017					Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2016-2017 YE Projection	2017-2018 First Draft				
25-00-000-4990	2,704,842.00	0.00	3,228,041.00	0.00	3,347,485.00	2,704,842.00	2,072.89	3,228,041.00	9,695.96	3,347,485.00	3,373,912.00	3,373,912.00	3,765,979.00				
CARRYOVER FUND BALANCE																	
AccountCategory: 49 - Miscellaneous Revenue Total:																	
	3,874,542.00	1,179,260.93	4,422,271.00	1,180,464.37	4,554,693.00	3,874,542.00	4,422,271.00	4,554,693.00	4,564,072.26	4,564,072.26	4,585,817.00	4,990,242.00					
Revenue Total:																	
Expense																	
AccountCategory: 51 - Salaries/Wages																	
25-00-000-5101	154,010.00	154,564.53	161,625.00	161,377.19	160,423.00	154,010.00	154,564.53	161,625.00	161,377.19	138,699.61	160,000.00	171,289.00					
25-00-000-5102	167,980.00	177,361.59	191,245.00	191,384.56	193,075.00	167,980.00	177,361.59	191,245.00	191,384.56	160,288.09	193,000.00	199,250.00					
25-00-000-5103	4,525.00	4,525.00	4,720.00	4,720.00	3,823.00	4,525.00	4,525.00	4,720.00	4,720.00	3,180.00	3,823.00	3,480.00					
25-00-000-5104	113,300.00	111,011.92	113,280.00	125,485.80	151,078.00	113,300.00	111,011.92	113,280.00	125,485.80	130,458.80	150,000.00	160,176.00					
25-00-000-5109	6,000.00	3,510.00	6,000.00	0.00	3,000.00	6,000.00	3,510.00	6,000.00	0.00	6,000.00	6,000.00	6,000.00					
25-00-000-5110	33,950.00	26,480.24	33,270.00	29,347.86	30,195.00	33,950.00	26,480.24	33,270.00	29,347.86	20,176.00	27,200.00	26,365.00					
25-00-000-5111	25,000.00	18,088.66	25,000.00	21,276.40	26,470.00	25,000.00	18,088.66	25,000.00	21,276.40	18,356.24	25,600.00	24,725.00					
25-00-000-5112	3,320.00	4,283.67	3,440.00	4,813.79	4,500.00	3,320.00	4,283.67	3,440.00	4,813.79	4,174.67	4,500.00	4,500.00					
25-00-000-5116	66,810.00	42,010.35	66,755.00	47,353.07	59,895.00	66,810.00	42,010.35	66,755.00	47,353.07	41,986.01	50,000.00	59,895.00					
25-00-000-5117	1,375.00	453.76	600.00	748.72	800.00	1,375.00	453.76	600.00	748.72	818.79	819.00	800.00					
25-00-000-5120	10,575.00	10,537.50	10,575.00	11,266.40	10,930.00	10,575.00	10,537.50	10,575.00	11,266.40	9,158.01	10,930.00	10,930.00					
25-00-000-5121	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00					
25-00-000-5125	5,400.00	4,333.76	5,400.00	3,313.49	5,016.00	5,400.00	4,333.76	5,400.00	3,313.49	3,019.86	4,500.00	6,130.00					
25-00-000-5190	8,500.00	7,796.60	8,500.00	9,906.27	8,500.00	8,500.00	7,796.60	8,500.00	9,906.27	10,618.50	11,500.00	4,000.00					
25-00-000-5195	1,000.00	0.00	500.00	0.00	500.00	1,000.00	0.00	500.00	0.00	0.00	500.00	500.00					
AccountCategory: 51 - Salaries/Wages Total:																	
	601,745.00	564,957.58	632,910.00	610,993.55	658,205.00	601,745.00	564,957.58	632,910.00	610,993.55	546,934.58	648,372.00	678,040.00					
AccountCategory: 52 - Utilities																	
25-00-000-5210	30,980.00	30,923.12	33,060.00	32,085.75	48,880.00	30,980.00	30,923.12	33,060.00	32,085.75	27,951.03	40,000.00	51,820.00					
25-00-000-5220	60,000.00	44,396.69	60,000.00	38,761.71	55,000.00	60,000.00	44,396.69	60,000.00	38,761.71	21,251.87	45,000.00	55,000.00					
25-00-000-5230	125,000.00	97,648.45	125,000.00	115,060.30	120,000.00	125,000.00	97,648.45	125,000.00	115,060.30	96,719.66	118,000.00	120,000.00					
25-00-000-5240	3,000.00	2,597.72	3,000.00	2,802.48	3,500.00	3,000.00	2,597.72	3,000.00	2,802.48	1,791.14	2,800.00	3,500.00					
AccountCategory: 52 - Utilities Total:																	
	218,980.00	175,565.98	221,060.00	188,710.24	227,380.00	218,980.00	175,565.98	221,060.00	188,710.24	147,713.70	205,800.00	230,320.00					
AccountCategory: 53 - Contractual																	
25-00-000-5301	9,000.00	4,196.50	9,000.00	2,458.62	6,000.00	9,000.00	4,196.50	9,000.00	2,458.62	1,732.80	3,500.00	4,350.00					
25-00-000-5305	12,000.00	13,908.00	12,000.00	13,137.00	14,075.00	12,000.00	13,908.00	12,000.00	13,137.00	13,880.00	13,628.00	15,645.00					
25-00-000-5315	78,000.00	78,977.92	85,000.00	84,566.35	92,000.00	78,000.00	78,977.92	85,000.00	84,566.35	65,566.31	85,000.00	92,000.00					
25-00-000-5321	21,820.00	15,140.14	15,920.00	19,463.81	10,612.00	21,820.00	15,140.14	15,920.00	19,463.81	8,183.87	10,000.00	13,874.00					

PROPOSED BUDGET FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

	Defined Budgets							
	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
25-00-000-5340	13,250.00	12,487.91	11,820.00	6,725.81	11,660.00	9,615.28	11,660.00	17,610.00
25-00-000-5341	1,500.00	1,911.24	1,800.00	1,989.00	1,800.00	950.29	1,500.00	1,800.00
25-00-000-5342	4,250.00	2,688.10	4,250.00	5,851.57	6,000.00	2,002.39	4,000.00	7,800.00
25-00-000-5350	20,550.00	13,113.65	19,050.00	11,808.65	15,300.00	13,878.55	15,300.00	15,500.00
25-00-000-5351	9,000.00	12,916.14	10,000.00	12,621.60	12,000.00	3,869.39	6,000.00	12,000.00
25-00-000-5352	5,000.00	1,836.72	5,000.00	7,685.38	24,500.00	23,368.01	24,500.00	32,000.00
25-00-000-5353	7,000.00	3,518.06	8,000.00	3,862.11	5,000.00	4,507.89	4,700.00	5,000.00
25-00-000-5355	47,250.00	27,553.58	47,668.00	31,456.60	33,668.00	33,069.91	38,000.00	45,260.00
25-00-000-5359	375.00	60.43	200.00	111.75	200.00	0.00	0.00	0.00
25-00-000-5360	56,700.00	36,718.14	48,700.00	47,433.03	40,440.00	34,130.48	38,000.00	49,362.00
25-00-000-5361	500.00	854.12	700.00	1,688.00	1,000.00	90.00	1,000.00	1,000.00
25-00-000-5362	3,890.00	3,771.72	2,200.00	1,149.62	2,000.00	844.34	1,300.00	2,350.00
25-00-000-5363	3,500.00	1,394.94	3,000.00	2,621.16	3,000.00	0.00	3,000.00	3,000.00
25-00-000-5368	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
25-00-000-5370	1,000.00	507.42	1,000.00	0.00	700.00	0.00	500.00	700.00
AccountCategory: 53 - Contractual Total:	294,585.00	231,554.73	285,308.00	254,630.06	279,955.00	215,689.51	261,588.00	321,251.00
AccountCategory: 54 - Supplies								
25-00-000-5401	13,000.00	7,711.00	12,000.00	8,402.73	10,000.00	8,176.33	10,000.00	10,000.00
25-00-000-5402	0.00	0.00	0.00	0.00	0.00	60.68	100.00	0.00
25-00-000-5404	0.00	231.21	0.00	2,279.88	2,800.00	2,857.41	2,900.00	400.00
25-00-000-5405	1,500.00	745.73	2,000.00	761.04	1,790.00	471.37	1,000.00	1,790.00
25-00-000-5406	1,000.00	0.00	1,000.00	6.08	1,000.00	0.00	0.00	1,000.00
25-00-000-5408	800.00	1,770.42	800.00	486.36	0.00	0.00	0.00	0.00
25-00-000-5412	18,000.00	18,402.91	18,000.00	19,899.00	20,000.00	16,117.96	19,000.00	17,500.00
25-00-000-5420	10,500.00	8,283.30	10,980.00	7,486.32	10,980.00	5,484.46	7,000.00	11,480.00
25-00-000-5421	1,500.00	2,681.32	1,720.00	2,282.34	3,500.00	2,360.07	3,000.00	3,500.00
25-00-000-5422	3,000.00	313.23	2,000.00	2,037.24	2,900.00	1,272.95	2,900.00	2,900.00
25-00-000-5425	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-00-000-5430	750.00	1,052.65	750.00	758.09	750.00	750.00	750.00	750.00
25-00-000-5450	2,000.00	3,348.80	2,500.00	4,642.87	0.00	31.32	31.00	0.00
25-00-000-5451	3,500.00	4,566.60	4,000.00	7,020.57	0.00	133.00	133.00	6,000.00

PROPOSED BUDGET FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

	2014-2015					2015-2016					2016-2017					Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2016-2017 YE Projection	2017-2018 First Draft				
<u>25-00-000-5455</u>	600.00	1,277.50	1,500.00	2,244.72	2,900.00	2,492.00	2,500.00	2,800.00									
<u>25-00-000-5480</u>	0.00	0.00	2,000.00	0.00	500.00	35.98	750.00	1,000.00									
<u>25-00-000-5481</u>	0.00	0.00	0.00	0.00	1,200.00	1,441.93	1,600.00	3,000.00									
<u>25-00-000-5482</u>	0.00	0.00	0.00	0.00	2,500.00	3,891.14	4,500.00	5,000.00									
<u>25-00-000-5483</u>	0.00	0.00	0.00	0.00	3,500.00	1,302.03	3,000.00	3,000.00									
<u>25-00-000-5484</u>	0.00	0.00	0.00	0.00	7,500.00	5,197.80	5,500.00	4,800.00									
<u>25-00-000-5485</u>	0.00	0.00	0.00	0.00	1,500.00	1,484.07	1,500.00	1,500.00									
<u>25-00-000-5486</u>	0.00	0.00	0.00	0.00	1,500.00	384.50	1,000.00	4,200.00									
<u>25-00-000-5487</u>	0.00	0.00	0.00	0.00	800.00	241.87	800.00	1,200.00									
<u>25-00-000-5488</u>	0.00	0.00	0.00	0.00	500.00	269.59	500.00	500.00									
AccountCategory: 54 - Supplies Total:													54,456.46	68,464.00	82,320.00		
AccountCategory: 55 - Capital																	
<u>25-00-000-5580</u>	3,000.00	3,069.96	2,000.00	279.82	2,000.00	749.70	2,000.00	2,000.00									
<u>25-00-000-5581</u>	0.00	0.00	0.00	0.00	0.00	83.75	84.00	0.00									
<u>25-00-000-5582</u>	500.00	383.34	2,000.00	1,959.71	2,000.00	2,110.53	2,000.00	2,000.00									
<u>25-00-000-5583</u>	1,000.00	906.31	0.00	0.00	0.00	0.00	0.00	0.00									
<u>25-00-000-5584</u>	8,225.00	2,133.29	10,500.00	6,777.88	1,500.00	2,498.86	3,500.00	10,500.00									
<u>25-00-000-5586</u>	0.00	0.00	0.00	0.00	0.00	1,233.00	1,233.00	0.00									
<u>25-00-000-5588</u>	17,200.00	5,820.90	12,500.00	6,317.44	16,500.00	11,315.93	14,000.00	9,500.00									
AccountCategory: 55 - Capital Total:													17,991.77	22,817.00	24,000.00		
AccountCategory: 57 - Fixed Charges																	
<u>25-00-000-5730</u>	3,330.00	1,983.00	3,475.00	2,052.00	3,340.00	2,686.04	3,000.00	3,340.00									
<u>25-00-000-5740</u>	22,200.00	22,200.00	24,200.00	24,200.00	24,200.00	24,200.00	24,200.00	24,200.00									
AccountCategory: 57 - Fixed Charges Total:													26,886.04	27,200.00	27,540.00		
AccountCategory: 58 - Fund Transfer Out																	
<u>25-00-000-5869</u>	300,000.00	300,000.00	700,000.00	700,000.00	250,000.00	250,000.00	250,000.00	1,000,000.00									
<u>25-00-000-5890</u>	629,130.00	560,898.41	669,570.00	592,133.96	693,526.00	492,998.05	630,427.00	708,008.00									
AccountCategory: 58 - Fund Transfer Out Total:													742,998.05	880,427.00	1,708,008.00		

PROPOSED BUDGET - FIRST DRAFT

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	2014-2015		2015-2016		2016-2017		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
AccountCategory: 59 - Miscellaneous Expense								
CONTINGENCY								
AccountCategory: 59 - Miscellaneous Expense Total:	1,000.00	2,881.94	1,000.00	9,622.00	2,500.00	1,295.00	1,295.00	2,500.00
	1,000.00	2,881.94	1,000.00	9,622.00	2,500.00	1,295.00	1,295.00	2,500.00
Expense Total:								
Program: 00 - Undesignated Program Surplus (Deficit):	2,157,045.00	1,922,740.11	2,623,773.00	2,455,983.90	2,237,226.00	1,753,965.11	2,115,963.00	3,073,979.00
Department: 00 - ADMINISTRATION Surplus (Deficit):	1,717,497.00	-743,479.18	1,798,498.00	-1,275,519.53	2,317,467.00	2,810,107.15	2,469,854.00	1,916,263.00
	1,717,497.00	-743,479.18	1,798,498.00	-1,275,519.53	2,317,467.00	2,810,107.15	2,469,854.00	1,916,263.00

	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	Defined Budgets	
							2016-2017 YE Projection	2017-2018 First Draft
Department: 25 - RECREATION DEPT. Program: 00 - Undesignated Program Revenue								
AccountCategory: 42 - Program Revenues								
25-25-000-4210	-35,000.00	-20,477.35	-30,000.00	-30,672.75	-35,000.00	-23,094.80	-25,000.00	-30,000.00
25-25-000-4211	-15,000.00	-4,767.00	-10,000.00	-4,190.00	-10,000.00	-32,069.40	-33,000.00	-25,000.00
25-25-000-4212	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-000-4215	100.00	136.00	100.00	1,546.00	150.00	2,488.00	2,500.00	1,000.00
AccountCategory: 42 - Program Revenues Total:	-49,900.00	-25,108.35	-39,900.00	-33,316.75	-44,850.00	-52,676.20	-55,500.00	-54,000.00
Revenue Total:	-49,900.00	-25,108.35	-39,900.00	-33,316.75	-44,850.00	-52,676.20	-55,500.00	-54,000.00
Program: 00 - Undesignated Program Surplus (Deficit):					-44,850.00	-52,676.20	-55,500.00	-54,000.00

Revenue	2014-2017						Defined Budgets	
	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
Program: 10 - Beach Programs								
AccountCategory: 42 - Program Revenues								
25-25-101-4200	17,508.00	14,874.00	15,976.00	17,600.00	17,492.00	15,978.00	15,978.00	0.00
25-25-102-4200	2,600.00	1,100.00	1,608.00	1,862.00	4,667.00	2,529.00	2,529.00	3,610.00
25-25-103-4200	1,150.00	749.00	805.00	192.50	575.00	616.00	616.00	690.00
25-25-104-4200	975.00	650.00	1,005.00	930.00	1,035.00	880.00	880.00	1,402.00
25-25-105-4200	0.00	190.00	300.00	0.00	300.00	274.00	274.00	400.00
25-25-109-4200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,150.00
25-25-110-4200	3,000.00	0.00	0.00	0.00	0.00	1,430.00	1,430.00	2,600.00
25-25-111-4200	2,400.00	0.00	0.00	345.00	420.00	345.00	345.00	420.00
AccountCategory: 42 - Program Revenues Total:	27,633.00	17,563.00	19,694.00	20,929.50	24,489.00	22,052.00	22,052.00	11,272.00
Revenue Total:	27,633.00	17,563.00	19,694.00	20,929.50	24,489.00	22,052.00	22,052.00	11,272.00
AccountCategory: 51 - Salaries/Wages								
25-25-101-5100	7,680.00	6,575.53	7,680.00	8,778.07	7,680.00	4,209.10	4,209.00	0.00
25-25-102-5100	150.00	124.60	150.00	309.16	600.00	460.05	460.00	1,248.00
25-25-103-5100	300.00	193.75	300.00	37.10	240.00	136.05	136.00	225.00
25-25-104-5100	180.00	40.60	180.00	179.68	180.00	0.00	0.00	360.00
25-25-105-5100	225.00	0.00	225.00	0.00	257.00	0.00	0.00	378.00
25-25-109-5100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	960.00
25-25-110-5100	2,625.00	0.00	0.00	0.00	0.00	0.00	0.00	790.00
25-25-111-5100	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 51 - Salaries/Wages Total:	11,560.00	6,934.48	8,535.00	9,304.01	8,957.00	4,805.20	4,805.00	3,961.00
AccountCategory: 53 - Contractual								
25-25-101-5300	500.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
25-25-102-5300	0.00	0.00	0.00	0.00	500.00	0.00	0.00	0.00
25-25-103-5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-104-5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-105-5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-110-5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 53 - Contractual Total:	500.00	0.00	500.00	0.00	500.00	560.00	560.00	1,000.00

PROPOSED BUDGET - FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

	Defined Budgets							
	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
AccountCategory: 54 - Supplies								
25-25-101-5400	700.00	0.00	700.00	0.00	700.00	743.63	744.00	0.00
25-25-102-5400	500.00	0.00	500.00	0.00	0.00	0.00	0.00	400.00
25-25-103-5400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-104-5400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-105-5400	300.00	155.59	0.00	0.00	0.00	0.00	0.00	0.00
25-25-109-5400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-110-5400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	378.00
25-25-111-5400	900.00	0.00	0.00	0.00	0.00	0.00	0.00	311.00
	2,400.00	155.59	1,200.00	0.00	700.00	743.63	744.00	1,089.00
Expense Total:								
	14,460.00	7,090.07	10,235.00	9,304.01	10,157.00	6,108.83	6,109.00	6,050.00
Program: 10 - Beach Programs Surplus (Deficit):								
	13,173.00	10,472.93	9,459.00	11,625.49	14,332.00	15,943.17	15,943.00	5,222.00

	2014-2015					2015-2016					2016-2017					Defined Budgets	
	Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft									
Program: 20 - Watts Ice Programs																	
Revenue																	
AccountCategory: 42 - Program Revenues																	
25-25-203-4200	REV-LEARN TO SKATE	13,860.00	14,038.00	13,860.00	9,972.50	14,800.00	14,394.80	14,000.00	18,414.00								
25-25-204-4200	REV-HOCKEY LESSONS	2,800.00	4,030.00	4,032.00	4,828.17	4,144.00	6,164.75	6,000.00	4,268.00								
25-25-205-4200	REV-KINDERBLADES	5,400.00	3,631.00	5,550.00	3,649.83	5,700.00	0.00	0.00	0.00								
25-25-206-4200	REV-HOCKEY TOURNAMENT	9,100.00	0.00	3,000.00	0.00	4,000.00	0.00	0.00	1,000.00								
25-25-207-4200	REV-ADULT SKATING LESSONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,188.00								
25-25-209-4200	REV-BLACKHAWKS EVENT	0.00	0.00	0.00	0.00	0.00	0.00	6,250.00	6,250.00								
25-25-211-4200	REV-ISI SKATING MINI SESSION	1,980.00	3,683.00	1,980.00	4,019.60	4,158.00	0.00	0.00	0.00								
25-25-217-4200	REV-HOLIDAY BREAK SKATING	500.00	0.00	0.00	0.00	618.00	200.00	618.00	618.00								
AccountCategory: 42 - Program Revenues Total:		33,640.00	25,382.00	28,422.00	22,470.10	33,420.00	20,759.55	26,868.00	31,738.00								
Revenue Total:		33,640.00	25,382.00	28,422.00	22,470.10	33,420.00	20,759.55	26,868.00	31,738.00								
Expense																	
AccountCategory: 51 - Salaries/Wages																	
25-25-203-5100	WAGES-LEARN TO SKATE	7,560.00	3,668.32	7,560.00	3,690.18	7,624.00	1,507.67	7,624.00	8,749.00								
25-25-204-5100	WAGES-HOCKEY LESSONS	1,440.00	834.50	1,440.00	1,302.42	1,440.00	544.06	1,440.00	1,483.00								
25-25-205-5100	WAGES-KINDERBLADES	2,880.00	1,295.32	2,880.00	635.84	2,880.00	0.00	0.00	0.00								
25-25-206-5100	WAGES-HOCKEY TOURNAMEN	1,364.00	0.00	500.00	0.00	500.00	0.00	0.00	200.00								
25-25-207-5100	WAGES-ADULT SKATING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	686.00								
25-25-211-5100	WAGES-ISI SKATE MINI SESSIO	486.00	527.89	486.00	795.60	972.00	0.00	0.00	0.00								
25-25-217-5100	WAGES-ISI HOLIDAY BREAK SK	80.00	0.00	0.00	0.00	120.00	0.00	120.00	120.00								
AccountCategory: 51 - Salaries/Wages Total:		13,810.00	6,326.03	12,866.00	6,424.04	13,536.00	2,051.73	9,184.00	11,238.00								
AccountCategory: 53 - Contractual																	
25-25-203-5300	CONTRACTUAL-LEARN TO SKA	350.00	395.00	395.00	0.00	395.00	0.00	395.00	500.00								
25-25-204-5300	CONTRACTL-HOCKEY LESSONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00								
25-25-205-5300	CONTRACTL-KINDERBLADES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00								
25-25-206-5300	CONTRACTL-HOCKEY TOURNA	1,600.00	0.00	0.00	0.00	600.00	0.00	0.00	0.00								
AccountCategory: 53 - Contractual Total:		1,950.00	395.00	395.00	0.00	995.00	0.00	395.00	500.00								
AccountCategory: 54 - Supplies																	
25-25-203-5400	SUPPLIES-LEARN TO SKATE	500.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00								
25-25-204-5400	SUPPLIES-HOCKEY LESSONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00								
25-25-205-5400	SUPPLIES-KINDERBLADES	0.00	47.88	0.00	0.00	0.00	0.00	0.00	0.00								

PROPOSED BUDGET - FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	Defined Budgets		2017-2018 First Draft
							2016-2017 YE Projection	2016-2017 YE Projection	
SUPPLIES-HOCKEY TOURNAME	3,700.00	0.00	0.00	0.00	1,900.00	0.00	0.00	0.00	300.00
SUPPLIES-BLACKHAWK EVENT	0.00	0.00	0.00	0.00	0.00	5,850.00	6,084.00	6,084.00	6,084.00
SUPPLIES-ISI SKATING MINI SES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 54 - Supplies Total:	4,200.00	47.88	500.00	0.00	2,400.00	5,850.00	6,584.00	6,584.00	7,184.00
Expense Total:	19,960.00	6,768.91	13,761.00	6,424.04	16,931.00	7,901.73	16,163.00	16,163.00	18,922.00
Program: 20 - Watts Ice Programs Surplus (Deficit):	13,680.00	18,613.09	14,661.00	16,046.06	16,489.00	12,857.82	10,705.00	10,705.00	12,816.00

PROPOSED BUDGET - FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

AccountCategory: 42 - Program Revenues	2014-2015				2015-2016				2016-2017				Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity	2016-2017 YE Projection	2017-2018 First Draft			
Program: 30 - Adult Programs														
Revenue														
AccountCategory: 42 - Program Revenues														
REV-OPEN GYM	1,460.00	2,376.00	2,030.00	3,148.00	2,030.00	3,148.00	2,030.00	3,049.00	3,049.00	3,000.00	2,266.00			
REV-ADULT 1st AID/CPR/AED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00	100.00	600.00			
REV-ADULT ART/PAINTING	6,000.00	1,304.00	4,080.00	1,340.00	4,080.00	1,340.00	5,260.00	914.00	914.00	864.00	1,380.00			
REV-DOG OBEDIENCE	7,488.00	934.00	2,320.00	2,172.00	2,320.00	2,172.00	3,600.00	795.00	795.00	0.00	1,860.00			
REV-ADULT WORKSHOPS	1,080.00	90.00	600.00	28.00	600.00	28.00	900.00	690.00	690.00	690.00	920.00			
REV-ADULT CARD GAMES	0.00	656.00	1,408.00	342.00	1,408.00	342.00	830.00	0.00	0.00	0.00	425.00			
REV-ADULT CERAMICS	8,800.00	15,634.00	15,456.00	26,485.85	15,456.00	26,485.85	22,080.00	30,831.15	30,831.15	26,000.00	26,904.00			
REV-CERAMICS WORKSHOPS	1,440.00	0.00	600.00	0.00	600.00	0.00	300.00	0.00	0.00	0.00	400.00			
REV-ADULT DANCE/BALLRM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	728.00	728.00	728.00	930.00			
REV-ADULT TRIPS	0.00	0.00	3,060.00	0.00	3,060.00	0.00	5,750.00	0.00	0.00	0.00	1,320.00			
REV-PHOTOGRAPHY	0.00	0.00	405.00	0.00	405.00	0.00	600.00	0.00	0.00	0.00	400.00			
REV-FLOREAL DESIGN/WORKSH	3,570.00	132.00	1,360.00	0.00	1,360.00	0.00	1,020.00	382.00	382.00	382.00	1,978.00			
REV-ADULT COOKING	500.00	0.00	1,000.00	0.00	1,000.00	0.00	825.00	0.00	0.00	0.00	900.00			
AccountCategory: 42 - Program Revenues Total:	30,338.00	21,126.00	32,319.00	33,515.85	32,319.00	33,515.85	43,195.00	37,489.15	37,489.15	31,764.00	40,283.00			
Revenue Total:	30,338.00	21,126.00	32,319.00	33,515.85	32,319.00	33,515.85	43,195.00	37,489.15	37,489.15	31,764.00	40,283.00			
Expense														
AccountCategory: 51 - Salaries/Wages														
WAGES-OPEN GYM	800.00	617.05	800.00	106.88	800.00	106.88	800.00	422.00	422.00	500.00	800.00			
WAGES-ADULT ART/PAINTING	4,725.00	875.00	3,150.00	962.50	3,150.00	962.50	2,160.00	822.50	822.50	823.00	1,038.00			
WAGES-DOG OBEDIENCE	5,565.00	660.00	1,696.00	1,470.00	1,696.00	1,470.00	2,616.00	0.00	0.00	0.00	1,308.00			
WAGES-ADULT WORKSHOPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	450.00	450.00	450.00	360.00			
WAGES-ADULT CARD GAMES	0.00	487.50	1,400.00	412.50	1,400.00	412.50	773.00	0.00	0.00	0.00	398.00			
WAGES-ADULT CERAMICS	7,209.00	9,663.06	13,148.00	15,658.00	13,148.00	15,658.00	13,536.00	18,015.67	18,015.67	19,500.00	15,169.00			
WAGES-CERAMICS WORKSHO	660.00	0.00	315.00	0.00	315.00	0.00	167.00	0.00	0.00	0.00	334.00			
WAGES-ADULT TRIPS	0.00	0.00	720.00	0.00	720.00	0.00	720.00	0.00	0.00	0.00	360.00			
WAGES-PHOTOGRAPHY	0.00	0.00	368.00	0.00	368.00	0.00	420.00	0.00	0.00	0.00	210.00			
WAGES-FLOREAL DESIGN/WKSH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
WAGES-ADULT COOKING	280.00	0.00	560.00	0.00	560.00	0.00	420.00	0.00	0.00	0.00	0.00			
AccountCategory: 51 - Salaries/Wages Total:	19,239.00	12,302.61	22,157.00	18,609.88	22,157.00	18,609.88	21,612.00	19,710.17	19,710.17	21,273.00	19,977.00			

	2014-2015		2015-2016		2016-2017		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
AccountCategory: 53 - Contractual								
25-25-303-5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONTRACTL-OPEN GYM								
25-25-305-5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONTRACTL-1st AID/CPR/AED								
25-25-310-5300	0.00	0.00	0.00	0.00	1,578.00	0.00	0.00	0.00
CONTRACTL-ADULT ART/PAINT								
25-25-311-5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONTRACTL-DOG OBEDIENCE								
25-25-312-5300	900.00	0.00	540.00	0.00	675.00	0.00	0.00	0.00
CONTRACTL-ADULT WORKSHO								
25-25-314-5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONTRACTL-ADULT CARD GA								
25-25-315-5300	0.00	480.00	0.00	90.00	0.00	0.00	0.00	0.00
CONTRACTL-ADULT CERAMICS								
25-25-316-5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONTRACTL-CERAMICS WORK								
25-25-328-5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONTRACTL-BALLROOM DANC								
25-25-332-5300	0.00	0.00	1,860.00	0.00	0.00	0.00	225.00	698.00
CONTRACTL-ADULT TRIPS								
25-25-334-5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	930.00
CONTRACTL-PHOTOGRAPHY								
25-25-336-5300	2,570.00	100.00	1,040.00	0.00	765.00	-3.00	0.00	1,484.00
CONTRACTL-FLORAL DESIGN/								
25-25-337-5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	630.00
CONTRACTL-ADULT COOKING								
AccountCategory: 53 - Contractual Total:	3,470.00	580.00	3,440.00	90.00	7,368.00	-3.00	225.00	3,742.00
AccountCategory: 54 - Supplies								
25-25-303-5400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUPPLIES-OPEN GYM								
25-25-305-5400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUPPLIES-1st AID/CPR/AED								
25-25-310-5400	375.00	487.83	600.00	59.63	300.00	128.97	129.00	300.00
SUPPLIES-ADULT ART/PAINTIN								
25-25-311-5400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	175.00
SUPPLIES-DOG OBEDIENCE								
25-25-312-5400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUPPLIES-ADULT WORKSHOPS								
25-25-314-5400	0.00	0.00	0.00	0.00	0.00	443.16	464.00	300.00
SUPPLIES-ADULT CARD GAMES								
25-25-315-5400	1,150.00	1,396.00	1,700.00	1,259.35	1,700.00	2,063.15	2,500.00	1,700.00
SUPPLIES-ADULT CERAMICS								
25-25-316-5400	350.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00
SUPPLIES-CERAMICS WORKSH								
25-25-332-5400	0.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00
SUPPLIES-ADULT TRIPS								
25-25-334-5400	0.00	0.00	25.00	0.00	100.00	0.00	0.00	100.00
SUPPLIES-PHOTOGRAPHY								
25-25-336-5400	0.00	0.00	0.00	0.00	0.00	336.00	333.00	0.00
SUPPLIES-FLORAL DESIGN/WK								
25-25-337-5400	150.00	0.00	400.00	0.00	300.00	0.00	0.00	100.00
SUPPLIES-ADULT COOKING								
AccountCategory: 54 - Supplies Total:	2,025.00	1,883.83	3,175.00	1,318.98	2,400.00	2,971.28	3,426.00	2,675.00
Expense Total:	24,734.00	14,766.44	28,772.00	20,018.86	31,380.00	22,678.45	24,924.00	26,394.00
Program: 30 - Adult Programs Surplus (Deficit):	5,604.00	6,359.56	3,547.00	13,496.99	11,815.00	14,810.70	6,840.00	13,889.00

Program: 40 - Preschool Programs

Revenue

AccountCategory: 42 - Program Revenues

Account	Description	2014-2015					2015-2016					2016-2017					Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2016-2017 YE Projection	2017-2018 First Draft					
25-25-400-4200	REV-PRESCHOOL PARENT CLUB	1,200.00	1,678.00	1,200.00	2,335.00	2,150.00	1,207.00	2,150.00	2,716.00	3,500.00								
25-25-401-4200	REV-ELC 3YR	102,033.00	112,759.00	73,950.00	79,111.08	111,810.00	95,787.00	111,810.00	106,000.00	119,925.00								
25-25-402-4200	REV-ELC 4YR	115,551.00	130,096.35	124,692.00	131,406.00	121,452.00	132,696.50	142,000.00	142,000.00	161,391.00								
25-25-403-4200	REV-ELC 2YR	56,052.00	56,387.00	54,570.00	62,459.00	52,980.00	44,613.80	52,980.00	51,032.00	49,572.00								
25-25-405-4200	REV-ELC MULTI 3&4s	0.00	125.00	53,568.00	49,487.00	24,436.00	24,160.00	24,436.00	24,160.00	0.00								
25-25-406-4200	REV-PRESCHOOL HIP HOP	10,512.00	10,232.00	14,712.00	12,839.60	18,300.00	7,898.00	18,300.00	7,670.00	17,277.00								
25-25-407-4200	REV-PARENTS/TOTS PLAYTIME	9,100.00	8,135.71	8,710.00	5,661.00	7,536.00	960.00	7,536.00	1,300.00	6,078.00								
25-25-411-4200	REV-CREATIVE COOKERS	8,082.00	6,586.00	7,786.00	7,383.71	8,735.00	2,554.00	8,735.00	3,130.00	7,760.00								
25-25-413-4200	REV-COOKS AND BOOKS	0.00	0.00	0.00	0.00	0.00	3,132.00	0.00	835.00	7,436.00								
25-25-414-4200	REV-EXPL N DISCVR/MATH MA	30,530.00	41,059.43	41,370.00	47,691.50	29,560.00	58,163.00	29,560.00	46,000.00	72,168.00								
25-25-418-4200	REV-MITEY MOVEMENT	9,242.00	9,296.80	10,860.00	6,029.80	6,608.00	8,529.00	6,608.00	5,079.00	7,416.00								
25-25-419-4200	REV-BALLET BASICS/TINY BALL	17,078.00	21,711.00	24,725.00	19,436.99	23,026.00	28,683.13	23,026.00	20,000.00	26,809.00								
25-25-421-4200	REV-FANTASY PLAY/DANCE	22,151.00	28,265.57	26,023.00	22,695.80	19,495.00	6,271.00	19,495.00	7,000.00	7,792.00								
25-25-422-4200	REV-MUSIC & MORE	0.00	0.00	0.00	2,160.90	3,630.00	5,403.00	3,630.00	3,500.00	4,092.00								
25-25-423-4200	REV-PRESCHOOL SPANISH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00								
25-25-427-4200	REV-ART OF PLAY/JOY OF CREA	0.00	5,112.00	8,320.00	10,452.79	0.00	11,408.43	0.00	10,270.00	10,688.00								
25-25-428-4200	REV-ALPHABET ANTICS	7,702.00	17,553.88	20,696.00	14,739.00	11,840.00	10,497.00	11,840.00	8,500.00	11,268.00								
25-25-432-4200	REV-PRESCHOOL DAY OFF	0.00	0.00	0.00	0.00	0.00	815.00	0.00	1,510.00	3,720.00								
25-25-433-4200	REV-LUNCHTIME STORIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,562.00								
25-25-435-4200	REV-PEE WEE SPORTSTERS	6,504.00	10,666.00	11,312.00	10,065.42	6,375.00	6,194.86	6,375.00	5,100.00	5,984.00								
25-25-436-4200	REV-PRESCHOOL SPORTS/SOR	0.00	1,884.00	5,030.00	10,971.85	11,980.00	12,686.53	11,980.00	10,000.00	11,580.00								
25-25-439-4200	REV-PRESCHOOL/KIDS YOGA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00								
25-25-443-4200	REV-3YR ELC ENRICHMENT	15,378.00	10,937.00	3,297.00	6,011.00	0.00	0.00	0.00	0.00	0.00								
25-25-444-4200	REV-4YR ELC ENRICHMENT	18,204.00	12,733.00	20,160.00	23,245.00	74,100.00	8,712.00	74,100.00	8,712.00	0.00								
25-25-455-4200	REV-PRESCHOOL WIDE WORLD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00								
25-25-470-4200	GJK LATE FEE	0.00	0.00	0.00	110.00	100.00	0.00	100.00	0.00	0.00								
25-25-471-4200	REV-GJK PLAYTIME PARTNERS	20,880.00	27,325.57	21,432.00	33,083.26	12,726.00	43,078.50	12,726.00	42,829.00	28,230.00								
25-25-472-4200	REV-GJK TRANSITIONAL 2'S	76,120.00	112,175.00	78,188.00	96,718.09	96,400.00	139,706.50	96,400.00	139,707.00	118,620.00								
25-25-473-4200	REV-GJK 3'S	167,680.00	252,071.00	177,600.00	231,564.78	152,766.00	180,099.40	152,766.00	179,849.00	187,968.00								

PROPOSED BUDGET - FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

	2014-2015		2015-2016		2016-2017		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
25-25-474-4200	231,040.00	260,070.00	247,260.00	313,860.34	302,472.00	301,184.00	301,184.00	233,760.00
25-25-475-4200	55,500.00	52,138.00	59,100.00	53,952.00	46,689.00	66,310.48	64,654.00	68,100.00
25-25-476-4200	75,350.00	107,080.00	77,032.00	105,992.25	48,456.00	59,494.20	59,494.00	57,473.00
25-25-477-4200	90,540.00	98,192.00	95,040.00	83,298.47	0.00	0.00	0.00	0.00
25-25-480-4200	7,266.00	13,761.50	13,483.00	20,178.00	20,125.00	12,918.62	12,000.00	13,658.00
25-25-490-4200	0.00	0.00	0.00	0.00	0.00	6,035.00	5,000.00	7,568.00
25-25-491-4200	0.00	0.00	0.00	0.00	0.00	0.00	300.00	7,520.00
AccountCategory: 42 - Program Revenues Total:	1,153,695.00	1,408,030.81	1,280,116.00	1,462,939.63	1,213,747.00	1,279,197.95	1,269,531.00	1,265,915.00
Revenue Total:	1,153,695.00	1,408,030.81	1,280,116.00	1,462,939.63	1,213,747.00	1,279,197.95	1,269,531.00	1,265,915.00
Expense								
AccountCategory: 51 - Salaries/Wages								
25-25-401-5100	47,786.00	40,572.14	30,984.00	26,079.74	39,948.00	28,552.35	38,000.00	43,556.00
25-25-402-5100	56,882.00	58,781.92	57,840.00	58,707.47	63,307.00	47,540.64	60,000.00	59,906.00
25-25-403-5100	23,201.00	20,526.99	23,060.00	21,958.97	22,970.00	20,200.71	22,000.00	14,546.00
25-25-405-5100	0.00	0.00	21,868.00	19,515.47	11,400.00	9,749.05	9,749.00	0.00
25-25-407-5100	923.00	0.00	180.00	220.00	1,860.00	0.00	0.00	1,400.00
25-25-411-5100	4,102.00	3,212.25	3,657.00	2,686.72	3,760.00	1,058.10	2,381.00	3,918.00
25-25-413-5100	0.00	0.00	0.00	0.00	0.00	0.00	648.00	3,760.00
25-25-414-5100	0.00	0.00	22,020.00	12,054.26	10,920.00	15,425.44	19,163.00	16,125.00
25-25-418-5100	0.00	0.00	0.00	0.00	2,331.00	0.00	0.00	0.00
25-25-421-5100	0.00	0.00	10,569.00	3,514.75	9,699.00	2,381.25	5,357.00	5,534.00
25-25-422-5100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-423-5100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-428-5100	0.00	0.00	6,942.00	1,743.19	3,738.00	1,974.27	3,362.00	3,420.00
25-25-432-5100	0.00	0.00	0.00	0.00	0.00	0.00	300.00	2,075.00
25-25-433-5100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,360.00
25-25-435-5100	3,090.00	5,428.31	6,180.00	5,948.75	3,756.00	2,010.50	2,500.00	4,144.00
25-25-436-5100	0.00	0.00	0.00	2,484.18	7,400.00	3,197.03	7,600.00	7,696.00
25-25-443-5100	4,781.00	3,659.95	1,835.00	2,037.41	0.00	841.19	841.00	0.00
25-25-444-5100	7,044.00	4,627.07	7,568.00	5,123.45	41,405.00	15,534.05	13,930.00	0.00
25-25-480-5100	4,134.00	5,805.68	8,750.00	9,910.96	9,200.00	5,178.60	5,500.00	4,658.00
25-25-490-5100	0.00	0.00	0.00	0.00	0.00	4,042.54	4,200.00	3,760.00

PROPOSED BUDGET - FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

	2014-2015		2015-2016		2016-2017		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
WAGES-PRESCH JR CONCONCT								
AccountCategory: 51 - Salaries/Wages Total:								
25-25-491-5100	0.00	0.00	0.00	0.00	0.00	0.00	200.00	3,264.00
AccountCategory: 53 - Contractual								
25-25-400-5300	0.00	700.00	0.00	1,080.00	1,000.00	90.00	90.00	1,500.00
25-25-401-5300	1,260.00	620.00	833.00	420.25	1,095.00	222.38	1,000.00	1,360.00
25-25-402-5300	1,494.00	646.46	1,275.00	1,334.05	1,275.00	534.00	534.00	1,550.00
25-25-403-5300	690.00	85.10	425.00	97.25	325.00	90.00	90.00	450.00
25-25-405-5300	0.00	0.00	900.00	80.65	500.00	-359.00	-359.00	0.00
25-25-406-5300	7,884.00	6,848.25	11,034.00	9,942.70	13,359.00	6,018.56	10,220.00	12,612.00
25-25-407-5300	0.00	0.00	0.00	1,332.00	0.00	0.00	0.00	0.00
25-25-411-5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-414-5300	22,898.00	30,004.86	0.00	17,621.25	0.00	0.00	0.00	0.00
25-25-418-5300	6,932.00	7,506.08	8,145.00	3,799.82	2,850.00	3,015.35	4,500.00	5,046.00
25-25-419-5300	12,809.00	14,557.55	18,544.00	15,127.39	16,809.00	8,574.22	15,000.00	19,571.00
25-25-421-5300	16,613.00	20,949.85	0.00	14,537.31	0.00	0.00	0.00	0.00
25-25-422-5300	0.00	0.00	0.00	960.00	2,960.00	1,840.00	1,840.00	1,980.00
25-25-423-5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-427-5300	0.00	4,596.00	6,240.00	5,391.00	0.00	0.00	6,000.00	7,641.00
25-25-428-5300	5,777.00	11,352.00	0.00	8,182.41	0.00	0.00	0.00	0.00
25-25-432-5300	0.00	0.00	0.00	0.00	0.00	97.50	300.00	1,540.00
25-25-433-5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-435-5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-436-5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-439-5300	0.00	0.00	3,510.00	3,404.64	0.00	0.00	0.00	0.00
25-25-443-5300	4,510.00	3,490.00	825.00	490.00	0.00	0.00	0.00	0.00
25-25-444-5300	5,415.00	3,707.00	5,415.00	4,430.50	1,320.00	1,237.50	1,238.00	0.00
25-25-455-5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-471-5300	16,704.00	20,060.46	16,931.00	26,608.20	10,054.00	33,834.52	33,835.00	22,302.00
25-25-472-5300	60,896.00	91,472.00	61,769.00	75,019.87	77,736.00	110,353.14	110,353.00	93,710.00
25-25-473-5300	134,144.00	196,221.61	140,304.00	182,975.68	120,685.00	142,081.04	142,081.00	148,495.00
25-25-474-5300	184,832.00	213,832.00	195,335.00	248,233.89	238,953.00	237,737.86	237,935.00	184,670.00

PROPOSED BUDGET - FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

	Defined Budgets						2017-2018 First Draft	
	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity		2016-2017 YE Projection
25-25-475-5300	44,400.00	41,710.40	46,689.00	42,622.08	59,100.00	50,812.80	51,077.00	53,799.00
25-25-476-5300	60,280.00	86,480.00	53,599.00	80,156.56	38,280.00	47,000.42	47,000.00	45,404.00
25-25-477-5300	72,432.00	78,936.00	75,082.00	65,983.96	0.00	0.00	0.00	0.00
25-25-480-5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-490-5300	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00
25-25-491-5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 53 - Contractual Total:	659,970.00	833,775.62	646,855.00	809,831.46	586,301.00	643,180.29	663,234.00	602,130.00
AccountCategory: 54 - Supplies								
25-25-400-5400	1,000.00	149.37	1,000.00	560.07	800.00	1,156.42	2,642.00	1,500.00
25-25-401-5400	4,185.00	2,100.63	3,110.00	2,323.43	4,225.00	3,142.65	3,526.00	4,785.00
25-25-402-5400	4,299.00	2,201.38	4,285.00	2,552.80	4,300.00	3,076.90	3,465.00	4,870.00
25-25-403-5400	3,225.00	1,552.52	3,345.00	2,412.34	3,200.00	2,468.55	2,671.00	3,015.00
25-25-405-5400	0.00	0.00	2,080.00	1,232.67	925.00	1,160.09	1,160.00	0.00
25-25-407-5400	650.00	474.90	350.00	0.00	300.00	238.03	238.00	550.00
25-25-411-5400	425.00	322.57	425.00	317.09	450.00	272.00	300.00	500.00
25-25-413-5400	0.00	0.00	0.00	0.00	0.00	0.00	500.00	1,025.00
25-25-414-5400	0.00	0.00	900.00	476.93	400.00	437.60	500.00	1,000.00
25-25-418-5400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-421-5400	0.00	0.00	900.00	229.80	800.00	112.01	150.00	300.00
25-25-422-5400	0.00	0.00	0.00	7.09	50.00	0.00	0.00	50.00
25-25-423-5400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-428-5400	0.00	0.00	900.00	253.09	900.00	695.80	750.00	900.00
25-25-432-5400	0.00	0.00	0.00	0.00	0.00	25.81	26.00	700.00
25-25-433-5400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	450.00
25-25-435-5400	125.00	494.62	125.00	115.00	125.00	47.91	48.00	250.00
25-25-436-5400	0.00	0.00	0.00	75.00	100.00	37.92	38.00	125.00
25-25-443-5400	150.00	25.00	150.00	327.02	0.00	44.19	44.00	0.00
25-25-444-5400	1,140.00	369.68	1,140.00	200.06	2,270.00	1,633.47	1,700.00	0.00
25-25-480-5400	250.00	250.97	450.00	129.08	450.00	119.46	150.00	200.00
25-25-490-5400	0.00	0.00	0.00	0.00	0.00	23.36	300.00	700.00

25-25-491-5400

SUPPLIES-PRESCH JR CONCON

Account Category: 54 - Supplies Total:

Expense Total:

Program: 40 - Preschool Programs Surplus (Deficit):

	Defined Budgets							
	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
	0.00	0.00	0.00	0.00	0.00	29.72	100.00	800.00
	15,449.00	7,941.64	19,160.00	11,211.47	19,295.00	14,721.89	18,308.00	21,720.00
	827,362.00	984,331.57	867,468.00	993,028.25	837,290.00	815,587.90	877,273.00	804,972.00
	326,333.00	423,699.24	412,648.00	469,911.38	376,457.00	463,610.05	392,258.00	460,943.00

	2014-2015				2015-2016				2016-2017				Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft			
Program: 50 - Kindergarten Programs														
Revenue														
AccountCategory: 42 - Program Revenues														
25-25-506-4200	15,953.00	12,829.00	16,381.00	7,444.00	6,138.00	16,440.00	12,000.00	15,930.00						
25-25-582-4200	40,443.00	54,272.33	19,546.00	19,038.00	0.00	0.00	0.00	0.00						
25-25-586-4200	7,696.00	7,932.63	7,925.00	7,021.69	8,190.00	11,175.23	7,800.00	8,033.00						
25-25-589-4200	1,456.00	658.00	940.00	446.20	582.00	1,108.80	1,109.00	1,008.00						
25-25-590-4200	180,460.00	119,275.49	163,629.00	188,230.96	77,490.00	80,955.96	80,956.00	0.00						
25-25-594-4200	4,800.00	2,753.00	6,624.00	15,346.87	19,055.00	23,352.70	23,000.00	23,338.00						
25-25-596-4200	0.00	11,596.00	17,280.00	24,116.00	17,068.00	9,861.00	9,861.00	0.00						
	250,808.00	209,316.45	232,325.00	261,643.72	128,523.00	142,893.69	134,726.00	48,309.00						
AccountCategory: 42 - Program Revenues Total:														
	250,808.00	209,316.45	232,325.00	261,643.72	128,523.00	142,893.69	134,726.00	48,309.00						
Expense														
AccountCategory: 51 - Salaries/Wages														
25-25-582-5100	13,493.00	11,959.14	3,841.00	7,835.72	0.00	5,127.13	5,127.00	0.00						
25-25-586-5100	2,009.00	2,932.01	3,631.00	2,245.11	3,130.00	872.26	2,000.00	0.00						
25-25-589-5100	464.00	408.38	464.00	0.00	241.00	0.00	0.00	0.00						
25-25-590-5100	49,629.00	42,215.28	54,086.00	47,117.08	18,588.00	14,131.04	14,131.00	0.00						
25-25-596-5100	0.00	4,965.00	9,920.00	7,332.38	4,592.00	4,138.48	4,138.00	0.00						
	65,595.00	62,479.81	71,942.00	64,530.29	26,551.00	24,268.91	25,396.00	0.00						
AccountCategory: 51 - Salaries/Wages Total:														
	65,595.00	62,479.81	71,942.00	64,530.29	26,551.00	24,268.91	25,396.00	0.00						
AccountCategory: 53 - Contractual														
25-25-506-5300	11,965.00	11,477.65	12,286.00	4,204.51	4,481.00	5,601.16	8,750.00	11,629.00						
25-25-582-5300	1,000.00	1,090.00	400.00	525.00	0.00	0.00	0.00	0.00						
25-25-586-5300	0.00	0.00	0.00	0.00	0.00	1,692.00	3,500.00	4,020.00						
25-25-589-5300	0.00	0.00	0.00	0.00	0.00	661.50	700.00	650.00						
25-25-590-5300	4,000.00	1,582.00	4,000.00	4,138.71	0.00	500.00	500.00	0.00						
25-25-594-5300	3,168.00	1,904.00	4,608.00	10,880.00	13,320.00	8,958.00	10,000.00	17,504.00						
	20,133.00	16,053.65	21,294.00	19,748.22	17,801.00	17,412.66	23,450.00	33,803.00						
AccountCategory: 53 - Contractual Total:														
	20,133.00	16,053.65	21,294.00	19,748.22	17,801.00	17,412.66	23,450.00	33,803.00						
AccountCategory: 54 - Supplies														
25-25-506-5400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
25-25-582-5400	1,500.00	1,501.45	300.00	569.77	0.00	0.00	0.00	0.00						
25-25-586-5400	150.00	0.00	150.00	0.00	150.00	0.00	150.00	150.00						
25-25-589-5400	40.00	0.00	40.00	0.00	40.00	0.00	40.00	40.00						
	1,690.00	1,501.45	490.00	569.77	150.00	150.00	150.00	150.00						
AccountCategory: 54 - Supplies Total:														
	1,690.00	1,501.45	490.00	569.77	150.00	150.00	150.00	150.00						

PROPOSED BUDGET - FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

	Defined Budgets							
	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
SUPPLIES-KINDER CULTURE &	4,500.00	4,138.05	7,000.00	8,338.81	500.00	3,238.22	3,238.00	0.00
SUPPLIES-MATH AND SCIENCE	0.00	166.18	750.00	327.11	250.00	67.77	68.00	0.00
AccountCategory: 54 - Supplies Total:	6,190.00	5,805.68	8,240.00	9,235.69	940.00	3,305.99	3,496.00	190.00
Expense Total:	91,918.00	84,339.14	101,476.00	93,514.20	45,292.00	44,987.56	52,342.00	33,993.00
Program: 50 - Kindergarten Programs Surplus (Deficit):	158,890.00	124,977.31	130,849.00	168,129.52	83,231.00	97,906.13	82,384.00	14,316.00

25-25-590-5400
25-25-596-5400

PROPOSED BUDGET - FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

AccountCategory: 42 - Program Revenues	2014-2015					2015-2016					2016-2017					2017-2018	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YE Projection	2017-2018	First Draft			
25-25-601-4200	52,515.00	103,720.50	118,143.00	95,706.92	129,492.00	124,336.76	135,000.00	140,265.00									
25-25-602-4200	10,665.00	9,780.00	23,130.00	24,623.77	30,798.00	31,244.04	33,000.00	38,835.00									
25-25-603-4200	0.00	0.00	0.00	0.00	0.00	1,060.00	1,500.00	1,700.00									
25-25-605-4200	4,350.00	1,560.00	4,350.00	1,452.00	4,650.00	4,998.00	5,000.00	5,120.00									
25-25-607-4200	28,222.00	25,112.07	31,056.00	25,253.49	31,556.00	36,519.44	28,000.00	35,535.00									
25-25-611-4200	0.00	356.00	1,040.00	1,284.00	2,600.00	0.00	0.00	1,320.00									
25-25-612-4200	2,144.00	4,160.00	4,694.00	4,833.00	6,139.00	1,484.00	1,350.00	1,265.00									
25-25-613-4200	5,160.00	3,908.00	5,316.00	1,043.00	5,400.00	0.00	0.00	0.00									
25-25-614-4200	6,000.00	901.00	6,400.00	8,476.00	24,550.00	18,797.60	13,500.00	13,903.00									
25-25-615-4200	26,346.00	59,093.08	80,352.00	72,439.00	84,888.00	89,623.00	85,000.00	88,368.00									
25-25-617-4200	17,304.00	13,653.00	9,888.00	11,325.00	11,047.00	9,280.00	9,000.00	15,514.00									
25-25-620-4200	0.00	0.00	9,530.00	3,440.00	5,070.00	554.00	1,550.00	5,220.00									
25-25-622-4200	295.00	0.00	0.00	800.00	6,120.00	40.00	115.00	3,690.00									
25-25-629-4200	34,320.00	28,030.54	31,200.00	23,888.62	29,040.00	34,680.00	31,000.00	30,492.00									
25-25-635-4200	6,400.00	5,353.00	6,592.00	8,242.00	7,734.00	9,831.43	9,000.00	9,399.00									
25-25-638-4200	260.00	500.00	480.00	364.00	480.00	898.00	800.00	800.00									
25-25-639-4200	0.00	0.00	0.00	0.00	0.00	5,876.79	4,000.00	6,000.00									
25-25-648-4200	0.00	0.00	0.00	0.00	0.00	4,680.00	3,000.00	5,955.00									
25-25-650-4200	8,400.00	13,381.00	9,240.00	13,841.94	17,189.00	13,685.00	12,500.00	19,246.00									
25-25-652-4200	36,044.00	58,340.62	59,285.00	53,513.77	67,851.00	94,006.33	70,000.00	79,603.00									
25-25-653-4200	62,496.00	85,485.00	73,568.00	119,543.00	104,480.00	151,000.87	120,000.00	144,302.00									
25-25-654-4200	15,029.00	23,996.11	21,175.00	23,001.12	22,080.00	11,217.71	10,500.00	15,583.00									
25-25-655-4200	9,500.00	92.00	360.00	0.00	600.00	0.00	0.00	600.00									
25-25-659-4200	7,200.00	9,610.00	12,240.00	11,019.00	14,112.00	8,744.00	8,500.00	13,036.00									
AccountCategory: 42 - Program Revenues Total:	332,650.00	447,031.92	508,039.00	504,089.63	605,876.00	652,556.97	582,315.00	675,751.00									
Revenue Total:	332,650.00	447,031.92	508,039.00	504,089.63	605,876.00	652,556.97	582,315.00	675,751.00									
Expense																	
AccountCategory: 51 - Salaries/Wages																	
25-25-601-5100	14,150.00	13,280.66	21,158.00	16,090.06	18,484.00	23,086.18	29,000.00	30,695.00									
WAGES-AFTERSCHOOL PGM (C																	

PROPOSED BUDGET - FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

	2014-2015		2015-2016		2016-2017		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
25-25-602-5100	6,120.00	8,366.96	11,704.00	12,257.79	12,240.00	12,697.31	17,000.00	18,356.00
25-25-603-5100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-605-5100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-607-5100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-611-5100	0.00	105.00	800.00	1,245.00	1,800.00	0.00	0.00	927.00
25-25-612-5100	1,400.00	2,650.00	3,150.00	2,950.00	4,000.00	700.00	700.00	618.00
25-25-613-5100	2,869.00	2,697.48	2,955.00	941.78	2,861.00	0.00	0.00	0.00
25-25-614-5100	4,410.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-615-5100	13,665.00	21,921.22	37,175.00	27,065.75	41,538.00	26,017.49	32,000.00	45,578.00
25-25-617-5100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-620-5100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-622-5100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-639-5100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-655-5100	8,000.00	87.50	350.00	0.00	360.00	0.00	0.00	0.00
AccountCategory: 51 - Salaries/Wages Total:	50,614.00	49,108.82	77,292.00	60,550.38	81,283.00	62,500.98	78,700.00	96,534.00
AccountCategory: 53 - Contractual								
25-25-601-5300	1,225.00	-1,225.00	1,570.00	0.00	1,260.00	0.00	0.00	0.00
25-25-602-5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-603-5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-605-5300	3,000.00	850.00	3,000.00	850.00	2,550.00	3,040.00	3,040.00	1,100.00
25-25-607-5300	21,167.00	18,547.74	23,292.00	19,387.57	23,036.00	12,331.50	18,250.00	25,941.00
25-25-612-5300	50.00	74.00	70.00	76.00	150.00	0.00	0.00	155.00
25-25-613-5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-614-5300	0.00	945.00	4,800.00	9,711.00	17,676.00	12,276.00	12,276.00	9,720.00
25-25-615-5300	0.00	75.00	1,250.00	585.00	600.00	0.00	0.00	600.00
25-25-617-5300	11,424.00	3,944.00	6,528.00	9,192.00	7,293.00	1,040.00	8,400.00	10,860.00
25-25-620-5300	0.00	0.00	7,300.00	2,485.00	3,900.00	0.00	1,300.00	3,654.00
25-25-622-5300	0.00	0.00	0.00	0.00	4,080.00	0.00	0.00	2,583.00
25-25-629-5300	22,000.00	13,362.50	20,400.00	19,087.50	18,513.00	4,987.50	20,610.00	21,344.00
25-25-635-5300	4,352.00	3,456.00	4,608.00	6,210.00	6,120.00	3,348.00	6,300.00	6,319.00
25-25-638-5300	150.00	375.00	360.00	300.00	360.00	420.00	560.00	560.00

PROPOSED BUDGET - FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

	2014-2015		2015-2016		2016-2017		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
25-25-639-5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,380.00
25-25-648-5300	0.00	0.00	0.00	0.00	0.00	0.00	1,980.00	4,140.00
25-25-650-5300	5,026.00	8,520.00	6,224.00	10,320.00	11,880.00	12,258.00	12,258.00	13,472.00
25-25-652-5300	23,949.00	37,899.98	43,871.00	34,384.68	49,531.00	48,303.63	50,000.00	59,702.00
25-25-653-5300	46,872.00	65,940.00	54,440.00	89,147.68	79,230.00	47,224.27	85,000.00	116,512.00
25-25-654-5300	11,272.00	16,141.44	15,881.00	15,811.09	16,118.00	8,277.79	10,950.00	11,376.00
25-25-655-5300	480.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-659-5300	4,992.00	6,838.00	7,488.00	6,320.00	8,064.00	2,352.00	6,000.00	9,125.00
AccountCategory: 53 - Contractual Total:	155,959.00	175,743.66	201,082.00	223,867.52	250,361.00	155,858.69	236,924.00	301,543.00
AccountCategory: 54 - Supplies								
25-25-601-5400	1,350.00	471.98	1,550.00	682.45	1,550.00	683.30	1,000.00	1,592.00
25-25-602-5400	100.00	325.08	100.00	79.98	200.00	131.25	150.00	230.00
25-25-603-5400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-605-5400	0.00	0.00	0.00	79.22	0.00	0.00	0.00	300.00
25-25-607-5400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-612-5400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-613-5400	540.00	268.05	540.00	170.42	540.00	0.00	0.00	0.00
25-25-614-5400	375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-615-5400	4,750.00	7,866.78	9,550.00	9,125.06	9,000.00	6,749.78	9,000.00	9,000.00
25-25-617-5400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-620-5400	0.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00
25-25-622-5400	125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-639-5400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-655-5400	0.00	0.00	0.00	0.00	100.00	0.00	0.00	100.00
AccountCategory: 54 - Supplies Total:	7,240.00	8,931.89	11,990.00	10,137.13	11,390.00	7,564.33	10,150.00	11,222.00
Expense Total:								
Program: 60 - Youth General Interest Programs Surplus (Deficit):	213,813.00	233,784.37	290,364.00	294,555.03	343,034.00	225,924.00	325,774.00	409,299.00
	118,837.00	213,247.55	217,675.00	209,534.60	262,842.00	426,632.97	256,541.00	266,452.00

PROPOSED BUDGET - FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

AccountCategory: 42 - Program Revenues	Defined Budgets							
	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
25-25-701-4200	10,800.00	13,685.00	13,300.00	7,819.00	13,300.00	7,483.77	7,484.00	7,750.00
25-25-703-4200	9,900.00	8,669.27	10,000.00	9,336.42	10,720.00	869.47	10,720.00	10,720.00
25-25-705-4200	5,859.00	8,363.51	6,484.00	6,604.56	6,699.00	12,457.00	10,000.00	10,494.00
25-25-707-4200	39,262.00	32,492.00	36,620.00	32,903.00	33,352.00	37,595.00	37,595.00	37,521.00
25-25-708-4200	22,820.00	20,273.00	20,770.00	18,099.00	19,708.00	17,068.00	17,068.00	17,055.00
25-25-709-4200	4,550.00	4,390.00	4,690.00	3,995.00	4,050.00	3,350.00	3,350.00	4,170.00
25-25-711-4200	19,950.00	21,306.00	21,364.00	24,088.00	23,300.00	24,329.00	24,500.00	23,300.00
25-25-712-4200	0.00	0.00	0.00	0.00	0.00	2,700.00	2,700.00	3,276.00
25-25-713-4200	15,142.00	9,132.00	12,495.00	14,826.51	12,929.00	28,759.46	19,000.00	20,028.00
25-25-719-4200	0.00	470.00	2,300.00	345.00	1,032.00	703.00	703.00	774.00
25-25-722-4200	8,925.00	9,561.14	9,125.00	13,163.05	12,110.00	13,929.80	15,000.00	15,693.00
25-25-725-4200	74,903.00	69,823.90	72,319.00	71,116.05	74,383.00	78,032.78	75,000.00	77,328.00
25-25-726-4200	1,840.00	1,104.00	920.00	215.00	250.00	896.00	800.00	621.00
25-25-727-4200	12,825.00	10,220.00	10,728.00	9,388.00	11,400.00	5,759.00	5,500.00	9,000.00
25-25-728-4200	0.00	0.00	0.00	0.00	1,692.00	0.00	0.00	0.00
25-25-740-4200	24,714.00	35,463.00	38,614.00	27,085.00	27,850.00	37,376.28	38,500.00	37,720.00
25-25-744-4200	7,280.00	6,910.17	8,313.00	8,347.19	8,499.00	3,676.40	4,263.00	3,255.00
25-25-747-4200	13,564.00	13,940.01	14,088.00	14,062.18	13,928.00	19,583.50	14,500.00	14,276.00
25-25-748-4200	0.00	1,110.00	0.00	1,793.00	1,090.00	8,632.27	6,862.00	7,355.00
25-25-752-4200	4,020.00	5,149.25	6,624.00	4,772.42	5,985.00	5,299.24	3,500.00	4,232.00
25-25-753-4200	4,185.00	1,883.00	0.00	0.00	0.00	0.00	0.00	4,200.00
25-25-754-4200	3,468.00	6,045.00	5,568.00	8,279.00	8,568.00	11,572.33	10,100.00	10,800.00
25-25-755-4200	4,410.00	3,219.00	3,430.00	7,107.45	8,144.00	4,246.00	4,246.00	2,096.00
25-25-757-4200	8,448.00	12,109.00	16,480.00	8,589.73	8,240.00	8,623.13	7,500.00	12,528.00
25-25-761-4200	0.00	1,855.50	3,402.00	3,800.00	4,290.00	3,900.00	3,900.00	4,776.00
25-25-765-4200	1,710.00	684.00	0.00	8,576.18	8,960.00	10,291.00	9,000.00	9,100.00
25-25-767-4200	420.00	4,992.00	4,680.00	5,993.00	5,236.00	3,054.80	3,055.00	2,645.00
25-25-770-4200	18,572.00	23,982.25	24,348.00	21,878.12	25,312.00	11,706.60	11,700.00	13,584.00
25-25-775-4200	12,001.00	12,899.50	13,800.00	12,327.88	14,212.00	5,060.00	5,060.00	5,569.00

PROPOSED BUDGET FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

	2014-2015					2015-2016					2016-2017					Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity	2016-2017 YE Projection	2016-2017 First Draft	2017-2018 First Draft			
REV-FITNESS PUNCHCARDS	33,712.00	29,881.39	31,650.00	22,437.30	26,166.00	18,509.27	22,800.00	26,829.00									
REV-FITNESS DROP-INS	3,000.00	3,340.00	1,800.00	2,920.00	3,500.00	2,456.00	3,189.00	7,840.00									
REV-GENERAL FITNESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,600.00									
REV-BEACH BOOT CAMP	825.00	1,449.00	1,485.00	1,930.94	4,580.00	0.00	0.00	0.00									
REV-GYMASTICS/TUMBLING	5,760.00	2,871.00	4,160.00	1,728.00	2,400.00	5,672.00	5,500.00	5,568.00									
REV-SCOTTISH SOCCER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,785.00									
REV-NORTHSHORE FOOTBALL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,188.00									
REV-GLADIATOR BASEBALL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,365.00									
REV-UNDER ARMOUR FOOTBA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,835.00									
AccountCategory: 42 - Program Revenues Total:	372,865.00	377,272.89	399,557.00	373,525.98	401,885.00	402,725.80	389,750.00	451,876.00									
Revenue Total:	372,865.00	377,272.89	399,557.00	373,525.98	401,885.00	402,725.80	389,750.00	451,876.00									
AccountCategory: 51 - Salaries/Wages																	
WAGES-T-BALL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00									
WAGES-AVSO	3,200.00	3,204.61	3,300.00	3,945.50	3,950.00	1,952.57	3,950.00	3,950.00									
WAGES-FLOOR HOCKEY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00									
WAGES-BOYS HOUSE BASKETB	5,605.00	3,018.33	5,605.00	4,308.48	10,555.00	6,085.55	10,850.00	11,280.00									
WAGES-GIRLS HOUSE BASKETB	3,430.00	3,571.19	3,430.00	3,309.42	6,716.00	3,036.13	6,250.00	6,465.00									
WAGES-MENS SOFTBALL	702.00	858.50	756.00	530.00	778.00	889.81	890.00	827.00									
WAGES-PEE WEE BASKETBALL	1,806.00	3,305.75	1,806.00	2,429.50	8,225.00	6,152.83	8,283.00	8,283.00									
WAGES-3 on 3 BASKETBALL	0.00	0.00	0.00	0.00	0.00	1,215.00	1,215.00	1,418.00									
WAGES-LITTLE SPORTSTERS	4,249.00	3,565.58	5,254.00	4,443.66	4,414.00	4,332.38	4,750.00	5,682.00									
WAGES-RUGBY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00									
WAGES-YOUTH BASEBALL ASS	6,000.00	4,565.76	6,200.00	8,233.04	8,230.00	2,555.40	8,230.00	8,230.00									
WAGES-INT/ADV JAZZ	0.00	0.00	0.00	0.00	0.00	1,875.00	3,525.00	3,750.00									
WAGES-TRAVELING BASKETBA	13,666.00	17,393.36	19,841.00	20,264.32	17,072.00	8,970.50	18,200.00	18,303.00									
WAGES-YOUTH FLAG FOOTBAL	695.00	385.25	936.00	370.78	2,916.00	0.00	0.00	0.00									
WAGES-HOT SHOTS SPORTS CL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00									
WAGES-HOT SHOT BB CLINICS	0.00	0.00	0.00	500.30	509.00	3,925.00	4,000.00	3,780.00									
WAGES-AFTERSCHOOL SOCCE	2,250.00	2,408.77	2,385.00	2,284.09	2,543.00	1,101.65	1,102.00	1,144.00									
WAGES-REDLINE ATHLETICS	1,443.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00									
WAGES-SNAG GOLF	0.00	2,592.44	2,884.00	3,984.50	4,494.00	2,946.30	4,600.00	4,959.00									

	2014-2015		2014-2015		2015-2016		2015-2016		2016-2017		2016-2017		2017-2018	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity	YE Projection	YE Projection	First Draft		
WAGES-WIDE WORLD OF SPO	0.00	746.00	795.00	2,485.93	3,978.00	2,461.25	2,461.00	1,090.00						
WAGES-VOLLEYBALL	0.00	0.00	0.00	284.00	648.00	40.00	40.00	0.00						
WAGES-YOUTH TENNIS	12,120.00	9,137.50	16,020.00	18,169.87	16,020.00	5,102.63	5,103.00	6,335.00						
WAGES-ADULT TENNIS	7,690.00	8,890.00	8,960.00	9,979.50	8,960.00	4,765.00	4,765.00	3,740.00						
WAGES-GENERAL FITNESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
AccountCategory: 51 - Salaries/Wages Total:	62,856.00	63,643.04	78,172.00	85,522.89	100,008.00	57,407.00	88,214.00	89,236.00						
AccountCategory: 53 - Contractual														
CONTRACTL-T-BALL	7,560.00	8,130.50	9,310.00	5,835.00	9,310.00	5,184.35	5,184.00	5,425.00						
CONTRACTL-AYSO	800.00	821.66	800.00	869.47	870.00	314.48	870.00	0.00						
CONTRACTL-FLOOR HOCKEY	3,969.00	4,499.50	4,263.00	1,984.50	4,263.00	6,058.50	6,500.00	6,678.00						
CONTRACTL-BOYS HSE BASKET	11,520.00	9,372.26	10,880.00	8,647.25	6,746.00	985.87	6,000.00	6,083.00						
CONTRACTL-GIRLS HSE BASKET	6,993.00	5,451.21	6,593.00	4,662.79	4,094.00	347.87	3,525.00	3,579.00						
CONTRACTL-MENS SOFTBALL	1,706.00	1,814.00	1,706.00	1,470.00	1,562.00	1,841.00	1,841.00	1,562.00						
CONTRACTL-PEE WEE BASKETB	7,490.00	8,765.00	7,490.00	8,688.00	3,324.00	363.00	3,444.00	3,444.00						
CONTRACTL-3 on 3 BASKETBAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
CONTRACTL-LITTLE SPORTSTER	0.00	729.00	0.00	972.00	0.00	1,287.00	1,287.00	0.00						
CONTRACTL-RUGBY	0.00	308.00	1,610.00	0.00	722.00	0.00	361.00	542.00						
CONTRACTL-YOUTH BASEBALL	1,325.00	1,123.96	1,325.00	1,153.70	765.00	681.60	765.00	0.00						
CONTRACTL-KARATE CLASSES	58,722.00	54,706.88	56,655.00	51,743.96	59,506.00	55,878.82	56,355.00	60,315.00						
CONTRACTL-KARATE DROP-IN	1,472.00	883.20	736.00	80.00	200.00	0.00	468.00	484.00						
CONTRACTL-INTER/ADV JAZZ	3,375.00	2,475.00	2,700.00	1,650.00	3,375.00	225.00	225.00	0.00						
CONTRACTL-ZUMBA	0.00	0.00	0.00	0.00	1,354.00	0.00	0.00	0.00						
COTNRACTL-TRAVELING BASKE	4,372.00	7,965.25	6,145.00	4,963.30	5,430.00	4,089.08	7,700.00	6,591.00						
CONTRACTL-YOUTH FLAG FOO	2,835.00	5,028.20	3,906.00	2,100.00	0.00	2,173.50	2,916.00	2,205.00						
CONTRACTL-HOTSHOT SPORT	9,555.00	9,586.50	9,030.00	14,863.50	8,610.00	9,376.50	9,500.00	8,705.00						
CONTRACTL-BB CLINICS	0.00	777.00	0.00	0.00	0.00	0.00	0.00	0.00						
CONTRACTL-AFTERSCL SOCCER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
CONTRACTL-REDLINE ATHLETI	2,592.00	845.60	0.00	0.00	0.00	0.00	0.00	3,150.00						
CONTRACTL-WIDE WORLD OF	3,240.00	1,584.00	0.00	0.00	0.00	0.00	0.00	0.00						
CONTRACTL-CHEERLEADING	5,760.00	7,887.30	10,160.00	4,999.80	5,080.00	2,905.80	5,500.00	8,770.00						
CONTRACTL-FRISBEE GOLF	0.00	1,278.90	2,381.00	2,693.25	3,003.00	2,593.50	2,954.00	3,276.00						

	2014-2015		2014-2015		2015-2016		2015-2016		2016-2017		2016-2017		2017-2018	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity	YE Projection	YTD Activity	YE Projection	First Draft	
CDNTRACTL-FENCING	1,197.00	1,539.00	0.00	4,586.27	6,272.00	8,089.90	8,100.00	6,370.00						
CONTRACTL-VOLLEYBALL	294.00	3,605.00	3,276.00	2,940.00	2,590.00	1,768.00	1,768.00	1,639.00						
CONTRACTL-YOUTH TENNIS	0.00	6,413.70	0.00	0.00	0.00	0.00	0.00	0.00						
CONTRACTL-ADULT TENNIS	0.00	0.00	0.00	0.00	1,120.00	0.00	0.00	0.00						
CONTRACTL-GPD FITNESS	31,000.00	28,870.00	26,125.00	29,439.00	19,825.00	16,072.20	17,100.00	19,703.00						
CONTRACTL-FITNESS DROP-IN	0.00	1,152.00	0.00	464.00	2,625.00	0.00	0.00	5,880.00						
CONTRACTL-GENERAL FITNESS	0.00	0.00	0.00	0.00	0.00	1,957.50	4,500.00	18,450.00						
CONTRACTL-BEACH BOOT CA	578.00	1,152.00	1,188.00	1,920.00	3,664.00	0.00	0.00	0.00						
CONTRACTL-GYMNASTICS/TU	4,032.00	1,758.00	2,912.00	1,400.00	1,680.00	1,278.00	2,845.00	3,480.00						
AccountCategory: 53 - Contractual Total:	170,387.00	179,122.62	169,191.00	158,125.79	155,990.00	123,471.47	149,708.00	176,331.00						
AccountCategory: 54 - Supplies														
SUPPLIES-T-BALL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
SUPPLIES-AYSO	5,900.00	4,643.00	5,900.00	5,390.92	5,900.00	4,000.00	5,900.00	5,900.00						
SUPPLIES-FLOOR HOCKEY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
SUPPLIES-BOYS HOUSE BASKET	1,420.00	1,553.96	1,368.00	860.60	1,605.00	53.62	1,600.00	1,565.00						
SUPPLIES-GIRLS HSE BASKETBA	770.00	867.91	722.00	436.43	950.00	0.00	950.00	750.00						
SUPPLIES-MENS SOFTBALL	735.00	765.29	775.00	1,240.37	775.00	607.17	607.00	820.00						
SUPPLIES-PEE WEE BASKETBAL	1,100.00	1,517.52	1,140.00	967.31	1,750.00	41.74	1,750.00	1,750.00						
SUPPLIES-3 on 3 BASKETBALL	0.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00						
SUPPLIES-LITTLE SPORTSTERS	0.00	0.00	0.00	0.00	50.00	0.00	50.00	200.00						
SUPPLIES-RUGBY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
SUPPLIES-YOUTH BASEBALL AS	1,600.00	3,672.90	1,600.00	3,776.31	3,115.00	1,721.74	3,115.00	3,115.00						
SUPPLIES-INTER/ADV JAZZ	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00						
SUPPLIES-TRAVELING BASKETB	2,320.00	3,674.46	2,875.00	2,597.50	2,860.00	1,913.15	2,860.00	3,002.00						
SUPPLIES-YOUTH FLAG FOOTB	50.00	50.00	50.00	0.00	100.00	0.00	100.00	100.00						
SUPPLIES-HOTSHOT SPORT CLI	0.00	0.00	0.00	0.00	50.00	0.00	50.00	50.00						
SUPPLIES-BB CLINICS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
SUPPLIES-AFTERSCHOOL SOCC	100.00	100.00	150.00	0.00	150.00	0.00	100.00	100.00						
SUPPLIES-REDLINE ATHLETICS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
SUPPLIES-SNAG GOLF	0.00	0.00	0.00	293.00	550.00	516.60	517.00	600.00						
SUPPLIES-WIDE WORLD OF SP	0.00	630.00	0.00	0.00	50.00	0.00	0.00	50.00						

PROPOSED BUDGET - FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	Defined Budgets	
							2016-2017 YE Projection	2017-2018 First Draft
SUPPLIES-CHEERLEADING	0.00	0.00	1,200.00	0.00	400.00	0.00	0.00	0.00
SUPPLIES-YOUTH TENNIS	1,000.00	1,027.63	1,000.00	813.53	1,500.00	723.34	723.00	900.00
SUPPLIES-ADULT TENNIS	700.00	500.00	720.00	771.44	0.00	0.00	0.00	720.00
SUPPLIES-GPD FITNESS	1,000.00	724.24	1,000.00	445.07	300.00	612.09	612.00	300.00
SUPPLIES-GENERAL FITNESS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
SUPPLIES-BEACH BOOT CAMP	0.00	0.00	0.00	0.00	480.00	0.00	0.00	0.00
AccountCategory: 54 - Supplies Total:	16,695.00	19,726.91	18,500.00	17,592.48	20,585.00	10,189.45	19,034.00	20,722.00
Expense Total:	249,938.00	262,492.57	265,863.00	261,241.16	276,583.00	191,067.92	256,956.00	286,289.00
Program: 70 - Athletic Programs Surplus (Deficit):	122,927.00	114,780.32	133,694.00	112,284.82	125,302.00	211,657.88	132,794.00	165,587.00

	2014-2015					2015-2016					2016-2017					Defined Budgets						
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2016-2017 YE Projection	2016-2017	2017-2018									
Program: 80 - Camp Programs																						
Revenue																						
AccountCategory: 42 - Program Revenues																						
25-25-801-4200	163,065.00	193,590.00	198,173.00	214,514.50	211,881.00	228,299.50	229,213.00	233,406.00														
25-25-803-4200	36,994.00	41,975.56	39,749.00	40,087.00	46,464.00	51,282.50	51,283.00	64,524.00														
25-25-806-4200	3,569.00	3,405.00	3,698.00	3,716.60	3,870.00	5,492.00	5,492.00	7,440.00														
25-25-809-4200	13,925.00	23,133.00	23,380.00	25,353.50	26,010.00	31,311.60	31,312.00	30,272.00														
25-25-810-4200	118,870.00	110,391.50	111,607.00	95,688.80	97,304.00	66,452.45	66,452.00	72,260.00														
25-25-811-4200	11,484.00	10,984.00	13,635.00	13,677.70	12,180.00	10,337.00	10,337.00	12,743.00														
25-25-812-4200	23,840.00	27,178.00	29,426.00	28,942.78	33,275.00	32,674.50	32,675.00	36,380.00														
25-25-813-4200	32,794.00	40,991.00	39,420.00	34,343.00	39,300.00	58,196.10	58,196.00	60,108.00														
25-25-822-4200	0.00	0.00	0.00	10,541.66	12,000.00	4,379.00	4,379.00	7,200.00														
25-25-823-4200	2,000.00	2,500.00	2,880.00	1,350.00	1,200.00	40.00	40.00	1,200.00														
25-25-825-4200	17,075.00	32,540.50	30,429.00	36,204.40	38,774.00	49,562.90	49,563.00	49,685.00														
25-25-827-4200	1,728.00	2,824.00	2,800.00	3,160.00	3,296.00	0.00	0.00	1,236.00														
25-25-833-4200	120,035.00	73,102.38	80,720.00	102,120.50	102,829.00	106,610.00	106,610.00	108,809.00														
25-25-834-4200	17,280.00	0.00	8,910.00	0.00	4,455.00	0.00	0.00	0.00														
25-25-835-4200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,912.00														
25-25-836-4200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,912.00														
25-25-850-4200	0.00	0.00	0.00	900.00	0.00	0.00	0.00	0.00														
AccountCategory: 42 - Program Revenues Total:															562,659.00	562,614.94	584,827.00	610,600.44	632,838.00	644,637.55	645,552.00	723,087.00
Revenue Total:															562,659.00	562,614.94	584,827.00	610,600.44	632,838.00	644,637.55	645,552.00	723,087.00
Expense																						
AccountCategory: 51 - Salaries/Wages																						
25-25-801-5100	75,417.00	67,752.32	72,006.00	70,867.81	70,270.00	74,524.43	74,524.00	74,897.00														
25-25-803-5100	16,814.00	15,445.81	18,127.00	15,763.37	19,806.00	19,669.14	19,669.00	18,654.00														
25-25-806-5100	1,115.00	615.30	1,081.00	874.00	143.00	1,890.83	1,891.00	2,085.00														
25-25-809-5100	3,692.00	5,091.62	5,253.00	5,148.00	5,485.00	4,607.00	4,607.00	5,639.00														
25-25-810-5100	45,061.00	35,390.21	38,578.00	29,556.40	32,113.00	24,624.43	24,624.00	29,380.00														
25-25-811-5100	6,067.00	3,299.76	7,962.00	4,649.55	6,378.00	2,908.83	2,909.00	6,618.00														
25-25-812-5100	12,174.00	10,967.95	16,115.00	12,202.80	14,975.00	10,943.29	10,943.00	15,611.00														
25-25-813-5100	19,381.00	19,191.43	19,958.00	19,275.74	18,216.00	25,883.71	25,884.00	18,808.00														

PROPOSED BUDGET - FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

	2014-2015		2015-2016		2016-2017		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft	
WAGES-ACTING WORKSHOP C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
WAGES-TENNIS CAMP	1,380.00	540.00	600.00	1,052.00	0.00	0.00	0.00	
WAGES-SUMMERS END/CAMP	7,683.00	7,156.01	8,195.00	7,643.02	2,750.13	2,750.00	5,300.00	
WAGES-VOLLEYBALL/BEACH V	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
WAGES-ACTION QUEST CAMP	22,516.00	20,277.54	22,815.00	27,515.47	27,336.02	27,336.00	26,545.00	
WAGES-NATURE CAMP	8,396.00	0.00	3,558.00	0.00	0.00	0.00	0.00	
WAGES-AQUATIC CAMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
WAGES-SAILING CAMP	0.00	0.00	0.00	0.00	0.00	0.00	7,632.00	
WAGES-TECHNOLOGY CAMPS	0.00	0.00	0.00	0.00	0.00	0.00	7,464.00	
AccountCategory: 51 - Salaries/Wages Total:	219,696.00	185,727.95	214,248.00	194,548.16	195,137.81	195,137.00	218,933.00	
AccountCategory: 53 - Contractual								
CONTRACTL-SUN FUN CAMP	43,150.00	52,763.07	48,750.00	38,795.67	39,039.49	39,039.00	41,030.00	
CONTRACTL-KINDER KORNER C	1,680.00	1,193.03	1,745.00	1,404.95	855.41	855.00	3,225.00	
CONTRACTL-SAFETY TOWN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
CONTRACTL-COUNSELOR IN TR	1,506.00	3,733.80	3,810.00	-1,637.62	769.35	769.00	2,920.00	
CONTRACTL-CAMP ADVENTUR	23,342.00	27,489.73	24,942.00	13,589.89	15,879.83	15,880.00	17,018.00	
CONTRACTL-TEDDY BEAR CAM	175.00	140.00	175.00	155.00	229.00	229.00	180.00	
CONTRACTL-PANDA BEAR CA	280.00	140.00	255.00	155.00	229.00	229.00	265.00	
CONTRACTL-KOALA BEAR CAM	797.00	516.00	822.00	730.50	1,492.34	1,492.00	1,280.00	
CONTRACTL-ACTING WORKSH	0.00	0.00	0.00	7,379.00	2,911.30	2,911.00	5,400.00	
CONTRACTL-TENNIS CAMP	0.00	1,337.00	1,596.00	0.00	0.00	0.00	400.00	
CONTRACTL-SUMMERS END/C	2,555.00	4,199.75	4,700.00	4,239.64	6,632.99	6,633.00	6,133.00	
CONTRACTL-VB/BEACH VB CA	1,210.00	1,948.80	1,960.00	1,783.60	0.00	0.00	865.00	
CONTRACTL-ACTION QUEST	38,545.00	19,056.17	23,418.00	23,064.04	20,162.75	20,163.00	23,760.00	
CONTRACTL-NATURE CAMP	3,200.00	0.00	1,664.00	0.00	0.00	0.00	0.00	
CONTRACTL-AQUATIC CAMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
CONTRACTL-SAILING CAMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
CONTRACTL-TECHNOLOGY CA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
AccountCategory: 53 - Contractual Total:	116,440.00	112,517.35	113,837.00	89,659.67	88,201.46	88,200.00	102,476.00	
AccountCategory: 54 - Supplies								
SUPPLIES-SUN FUN CAMP	9,070.00	7,106.05	7,195.00	6,188.10	7,206.34	7,206.00	7,185.00	
SUPPLIES-KINDER KORNER CA	1,775.00	1,029.47	1,775.00	1,413.95	2,058.32	2,058.00	2,420.00	

	Defined Budgets							
	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
SUPPLIES-SAFETY TOWN	130.00	10.27	130.00	118.10	125.00	38.72	39.00	200.00
SUPPLIES-COUNSELOR IN TRAI	715.00	611.28	731.00	444.76	731.00	473.44	473.00	825.00
SUPPLIES-CAMP ADVENTURE	7,735.00	4,689.92	6,020.00	4,189.15	4,540.00	3,897.09	2,848.00	3,890.00
SUPPLIES-TEDDY BEAR CAMP	1,110.00	455.72	1,072.00	643.03	1,084.00	1,290.78	1,291.00	1,260.00
SUPPLIES-PANDA BEAR CAMP	1,239.00	766.18	1,219.00	838.96	1,244.00	1,596.09	1,596.00	1,366.00
SUPPLIES-KOALA BEAR CAMP	1,239.00	690.61	1,294.00	743.13	1,294.00	1,666.89	1,667.00	1,610.00
SUPPLIES-ACTING WORKSHOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUPPLIES-TENNIS CAMP	100.00	0.00	100.00	50.00	100.00	0.00	0.00	100.00
SUPPLIES-SUMMERS END/CAM	350.00	448.42	350.00	1,348.11	1,300.00	1,400.00	1,400.00	1,339.00
SUPPLIES-VB/BEACH VB CAMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUPPLIES-ACTION QUEST	5,820.00	4,991.50	5,445.00	6,128.95	6,050.00	5,562.63	5,563.00	4,650.00
SUPPLIES-NATURE CAMP	1,028.00	0.00	1,066.00	0.00	566.00	205.80	206.00	0.00
SUPPLIES-AQUATIC CAMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,650.00
SUPPLIES-SAILING CAMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,400.00
SUPPLIES-TECHNOLOGY CAMP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 54 - Supplies Total:	30,311.00	20,799.42	26,397.00	22,106.24	25,459.00	25,396.10	24,347.00	29,895.00
Expense Total:	366,447.00	319,044.72	354,482.00	306,314.07	337,899.00	308,735.37	307,684.00	351,304.00
Program: 80 - Camp Programs Surplus (Deficit):	196,212.00	243,570.22	230,345.00	304,286.37	294,939.00	335,902.18	337,868.00	371,783.00

Program: 90 - Special Event Programs

Revenue	2014-2015						2015-2016		2016-2017		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YE Projection	2016-2017	2017-2018	
AccountCategory: 42 - Program Revenues												
25-25-901-4200	0.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-903-4200	5,336.00	0.00	6,325.00	9,854.00	5,540.00	2,800.00	5,540.00	2,800.00	5,000.00	5,660.00	5,660.00	5,660.00
25-25-904-4200	612.00	0.00	0.00	0.00	2,200.00	3,567.00	2,200.00	3,567.00	3,567.00	4,850.00	4,850.00	4,850.00
25-25-905-4200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-906-4200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-907-4200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-908-4200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-910-4200	4,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
25-25-911-4200	6,200.00	7,143.00	8,240.00	7,183.50	8,720.00	6,150.00	8,720.00	6,150.00	6,150.00	6,780.00	6,780.00	6,780.00
25-25-912-4200	0.00	480.00	0.00	554.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-913-4200	2,500.00	3,244.00	3,275.00	3,393.00	3,775.00	3,224.00	3,775.00	3,224.00	3,224.00	3,440.00	3,440.00	3,440.00
25-25-928-4200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-932-4200	5,040.00	15,907.00	25,200.00	21,233.35	25,920.00	40,694.25	25,920.00	40,694.25	41,000.00	40,824.00	40,824.00	40,824.00
25-25-933-4200	840.00	1,250.00	2,250.00	1,181.00	2,250.00	396.00	2,250.00	396.00	396.00	600.00	600.00	600.00
25-25-934-4200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-940-4200	0.00	373.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	700.00	700.00	700.00
25-25-941-4200	300.00	0.00	450.00	0.00	450.00	0.00	450.00	0.00	0.00	5,250.00	5,250.00	5,250.00
25-25-943-4200	250.00	400.00	450.00	524.00	450.00	582.00	525.00	582.00	582.00	600.00	600.00	600.00
25-25-944-4200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-945-4200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-950-4200	4,200.00	0.00	1,600.00	0.00	1,600.00	0.00	675.00	0.00	0.00	675.00	675.00	675.00
25-25-951-4200	1,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,080.00	1,080.00	1,080.00
25-25-952-4200	1,300.00	0.00	960.00	759.00	800.00	1,127.00	800.00	1,127.00	1,127.00	4,600.00	4,600.00	4,600.00
25-25-953-4200	450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-954-4200	450.00	4,630.00	0.00	0.00	550.00	0.00	550.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 42 - Program Revenues Total:											82,059.00	
Revenue Total:											82,059.00	

PROPOSED BUDL FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

Expense	2014-2015				2015-2016				2016-2017				Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity	YE Projection	2016-2017	2017-2018		
AccountCategory: 42 - Program Revenues														
REV-KALK OPENING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
AccountCategory: 42 - Program Revenues Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
AccountCategory: 51 - Salaries/Wages														
WAGES-WINTER CARNIVAL	529.00	166.25	845.00	196.00	845.00	196.00	845.00	0.00	0.00	600.00	600.00	600.00		
WAGES-DAD/DAUGHTER PRO	216.00	30.00	288.00	486.98	504.00	208.46	504.00	208.46	208.46	208.00	264.00	264.00		
WAGES-MOTHER/SON DATE NI	48.00	0.00	0.00	0.00	0.00	0.00	192.00	154.15	154.15	154.00	220.00	220.00		
WAGES-SPRING EGG HUNT	300.00	398.39	480.00	408.88	480.00	167.22	480.00	167.22	167.00	167.00	252.00	252.00		
WAGES-EARTH DAY	0.00	0.00	480.00	0.00	480.00	0.00	48.00	0.00	0.00	0.00	72.00	72.00		
WAGES-EARTH DAY	0.00	0.00	144.00	0.00	144.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
WAGES-SUMMER CONCERTS I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
WAGES-4TH OF JULY	5,150.00	3,948.71	4,920.00	4,683.53	4,705.00	3,261.07	4,705.00	3,261.07	3,261.00	3,261.00	3,405.00	3,405.00		
WAGES-BEACH CAMP OUT	1,045.00	472.33	660.00	259.38	660.00	1,054.17	660.00	1,054.17	1,054.00	1,054.00	1,128.00	1,128.00		
WAGES-HARVEST FEST	132.00	339.31	380.00	123.20	380.00	0.00	300.00	0.00	0.00	0.00	300.00	300.00		
WAGES-HALLOWEEN PARTY	600.00	563.60	780.00	584.52	683.00	495.65	683.00	495.65	496.00	496.00	458.00	458.00		
WAGES-SCHOOL DAYS OFF FU	2,000.00	3,873.17	4,898.00	4,508.71	4,563.00	8,669.64	4,563.00	8,669.64	9,500.00	9,500.00	7,990.00	7,990.00		
WAGES-TEEN SCENE	200.00	471.16	1,296.00	755.79	1,344.00	0.00	1,344.00	0.00	0.00	0.00	192.00	192.00		
WAGES-BACK TO SCHOOL BAS	0.00	0.00	0.00	0.00	0.00	68.40	0.00	68.40	68.00	68.00	0.00	0.00		
WAGES-KALK OPENING	0.00	0.00	0.00	0.00	0.00	95.86	0.00	95.86	96.00	96.00	0.00	0.00		
WAGES-FAMILY FUN FEST	500.00	396.00	450.00	349.51	360.00	244.20	360.00	244.20	245.00	245.00	273.00	273.00		
WAGES-YOUTH OBSTACLE RAC	76.00	0.00	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	300.00		
WAGES-ITTY BITTY NEW YEAR	40.00	122.94	96.00	213.23	130.00	160.00	130.00	160.00	160.00	160.00	216.00	216.00		
WAGES-PARK N PLAY	1,440.00	206.95	1,440.00	518.00	576.00	17.00	576.00	17.00	17.00	17.00	135.00	135.00		
WAGES-WORLD WIDE DAY OF	378.00	199.50	270.00	112.99	210.00	124.06	210.00	124.06	124.00	124.00	168.00	168.00		
WAGES-GEN WKSHOP/SPEC EV	180.00	0.00	132.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
WAGES-SPRING SPEC EVENTS	192.00	0.00	88.00	169.25	0.00	0.00	0.00	0.00	0.00	0.00	110.00	110.00		
WAGES-SUMMER SPEC EVENT	219.00	84.44	258.00	202.50	265.00	423.14	265.00	423.14	423.00	423.00	120.00	120.00		
WAGES-FALL SPEC EVENTS	72.00	0.00	0.00	0.00	0.00	31.13	0.00	31.13	31.00	31.00	180.00	180.00		
WAGES-WINTER SPEC EVENTS	66.00	93.50	97.00	63.03	258.00	137.96	258.00	137.96	200.00	200.00	180.00	180.00		
AccountCategory: 51 - Salaries/Wages Total:	13,383.00	11,366.25	17,602.00	13,635.50	16,123.00	15,312.11	16,123.00	15,312.11	16,804.00	16,804.00	16,563.00	16,563.00		

	2014-2015		2015-2016		2016-2017		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft	
AccountCategory: 53 - Contractual								
25-25-901-5300	4,500.00	3,363.75	5,500.00	3,798.75	4,333.13	4,500.00	4,200.00	
25-25-903-5300	1,850.00	1,475.00	2,500.00	3,799.40	500.00	2,000.00	2,100.00	
25-25-904-5300	360.00	0.00	0.00	0.00	875.00	875.00	2,100.00	
25-25-905-5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
25-25-906-5300	0.00	0.00	250.00	0.00	0.00	0.00	0.00	
25-25-908-5300	6,400.00	5,200.00	7,250.00	4,200.00	4,100.00	4,100.00	4,200.00	
25-25-910-5300	30,975.00	25,207.50	28,700.00	23,689.00	26,232.00	26,232.00	26,400.00	
25-25-911-5300	2,160.00	1,511.70	1,720.00	1,051.00	2,191.00	2,191.00	2,450.00	
25-25-912-5300	1,500.00	2,424.00	3,750.00	3,214.66	0.00	0.00	3,500.00	
25-25-913-5300	1,950.00	3,124.00	3,300.00	2,929.00	2,269.00	2,269.00	2,600.00	
25-25-928-5300	375.00	349.00	375.00	351.00	403.00	403.00	400.00	
25-25-932-5300	1,100.00	3,765.60	5,760.00	4,802.42	10,292.16	11,000.00	7,029.00	
25-25-933-5300	400.00	0.00	125.00	283.75	0.00	0.00	0.00	
25-25-934-5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
25-25-935-5300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
25-25-940-5300	0.00	0.00	0.00	0.00	4,445.00	4,445.00	0.00	
25-25-941-5300	0.00	0.00	0.00	302.06	350.00	350.00	300.00	
25-25-943-5300	250.00	0.00	0.00	0.00	0.00	0.00	690.00	
25-25-944-5300	0.00	275.00	425.00	425.00	500.00	500.00	425.00	
25-25-945-5300	0.00	125.00	300.00	175.00	0.00	0.00	100.00	
25-25-950-5300	2,275.00	0.00	500.00	350.00	115.00	115.00	500.00	
25-25-951-5300	200.00	0.00	400.00	0.00	0.00	0.00	0.00	
25-25-952-5300	900.00	0.00	200.00	0.00	0.00	0.00	750.00	
25-25-953-5300	0.00	0.00	750.00	545.00	820.00	820.00	3,640.00	
25-25-954-5300	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	
	0.00	4,630.00	0.00	0.00	0.00	0.00	0.00	
AccountCategory: 53 - Contractual Total:	55,195.00	51,450.55	61,805.00	49,916.04	57,425.29	59,800.00	63,384.00	
AccountCategory: 54 - Supplies								
25-25-901-5400	1,950.00	886.27	1,950.00	638.05	250.02	1,000.00	1,000.00	
25-25-903-5400	2,500.00	771.65	3,000.00	3,086.20	-12.80	2,200.00	2,200.00	
25-25-904-5400	500.00	0.00	0.00	72.56	1,516.17	1,516.00	1,600.00	
25-25-905-5400	2,100.00	1,736.54	1,900.00	1,563.17	1,443.65	1,444.00	2,100.00	

	2014-2015					2015-2016					2016-2017					Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YE Projection	2016-2017	2017-2018				
SUPPLIES-EARTH DAY	300.00	212.69	825.00	0.00	250.00	623.39	250.00	0.00	250.00	623.39	623.00	650.00					
SUPPLIES-SUMMER CONCERTS	0.00	0.00	0.00	0.00	100.00	475.00	100.00	60.01	100.00	475.00	475.00	500.00					
SUPPLIES-4TH OF JULY	2,750.00	6,025.48	6,650.00	8,170.11	6,650.00	3,897.47	6,650.00	1,514.25	750.00	282.58	3,897.00	4,000.00					
SUPPLIES-BEACH CAMP OUT	1,000.00	4,092.01	1,000.00	1,514.25	1,600.00	0.00	1,600.00	849.49	1,600.00	0.00	0.00	1,600.00					
SUPPLIES-HARVEST FEST	1,000.00	67.97	1,000.00	849.49	3,235.00	1,765.20	3,235.00	1,765.20	2,775.00	2,347.52	2,348.00	2,600.00					
SUPPLIES-HALLOWEEN PARTY	3,660.00	2,522.32	3,235.00	1,765.20	2,500.00	1,873.28	2,500.00	1,873.28	1,900.00	1,644.67	2,865.00	2,839.00					
SUPPLIES-SCHOOL DAYS OFF F	500.00	4,018.74	2,500.00	1,873.28	800.00	57.67	800.00	57.67	500.00	77.39	77.00	300.00					
SUPPLIES-TEEN SCENE	225.00	707.66	800.00	57.67	0.00	0.00	0.00	0.00	0.00	633.14	633.00	0.00					
SUPPLIES-BACK TO SCHOOL BA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	502.14	822.00	0.00					
SUPPLIES-KALK OPENING	0.00	0.00	0.00	0.00	550.00	-482.46	550.00	-482.46	0.00	166.44	166.00	400.00					
SUPPLIES-FAMILY FUN FEST	200.00	450.43	550.00	-482.46	180.00	0.00	180.00	0.00	0.00	0.00	0.00	4,254.00					
SUPPLIES-YOUTH OBSTACLE R	165.00	0.00	180.00	0.00	925.00	752.53	925.00	752.53	925.00	582.04	800.00	825.00					
SUPPLIES-ITTY BITTY NEW YEA	800.00	1,594.89	925.00	752.53	1,050.00	217.06	1,050.00	217.06	500.00	161.66	162.00	300.00					
SUPPLIES-PARK N PLAY	1,200.00	638.88	1,050.00	217.06	850.00	536.42	850.00	536.42	650.00	71.90	72.00	300.00					
SUPPLIES-WORLD WIDE DAY P	350.00	947.63	850.00	536.42	1,000.00	0.00	1,000.00	0.00	375.00	0.00	0.00	375.00					
SUPPLIES-GEN WKSP/SPEC EVE	1,250.00	0.00	850.00	0.00	850.00	0.00	850.00	0.00	0.00	0.00	0.00	200.00					
SUPPLIES-SPRING SPEC EVENTS	1,350.00	0.00	850.00	0.00	1,200.00	646.94	1,200.00	646.94	650.00	491.46	491.00	600.00					
SUPPLIES-SUMMER SPEC EVEN	1,000.00	0.00	1,200.00	646.94	600.00	0.00	600.00	0.00	0.00	0.00	0.00	500.00					
SUPPLIES-FALL SPEC EVENTS	600.00	0.00	0.00	0.00	1,050.00	795.29	1,050.00	795.29	1,050.00	773.61	800.00	700.00					
SUPPLIES-WINTER SPEC EVENT	600.00	1,017.98	1,050.00	795.29	24,000.00	25,691.14	30,515.00	22,115.77	25,725.00	15,927.45	20,674.00	28,143.00					
AccountCategory: 54 - Supplies Total:	92,578.00	88,507.94	109,922.00	85,667.31	96,893.00	88,664.85	97,278.00	108,090.00	108,090.00	28,143.00	28,143.00	28,143.00					
Expense Total:	-60,000.00	-48,060.53	-54,172.00	-33,985.46	-38,938.00	-22,608.16	-28,716.00	-26,031.00	-26,031.00	-26,031.00	-26,031.00	-26,031.00					
Program: 90 - Special Event Programs Surplus (Deficit):	845,756.00	1,082,551.34	1,058,806.00	1,238,013.02	1,101,619.00	1,504,036.54	1,151,117.00	1,230,977.00	1,230,977.00	1,230,977.00	1,230,977.00	1,230,977.00					
Department: 25 - RECREATION DEPT. Surplus (Deficit):																	

PROPOSED BUDGET - FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

	2014-2015					2015-2016					2016-2017					2017-2018	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YE Projection	2016-2017	2017-2018	First Draft		
Department: 26 - DAYCARE DEPT.																	
Program: 00 - Undesignated Program																	
Revenue																	
AccountCategory: 42 - Program Revenues																	
25-26-000-4200	774,720.00	791,477.82	858,345.00	796,030.46	796,650.00	796,650.00	803,481.25	857,695.00	857,695.00	803,481.25	857,695.00	857,695.00	943,255.00	943,255.00			
25-26-000-4211	0.00	0.00	0.00	0.00	0.00	0.00	-13,723.50	-16,850.00	-16,850.00	-13,723.50	-16,850.00	-16,850.00	-45,755.00	-45,755.00			
AccountCategory: 42 - Program Revenues Total:	774,720.00	791,477.82	858,345.00	796,030.46	796,650.00	796,650.00	789,757.75	840,845.00	840,845.00	789,757.75	840,845.00	840,845.00	897,500.00	897,500.00			
AccountCategory: 49 - Miscellaneous Revenue																	
25-26-000-4900	11,940.00	0.00	12,600.00	0.00	16,260.00	16,260.00	11,775.00	13,795.00	13,795.00	11,775.00	13,795.00	13,795.00	13,260.00	13,260.00			
25-26-000-4910	1,080.00	1,142.20	1,125.00	1,585.87	1,360.00	1,360.00	946.50	947.00	947.00	946.50	947.00	947.00	1,400.00	1,400.00			
AccountCategory: 49 - Miscellaneous Revenue Total:	13,020.00	1,142.20	13,725.00	1,585.87	17,620.00	17,620.00	12,721.50	14,742.00	14,742.00	12,721.50	14,742.00	14,742.00	14,660.00	14,660.00			
Revenue Total:	787,740.00	792,620.02	872,070.00	797,616.33	814,270.00	814,270.00	802,479.25	855,587.00	855,587.00	802,479.25	855,587.00	855,587.00	912,160.00	912,160.00			
Expense																	
AccountCategory: 51 - Salaries/Wages																	
25-26-000-5101	94,280.00	94,624.75	97,195.00	97,946.08	85,650.00	85,650.00	72,352.16	85,000.00	85,000.00	72,352.16	85,000.00	85,000.00	91,076.00	91,076.00			
25-26-000-5104	7,040.00	6,524.48	7,040.00	7,777.00	9,580.00	9,580.00	7,980.00	9,580.00	9,580.00	7,980.00	9,580.00	9,580.00	10,500.00	10,500.00			
25-26-000-5105	122,805.00	122,046.35	132,880.00	133,144.13	135,668.00	135,668.00	131,593.09	155,000.00	155,000.00	131,593.09	155,000.00	155,000.00	201,207.00	201,207.00			
25-26-000-5130	145,860.00	128,864.48	150,895.00	132,086.15	141,417.00	141,417.00	117,549.97	138,000.00	138,000.00	117,549.97	138,000.00	138,000.00	138,000.00	138,000.00			
25-26-000-5131	21,235.00	13,689.20	21,260.00	11,415.05	14,276.00	14,276.00	9,239.71	12,303.00	12,303.00	9,239.71	12,303.00	12,303.00	15,021.00	15,021.00			
25-26-000-5132	840.00	470.00	840.00	280.00	460.00	460.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
25-26-000-5134	0.00	0.00	0.00	0.00	0.00	0.00	2,761.08	4,000.00	4,000.00	2,761.08	4,000.00	4,000.00	9,000.00	9,000.00			
25-26-000-5190	0.00	0.00	0.00	0.00	0.00	0.00	118.39	2,500.00	2,500.00	118.39	2,500.00	2,500.00	5,192.00	5,192.00			
AccountCategory: 51 - Salaries/Wages Total:	392,060.00	366,219.26	410,110.00	382,648.41	387,051.00	387,051.00	341,594.40	406,383.00	406,383.00	341,594.40	406,383.00	406,383.00	469,996.00	469,996.00			
AccountCategory: 52 - Utilities																	
25-26-000-5210	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00			
AccountCategory: 52 - Utilities Total:	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00			
AccountCategory: 53 - Contractual																	
25-26-000-5301	1,000.00	750.00	1,000.00	750.00	1,000.00	1,000.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00			
25-26-000-5335	1,450.00	1,162.50	1,350.00	1,377.00	2,585.00	2,585.00	1,198.50	1,198.00	1,198.00	1,198.50	1,198.00	1,198.00	1,625.00	1,625.00			
25-26-000-5340	2,175.00	1,929.09	3,175.00	1,505.36	1,615.00	1,615.00	2,149.42	2,700.00	2,700.00	2,149.42	2,700.00	2,700.00	1,580.00	1,580.00			
25-26-000-5341	125.00	236.51	250.00	175.88	350.00	350.00	602.46	750.00	750.00	602.46	750.00	750.00	450.00	450.00			
25-26-000-5342	0.00	0.00	0.00	0.00	800.00	800.00	795.08	800.00	800.00	795.08	800.00	800.00	800.00	800.00			
25-26-000-5350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			

PROPOSED BUDGET FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

	2014-2015		2015-2016		2016-2017		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
REPAIRS - EQUIPMENT	500.00	500.00	500.00	0.00	500.00	0.00	0.00	500.00
PRINTING/MARKETING/ADVER	6,900.00	1,265.76	5,750.00	3,625.70	6,250.00	3,333.93	3,500.00	4,000.00
PRINTING - EMPLOYMENT ADS	420.00	0.00	420.00	165.00	400.00	0.00	0.00	400.00
BLDG OVERHEAD CONTRIBUTI	43,310.00	43,310.00	43,960.00	43,960.00	44,315.00	36,920.00	44,315.00	44,615.00
FOOD SERVICE	30,740.00	32,228.22	30,740.00	28,840.78	29,500.00	15,362.65	15,363.00	0.00
SERVICES-DAYCARE PROGRAM	4,170.00	3,981.54	4,625.00	3,507.71	3,060.00	4,755.59	5,600.00	7,835.00
NURSE SERVICES	0.00	0.00	0.00	0.00	0.00	510.00	765.00	1,020.00
DIETICIAN SERVICES	0.00	0.00	0.00	0.00	0.00	1,050.00	1,050.00	1,200.00
AccountCategory: 53 - Contractual Total:	90,790.00	85,363.62	91,770.00	83,907.43	90,375.00	67,427.63	76,791.00	64,775.00
AccountCategory: 54 - Supplies								
OFFICE SUPPLIES	850.00	1,330.41	850.00	966.95	900.00	1,668.38	1,750.00	1,450.00
BOOKS/PUBLICATNS/SUBSCRIP	220.00	195.75	320.00	233.98	85.00	0.00	0.00	135.00
DAYCARE PROGRAM SUPPLIES	7,050.00	6,654.06	7,550.00	5,144.92	8,045.00	4,706.29	5,000.00	14,045.00
SUPPLIES-INTERNAL FOOD SVC	0.00	0.00	0.00	0.00	0.00	12,666.63	19,000.00	40,000.00
SUPPLIES-CLEANING/CUSTODI	2,100.00	1,622.77	2,100.00	498.32	1,500.00	0.00	0.00	4,000.00
SUPPLIES - GENERAL	420.00	1,259.05	700.00	910.93	875.00	1,904.46	1,905.00	1,800.00
SUPPLIES-STAFF RECOGNITION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
SUPPLIES - FIRST AID	1,215.00	1,194.39	1,410.00	456.85	1,235.00	1,023.71	1,050.00	1,235.00
SUPPLIES - EQUIPMENT PARTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUPPLIES - BUILDING PARTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUPPLIES-FOOD EQUIPMT	4,880.00	4,509.85	4,950.00	5,956.71	4,700.00	1,810.94	3,000.00	3,500.00
AccountCategory: 54 - Supplies Total:	16,735.00	16,766.28	17,880.00	14,168.66	17,340.00	23,780.41	31,705.00	67,165.00
AccountCategory: 55 - Capital								
EQUIPMENT - GENERAL	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00	0.00	5,000.00
EQUIPMENT - OFFICE	0.00	786.32	0.00	0.00	0.00	0.00	0.00	0.00
EQUIPMENT - RECREATION	0.00	178.06	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 55 - Capital Total:	2,000.00	964.38	2,000.00	0.00	2,000.00	0.00	0.00	8,500.00
AccountCategory: 56 - Insurance								
HEALTH INSURANCE PREMIUM	136,560.00	121,382.81	146,355.00	129,815.75	182,980.00	135,876.50	162,000.00	168,500.00
AccountCategory: 56 - Insurance Total:	136,560.00	121,382.81	146,355.00	129,815.75	182,980.00	135,876.50	162,000.00	168,500.00

	2014-2015		2015-2016		2016-2017		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
AccountCategory: 57 - Fixed Charges								
DUES/MEMBERSHIPS								
AccountCategory: 57 - Fixed Charges Total:								
	840.00	50.00	620.00	508.00	620.00	508.00	620.00	1,920.00
	840.00	50.00	620.00	508.00	620.00	508.00	620.00	1,920.00
AccountCategory: 58 - Fund Transfer Out								
G&A DEPT. TRANSFER								
AccountCategory: 58 - Fund Transfer Out Total:								
	30,470.00	30,470.00	30,950.00	30,950.00	31,880.00	31,880.00	31,880.00	32,200.00
	30,470.00	30,470.00	30,950.00	30,950.00	31,880.00	31,880.00	31,880.00	32,200.00
AccountCategory: 59 - Miscellaneous Expense								
CONTINGENCY								
AccountCategory: 59 - Miscellaneous Expense Total:								
	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
Expense Total:								
	671,655.00	622,416.35	701,885.00	643,198.25	714,446.00	602,266.94	710,579.00	815,256.00
	116,085.00	170,203.67	170,185.00	154,418.08	99,824.00	200,212.31	145,008.00	96,904.00
Program: 00 - Undesignated Program Surplus (Deficit):								
	116,085.00	170,203.67	170,185.00	154,418.08	99,824.00	200,212.31	145,008.00	96,904.00
	116,085.00	170,203.67	170,185.00	154,418.08	99,824.00	200,212.31	145,008.00	96,904.00
Department: 26 - DAYCARE DEPT. Surplus (Deficit):								

PROPOSED BUDGET FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

	2014-2015				2015-2016				2016-2017		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2016-2017 YE Projection	2017-2018 First Draft		
Department: 27 - FITNESS CENTER DEPT.												
Program: 00 - Undesignated Program												
Revenue												
AccountCategory: 43 - Daily Fees												
<u>25-27-000-4310</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	640.00	
<u>25-27-000-4320</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	192.00	
<u>25-27-000-4340</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,920.00	
<u>25-27-000-4350</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	960.00	
AccountCategory: 43 - Daily Fees Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,712.00	
AccountCategory: 46 - Passes												
<u>25-27-000-4661</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,960.00	
<u>25-27-000-4662</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,600.00	
AccountCategory: 46 - Passes Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,560.00	
Revenue Total:												
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,272.00	
Expense												
AccountCategory: 51 - Salaries/Wages												
<u>25-27-000-5111</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,400.00	
<u>25-27-000-5135</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,600.00	
<u>25-27-000-5140</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,440.00	
<u>25-27-000-5141</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,800.00	
AccountCategory: 51 - Salaries/Wages Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,240.00	
AccountCategory: 53 - Contractual												
<u>25-27-000-5321</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>25-27-000-5340</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	
<u>25-27-000-5344</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>25-27-000-5351</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	
<u>25-27-000-5360</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	
AccountCategory: 53 - Contractual Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00	
AccountCategory: 54 - Supplies												
<u>25-27-000-5401</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	
<u>25-27-000-5412</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>25-27-000-5420</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	
<u>25-27-000-5421</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	

PROPOSED BUDGET - FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

	Defined Budgets							
	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
25-27-000-5430	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
25-27-000-5450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 54 - Supplies Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,100.00
AccountCategory: 55 - Capital								
25-27-000-5584	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 55 - Capital Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 57 - Fixed Charges								
25-27-000-5730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
AccountCategory: 57 - Fixed Charges Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
AccountCategory: 59 - Miscellaneous Expense								
25-27-000-5990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
AccountCategory: 59 - Miscellaneous Expense Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
Expense Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,840.00
Program: 00 - Undesignated Program Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,432.00
Department: 27 - FITNESS CENTER DEPT. Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,432.00
Total Revenues	7,409,248.00	5,055,558.02	8,395,490.00	5,286,160.65	8,466,041.00	8,582,244.66	8,557,024.00	9,218,964.00
Total Expenses	4,729,910.00	4,546,282.19	5,368,001.00	5,169,249.08	4,947,131.00	4,067,888.66	4,791,045.00	5,959,388.00
Fund: 25 - RECREATION FUND Surplus (Deficit):	2,679,338.00	509,275.83	3,027,489.00	116,911.57	3,518,910.00	4,514,356.00	3,765,979.00	3,259,576.00

	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	Defined Budgets	
							2016-2017 YE Projection	2017-2018 First Draft
Fund: 30 - SPECIAL RECREATION FUND								
Department: 00 - ADMINISTRATION								
Program: 00 - Undesignated Program								
Revenue								
AccountCategory: 40 - Tax Receipts								
30-00-000-4000	192,765.00	192,470.00	142,040.00	140,323.00	201,880.00	200,506.00	202,000.00	233,350.00
TAXES - REAL ESTATE TAX	192,765.00	192,470.00	142,040.00	140,323.00	201,880.00	200,506.00	202,000.00	233,350.00
AccountCategory: 40 - Tax Receipts Total:								
30-00-000-4990	165,822.00	0.00	255,181.00	0.00	272,131.00	272,131.00	272,131.00	143,517.00
CARRYOVER FUND BALANCE	165,822.00	0.00	255,181.00	0.00	272,131.00	272,131.00	272,131.00	143,517.00
AccountCategory: 49 - Miscellaneous Revenue Total:								
Revenue Total:	358,587.00	192,470.00	397,221.00	140,323.00	474,011.00	472,637.00	474,131.00	376,867.00
Expense								
AccountCategory: 53 - Contractual								
30-00-000-5321	0.00	0.00	0.00	0.00	18,000.00	16,340.00	18,000.00	0.00
CONSULTING SERVICES	0.00	0.00	0.00	0.00	18,000.00	16,340.00	18,000.00	0.00
AccountCategory: 53 - Contractual Total:								
AccountCategory: 55 - Capital								
30-00-000-5589	10,000.00	0.00	50,000.00	0.00	175,000.00	150,000.00	150,000.00	120,000.00
ADA-RELATED CAPITAL	10,000.00	0.00	50,000.00	0.00	175,000.00	150,000.00	150,000.00	120,000.00
AccountCategory: 55 - Capital Total:								
AccountCategory: 57 - Fixed Charges								
30-00-000-5750	92,750.00	92,570.72	92,800.00	92,532.06	94,905.00	77,938.98	94,905.00	97,440.00
NSSRA CONTRIBUTION	92,750.00	92,570.72	92,800.00	92,532.06	94,905.00	77,938.98	94,905.00	97,440.00
30-00-000-5755	75,000.00	0.00	75,000.00	29,520.90	50,000.00	25,593.88	60,000.00	80,000.00
NSSRA COMPANION CHARGES	75,000.00	0.00	75,000.00	29,520.90	50,000.00	25,593.88	60,000.00	80,000.00
30-00-000-5758	5,545.00	5,541.32	6,320.00	6,319.43	7,710.00	7,709.30	7,709.00	5,800.00
NSSRA CAPITAL CONTRIBUTIO	5,545.00	5,541.32	6,320.00	6,319.43	7,710.00	7,709.30	7,709.00	5,800.00
AccountCategory: 57 - Fixed Charges Total:								
Expense Total:	173,295.00	98,112.04	174,120.00	128,372.39	152,615.00	111,242.16	162,614.00	183,240.00
Program: 00 - Undesignated Program Surplus (Deficit):	183,295.00	98,112.04	224,120.00	128,372.39	345,615.00	277,582.16	330,614.00	303,240.00
Department: 00 - ADMINISTRATION Surplus (Deficit):	175,292.00	94,357.96	173,101.00	11,950.61	128,396.00	195,054.84	143,517.00	73,627.00
Fund: 30 - SPECIAL RECREATION FUND Surplus (Deficit):	175,292.00	94,357.96	173,101.00	11,950.61	128,396.00	195,054.84	143,517.00	73,627.00
Total Revenues	358,587.00	192,470.00	397,221.00	140,323.00	474,011.00	472,637.00	474,131.00	376,867.00
Total Expenses	183,295.00	98,112.04	224,120.00	128,372.39	345,615.00	277,582.16	330,614.00	303,240.00
Fund: 30 - SPECIAL RECREATION FUND Surplus (Deficit):	175,292.00	94,357.96	173,101.00	11,950.61	128,396.00	195,054.84	143,517.00	73,627.00

PROPOSED BUDGET - FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

Defined Budgets

	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
Fund: 35 - IMRF RETIREMENT FUND								
Department: 00 - ADMINISTRATION								
Program: 00 - Undesignated Program								
Revenue								
AccountCategory: 40 - Tax Receipts								
35-00-000-4000	530,000.00	329,965.00	443,000.00	450,628.00	313,250.00	317,840.00	319,000.00	346,975.00
35-00-000-4050	2,355.00	2,225.42	2,355.00	2,404.77	2,425.00	1,832.91	2,425.00	1,955.00
AccountCategory: 40 - Tax Receipts Total:	532,355.00	332,190.42	445,355.00	453,032.77	315,675.00	319,672.91	321,425.00	348,930.00
AccountCategory: 41 - Interest Income								
INTEREST INCOME	150.00	160.83	200.00	423.18	500.00	1,074.22	1,300.00	1,500.00
AccountCategory: 41 - Interest Income Total:	150.00	160.83	200.00	423.18	500.00	1,074.22	1,300.00	1,500.00
AccountCategory: 48 - Fund Transfers In								
TRF FROM CORPORATE FUND	0.00	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 48 - Fund Transfers In Total:	0.00	40,000.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 49 - Miscellaneous Revenue								
MISC/UNCLASSIFIED INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CARRYOVER FUND BALANCE	102,682.00	0.00	82,330.00	0.00	227,608.00	227,608.00	227,608.00	240,333.00
AccountCategory: 49 - Miscellaneous Revenue Total:	102,682.00	0.00	82,330.00	0.00	227,608.00	227,608.00	227,608.00	240,333.00
Revenue Total:	635,187.00	372,351.25	527,885.00	453,455.95	543,783.00	548,355.13	550,333.00	590,763.00
Expense								
AccountCategory: 57 - Fixed Charges								
IMRF-EMPLOYER CONTRIBUTN	328,000.00	302,163.01	327,000.00	308,177.72	330,000.00	262,465.30	310,000.00	342,000.00
AccountCategory: 57 - Fixed Charges Total:	328,000.00	302,163.01	327,000.00	308,177.72	330,000.00	262,465.30	310,000.00	342,000.00
Expense Total:	328,000.00	302,163.01	327,000.00	308,177.72	330,000.00	262,465.30	310,000.00	342,000.00
Program: 00 - Undesignated Program Surplus (Deficit):	307,187.00	70,188.24	200,885.00	145,278.23	213,783.00	285,889.83	240,333.00	248,763.00
Department: 00 - ADMINISTRATION Surplus (Deficit):	307,187.00	70,188.24	200,885.00	145,278.23	213,783.00	285,889.83	240,333.00	248,763.00
Total Revenues	635,187.00	372,351.25	527,885.00	453,455.95	543,783.00	548,355.13	550,333.00	590,763.00
Total Expenses	328,000.00	302,163.01	327,000.00	308,177.72	330,000.00	262,465.30	310,000.00	342,000.00
Fund: 35 - IMRF RETIREMENT FUND Surplus (Deficit):	307,187.00	70,188.24	200,885.00	145,278.23	213,783.00	285,889.83	240,333.00	248,763.00

Defined Budgets

Fund: 36 - SOCIAL SECURITY FUND
 Department: 00 - ADMINISTRATION
 Program: 00 - Undesignated Program
 Revenue

AccountCategory: 40 - Tax Receipts

	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
TAXES - REAL ESTATE TAX	0.00	200,522.00	159,000.00	142,421.00	223,605.00	226,716.00	227,000.00	236,000.00
AccountCategory: 40 - Tax Receipts Total:	0.00	200,522.00	159,000.00	142,421.00	223,605.00	226,716.00	227,000.00	236,000.00

AccountCategory: 41 - Interest Income

	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
INTEREST INCOME	0.00	124.62	100.00	157.90	200.00	390.87	500.00	500.00
AccountCategory: 41 - Interest Income Total:	0.00	124.62	100.00	157.90	200.00	390.87	500.00	500.00

AccountCategory: 48 - Fund Transfers In

	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
TRF FROM CORPORATE FUND	0.00	0.00	25,000.00	25,000.00	0.00	0.00	0.00	0.00
AccountCategory: 48 - Fund Transfers In Total:	0.00	0.00	25,000.00	25,000.00	0.00	0.00	0.00	0.00

AccountCategory: 49 - Miscellaneous Revenue

	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
MISC/UNCLASSIFIED INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CARRYOVER FUND BALANCE	0.00	0.00	90,945.00	0.00	47,609.00	47,609.00	47,609.00	59,609.00
AccountCategory: 49 - Miscellaneous Revenue Total:	0.00	0.00	90,945.00	0.00	47,609.00	47,609.00	47,609.00	59,609.00
Revenue Total:	0.00	200,646.62	275,045.00	167,578.90	271,414.00	274,715.87	275,109.00	296,109.00

Expense

AccountCategory: 57 - Fixed Charges

	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
SOCIAL SEC-EMPLOYER CONTR	0.00	161,906.76	172,500.00	170,599.80	182,000.00	152,727.38	173,500.00	180,000.00
MEDICARE-EMPLOYER CONTRI	0.00	38,335.56	41,000.00	40,315.26	44,000.00	36,371.42	42,000.00	44,000.00
AccountCategory: 57 - Fixed Charges Total:	0.00	200,242.32	213,500.00	210,915.06	226,000.00	189,098.80	215,500.00	224,000.00
Expense Total:	0.00	200,242.32	213,500.00	210,915.06	226,000.00	189,098.80	215,500.00	224,000.00

Program: 00 - Undesignated Program Surplus (Deficit):

	0.00	404.30	61,545.00	-43,336.16	45,414.00	85,617.07	59,609.00	72,109.00
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Department: 00 - ADMINISTRATION Surplus (Deficit):

	0.00	404.30	61,545.00	-43,336.16	45,414.00	85,617.07	59,609.00	72,109.00
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Fund: 36 - SOCIAL SECURITY FUND Surplus (Deficit):

	0.00	200,646.62	275,045.00	167,578.90	271,414.00	274,715.87	275,109.00	296,109.00
Total Revenues	0.00	200,646.62	275,045.00	167,578.90	271,414.00	274,715.87	275,109.00	296,109.00
Total Expenses	0.00	200,242.32	213,500.00	210,915.06	226,000.00	189,098.80	215,500.00	224,000.00
Fund: 36 - SOCIAL SECURITY FUND Surplus (Deficit):	0.00	404.30	61,545.00	-43,336.16	45,414.00	85,617.07	59,609.00	72,109.00

PROPOSED BUDGET - FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

Defined Budgets

Fund: 40 - BOND & INTEREST FUND
 Department: 00 - ADMINISTRATION
 Program: 00 - Undesignated Program
 Revenue

	2014-2015	2014-2015	2015-2016	2015-2016	2016-2017	2016-2017	2017-2018
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	First Draft
AccountCategory: 40 - Tax Receipts							
TAXES - REAL ESTATE TAX	1,282,670.00	1,280,716.00	1,275,640.00	1,260,247.00	1,213,560.00	1,199,192.00	1,206,000.00
AccountCategory: 40 - Tax Receipts Total:	1,282,670.00	1,280,716.00	1,275,640.00	1,260,247.00	1,213,560.00	1,199,192.00	1,206,000.00
AccountCategory: 41 - Interest Income							
INTEREST INCOME	500.00	638.04	600.00	836.27	1,000.00	2,966.37	3,500.00
AccountCategory: 41 - Interest Income Total:	500.00	638.04	600.00	836.27	1,000.00	2,966.37	3,500.00
AccountCategory: 49 - Miscellaneous Revenue							
MISC/UNCLASSIFIED INCOME	0.00	0.00	2,000.00	3,451.95	0.00	0.00	0.00
BOND PROCEEDS	0.00	0.00	8,250,000.00	8,220,000.00	0.00	0.00	0.00
RE-OFFERING PREMIUM	0.00	0.00	527,125.00	548,251.95	0.00	0.00	0.00
CARRYOVER FUND BALANCE	169,306.00	0.00	209,552.00	0.00	237,876.00	237,876.00	266,046.00
AccountCategory: 49 - Miscellaneous Revenue Total:	169,306.00	0.00	8,988,677.00	8,771,703.90	237,876.00	237,876.00	266,046.00
Revenue Total:	1,452,476.00	1,281,354.04	10,264,917.00	10,032,787.17	1,452,436.00	1,440,034.37	1,475,546.00
Expense							
AccountCategory: 50 - Debt Payments							
PRINCIPAL - BONDS	740,000.00	740,000.00	765,000.00	970,000.00	860,000.00	860,000.00	890,000.00
ESCROW AMT-REFUNDED BON	0.00	0.00	8,665,000.00	8,658,935.00	0.00	0.00	0.00
RESIDUAL AMT-BOND REFUND	0.00	0.00	0.00	3,451.95	0.00	0.00	0.00
INTEREST - BONDS	500,194.00	500,193.76	468,393.00	265,336.24	313,375.00	313,375.00	276,050.00
AccountCategory: 50 - Debt Payments Total:	1,240,194.00	1,240,193.76	9,898,393.00	9,897,723.19	1,173,375.00	1,173,375.00	1,166,050.00
AccountCategory: 53 - Contractual							
LEGAL SERVICES	0.00	0.00	50,000.00	43,500.00	0.00	0.00	0.00
PAYING AGENT/REGISTRAR FE	915.00	915.00	5,000.00	1,675.00	1,415.00	1,953.85	1,870.00
ISSUANCE COSTS/BOND RATIN	0.00	0.00	35,000.00	18,065.00	0.00	0.00	0.00

40-00-000-5333

	2014-2015		2014-2015		2015-2016		2015-2016		2016-2017		2016-2017		2017-2018	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	YE Projection	YE Projection	YTD Activity	YTD Activity	First Draft	First Draft
UNDERWRITERS DISCOUNT FE														
Account Category: 53 - Contractual Total:	0.00	0.00	50,000.00	43,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total:	915.00	915.00	140,000.00	106,740.00	1,415.00	1,953.85	1,955.00	1,955.00	1,955.00	1,953.85	1,955.00	1,955.00	1,870.00	1,870.00
Program: 00 - Undesignated Program Surplus (Deficit):	1,241,109.00	1,241,108.76	10,038,393.00	10,004,463.19	1,174,790.00	1,175,328.85	1,175,330.00	1,175,330.00	1,175,330.00	1,175,328.85	1,175,330.00	1,175,330.00	1,167,920.00	1,167,920.00
Department: 00 - ADMINISTRATION Surplus (Deficit):	211,367.00	40,245.28	226,524.00	28,323.98	277,646.00	264,705.52	266,046.00	266,046.00	266,046.00	264,705.52	266,046.00	266,046.00	307,626.00	307,626.00
Total Revenues	1,452,476.00	1,281,354.04	10,264,917.00	10,032,787.17	1,452,436.00	1,440,034.37	1,441,376.00	1,441,376.00	1,441,376.00	1,440,034.37	1,441,376.00	1,441,376.00	1,475,546.00	1,475,546.00
Total Expenses	1,241,109.00	1,241,108.76	10,038,393.00	10,004,463.19	1,174,790.00	1,175,328.85	1,175,330.00	1,175,330.00	1,175,330.00	1,175,328.85	1,175,330.00	1,175,330.00	1,167,920.00	1,167,920.00
Fund: 40 - BOND & INTEREST FUND Surplus (Deficit):	211,367.00	40,245.28	226,524.00	28,323.98	277,646.00	264,705.52	266,046.00	266,046.00	266,046.00	264,705.52	266,046.00	266,046.00	307,626.00	307,626.00

PROPOSED BUDGET - FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

	2014-2015					2015-2016					2016-2017				
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2016-2017 YE Projection	2017-2018 First Draft		
Fund: 45 - LIABILITY INSURANCE FUND															
Department: 00 - ADMINISTRATION															
Program: 00 - Undesignated Program															
Revenue															
AccountCategory: 40 - Tax Receipts															
45-00-000-4000	140,445.00	143,925.00	150,000.00	152,218.00	150,000.00	154,200.00	156,734.00	154,200.00	156,734.00	157,000.00	157,000.00	149,500.00	149,500.00		
AccountCategory: 40 - Tax Receipts Total:	140,445.00	143,925.00	150,000.00	152,218.00	150,000.00	154,200.00	156,734.00	154,200.00	156,734.00	157,000.00	157,000.00	149,500.00	149,500.00		
AccountCategory: 41 - Interest Income															
INTEREST INCOME	100.00	134.75	150.00	223.34	150.00	300.00	570.94	300.00	570.94	650.00	650.00	700.00	700.00		
AccountCategory: 41 - Interest Income Total:	100.00	134.75	150.00	223.34	150.00	300.00	570.94	300.00	570.94	650.00	650.00	700.00	700.00		
AccountCategory: 49 - Miscellaneous Revenue															
MISC/UNCLASSIFIED INCOME	1,500.00	1,950.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00		
CARRYOVER FUND BALANCE	54,830.00	0.00	60,618.00	0.00	60,618.00	90,893.00	94,380.00	90,893.00	94,380.00	94,380.00	94,380.00	112,318.00	112,318.00		
AccountCategory: 49 - Miscellaneous Revenue Total:	56,330.00	1,950.00	62,118.00	1,500.00	62,118.00	92,393.00	95,880.00	92,393.00	95,880.00	95,880.00	95,880.00	113,818.00	113,818.00		
Revenue Total:	196,875.00	146,009.75	212,268.00	153,941.34	212,268.00	246,893.00	253,184.94	246,893.00	253,184.94	253,530.00	253,530.00	264,018.00	264,018.00		
Expense															
AccountCategory: 51 - Salaries/Wages															
45-00-000-5101	31,130.00	30,637.66	31,515.00	29,485.56	31,515.00	30,000.00	24,404.90	30,000.00	30,000.00	30,000.00	30,000.00	30,210.00	30,210.00		
45-00-000-5133	2,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	1,000.00		
AccountCategory: 51 - Salaries/Wages Total:	33,130.00	30,637.66	32,515.00	29,485.56	32,515.00	31,000.00	24,404.90	31,000.00	30,000.00	30,000.00	30,000.00	31,210.00	31,210.00		
AccountCategory: 53 - Contractual															
45-00-000-5335	5,500.00	4,533.25	5,500.00	2,766.00	5,500.00	4,375.00	4,170.50	4,375.00	4,170.50	4,500.00	4,500.00	4,635.00	4,635.00		
45-00-000-5340	0.00	0.00	0.00	0.00	0.00	0.00	54.00	0.00	54.00	54.00	54.00	108.00	108.00		
AccountCategory: 53 - Contractual Total:	5,500.00	4,533.25	5,500.00	2,766.00	5,500.00	4,375.00	4,224.50	4,375.00	4,224.50	4,554.00	4,554.00	4,743.00	4,743.00		
AccountCategory: 54 - Supplies															
GENERAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00		
AccountCategory: 54 - Supplies Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00		
AccountCategory: 55 - Capital															
SAFETY/SECURITY EQUIPMENT	3,500.00	2,731.28	5,800.00	2,155.83	5,800.00	1,000.00	1,297.22	1,000.00	1,297.22	1,297.00	1,297.00	7,500.00	7,500.00		
AccountCategory: 55 - Capital Total:	3,500.00	2,731.28	5,800.00	2,155.83	5,800.00	1,000.00	1,297.22	1,000.00	1,297.22	1,297.00	1,297.00	7,500.00	7,500.00		
AccountCategory: 56 - Insurance															
PROPERTY INSURANCE	51,085.00	49,694.12	50,260.00	48,875.88	50,260.00	50,965.00	49,418.72	49,500.00	49,418.72	49,500.00	49,500.00	50,685.00	50,685.00		
GENERAL LIABILITY INSURANC	26,350.00	25,083.20	23,375.00	22,689.64	23,375.00	24,395.00	23,884.12	24,395.00	23,884.12	23,885.00	23,885.00	26,456.00	26,456.00		
EMPLOYMT PRACTICES INSUR	8,570.00	8,295.44	8,515.00	8,227.88	8,515.00	8,785.00	8,440.84	8,785.00	8,440.84	8,445.00	8,445.00	8,715.00	8,715.00		

PROPOSED BUDGET - FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

	Defined Budgets					
	2014-2015	2015-2016	2015-2016	2016-2017	2016-2017	2017-2018
	Total Budget	Total Activity	Total Budget	YTD Activity	YE Projection	First Draft
UNEMPLOYMENT						
AccountCategory: 56 - Insurance Total:	25,000.00	16,638.00	20,000.00	9,552.91	20,000.00	20,000.00
AccountCategory: 57 - Fixed Charges	111,005.00	99,710.76	102,150.00	91,296.59	101,830.00	105,856.00
SAFETY INCENTIVE AWARDS						
AccountCategory: 57 - Fixed Charges Total:	3,000.00	2,880.00	3,000.00	1,796.80	1,797.00	3,000.00
AccountCategory: 59 - Miscellaneous Expense	3,000.00	2,880.00	3,000.00	1,796.80	1,797.00	3,000.00
CONTINGENCY						
AccountCategory: 59 - Miscellaneous Expense Total:	1,000.00	0.00	1,000.00	1,734.00	1,734.00	1,000.00
Expense Total:	1,000.00	0.00	1,000.00	1,734.00	1,734.00	1,000.00
Program: 00 - Undesignated Program Surplus (Deficit):	157,135.00	140,492.95	149,965.00	121,543.74	141,212.00	156,309.00
Department: 00 - ADMINISTRATION Surplus (Deficit):	39,740.00	5,516.80	62,303.00	32,397.60	112,318.00	107,709.00
Total Revenues	39,740.00	5,516.80	62,303.00	32,397.60	112,318.00	107,709.00
Total Expenses	196,875.00	146,009.75	212,268.00	153,941.34	253,530.00	264,018.00
Fund: 45 - LIABILITY INSURANCE FUND Surplus (Deficit):	157,135.00	140,492.95	149,965.00	121,543.74	141,212.00	156,309.00
	39,740.00	5,516.80	62,303.00	32,397.60	112,318.00	107,709.00

PROPOSED BUDGET - FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

Defined Budgets

2016-2017 2016-2017 2017-2018

Fund: 50 - WORKERS COMP FUND

Department: 00 - ADMINISTRATION

Program: 00 - Undesignated Program

Revenue

AccountCategory: 40 - Tax Receipts

50-00-000-4000

TAXES - REAL ESTATE TAX

AccountCategory: 40 - Tax Receipts Total:

	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
	50,525.00	49,733.00	40,100.00	39,936.00	38,550.00	39,366.00	39,500.00	38,500.00
	50,525.00	49,733.00	40,100.00	39,936.00	38,550.00	39,366.00	39,500.00	38,500.00

AccountCategory: 41 - Interest Income

50-00-000-4100

INTEREST INCOME

AccountCategory: 41 - Interest Income Total:

	25.00	51.06	50.00	80.31	100.00	173.49	200.00	250.00
	25.00	51.06	50.00	80.31	100.00	173.49	200.00	250.00

AccountCategory: 48 - Fund Transfers In

50-00-000-4810

TFR FROM CORPORATE FUND(

AccountCategory: 48 - Fund Transfers In Total:

	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

AccountCategory: 49 - Miscellaneous Revenue

50-00-000-4990

CARRYOVER FUND BALANCE

AccountCategory: 49 - Miscellaneous Revenue Total:

	15,489.00	0.00	27,450.00	0.00	30,261.00	30,261.00	30,261.00	33,326.00
	15,489.00	0.00	27,450.00	0.00	30,261.00	30,261.00	30,261.00	33,326.00

Revenue Total:

	66,039.00	49,784.06	67,600.00	40,016.31	68,911.00	69,800.49	69,961.00	72,076.00
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Expense

AccountCategory: 56 - Insurance

50-00-000-5655

WORKER COMP INSURANCE

AccountCategory: 56 - Insurance Total:

	38,405.00	37,823.64	37,990.00	37,205.44	36,600.00	36,631.60	36,635.00	39,995.00
	38,405.00	37,823.64	37,990.00	37,205.44	36,600.00	36,631.60	36,635.00	39,995.00

Expense Total:

	38,405.00	37,823.64	37,990.00	37,205.44	36,600.00	36,631.60	36,635.00	39,995.00
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Program: 00 - Undesignated Program Surplus (Deficit):

	27,634.00	11,960.42	29,610.00	2,810.87	32,311.00	33,168.89	33,326.00	32,081.00
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Department: 00 - ADMINISTRATION Surplus (Deficit):

	27,634.00	11,960.42	29,610.00	2,810.87	32,311.00	33,168.89	33,326.00	32,081.00
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Total Revenues

	66,039.00	49,784.06	67,600.00	40,016.31	68,911.00	69,800.49	69,961.00	72,076.00
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Total Expenses

	38,405.00	37,823.64	37,990.00	37,205.44	36,600.00	36,631.60	36,635.00	39,995.00
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Fund: 50 - WORKERS COMP FUND Surplus (Deficit):

	27,634.00	11,960.42	29,610.00	2,810.87	32,311.00	33,168.89	33,326.00	32,081.00
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Defined Budgets

Fund: 55 - AUDIT FUND

Department: 00 - ADMINISTRATION

Program: 00 - Undesignated Program

Revenue

AccountCategory: 40 - Tax Receipts

55-00-000-4000

TAXES - REAL ESTATE TAX

AccountCategory: 40 - Tax Receipts Total:

	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
	9,640.00	9,037.00	8,900.00	8,285.00	11,500.00	12,392.00	12,500.00	11,565.00
	9,640.00	9,037.00	8,900.00	8,285.00	11,500.00	12,392.00	12,500.00	11,565.00

AccountCategory: 49 - Miscellaneous Revenue

55-00-000-4990

CARRYOVER FUND BALANCE

AccountCategory: 49 - Miscellaneous Revenue Total:

	11,753.00	0.00	9,690.00	0.00	6,625.00	6,625.00	6,625.00	7,525.00
	11,753.00	0.00	9,690.00	0.00	6,625.00	6,625.00	6,625.00	7,525.00

Revenue Total:

	21,393.00	9,037.00	18,590.00	8,285.00	18,125.00	19,017.00	19,125.00	19,090.00
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Expense

AccountCategory: 53 - Contractual

55-00-000-5330

AUDIT FEES

AccountCategory: 53 - Contractual Total:

	11,100.00	11,100.00	11,350.00	11,350.00	11,600.00	11,600.00	11,600.00	14,350.00
	11,100.00	11,100.00	11,350.00	11,350.00	11,600.00	11,600.00	11,600.00	14,350.00

Expense Total:

	11,100.00	11,100.00	11,350.00	11,350.00	11,600.00	11,600.00	11,600.00	14,350.00
	10,293.00	-2,063.00	7,240.00	-3,065.00	6,525.00	7,417.00	7,525.00	4,740.00

Program: 00 - Undesignated Program Surplus (Deficit):

Department: 00 - ADMINISTRATION Surplus (Deficit):

	21,393.00	9,037.00	18,590.00	8,285.00	18,125.00	19,017.00	19,125.00	19,090.00
	10,293.00	-2,063.00	7,240.00	-3,065.00	6,525.00	7,417.00	7,525.00	4,740.00

Total Revenues

Total Expenses

Fund: 55 - AUDIT FUND Surplus (Deficit):

	10,293.00	-2,063.00	7,240.00	-3,065.00	6,525.00	7,417.00	7,525.00	4,740.00
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PROPOSED BUDGET FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

	2014-2015				2015-2016				2016-2017				Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft			
Fund: 65 - CAPITAL PROJECTS FUND														
Department: 00 - ADMINISTRATION														
Program: 00 - Undesignated Program														
Revenue														
AccountCategory: 41 - Interest Income														
INTEREST INCOME	500.00	582.84	500.00	868.81	500.00	868.81	500.00	2,151.52	2,151.52	2,500.00	3,000.00			
AccountCategory: 41 - Interest Income Total:	500.00	582.84	500.00	868.81	500.00	868.81	500.00	2,151.52	2,151.52	2,500.00	3,000.00			
AccountCategory: 47 - Grants/Donations														
GENERAL DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
AccountCategory: 47 - Grants/Donations Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
AccountCategory: 48 - Fund Transfers In														
TFR FROM CORPORATE FUND(500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	486,668.00	500,000.00	500,000.00	500,000.00			
TRF FROM COMIM CTR RENOV	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
AccountCategory: 48 - Fund Transfers In Total:	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	486,668.00	500,000.00	500,000.00	500,000.00			
AccountCategory: 49 - Miscellaneous Revenue														
MISC/UNCLASSIFIED INCOME	0.00	31,920.00	0.00	1,558.39	0.00	1,558.39	0.00	0.00	0.00	0.00	0.00			
CARRYOVER FUND BALANCE	390,182.00	0.00	353,624.00	0.00	480,334.00	481,036.00	481,036.00	481,036.00	481,036.00	481,036.00	264,762.00			
AccountCategory: 49 - Miscellaneous Revenue Total:	390,182.00	31,920.00	353,624.00	1,558.39	480,334.00	481,036.00	481,036.00	481,036.00	481,036.00	481,036.00	264,762.00			
Revenue Total:	890,682.00	532,502.84	854,124.00	502,427.20	980,834.00	969,855.52	983,536.00	983,536.00	983,536.00	983,536.00	767,762.00			
Expense														
AccountCategory: 53 - Contractual														
ARCHITECTUAL/DESIGN SERVI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
CONSULTING SERVICES	52,500.00	36,485.31	26,500.00	17,834.20	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00			
AccountCategory: 53 - Contractual Total:	52,500.00	36,485.31	26,500.00	17,834.20	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00			
AccountCategory: 55 - Capital														
PROPOSED NEW CAP PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	649,250.00			
TUCKPOINTING - TAKIFF CTR	20,000.00	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
HARDWARE UPGRADES-SERVE	40,000.00	57,049.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
SOFTWARE-FINANCIAL SVSTE	65,000.00	54,435.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
COMPREHENSVE MASTER PLA	100,000.00	95,824.45	0.00	3,950.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
TUCKPOINTING-WATTS SOUTH	20,000.00	5,033.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
RECTRAC CAMERA/PHOTOID	6,500.00	855.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
CRACKFILL/COAT WATTS TENN	5,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
PICNIC TABLE REPLACEMENT(10)	5,000.00	6,448.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			

PROPOSED BUDG FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

	Defined Budgets				2017-2018 First Draft		
	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity		2016-2017 Total Budget	2016-2017 YTD Activity
65-00-014-5509	15,000.00	15,850.00	0.00	0.00	0.00	0.00	0.00
65-00-014-5510	5,000.00	4,190.00	0.00	0.00	0.00	0.00	0.00
65-00-014-5511	20,000.00	18,200.08	0.00	0.00	0.00	0.00	0.00
65-00-014-5512	7,500.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-014-5513	22,000.00	23,350.62	0.00	0.00	0.00	0.00	0.00
65-00-014-5514	30,000.00	34,763.60	0.00	0.00	0.00	0.00	0.00
65-00-014-5515	7,500.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-014-5516	100,000.00	65.92	0.00	0.00	0.00	0.00	0.00
65-00-014-5517	3,500.00	3,213.25	0.00	0.00	0.00	0.00	0.00
65-00-014-5518	10,000.00	7,077.78	0.00	0.00	0.00	0.00	0.00
65-00-014-5519	3,500.00	4,920.00	0.00	0.00	0.00	0.00	0.00
65-00-014-5520	7,500.00	6,290.00	0.00	0.00	0.00	0.00	0.00
65-00-014-5521	10,000.00	10,945.08	0.00	0.00	0.00	0.00	0.00
65-00-014-5522	20,000.00	17,787.00	0.00	0.00	0.00	0.00	0.00
65-00-014-5523	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-014-5524	7,000.00	4,247.24	0.00	0.00	0.00	0.00	0.00
65-00-014-5525	5,000.00	1,120.98	0.00	0.00	0.00	0.00	0.00
65-00-014-5526	6,000.00	4,034.50	0.00	0.00	0.00	0.00	0.00
65-00-014-5527	8,500.00	5,518.00	0.00	0.00	0.00	0.00	0.00
65-00-014-5528	8,000.00	1,825.00	0.00	0.00	0.00	0.00	0.00
65-00-014-5529	65,000.00	54,503.00	0.00	0.00	0.00	0.00	0.00
65-00-014-5530	2,500.00	2,603.54	0.00	0.00	0.00	0.00	0.00
65-00-014-5531	17,000.00	6,171.20	0.00	0.00	0.00	0.00	0.00
65-00-014-5532	10,000.00	12,097.94	0.00	0.00	0.00	0.00	0.00
65-00-014-5533	5,000.00	3,700.00	0.00	0.00	0.00	0.00	0.00
65-00-014-5534	6,500.00	6,482.90	0.00	0.00	0.00	0.00	0.00
65-00-014-5535	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-014-5536	5,000.00	6,253.20	0.00	0.00	0.00	0.00	0.00
65-00-014-5537	4,000.00	4,421.65	0.00	0.00	0.00	0.00	0.00
65-00-014-5538	2,500.00	1,613.70	0.00	0.00	0.00	0.00	0.00
65-00-014-5539	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00

PROPOSED BUDG. - FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

	Defined Budgets				2017-2018 First Draft			
	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity		2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection
<u>65-00-014-5540</u>	5,000.00	5,320.57	0.00	0.00	0.00	0.00	0.00	0.00
<u>65-00-014-5541</u>	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>65-00-014-5542</u>	0.00	18,400.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>65-00-015-5501</u>	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00
<u>65-00-015-5550</u>	0.00	0.00	40,000.00	53,610.40	0.00	0.00	0.00	0.00
<u>65-00-015-5551</u>	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00
<u>65-00-015-5552</u>	0.00	0.00	10,000.00	14,688.17	0.00	0.00	0.00	0.00
<u>65-00-015-5553</u>	0.00	0.00	15,000.00	17,288.16	0.00	0.00	0.00	0.00
<u>65-00-015-5554</u>	0.00	0.00	200,000.00	0.00	0.00	0.00	0.00	0.00
<u>65-00-015-5555</u>	0.00	0.00	75,000.00	0.00	0.00	0.00	0.00	0.00
<u>65-00-015-5556</u>	0.00	0.00	27,000.00	29,894.00	0.00	0.00	0.00	0.00
<u>65-00-015-5557</u>	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00
<u>65-00-015-5558</u>	0.00	0.00	3,000.00	3,200.00	0.00	0.00	0.00	0.00
<u>65-00-015-5559</u>	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00
<u>65-00-015-5560</u>	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00
<u>65-00-015-5561</u>	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00
<u>65-00-015-5562</u>	0.00	0.00	7,500.00	0.00	0.00	0.00	0.00	0.00
<u>65-00-015-5563</u>	0.00	0.00	75,000.00	41,155.52	0.00	0.00	0.00	0.00
<u>65-00-015-5564</u>	0.00	0.00	5,000.00	679.96	0.00	0.00	0.00	0.00
<u>65-00-015-5565</u>	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00
<u>65-00-015-5566</u>	0.00	0.00	3,500.00	0.00	0.00	0.00	0.00	0.00
<u>65-00-015-5567</u>	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00
<u>65-00-015-5568</u>	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00
<u>65-00-015-5569</u>	0.00	0.00	6,500.00	6,864.00	0.00	0.00	0.00	0.00
<u>65-00-015-5571</u>	0.00	0.00	43,000.00	0.00	0.00	0.00	0.00	0.00
<u>65-00-015-5572</u>	0.00	0.00	5,500.00	881.97	0.00	0.00	0.00	0.00
<u>65-00-015-5573</u>	0.00	0.00	6,000.00	2,000.00	0.00	0.00	0.00	0.00
<u>65-00-015-5574</u>	0.00	0.00	3,000.00	2,400.96	0.00	0.00	0.00	0.00
<u>65-00-015-5576</u>	0.00	0.00	4,700.00	0.00	0.00	0.00	0.00	0.00
<u>65-00-015-5577</u>	0.00	0.00	5,900.00	0.00	0.00	0.00	0.00	0.00
<u>65-00-015-5578</u>	0.00	0.00	10,000.00	8,999.03	0.00	0.00	0.00	0.00

PROPOSED BUDG. FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

	2014-2015					2015-2016					2016-2017					Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YE Projection	2016-2017 First Draft	2017-2018 First Draft				
<u>65-00-015-5579</u>	0.00	0.00	10,000.00	11,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
REPLACE 2003 BEACH CART																	
<u>65-00-015-5591</u>	0.00	0.00	10,000.00	4,885.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
REPLACE BEACH BATHRM PAR																	
<u>65-00-015-5592</u>	0.00	0.00	2,500.00	2,533.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
REPLACE SUN SHELTER TABLES																	
<u>65-00-015-5593</u>	0.00	0.00	30,000.00	7,998.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
STORM DAMAGE REPAIRS-BEA																	
<u>65-00-015-5594</u>	0.00	0.00	0.00	120,675.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
UNPLANNED EMER TREE REM																	
<u>65-00-015-5995</u>	0.00	0.00	0.00	27,963.23	0.00	0.00	0.00	0.00	1,494.57	1,495.00	0.00	0.00	0.00				
UNPLANNED DEMOLISH-1015																	
<u>65-00-016-5501</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,531.55	12,532.00	0.00	0.00	0.00				
REPLICATION SERVER/IT																	
<u>65-00-016-5502</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,000.00	27,925.00	0.00	0.00	0.00				
INFRASTRUCTURE ASSESSMT																	
<u>65-00-016-5503</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,127.35	10,000.00	0.00	0.00	0.00				
HARDWARE REPLACEMENT/IT																	
<u>65-00-016-5504</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	415,952.53	460,000.00	0.00	0.00	0.00				
ROOF PROJECT-TAKIFF																	
<u>65-00-016-5505</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,605.00	6,605.00	0.00	0.00	0.00				
TAKIFF LOT REPAIRS,SEAL,STRI																	
<u>65-00-016-5506</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
ROOF PROJECT-TAKIFF																	
<u>65-00-016-5507</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,680.00	2,680.00	0.00	0.00	0.00				
SIDEWALK REPAIR-TAKIFF																	
<u>65-00-016-5508</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,893.20	4,000.00	0.00	0.00	0.00				
BRKRM WINDOW REPAIR-TAKI																	
<u>65-00-016-5509</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,449.19	5,500.00	0.00	0.00	0.00				
FENCE/FIELD REPAIR-REINSDO																	
<u>65-00-016-5510</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,395.50	2,000.00	0.00	0.00	0.00				
FENCE/FIELD REPAIR-SOUTH																	
<u>65-00-016-5511</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,200.00	3,200.00	0.00	0.00	0.00				
IRRIG CONTROLLER/REPAIR-W																	
<u>65-00-016-5512</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,586.60	2,500.00	0.00	0.00	0.00				
LIFT GATE-PARK TRUCK																	
<u>65-00-016-5513</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00	0.00	0.00				
BENCHES-PARKS																	
<u>65-00-016-5514</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,697.53	6,698.00	0.00	0.00	0.00				
TRASH CANS/DOG BAG DISPEN																	
<u>65-00-016-5515</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00				
LANSCAPING-HAZEL/LAKEFRO																	
<u>65-00-016-5516</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00				
SEWER LINING-TAKIFF																	
<u>65-00-016-5517</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,432.66	8,500.00	0.00	0.00	0.00				
SITE RESTORATION-WEST/WAT																	
<u>65-00-016-5518</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
LANSCAPING-WATTS FRONT																	
<u>65-00-016-5519</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,550.18	19,000.00	0.00	0.00	0.00				
CONCRETE REPAIRS-WATTS																	
<u>65-00-016-5520</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,829.37	35,000.00	0.00	0.00	0.00				
FLOOR-WATTS PRGM ROOM																	
<u>65-00-016-5521</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,200.00	5,200.00	0.00	0.00	0.00				
TESTING SVCS-WATTS LEAK																	
<u>65-00-016-5522</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
TRASH CANS-WATTS CTR																	
<u>65-00-016-5523</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,951.98	5,250.00	0.00	0.00	0.00				
DIGITAL WAY SIGNS-TAKIFF																	
<u>65-00-016-5524</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,700.00	0.00	0.00	0.00				
FITNESS AUDIO/ROW MACHIN																	
<u>65-00-016-5525</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,088.20	2,088.00	0.00	0.00	0.00				
RADIOS/HEADSETS-TAKIFF																	
<u>65-00-016-5525</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,088.00	2,088.00	0.00	0.00				
OUTDOOR BB GOAL-TAKIFF																	

PROPOSED BUDGET - FIRST DRAFT

For Fiscal: 2016-2017 Period Ending: 01/31/2017

Defined Budgets

	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
ANNUAL REC EQUIP REPLACE	0.00	0.00	0.00	0.00	7,500.00	4,338.48	7,500.00	0.00
REPLACE FLOOR-ENRICHMT AR	0.00	0.00	0.00	0.00	18,000.00	11,937.00	11,937.00	0.00
PGM TENT-20' x 20"	0.00	0.00	0.00	0.00	3,600.00	3,543.20	3,543.00	0.00
REPLACE PLAYGRD SHEDS-TAKI	0.00	0.00	0.00	0.00	4,000.00	2,686.24	3,500.00	0.00
INFANT CARE TRANSITION IMP	0.00	0.00	0.00	0.00	10,000.00	10,455.35	10,455.00	0.00
PADDLE BOARD STORAGE-BTH	0.00	0.00	0.00	0.00	5,000.00	5,738.77	5,739.00	0.00
VETERANS PARK IMPROVEMTS	0.00	0.00	0.00	0.00	0.00	8,906.15	8,906.00	0.00
MINOR RETAIN WALL REPAIRS-	0.00	0.00	0.00	0.00	0.00	9,325.00	9,325.00	0.00
PARK SIGNS-VETERANS/FRIEN	0.00	0.00	0.00	0.00	0.00	7,261.07	7,261.00	0.00
ELECTRIC POLE REPAIR-KALIK	0.00	0.00	0.00	0.00	0.00	8,900.00	8,900.00	0.00
BEACH WIFI PROJECT	0.00	0.00	0.00	0.00	0.00	2,335.00	2,335.00	0.00
AccountCategory: 55 - Capital Total:	698,500.00	524,615.15	746,100.00	361,067.10	814,825.00	628,091.67	718,774.00	649,250.00

AccountCategory: 58 - Fund Transfer Out

TRF TO MASTER PLAN CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 58 - Fund Transfer Out Total:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

AccountCategory: 59 - Miscellaneous Expense

CONTINGENCY	5,000.00	4,275.71	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
AccountCategory: 59 - Miscellaneous Expense Total:	5,000.00	4,275.71	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
Expense Total:	756,000.00	565,376.17	782,600.00	378,901.30	834,825.00	628,091.67	718,774.00	669,250.00
Program: 00 - Undesignated Program Surplus (Deficit):	134,682.00	-32,873.33	71,524.00	123,525.90	146,009.00	341,763.85	264,762.00	98,512.00
Department: 00 - ADMINISTRATION Surplus (Deficit):	134,682.00	-32,873.33	71,524.00	123,525.90	146,009.00	341,763.85	264,762.00	98,512.00
Total Revenues	890,682.00	532,502.84	854,124.00	502,427.20	980,834.00	969,855.52	983,536.00	767,762.00
Total Expenses	756,000.00	565,376.17	782,600.00	378,901.30	834,825.00	628,091.67	718,774.00	669,250.00
Fund: 65 - CAPITAL PROJECTS FUND Surplus (Deficit):	134,682.00	-32,873.33	71,524.00	123,525.90	146,009.00	341,763.85	264,762.00	98,512.00

	2014-2015				2015-2016				2016-2017				Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity	YE Projection	2016-2017	2017-2018	2016-2017	2017-2018
Fund: 69 - MASTER PLAN CAPITAL PROJECTS														
Department: 00 - ADMINISTRATION														
Program: 00 - Undesignated Program														
Revenue														
AccountCategory: 41 - Interest Income														
69-00-000-4100	0.00	0.00	0.00	330.07	0.00	330.07	500.00	500.00	925.20	925.20	1,200.00	2,000.00	1,200.00	2,000.00
AccountCategory: 41 - Interest Income Total:														
	0.00	0.00	0.00	330.07	0.00	330.07	500.00	500.00	925.20	925.20	1,200.00	2,000.00	1,200.00	2,000.00
AccountCategory: 47 - Grants/Donations														
69-00-000-4700	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00	10,000.00	10,000.00	10,000.00	0.00	10,000.00	0.00
69-00-000-4705	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	275,000.00	0.00	275,000.00
AccountCategory: 47 - Grants/Donations Total:														
	0.00	0.00	0.00	1,000,000.00	0.00	1,000,000.00	0.00	0.00	10,000.00	10,000.00	10,000.00	275,000.00	10,000.00	275,000.00
AccountCategory: 48 - Fund Transfers In														
69-00-000-4810	400,000.00	400,000.00	300,000.00	300,000.00	300,000.00	300,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	300,000.00	150,000.00	300,000.00
69-00-000-4825	300,000.00	300,000.00	700,000.00	700,000.00	700,000.00	700,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	1,000,000.00	250,000.00	1,000,000.00
69-00-000-4865	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69-00-000-4875	0.00	0.00	0.00	0.00	0.00	0.00	24,040.00	24,040.00	24,040.00	24,040.00	24,040.00	28,313.00	24,040.00	28,313.00
AccountCategory: 48 - Fund Transfers In Total:														
	700,000.00	700,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	424,040.00	424,040.00	424,040.00	424,040.00	424,040.00	1,328,313.00	424,040.00	1,328,313.00
AccountCategory: 49 - Miscellaneous Revenue														
69-00-000-4990	0.00	0.00	700,000.00	700,000.00	700,000.00	700,000.00	2,480,080.00	2,480,432.00	2,480,432.00	2,480,432.00	2,480,432.00	1,393,972.00	2,480,432.00	1,393,972.00
AccountCategory: 49 - Miscellaneous Revenue Total:														
	0.00	0.00	700,000.00	700,000.00	700,000.00	700,000.00	2,480,080.00	2,480,432.00	2,480,432.00	2,480,432.00	2,480,432.00	1,393,972.00	2,480,432.00	1,393,972.00
Revenue Total:														
	700,000.00	700,000.00	1,700,000.00	2,000,330.07	1,700,000.00	2,000,330.07	2,904,620.00	2,915,397.20	2,915,397.20	2,915,672.00	2,915,672.00	2,999,285.00	2,915,672.00	2,999,285.00
Expense														
AccountCategory: 53 - Contractual														
69-00-000-5320	0.00	0.00	0.00	20,236.54	0.00	20,236.54	0.00	0.00	15,306.60	15,306.60	50,000.00	25,000.00	50,000.00	25,000.00
AccountCategory: 53 - Contractual Total:														
	0.00	0.00	0.00	20,236.54	0.00	20,236.54	0.00	0.00	15,306.60	15,306.60	50,000.00	25,000.00	50,000.00	25,000.00
AccountCategory: 55 - Capital														
69-00-000-5500	250,000.00	0.00	1,700,000.00	0.00	1,700,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69-00-000-5501	0.00	0.00	0.00	158,279.84	0.00	158,279.84	36,635.00	36,635.00	35,648.29	35,648.29	36,500.00	0.00	36,500.00	0.00
69-00-000-5502	0.00	0.00	0.00	0.00	0.00	0.00	865,000.00	865,000.00	743,286.49	865,000.00	865,000.00	0.00	865,000.00	0.00
69-00-000-5505	0.00	0.00	0.00	15,865.56	0.00	15,865.56	15,200.00	15,200.00	15,134.44	15,200.00	15,200.00	0.00	15,200.00	0.00
69-00-000-5506	0.00	0.00	0.00	0.00	0.00	0.00	360,000.00	360,000.00	248,730.98	360,000.00	250,000.00	0.00	360,000.00	0.00
69-00-000-5510	0.00	0.00	0.00	25,515.46	0.00	25,515.46	25,900.00	25,900.00	28,827.04	25,900.00	30,000.00	0.00	30,000.00	0.00
69-00-000-5511	0.00	0.00	0.00	0.00	0.00	0.00	295,000.00	295,000.00	250,677.00	295,000.00	265,000.00	0.00	265,000.00	0.00
69-00-000-5515	0.00	0.00	0.00	0.00	0.00	0.00	85,000.00	85,000.00	9,822.80	85,000.00	10,000.00	75,000.00	10,000.00	75,000.00

	2014-2015		2015-2016		2016-2017		2017-2018	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
ASTOR PARK-Design Svcs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	215,000.00
ASTOR PARK-Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ASTOR PARK-Owner Items/Imp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
LAKEFRONT PARK-Design Svcs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400,000.00
LAKEFRONT PARK-Constructio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LAKEFRONT PARK-Owner Item	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
WEST PLAYGROUND-Design Sv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	475,000.00
WEST PLAYGROUND-Construct	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WEST PLAYGROUND-Owner Ite	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
TAKIFF PARKING-Design Svcs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250,000.00
TAKIFF PARKING-Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAKIFF PARKING-Owner Items/	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
TAKIFF FITNESS-Design Svcs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300,000.00
TAKIFF FITNESS-Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TAKIFF FITNESS-Owner Items/I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
AccountCategory: 55 - Capital Total:	250,000.00	0.00	1,700,000.00	199,660.86	1,682,735.00	1,332,127.04	1,471,700.00	1,765,000.00
AccountCategory: 59 - Miscellaneous Expense								
CONTINGENCY								
AccountCategory: 59 - Miscellaneous Expense Total:	0.00	0.00	0.00	0.00	25,000.00	0.00	0.00	25,000.00
Expense Total:	250,000.00	0.00	1,700,000.00	219,897.40	1,707,735.00	1,347,433.64	1,521,700.00	1,815,000.00
Program: 00 - Undesignated Program Surplus (Deficit):	450,000.00	700,000.00	0.00	1,780,432.67	1,196,885.00	1,567,963.56	1,393,972.00	1,184,285.00
Department: 00 - ADMINISTRATION Surplus (Deficit):	450,000.00	700,000.00	0.00	1,780,432.67	1,196,885.00	1,567,963.56	1,393,972.00	1,184,285.00
Total Revenues	700,000.00	700,000.00	1,700,000.00	2,000,330.07	2,904,620.00	2,915,397.20	2,915,672.00	2,999,285.00
Total Expenses	250,000.00	0.00	1,700,000.00	219,897.40	1,707,735.00	1,347,433.64	1,521,700.00	1,815,000.00
Fund: 69 - MASTER PLAN CAPITAL PROJECTS Surplus (Deficit):	450,000.00	700,000.00	0.00	1,780,432.67	1,196,885.00	1,567,963.56	1,393,972.00	1,184,285.00

	2014-2015				2015-2016		2016-2017		Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity	2016-2017 YE Projection	2017-2018 First Draft	
Fund: 70 - SPECIAL TRUST/DONATION FUND										
Department: 55 - Bluff Donation										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 47 - Grants/Donations										
70-55-000-4710 GRANTS	6,000.00	0.00	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70-55-000-4730 TRUST DONATION-BLUFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 47 - Grants/Donations Total:	6,000.00	0.00	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 49 - Miscellaneous Revenue										
70-55-000-4990 CARRYOVER BALANCE-BLUFF	4,315.00	0.00	4,315.00	0.00	4,315.00	4,315.00	4,315.00	4,315.00	4,315.00	4,315.00
AccountCategory: 49 - Miscellaneous Revenue Total:	4,315.00	0.00	4,315.00	0.00	4,315.00	4,315.00	4,315.00	4,315.00	4,315.00	4,315.00
Revenue Total:	10,315.00	0.00	10,315.00	0.00	4,315.00	4,315.00	4,315.00	4,315.00	4,315.00	4,315.00
Expense										
AccountCategory: 55 - Capital										
70-55-000-5570 CAPITAL-BLUFF PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70-55-000-5575 CAPITAL-BLUFF GRANT	6,000.00	0.00	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 55 - Capital Total:	6,000.00	0.00	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total:	6,000.00	0.00	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program: 00 - Undesignated Program Surplus (Deficit):	4,315.00	0.00	4,315.00	0.00	4,315.00	4,315.00	4,315.00	4,315.00	4,315.00	4,315.00
Department: 55 - Bluff Donation Surplus (Deficit):	4,315.00	0.00	4,315.00	0.00	4,315.00	4,315.00	4,315.00	4,315.00	4,315.00	4,315.00

	Defined Budgets							
	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
Department: 56 - Safran Donation								
Program: 00 - Undesignated Program								
Revenue								
AccountCategory: 41 - Interest Income								
70-56-000-4100	75.00	130.01	50.00	159.22	100.00	232.74	250.00	100.00
INTEREST INCOME-SAFRAN	75.00	130.01	50.00	159.22	100.00	232.74	250.00	100.00
AccountCategory: 41 - Interest Income Total:								
AccountCategory: 47 - Grants/Donations								
70-56-000-4730	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRUST DONATION-SAFRAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 47 - Grants/Donations Total:								
AccountCategory: 49 - Miscellaneous Revenue								
70-56-000-4910	0.00	0.00	0.00	21,695.95	0.00	0.00	0.00	0.00
MISC/UNCLASSIFIED INCOME	0.00	0.00	0.00	21,695.95	0.00	0.00	0.00	0.00
70-56-000-4990	109,051.00	0.00	103,701.00	0.00	93,056.00	93,387.00	93,387.00	69,200.00
CARRYOVER BALANCE-SAFRAN	109,051.00	0.00	103,701.00	0.00	93,056.00	93,387.00	93,387.00	69,200.00
AccountCategory: 49 - Miscellaneous Revenue Total:								
Revenue Total:	109,126.00	130.01	103,751.00	21,855.17	93,156.00	93,619.74	93,637.00	69,300.00
Expense								
AccountCategory: 55 - Capital								
70-56-000-5570	22,000.00	5,480.00	85,000.00	32,169.36	24,500.00	24,437.33	24,437.00	10,000.00
CAPITAL-SAFRAN PROJECT	22,000.00	5,480.00	85,000.00	32,169.36	24,500.00	24,437.33	24,437.00	10,000.00
AccountCategory: 55 - Capital Total:								
Expense Total:	22,000.00	5,480.00	85,000.00	32,169.36	24,500.00	24,437.33	24,437.00	10,000.00
Program: 00 - Undesignated Program Surplus (Deficit):	87,126.00	-5,349.99	18,751.00	-10,314.19	68,656.00	69,182.41	69,200.00	59,300.00
Department: 56 - Safran Donation Surplus (Deficit):	87,126.00	-5,349.99	18,751.00	-10,314.19	68,656.00	69,182.41	69,200.00	59,300.00
Total Revenues	119,441.00	130.01	114,066.00	21,855.17	97,471.00	97,934.74	97,952.00	73,615.00
Total Expenses	28,000.00	5,480.00	91,000.00	32,169.36	24,500.00	24,437.33	24,437.00	10,000.00
Fund: 70 - SPECIAL TRUST/DONATION FUND Surplus (Deficit):	91,441.00	-5,349.99	23,066.00	-10,314.19	72,971.00	73,497.41	73,515.00	63,615.00

Defined Budgets

	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 YE Projection	2017-2018 First Draft
Fund: 75 - IMPACT FEE FUND								
Department: 00 - ADMINISTRATION								
Program: 00 - Undesignated Program								
Revenue								
AccountCategory: 47 - Grants/Donations								
IMPACT FEES FROM DEVELOPE	0.00	12,313.00	0.00	0.00	0.00	8,000.00	8,000.00	0.00
AccountCategory: 47 - Grants/Donations Total:	0.00	12,313.00	0.00	0.00	0.00	8,000.00	8,000.00	0.00
AccountCategory: 49 - Miscellaneous Revenue								
CARRYOVER FUND BALANCE	-40,040.00	0.00	52,353.00	0.00	52,353.00	52,353.00	52,353.00	36,313.00
AccountCategory: 49 - Miscellaneous Revenue Total:	-40,040.00	0.00	52,353.00	0.00	52,353.00	52,353.00	52,353.00	36,313.00
Revenue Total:	-40,040.00	12,313.00	52,353.00	0.00	52,353.00	60,353.00	60,353.00	36,313.00
Expense								
AccountCategory: 58 - Fund Transfer Out								
TRF TO MASTER PLN FUND 69	0.00	0.00	0.00	0.00	24,040.00	24,040.00	24,040.00	28,313.00
AccountCategory: 58 - Fund Transfer Out Total:	0.00	0.00	0.00	0.00	24,040.00	24,040.00	24,040.00	28,313.00
Expense Total:	0.00	0.00	0.00	0.00	24,040.00	24,040.00	24,040.00	28,313.00
Program: 00 - Undesignated Program Surplus (Deficit):	-40,040.00	12,313.00	52,353.00	0.00	28,313.00	36,313.00	36,313.00	8,000.00
Department: 00 - ADMINISTRATION Surplus (Deficit):	-40,040.00	12,313.00	52,353.00	0.00	28,313.00	36,313.00	36,313.00	8,000.00
Total Revenues	-40,040.00	12,313.00	52,353.00	0.00	52,353.00	60,353.00	60,353.00	36,313.00
Total Expenses	0.00	0.00	0.00	0.00	24,040.00	24,040.00	24,040.00	28,313.00
Fund: 75 - IMPACT FEE FUND Surplus (Deficit):	-40,040.00	12,313.00	52,353.00	0.00	28,313.00	36,313.00	36,313.00	8,000.00

GLENCOE PARK DISTRICT
EXPLANATION OF CAPITAL RANKING PROCESS

- In July, the Special Project Committee first reviews staff's proposed recommendation for Master Plan projects for the *following* fiscal year. The full Board officially approves this in September.

- In September/October, all potential capital "wish list" items are submitted to Department Heads per the following areas of responsibility:
 - (Carol) Administration (Business Services/Marketing/Registration Office)
 - (Chris) Parks/Athletic Fields and Courts/Facility Maintenance
 - (Mike) Recreation/Programs/Watts Center/Beach/Boathouse/Takiff Center

- In October, Department Heads finalize their departmental wish lists for their department and submit to Executive Director for compilation of all "wish list" capital items.

- Prior to ranking, Executive Director and Department Heads meet to review initial listing and discuss more specific details/rationale related to each capital item, and why it is needed or why it is a priority.

- Potential carryover capital items from current fiscal year are also discussed including reasons why project has been delayed, or is no longer a priority, or if the carryover project should be reconsidered for the next following year.

- In early November, the Executive Director and Department Heads prioritize all new and carryover projects (annual/operation capital is excluded).

- In mid-November, the Director of Finance/Human Resources prepares the "Proposed Capital Listing" based on capital monies actually available for funding. This listing is again reviewed and discussed by the Executive Director and Department Heads. (\$500,000 is available **annually** from the Corporate Fund).

- As January nears, capital items are adjusted to reflect previously unknown information (i.e. if monies became available as current projects are completed underbudget, or if other operational needs are identified, etc.)

- In late January, the proposed capital budget is finalized and distributed to the Board via the Proposed Budget FIRST DRAFT document. The annual capital program that is discussed by the Board at the Finance Committee of the Whole meeting includes:

Annual/Ongoing Operational Capital (Appendix A)

Capital Fund 65 Capital (Appendix B)

Master Plan Fund 69 Capital (Appendix B)

- The final capital program is approved by the Board in the Final Budget - APPROVAL DRAFT.
- During the new fiscal year, staff still must get Board approval for the specific capital items approved in the capital budget. This is typically done via a staff report and recommendation to the Board which would include specific actual costs to complete the project. (By law, most items greater than \$25,000 must be bid).

**CAPITAL IMPROVEMENTS INCLUDED IN OPERATIONS BUDGET
FISCAL YEAR 2017/18**

The projects and purchases listed below are included in the FY2017/18 operations budget of each specific department rather than the separate capital projects fund. These items are considered necessary to maintain existing parks, facilities, and equipment for continued effective and efficient operations. Typically, these items are of a smaller dollar amount, or as with the parks maintenance department, have been consistently budgeted from the operations budget in prior years.

CORPORATE FUND:**Parks Department**

10-12-000-5581	Repairs/Projects - GYS Building	\$ 2,000
10-12-000-5582	Small Equipment Purchases	\$ 5,000
10-12-000-5585	Tennis Nets	\$ 500
	Fencing Replacement/Repairs	\$ 2,500
	Sign Maintenance	\$ 1,000
	Windscreen Replacement	\$ 1,500
	Grind Chips	\$ 2,500
	Outdoor Lending Libraries	\$ 700
	Stone Bleacher Repair	\$ 8,500
	Stone Fountain Upgrades	\$ 7,500
	Park Site Amenities	\$ 10,000
	Park Beautification/Landscape Improvements	\$ 10,000
	Tennis Court Crack Fill	\$ 15,000
	Partner w/ FGFBT, VOG, PD on GB Trail	\$ 2,500
		<u>\$ 62,200</u>
10-12-000-5590	Removal of Dead/Diseased Trees	\$ 10,000
	Annual Tree Pruning	\$ 45,000
		<u>\$ 55,000</u>
10-12-000-5588	Misc. Building Improvements	\$ 2,000
<u>Watts Department</u>		
10-13-000-5580	Misc. Equipment Replacement	\$ 1,000
10-13-000-5581	Annual HVAC Contingency	\$ 10,000
	Compressor Rebuild #2	\$ 12,500
	Compressor Ports	\$ 3,500
		<u>\$ 26,000</u>

10-13-000-5584	Annual Ice Skate Replacement	\$ 1,500
	Wattson Costume Replacement	\$ 800
		<u>\$ 2,300</u>

10-13-000-5588	Annual Outdoor Rubber Walkway Mat	\$ 1,000
	Misc. Building Improvements	\$ 2,500
		<u>\$ 3,500</u>

Beach Department

10-14-000-5580	Cabanas for Rent	\$ 1,000
	Marine Radio Replacement	\$ 1,000
		<u>\$ 2,000</u>

10-14-000-5586	Annual Beach Grading - Beach	\$ 10,000
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10-14-000-5588	Aircurtain Replacement	\$ 4,500
	Contingency-Concession Equipment Replacement	\$ 5,000
		<u>\$ 9,500</u>

Boathouse Department

10-15-000-5584	Sailboat Replacement Parts & Sails	\$ 6,000
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10-15-000-5586	Annual Beach Grading - Boathouse	\$ 10,000
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10-15-000-5588	Paddleboard/Boat Storage Area Upgrade	\$ 5,000
	Window Replacement	\$ 3,000
	Interior Building Upgrades	\$ 3,000
	Door Upgrades	\$ 3,000
	Miscellaneous Upgrades	\$ 1,000
		<u>\$ 15,000</u>

RECREATION FUND:

Recreation Department

25-00-000-5580	Annual Table/Chair Replacement	\$ 2,000
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25-00-000-5582	Annual Tool/Vacuum Replacement	\$ 2,000
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25-00-000-5584	Annual Replacement - Gross Motor Equip - Gym	\$ 1,500
	Group Fitness Equipment Replacement	\$ 2,000
	New Carnival Games	\$ 2,000
	Cotton Candy Machine	\$ 1,000
	Bounce House	\$ 2,500
	Inflatable Movie Screen	\$ 1,500
		<u>\$ 10,500</u>

25-00-000-5588	Misc Building Repairs - Takiff (Roof, Tuckpointing)	\$	5,000
	Annual Sewage Scope/Clean	\$	1,500
	Wall Covering - Yoga Studio	\$	3,000
		\$	9,500

Day Care Department

25-26-000-5580	Appliance Replacement Contingency	\$	2,000
	iPads for Classrooms (5)	\$	3,000
		\$	5,000

25-26-000-5584	Equipment/Furniture Replacement	\$	3,500
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SPECIAL RECREATION FUND

30-00-000-5589	ADA Costs - Lakefront Park	\$	45,000
	ADA Costs - West Playground	\$	75,000
		\$	120,000

LIABILITY FUND

45-00-000-5587	Lifeguard Rescue Board	\$	1,500
	AED Replacement (2)	\$	3,000
	First Aid/AED/CPR Training Equipment	\$	2,000
	AED/Supplies	\$	1,000
		\$	7,500

TRUST FUND (Safran Donation)

70-56-000-5570	Picnic Tables on Pier	\$	10,000
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SUMMARY:

		<u>Actual</u>		<u>Proposed</u>
		<u>FY 2016/17</u>		<u>FY2017/18</u>
Corporate Fund	\$	137,500	\$	211,500
Recreation Fund	\$	24,000	\$	32,500
Liability Fund	\$	1,000	\$	7,500
Special Rec Fund	\$	175,000	\$	120,000
Trust Fund	\$	24,500	\$	10,000
TOTAL:	\$	362,000	\$	381,500

**PROPOSED CAPITAL PROJECTS - FUND 65
FISCAL YEAR 2017/18**

The projects and purchases shown below have been included in the Capital Projects Fund 65. In Fund 65, a total of **\$669,250** has been budgeted for capital projects, including **\$659,250** in new capital projects, and a **\$10,000** general contingency amount.

Primary funding for these projects consists of a projected carryover of unspent funds from FY2016/17 (prior year) of **\$264,762** and an interfund transfer of Corporate Fund tax revenues to be collected in FY2017/18 of **\$500,000**.

FY2017/18 NEW Capital Projects - FUND 65:

Administration

Miscellaneous Consulting Services	\$	10,000
HP DesignJet Z5200 PostScript 44" Large Format Printer (Marketing)	\$	4,750
Re-configuration Takiff Front Desk	\$	40,000
Office Furniture Contingency (Chairs, Standing Desk Mods)	\$	5,000
Annual Hardware Replacemt-Contingency/Workstation Replacemt	\$	35,000
Timeclock Management System	\$	30,000
Subtotal:	\$	124,750

Parks & Maintenance (including Vehicles)

Replace 2003 Chevy 1500 with F-250 Pickup Truck with Lift Gate	\$	36,000
Replace S-10 Admin Pickup with F-450 Dump Truck	\$	47,500
Used Wood Chipper	\$	17,000
Used Fork-Lift	\$	25,000
Landscape Trailer	\$	9,000
Community Initiatives Contingency - Misc. Parks	\$	15,000
Park ID Signs (Milton/Watts)	\$	6,000
Replace Rec Jeep with Rec Dept Mini-Van	\$	23,000
Retaining Wall Repairs Lakefront Park/Beach	\$	10,000
General Parks Equipment	\$	21,000
Stump Grinder (Shared Services Co-Purchase)	\$	5,000
Frisbee Golf Upgrades	\$	15,000
Subtotal:	\$	229,500

Watts Ice Center

Replace Rubber Floor Tile	\$	70,000
Replace Exterior Classroom Doors	\$	8,500
Cooling System/Rink Floor Maintenance	\$	45,000
Subtotal:	\$	123,500

Recreation/Daycare/Takiff Center

Portable Bose Speakers	\$	3,500
Gym Curtain Motor	\$	6,000
Automated Building System Upgrades	\$	52,000
ELC Playground Improvements	\$	6,000
Professional Service Fees - Takiff Abatement/Carpentry	\$	15,000
Asphalt/Sealcoat-Routine-Takiff Lot	\$	18,500
Counter Replacements - Phase 3	\$	10,000
Nature Programming Equipment	\$	2,500
Awning-Front Takiff Side Entrance	\$	15,000
Fitness Class Equipment Replacement	\$	2,000
Subtotal:	\$	130,500

Beach/Boathouse

Rescue Boat Motor & Trailer	\$	8,000
Monohull Sailboats	\$	9,500
Hobie Sailboat	\$	9,000
Paddleboard & Kayak Replacement	\$	4,500
Internet Connection/Beach POS Equipment, Software	\$	20,000
Subtotal:	\$	51,000

Total New Capital Projects: \$ 659,250

General Contingency \$ 10,000

SUMMARY - FUND 65:

New FY2017/18 Projects	\$	659,250
General Contingency	\$	10,000
	\$	669,250

FY2017/18 NEW Capital Projects - FUND 69 (Master Plan):

Carryover-Watts BB Project	\$	75,000	
Astor Park Project	\$	225,000	
Lakefront Park Project	\$	410,000	(Addl \$45,000 budgeted in Fund 30)
West Playground	\$	485,000	(Addl \$75,000 budgeted in Fund 30; \$28,313 from Fund 75
Takiff Parking	\$	260,000	and \$275,000 from Dist 35)
Takiff Fitness Area	\$	310,000	
Consulting/Contingency	\$	50,000	
Total:	\$	1,815,000	

* NOTE: All projects amounts include added \$10,000 per project for community input meetings and costs, which were not a part of the new agreement for architectural services.

GLENCOE PARK DISTRICT
SUMMARY-OPERATIONAL REVENUES BY CATEGORY
FISCAL YEAR 2017/18

Appendix C

REVENUES	<u>FY2016/17</u> <u>BUDGET</u>	<u>FY2016/17</u> <u>PROJECT'D</u>	<u>FY2017/18</u> <u>BUDGET</u>
<u>PROPERTY TAXES:</u>			
Corporate Fund	\$1,980,000	\$2,050,000	\$2,070,000
Recreation Fund	959,000	974,000	988,000
Special Recreation Fund	201,880	202,000	233,350
Pension/Retirement Fund	313,250	319,000	346,975
Social Security/Medicare	223,605	227,000	236,000
Bond & Interest Fund	1,213,560	1,200,000	1,206,000
Liability Insurance Fund	154,200	157,000	149,500
Worker's Compensation Fund	38,550	39,500	38,500
Audit Fund	11,500	12,500	11,565
	-----	-----	-----
TOTAL PROPERTY TAXES:	\$5,095,545	\$5,181,000	\$5,279,890
	=====	=====	=====
<u>REPLACEMENT TAXES:</u>			
Recreation Fund	25,525	22,000	20,600
Pension/Retirement Fund	2,425	2,425	1,955
	-----	-----	-----
TOTAL REPLACEMENT TAXES:	\$27,950	\$24,425	\$22,555
	=====	=====	=====
<u>PROGRAM FEES:</u>			
Corporate-Watts Ice Dept.	133,316	141,223	151,663
Corporate-Beach Dept.	247,610	324,279	275,071
Corporate-Boating Dept.	75,310	107,008	104,922
Recreation Fund-Rec Programs Dept.	3,097,078	3,115,620	3,276,290
Recreation Fund-Daycare Dept.	796,650	840,845	897,500
Recreation Fund-Fitness Dept.	0	0	40,272
	-----	-----	-----
TOTAL PROGRAM FEES:	\$4,349,964	\$4,528,975	\$4,745,718
	=====	=====	=====

GLENCOE PARK DISTRICT
SUMMARY-OPERATIONAL REVENUES BY CATEGORY
FISCAL YEAR 2017/18

Appendix C

REVENUES	<u>FY2016/17</u> <u>BUDGET</u>	<u>FY2016/17</u> <u>PROJECT'D</u>	<u>FY2017/18</u> <u>BUDGET</u>
<u>RENTALS/SALES:</u>			
Corporate Fund-Administration	19,000	45,870	11,850
Recreation Fund-Administration	210,183	200,159	200,163
	-----	-----	-----
TOTAL BUILDING LICENSES/RENTALS:	\$229,183	\$246,029	\$212,013
	=====	=====	=====
<u>INTEREST INCOME:</u>			
Corporate Fund	12,000	15,000	15,000
Recreation Fund	12,000	15,000	15,000
Pension/Retirement Fund	500	1,300	1,500
Social Security/Medicare Fund	200	500	500
Bond & Interest Fund	1,000	3,500	3,500
Liability Insurance Fund	300	650	700
Worker's Compensation Fund	100	200	250
	-----	-----	-----
TOTAL INTEREST INCOME:	\$26,100	\$36,150	\$36,450
	=====	=====	=====
<u>DONATIONS/MISC INCOME:</u>			
Corporate Fund-Administration	250	1,000	250
Corporate Fund-G&A Dept.	31,680	30,500	37,250
Corporate Fund-Parks Dept.	2,350	31,463	2,550
Recreation Fund-Administration	500	746	500
Recreation Fund-Daycare Dept.	17,620	14,742	14,660
Bond & Interest Fund	0	0	0
Liability Insurance Fund	1,500	1,500	1,500
	-----	-----	-----
TOTAL DONATIONS/MISC INCOME:	\$53,900	\$79,951	\$56,710

GLENCOE PARK DISTRICT
SUMMARY-OPERATIONAL REVENUES BY CATEGORY
FISCAL YEAR 2017/18

Appendix C

REVENUES	FY2016/17 <u>BUDGET</u>	FY2016/17 <u>PROJECT'D</u>	FY2017/18 <u>BUDGET</u>
<u>GRAND TOTAL REVENUES:</u>			
Property Taxes	5,095,545	5,181,000	5,279,890
Replacement Taxes	27,950	24,425	22,555
Program Fees	4,349,964	4,528,975	4,745,718
Building Licenses/Rentals	229,183	246,029	212,013
Interest Income	26,100	36,150	36,450
Donations/Miscellaneous	53,900	79,951	56,710
	-----	-----	-----
NET OPERATING REVENUES:	\$9,782,642	\$10,096,530	\$10,353,336
CASH CARRYOVERS	6,347,218	6,384,990	7,094,425
REFUNDING BOND PROCEEDS	0	0	0
G&A/OTHER INTERFUND TRANSFERS	1,189,196	1,085,749	1,213,456
	-----	-----	-----
GROSS REVENUES-OPERATING/DEBT	\$17,319,056	\$17,567,269	\$18,661,217

GLENCOE PARK DISTRICT
SUMMARY-OPERATIONAL EXPENSES BY CATEGORY
FISCAL YEAR 2017/18

EXPENSES	FY2016/17 <u>BUDGET</u>	FY2016/17 <u>PROJECT'D</u>	FY2017/18 <u>BUDGET</u>
<u>PERSONNEL SERVICES:</u>			
Corporate Fund-G&A Dept.	\$538,611	\$512,000	\$532,247
Corporate Fund-Parks Dept.	372,056	359,176	356,025
Corporate Fund-Watts Ice Dept.	103,526	93,243	102,195
Corporate Fund-Beach Dept.	164,610	166,458	171,052
Corporate Fund-Boating Dept.	46,265	43,937	46,265
Recreation Fund-Administration	658,205	648,372	678,040
Recreation Fund-Recreation Programs	704,296	635,244	641,755
Recreation Fund-Daycare Dept.	387,051	406,383	469,996
Recreation Fund-Fitness Dept.	0	0	13,240
Liability Insurance Fund	31,000	30,000	31,210
	-----	-----	-----
TOTAL PERSONNEL SERVICES:	\$3,005,620	\$2,894,813	\$3,042,025
	=====	=====	=====
<u>UTILITIES:</u>			
Corporate-G&A Dept.	\$25,000	\$20,000	\$25,000
Corporate Fund-Parks Dept.	29,625	19,500	28,140
Corporate Fund-Watts Ice Dept.	48,060	48,400	51,720
Corporate Fund-Beach Dept.	11,180	10,000	11,360
Corporate Fund-Boating Dept.	4,610	4,860	5,110
Recreation Fund-Administration	227,380	205,800	230,320
Recreation Fund-Daycare	1,200	1,200	1,200
	-----	-----	-----
TOTAL UTILITIES:	\$347,055	\$309,760	\$352,850
	=====	=====	=====
<u>CONTRACTUAL SERVICES:</u>			
Corporate-G&A Dept.	169,815	134,435	207,064
Corporate Fund-Parks Dept.	179,561	179,235	171,071
Corporate Fund-Watts Ice Dept.	17,834	17,850	18,550
Corporate Fund-Beach Dept.	22,450	14,745	25,115
Corporate Fund-Boating Dept.	7,350	1,590	1,000
Recreation Fund-Administration	279,955	261,588	321,251
Recreation Fund-Recreation Programs	1,182,269	1,222,496	1,284,909
Recreation Fund-Daycare Dept.	90,375	76,791	64,775
Recreation Fund-Fitness Dept.	0	0	4,000
Special Recreation Fund	18,000	18,000	0
Liability Insurance Fund	4,375	4,554	4,743
Audit Fund	11,600	11,600	14,350
	-----	-----	-----
TOTAL CONTRACTUAL SERVICES:	\$1,983,584	\$1,942,884	\$2,116,828
	=====	=====	=====

GLENCOE PARK DISTRICT
SUMMARY-OPERATIONAL EXPENSES BY CATEGORY
FISCAL YEAR 2017/18

Appendix D

EXPENSES	FY2016/17 BUDGET	FY2016/17 PROJECT'D	FY2017/18 BUDGET
<u>SUPPLIES:</u>			
Corporate Fund-G&A Dept.	\$15,960	\$12,814	\$14,835
Corporate Fund-Parks Dept.	121,400	105,986	130,500
Corporate Fund-Watts Ice Dept.	25,950	26,527	27,500
Corporate Fund-Beach Dept.	20,097	21,004	26,675
Corporate Fund-Boating Dept.	12,025	8,042	12,775
Recreation Fund-Administration	76,120	68,464	82,320
Recreation Fund-Recreation Programs	108,894	106,763	122,840
Recreation Fund-Daycare Dept.	17,340	31,705	67,165
Recreation Fund-Fitness Dept.	0	0	4,100
Liability Insurance Fund	0	0	3,000
	-----	-----	-----
TOTAL SUPPLIES	\$397,786	\$381,305	\$491,710
	=====	=====	=====
<u>INSURANCE:</u>			
Corporate Fund-G&A Dept.	\$460,150	\$427,000	\$460,040
Recreation Fund-Daycare	182,980	162,000	168,500
Liability Insurance Fund	104,145	101,830	105,856
Workers Compensations Fund	36,600	36,635	39,995
	-----	-----	-----
TOTAL INSURANCE:	\$783,875	\$727,465	\$774,391
	=====	=====	=====
<u>FIXED CHARGES AND OBLIGATIONS:</u>			
Corporate Fund-G&A Dept.	\$10,340	\$10,000	\$10,520
Corporate Fund-Parks Dept.	1,455	500	1,455
Corporate Fund-Watts Ice Dept.	500	500	500
Corporate Fund-Beach Dept.	0	0	0
Recreation Fund-Administration	27,540	27,200	27,540
Recreation Fund-Daycare Dept.	620	620	1,920
Recreation Fund-Fitness Dept.	0	0	500
Special Recreation Fund	152,615	162,614	183,240
IMRF/Retirement Fund	330,000	310,000	342,000
Social Security/Medicare Fund	226,000	215,500	224,000
Liability Insurance Fund	3,000	1,797	3,000
	-----	-----	-----
TOTAL FIXED CHARGES & OBLIGATIONS	\$752,070	\$728,731	\$794,675
	=====	=====	=====
<u>OPERATIONAL DEPT. CAPITAL</u>			
Corporate Fund-G&A Dept.	\$0	\$0	\$0
Corporate Fund-Parks Dept.	75,000	73,071	126,200
Corporate Fund-Watts Ice Dept.	32,000	32,412	32,800
Corporate Fund-Beach Dept.	14,500	10,120	22,500
Corporate Fund-Boating Dept.	16,000	17,212	36,000
Recreation Fund-Administration	22,000	22,817	24,000
Recreation Fund-Daycare	2,000	0	8,500
Special Recreation Fund	175,000	150,000	120,000
Liability Insurance Fund	1,000	1,297	7,500
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TOTAL CAPITAL:	\$337,500	\$306,929	\$377,500
	=====	=====	=====

**GLENCOE PARK DISTRICT
SUMMARY-OPERATIONAL EXPENSES BY CATEGORY
FISCAL YEAR 2017/18**

EXPENSES	FY2016/17 <u>BUDGET</u>	FY2016/17 <u>PROJECT'D</u>	FY2017/18 <u>BUDGET</u>
<u>MISCELLANEOUS/CONTINGENCY:</u>			
Corporate Fund-G&A Dept.	\$1,000	\$0	\$1,000
Corporate Fund-Parks Dept.	2,500	3,814	5,000
Corporate Fund-Watts Ice Dept.	1,000	2,361	1,000
Corporate Fund-Beach Dept.	1,000	6,023	1,000
Corporate Fund-Boating Dept.	0	4,651	1,000
Recreation Fund-Administration	2,500	1,295	2,500
Recreation Fund-Daycare Dept.	1,000	0	1,000
Recreation Fund-Fitness Dept.	0	0	3,000
Liability Insurance Fund	1,000	1,734	1,000
TOTAL MISCELLANEOUS:	\$10,000	\$19,878	\$16,500
BOND PRINCIPAL/INTEREST/REFUNDING	\$1,174,790	\$1,175,330	\$1,167,920
<u>GRAND TOTAL OPERATING & DEBT EXPDS:</u>			
Corporate Fund-Administration	\$650,000	\$650,000	\$800,000
Corporate Fund-G&A Dept.	1,220,876	1,116,249	1,250,706
Corporate Fund-Parks Dept.	1,114,572	1,045,292	1,158,159
Corporate Fund-Watts Ice Dept.	276,440	264,723	282,803
Corporate Fund-Beach Dept.	287,947	277,752	312,914
Corporate Fund-Boating Dept.	115,385	106,892	137,880
Recreation Fund-Administration	2,237,226	2,115,963	3,073,979
Recreation Fund-Recreation Programs	1,995,459	1,964,503	2,045,313
Recreation Fund-Daycare Dept.	714,446	710,579	815,256
Recreation Fund-Fitness Dept.	0	0	24,840
Special Recreation Fund	345,615	330,614	303,240
IMRF/Retirement Fund	330,000	310,000	342,000
Social Security/Medicare Fund	226,000	215,500	224,000
Bond & Interest Fund	1,174,790	1,175,330	1,167,920
Liability Insurance Fund	144,520	141,212	156,309
Workers Compensation Fund	36,600	36,635	39,995
Audit Fund	11,600	11,600	14,350
TOTAL OPER. & DEBT EXPENDITURES	\$10,881,476	\$10,472,844	\$12,149,664
Less: G&A/Transfers/Other	\$1,189,196	\$1,085,749	\$1,213,456
Less: Capital Fund Transfers	\$900,000	\$900,000	\$1,800,000
NET OPER. & DEBT EXPENDITURES	\$8,792,280	\$8,487,095	\$9,136,208



To: Board of Park Commissioners

Date: January 18, 2017

From: Lisa Sheppard, Executive Director
Carol Mensinger, Director of Finance/Human Resources

SUBJECT: Proposed Annual Salary Merit Pool and Compensation Adjustments

It has been the past practice for the Park Board to consider, discuss, and approve annual salary pool increases separate from the operations budget of each fund or department. We continue to believe that the overall impact and value of full-time personnel and associated salaries warrant special Board consideration.

The Board has for many years made the determination to maintain benefits competitive with those of neighboring park districts and other units of local government which have comparable positions. Doing so has permitted the Glencoe Park District to attract and retain the high quality personnel that is essential to the continuance of services that residents expect.

BACKGROUND

Last year, the Board approved a 3.0% pool of money to be spread to all full-time staff, based upon merit. (The Executive Director salary was not included in this discussion, as the Board has always considered the Director's review and salary adjustment separate from this process.) The following represents salary pool increases for the past ten years:

2016	3.00%
2015	3.00%
2014	3.00%
2013	3.00%
2012	2.00%
2011	2.70%
2010	2.00%
2009	3.00%
2008	4.00%
2007	5.00%

RELEVANT FACTORS

1. A survey of neighboring park districts indicated that FY2017/2018 salary increases would range (some already approved, others in progress) from a low of 2% to a high of 4%, with an average of 2.93% as follows:

Deerfield	2% above \$55k, 3% below \$55k
Glenview	3%
Highland Park	3%
Lake Bluff	3%
Lake Forest	2-4%
Northbrook	3%
Northfield	3%
Wilmette	2.75%
Winnetka	3%
NSSRA	3%

Additionally, we surveyed the other local units of government in Glencoe to determine their proposed increases:

Village of Glencoe	2.5%
District 35 Schools	3%
Glencoe Library	2.5%

2. For the 2016 tax year, the Consumer Price Index (CPI) used by the County for levy calculations was 0.7%. This is the amount of “old” growth EAV that will support operations in FY2017/18. In essence, there is a one-year lag in the CPI as related to the tax levy. The source for this information was the Clerk of Cook County. According to the U.S. Department of Labor, the CPI for the year just ended December 31, 2016 was 2.1%, but this will be used in next year’s levy calculations.
3. The combined total of the current payroll for full-time salaries (exclusive of the Executive Director) is \$ annually. A 3% increase in the pool would result in \$1,615,219 in added full-time wages – approximately \$16,152 results from each 1% increase approved for FY2017/18.
4. Given that the 0.7% CPI is used in formulating the FY2017/18 budget, we are suggesting a merit pool which is both in line with that of neighboring communities. It is also in line with Hay Group’s recommendation to increase salary ranges for 2017.

RECOMMENDATION FOR MERIT POOL PERCENTAGES

With the Executive Director position excluded, staff encourages the Board to approve a merit pool of 3.0% for **full-time employees**. (NOTE: The first budget draft reflects a 3.0% increase. The next draft will show the Finance Committee of the Whole’s recommendation.) We believe the following rationale supports the 3.0% recommendation.

1. The CPI for the 2016 tax year used by County was 0.7%.

Over the long term, a real key to continuing to administer a meaningful merit system is to have a point or two over the cost of living to spread to deserving employees based upon performance. We do not give automatic cost of living increases. The District's last compensation study was conducted by Hay Group in 2014, who supports a merit system of performance evaluation, within budget constraints and affordability.

2. The recommended increase is affordable within the framework of the proposed budget for FY2017/2018 and the 2016 tax levy, which was approved in November 2016.
3. We have had an eventful year. Staff have stepped up and performed admirably during the staff transitions that have taken place in the past year. The staff have also set challenging goals for the past year meeting and exceeding many of them. (See the January Executive Director's report for these goals.)

CONCLUSION

Staff would like to thank the Board for the opportunity to share our views relative to proposed salary increases. Our full-time staff remains the Park District's biggest asset. This past year, our staff has worked especially hard with continuing personnel changes, challenges, and striving to make this a better Park District. We've been blessed with a terrific staff, and thank the Board for enabling us to attract and retain good people.



To: Board of Park Commissioners

Date: January 18, 2017

From: Lisa Sheppard, Executive Director
Carol Mensinger, Director of Finance/Human Resources

SUBJECT: INFORMATION ON FISCAL YEAR 2017/2018
INSERVICE TRAINING/CONFERENCES/TUITION

Administration

NRPA National Conference	Lisa	\$ 2,000
NRPA National Conference	Carol	\$ 2,000
IPRA Conference	Lisa, Carol, Erin, Board	\$ 3,500
IPRA Conference	Front Office Workshop / Liz, Jenny	\$ 500
PDRMA Risk Management Institute	Multiple Staff	\$ 500
Misc. GFOA, IPRA, Computer Training	Multiple Staff	\$ 2,500
IAPD Legal Symposium	Lisa, Carol	\$ 500
All Staff Training	All Staff	\$ 2,000
IL Legislative Conference	Lisa, Carol	\$ 1,000
		TOTAL \$ 14,500

Recreation/Facilities

IPRA Leadership Academy	TBD	\$ 500
IPRA Conference	Mike, Naomi, Chris P., Liz V., Paul, Bobby	\$ 4,200
Professional Development School - Yr. 2	Naomi/Chris P.	\$ 1,600
Camp Staff Training	Camp Staff	\$ 1,800
Customer Service Training	All Staff	\$ 2,500
CPRP Certification	Chris P., Paul, Bobby (3 x \$300)	\$ 900
Defensive Driver Training	Bobby	\$ 60
RecTrac Onsite Training	All Staff	\$ 5,000
PDRMA Risk Management	TBD	\$ 400
CPRP Renewal	Mike, Liz V.	\$ 150
Misc. IPRA, PDRMA, Computer Training	All Staff	\$ 500
		TOTAL \$ 17,610

Parks/Maintenance

Arborist Conference	Tom, Karen	\$	500
Confined Space Training	All Staff	\$	750
ILCA Training	All Staff	\$	500
IPRA Conference	Chris L.	\$	1,000
Masters Program Reimbursement	Chris L.	\$	12,000
PDRMA Training	All Staff	\$	400
Pesticide AP Training	All Staff	\$	450
CPRP Certification	Chris L.	\$	305
		TOTAL \$	15,905

Children's Circle Day Care

GAEYC Workshops	Four Staff (\$75 each)	\$	300
Oakton Workshop	Four Staff (\$70 each)	\$	280
CAEYC Convention/IPRA Conference	Naomi or Amanda	\$	700
Professional Development	Multiple Staff	\$	300
		TOTAL \$	1,580

Glencoe Park District
Five-Year Budget Projections
January 2017

The Glencoe Park District is faced with challenges similar to other urban local governments throughout the Chicagoland area. The task is to continue to provide a high level of services with limited resources. While every effort is made to contain costs and increase efficient use of resources, the Park District is faced with a tax cap, rising labor costs, general supply and service increases, increased market competition for its user fees, and aging infrastructure.

Predicting Long Term Needs

These five-year financial projections do not, by themselves, constitute a multi-year fiscal plan, but they are the first and major building block in preparing long-term budget plans. Several different techniques have been used to generate the projections. The first step in this process involved an attempt to forecast a “constant services” level of expenditures using the new proposed FY2017/18 operating budget as the base year. The projections assume that revenues and expenditures are partially influenced by inflation, legislation, and with supply and demand. After developing the projections based on “how much will it cost us to continue doing what we are doing now, estimates of new programming opportunities in the Takiff Center, as well as new capital development and master plan projects, and their related impact on the operating budget, can be added into the projections.

Revenue Projections

Revenue estimates were generated by determining what was needed in any given year to maintain the current quality of services and programs. Property tax revenues are a significant percentage of the Park District’s operating revenue. Currently, real estate tax receipts provide approximately 50% of revenues in the operating budget; the remaining 50% is primarily program fees and user fees. The District’s *operating* tax rate is expected to be maintained over the next five years. With the successful referendum for the Community Center renovation in March 2006, the *debt service* tax rate increased accordingly and will continue at that level until the debt is retired (2026).

- The Board of Commissioners and staff have complied with the tax cap limitations in preparing the Tax Levy. For FY2017/18, a 3.5% increase over the previous year’s extended operating levy was approved by the Board in November 2016. The intent of this increase was to capture all anticipated “new growth” as allowed under the tax cap.

- The Park District is committed to maintaining stable tax rates. The total tax rate for FY2016/17 was 71.0 cents per \$100 of equalized assessed valuation, increasing from a rate of 67.7 cents in the prior year. This increase in tax rate corresponded to a decrease in the District's total EAV for tax year 2015. This was the fifth decrease in EAV in the last six years.

Expenditure Projections

The Park District is committed to providing all district services and operations in a responsive, efficient and cost-effective manner while retaining the high level of services it provides. Capital expenditures are prioritized and evaluated annually. The Park District continues to work toward the goal that operating expenditures will not exceed projected revenues. Exceptions to this goal are:

- * A *planned* reduction in fund balance reserves.
- * Using a portion of the fund balance reserves for capital repair and replacement, as needed.
- * Covering unanticipated drops in revenue or increases in costs.

Fund Balance Projections

The Park District's current Fund Balance Policy maintains a minimum of 25% fund balance reserves, or approximately three months of operating expenditures, in the operating funds. The District's current fund balance requirement for both of the District's primary funds, the Corporate and Recreation Fund, are being met, and by a large margin. Due to the District's ability to build reserves in previous years, those reserves were used in the completion of the Community Center Renovation Project, thus preventing the District from issuing additional debt. The District has also committed a small portion of the Corporate Fund surplus to the Medical Insurance Reserve (\$15,000) to stabilize insurance increases to the District. In the past five years, the additional fund balance that is considered "undesigned" has been earmarked for *future* Master Plan capital projects and renovations for Fund 69 master plan projects. A total of \$3.8 million has been "committed" for this purpose in the past five years.

Summary

Of critical importance in attempting to maintain fiscal stability is having the growth in revenues match or exceed the growth in expenditures. The impact of inflation in local government costs is often hard to anticipate. It is necessary to accept the fact that uncertainty exists and hedge against it through the development and use of adequate levels of fund balance.

This information helps ensure continuity and improves our ability to develop budget strategies, plan a more predictable tax structure, as well as provide stable services and infrastructure. Avoiding poorly timed projects represents another financial advantage.

Specific Assumptions

The financial budget projections for revenues and expenditures use the FY2017/18 budget amounts as the “base” year and are based on the following assumptions:

Revenues:

1. Tax revenues will increase each year by an *average* of 2.0%, calculated using an average 1.5% CPI tax cap plus 0.5% anticipated new growth. The Debt Service tax is based on debt service payment due on the District’s three outstanding bond issues.
2. Replacement tax revenues will remain at current levels.
3. The annual \$25,000 Safran donation is no longer being received; other donations/grants to be received in future years are too uncertain to include in projections at this time.
4. Interest income (operational) will increase an *average* of 2% per year. Although the current rate of return is extremely low, fund balance levels should increase, as well as rates of return.
5. Recreation and Day Care program revenues allow for 4% increase.
6. Watts Ice Center revenues will increase an average of 3%, although this is very dependent on weather during the ice season.
7. Beach revenues will increase an average of 3%, although this too is very dependent on weather during the beach season.
8. Community center rentals, party rentals and building licenses will increase steadily.
9. The new Takiff Fitness Area is scheduled to be open in October 2017, with the first full year of operation being FY2018/19.
10. The District’s non-referendum bonding authority has been restored, up to nearly \$245,000 in annual non-referendum bonds that could be issued annually by the District. At this time, there is not a Board intent to use this anytime within the near future.
11. The District does have the capability to *further* increase the Special Recreation tax rate for future ADA-accessible improvements at District’s facilities, should the Board decide to do so.

Expenses:

1. The proposed salary merit pool (for full-time employees) in FY2017/18 is 3%.
2. A 10% increase in health insurance premiums is used as an acceptable guideline, with undesignated reserves allocated whenever possible to the Medical Insurance Reserve.
3. Contractual services, utilities and supplies will increase an average of 5%.
4. NSSRA contribution will increase slightly each year.
5. IMRF Pension/Social Security employer contributions will increase an average of 5% each year.
6. Liability Insurance and Workers Comp insurance premiums will increase 5% on average.
7. Annual audit expenses increase slightly in future years.
8. Debt service payments (principal and interest) are determined by current outstanding debt. (There are two O/S bond issues, the \$1.08 million Refunding Bonds issue dated July 2010 and the \$8.22 million Refunding Bonds issue dated March 2015).
9. Annual capital projects will be expended at a rate of \$500,000 of Corporate Fund tax revenues. Additional capital priorities will be determined from the Master Plan and Infrastructure Assessment, as well as undesignated fund balance reserves, grants and donations which may be received, and the District’s ability to issue non-referendum bonds.

Glencoe Park District
5-Year Budget Projections - REVENUES
January 2017

	AUDITED ACTUAL					PROJECTED					
	2011-12	2012-13	2013-14	2014-15	2015-16	BUDGET 2016-17	BUDGET 2017-18	2018-19	2019-20	2020-21	2021-22
Property Taxes:											
Corporate	1,874,365	1,901,465	1,931,749	1,978,785	1,957,540	1,980,000	2,070,000	2,111,400	2,153,628	2,196,701	2,240,635
Recreation	893,133	906,738	916,649	936,643	933,656	959,000	988,000	1,007,760	1,027,915	1,048,474	1,069,443
Special Recreation	210,239	203,055	195,326	192,470	140,323	201,880	233,350	238,017	242,777	247,633	252,586
IMRF Pension	470,867	480,302	482,314	329,965	450,628	313,250	346,975	353,915	360,993	368,213	375,577
Social Security/Medicare				200,522	142,421	223,605	236,000	240,720	245,534	250,445	255,454
Liability Insurance	113,413	116,709	135,676	143,925	152,218	154,200	149,500	152,490	155,540	158,651	161,824
Workers Compensation	22,278	23,340	48,810	49,733	39,936	38,550	38,500	39,270	40,055	40,857	41,674
Audit	11,138	15,260	11,581	9,037	8,285	11,500	11,565	11,796	12,032	12,273	12,518
Debt Service	1,296,768	1,283,870	1,055,321	1,280,716	1,260,247	1,213,560	1,206,000	1,210,000	1,210,000	1,210,000	1,100,000
Sub-total	4,892,201	4,930,739	4,777,426	5,121,796	5,095,254	5,095,545	5,279,890	5,365,368	5,448,475	5,533,245	5,509,710
Fees, Charges, Other Income:											
Replacement Taxes	23,955	23,049	26,371	25,616	27,724	27,950	22,555	28,000	28,000	28,000	28,000
Donations/Gifts/Dist 35 Reimbmt	32,975	30,945	46,640	17,799	1,015,980	0	275,000	0	0	0	0
Grants	4,055	14,896	4,000	3,950	0	0	0	0	0	0	0
Interest Income	7,994	10,498	8,165	11,469	21,358	27,200	41,550	42,381	43,229	44,093	44,975
Recreation Program Revenues	2,245,593	2,594,150	2,767,747	3,124,335	3,308,081	3,097,078	3,276,090	3,407,134	3,543,419	3,685,156	3,832,562
Daycare Program Revenues	675,697	720,014	769,392	792,620	797,616	796,650	897,500	933,400	970,736	1,009,565	1,049,948
Watts Ice Center Revenues	163,326	135,986	123,008	128,973	125,224	133,316	151,663	156,213	160,899	165,726	170,698
Beach/Boating Revenues	271,149	351,012	312,058	320,555	327,766	322,920	379,993	391,393	403,135	415,229	427,685
Greenhouse Plant Sales	38,201	38,328	200	0	0	0	0	0	0	0	0
Fitness Revenues							40,272	80,000	82,400	84,872	87,418
Rentals/Misc Revenues/G&A	1,071,660	1,065,152	1,155,246	1,280,027	1,350,410	283,083	268,723	276,785	285,088	293,641	302,450
Sub-total	4,534,605	4,984,030	5,212,827	5,705,344	6,974,159	4,688,197	5,353,346	5,315,305	5,516,906	5,726,282	5,943,737
Total Revenue	9,426,806	9,914,769	9,990,253	10,827,140	12,069,413	9,783,742	10,633,236	10,680,673	10,965,381	11,259,527	11,453,446
Refunding Bond Proceeds	0	0	0	0	8,768,252	0	0	0	0	0	0
TOTAL REVENUE	9,426,806	9,914,769	9,990,253	10,827,140	20,837,665	9,783,742	10,633,236	10,680,673	10,965,381	11,259,527	11,453,446

**Glencoe Park District
5-Year Budget Projections - EXPENSES
January 2017**

	AUDITED ACTUAL					PROPOSED BUDGET			PROJECTED		
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Corporate - General & Administration	877,297	890,843	931,083	967,223	1,019,766	1,220,876	1,250,706	1,300,734	1,352,764	1,406,874	1,463,149
Corporate - Maintenance Operations	799,862	781,365	849,472	864,439	874,900	781,597	818,391	851,127	885,172	920,579	957,402
Corporate - Greenhouse	71,208	65,696	23,618	0	0	0	0	0	0	0	0
Corporate - Watts Ice Center	238,437	250,843	241,975	257,722	234,112	228,870	234,265	243,636	253,381	263,516	274,057
Corporate - Beach/Boathouse	315,268	337,849	331,449	327,753	328,437	320,087	365,852	380,486	395,706	411,534	427,995
Recreation - Administration/Comm Ctr	1,294,374	1,586,873	1,581,002	1,627,601	1,764,657	1,293,700	1,365,971	1,420,610	1,477,434	1,536,532	1,597,993
Recreation - Programs	1,832,794	1,823,363	1,852,215	2,020,176	2,080,921	1,995,459	2,045,313	2,127,126	2,212,211	2,300,699	2,392,727
Recreation - Daycare	496,939	566,399	612,240	621,452	643,198	682,566	783,056	814,378	846,953	880,832	916,065
Recreation-Fitness							24,840	60,000	62,400	64,896	67,492
Special Recreation	134,587	163,585	103,862	98,112	128,373	345,615	303,240	215,000	215,000	215,000	215,000
IMRF Pension/SS	528,533	524,492	529,004	302,163	308,178	330,000	342,000	359,100	377,055	395,908	415,703
Social Security/Medicare				200,242	210,915	226,000	224,000	235,200	246,960	259,308	272,273
Liability Insurance	127,833	119,772	121,160	140,493	121,543	144,520	156,309	164,124	172,331	180,947	189,995
Workers Compensation	36,283	36,864	36,799	37,824	37,205	36,600	39,995	41,995	44,094	46,299	48,614
Audit	10,500	10,600	10,850	11,100	11,350	11,500	14,350	12,100	12,350	12,350	12,350
Total Operating Expenses*	6,763,915	7,158,544	7,224,729	7,476,300	7,763,555	7,617,490	7,968,288	8,225,615	8,553,810	8,895,273	9,250,815
Debt Service:											
Principal (incl Refunding in 15/16)	655,000	685,000	705,000	740,000	9,632,387	860,000	890,000	920,000	945,000	975,000	875,000
Interest/Paying Agent Fees/Other	586,284	556,384	529,409	501,109	372,076	314,790	277,920	248,250	219,500	189,950	159,450
Total Debt Service Expenses	1,241,284	1,241,384	1,234,409	1,241,109	10,004,463	1,174,790	1,167,920	1,168,250	1,164,500	1,164,950	1,034,450
Capital Projects:											
Capital - (Fund 65)	813,752	357,185	609,958	565,376	378,901	834,825	669,250	500,000	500,000	500,000	500,000
Capital - Trust Fund Projects(Fund 70)	127,940	58,058	0	5,480	33,169	24,500	10,000	0	0	0	0
Capital - In Operational Funds	134,188	138,091	170,271	133,669	162,305	162,305	162,305	162,305	162,305	162,305	162,305
Capital - Master Plan (Fund 69)	0	0	0	0	219,898	1,707,735	1,815,000	1,000,000	0	0	0
Capital - Comm Ctr Imprvmt (Fund 67)	0	0	0	0	0	0	0	0	0	0	0
Total Capital Expenses	1,075,880	553,334	780,229	704,525	794,273	2,567,060	2,494,250	1,500,000	500,000	500,000	500,000
TOTAL EXPENSES	9,081,079	8,953,262	9,239,367	9,421,934	18,562,291	11,359,340	11,630,458	10,893,865	10,218,310	10,560,223	10,785,265

NOTE: For prior year ACTUALS, operational capital is separated out from the Operational Department, and is recorded in Capital, as is done for the annual audit.

TOTAL REVENUES	\$9,085,920	\$9,194,769	\$9,990,253	\$9,467,688	\$20,837,665	\$9,783,742	\$10,633,236	\$10,680,673	\$10,965,381	\$11,259,527	\$11,453,446
TOTAL EXPENSES	<u>9,081,079</u>	<u>8,953,262</u>	<u>9,239,367</u>	<u>9,421,934</u>	<u>18,562,291</u>	<u>11,359,340</u>	<u>11,630,458</u>	<u>10,893,865</u>	<u>10,218,310</u>	<u>10,560,223</u>	<u>10,785,265</u>
NET SURPLUS/(DEFICIT)**	4,841	241,507	750,886	45,754	2,275,374	(1,575,598)	(997,222)	(213,192)	747,071	699,304	668,181

* G & A Interfund Transfers are not included in departmental expenditure amounts.
 ** Cash Carryover Amounts not included as a part of this equation.
 ***Deficits in Budgeted FY16/17, FY17/18, FY18/19 are due to the PLANNED use of large donation and committed reserves for master plan capital projects.
 ****Operational Capital not broken down until annual audit.

**Glencoe Park District
Recreation Program Fees
2017-18**

Naomi Garvett				
Program Name	2015/2016	2016/2017	2017/2018	% increase
ELC 2 Year Olds - MWF	\$280/\$307	\$289/\$316	\$298/\$325	3%
ELC 2 Year Olds - T TH	\$183/\$202	\$189/\$208	\$195/\$214	
ELC 3 Year Olds - 5 day	\$511/\$562	\$526/\$579	\$542/\$596	3%
ELC 3 Year Olds - 4 day T-F	\$430/\$471	N/A	\$452/\$495	5%
ELC 4 Year Olds AM & PM	\$558/\$610	\$572/\$627	\$589/\$658	3%
Teddy Bear Camp - M/W/F	\$509/\$563	\$524/\$580	\$540/\$597	3%
Teddy Bear Camp - T/Th	\$765/\$835	\$788/\$860	\$812/\$886	
Teddy Stay-N-Play	New		\$175/\$190	3%
Panda Bear Camp - 5day	\$1,076/\$1184	\$1,108/\$1,220	\$1,141/\$1,257	3%
Panda Bear Camp - M/W/F	\$792/\$873	\$816/\$899	\$840/\$926	
Panda Stay-N-Play	\$175/\$190	\$185/\$199	\$191/\$205	3%
Koala Bear Camp	\$1,236/\$1,358	\$1,273/\$1,399	\$1,311/\$1,441	3%
Koala Stay-N-Play	N/A	\$411/\$442	\$423/\$455	3%
Kinder Korner Camp	\$1,241/\$1,363	\$1,278/\$1,404	\$1,316/\$1,447	3%
Kinder Korner Stay & Play	N/A	\$411/\$442	\$423/\$455	3%
Safety Town	\$86/\$91	\$90/\$95	\$93/\$98	3%
Alphabet Antics	\$410/\$451	\$422/\$465	\$435/\$479	3%
Clay Play	\$274/\$301	\$282/\$310	\$290/\$319	3%
Creative Cookers	\$315/\$346	\$324/\$356	\$334/\$367	3%
Explore and Discover	\$522/\$574	\$538/\$591	\$554/\$609	3%
Math Magic	\$439/\$482	\$452/\$496	\$466/\$511	3%
Fantasy Dance	\$268/\$294	\$276/\$303	\$284/\$312	3%
Fantasy Play	\$312/\$343	\$321/\$353	\$331/\$364	3%
Sports and Sorts	\$248/273	\$255/\$281	\$263/\$289	3%
Music and More	\$248/\$273	\$255/\$281	\$263/\$289	3%
Pee Wee Sportsters	\$240/\$264	\$247/\$272	\$254/\$280	3%
Tot Clay Play	\$433/\$476	\$446/\$490	\$459/\$505	3%
Jr. Concoctions		\$522/\$576	\$538/\$593	3%
Jr. Travelers		\$496/\$544	\$511/\$560	3%
Lunchtime Stories *meets 2 days per week		\$850/\$910	\$876/\$937	3%
Literacy		\$486/\$522	\$501/\$538	3%
Cooks & Books		\$522/\$576	\$538/\$593	3%
Preschool Day off		\$40/\$45	\$41/\$46	3%

Liz Visteen Program Name	Res/Nonres 2015-16	Res/Nonres 2016-17	Res/Nonres 2017-18	% increase
CPR/AED class	not offered	not offered	\$50/\$55	new program
Painting on Canvas	\$255/\$281	\$263/\$289	\$270/\$297	3%
Art & Wellness (formerly The Art of Play)	\$260/\$286	\$263/\$289	not offered	-
Dog Obedience	\$145/\$160	\$150/\$165	\$155/\$170	3%
Adult Workshops	\$50/\$55	\$75/\$83	\$30/\$33	> -100% ²
Mah Jongg	\$88/\$97	\$83/\$91	\$85/\$94	3%
Adult Ceramics	\$440/\$484	\$460/\$506	\$472/\$519	3%
Adult Ceramics Workshops	\$75/\$83	\$75/\$83	\$25/\$28 \$50/\$55	> -100% ²
Ballroom Dance	not offered	\$150/\$165	\$155/\$170	3%
Adult Trips	not offered	\$100/\$110	\$100/\$110	0%
Photography - Adult	\$45/\$50	\$120/\$132	\$50/\$55	> -100% ²
Hands-On Floral Design	\$75/\$83	\$75/\$83	various depending on program	0% ¹
Adult Cooking Workshops	\$50/\$55	\$55/\$60	\$75/\$83	36%
Babysitting	\$150/\$175	\$155/\$170	\$160/\$176	3%
Youth Ceramics - Handbuilding	\$560/\$616	\$432/\$475 ³	\$445/\$490	3%
Youth Ceramics - Wheel Throwing	\$768/\$845	\$594/\$653 ⁴	\$612/\$673	3%
Photography - Youth	\$45/\$50	\$200/\$220	\$50/\$55	> -200% ²
Daddy Daughter Dance	\$95	\$98	\$100	2%
	\$30	\$32	\$33	3%
Mother/Son Date Night	not offered	\$65	\$85	31% ⁵
		\$25	\$30	20% ⁵
Beach Camp Out	\$88	\$91	\$94	3%
Boo Bash	\$7	\$8	\$8	0%
	\$10	\$10	\$10	0%
Teen Scene	\$175	\$175	not offered	-
	\$10	\$10	\$10	0%
Youth Obstacle Race	not offered	not offered	\$25	new program
Itty Bitty New Year	\$6	\$7	\$8	14.3% ⁶

¹ Program fee varies depending on type and length of class; similar price structure to previous year.

² Attempting new format at lower price point in 2017-18 due to lack of participation in 2016-17

³ Session length of program changed from 2015-16 to 2016-17; fee per hour class increased 2.8%

⁴ Session length of program changed from 2015-16 to 2016-17; fee per hour class increased 3.1%

⁵ Greater increase to program fees due to adding more features/entertainment to event in 2017-18

⁶ Increase in \$1 increments; therefore higher percentage

Chris Pietrini Program Name	Res/Nonres 2015-16	Res/Nonres 2016-17	Res/Nonres 2017-18	% increase
Beach Volleyball Camp	\$100/\$110	\$103/\$113	\$103/\$119	0% ²
Tennis Camp	\$350/\$375	\$360/\$395	\$275/\$316	-23% ²
Action Quest	\$2,590/\$2,850	\$2,667/\$2,933	\$2,695/\$2,940	1%
Counselor In Training	\$1,115/\$1,255	\$1,149/\$1,264	\$1,183/\$1,291	3%
	\$745/\$820	\$767/\$844	\$786/\$858	3%
Adult Softball	\$650	\$670	\$695	3%
Tennis				
45 Minute	\$138/\$152	\$142/\$156	\$158/\$174	10% ¹
1 Hour	\$183/\$201	\$188/\$206	\$234/\$257	24% ¹
Adult	\$294/\$323	\$303/\$333	\$367/403	21% ¹
After School Soccer/Basketball	\$212/\$233	\$218/\$240	\$214/\$235	-2% ¹
Hot Shots Sports	\$264/\$290	\$272/\$299	\$280/\$308	3%
Arena Flag Football/Floor Hockey	\$231/\$254	\$238/\$261	\$231/\$254	3%
House Basketball 1-2	\$196/\$216	\$202/\$222	\$249/\$274	3%
House Basketball 3-6	\$337/\$371	\$347/\$381	\$379/\$416	10.6% ³
Travel Basketball	\$715	\$736	\$765	4%
Disc Golf	\$189/\$208	\$195/\$214	\$199/\$219	2%
Pee Wee Sportsters	\$240/\$264	\$247/\$272	\$255/\$280	3%
Wide World of Sports	\$160/\$176	\$165/\$182	\$208/\$228	26% ¹
SNAG Golf	\$119/\$131	\$124/\$136	\$129/\$142	4%
Kind Flag Football	\$96/\$106	\$98/\$108	\$88/\$97	-11% ¹
Flag Football 1-4	\$96/\$106	\$98/\$108	\$88/\$97	-11% ¹
Flag Football 5-8	\$135/\$149	\$139/\$152	\$88/\$97	-37% ¹
Volleyball Clinics	\$90/\$99	\$93/\$102	\$90/\$99	-3% ¹
Volleyball League	\$180/\$198	\$185/\$204	N/A	
Gymnastics and Tumbling	\$140/\$154	\$144/\$158	\$150/\$165	4%
Little Sportsters	\$219/\$241	\$225/\$247	\$232/\$255	3%
Mini Majors TBall		\$144/\$159	\$150/\$165	(4.1%) (1.5 hour class w lunch)
	\$150/\$165	\$198/\$220	not offering	

¹ Program fee increase is 3% however number of classes per session have varied

² Program did not run in 2015-16 so fees have been lowered or remained the same in an effort to attract participants.

³ More clinics added to program

Bobby Collins Program Name	Res/Nonres 2015-16	Res/Nonres 2016-17*	Res/Nonres 2017-18	% increase
Watts				
Toddler (Sat)/Snow Plow	\$180	\$198	\$204	3%
Basic (Sat.)/Basic 1-4	\$180	\$198	\$204	3%
Pre Alpha (Sat.)	\$180			Changed to Basic 2-4
Alpha Delta (Sat.)	\$180			Changed to Basic 2-4
Kinderblades	\$185			Changed to Snow Plow
ISI Mini Session	\$99			Not Offered
Minor Hawk LTS	\$175	\$198	\$204	3%
Minor Hawk Beg.	\$175	\$198	\$204	3%
Intermediate	\$195	\$198	\$204	3%
Advanced	\$206			Not Offering
Adult Beginning	\$175	\$198	\$204	3%
<i>*2016/17 classes broken up into 2 sessions and has one extra class compared to 2015</i>				
Beach/Boat				
Adult Kayak	\$155/\$180	\$160/\$185	\$165/\$190	3%
Adult Paddle Board	\$155/\$180	\$160/\$185	\$165/\$190	3%
Adult Sailing	\$273/\$305	\$281/\$314	\$290/\$323	3%
Youth Beginner/Sail Camp	\$217/\$249	\$224/\$256	\$461/\$575	105% ¹
Paddleboard Yoga	N/A	\$160/\$185	\$165/\$190	3%

¹ Changed to a 2 week class from 1 week

Paul Goedjen Program Name	Res/Nonres 2015-16	Res/Nonres 2016-17	Res/Nonres 2017-18	% increase
Fitness Punch Pass			* Did not raise punch card prices in an effort to continue to promote	
10 punch	\$160/\$175	\$165/\$180	\$165/\$180	0%
20 punch	\$268/\$293	\$276/\$302	\$276/\$302	0%
30 punch	\$335/\$368	\$345/\$379	\$345/\$379	0%
6 month unlimited	\$640/\$705	\$660/\$726	\$660/\$726	0%
Beach Yoga	NA	NA	\$128/\$140	NA
Beginner Yoga	NA	NA	\$56/\$56	NA
Paddleboard Fitness	NA	NA	\$160/\$200	NA
Paddleboard Yoga	NA	NA	\$160/\$200	NA
Adult Jazz	\$252/\$277	\$260/\$286	\$260/\$286	0% (participants rarely register - prefer to pay \$20 drop in fee)
Adult Rowing	NA	NA	\$132/\$144	NA
Youth Rowing	NA	NA	\$300/\$315	NA

Stephani Briskman Program Name	Res/Nonres 2015-16	Res/Nonres 2016-17	Res/Nonres 2017-18	% increase
Sun Fun Camp	\$1,575/\$1,733	\$1623/\$1785	\$1672/\$1839	3%
Camp Adventure	\$1,626/\$1,788	\$1675/\$1843	\$1725/\$1898	3%
Summer's Beginning	\$270/\$297	\$278/\$306	\$286/\$315	3%
Summer's End	\$270/\$297	\$278/\$306	\$286/\$315	3%
Camp Extended Care AM	\$200/\$220	\$350/\$385	\$361/\$416	3%
Camp Extended Care PM	\$424/\$466	\$437/\$480	\$450/\$494	3%
Playhouse Summer Program	\$575/\$633	\$600/\$660	\$425/\$438	0% ¹
Mitey Movement	\$365/\$410	\$389/\$424	\$440/\$488	13% ²
Tiny Hip Hop	\$300/\$329	\$427/\$470	\$472/\$513	10% ²
Preschool Hip Hop	\$248/\$273	\$351/\$400	\$412/\$448	17% ²
Jump Start Math and Science	\$336/\$370	\$336/\$370	N/A	Not Offered
Kinder Culture	\$483/\$531	\$434/\$477	N/A	Not Offered
Kinder Concoctions	\$483/\$531	\$434/\$477	N/A	
Ballet	\$295/\$325	\$406/\$441	\$401/\$435	0% ³
	\$300/\$329	\$412/\$447	\$445/\$483	
	\$389/\$427	\$480/\$522	\$472/\$513	
		\$522/\$568	\$511/\$556	
Hip Hop	\$338/\$372	\$412/\$447	\$380/\$412	0% ³
	\$376/\$414	\$448/\$487	\$380/\$412	
	\$387/\$426	\$453/\$492	\$435/\$473	
	\$398/\$438	\$472/\$513	\$445/\$483	
	\$410/\$451	\$472/\$513	\$445/\$483	
	\$433/\$476	\$520/\$566	\$460/\$500	
	\$469/\$516	\$530/\$577	\$510/\$555	
	\$485/\$534	\$615/\$661	\$524/\$570	
Jazz	\$339/\$372	\$412/\$447	\$380/\$412	0% ³
	\$290/\$319	\$453/\$492	\$445/\$483	
Combo Classes	\$610/\$671	\$735/\$816	\$664/\$718	0% ³
		\$827/\$898	\$773/\$838	
Contemporary Dance Performance		\$412/\$447	\$445/\$483	8% ²
Jazz Performance	\$522/\$573	\$471/\$518	Not Offered	
Sunshine Arts and Crafts	\$176/\$194	\$297/\$327	\$306/\$337	3%
Little/Kinder Footlighters	\$378/\$416	\$389/\$428	\$10/\$11	3%
Broadway Bound	\$605/\$665	\$678/\$740	\$698/\$762	3%
Mad Science	\$200/\$220	\$155/\$170	\$159/\$175	3%
Chefs Around the World	\$443/\$487	\$443/\$487	N/A	Not Offered
Chess Scholars	\$261/\$288	\$251/\$277	\$259/\$285	3%
Computer Explorers	\$323/\$355	\$323/\$355	\$333/\$366	3%
Mixed Media	\$195/\$215	\$268/\$295	\$524/\$577	96% ⁵
Play-Well	\$205/\$226	\$258/\$283	\$321/\$354	18% ⁴
		\$283/\$312	\$321/\$354	
Voice Lessons	\$155/\$170	\$240/\$264		Pricing will be negiated with new instructor.
	\$240/\$264	\$358/\$394		
	\$230/\$253			
	\$360/\$396			

Piano Lessons	\$268/\$295	\$276/\$304	\$284/\$313	3%
Chicago Dance	\$176/\$194	\$267/\$294	\$275/\$303	3%
Amazing Minds	\$361/\$397	\$284/\$312	\$293/\$321	3%
Magic by Gary Kantor	\$20/\$24	\$20/\$24	\$20/\$24	0%
AM Kids Club	2 Days- \$138	2 Days- \$142	2 Days-\$146	3%
	3 Days-\$180	3 Days-\$186	3 Days- \$191	
	4 Days-\$217	4 Days-\$224	4 Days- \$230	
	5 Days-\$265	5 Days-\$273	5 Days- \$281	
PM Kids Club	2 Days- \$324	2 Days- \$334	2 Days- \$344	3%
	3 Days-\$417	3 Days-\$430	3 Days- \$442	
	4 Days-\$469	4 Days-\$483	4 Days- \$497	
	5 Days-\$515	5 Days-\$530	5 Days- \$545	
School Day Off	\$47/\$53	\$47/\$53	\$49/\$56	3%
Winter Break Camp		\$68/\$75	\$70/\$77	3%

¹ Playhouse is a shorter session this summer

² Prices reflect a longer session (Winter-Spring) and a \$60 costume fee

³ Due to low enrollment, changed classes, and shorter session lengths

⁴ Prices reflect a longer session (Winter-Spring)

⁵ Session has doubled in length

2016 - 17 Children's Circle Price Comparisons

	Children's Circle 5 day pricing	Harkness House 5 day pricing	Price Difference
Infants	\$1880 R/\$1974NR per month	\$1750 per month	GPD - \$130/month more
Toddlers	\$1795R/\$1885NR per month	\$1625 per month	GPD - \$170/month more
Jr. Preschool	\$1609R/\$1689NR per month	\$1425 per month	GPD - \$184/month more
Pre-School	\$1351R/\$1419NR per month	\$1250 per month	GPD - \$101/month more

Price comparison between Children's Circle and Bright Horizons in Northbrook. Hours of operation are 6:30-6:00 p.m.
Bright Horizons follows DCFS Licensing Standards for ratio(see chart below)

	Children's Circle 5 day pricing	Bright Horizons 5 day pricing	Price Difference
Infants	\$1880 R/\$1974NR per month	\$1905 per month	GPD - \$25/month less
Toddlers	\$1795R/\$1885NR per month	\$1705 per month	GPD - \$90/month more
Jr. Preschool	\$1609R/\$1689NR per month	\$1615 per month	GPD - \$6/month less
Pre-School	\$1351R/\$1419NR per month	\$1480 per month	GPD - \$129/month less

Price comparison between Children's Circle and JCC child care in Northbrook. Hours of operation are 7:00am -6:00 p.m.
JCC follows DCFS Licensing Standards for ratio(see chart below)

	Children's Circle 5 day pricing	JCC 5 day pricing	Price Difference
Infants	\$1880 R/\$1974NR per month	\$1960 per month	GPD - \$80/month less
Toddlers	\$1795R/\$1885NR per month	\$1860 per month	GPD - \$65/month less
Jr. Preschool	\$1609R/\$1689NR per month	\$1590 per month	GPD - \$19/month more
Pre-School	\$1351R/\$1419NR per month	\$1590 per month	GPD - \$239/month less

Early Learning Center Price Comparisons

	ELC Price	Am Shalom	Price Difference
Parent-Tot	\$70/month - 1 day a week	\$230/month - 2 days a week	GPD - \$11.25/class less
2 Year Olds	\$298/month - 3 days a week	\$466/month - 3 days a week	GPD - \$168/month less
	\$195/month - 2 days a week	\$308/month - 2 days a week	GPD - \$113/month less
3 Year Olds	\$542/month - 5 days a week	\$654/month - 5 days a week	GPD - \$112/class less
	\$452/month - 4 days a week	\$473/month - 3 days a week	GPD - \$11.16/class less
4 Year Olds	\$589/month - 5 days a week	\$654/month - 5 days a week	GPD - \$65/month less

*NAEYC certified

	ELC Price	GJK Pricing	Price Difference
Parent-Tot	\$70/month - 1 day a week	\$180/month - 2 day a week	GPD - \$5/class less
2 Year Olds	\$298/month - 3 days a week	\$436/month - 3 days a week	GPD - \$138/month less
	\$195/month - 2 days a week	\$312/month - 2 days a week	GPD - \$117/month less
3 Year Olds	\$542/month - 5 days a week	\$625/month - 5 days a week	GPD - \$83/month less
	\$452/month - 4 days a week	Not Offered	N/A
4 Year Olds	\$589/month - 5 days a week	\$838/month - 5 days a week	GPD - \$249/month less

**NAEYC certified*

	ELC Price	Willow Wood Pre-School	Price Difference
Parent-Tot	\$70/month - 1 day a week	\$120/month - 1 day a week	GPD - \$50/month less
2 Year Olds	\$298/month - 3 days a week	\$416/month - 3 days a week	GPD - \$118/month less
	\$195/month - 2 days a week	\$335/month - 2 days a week	GPD - \$140/month less
3 Year Olds	\$542/month - 5 days a week	\$653/month - 2 days a week	GPD - \$111/month less
	\$452/month - 4 days a week	\$538/month - 4 day a week	GPD - \$86/month less
4 Year Olds	\$589/month - 5 days a week	\$653/month - 2 days a week	GPD - \$64/month less

	ELC Price	Sacred Heart Pre-School	Price Difference
Parent-Tot	\$70/month - 1 day a week	Not offered	N/A
2 Year Olds	\$298/month - 3 days a week	Not offered	N/A
	\$195/month - 2 days a week	Not offered	N/A
3 Year Olds	\$542/month - 5 days a week	Not offered	N/A
	\$452/month - 4 days a week	\$472/month - 4 days a week	GPD - \$20/month less
4 Year Olds	\$589/month - 5 days a week	\$650/month - 5 days a week	GPD - \$61/month less

2016 Summer Camp F Comparison Table

Agency	Resident 1 Week	Resident 2 Week	Resident 4 week	Resident 7 Week	Resident 8 Week	Non-Res. 1 Week	Non-Res. 2 Week	Non-Res. 4 Week	Non-Res. 7 Weeks	Non-Res. 8 Week	Early Bird Discount
Glencoe Park District Aquatics (half day camp)	\$231	\$461				\$287	\$575				10%
Park District of Highland Park Aquatics Camp			\$1,585	\$2,618				\$1,610	\$2,668		\$100
Skokie Park District Aquatics Camp			\$425					\$531			
Glencoe Park District Pre-School Camp (half day)		\$412	\$685		\$1,141		\$452	\$753		\$1,257	10%
Winnetka Park District Pre-School Camp (half day)				\$720					\$865		
Park District of Highland Park Pre-School Camp (half day)			\$1,199	\$1,983				\$1,249	\$2,033		\$100
Northbrook Park District Pre-School Camp (Half day)			\$735					\$919			
Glenview Park District Pre-School Camp (half day)			\$423					\$529			
Skokie Park District Pre-School Camps (half day)			\$288					\$360			
Glencoe Park District Sun Fun Camp		\$595	\$1,003		\$1,672		\$655	\$1,104		\$1,839	10%
Park District of Highland Park Crew Camp			\$1,285	\$2,208				\$1,335	\$2,308		\$100
Northbrook Park District Challenge Rookies			\$1,059					\$1,325			
Glenview Park District Camp Funview			\$913					\$1,113			
Skokie Park District General Camps	\$120		\$438			\$151		\$538			
Glencoe Park District Teen Camp		\$902	\$1,617		\$2,695		\$984	\$1,764		\$2,940	10%
Northbrook Park District Camp Challenge Veterans			\$1,160					\$1,455			
Glenview Park District G Crew Camp (4 days/week)			\$1,385					\$1,457			
Skokie Park District X-Camp for Teens			\$515					\$644			

2017 - 2018 Glencoe Beach Proposed Pricing

Passes	2016 Price	2017 Price	Change	% above Res
Individual Resident	\$102	\$95	-\$7	
Two Person Resident	\$122	\$105	-\$17	
Additional Resident	\$20	\$15	-\$5	
Family Resident (4)	\$162	\$135	-\$27	
Senior Pass Resident	\$52	\$54	\$2	
Individual Nonresident	\$128	\$132	\$4	39%
Two Person Nonresident	\$153	\$158	\$5	50%
Additional Nonresident	\$25	\$26	\$1	73%
Family Nonresident (4)	\$203	\$209	\$6	55%
Senior Pass Nonresident	\$67	\$69	\$2	28%

Policy is 100% maximum increase for nonresidents over residents

Resident pass rates were lowered to match Winnetka NR rates; NR Rates were increased by 3%

Daily Admission **	2016 Price	2017 Price	Change	% above Res
Adult Resident	\$6	\$7	\$1	
Child Resident	\$4	\$5	\$1	
Adult Nonresident	\$10	\$14	\$4	100%
Child Nonresident	\$7	\$10	\$3	100%
Senior Resident	\$2	\$5	\$3	
Senior Nonresident	\$4	\$10	\$6	
Twilight/High Bacteria Child Res	\$2	\$3	\$1	
Twilight/High Bacteria Child Nonres	\$4	\$5	\$1	
Twilight/High Bacteria Adult Res	\$3	\$3	\$0	
Twilight/High Bacteria Adult Nonres	\$5	\$5	\$0	
Twilight/High Bacteria Senior Res	\$2	\$3	\$1	
Twilight/High Bacteria Senior Nonres	\$4	\$5	\$1	
Group	\$5	\$6	\$1	
Camp Under 100	\$5	\$6	\$1	
Camp Over 100	\$4	\$5	\$1	
Children Under 2	Free	Free	\$0	

Policy is 100% maximum increase for nonresidents over residents

***Last Daily Rate Increases: 2002 \$1 increase for NR only; 2012 \$1 increase for NR adult fee to \$10*

Change child age rule to 14 and below / Most Districts have one fee for adult and child / Highland Park is 15 and below

Summer Boat Storage	2016 Price	2017 Price	Change	% above Res
Rack Storage - Resident	\$344	\$354	\$10	
Sand Storage - Resident	\$572	\$589	\$17	
SUP Storage - Resident	\$344	\$344	\$0	
Rack Storage - Nonresident	\$458	\$531	\$73	50%
Sand Storage - Nonresident	\$744	\$883	\$139	50%
SUP Storage - Nonresident	\$458	\$516	\$58	50%

Policy is 100% maximum increase for nonresidents over residents

3% increase for resident except for SUP want to encourage users to use new racks

Increase NR to be 50% above Resident

Winter Boat Storage	2016 Price	2017 Price	Change	% above Res
Rack Storage - Resident	\$120	\$124	\$4	
Sand Storage - Resident	\$234	\$241	\$7	
SUP Storage - Resident	\$120	\$120	\$0	
Rack Storage - Nonresident	\$150	\$186	\$36	50%
Sand Storage - Nonresident	\$264	\$301	\$37	25%
SUP Storage - Nonresident	\$150	\$150	\$0	25%

Policy is 100% maximum increase for nonresidents over residents

3% increase for resident except for SUP want to encourage users to use new racks

Increased Nonresident rates to be competitive with Wilmette

Encourage SUP users to use new Racks

2017 Glencoe Beach Purposed Pricing

Lake Rentals	2016 Price	2017 Price	Change	% above Res
SUP - Weekday	\$20	N/A	N/A	N/A
SUP - Weekend	\$25	R \$25/NR \$30	\$5	20%
Kayak - Weekday	\$20	N/A	N/A	N/A
Kayak - Weekend	\$25	R \$25/NR \$30	\$5	20%
Barnett/Sunfish - Weekday	\$25	N/A	N/A	N/A
Barnett/Sunfish - Weekend	\$40	R \$30/NR \$40	\$5/\$0	33%
Hobie Cat - Weekday	\$35	N/A	N/A	N/A
Hobie Cat - Weekend	\$50	R \$40/NR \$50	\$5/\$0	25%

R/NR fees instead of weekday vs. weekend

Policy is 50% maximum increase for nonresidents over residents

Sun Shelters*	2016 Price	2017 Price	Change	% above Res
#1-4 Same Day - Resident	\$15	\$20	\$5	
#1-4 Same Day - Nonresident	\$30	\$40	\$10	100%
#5 Same Day - Resident	\$30	\$40	\$10	
#5 Same Day - Nonresident	\$60	\$80	\$20	100%
#1-4 Advanced - Resident	\$25	N/A		
#1-4 Advanced - Nonresident	\$50	N/A		
#5 Advanced - Resident	\$50	N/A		
#5 Advanced - Nonresident	\$100	N/A		

**Change pricing model to eliminate advanced and day-of price difference. Only offer price difference between residents and nonresidents. Residents will have the ability to book sun shelters beginning in March with summer program registration. Nonresidents will only be able to book two weeks in advance of requested rental date.*

2016 Pricing Comparisons

Standard Daily Admissions and Passes

Town	Hours	Daily Fees Res/NR	Individual Pass Res/NR	Family Pass (4 passes) Res/NR
Glencoe	10:00am– 8:00pm	Adult \$6/\$10 Child \$4/\$7	\$102/\$128	\$162/\$203
Wilmette	9:00am–8:00pm	Adult \$4.75/\$9.50 Child \$4.75/\$9.50 Daily Parking \$12/\$15	\$43/\$108 Parking Pass \$17/\$103	\$106/\$254 Parking Pass \$17/\$103
Winnetka	9:00am–7:00pm	Adult \$5/\$10 Child \$5/\$10	\$60/\$128	\$95/\$125
Evanston	10:30am– 7:30pm	Adult \$8/\$8 Child \$6/\$6	\$34/\$58	\$136/\$232

Last Daily Rate Increase:

2002: \$1 increase for nonresident only; resident rate remained \$4/\$6

2012: \$1 increase for nonresident adult fee only to \$10

Last Season Pass Increase:

2010: \$5 increase to all pass types

2012: New rate created for seniors (age 65 and older)

Note: Due to Illinois Department of Natural Resources and the OSLAD Grant the District received in 1996, the nonresident rates/fees for the Beach are not allowed to be more than twice the resident rate.

Sun Shelter and Trellis Rentals

Town	Sun Shelter (12 person) 3 Hour Rental Res/NR	Sun Shelters (24 person) 3 Hour Rental Res/NR	Trellis (75-100 person) 5 Hour Rental Res/NR
Glencoe	\$15/\$30	\$25/\$50	M-Th \$218/\$328 F-Su \$350/\$525
Wilmette	Free/\$30	Free/\$60	Not Available

Winnetka	Not Available	Not Available	\$125/\$225
Evanston	Not Available	Not Available	Not Available

Lake Rentals*

Town	Kayak Res/NR	Paddleboard Res/NR	Sailboat Rental Res/NR
Glencoe	M-F \$20/\$20 Sa-Su \$25/\$25	M-F \$20/\$20 Sa-Su \$25/\$25	M-F \$40/\$40 Sa-Su \$50/\$50
Wilmette	M-F \$38/\$38 Sa-Su \$48/\$48	M-F \$38/\$38 Sa-Su \$48/\$48	M-F \$59/\$59 Sa-Su \$79/\$79
Winnetka	Not Available	M-F Not Available Sa-Su \$25/\$40	Not Available
Evanston (45 min rentals)	M-F \$25/\$35 Sa-Su \$25/\$35	M-F \$25/\$35 Sa-Su \$25/\$35	M-F \$50/\$60 Sa-Su \$50/\$60

*Prices per hour

Boat Storage Spaces

Town	Sand Res/NR	Rack Res/NR	Winter Sand Res/NR	Winter Rack Res/NR
Glencoe	\$572/\$744	\$344/\$458	\$234/\$264	\$120/\$150
Wilmette	\$634/\$898	\$362/\$604	\$269/\$269	\$187/\$187
Winnetka	\$340/\$680	\$300/\$450	\$100/\$150	\$100/\$150
Evanston	\$370/\$500	\$230/\$290	Not Available	Not Available

Swimming Beach Fees 2016	Evanston	Wilmette	Kenilworth	Winnetka	Glencoe	Highland Park	Lake Forest
Individual Resident	\$34.00	\$43.00	\$30.00	\$60.00	\$102.00	FREE	FREE
Two Person Resident	N/A	\$61.00	\$35.00	\$65.00	\$122.00	FREE	FREE
Additional Resident	N/A	\$23.00	\$5.00	\$5.00	\$20.00	FREE	FREE
Family Resident (4)	N/A	\$106.00	\$90.00	\$75.00	\$162.00	FREE	FREE
Individual Non Resident	\$58.00	\$108.00	\$75.00	\$95.00	\$128.00	FREE	N/A
Two Person Non Resident	N/A	\$165.00	\$85.00	\$105.00	\$153.00	FREE	N/A
Additional Non Resident	N/A	\$45.00	\$10.00	\$10.00	\$25.00	FREE	N/A
Family Non Resident (4)	N/A	\$254.00	\$150.00	\$125.00	\$203.00	FREE	N/A
Daily Prices							
Adult Resident	\$8.00	\$4.75	\$5.00	\$5.00	\$6.00	FREE	FREE
Child Resident	\$6.00	\$4.75		\$5.00	\$4.00	FREE	FREE
Adult Non Resident	\$8.00	\$9.50	\$15.00	\$10.00	\$10.00	FREE	\$10.00
Child Non Resident	\$6.00	\$9.50		\$10.00	\$7.00	FREE	\$10.00
Parking							
Resident Season Parking		\$18.00			FREE	City Sticker	City Sticker
Resident Daily Parking		\$10/\$13			FREE	\$40.00	
Non Resident Season Parking		\$108.00			FREE	\$250.00	\$910.00
Non Resident Daily Parking		\$10/\$16			FREE	\$40.00	

Watts Ice Center Pricing History

Passes	2015-16	2016-17	2017-18	Change
Individual Earlybird	\$58	\$60	\$62	3%
Additional Earlybird	\$27	\$28	\$29	3%
Individual Season Pass	\$74	\$76	\$78	3%
Additional Season Pass	\$32	\$33	\$34	3%
Hockey/Public Skate Combo Pass - EB	N/A	N/A	\$175	N/A
Hockey/Public Skate Combo Pass	N/A	N/A	\$200	N/A

Public Skate Admission	2015-16	2016-17	2017-18	Change
Adults	\$8	\$8	\$8	0%
Children	\$5	\$5	\$6	3%
Skate Rental	\$4	\$4	\$4	0%
Broomball Adult	N/A	N/A	\$8	N/A
Broomball Child	N/A	N/A	\$6	N/A

Hockey Admission	2015-16	2016-17	2017-18	Change
Open Hockey Admission	\$7	\$8	\$8	0%
Adult Scrub Admission	\$10	\$10	\$10	0%
Open Hockey 10 Punch Pass	\$45	\$65	\$67	3%
Open Hockey 20 Punch Pass	\$80	N/A	N/A	N/A

Rental Pricing	2015-16	2016-17	2017-18	Change
Party Package - Resident	\$250	\$275	\$283	3%
Party Package - Non-Resident	\$275	\$300	\$309	3%
Main Rink (per hour) - Resident	\$253	\$260	\$268	3%
Main Rink (per hour) - Non- Resident	\$278	\$285	\$294	3%
Studio Rink (per hour) - Resident	\$150	\$155	\$160	3%
Studio Rink (per hour) - Non-Resident	\$165	\$170	\$175	3%
Rec Room (per hour)	\$75	\$80	\$83	3%
Full Facility	\$2,000	\$2,000	\$2,000	0%

"Extras" Pricing	2015-16	2016-17	2017-18	Change
Broomball Equipment	\$25	\$25	\$30	20%
Skate Sharpening	\$5	\$8	\$8	0%
Kitchen Use	\$25	\$25	\$25	0%
Mascot Visit	\$35	\$35	\$35	0%
Alcohol Permit	\$175	\$175	\$195	12%
Incidental Charges	\$25	*Various	*Various	N/A

**Incidental list created with fees charged based on item broken or amount of additional cleaning.*

2016 Rink Pricing & Comparisons

Open Skate Daily Fee Comparisons

Rink	Adult	Child	Skate Rental
Watts Ice Center Glencoe	\$8	\$5	\$4
Centennial Ice Rink Wilmette	\$8.75	\$7.50	\$4.50
Centennial Ice Rink Highland Park	\$6	\$5	\$3
Winnetka Ice Arena Winnetka	\$7	\$6	\$3.50
Skokie Skatium Skokie	\$5.50	\$4.50	\$3

Year Round Pass Fee Comparisons

Rink	Individual	Additional Family Member
Watts Ice Center Glencoe	\$58	\$27
Centennial Ice Rink Wilmette	\$120	\$21
Centennial Ice Rink Highland Park	Not Available	Not Available
Winnetka Ice Arena Winnetka	\$90 (30 use punch card)	\$37 (10 use punch card)
Skokie Skatium Skokie	\$85	\$31

Rink Pricing & Comparisons

Weekly Open Hockey and Public Skate Hours Comparison for 2015-2016

Rink	Location	Public Skate	Open Hockey
Winnetka Ice Arena	Winnetka	9.75	Not Offered
Glenview Ice Center	Glenview	15	3.5
Centennial Ice Rink	Highland Park	15.5	Not Offered
Skokie Skatium	Skokie	15.75	7
Centennial Ice Rink	Wilmette	17.25	8.75
Watts Ice Center	Glencoe	22.5	30

Ice Rental Fees Comparison

Rink	Main Sheet	Studio Sheet
Watts Ice Center Glencoe	\$253	\$150
Centennial Ice Rink Wilmette	\$365	\$170
Centennial Ice Rink Highland Park	\$300	Not Available
Winnetka Ice Arena Winnetka	\$315	Not Available
Skokie Skatium Skokie	\$325	\$145

- Permits for alcohol use were available with an additional cost for liquor liability at \$175.
- A kitchen facility rental was available for a \$20 fee per hour.
- Broomball equipment rental was available for \$25 per hour.
- Room and party rentals included all setup and cleanup time the patron needed. Any extended rentals, equipment use, and rentals remaining past the ending time of the contract or requiring additional clean-up costs incurred by the District were charged a rate of \$50 per hour.

Staff does not recommend a non-resident fee due to:

- Limited nonresident passes (only 7 sold). The non-residents were from Winnetka, Wilmette, and Highland Park. Each of those communities also have a skating rink.
- Neighboring Rinks: Highland Park, Winnetka, Wilmette, Skokie, Northbrook, and Glenview. None of our neighboring rinks have non-resident daily fees.