



Dear Friends of the Naperville Park District:

The District is pleased to submit its proposed budget for 2018 for your review. The goal of the budget is to support the organization's ongoing efforts to provide exceptional park and recreation experiences, produce enjoyable events and offer programs and services that are of value to our residents. This is accomplished by employing conscientious stewardship of our resources, including tax dollars, in addition to thoughtful planning and managing of our operations. All of this is done to benefit the entire community and promote our residents' involvement in the many diverse recreational resources that are available to them.

2017 District Accomplishments

In 2017, after several preceding years of ambitious development projects, the District refocused its attention on key initiatives that will set the stage for the planning of future projects. These included conducting the 2017 Community Interest and Opinion Survey, developing the District's new, 3-year Strategic Plan and updating the organization's Master Plan. Here are the highlights of the District's accomplishments in 2017:

2017 District Goals

- **Community Interest and Opinion Survey**

In the spring, the District completed its first Community Interest and Opinion Survey since 2012. A sampling of residents from all geographic areas of the city responded either online, by telephone or via mailed questionnaire. Overall, the survey results affirmed that the District provides parks and services that are highly valued by the majority of residents.

- **2018-2020 Strategic Plan**

In the fall, staff and board began developing the District's next three-year Strategic Plan to guide the District in setting goals and reviewing its mission, vision and core values. Input gathered from the Community Interest and Opinion Survey is one of the key components in determining the District's direction and focus.

- **Master Plan**

An update to the District's Master Plan will be started at the end of 2017, completed in 2018, and then implemented. This plan will take into consideration the Community Interest and Opinion Survey findings and Strategic Plan goals.

Key 2017 Capital Project Highlights

- **Frontier Sports Complex Improvements (Phase II)**

Phase II of the Frontier Sports Complex was completed in fall 2017. It included finishing the renovation of the east side athletic fields and irrigation system. Phase I of the project, concluded in 2016, saw the addition of a new restroom building, parking lot, ADA accessible pathway and the renovation of a portion of the east fields and irrigation systems.

- **Knoch Park Central Maintenance Facility**

In June 2017, the new Central Maintenance Facility at Knoch Park officially opened just a little more than a year after the District held its Farewell to the Barn event. The new facility is situated on the site where the Barn and former maintenance structure once stood.

- **Playground Renovations**

In 2017, new playground ribbon-cutting events were held at the following six parks: Columbia Estates, Huntington Ridge, Country Lakes, Pembroke Commons, Summerfield Lake and Atwater.

Accolades

The District was honored to receive the following accolades in 2017:

- Illinois Sustainability Award
- Helen Doria Arts in the Park Award (second place) for excellence in arts programming
- Illinois Park and Recreation Association Media Campaign Award (second place) for the Barn Farewell
- Forest Preserve District of Will County Appreciation of Partners Award for Segment 5 of the DuPage River Trail
- School District 203 Exemplary Business Partnership Award – for Summer School Camp program
- Rotary Club of Naperville Downtown named Brad Wilson a Paul Harris Fellow
- Naperville Park District's Competition Dance Team won first place in the small group division at the Des Plaines Dance Idol competition
- GFOA Certificate of Excellence in Financial Reporting for the *2015 Comprehensive Annual Financial Report (CAFR)*
- GFOA Popular Annual Financial Report (PAFR) Award for the *2015 Annual Report*

2018 Budget

The District's 2018 budget is made up of several different funds and each plays an essential role to successfully deliver programs and services to our residents. The total proposed budget for 2018 is \$39.6 million, which includes \$6.5 million in total capital projects.

2018 Goals

The Naperville Park District board and staff agree on the following 2018 goals to be completed by the year's end:

- **Implement the 2018-2020 Strategic Plan**
A three-year Strategic Plan that was created in late 2017 with the input of board, staff and community stakeholders, will be launched. This document will provide guidance with regard to the District's progress and future direction.
- **Master Plan Update**
An update will be made to the organizational Master Plan. This revised version will take into consideration the 2017 Community Interest and Opinion Survey findings and 2018-2020 Strategic Plan goals and objectives. The final Master Plan update is slated to be presented to the Park Board for approval in the first half of 2018.
- **Attain Reaccreditation Status through the Illinois Distinguished Accreditation Program, co-sponsored by the Illinois Association of Park Districts (IAPD) and the Illinois Park and Recreation Association (IPRA)**
Renew accreditation through the Illinois Distinguished Accreditation program.

Key 2018 Capital Project Highlights

In addition to the several goals that the District is set to accomplish, the following are capital improvements that will take place in 2018:

- **Frontier Sports Complex Improvements**
The scope of work planned for this site in 2018 involves improvements to the multi-purpose field and irrigation system.
- **Playground Renovations**
In 2018, the existing playgrounds at Century Farms Park, Farmington Park, Kingsley Elementary School (cooperative cost share agreement with Naperville Community Unit School District 203), Pembroke Park, University Heights Park and Yorkshire Manor Park are scheduled for renovation.

- **Southwest Community Park Design**

A site design and multi-phase development plan for Southwest Community Park is scheduled to be formulated in 2018. Additionally, permit documents are proposed to be submitted in preparation for the first phase of construction at Southwest Community Park.

Conclusion

For 2018, a continued theme of focusing on operations is in store for the Park District, with the implementation of the Strategic Plan and Master Plan at the forefront. Focusing on state reaccreditation status also falls under an emphasis on operations. Aside from some moderate renovations to parks and playgrounds, in 2018 the District will kick-off its next new, future-focused construction effort with the design of Southwest Community Park – a parcel located on the city's far southwest side. These initiatives continue to drive home the fact that the Park District, while thoughtfully and effectively stewarding its resources and assets, also looks toward the future with aspirations of continuous improvement for the benefit of its community.

Naperville Park District

Naperville Park District

2018 Budget

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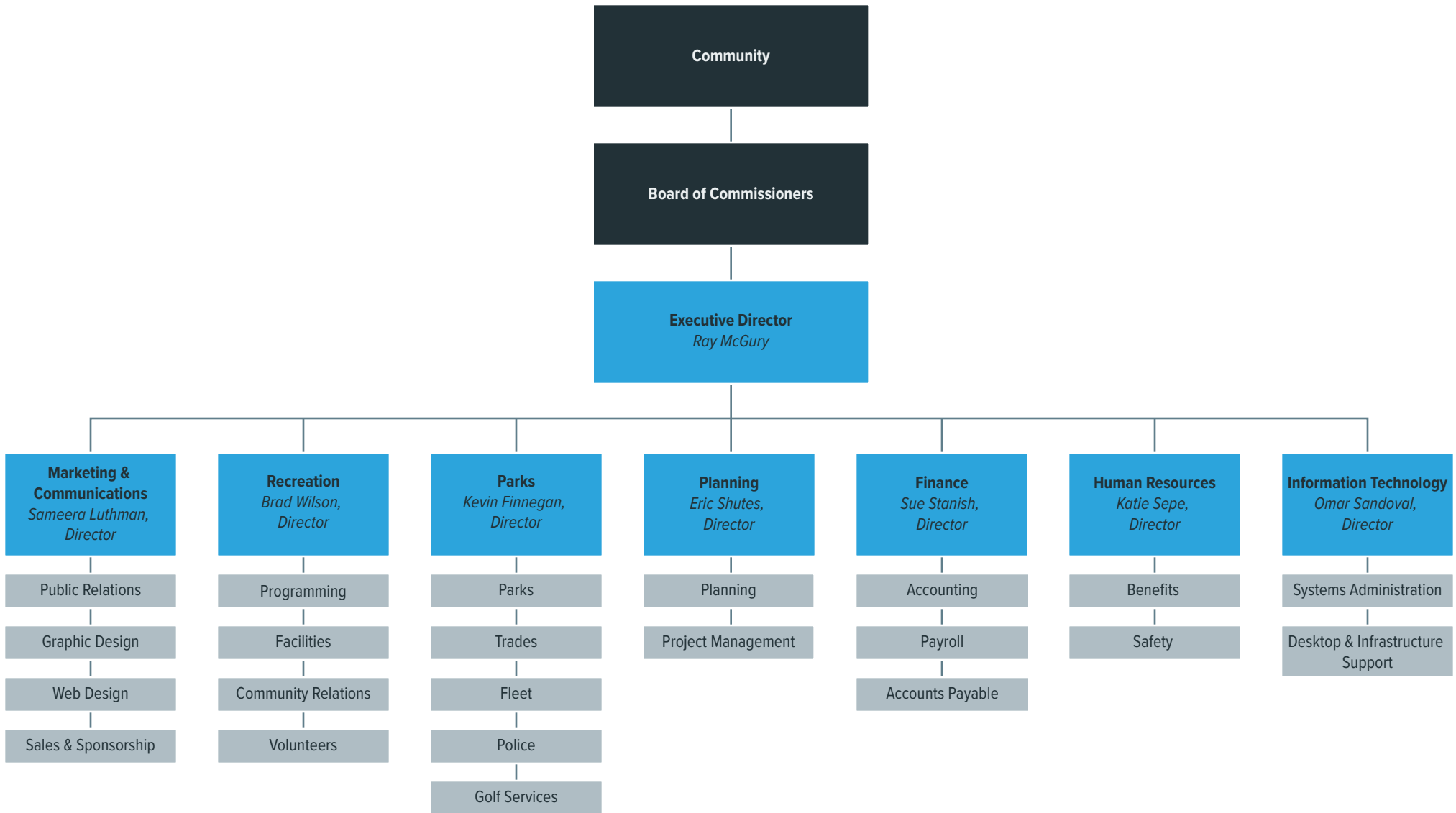
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Naperville Park District Organizational Chart



Introduction

With a population of more than 146,000, Naperville is the fifth largest city in Illinois behind Chicago, Aurora, Joliet and Rockford and has been one of the fastest growing communities in the country. Naperville is a community that enjoys economic prosperity, outstanding educational opportunities, and high-caliber cultural events.

The Naperville Park District was established in 1966 when the population was approximately 18,000. Over time the Park District has assumed responsibility for more than 2,400 acres of land. The Park District has 137 parks of varying types, and offering a variety of amenities.

Additionally, the District offers more than 1,400 programs and events each year for well over 50,000 registered participants of all ages. Corporate partnerships with area businesses as well as grants and donations have helped to fund District initiatives and expand recreation experiences year after year. These funding sources are in addition to resident tax dollars.

The mission of the Naperville Park District is to provide recreation and park experiences that enrich the quality of life for our community. In addition, it is the Park District's vision to be a national leader in parks and recreation providing and promoting high quality experiences and facilities at a great value to our community.

As the City of Naperville approaches build-out, the Naperville Park District continues to manage and develop its land and program offerings to continue to serve the diverse recreational needs of a still growing and dynamic community. The Park District is proud of its variety of services and unique traditions that it provides Naperville.

Readers' Guide and Budget Overview

This budget document is intended to provide readers with concise and useful information about the Naperville Park District's annual operating and capital budgets.

Users of budget documents reflect a wide spectrum of types and interests. Since potential readers of this document come from a variety of backgrounds, the formatting of the budget information contained herein is not presented in the same manner that is required in an annual financial report. This difference recognizes the broader and frequently less technical audience served by a document such as this.

This document is divided into the following sections:

- Readers' Guide and Budget Overview
- Financial Overview and Analysis
 - Consolidated Budget
 - Consolidated Operating Budget
 - General Operating Fund Budget
 - General Capital Fund Budget
 - Recreation Fund Budget
 - Recreation Program Analysis

- Golf Fund Budget
- Other Funds
- Budget Summaries – Fund Level
- Budget Summaries – Department Level

The next section provides useful information relative to the District's fund structure and operations, and the District's budget process.

Definition of Funds

In government accounting core activities or functions are accounted for in different types of funds. The following section defines the different types of funds and which District functions are included in each.

Governmental Fund Types

All of the District's functions are accounted for in the Governmental Fund types. These types of funds measure changes in financial position rather than net income or net revenue. The following are the District's Governmental Fund Types:

1. General Fund

The General Fund is used to account for all financial transactions and resources except those required to be accounted for in another fund. Revenues are derived primarily from property taxes. A portion of the fund's revenues are transferred to the Recreation Fund to help finance the park maintenance operations. In addition, a little less than half of the total General Fund tax rate is used for financing annual capital improvements throughout the District.

2. Special Revenue Funds

Special Revenue Funds are used to account for the tax proceeds that are legally restricted to expenditures for specific purposes. Special Revenue Funds are used to account for Recreation (recreation programs and park maintenance), Golf Operations, Social Security, Illinois Municipal Retirement Fund (IMRF), Audit, Liability, and Special Recreation.

3. Debt Service Fund

The Debt Service Fund is used to account for payments of principal and interest for the District's general long-term debt. The District does service additional debt from of its General Fund tax rate, which is not included in the debt service tax extension.

4. Capital Projects Fund

Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The District's Cash in Lieu of Land Fund is used to account for revenues from developers contributing cash-in-lieu of a land donation and the related expenditures for park land acquisition and development.

5. Proprietary Fund Types

Proprietary Funds account for activities that operate similarly to private sector businesses. These funds measure net income, financial position, and changes in financial position. The District does not have any Proprietary Funds.

Budget Process

The basis for creating the budget includes organizational and departmental initiatives developed within the District's 3-year Strategic Plan, IT Technology Improvement Plan and from initiatives developed within the District's Master Plan. The capital budget plays an integral role in the budget planning process, as most capital projects add additional cost to the operating budget.

The District prepares its budget on a monthly basis. The benefits achieved from budgeting on a monthly basis are numerous. Budgeting monthly improves the ability of managers to monitor their financial performance throughout the year. From an administrative standpoint, the monthly budget format provides useful cash flow information that helps the District maximize its investment earnings.

This year's budget process began in July and extended into December. This allows managers to review a full 9-10 months of financial information before finalizing year-end estimates, and drafting next year's budget submission. Having the chance to review more months of financial activity eases the estimation of year-end projections, while providing a more accurate budget submission.

Budget directives for the 2018 process included: continual improvement in operating efficiencies, taking care of what we have, conservative spending, and maintaining program fee rates at an affordable level. Departmental budget requests were based on specific needs allowing the District to deliver the level of excellence expected by the community.

Prior to the adoption of the Budget and Appropriation ordinance, the Park Board will meet to discuss the 2018 proposed budget. The budget will be available for public inspection for 30 days. A copy of the 2018 proposed budget will be available at the Park District's administration building (320 W. Jackson Ave), at the Fort Hill Activity Center (20 Fort Hill Dr) and on the District's website (www.napervilleparks.org) on December 22, 2017. The ordinance must be adopted before the end of the first quarter in 2018, and filed with DuPage and Will counties within 30 days of adoption.

State law prohibits further appropriation at anytime within the same fiscal year. The Park Board has the authority after the first six months of the fiscal year to make any transfers between various items in any fund in the appropriation ordinance with a two-thirds vote. Transfers cannot exceed 10% in the aggregate of the total appropriated for the fund or item that is having funds reallocated.

2018 Consolidated – Overview & Analysis

The following chart summarizes all funds included in the 2018 budget for the Naperville Park District:

Consolidated Budget	General Operating	General-Capital	Rec	Golf	FICA	Debt Service	IMRF	Audit	Liability	Special Recreation	Cash in-Lieu	Budget 2018
Revenue												
Property Taxes	\$6,288,195	\$5,696,305	\$3,195,000	-	\$790,000	\$2,463,858	\$730,000	\$21,000	\$610,000	\$2,921,438	-	\$22,715,796
Replacement Taxes	75,300	-	115,500	-	-	-	-	-	-	-	-	190,800
Investment Income	37,072	99,366	35,270	15,900	3,673	10,602	3,880	69	4,227	-	21,342	231,401
Charges for Services	-	-	7,057,716	2,656,160	-	-	-	-	-	-	-	9,713,876
Sales	-	-	576,802	810,543	-	-	-	-	-	-	-	1,387,345
Rental Income	15,680	6,750	563,350	100,500	-	-	-	-	-	-	-	686,280
Alternative Revenue	18,270	50,000	90,265	12,000	-	-	-	-	-	-	-	170,535
Miscellaneous	192,975	1,425,805	1,001,578	116,889	4,800	-	5,600	-	4,452	-	-	2,752,099
Other Financing Sources	600	1,612,218	1,551,146	-	-	-	-	-	-	-	-	3,163,964
Total Revenue	6,628,092	8,890,444	\$14,186,628	3,711,992	798,473	2,474,460	739,480	21,069	618,679	2,921,438	21,342	41,012,096
Expenses												
Wages & Benefits	3,325,893	-	9,002,444	1,445,231	873,300	-	791,140	-	394,080	-	-	15,832,088
Supplies	480,790	-	1,155,254	400,152	-	-	-	-	3,500	-	-	2,039,696
Contractual Services	746,544	-	3,193,224	697,583	-	1,272	-	20,500	319,124	1,495,633	-	6,473,880
Utilities	95,652	-	804,782	90,176	-	-	-	-	-	-	-	990,610
Capital Projects	1,100	6,485,000	30,925	1,700	-	-	-	-	-	1,425,805	-	7,944,530
Miscellaneous	12,700	-	-	-	-	-	-	-	-	-	-	12,700
Debt Service	-	875,924	-	754,200	-	2,359,096	-	-	-	-	-	3,989,220
Other Financing Uses	1,965,413	-	-	322,950	-	-	-	-	-	-	-	2,288,363
Total Expenditures	6,628,092	7,360,924	14,186,628	3,711,992	873,300	2,360,368	791,140	20,500	716,704	2,921,438	-	39,571,087
Surplus/(Deficit)	\$0	\$1,529,521	\$0	\$0	(\$74,827)	\$114,092	(\$51,660)	\$569	(\$98,025)	\$0	\$21,342	\$1,441,010

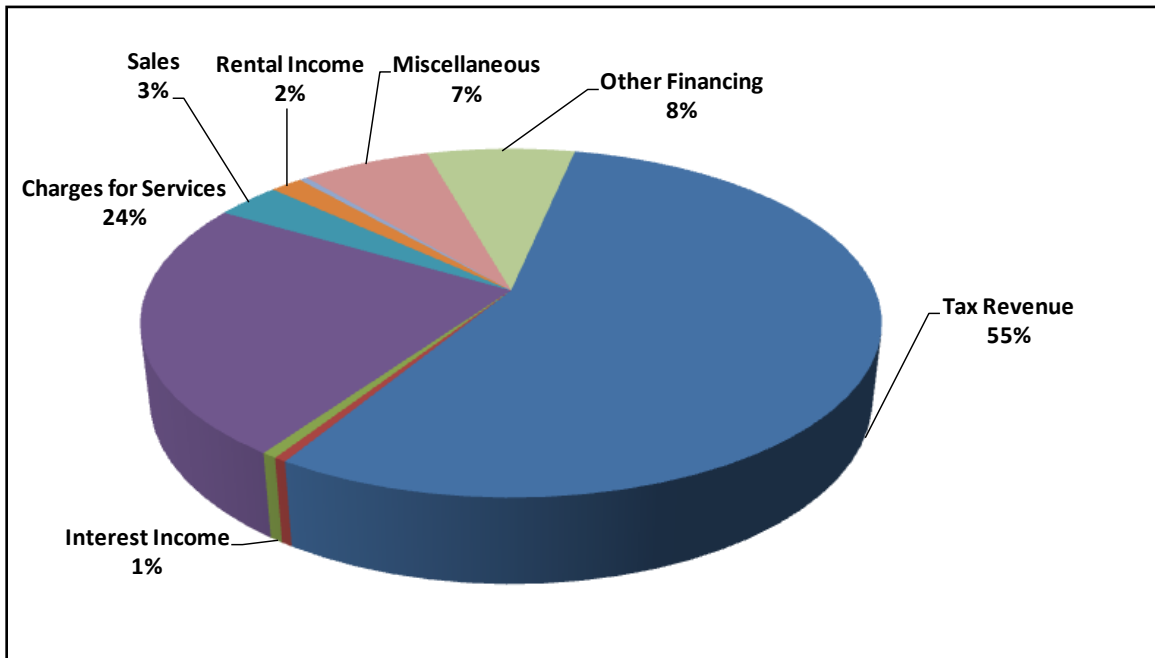
The 2018 consolidated budget captures all budgeted expenditures for all funds of the District including capital projects and debt service.

The \$1,441,010 consolidated surplus noted above is expected to assist with funding future capital improvements including development of Southwest Community Park and build out of the Fort Hill Activity Center. The use of existing resources (funds on hand) in combination with new revenue sources provides a diverse funding base and allows for flexibility in planning for future improvements. The 2018 Capital Program Overview found later in this document will provide details on the projects the District will undertake in the upcoming year.

The three main operating funds, general, recreation and golf are all balanced. The drawdown for operations in the FICA, IMRF and liability funds represent funds on hand not spent from the prior year. A detailed overview of the District's operating budget is provided later in this document.

The following section provides a brief overview of consolidated revenues and expenditures by category with comparisons to the 2017 budget and year-end projections.

2018 Consolidated Revenue



Consolidated Revenues

	Budget 2017		Projections 2017		Budget 2018		2018 vs. Proj Variance		Budget Variance	
Tax Revenue	21,821,481	57%	21,821,481	55%	22,715,796	55%	894,315	4%	894,315	4%
Replacement Taxes	201,400	1%	201,400	1%	190,800	0%	-10,600	-5%	-10,600	-5%
Interest Income	56,600	0%	173,682	0%	231,401	1%	57,719	33%	174,801	309%
Charges for Services	9,466,152	25%	9,469,023	24%	9,713,876	24%	244,853	3%	247,724	3%
Sales	1,519,374	4%	1,381,014	3%	1,387,345	3%	6,331	0%	-132,029	-9%
Rental Income	679,746	2%	643,646	2%	686,280	2%	42,634	7%	6,534	1%
Alternative Revenue	239,695	1%	1,364,916	3%	170,535	0%	-1,194,381	-88%	-69,160	-29%
Miscellaneous	2,585,626	7%	2,681,050	7%	2,752,099	7%	71,049	3%	166,473	6%
Other Financing	1,871,560	5%	2,247,466	6%	3,163,964	8%	916,498	41%	1,292,404	69%
Total Revenue	\$ 38,441,634	100%	\$ 39,983,678	100%	\$ 41,012,096	100%	1,028,418	2.6%	2,570,462	6.7%

The chart above presents total revenue for the 2018 budget year. Revenues are budgeted to increase about \$2.6 million compared to the 2017 budget and increase \$1.0 million compared to 2017 year-end estimates. The increase budget to budget and to the prior year is primarily the result of the increased funding for capital through the sale of the PAD building, the proposed tax levy and an increase in charges for services (program revenues). The decrease in alternative revenue is based on cash-in-lieu funds totaling \$1.3 million that were received in 2017.

Property Tax Revenue

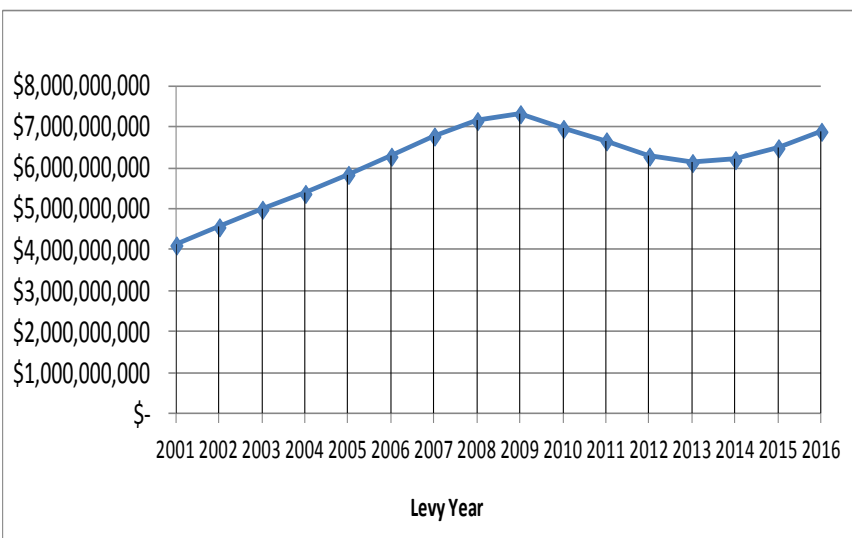
Property tax revenue provides 55% of the total revenue of the District. The increase in the proposed levy will provide funding for District operating costs, capital and funding for special recreation needs and required ADA improvements. On the operations side, the proposed levy increase is 2.1% based on the December 2016 Consumer Price Index (CPI) percentage increase. Based on the special recreation needs included in the 2018 budget and ADA capital improvements, the Special Recreation Levy is proposed to remain constant at 4-cents of the District’s Equalized Assessed Valuation (EAV) (4-cent per \$100 of EAV).

Background

The levy ordinance, which details the property tax request for DuPage and Will counties, will be presented for approval by the Park Board in December. The ordinance must be filed with both DuPage and Will counties by the last Tuesday in December. The levy amounts for each tax rate are extended against the equalized assessed valuation of that year. The District is subject to two sets of tax limits: rate limits that limit the maximum rates that can be levied for a particular purpose, and tax caps, which limit the total dollar increase in the levy to the lesser of 5% or the Consumer Price Index (CPI) as published by the Illinois Department of Revenue, excluding new construction/annexation. If the levy exceeds the rate limitation, the extension is reduced to the statutory limit.

New construction is not subject to the limitations imposed by tax caps. It has been the practice of the District to increase its levy extension above what it expects to receive in order to capture any new valuation growth. ***This is done as a means to ensure that the tax burden is equitably spread over all new construction in the District.***

The following chart provides the annual Equalized Assessed Valuation (EAV) for the District from 2001-2016.



Levy Year	EAV	Growth %
2001	4,119,606,211	9.9%
2002	4,561,844,096	10.7%
2003	4,990,750,246	9.4%
2004	5,376,223,011	7.7%
2005	5,839,863,021	8.6%
2006	6,282,195,485	7.6%
2007	6,775,162,478	7.8%
2008	7,150,765,856	5.5%
2009	7,318,382,400	2.3%
2010	6,959,561,716	-4.9%
2011	6,657,446,945	-4.3%
2012	6,285,058,623	-5.6%
2013	6,128,286,390	-2.5%
2014	6,200,069,125	1.2%
2015	6,488,452,773	4.7%
2016	6,889,859,833	6.2%

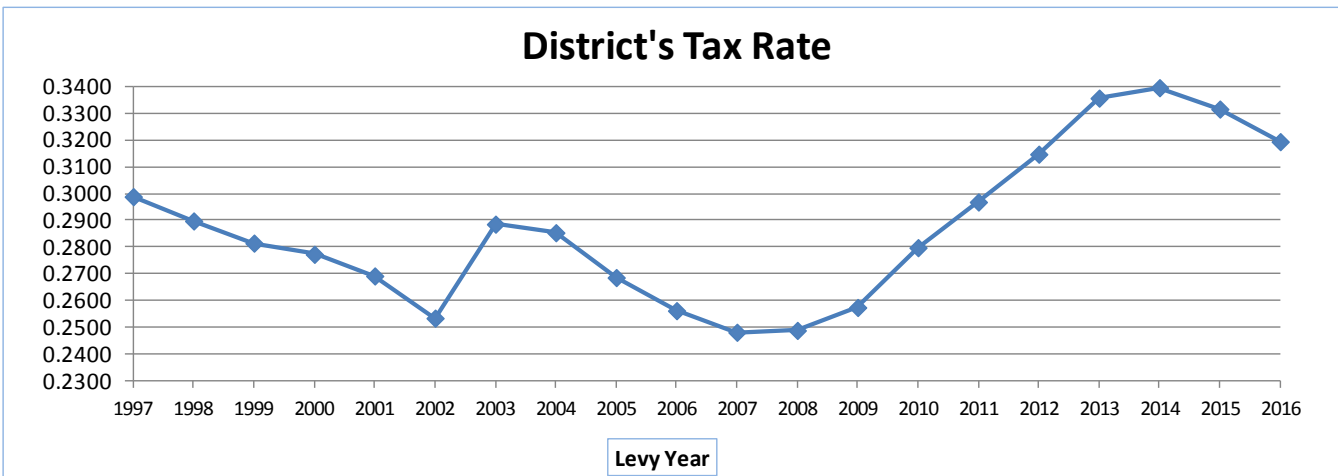
The District has now experienced three consecutive years of positive growth in EAV. It is anticipated that this trend will continue for the 2017 levy year (2018 budget year) where EAV is projected to increase by 5.0%. Based on the estimated tax rate for the 2018 budget year, the average homeowner will pay approximately \$351 in property taxes to the District (based on a home value assessed at \$356k). The District's tax rate represents approximately 5% of a resident's tax bill depending on the school district in which residents reside.

The segmentation of a typical resident tax bill is illustrated below:



Tax Rate Trend

As illustrated in the graph below, the District's tax rate declined rather sharply during tax years 1997-2002. The rate increased in 2003 with the passing of P.A. 93-601 amending 30 ILCS 350/1 et seq, which addressed the District's limit on its debt service extension, and 70 ILCS 1205/5-8, which removed the tax extension for the Special Recreation Fund from the aggregate extension (subject to PTELL).



The District's tax rate flattened out in 2007, began to increase in 2008 and continued to rise through 2014. Because the District is tax-capped (aggregate extension is limited to the lesser of CPI or 5%), any time the rate of growth in the community is less than the annual change in CPI, it will result in an increase of the overall tax rate (For example, CPI is 1.5% and growth is estimated to increase 1%). The opposite scenario (growth rate is higher than annual change in CPI) results in a decline in the tax rate, which largely explains why the District's rate steadily dropped during the periods of rapid growth in the community and in 2015-2016 when growth exceeded the annual change CPI.

Replacement Taxes

The State of Illinois estimates that the Park District will receive approximately \$190,800 in replacement tax revenue in 2018. The Corporate Replacement Tax has served as a stable source of revenue for the Park District since 1979. Enacted by the State of Illinois as a replacement for the personal property tax, the tax is distributed to local governments as a share of the Corporate Income Tax. The taxes replace money that was lost by local governments when their powers to impose personal property taxes on some corporations, partnerships, and other business entities were taken away.

Interest Income

Interest income accounts for 1% of total revenues and is expected to slightly increase based on the upward trends of rates in the past year. The 2018 budget is based on an average overall rate of 1.5%.

Charges for Services

Charges for services accounts for the second highest revenue source for the District's budget at 24% or \$9.7 million. The 3% increase is mainly based on increased participation in recreation programs. Other components of this category include fitness memberships, golf fees, and pool pass and daily admission revenue for Centennial Beach.

Sales

The Sales category accounts for 3% or \$1.4 million of the total revenue. Sales revenue primarily consists of revenue generated from concessions, merchandise, brochure advertising, and golf memberships.

Rental Income

Rental income accounts for 2% or \$686,300 of total revenue. Rental income primarily consists of facility and athletic field rentals, and tournament income.

Alternative Revenue

Alternative income accounts for less than 1% of total revenues or \$170,500 of total revenue. Alternative revenue is primarily represented by grants, sponsorship income, donations and cash-in lieu receipts. In 2017 the District received \$1.3 million in cash-in-lieu receipts.

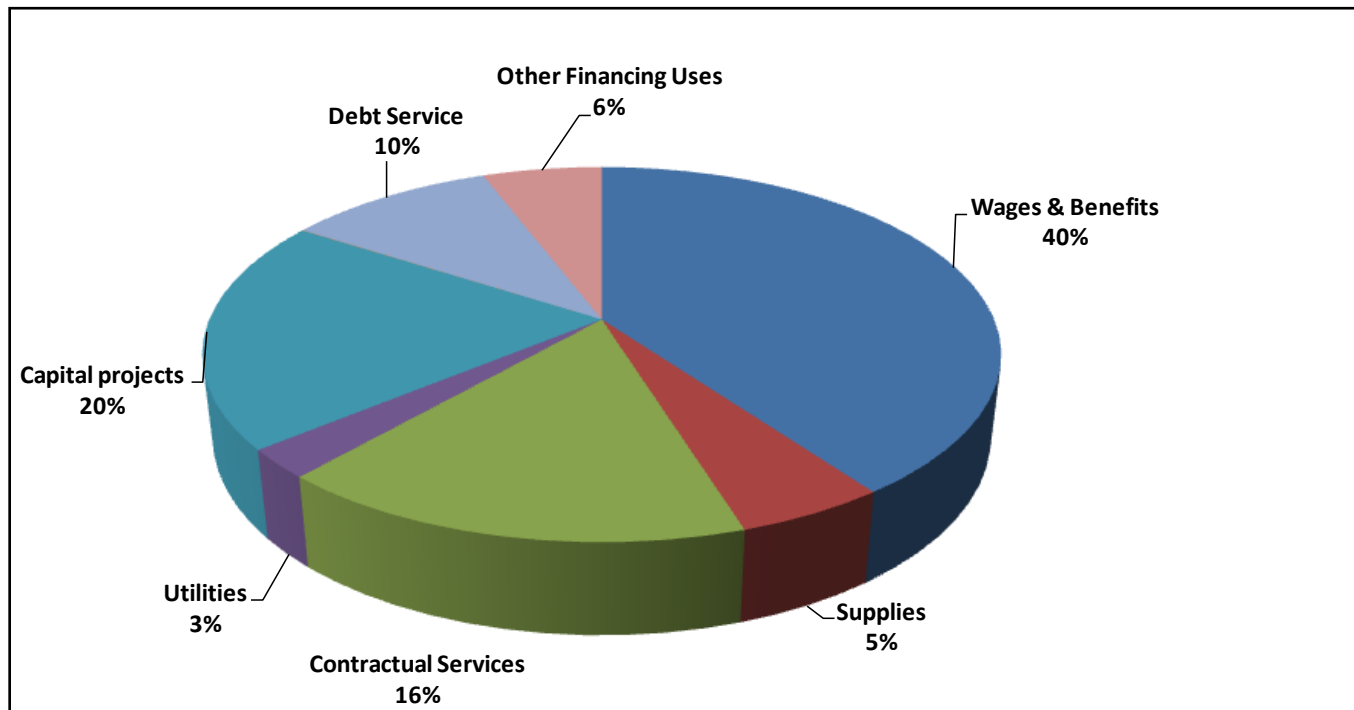
Miscellaneous

Miscellaneous revenue accounts for 7% or \$2.8 million of total revenue. Miscellaneous revenue also consists of various reimbursement accounts owed to the District (*i.e.*, athletic affiliates, WDSRA, City), cell tower revenue, parking permits, ticket revenue and employee insurance contributions. As a placeholder a total of \$110,500 was included to account for increases in certain program fees to offset administrative costs.

Other Financing Income

Other financing income accounts for 8% or \$3.2 million of total revenue. Other financing income can consist of bond proceeds, transfers in, and the sale of vehicles and equipment. Transfers occur from the General Fund to the Capital Department and Recreation Fund. In addition, the Golf and Cash-in-Lieu Fund can transfer funds to the Capital Department.

2018 Consolidated Expenditures



Consolidated Expenditures

	Budget 2017		Projections 2017		Budget 2018		2018 vs. Proj Variance		Budget Variance	
Wages & Benefits	15,693,474	35%	14,977,340	34%	15,832,088	40%	854,748	5.7%	138,614	0.9%
Supplies	2,005,027	4%	1,935,306	4%	2,039,696	5%	104,390	5.4%	34,669	1.7%
Contractual Services	6,379,176	14%	6,329,123	14%	6,473,880	16%	144,757	2.3%	94,704	1.5%
Utilities	915,371	2%	914,128	3%	990,610	3%	76,482	8.4%	75,239	8.2%
Capital projects	13,981,179	31%	13,633,733	31%	7,944,530	20%	-5,689,203	-41.7%	-6,036,649	-43.2%
Miscellaneous	12,500	0%	12,450	0%	12,700	0%	250	2.0%	200	1.6%
Debt Service	3,959,585	9%	3,959,585	9%	3,989,220	10%	29,635	0.7%	29,635	0.7%
Other Financing Uses	1,870,960	4%	2,215,142	5%	2,288,363	6%	73,221	3.3%	417,403	22.3%
Total Expenditures	\$ 44,817,272	100%	\$ 43,976,807	100%	\$ 39,571,087	100%	-4,405,720	-10.0%	-5,246,185	-11.7%

The chart above presents total expenditures for the 2018 budget year. Expenditures are budgeted to decrease about \$5.2 million compared to the 2017 budget and \$4.4 million compared to the 2017 year-end projections. ***The decrease is primarily tied to capital spending in the prior year for construction of the Knoch Park Central Maintenance Facility.***

Wages & Benefits

Wages and benefits comprise 40% or \$15.8 million of the 2018 budget. This category not only includes employee wages but also costs associated with employee insurance, FICA, Worker's Compensation, IMRF and training. The 2018 budget includes a 3% compensation pool for employees (the compensation pool accounts for merit increases, market adjustments and employee bonuses). Health insurance premiums for 2018 remained flat with no plan design changes. Dental insurance rates will increase 3.4% and vision premiums will decrease 18%. The employee contribution rate for those eligible staff participating in the PPO plan at any level is 15% and 12% for the HMO plan.

Supplies

Supplies comprise 5% or \$2.0 million of the 2018 budget. While supplies cover a broad range of items, a few of the larger expenses include program supplies, repair parts and fuel and park maintenance commodities such as fertilizer and plant protectants.

Contractual Services

Contractual services comprise 16% or \$6.5 million of the 2018 budget. The larger expenses included in this category include contractual services for recreation programs, contracted mowing (turf maintenance services), property/liability insurance, concession purchases, building rental fees and special recreation services.

Utilities

Utilities comprise 3% or \$990,600 of the 2018 budget. Overall utilities are expected to increase based on a the Fort Hill Activity Center and general rate increases. For park and beach operations, the District continues to closely monitor water usage as rates are anticipated to increase annually.

Capital Projects

Capital spending represents 20% or \$7.9 million of the 2018 budget. Capital spending will vary year to year based on the District's 10-Year Capital Budget. Details regarding the District's Capital Budget are presented later in the document.

Miscellaneous

Miscellaneous expenses comprise less than 1% of the 2018 budget.

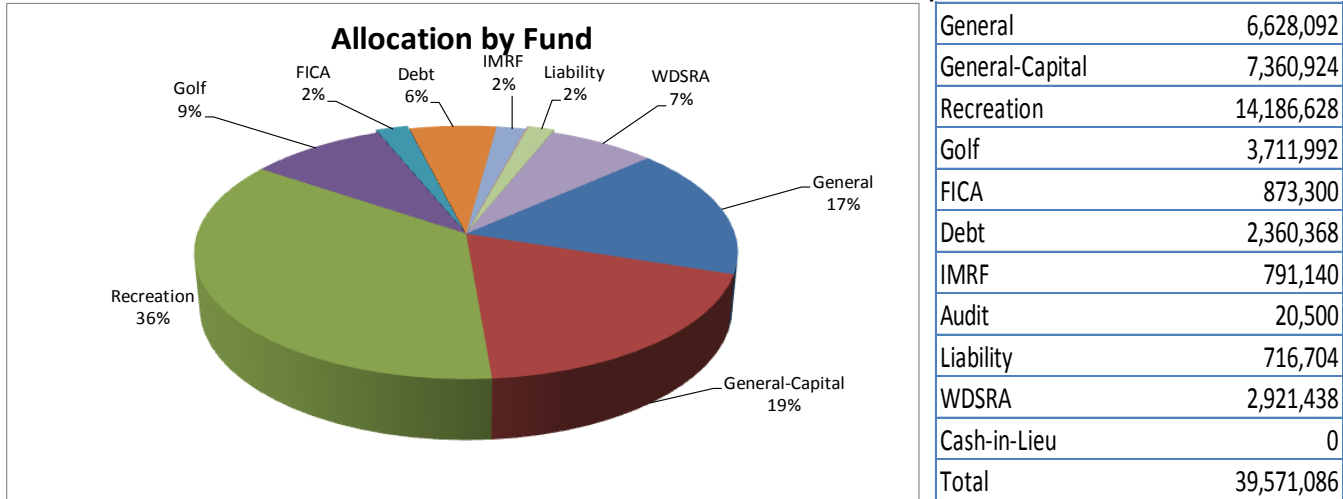
Debt Service

Debt service accounts for 10% or \$4.0 million of the 2018 budget. This expense represents principal and interest owed on outstanding debt.

Other Financing Uses

Other financing uses accounts for 6% or \$2.3 million of the 2018 budget and includes fund transfers. The largest transfer is the recurring transfer to the Recreation Fund totaling \$1.6 million, which provides resources to fund park maintenance operations.

2018 resources have been allocated to all funds of the District as presented below.



Fund Balance

The District places a strong emphasis on managing and maintaining a strong financial condition. Having healthy reserves allows the District to weather a downturn in the economy, without sacrificing a decline in the level of service delivery or service quality to our residents. In addition, it is vital to the District to maintain its Aaa bond rating in the investment community.

It is important to consider which District funds carry the highest balances: General (Operations & Capital Projects), and Recreation. All other funds carry modest balances. This distinction is important for two reasons. First, it shows taxpayers that the District has not built up reserves across the board, but rather has acted in a fiscally responsible way by carrying a healthy level of reserves in appropriate funds. The highest concentration of reserves resides in the General Fund. The operations portion of this fund balance is unrestricted to the District and can be used at the discretion of Management and Board.

The chart on the following page details the District's fund balances for the years ending 2014 through 2018 (estimates given for 2017 & 2018) and the recommended balance amount in reserves (where applicable). These recommendations were created jointly with the District's financial auditor and have been incorporated within the District's Fund Balance Policy (see the following page for details on the general operating and recreation fund reserves).

District Fund Balances

	2014	2015	2016	Projected 2017	Budget Recommended 2018	Balance	Variance
Gen - Op's	4,715,260	4,715,260	4,303,945	4,303,945	4,303,945	4,303,945	0
Gen - Capital	16,669,659	19,532,729	14,823,678	9,597,722	11,127,243	N/A	N/A
Liability	256,646	346,317	374,592	474,439	376,414	358,352	18,062
Recreation	2,518,307	2,518,307	2,929,622	2,929,622	2,929,622	2,377,198	552,425
Debt Service	2,270,591	2,346,037	1,554,218	1,665,352	1,779,444	N/A	N/A
Cash-in-Lieu	5,991,309	7,485,737	1,289,637	2,159,680	2,181,022	N/A	N/A
FICA	329,077	351,890	407,811	523,541	448,714	436,650	12,064
IMRF	372,752	420,262	431,266	466,783	415,123	395,570	19,553
Audit	10,575	9,653	9,620	10,177	10,746	10,250	496
WDSRA	70,316	70,316	10,000	10,000	10,000	N/A	N/A
Golf	842,081	842,081	842,081	842,081	842,081	754,200	87,881
Total	\$ 34,046,573	\$ 38,638,589	\$ 26,976,470	\$22,983,342	\$ 24,424,354		

General Operating Reserve - In 2018 the recommended reserve balance includes an additional amount for extraordinary items or "known unknowns" including a potential property tax freeze and a reserve for the District's exposure relating to the fraud perpetrated on the Illinois Metropolitan Investment Fund. The decrease in the 2016 fund balance compared to the 2015 amount was based a planned drawdown of \$411,315 in additional fund balance that was transferred from the operating reserve to the recreation fund reserve.

General Capital – As noted in previous budget discussions the amount in reserve for capital projects has declined since 2015. The decline was based on the District's multi-year capital plan and amounts were set aside in the last few years for the construction of the Fort Hill Activity Center. The increase in the 2018 budget anticipates proceeds from the sale of the District's administrative Planning and Development Building (PAD).

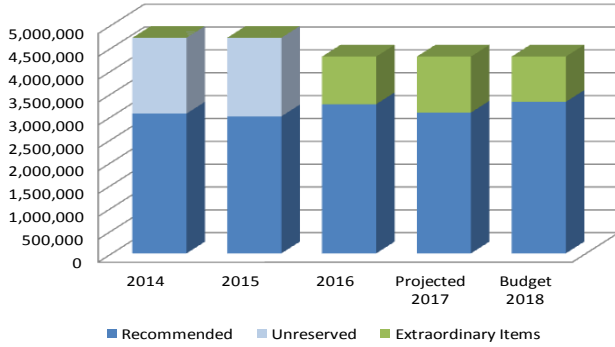
Recreation Fund Reserve – In 2016, the recreation fund reserve policy was updated to reflect a range of 2-3 months of operating expenses. The recommended balance shown in the chart above equals 2 months of operating expenses. The long term goal will be to bring the reserve level from 2 months to 3 months of operating expenses.

Cash-in-Lieu funds, unlike General Fund reserves, are not property tax dollars, but rather impact fees or developer donations it has received over recent years. In 2016 a total of \$6.9 million was allocated to pay for construction of the Fort Hill Activity Center and \$266,000 in 2017. There are no cash-in-lieu dollars allocated in the 2018 budget.

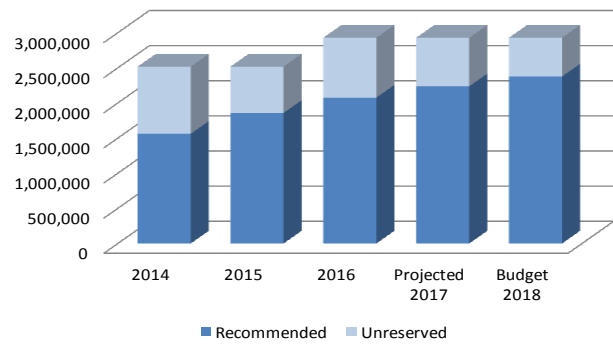
Golf Fund Reserve - The Golf Fund reserve amount is equal to golf operation's annual debt service amount. The new reserve policy reflects risk exposure to golf operations with the fund being reclassified from an Enterprise to a Special Revenue Fund (meaning golf is not independent and can receive support similar to any other recreation program).

The following fund balance graphs illustrate those funds that have recommended reserve target requirements:

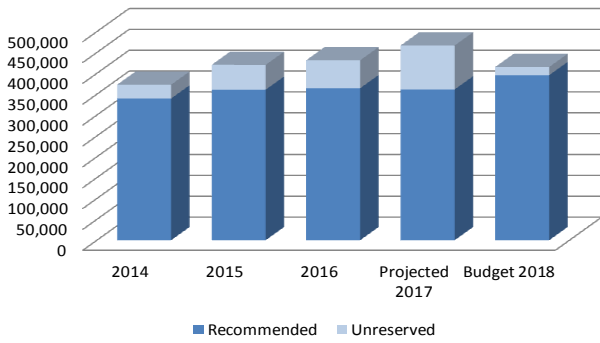
General Fund - Operating



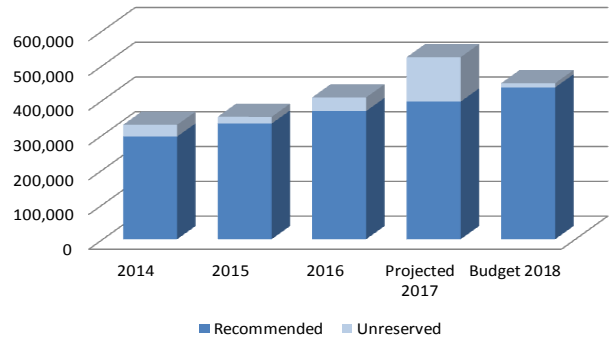
Recreation Fund



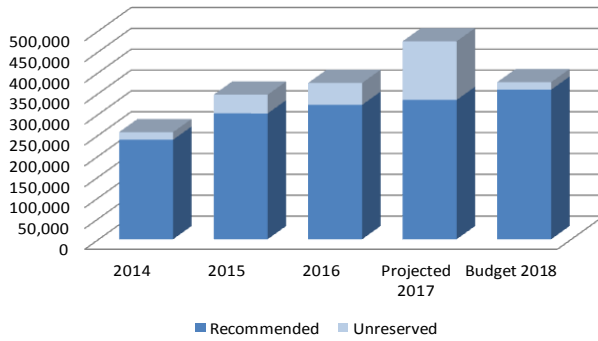
IMRF Fund



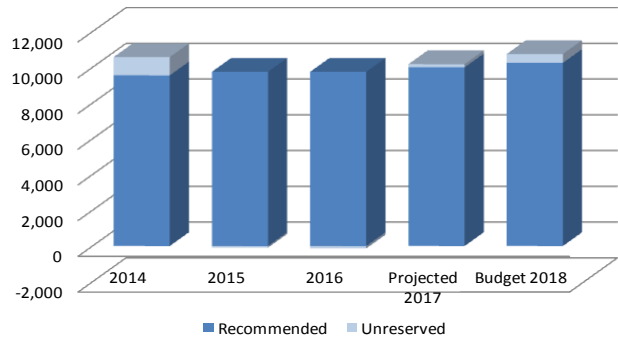
FICA Fund



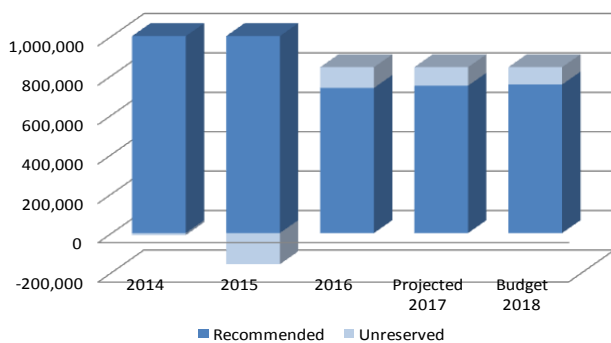
Liability Fund



Audit Fund



Golf Fund



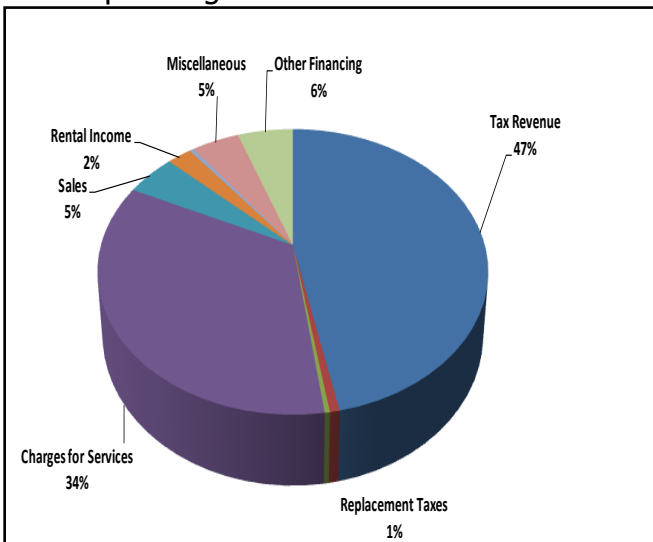
2018 District-Wide Operating Budget - Overview & Analysis

The District's operating budget excludes capital spending for the General, Special Recreation, Golf, Debt Service, and the Cash-in-Lieu fund budgets. The Golf Fund includes debt service as an operating expense for the presentation below. Analysis of the following revenue and expenditure categories for the District's 2018 operating budget are presented in this section.

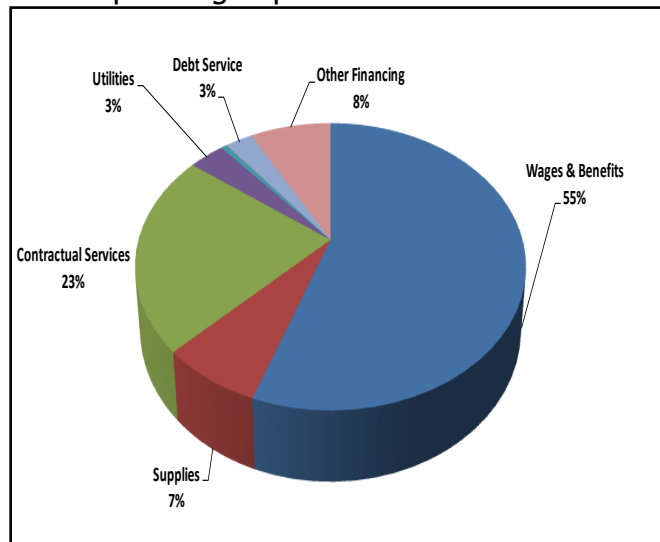
Operating Budget	General-Operating	Recreation	Golf	FICA	IMRF	Audit	Liability	Special Recreation	Budget 2018
Revenue									
Property Taxes	\$ 6,288,195	\$ 3,195,000	\$ -	\$ 790,000	\$ 730,000	\$ 21,000	\$ 610,000	\$ 1,628,784	\$ 13,262,979
Replacement Taxes	75,300	115,500	-	-	-	-	-	-	190,800
Investment Income	37,072	35,270	15,900	3,673	3,880	69	4,227	-	100,091
Charges for Services	-	7,057,716	2,656,160	-	-	-	-	-	9,713,876
Sales	-	576,802	810,543	-	-	-	-	-	1,387,345
Rental Income	15,680	563,350	100,500	-	-	-	-	-	679,530
Alternative Revenue	18,270	90,265	12,000	-	-	-	-	-	120,535
Miscellaneous	192,975	1,001,578	116,889	4,800	5,600	-	4,452	-	1,326,294
Other Financing Sources	600	1,551,146	-	-	-	-	-	-	1,551,746
Total Revenue	6,628,092	14,186,628	3,711,992	798,473	739,480	21,069	618,679	1,628,784	28,333,196
Expenses									
Wages & Benefits	3,325,893	9,002,444	1,445,231	873,300	791,140	-	394,080	-	15,832,088
Supplies	480,790	1,155,254	400,152	-	-	-	3,500	-	2,039,696
Contractual Services	746,544	3,193,224	697,583	-	-	20,500	319,124	1,495,633	6,472,608
Utilities	95,652	804,782	90,176	-	-	-	-	-	990,610
Capital Projects	1,100	30,925	1,700	-	-	-	-	133,151	166,876
Miscellaneous	12,700	-	-	-	-	-	-	-	12,700
Debt Service	-	-	754,200	-	-	-	-	-	754,200
Other Financing Uses	1,965,413	-	322,950	-	-	-	-	-	2,288,363
Total Expenditures	6,628,092	14,186,628	3,711,992	873,300	791,140	20,500	716,704	1,628,784	28,557,141
Surplus/(Deficit)	\$ -	\$ -	\$ -	\$ (74,827)	\$ (51,660)	\$ 569	\$ (98,025)	\$ -	\$ (223,945)

The District is projected to have a planned deficit of approximately \$223,900 in 2018 comprised of the funds noted above. The drawdown in the FICA, IMRF and liability funds are all planned to reduce the amount of fund balance reserves on hand. For those funds, reserve balances will increase if expenditures come in below the budgeted amount in the prior year.

2018 Operating Revenues



2018 Operating Expenditures



2018 General Fund

The General Fund has two basic budgetary functions: fund support operations and fund capital projects. The operating component of the General Fund includes six administrative support functions in addition to Park Police, Trades and Fleet operations. Funding of the General Fund is primarily supported through property tax revenue, which will be discussed in detail below.

2018 General Fund – Operating Budget

The following financial statement illustrates the General Fund operating budget on a combined basis including prior year's results.

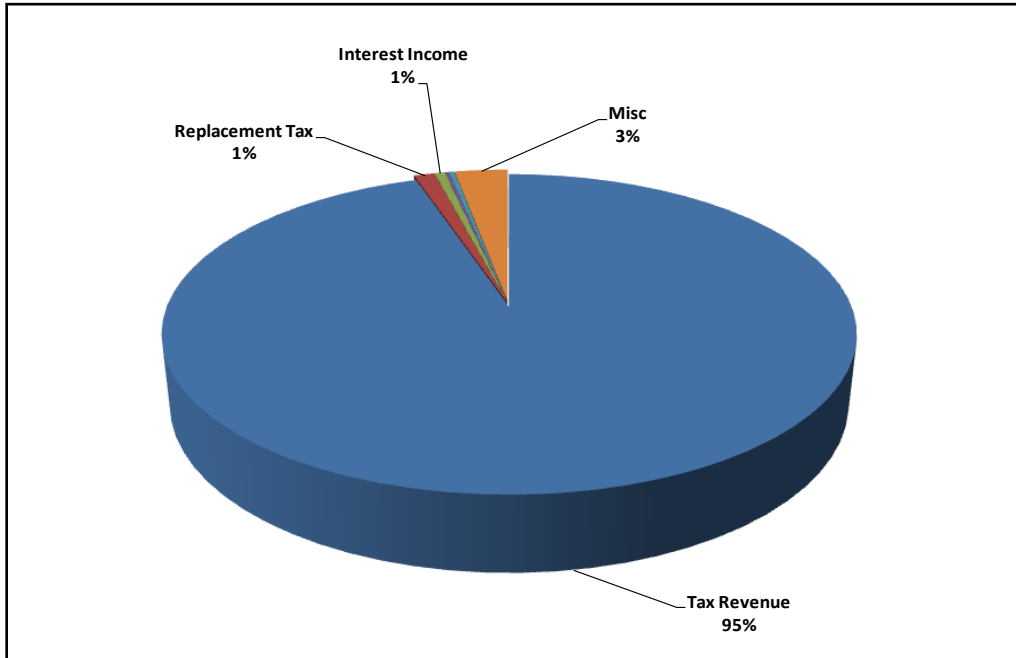
General Fund - Operating	Final 2015	Final 2016	Budget 2017		Projections 2017		Budget 2018		Variance 2018 Budget vs. 2017 Proj	%	Variance 2018 Budget vs. 2017 Budget	%
Revenue												
Property Taxes	\$5,649,153	\$5,813,054	\$5,797,868	95%	\$5,797,868	94%	\$6,288,195	95%	\$490,327	8.5%	\$490,327	8.5%
Replacement Taxes	94,495	\$66,409	89,300	1%	89,300	1%	75,300	1%	(14,000)	-15.7%	(14,000)	-15.7%
Investment Income	18,298	\$9,522	10,150	0%	26,125	0%	37,072	1%	10,947	41.9%	26,922	265.2%
Rental Income	13,665	\$15,491	11,500	0%	16,801	0%	15,680	0%	(1,121)	-6.7%	4,180	36.3%
Alternative Revenue	25,970	\$11,212	18,270	0%	14,274	0%	18,270	0%	3,996	28.0%	-	0.0%
Miscellaneous	189,839	\$198,245	186,673	3%	216,758	4%	192,975	3%	(23,783)	-11.0%	6,302	3.4%
Other Financing Sources	3,313	\$921	600	0%	800	0%	600	0%	(200)	-25.0%	-	0.0%
Total Revenue	\$5,994,732	\$6,114,853	\$6,114,361	100%	\$6,161,926	100%	\$6,628,092	100%	\$466,166	7.6%	\$513,731	8.4%
Expenses												
Wages & Benefits	2,980,573	\$3,201,940	3,372,915	55%	3,241,123	53%	3,325,893	50%	84,770	2.6%	(47,022)	-1.4%
Supplies	464,428	\$437,357	499,700	8%	452,099	7%	480,790	7%	28,691	6.3%	(18,910)	-3.8%
Contractual Services	752,743	\$670,161	799,888	13%	773,278	13%	746,544	11%	(26,734)	-3.5%	(53,344)	-6.7%
Utilities	86,320	\$74,722	97,682	2%	80,611	1%	95,652	1%	15,041	18.7%	(2,030)	-2.1%
Capital Projects	583	\$1,006	1,000	0%	8,000	0%	1,100	0%	(6,900)	-86.3%	100	10.0%
Miscellaneous	12,741	\$12,437	12,500	0%	12,450	0%	12,700	0%	250	2.0%	200	1.6%
Other Financing Uses	1,697,345	\$2,128,546	1,330,676	22%	1,594,365	26%	1,965,413	30%	371,048	23.3%	634,737	47.7%
Total Expenditures	\$5,994,732	\$6,526,168	\$6,114,361	100%	\$6,161,926	100%	\$6,628,092	100%	\$466,166	7.6%	\$513,731	8.4%
* Surplus/(Deficit)	\$0	(\$411,315)	\$0		\$0		\$0		\$0	0.0%	(\$0)	-100.0%
Fund Balance	\$4,715,260	\$4,303,945	\$4,303,945		\$4,303,945		\$4,303,945					

The 2018 budget is balanced with operating revenues supporting the annual operating expenses. The \$411,315 deficit in 2016 was a planned drawdown of funds that were transferred to the recreation fund.

This section does not include an analysis of the capital budget that is contained within the General Fund. The capital budget follows this section on general fund operations.

2018 General Fund - Revenues

Revenues within the General Fund operating budget are derived from the following sources:



General-Operating Revenue

	Budget 2017		Projections 2017		Budget 2018		2018 vs. Proj Variance		Budget Variance	
Tax Revenue	5,797,868	95%	5,797,868	94%	6,288,195	95%	490,327	8.5%	490,327	8.5%
Replacement Tax	89,300	1%	89,300	1%	75,300	1%	-14,000	-15.7%	-14,000	-15.7%
Interest Income	10,150	0%	26,125	0%	37,072	1%	10,947	41.9%	26,922	265.2%
Rental Income	11,500	0%	16,801	0%	15,680	0%	-1,121	-6.7%	4,180	36.3%
Alternative Revenue	18,270	0%	14,274	0%	18,270	0%	3,996	28.0%	0	0.0%
Misc	186,673	3%	216,758	4%	192,975	3%	-23,783	-11.0%	6,302	3.4%
Other Financing Source	600	0%	800	0%	600	0%	-200	-25.0%	0	0.0%
Total Revenue	\$ 6,114,361	100%	\$ 6,161,926	100%	\$ 6,628,092	100%	466,166	7.6%	513,731	8.4%

Property Taxes

Property tax revenue for operations accounts for 95% of the total revenue within the General Fund, and is budgeted to increase 8.5% compared to the 2017 budget and year-end projections.

Replacement Taxes

Replacement taxes are an additional income tax for corporations calculated at a rate of 2.5% of net taxable income. Historically, replacement taxes have been allocated between the General and Recreation Funds. The 2018 budget accounts for a 15.7% or \$14,000 decrease compared to the 2017 budget and year-end projections.

Interest Income

Interest income accounts for about 1% of the operating revenue and is budgeted to increase over the 2017 budgeted and projected amounts. The 2018 budget is based on an overall rate of 1.5%.

Rental Income

Rental income represents security income received from park/facility rentals requiring the presence of park police. Rental income is budgeted to remain fairly consistent with 2017 budgeted and projected amounts.

Alternative Revenue

Alternative Revenue mainly represents grant income.

Miscellaneous Income

Miscellaneous income includes various reimbursements to the District. Miscellaneous income is budgeted to remain fairly consistent with 2017 budgeted and projected amounts.

Miscellaneous income is derived in part from student parking permits at Naperville Central and Neuqua Valley. Revenue from these permits is used to maintain the parking lots including garbage and litter removal, sealcoating and snow removal, and is appropriately budgeted for in the Trades Division budget. In addition, park police and the trades division budgets are reimbursed by the Exchange Club and Jaycees for labor costs associated with working Ribfest and Last Fling.

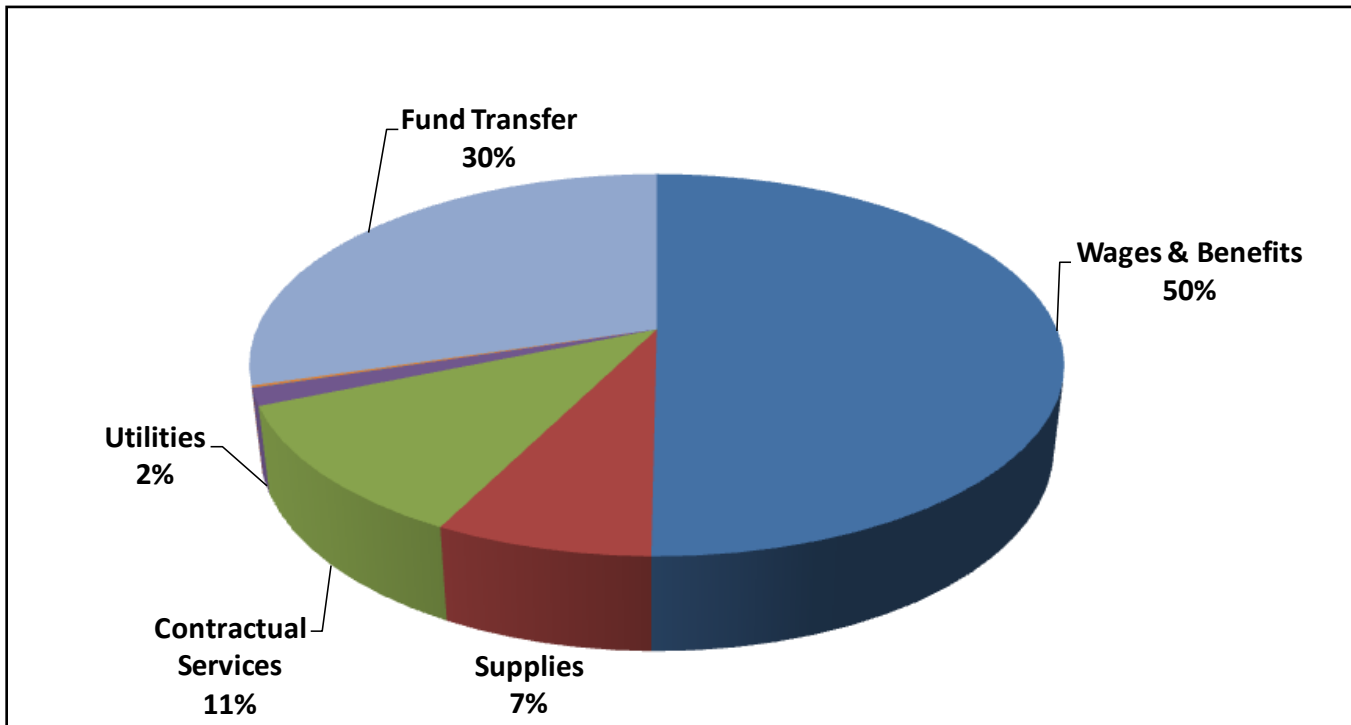
One of the other reimbursements received by the District comes from WDSRA (Western DuPage Special Recreation Association). The District is reimbursed for a portion of administrative salaries, training, Program Guide, advertising and elevator inspection fees. All reimbursable expenses are related to special needs provided by the Naperville Park District within the community.

Lastly, other miscellaneous revenue includes parking ticket income and employee insurance reimbursement.

Other Financing Sources

Includes the sale of capital assets.

2018 General Fund – Operating Expenditures



General-Operating Expenditures

	Budget 2017		Projections 2017		Budget 2018		2018 vs. Proj Variance		Budget Variance	
Wages & Benefits	3,372,915	55%	3,241,123	53%	3,325,893	50%	84,770	2.6%	-47,022	-1.4%
Supplies	499,700	8%	452,099	7%	480,790	7%	28,691	6.3%	-18,910	-3.8%
Contractual Services	799,888	13%	773,278	13%	746,544	11%	-26,734	-3.5%	-53,344	-6.7%
Utilities	97,682	2%	80,611	1%	95,652	2%	15,041	18.7%	-2,030	-2.1%
Capital Projects	1,000	0%	8,000	0%	1,100	0%	-6,900	-86.3%	100	10.0%
Miscellaneous	12,500	0%	12,450	0%	12,700	0%	250	2.0%	200	1.6%
Fund Transfer	1,330,676	22%	1,594,365	26%	1,965,413	30%	371,048	23.3%	634,737	47.7%
Total Expenditures	\$ 6,114,361	100%	\$ 6,161,926	100%	\$ 6,628,092	100%	\$ 466,166	7.6%	\$ 513,731	8.4%

Wages & Benefits

Wages and benefits account for 50% of the total expenditures of the operating budget. The 2018 budget includes a 3% compensation pool for employees (the compensation pool accounts for merit increases, market adjustments and employee bonuses). Health insurance premiums for 2018 remained flat with no plan design changes. Dental insurance rates will increase 3.4% and vision premiums will decrease 18%. The employee contribution rate for those eligible staff participating in the PPO plan at any level is 15% and 12% for the HMO plan.

Supplies

Supplies account for 7% of the total operating budget, and are budgeted to increase 6.3% over the 2017 projected amounts and a decrease 3.8% compared to the previous year's budget.

Contractual Services

Contractual expenses account for 11% of the total operating budget. Contractual services are budgeted to decrease about 3.5% compared to the previous year's budget.

Utilities

Utilities account for 2% of the total operating budget and are budgeted to increase slightly as compared to the previous budget year.

Capital Projects

Capital expenses within the operating budget represent minor furniture purchases.

Miscellaneous

Miscellaneous expenses include investment fees associated with the purchase of certificate of deposits through various programs and fees for the District's managed portfolio.

Fund Transfers

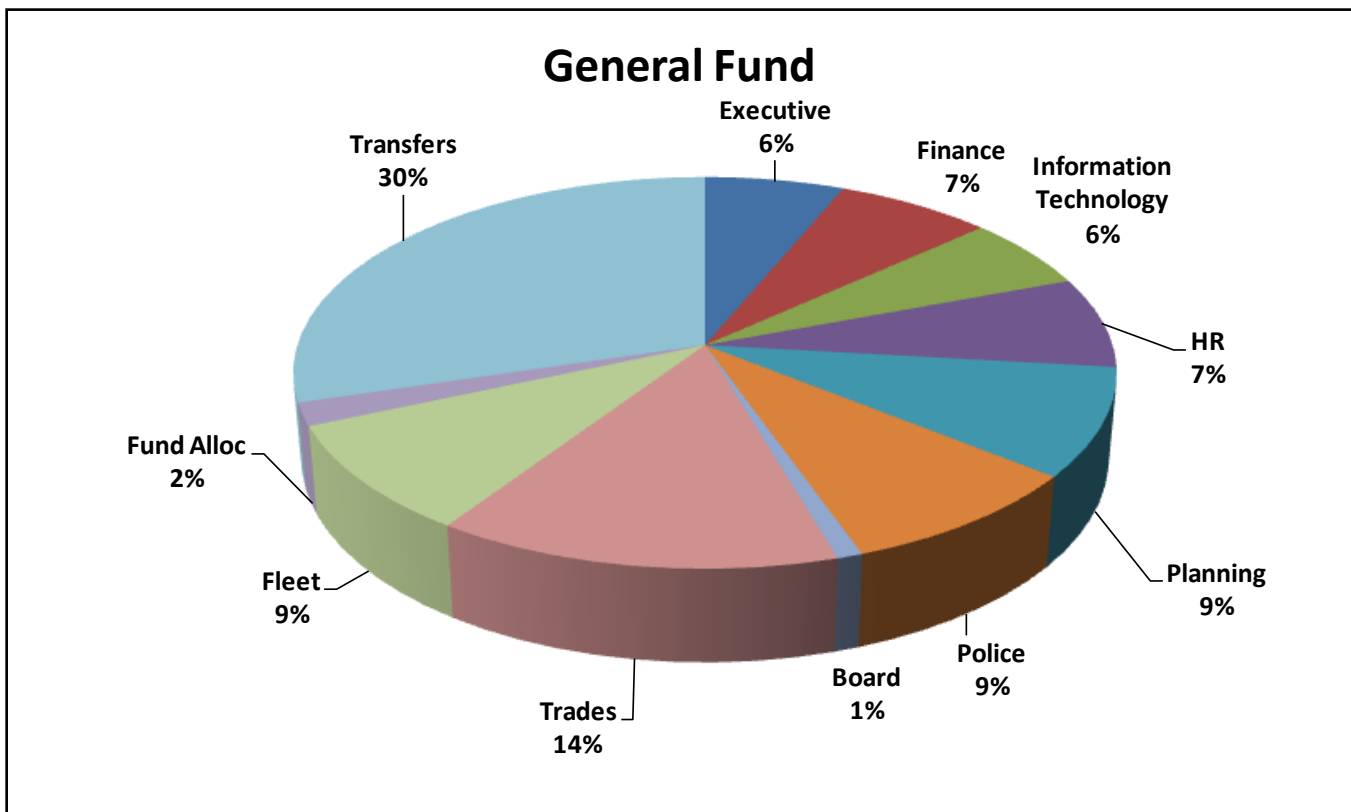
There are two fund transfers budgeted in 2018. The \$1.6 million recurring transfer to the Recreation Fund which provides resources to fund park maintenance operations and a \$414,300 transfer to the capital department.

2018 General Fund – Departmental Profiles

The operating budget contains the following functions:

- Executive Director
- Finance
- Information Technology
- Human Resources
- Planning & Development
- Park Police
- Board of Commissioners
- Trades
- Fleet
- Allocations

Resources are allocated to the functions within the General Fund operating budget as illustrated below:



Fund Allocations represent utility charges and general office expenses incurred by the District and allocated among the three main operating funds (General, Recreation, and Golf Services).

A summary for each function follows providing details of the responsibilities of the division or department relative to the District. Further account detail is provided in the General Fund departmental income statements found later in this document.

Executive Director

Profile

Ray McGury has served as the Executive Director of the Naperville Park District since September 2008. He is responsible for managing and monitoring the District's \$39.6 million budget as well as the management of over 100 full-time and full-time equivalent staff and more than 1,000 part-time employees. He is also responsible for directing the operations and maintenance of more than 137 parks and facilities across 2,400+ acres, the operations and maintenance of Naperbrook and Springbrook golf courses (both 18 hole courses), Centennial Beach, the Riverwalk, the Knoch Knolls Nature Center, the Millennium Carillon in Moser Tower, the new Fort Hill Activity Center and the offering of more than 1,400 recreational, arts, athletic and environmental programs for all ages.

In 2018 the Executive Director will lead the organization through a refocusing of priorities and resetting the District's direction. This will be accomplished through a new 3-year strategic plan (2018-2020) and an update to the District's Master Plan.

Executive Director	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Miscellaneous	15,350	16,673	16,785	19,195	17,043	(2,152)	-11%	258	2%
Total Revenue	15,350	16,673	16,785	19,195	17,043	(2,152)	-11%	258	2%
Expenses									
Wages & Benefits	243,301	249,689	249,076	248,216	254,383	6,167	2%	5,307	2%
Supplies	1,610	530	1,950	1,400	1,950	550	39%	-	0%
Contractual Services	180,889	172,183	230,865	226,119	159,665	(66,454)	-29%	(71,200)	-31%
Total Expenditures	425,800	422,402	481,891	475,735	415,998	(59,737)	-13%	(65,893)	-14%
Surplus/(Deficit)	(\$410,450)	(\$405,729)	(\$465,106)	(\$456,540)	(\$398,955)	\$57,585	-13%	\$66,511	-14%

Finance

Profile

The Finance Department is comprised of 4 full-time, positions, including a Finance Director, Accounting Manager, Accounts Payable Administrator and a Payroll Administrator. The Finance Department is responsible for coordinating and directing the financial activities of the District including: maintaining the accounting system and the related financial controls, managing revenue collections, miscellaneous billings, accounts payable, payroll, cash management, investing funds, financial reporting, debt management and establishing and maintaining proper internal controls to safeguard District assets.

One of the main goals of the department is to continue maintaining public confidence in the financial stability of the District. This can be achieved by maintaining the Aaa rating from Moody's Investor Services and by continuing to receive the Government Finance Officers Association Excellence in Financial Reporting Award. Providing accurate and timely financial reports and continuing to receive an unqualified audit opinion are also ongoing goals of the department.

Finance	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Miscellaneous	19,098	19,413	20,696	20,048	20,068	20	0%	(628)	-3%
Other Financing Sources	-	-	-	-	-	-	0%	-	0%
Total Revenue	19,098	19,413	20,696	20,048	20,068	20	0%	(628)	-3%
Expenses									
Wages & Benefits	379,719	384,258	400,238	398,456	408,930	10,474	3%	8,692	2%
Supplies	1,243	1,387	1,900	1,900	1,600	(300)	-16%	(300)	-16%
Contractual Services	39,585	41,321	44,143	42,829	43,780	951	2%	(363)	-1%
Capital Projects	217	200	-	-	-	-	0%	-	0%
Miscellaneous	12,740	12,437	12,500	12,450	12,700	250	2%	200	2%
Total Expenditures	433,504	439,603	458,781	455,635	467,010	11,375	2%	8,229	2%
Surplus/(Deficit)	(\$414,406)	(\$420,190)	(\$438,085)	(\$435,587)	(\$446,942)	(\$11,355)	3%	(\$8,857)	2%

Information Technology

Profile

The IT Department is comprised of 4 staff members; 2 full-time, regular positions that include an, IT Director, IT Specialist, and 2 part-time PC Helpdesk Technicians. The IT Department supports park district operations from 7AM through 9PM Monday-Friday and 8AM through 4PM on Saturday and Sunday along with on-call support. The Department provides a wide range of services that support all departments in the District. These services are not only intended to maintain day-to-day operations, but also to enhance core business processes that ultimately benefit the Naperville community and residents of the District. IT services include desktop support, infrastructure support, telecommunications, data center operations, network and desktop security, systems administration, and mobile app support.

The IT Department maintains approximately 241 workstations and laptops, over 35 database and application servers in a central data center, 125 tablets and mobile devices, over 100 network infrastructure devices across 15 remote locations. In addition to email services for over 450 District email accounts, the IT Department is also responsible for hosting all District websites, including www.napervilleparks.org, which averages more than half a million visits per year. Lastly, the Department maintains all card access and surveillance systems, with more than 153 cameras spread across District facilities.

2018 will bring the completion of the migration from Exchange 2007 to Exchange 2013. This will be followed swiftly with the migration of Office 2007 to 2013, and finally, the migration from Windows 7 to Windows 10. This migration requires that our backend servers and infrastructure be migrated from 2008 and 2012 server operating systems to server 2016. This is primarily when referencing Active Directory roles and services, as well as file shares and printing services. These migrations inherently require an upgrade of our VOIP systems which will occur during Q4 of 2017. This also requires our remote Domain Controllers which propagate files shares and print servers to be upgraded. Finally, inherent to the Windows 7 to Windows 10 upgrade our Virtual Desktop environment will be upgraded Q4 of 2017 into Q1 of 2018.

The IT Department will continue to focus on improving operational efficiency by implementing a number of initiatives identified through the development of the District's Information Technology Improvement Plan. In addition to helping guide the District in planning, procuring, implementing, and managing current and future investments and resources in the area of technology, the IT Improvement Plan also provides a framework for keeping the District technologically relevant. This framework, which includes staff oversight by the IT Steering committee, ensures all technology is implemented in close alignment with the District's overall mission, vision, and core values.

Information Technology	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Miscellaneous	3,545	2,676	5,316	5,401	3,540	(1,861)	-34%	(1,776)	-33%
Other Financing Sources	2,562	-	-	-	-	-	0%	-	0%
Total Revenue	6,107	2,676	5,316	5,401	3,540	(1,861)	-34%	(1,776)	-33%
Expenses									
Wages & Benefits	136,097	172,524	212,352	184,876	217,091	32,215	17%	4,739	2%
Supplies	11,685	11,441	12,600	12,600	12,600	-	0%	-	0%
Contractual Services	163,576	138,206	166,405	163,095	164,195	1,100	1%	(2,210)	-1%
Utilities	1,841	1,977	2,400	2,400	2,400	-	0%	-	0%
Total Expenditures	313,199	324,148	393,757	370,371	396,286	25,915	7%	2,529	1%
Surplus/(Deficit)	(\$307,092)	(\$321,472)	(\$388,441)	(\$364,970)	(\$392,746)	(\$27,776)	8%	(\$4,305)	1%

Human Resources

Profile

The Human Resources Department is comprised of 5 full-time positions including the Director of Human Resources, Safety Manager, Benefits & HR Coordinator, Human Resources Administrator and Executive Administrative Assistant. The department provides support to the entire District staff of over 1,100 individuals and the Board of Commissioners.

The services provided include, but are not limited to, benefits administration, compensation administration, disciplinary matters, employee development and growth, general liability claims, compliance with FOIA and OMA training requirements, FOIA oversight, performance appraisal process, personnel policy development and interpretation, employee recognition, property claims, recruiting for part time and full time positions, oversight of the District-wide risk management program, wellness programs, employee orientations and worker's compensation claims.

The Director of Human Resources represents the District on the Park District Risk Management Agency (PDRMA) PDRMA Program Council, PDRMA Membership Assembly, the PDRMA Education and Training Committee, Intergovernmental Personnel Benefit Cooperative (IPBC) Northern Illinois Health Insurance Initiative (NIHII) subpool board, IPBC NIHII Operations Committee and serves as committee chair on the PDRMA Claims Committee. She also participates on the Management Association of Illinois HR Advisory Council and is the District's liaison to Ribfest.

District-wide training is budgeted within the Human Resources budget. The District looks forward to having three staff members participate in the Naperville Chamber of Commerce 2018 Leadership Institute. New to the 2018 budget is an employee engagement and opinion survey.

Human Resources	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Miscellaneous	10,612	13,987	18,160	19,870	19,860	(10)	0%	1,700	9%
Other Financing Sources	-	-	-	-	-	-	0%	-	0%
Total Revenue	10,612	13,987	18,160	19,870	19,860	(10)	0%	1,700	9%
Expenses									
Wages & Benefits	309,015	357,140	404,819	377,716	407,686	29,970	8%	2,867	1%
Supplies	1,030	2,484	3,650	1,900	2,700	800	42%	(950)	-26%
Contractual Services	58,564	71,835	76,394	65,724	85,352	19,628	30%	8,958	12%
Capital Projects	-	578	1,000	600	1,100	500	83%	100	10%
Total Expenditures	368,609	432,037	485,863	445,940	496,838	50,898	11%	10,975	2%
Surplus/(Deficit)	(\$357,997)	(\$418,050)	(\$467,703)	(\$426,070)	(\$476,978)	(\$50,908)	12%	(\$9,275)	2%

Planning & Development

Profile

The Planning Department manages the design and development of open space and amenities, renovation of existing parks and facilities, and land acquisition within the Park District system per the Mission, Vision, and Core Values set forth by the Board of Park Commissioners. The Department is comprised of two primary areas: park planning and capital project development that involves oversight of 137 parks and facilities encompassing 2,400+ acres.

The Planning Department employs the following full-time, regular positions: Director of Planning, Planner, Community Development Project Manager, Project Manager (3), and Administrative Assistant. The Community Development Project Manager position is divided between the Marketing Department (70%) and the Planning Department (30%). Furthermore, the Administrative Assistant position supports the Planning Department as well as other Park District departments on an as needed basis.

In 2018, the Planning Department will focus on several strategic initiatives including continual maintenance of the Park & Facility Database, as well as execution of the Capital Projects Prioritization Policy and Public Participation Process in collaboration with the Marketing Department. Moreover, the Planning Department will be finishing the organizational Master Plan, taking into consideration input received from the Community Interest and Opinion Survey and recommendations of the Strategic Plan conducted in 2017.

The Planning Department's budget and staffing plan reflect the resources required to implement key projects in 2018. In addition, the Department will facilitate the District's Green Team through its tenth year, which is tasked with identifying, tracking, and implementing

environmental initiatives. The Department also will continue to pursue grants and other sources of alternative revenue aligned with planned projects per the Non-Tax Revenue Plan.

Planning & Development	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Miscellaneous	20,283	20,600	20,224	20,009	16,436	(3,573)	-18%	(3,788)	-19%
Total Revenue	20,283	20,600	20,224	20,009	16,436	(3,573)	-18%	(3,788)	-19%
Expenses									
Wages & Benefits	554,661	556,342	585,111	569,254	582,352	13,098	2%	(2,759)	0%
Supplies	1,496	588	1,490	1,100	1,450	350	32%	(40)	-3%
Contractual Services	8,196	9,975	11,310	10,055	10,215	160	2%	(1,095)	-10%
Total Expenditures	564,353	566,905	597,911	580,409	594,017	13,608	2%	(3,894)	-1%
Surplus/(Deficit)	(\$544,070)	(\$546,305)	(\$577,687)	(\$560,400)	(\$577,581)	(\$17,181)	3%	\$106	0%

Park Police

Profile

The park police are staffed by thirty part time police officers and nine part-time park service officers supervised by one regular full time Police Chief and one regular full time officer to handle encroachments and special duties. The goal and focus of the department is to provide friendly and high quality service to all of the patrons of the Naperville park system. Park Police places great emphasis on making sure that parks and other facilities are safe and secure with a goal of always being approachable and helpful.

The park district has increased and improved the District's trail systems continually for the last several years. The park Police implemented mobile ATV patrols and increased foot patrols and bicycle patrols nine years ago to meet these increased needs in our parks and trail systems. The budget has accommodated additional trail ATV and bicycle patrols during peak park use. The department maintained that continued level of staffing for 2012 through 2017, and expects to continue this patrol initiative throughout 2018. ATV patrols have made it possible for staff to check areas that cannot be reached by regular patrol vehicles. ATV patrols and bicycle patrols will continue to be a priority for the expanded trail system as well as the regular parks for a large part of the coming year.

In addition we introduced a trail initiative program in 2015 due to increases in bikes and pedestrians and potential problems and complaints about their interactions. We staffed extra manpower throughout the trail systems and handed out educational material about the need for courtesy and safety information about accident avoidance. This met with a very positive response by both bike riders and trail walkers. This initiative was continued through 2017 and again met with great success. This will be continued in 2018 and beyond.

Each year we are faced with the challenge of staffing more special events and charity walks. We have continued to meet this challenge in 2017 and expect to do the same in 2018.

As the District’s park inventory has expanded, Park Police are responding to more calls, both dispatched and self-initiated. The department is always looking for ways to increase patrol efforts and the level of service provided to the public. Calls received in 2017 remained consistent with prior years. Once again we were able to provide an increase in foot patrol in 2017 and plan on continuing that trend in 2018.

Park Police	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Rental Income	13,666	15,491	11,500	16,801	15,680	(1,121)	-7%	4,180	36%
Alternative Revenue	1601	2,274	2,270	2,274	2,270	(4)	0%	-	0%
Miscellaneous	33,487	44,658	29,004	33,204	32,136	(1,068)	-3%	3,132	11%
Total Revenue	48,754	62,423	42,774	52,479	50,086	(2,393)	-5%	7,312	17%
Expenses									
Wages & Benefits	444,484	470,912	489,352	485,723	471,386	(14,337)	-3%	(17,966)	-4%
Supplies	19,582	15,919	17,750	17,794	17,850	56	0%	100	1%
Contractual Services	78,324	64,130	84,565	82,650	93,116	10,466	13%	8,551	10%
Utilities	3,619	1,978	2,400	2,400	2,400	-	0%	-	0%
Capital Projects	366	228	-	-	-	-	0%	-	0%
Total Expenditures	546,375	553,167	594,067	588,567	584,752	(3,815)	-1%	(9,315)	-2%
Surplus/(Deficit)	(\$497,621)	(\$490,744)	(\$551,293)	(\$536,088)	(\$534,666)	\$1,422	0%	\$16,627	-3%

Park Board

Profile

The Naperville Park District is governed by a seven member board who are elected at-large by Naperville voters to represent the community; each serves a four-year term. The Executive Director is the only employee of the Park Board.

The Board’s budget includes 30% in employment costs for the Executive Administrative Assistant, as the position is responsible for providing support to the group. In addition, the budget provides funding for each commissioner to represent the District at various community events, and educational opportunities through seminars and conferences.

Park Board	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Miscellaneous	-	-	-	453	1,008	555	123%	1,008	0%
Total Revenue	\$0	\$0	\$0	\$453	\$1,008	\$555	123%	\$1,008	0%
Expenses									
Wages & Benefits	25,134	13,398	24,575	23,900	37,710	13,810	58%	13,135	53%
Supplies	426	441	1,700	1,000	1,700	700	70%	-	0%
Contractual Services	10,770	1,333	18,800	11,944	18,800	6,856	57%	-	0%
Total Expenditures	36,330	15,172	45,075	36,844	58,210	21,366	58%	13,135	29%
Surplus/(Deficit)	(\$36,330)	(\$15,172)	(\$45,075)	(\$36,391)	(\$57,202)	(\$20,811)	57%	(\$12,127)	27%

Trades

Profile

The Trades Department maintains over 43 facilities totaling over 230,000 square feet. These include the Administration Building, ARRCC, Planning, The Millennium Carillon in Moser Tower and its adjacent Visitor Center, Riverwalk Café, Centennial Beach Bathhouse, Fort Hill Activity Center and Centennial Grill, Studio One, Sportsman's Clubhouse, Seager Park Interpretative Center, the Knoch Knolls Nature Center, North, Central and South Maintenance Facilities, storage buildings, shelters, press boxes and restroom buildings.

In addition, Trades is responsible for the maintenance and inspection of basketball courts, tennis courts, baseball backstops, fencing, dams, bridges, piers, decks, and several miles of asphalt trails, parking lots, pavilions, other hard structures and numerous playgrounds. Trades personnel maintain, install and remove various signs and sign posts at all parks and buildings. These include constructing, and installing new signs and repair and painting of existing signs. Trades also maintain underground sprinkler lines, storm structures, and plumbing.

Through an extensive, preventative maintenance plan, Trades personnel routinely inspect and make repairs to facilities as necessary and respond to numerous requests for minor improvement projects within Park District facilities. Trades staff also completes larger projects including, construction of storage buildings, re-roofing, painting and flooring. Annual projects include winterizing and opening of park buildings, the beach and exterior plumbing fixtures and lines in the spring. Trades personnel install pond aerators in the spring and remove them each fall. For the past three years the Trades personnel improved playground safety by adding over 1,800 cubic yards of safety surfacing each year.

The Trades personnel identify and implement energy-saving ideas. These include retro-fits high-consumption light fixtures and implementing energy saving ideas such as adding insulation and temperature controls.

Trades personnel review plans for new parks, playgrounds. Trades personnel provide playground audits to new playgrounds to assure compliance with playground safety specifications.

Trades personnel provide suggestions and assists in reviewing the construction projects. Trades assisted with the renovation of the new construction project of the Central Maintenance/Fleet/Police building and the close out of Fort Hill Activity Center.

The Trades Department consists of 7 regular employees, several seasonal staff, and one manager.

Trades	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Alternative Revenue	500	938	-	-	-	-	0%	-	0%
Miscellaneous	67,580	59,771	59,656	80,285	63,192	(17,093)	-21%	3,536	6%
Other Financing Sources	750	921	600	600	600	-	0%	-	0%
Total Revenue	68,830	61,630	60,256	80,885	63,792	(17,093)	-21%	3,536	6%
Expenses									
Wages & Benefits	658,787	686,784	709,238	689,465	681,452	(8,013)	-1%	(27,786)	-4%
Supplies	141,341	136,289	155,670	152,806	155,420	2,614	2%	(250)	0%
Contractual Services	103,140	87,259	88,006	80,970	88,006	7,036	9%	-	0%
Total Expenditures	903,268	910,332	952,914	923,241	924,878	1,637	0%	(28,036)	-3%
Surplus/(Deficit)	(\$834,438)	(\$848,702)	(\$892,658)	(\$842,356)	(\$861,086)	(\$18,730)	2%	\$31,572	-4%

Fleet

Profile

The Fleet Division maintains over 300 pieces of large equipment including trucks, trailers, large area mowers, tree care machinery, tractors and utility vehicles. The division also maintains more than 200 pieces of smaller equipment such as snow blowers, generators, stump grinders, zero turn mowers and other small-engine driven equipment.

Of particular note was the opening of a new Central maintenance shop in 2017. The shop was completed in June of 2017 and the Fleet department moved in and started quickly to work out of the new shop. This shop is better equipped, provides more under roof storage of equipment and boasts improved efficiencies due to design considerations. Obtained at no charge to the District, a new on site propane fueling island will make it easier and less time consuming to fill up vehicles with propane in the upcoming years.

The division continues to expand and adhere to a comprehensive preventative maintenance plan. Regular scheduled preventative maintenance helps improve reliability and increase fuel economy. The division seeks to purchase more fuel-efficient, appropriately-sized vehicles as older equipment is replaced. Fleet replacement vehicles include smaller pickups, vans and dump trucks suited to be converted to run on propane whenever possible so as to minimize fuel consumption. The trend is away from diesel powered trucks to more and more frequently those that run on unleaded and propane. Four vehicles purchased in 2017 will be converted in 2018 to run on propane. This gives our fleet flexibility to run on cheaper, cleaner-burning propane, or gasoline as necessary.

Despite overall fleet fuel efficiencies improving, increased maintenance levels in our parks have driven fuel consumption higher. A comparatively cool wet summer where turf grew at a constant rate has contributed to greater fuel usage. Expenditures for fuel have been less than anticipated however, due to an abundance of fuel inventories worldwide, and greater utilization of fuel-efficient propane. A significant milestone was achieved in 2017 when the fleet used over 10,000 gallons of propane for the first time.

Fleet has purchased a number of vehicles and pieces of equipment this year, to meet our high maintenance standards within the parks. Mobile column lifts were purchased for the mechanics at the new shop and have proven to be an efficient new tool. A scissor lift was purchased for the new Activity Center, a new pickup for Park Police, two new garbage trucks, two vans and two dump trucks were all purchased and brought onboard in 2017.

The Fleet Division consists of 3 full-time mechanics, as well as the Fleet operations manager and administrative assistant who share responsibilities within both Fleet and the Central Divisions of the Parks Department.

Fleet	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Alternative Revenue	23,869	8,000	16,000	12,000	16,000	4,000	33%	-	0%
Miscellaneous	11,819	14,509	10,832	9,832	11,192	1,360	14%	360	3%
Total Revenue	35,688	22,509	26,832	21,832	27,192	5,360	25%	360	1%
Expenses									
Wages & Benefits	217,729	250,012	254,788	248,592	259,903	11,311	5%	5,115	2%
Supplies	278,085	252,792	292,640	251,249	275,170	23,921	10%	(17,470)	-6%
Contractual Services	93,142	64,821	61,660	72,152	65,175	(6,977)	-10%	3,515	6%
Total Expenditures	588,956	567,625	609,088	571,993	600,248	28,255	5%	(8,840)	-1%
Surplus/(Deficit)	(\$553,268)	(\$545,116)	(\$582,256)	(\$550,161)	(\$573,056)	(\$22,895)	4%	\$9,200	-2%

Allocations

The allocation budget is an administrative budget that captures fund-level revenue and expenses. Revenue includes property taxes, replacement taxes, interest income and miscellaneous reimbursements. Expenses include administrative costs that are shared by various departments that are identified within each fund.

Allocations-General	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Property Taxes	\$5,649,153	\$5,813,054	\$5,797,868	\$5,797,868	\$6,288,195	\$490,327	8%	\$490,327	8%
Replacement Taxes	94,495	66,409	89,300	89,300	75,300	(14,000)	-16%	(14,000)	-16%
Investment Income	18,298	9,522	10,150	26,125	37,072	10,947	42%	26,922	265%
Miscellaneous	8,064	5,956	6,000	8,461	8,500	39	0%	2,500	42%
Total Revenue	5,770,010	5,894,941	5,903,318	5,921,754	6,409,067	487,313	8%	505,749	9%
Expenses									
Wages & Benefits	11,646	60,882	43,366	14,925	5,000	(9,925)	-66%	(38,366)	-88%
Supplies	7,930	15,484	10,350	10,350	10,350	-	0%	-	0%
Contractual Services	16,555	19,098	17,740	17,740	18,240	500	3%	500	3%
Utilities	80,860	70,768	92,882	75,811	90,852	15,041	20%	(2,030)	-2%
Other Financing Uses	1,697,345	2,128,546	1,330,676	1,594,365	1,965,413	371,048	23%	634,737	48%
Total Expenditures	1,814,336	2,294,778	1,495,014	1,713,191	2,089,855	376,664	22%	594,841	40%
Surplus/(Deficit)	\$3,955,674	\$3,600,163	\$4,408,304	\$4,208,563	\$4,319,212	\$110,649	3%	(\$89,092)	-2%

2018 Capital Program Overview

Funding for the District's Capital Program is included as a department within the General Fund.

General Fund - Capital	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	Variance 2018 Budget vs. 2017 Proj		Variance 2018 Budget vs. 2017 Budget				
						\$	%	\$	%			
Revenue												
Property Taxes	\$5,117,311	\$5,265,781	\$5,252,132	73%	\$5,252,132	66%	\$5,696,305	64%	\$444,173	8.5%	\$444,173	8.5%
Investment Income	60,133	68,653	24,367	0%	77,359	1%	99,366	1%	22,007	28.4%	74,999	307.8%
Rental Income	6,000	6,750	6,750	0%	6,750	0%	6,750	0%	-	0.0%	-	0.0%
Alternative Revenue	251,758	2,777,410	121,000	2%	121,000	2%	50,000	1%	(71,000)	-58.7%	(71,000)	-58.7%
Miscellaneous	1,968,204	3,534,757	1,292,654	18%	1,441,495	18%	1,425,805	16%	(15,690)	-1.1%	133,151	10.3%
Other Financing Sources	11,195,475	13,946,741	540,284	7%	1,059,157	13%	1,612,218	18%	553,061	52.2%	1,071,934	198.4%
Total Revenue	18,598,881	25,600,092	7,237,187	100%	7,957,893	100%	8,890,444	100%	932,551	11.7%	1,653,257	22.8%
Expenses												
Capital Projects	14,277,702	23,342,280	12,660,000	93%	12,302,600	93%	6,485,000	88%	(5,817,600)	-47.3%	(6,175,000)	-48.8%
Debt Service	1,458,109	963,300	881,249	7%	881,249	7%	636	0%	(880,613)	-99.9%	(880,613)	-99.9%
Other Financing Uses	-	6,003,563	-	0%	-	0%	875,288	12%	875,288	0.0%	875,288	0.0%
Total Expenditures	15,735,811	30,309,143	13,541,249	100%	13,183,849	100%	7,360,924	100%	(5,822,926)	-44.2%	(6,180,325)	-45.6%
Surplus/(Deficit)	\$2,863,070	(\$4,709,051)	(\$6,304,062)		(\$5,225,956)		\$1,529,521		\$6,755,477	-129.3%	\$7,833,582	-124.3%
Fund Balance	\$19,532,729	\$14,823,678	\$8,519,617		\$9,597,722		\$11,127,243					

Property Taxes

Property tax revenue accounts for 64% of the 2018 capital budget. Property tax funding for capital increased by 8.5% or \$444,200 compared to the 2017 budget and projections.

In 1993, the District passed a referendum that dedicated seven cents to the General Fund tax rate to help support the District's future capital projects. One of the drivers of the initiative at that time was the impending state legislation that eventually limited the District's annual non-referendum bonding authority to \$608,000 in levy year 1994. The District gained additional relief in the 2003 tax year with the passing of P.A. 93-601 amending 30 ILCS 350/1 et seq. This legislation increased the District's non-referendum bonding authority by \$1.5 million to just over \$2.2 million on an annual basis.

In 2007, the District modified the capital project funding allocation from a straight seven-cent reduction of the General Fund tax rate an allocation of tax dollars, using the final 2005 tax rate as the baseline year. The change was necessitated by the District's declining tax rate that threatened its ability to fully fund its support services that operated within the General Fund. In addition, it threatened its ability to fully fund the transfer to the Recreation fund that partially funds park maintenance expenses. The District will continue to monitor the funding allocation method as the District's tax rate trends downward.

Interest Income

Interest income accounts for 1% of total capital revenues and is expected to increase based on the current rate environment.

Alternative Revenue

Alternative income accounts for 1% or \$50,000 of the total capital revenue. Alternative revenue in the capital budget represents grant income.

Miscellaneous

Miscellaneous revenue accounts for 16% of the total capital budget at \$1.4 million, which represents the reimbursement from the Western DuPage Special Recreation Association (WDSRA) for ADA-related Capital improvements.

Other Financing Sources

Other financing income accounts for 18% of the total capital budget at \$1,612,200. The increase compared to the prior year is based on the anticipated proceeds from the sale of the District's planning and development building. Transfers from the general and golf funds are also reflected in this category.

2018 Capital Budget

The 2018 Capital Budget is a work plan identifying projects to be implemented in 2018 based on the following key items:

- Naperville Park District Mission, Vision, and Core Values
- Public Input (2017 Community Interest and Opinion Survey, Public Participation Process, etc.)
- Naperville Park District Master Plan, Financial Plan, Recreation Plan, and Strategic Plan
- Capital Projects Prioritization Policy
- Other related resources and commitments

This plan may be modified throughout the year due to unforeseen conditions and/or the reallocation of resources.

The Capital Budget provides the basis for controlling expenditures for the acquisition of significant Park District assets and construction/renovation of facilities relating to parks and recreation. While Capital appropriations lapse at the end of the fiscal year, they are re-budgeted until projects are complete. As Capital projects are implemented, the operations of facilities are funded in the Operating Budget.

The Operating Budget authorizes and also provides the basis for controlling expenditures for all services, including the costs associated with operating and maintaining new facilities. Operating Budget appropriations lapse at the end of the fiscal year.

The Naperville Park District Board of Commissioners approves the budget on an annual basis at a public meeting. All community members are welcome to attend.

Capital Budget Definitions:

What are Capital Improvements?

The 2018 Capital Budget consists of fixed assets that meet the following criteria:

- 1) A monetary value of at least \$10,000;
- 2) A lifecycle of at least 3 years;
- 3) Repair/Replacement of existing facilities;
- 4) Land acquisition and/or construction of facilities through the extension of existing services; and land acquisition and/or construction of facilities through the development of new services.

How are the funds raised for these improvements?

Seven cents was dedicated to the Capital fund by the Naperville Park District Board of Commissioners in the early 1990's to be used exclusively for improvements to the park system and repayment of principal and interest for debt issued to fund projects.

Cash-in-lieu funds are received from the City of Naperville through the Land Dedication Ordinance adopted by the Naperville City Council. This ordinance requires land developers to dedicate 8.6 acres of park land per 1,000 people in any planned residential development or the cash equivalent of 8.6 acres, currently \$323,600 per acre.

Alternative revenue, such as grant programs also contribute to Capital project funding.

Additionally, Non-Referendum Bonding Authority allows the Park District to issue general obligation bonds to assist in funding Capital projects.

Project Selection

The Park District has implemented the Capital Projects Prioritization Policy for determining projects designated as Capital expenditures for a given year. Initially, each department submits project requests for evaluation by the Parks and Recreation Committee and then by the Park Board in accordance with the policy. When projects exceed available funding sources in a given year, adjustments in schedule and/or scope of the project are recommended and agreed upon.

The 2018 Capital Budget consists of projects currently under construction as part of the 2017 Capital Budget (e.g., Frontier Sports Complex Improvements (phase III)), as well as new projects related to timely renovations and previous commitments. Typically, the commitments are associated with lease, grant, and contractual agreements. In addition, the 2018 Capital Budget involves development of projects driven by the Park District's Core Values and numerous organizational plans. The improvements within the 2018 Capital Budget are classified as either "A" or "B" projects based on the following:

"A" projects include:

- Improvements scheduled for construction in 2018
- Permit requirements are met or near completion
- Parks maintenance and renovation of existing Capital assets

"B" projects include:

- Capital improvements initially scheduled for construction in 2019 (highest priority)
- Work scheduled for completion in 2019 (estimated at 18-24 months to completion from the current state)
- Permit requirements and preliminary steps (scope, budget, and schedule) need to be explored

A total of \$6,485,000 has been allocated to fund 2018 Capital projects (including Capital improvements related to the Golf Department). This amount is expected to fund A and B Capital projects as well as District Wide initiatives relating to vehicle/equipment, technology, and allocations for park and facility improvements.

2018 Project Highlights:

Frontier Sports Complex Improvements (phase III) – The project involves renovation of three (3) existing east side multipurpose athletic fields and the associated irrigation system. Additionally, the project consists of installing an ADA trail connection from the west side ballfields to the parking lot. This phase will be timed to minimize disturbance to park activity and program schedules, as were the phases I and II athletic field improvements implemented in 2016-17. A total amount of \$600,000 is budgeted to construct phase III of the Frontier Sports Complex Improvements project in 2018.

Playground Renovations – In 2018, the existing playgrounds at Century Farms Park, Farmington Park, Kingsley Elementary School (cooperative agreement with Naperville Community Unit School District 203), Pembroke Park, University Heights Park, and Yorkshire Manor Park are slated for renovation. A total amount of \$930,820 is budgeted for playground renovation projects in 2018.

Southwest Community Park Site Master Plan – As the last remaining large-scale parcel of the land in Naperville available for park and facility development, the site master plan will be prepared for the 30+ acre Southwest Community Park. In addition to conducting community outreach as part of this initiative in 2018, the Park District will take into consideration resident input already received and recommendations gathered from the 2017 Community Interest and Opinion Survey and Strategic Plan, as well as findings identified during the Indian Prairie School District 204 student project. Key deliverables associated with the Southwest Community Park Site Master Plan initiative include a multi-phase implementation plan and related cost estimates.

A complete list of planned Capital projects for 2018 follows:




2018 Capital Projects Overview


This overview features summaries and site photographs of 2018 A Capital Projects as well as B Capital Projects and other District Wide Capital Improvements.


Project	Estimated Cost
A Capital Projects	\$1,530,820
B Capital Projects	\$862,180
Annual Building Capital Projects (ABC)	\$530,000
Asset Maintenance Projects (AM)	\$670,000
Information Technology Projects	\$385,000
Vehicle and Equipment	\$671,400
Golf Capital Projects	\$500,000
District Wide Capital Improvements and Projects (see chart below for further detail)	\$1,335,600
Total	\$6,485,000

A Capital Projects - \$1,530,820

CAPITAL IMPROVEMENT		NEW & RENOVATION	
1R	Century Farms Park	Playground Renovation	Budget \$170,000
		<p>The Century Farms Park Playground Renovation project includes replacement of the existing play equipment and site furnishings.</p>	
6F	Farmington Park	Playground Renovation	Budget \$170,000
		<p>The Farmington Park Playground Renovation project includes replacement of the existing play equipment and site furnishings.</p>	

CAPITAL IMPROVEMENT	NEW & RENOVATION
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8E	Frontier Sports Complex	Site Improvements	Budget \$600,000
		<p>The project involves renovation of three (3) existing east side multipurpose athletic fields and the associated irrigation system. Additionally, the project consists of installing an ADA trail connection from the west side ballfields to the parking lot. This phase will be timed to minimize disturbance to park activity and program schedules, as were the phases I and II athletic field improvements implemented in 2016-17.</p>	

SC	Kingsley Elementary School	Playground Renovation	Budget \$80,820
		<p>The Kingsley Elementary School Playground Renovation project consists of design and renovation by Naperville Community Unit School District 203, per the cooperative agreement. Upon successful completion and approval of the project, the Park District will provide reimbursement for 50% of the project cost up to \$80,820.</p>	

CAPITAL IMPROVEMENT	NEW & RENOVATION
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4P	Pembroke Park	Playground Renovation	Budget \$170,000
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The Pembroke Park Playground Renovation project includes replacement of the existing play equipment and site furnishings.

6L	University Heights Park	Playground Renovation	Budget \$170,000
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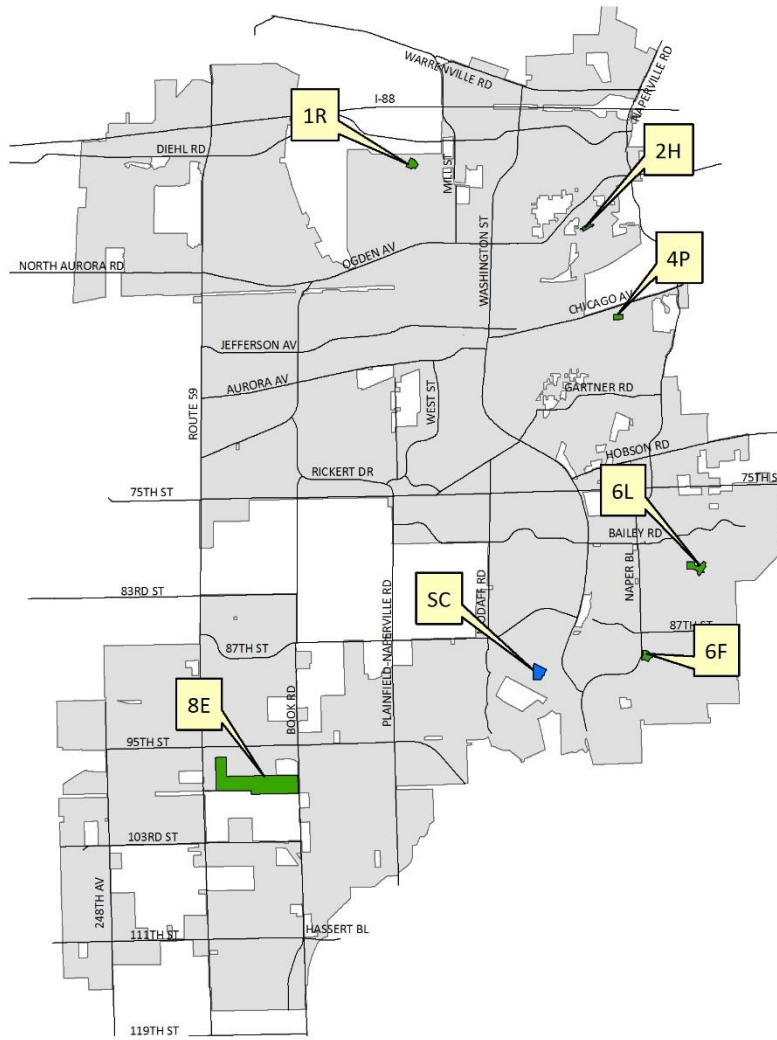


The University Heights Pak Playground Renovation project includes replacement of the existing equipment and site furnishings.

CAPITAL IMPROVEMENT	NEW & RENOVATION
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2H	Yorkshire Manor Park	Playground Renovation	Budget \$170,000
		<p>The Yorkshire Manor Park Playground Renovation project includes replacement of the existing play equipment and site furnishings.</p>	

2018 A Capital Projects



- 1R Century Farms Park**
Playground renovation, \$170,000
- 2H Yorkshire Manor Park**
Playground renovation, \$170,000
- 4P Pembroke Park**
Playground renovation, \$170,000
- 6F Farmington Park**
Playground renovation, \$170,000
- 6L University Heights Park**
Playground renovation, \$170,000
- 8E Frontier Sports Complex**
Athletic fields drainage improvements and irrigation renovation (phase III), \$600,000
- SC Kingsley Elementary School**
Playground renovation, \$80,820
(Per CoOp Agreement; SD203 to administer design and construction)



Planning and Development Department
This map should be used as a reference document.
The data is subject to change.

B Capital Projects - \$862,180

Projects may be added or removed from the "B" list as well as designed and constructed in 2018 or 2019 based on scope, budget, and development schedule.

Park Name	Project	Estimated Cost
Brook Prairie	Renovate retaining wall	\$90,000
Commissioners Park	Renovate fishing pier	\$20,000
Fort Hill Activity Center	Upper level track control point	\$38,000
Hobson West Ponds	Renovate fishing pier	\$25,000
Knoch Park	Renovate ballfields #1, #2, #4, and #6	\$80,000
May Watts Park	Convert south side trail segment to concrete	\$35,000
Nike Sports Complex	Traffic signal along Mill Street, Annexation Agreement	\$79,800
North Maintenance	Install fiber optic communication cable from ARRCC	\$35,000
Planning Office (PAD)	A/E services, appraisal, consider options for future sale	\$10,000
Riverwalk Park	Renovate Warming House, restroom expansion	\$275,000
Southwest Community Park	Site master plan, engineering design, and permitting	\$92,000
Sportsman's Park	Extend City water line to clubhouse	\$30,000
Veterans Park	New sidewalk linking parking lot to trail	\$15,000
Wil-O-Way Park	Extend right-of-way sidewalk as part of City's program	\$0
District Wide	Topographic surveys for 2019 projects	\$37,380
	Total	\$862,180

District Wide Projects

District Wide projects include vehicle and equipment purchases, sign fabrications, sidewalk renovations, bridge/dam improvements, Golf Department Capital initiatives, retention basin shoreline/water quality maintenance, land acquisition (e.g., Country Lakes Park), 2017 project retainage and contingencies, and other key projects. Additionally, District Wide projects consist of Annual Building Capital (ABC) and Asset Maintenance (AM) allocations, as well as Information Technology projects (see details below). Projects listed within these categories are expected to be adjusted throughout the year due to shifting priorities and unforeseen conditions.

Annual Building Capital Projects (\$530,000 allocation)

Year-end balance shall be carried over to 2019 for future building improvements.

Location	Project	Estimated Cost
Centennial Beach	Patron locker replacements	\$20,000
District Wide	Facility painting and decorating	\$19,000
District Wide	Facility electrical upgrades	\$30,000
District Wide	Facility doors and hardware	\$100,000
Fort Hill Activity Center	Additional patron lockers in fitness area	\$10,000
Fort Hill Activity Center	Fitness equipment	\$50,000
Fort Hill Activity Center	Additional security cameras	\$20,000
Fort Hill Activity Center	Multi-surface cleaning machine	\$6,600
Knoch Knolls Nature Center	New native pollinators interpretive signage	\$6,900
Knoch Park CMF	Awning to store and repair equipment	\$90,500
Knoch Park CMF	Crane for maintenance and operations	\$30,000
Knoch Park CMF	Sound dampers	\$12,000
Knoch Park CMF	Wall guards	\$20,000
Naperville Central H.S.	Program space improvements (IGA)	\$87,500

Continued

Location	Project	Estimated Cost
Riverwalk Café	Patio umbrellas	\$3,000
Riverwalk Café	Kitchen equipment and trash receptacles	\$4,000
Riverwalk Café	New grill, gas line extension	\$8,500
Riverwalk Park	AED installation, mounted on Warming House	\$12,000
	Total	\$530,000

Asset Maintenance Projects (\$670,000 allocation)

Location	Project	Estimated Cost
Cantore Park	Port-o-let enclosure	\$20,000
Centennial Beach	Annual quarry wall repairs	\$20,000
Centennial Beach	Swimming piers/rafts	\$30,000
Centennial Beach	Expand two guard chair platforms	\$10,700
Centennial Beach	Speaker systems improvements	\$10,000
Centennial Beach	Lap lane line replacements	\$4,000
Centennial Beach	Chairs and umbrellas	\$4,000
Centennial Beach	Diving board stand, safety padding	\$27,000
Centennial Beach	Lifejacket bins	\$6,000
Centennial Beach	Shallow end painting	\$60,000
District Wide	Goals and foul poles painting	\$10,000
District Wide	Nets and windscreens	\$10,000
District Wide	Fence improvements	\$30,000
District Wide	Park amenities/concrete	\$40,000
District Wide	Landscape material/tree purchases	\$35,000
District Wide	Ballfield renovations	\$90,000
District Wide	BioSeal coating	\$20,000
District Wide	Seal coating, tennis/basketball courts	\$18,000
District Wide	Seal coating, asphalt trails/parking lots	\$80,000
District Wide	Noxious and invasive removal	\$50,000
District Wide	Prairie restoration	\$10,000
District Wide	Drinking fountain replacements	\$12,000
District Wide	Boundary surveys	\$5,000

Continued

Location	Project	Estimated Cost
Park Police	Police radios and computers	\$20,000
Park Police	Police protective vests and tasers	\$15,000
Riverwalk Park	Paddleboat replacements (2)	\$7,000
Riverwalk Park	Paddleboat lifejacket bins	\$9,500
Ron Ory Comm. Garden Plots	Water spigot extension	\$5,000
Sportsman's Park	Concrete pads for pattern board	\$11,800
	Total	\$670,000

Information Technology Projects (\$385,000 allocation)

Project	Estimated Cost
Virtual desktop storage replacements	\$47,000
Server replacements	\$30,000
Server room PDU	\$5,000
Virtual desktop maintenance	\$12,000
Disaster recovery	\$50,000
Microsoft upgrade training	\$5,000
Microsoft licensing	\$50,000
Mobile device replacements	\$4,000
219 Mill St. fiber connection	\$12,000
Mobile computing replacements	\$30,000
Windows 10 upgrade	\$35,000
PC replacements	\$25,000
219 Mill St. copier	\$12,000
Digital signage	\$15,000
Security camera system upgrades	\$43,000
Mobile application upgrades	\$10,000
Total	\$385,000

Vehicle and Equipment (\$671,400 allocation)

Vehicle/Equipment	Estimated Cost
Vehicle - van	\$20,351
Vehicle - transit	\$28,129
Vehicle - truck	\$35,975
Vehicle - truck	\$20,000
Vehicle - truck	\$15,561
Vehicle - truck	\$26,407
Vehicle - dump truck	\$48,110
Equipment - lift	\$107,136
Equipment - production mower	\$47,329
Equipment - production mower	\$56,420
Equipment - tractor	\$53,851
Equipment - mower	\$27,211
Equipment - mower	\$16,720
Equipment - utility vehicle	\$20,000
Equipment - utility vehicle	\$26,520
Equipment - ballfield rake	\$13,820
Equipment- mower	\$11,362
Equipment - paint liner	\$16,868
Equipment - trailer	\$6,522

Continued

Vehicle/Equipment	Estimated Cost
Equipment - trailer	\$3,995
Equipment - edger	\$2,574
Equipment - mower	\$4,964
Equipment - aerator	\$26,842
Equipment - seeder	\$5,913
Equipment - water wheel	\$9,664
Equipment - power washer	\$5,667
Equipment - welder	\$2,564
Equipment - blower	\$7,428
Equipment - john boat	\$2,422
Equipment - boat trailer	\$1,075
Total	\$671,400

Golf Capital Projects (\$500,000 allocation)

Project	Estimated Cost
Springbrook - master plan	\$25,000
Springbrook - golf carts and accessories	\$45,000
Springbrook - greens/tee mower	\$28,500
Springbrook - fairway mower	\$57,000
Springbrook - greens roller	\$15,000
Springbrook - tree removal and installation	\$10,000
Springbrook - cart path repairs and extensions	\$50,000
Springbrook - irrigation computer software	\$8,000
Springbrook - roof and gutter renovation (20 yrs.)	\$77,000
Naperbrook - master plan	\$25,000
Naperbrook - driving range ball dispenser	\$25,000
Naperbrook - fairway mower	\$57,000
Naperbrook - top dresser	\$15,000
Naperbrook - irrigation computer software	\$8,000
Naperbrook - HVAC repairs	\$10,000
Naperbrook - cart path repairs and extensions	\$44,500
Total	\$500,000

District Wide Capital Improvements and Projects (\$1,335,600 allocation)

Project	Estimated Cost
Sign Fabrication	\$20,000
Sidewalk/Parking Lot Improvements	\$10,000
Bridge Maintenance	\$25,000
Retention Basin Shoreline and Water Quality Maintenance	\$310,000
Dam Maintenance	\$25,000
Land Acquisition (e.g., Country Lakes Park), 2017 Project Retainage and Contingencies	\$945,600
Total	\$1,335,600

Grand Total - 2018 Capital Projects	\$6,485,000
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2018 Recreation Fund

The District's Recreation Fund accounts for all of the recreation programs, facilities and parks throughout the District. Administrative support functions such as Marketing and Community Relations also fall under the Recreation Fund.

Recreation Fund	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	Variance 2018 Budget vs. 2017 Proj	%	Variance 2018 Budget vs. 2017 Budget	%			
Revenue												
Property Taxes	\$3,184,785	\$3,189,463	\$3,195,000	23%	\$3,195,000	24%	\$3,195,000	23%	\$0	0.0%	\$0	0.0%
Replacement Taxes	154,700	154,400	112,100	1%	\$112,100	1%	\$115,500	1%	3,400	3.0%	3,400	3.0%
Investment Income	11,907	9,039	6,802	0%	\$25,468	0%	\$35,270	0%	9,802	38.5%	28,468	418.5%
Charges for Services	5,168,936	5,812,682	6,797,301	49%	\$6,838,088	51%	\$7,057,716	50%	219,628	3.2%	260,415	3.8%
Sales	330,501	565,642	746,200	5%	\$565,548	4%	\$576,802	4%	11,254	2.0%	(169,398)	-22.7%
Rental Income	569,023	545,905	568,116	4%	\$519,760	4%	\$563,350	4%	43,590	8.4%	(4,766)	-0.8%
Alternative Revenue	101,518	96,806	92,925	1%	\$96,269	1%	\$90,265	1%	(6,004)	-6.2%	(2,660)	-2.9%
Miscellaneous	799,932	847,997	967,593	7%	\$886,865	7%	\$1,001,578	7%	114,713	12.9%	33,985	3.5%
Other Financing Sources	829,446	1,652,350	1,330,676	10%	\$1,187,131	9%	1,551,146	11%	364,015	30.7%	220,470	16.6%
Total Revenue	\$11,150,748	\$12,874,284	\$13,816,713	100%	\$13,426,230	100%	\$14,186,628	100%	\$760,398	5.7%	\$369,915	2.7%
Expenses												
Wages & Benefits	7,013,018	7,875,351	8,833,995	64%	8,488,923	63%	\$9,002,444	63%	513,521	6.0%	168,449	1.9%
Supplies	986,447	1,039,208	1,100,007	8%	\$1,066,202	8%	\$1,155,254	8%	89,052	8.4%	55,247	5.0%
Contractual Services	2,643,639	2,908,159	3,134,065	23%	\$3,097,892	23%	\$3,193,224	23%	95,332	3.1%	59,159	1.9%
Utilities	488,038	615,394	723,121	5%	\$761,197	6%	\$804,782	6%	43,585	5.7%	81,661	11.3%
Capital Projects	19,606	24,857	25,525	0%	\$12,016	0%	\$30,925	0%	18,909	157.4%	5,400	21.2%
Total Expenditures	\$11,150,748	\$12,462,969	\$13,816,713	100%	\$13,426,230	100%	\$14,186,628	100%	\$760,398	5.7%	\$369,915	2.7%
Surplus/(Deficit)	\$0	\$411,315	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	\$0	0.0%
Fund Balance	\$2,518,307	\$2,929,622	\$2,929,622	\$2,929,622	\$2,929,622	\$2,929,622						

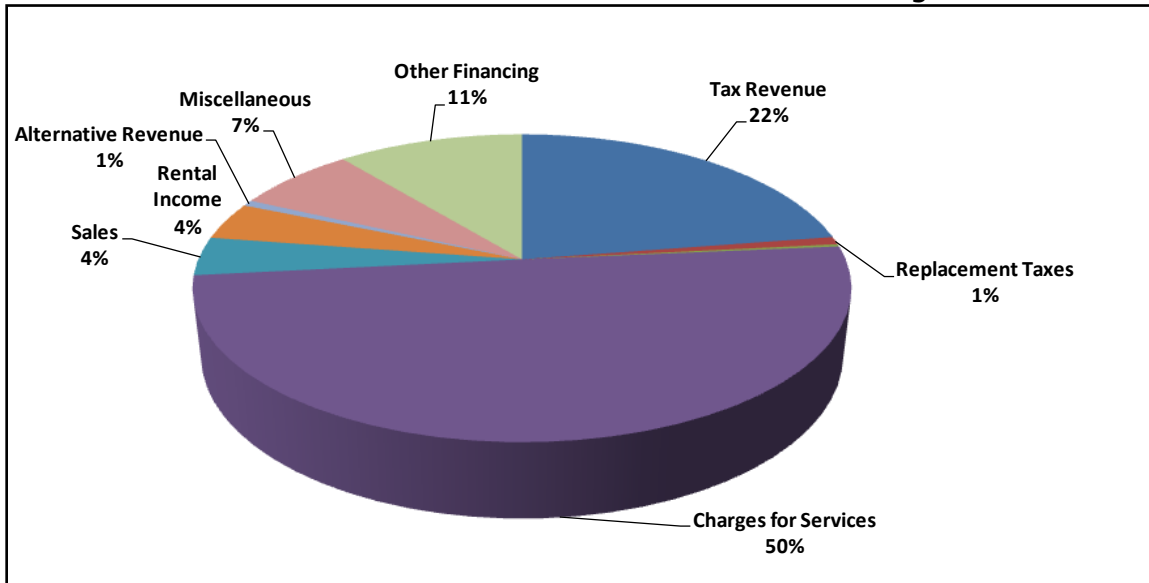
Analysis

Total revenue is budgeted to increase 2.7% or \$370,000 compared to the 2017 budget and 5.7% or \$760,400 compared the 2017 year-end estimate. Expenses are projected to increase at the same levels as revenues as the fund is budgeted to break even in 2018.

The operating budget includes a \$1.6 million transfer from the General Fund, which is shown within "Other Financing Sources." The transfer has been increased \$220,500 compared to the 2017 budget and \$364,000 compared to 2017 projections. The recreation fund transfer provides resources that are used to mainly help fund the park maintenance division budgets.

2018 Recreation Fund-Revenues

Revenue within the Recreation Fund is derived from the following sources:



Recreation Revenue

	Budget 2017		Projections 2017		Budget 2018		2018 vs. Proj Variance		Budget Variance	
Tax Revenue	3,195,000	23%	3,195,000	24%	3,195,000	23%	0	0.0%	0	0.0%
Replacement Taxes	112,100	1%	112,100	1%	115,500	1%	3,400	3.0%	3,400	3.0%
Interest Income	6,802	0%	25,468	0%	35,270	0%	9,802	38.5%	28,468	418.5%
Charges for Services	6,797,302	49%	6,838,088	51%	7,057,716	50%	219,628	3.2%	260,414	3.8%
Sales	746,200	5%	565,548	4%	576,802	4%	11,254	2.0%	-169,398	-22.7%
Rental Income	568,116	4%	519,760	4%	563,350	4%	43,590	8.4%	-4,766	-0.8%
Alternative Revenue	92,925	1%	96,269	1%	90,265	1%	-6,004	-6.2%	-2,660	-2.9%
Miscellaneous	967,592	7%	886,865	7%	1,001,578	7%	114,713	12.9%	33,986	3.5%
Other Financing	1,330,676	10%	1,187,131	9%	1,551,146	11%	364,015	30.7%	220,470	16.6%
Total Revenue	\$ 13,816,713	100%	\$ 13,426,230	100%	\$ 14,186,628	100%	760,398	5.7%	369,915	2.7%

Property Tax Revenue

Property tax revenue accounts for 22% of the total revenue in the 2018 budget. Tax revenue is budgeted to remain flat as compared to the 2017 budget. Taxes allocated to this fund are primarily used to support the park maintenance operations.

Replacement Taxes

Replacement taxes are an additional income tax for corporations calculated at a rate of 2.5% of net taxable income. Replacement taxes are allocated between the General and Recreation Funds.

Interest Income

Interest income is budgeted to increase compared to the 2017 budget and projections. The 2018 budget is based on an overall rate of 1.5%.

Charges for Services

Charges for services represent 50% of the total revenue for the Recreation Fund. It is comprised of recreation program income, pool pass revenue, daily admissions for Centennial Beach, fitness memberships for the Fort Hill Activity Center and the Carillon Visitor Center. A detailed analysis of these revenue sources is provided in a later section of this document. The increase of approximately \$219,600 or 3.2% from the prior year is based on an increase of participation in recreation programs and memberships.

Sales

Income from sales includes merchandise, concessions, brochure advertising and event ticket sales. Sales account for 4% of total recreation revenue and are budgeted to increase slightly compared to the 2017 projections and decrease of \$169,400 or 22.7% compared to the 2017 budget. The decrease is mainly related to projected concession sales at the Riverwalk Café and the Fort Hill Activity Center Café.

Rental Income

Rental income accounts for 4% of total recreation revenue and is projected to increase 8.4% or \$43,600 compared to 2017 projections. Rental income in the Recreation Fund primarily represents athletic field and facility rentals. Also reflected in rental income is the District's garden plot program and rental fees from the show wagon.

Alternative Revenue

Alternative revenue primarily represents sponsorship revenue for the District. Sponsorship revenue is typically comprised of funding from partnership agreements that help support District programs and events in addition to the athletic field banner advertising program.

Not all sponsorship relationships are reflected in this revenue line item. Some sponsors provide valuable in-kind services that help to reduce program costs in exchange for advertising at events. All sponsorships are developed in close collaboration with partners to fulfill their objectives, uphold our mission, and promote a healthy and active lifestyle for the community we serve.

Miscellaneous Income

Miscellaneous income accounts for 7% of the total revenue and is budgeted to increase \$114,700 or 12.9% compared to the 2017 projections. Reimbursement income is included within this category and includes amounts owed from our athletic affiliates for electricity associated with field usage. In addition, the District is reimbursed for labor and supplies from the Exchange Club (Ribfest); and the Jaycees (Last Fling). Finally, reimbursements from the City for the maintenance costs for the Riverwalk and the Carillon are accounted for in this line item. As a placeholder a total of \$110,500 was included to account for increases in certain program fees to offset administrative costs.

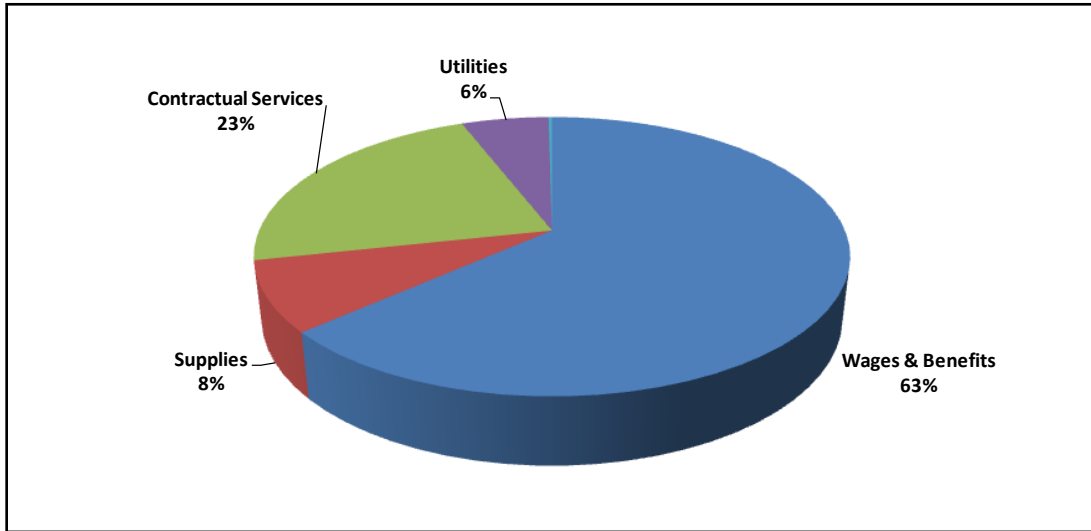
Miscellaneous revenue also includes cell tower income from U.S. Cellular, T-Mobile and Cingular, soft-drink vending commissions and insurance reimbursement from employees.

Other Financing Income

Other Financing Income accounts for 11% of the total revenue and includes the operating transfer from the General Fund of \$1.6 million. This transfer is used to support the park maintenance operations that are estimated to total over \$4.3 million in 2018 (excludes the *Trades* and *Fleet* divisions, which are included within the General Fund).

2018 Recreation Fund-Expenditures

Expenditures within the Recreation Fund operating budget are derived from the following:



Recreation Expenditures

	Budget 2017		Projections 2017		Budget 2018		2018 vs. Proj Variance		Budget Variance	
Wages & Benefits	8,833,992	64%	8,488,923	63%	9,002,444	63%	513,521	6.0%	168,452	1.9%
Supplies	1,100,008	8%	1,066,202	8%	1,155,254	8%	89,052	8.4%	55,246	5.0%
Contractual Services	3,134,067	23%	3,097,892	23%	3,193,224	23%	95,332	3.1%	59,157	1.9%
Utilities	723,121	5%	761,197	6%	804,782	6%	43,585	5.7%	81,661	11.3%
Capital Projects	25,525	0%	12,016	0%	30,925	0%	18,909	157.4%	5,400	21.2%
Total Expenditures	\$13,816,713	100%	\$13,426,230	100%	\$14,186,628	100%	760,398	5.7%	369,915	2.7%

Wages & Benefits

Wages and benefits account for 63% of the total expenditures of the operating budget. The 2018 budget includes a 3% compensation pool for employees (the compensation pool accounts for merit increases, market adjustments and employee bonuses). Health insurance premiums for 2018 remained flat with no plan design changes. Dental insurance rates will increase 3.4% and vision premiums will decrease 18%. The employee contribution rate for those eligible staff participating in the PPO plan at any level is 15% and 12% for the HMO plan.

Supplies

Supplies account for 8% of the total operating budget are up about 8% compared to the prior year. The increase is in part from the new Fort Hill Activity Center and various other supply accounts.

Contractual Services

Contractual services account for 23% of the total operating budget and are budgeted to increase 3.1% or \$95k compared to the 2017 projections.

Included within contractual services are costs associated with the contract mowing program in the park divisions. The District currently outsources the maintenance of 40 parks/122 acres. The criteria used to identify a park as a potential outsourcing candidate include the size (less than 6 acres), shape (equipment considerations) and location of the park.

Utilities

Utilities account for 6% of the total operating budget and are budgeted to increase 5.7% or \$44k compared to the compared to the 2017 year-end estimate. The increase is mainly based on utilities at the Fort Hill Activity Center and a general rate increases for electric, natural gas and water.

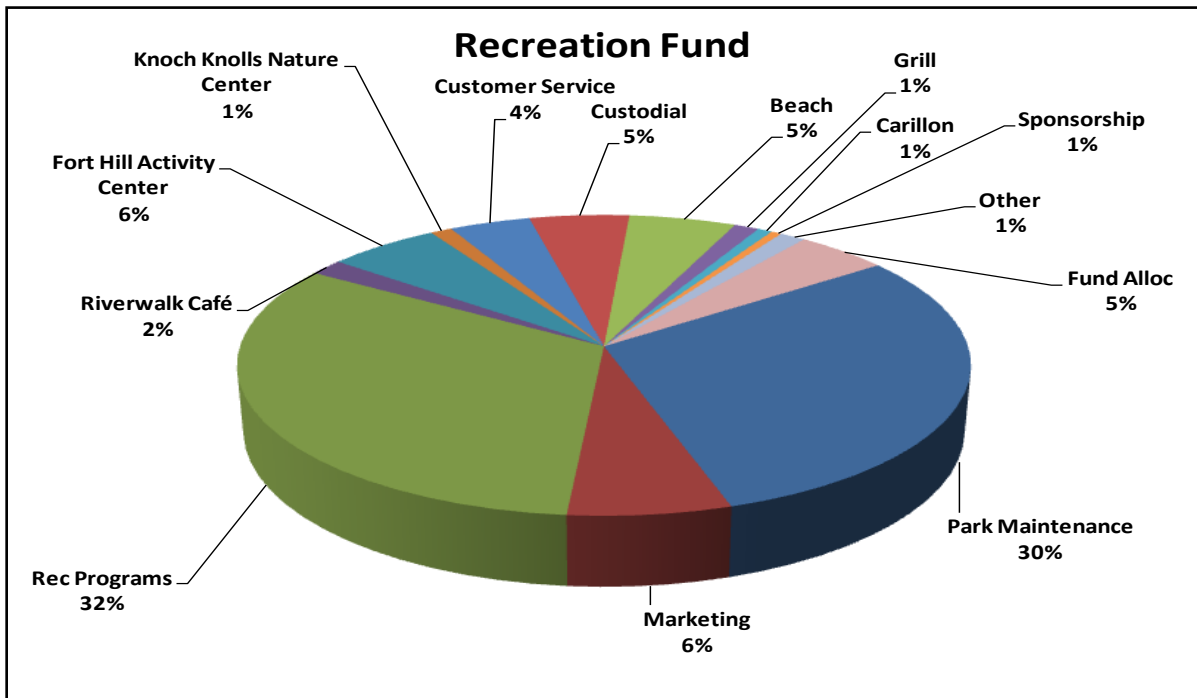
Capital Projects

Capital Projects are budgeted to have a slight increase as compared to the 2017 year-end projections. More than half of the purchases budgeted here represent smaller equipment replacement purchases earmarked for the park divisions.

2018 Recreation Fund – Departmental and Program Profiles

The 2018 Recreation budget detailed by function is illustrated below:

- Park Divisions
- Marketing
- Ribfest
- Recreation Administration
- Recreation Programs
- Paddle Boats
- Sportsman’s Park
- Garden Plots/Show wagon
- Knoch Knolls Nature Center
- Riverwalk Café
- Fort Hill Activity Center
- Customer Service
- Custodial
- Centennial Beach
- Centennial Grill
- Millennium Carillon
- Facility Rentals
- Sponsorships
- Allocations



Total funding in the Recreation Fund budget for 2018 equals \$14,186,628.

Park Divisions

Profile

The Parks Department is divided into four areas; North, Riverwalk, Central and South. These divisions are responsible for the maintenance of over 2,400 acres of land with 137 park sites and 69 playgrounds in 2017. Of these 2,400 plus acres, 1,424 acres are designated to receive a higher level of maintenance, in accordance with our established maintenance plan.

Following a strong maintenance plan, the park divisions conduct planned maintenance and inspections, on a schedule determined by six mode levels of parks, ranging from the highest maintenance level assigned to the Riverwalk, down to sports complexes, special use areas,

neighborhood parks and open spaces. Maintenance includes mowing grass, fertilizing and weed control, sports field maintenance, large and small tree pruning, irrigation, shrub and flower bed care, trail maintenance and pond maintenance. As in past years, the department continued extensive work reclaiming district woodlands and prairies. Removal of invasive trees, shrubs and weeds combined with re-seeding and best management practices help to preserve district natural areas.

In order to maintain long term sustainability of park operations, a total of \$50,000 was reduced from the Parks department short term labor accounts. Staffing will be reduced in ballfield crews and trimming crews, primarily during the summer months. Detail work such as string trimming, weed pulling and mulch work may be impacted. Ornamental flower beds and pots will be reviewed throughout the district for potential impacts.

To ensure safe and attractive fields, soil tests are used to determine fertilizer needs or deficiencies. Specialty athletic field equipment is used to relieve compaction and ensure strong turf. All parks divisions continue to attend to ash tree removal, replacement and treatments. Emerald Ash Borer control treatments are administered to maintain select trees, but many ash trees continued to fail in 2017, keeping tree crews busy removing and replacing district shade trees.

Frequent mowing with top-end equipment helps create strong, playable turf. The parks divisions also regularly clean all washrooms in the parks, pick up litter and garbage, and perform snow and graffiti removal. The department will again provide support for numerous volunteer groups that assist with the maintenance of the parks and help with many special events and tournaments. To improve the appearance of District parks, the Department will continue to shift resources to needed turf areas to improve and maintain parks and sports field durability and appearance. Resources are dedicated to purchase and application of fertilizers and plant protectants, as well as part time labor to assist with pond shoreline maintenance and removal of invasive species inclusive to woodland and shoreline buffers

In 2017 the Knoch Park Central Maintenance Facility opened, and is now home to four Parks Department divisions including, Central Parks, Fleet, Trades and Park Police. This facility offers many amenities for our staff and is energy efficient. New in 2018 is our "Sustainable Parks" initiative. For several years parks staff were working with organic and natural products to maintain Knoch Park, a 39 acre sports complex. As a result of this program's success, we are expanding this practice to seven other parks throughout the park district, totaling 75 acres of land. In addition, only natural and organic products will be used on our 69 playgrounds throughout the park district. We are increasing the amount of organics in our fertilizers in 2018 as well.

In 2017, the total maintenance level of parks meeting District maintenance guidelines was 134 parks or 98%. In 2018, our goal is to build upon our successes from 2017. The Parks Department is made up of 33 regular full-time employees and up to 100 part-time staff.

Park Divisions	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Rental Income	433,062	435,155	423,201	411,993	435,433	23,440	6%	12,232	3%
Alternative Revenue	5,841	3,076	700	1,400	700	(700)	-50%	-	0%
Miscellaneous	326,949	330,985	369,058	364,712	365,719	1,007	0%	(3,339)	-1%
Total Revenue	765,852	769,216	792,959	778,105	801,852	23,747	3%	8,893	1%
Expenses									
Wages & Benefits	2,999,256	3,113,947	3,395,104	3,292,803	3,384,459	91,656	3%	(10,645)	0%
Supplies	521,578	505,181	530,314	514,033	558,435	44,402	9%	28,121	5%
Contractual Services	292,738	292,260	300,363	298,301	303,059	4,758	2%	2,696	1%
Utilities	4,313	6,235	6,950	7,500	7,000	(500)	-7%	50	1%
Capital Projects	4,124	4,752	5,625	5,625	5,625	-	0%	-	0%
Total Expenditures	3,822,009	3,922,375	4,238,356	4,118,262	4,258,578	140,316	3%	20,222	0%
Surplus/(Deficit)	(\$3,056,157)	(\$3,153,159)	(\$3,445,397)	(\$3,340,157)	(\$3,456,726)	(\$116,569)	3%	(\$11,329)	0%

Marketing

Profile

The Marketing Department is charged with managing the brand and identity of the District in addition to promoting the District's programs, facilities, events and services to a community of more than 146,000 residents. Destination facilities such as Centennial Beach, Knoch Knolls Nature Center and Springbrook and Naperbrook Golf Courses are promoted regionally to expand visibility and interest beyond Naperville. From a more localized perspective, the programs, events and facilities like Fort Hill Activity Center and the Riverwalk Café are key areas of focus. The Marketing Department is staffed with the following roles:

- Director of Marketing and Communications
- Community Development Manager
- Sales and Sponsorship Manager
 - Position included in the sponsorship budget at end of this section
- Web Designer
- Graphic Designer
- Graphic Designer
- Marketing Assistant

The department plans marketing, advertising and PR/communications-related initiatives that help achieve departmental goals in addition to addressing communications challenges relative to the District's Strategic Plan.

Although the District didn't add any new programmable facilities in 2017, the Marketing Department is still realizing the impact of the addition of facilities from 2014-2016, which were Knoch Knolls Nature Center, Riverwalk Café and Fort Hill Activity Center. As a result of the increased marketing that was generated from these new locations, in Q2 of 2017, the Marketing Department added a 20-hour/week graphic designer to help ease the workload. Although having a designer for this additional time has helped, it really only keeps the department current with meeting deadlines for projects that are in the queue. We still don't have the time to pursue new projects to continue moving both the department and the District

forward. The goal for 2018 is to hire another full-time designer (for a total of two) to assist with more future-focused initiatives.

Another personnel change in 2017 resulted from the hiring of a Sales and Sponsorship Manager; this individual started in early January. This role replaced the former Partner Relations Manager who left the District in late 2016. This new individual helped the District realize growth in the sponsorship program for the sixth year in a row. Accomplishments for this role included the initiation of a new sponsorship/advertising inventory structure as well the development of a formal sponsorship booklet to serve as a leave-behind for prospective partners.

Goals for the Marketing Department in 2018 include the conducting of a sponsorship survey, which will be accomplished in-house and a redesign of the golfnaperville.org website.

Marketing & Communications	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Sales	\$33,663	\$34,765	\$38,000	\$47,000	\$43,000	(\$4,000)	-9%	\$5,000	13%
Alternative Revenue	-	15,550	-	240	-	(240)	-100%	-	0%
Miscellaneous	24,873	25,455	24,282	23,616	24,082	466	2%	(200)	-1%
Total Revenue	58,536	75,770	62,282	70,856	67,082	(3,774)	-5%	4,800	8%
Expenses									
Wages & Benefits	396,742	422,580	451,022	438,874	506,151	67,277	15%	55,129	12%
Supplies	4,189	6,058	10,170	5,470	5,450	(20)	0%	(4,720)	-46%
Contractual Services	365,238	401,400	386,985	374,250	383,388	9,138	2%	(3,597)	-1%
Capital Projects	11,840	13,354	11,400	14,400	14,950	550	4%	3,550	31%
Total Expenditures	778,009	843,392	859,577	832,994	909,939	76,945	9%	50,362	6%
Surplus/(Deficit)	\$ (719,473)	\$ (767,622)	\$ (797,295)	\$ (762,138)	\$ (842,857)	\$ (80,719)	1%	\$ (45,562)	6%

Ribfest

Profile

Ribfest, a multiday festival held over the Fourth of July holiday weekend at Knoch Park offering major music entertainment, ribs prepared by various vendors, a family area and carnival, is hosted by the Exchange Club of Naperville. The purpose of the event is to raise funds to help fight child abuse, domestic violence and to strengthen families in our local communities. Previous donation recipients included 360 Youth Services, CASA of DuPage County, Families Helping Families, Little Friends, DuPage PADS and Kidsmatter.

The Naperville Park District provides logistics, fireworks support and security support to Ribfest and receives reimbursement for materials expenses and non-exempt staff time.

Ribfest	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Miscellaneous	7,323	4,638	7,575	5,866	5,500	(366)	-6%	(2,075)	-27%
Total Revenue	7,323	4,638	7,575	5,866	5,500	(366)	-6%	(2,075)	-27%
Expenses									
Supplies	7,323	4,638	7,575	5,866	5,500	(366)	-6%	(2,075)	-27%
Contractual Services	8,500	8,500	8,500	8,500	8,500	-	0%	-	0%
Total Expenditures	15,823	13,138	16,075	14,366	14,000	(366)	-3%	(2,075)	-13%
Surplus/(Deficit)	(\$8,500)	(\$8,500)	(\$8,500)	(\$8,500)	(\$8,500)	\$0	0%	\$0	0%

Recreation Administration

Profile

The Recreation Administration budget is comprised of overhead revenues and expenses associated with administering the Programming and Volunteer divisions of the Recreation Department. The 2018 budget consists of 12 full-time employees and 1 part-time employee who are responsible for the coordination of volunteers and recreation programs and events. A summary of each core recreation program area is provided later in this document.

In addition to overhead expenses associated with employee salaries and benefits, the Recreation Administration budget accounts for revenues received from facility subleases, WDSRA reimbursements for recreation operations, and broad based sponsorships to name a few. Expenses include items such as employee certifications, training, employee discounts for participation in recreation programs, publications and licenses, mobile communication, program scholarships, building rental costs for school district facilities and leased space, and computer contracts for recreation software. In 2017 the area is projected to fall below the budgeted deficit by approximately \$47,000 primarily due to lower than anticipated insurance costs and building rental costs for use of cooperative school gymnasiums and the 95th Street Center lease.

Significant budget changes for 2018 include an increase of approximately \$250,000 in wages for new Recreation Department positions, an increase of \$8,500 for Building Rental, and an estimated \$9,000 increase in Tech Support Contract fees that coincide with budgeted revenue increases for programs and facilities. New positions are proposed within the Recreation Department to assist with the management of the operation. The District's facilities and programming has grown considerably in recent years, with program gross revenue increasing 14% (+\$562,639) and surplus increasing 15% (+\$255,558) since 2015 when compared to 2017 year end projections. Program participation in 2016 increased 4% (+2,067) over the prior year, and 2017 participation is projected to increase another 5% (+2,500). 2018 budgeted revenue in Recreation programs is expected to increase another 2% (+\$76,650), exceeding \$4.7 million.

Recreation Administration expenses are offset by program revenues. Combined Recreation Administration and program revenue budgets can be found later in this document.

Recreation Administration	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Rental Income	35,627	39,845	36,440	33,070	36,660	3,590	11%	220	1%
Alternative Revenue	25,069	23,597	34,400	32,885	31,400	(1,485)	-5%	(3,000)	-9%
Miscellaneous	71,232	78,390	71,948	74,931	187,484	112,553	150%	115,536	161%
Total Revenue	131,928	141,832	142,788	140,886	255,544	114,658	81%	112,756	79%
Expenses									
Wages & Benefits	909,674	927,733	983,338	950,787	1,288,098	337,311	35%	304,760	31%
Supplies	5,671	4,041	4,280	4,027	4,680	653	16%	400	9%
Contractual Services	420,378	507,924	545,803	528,867	552,033	23,166	4%	6,230	1%
Utilities	889	1,978	2,400	2,400	2,400	-	0%	-	0%
Total Expenditures	1,336,612	1,441,896	1,535,821	1,486,544	1,847,211	360,667	24%	311,390	20%
Surplus/(Deficit)	\$ (1,204,684)	\$ (1,300,064)	\$ (1,393,033)	\$ (1,345,658)	\$ (1,591,667)	\$ (246,009)	18%	\$ (198,634)	14%

Recreation Programs

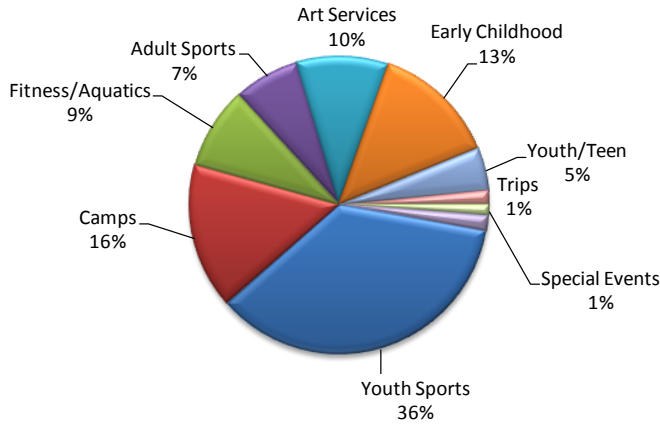
Recreation Program Analysis

Recreation program revenue will account for 33% of the total revenue within the Recreation Fund in 2018 generating approximately \$4.7 million. Recreation programs include the following core areas:

• Sports – Youth	• Camps
• Sports – Adult	• Fitness/Indoor Aquatics
• Arts	• Active Adults/Seniors
• Youth, Teen & Family	• Special Events
• Early Childhood	• Trips
• Knoch Knolls Nature Center	

The chart on the following page illustrates the 2018 budget for recreation program revenue by program area:

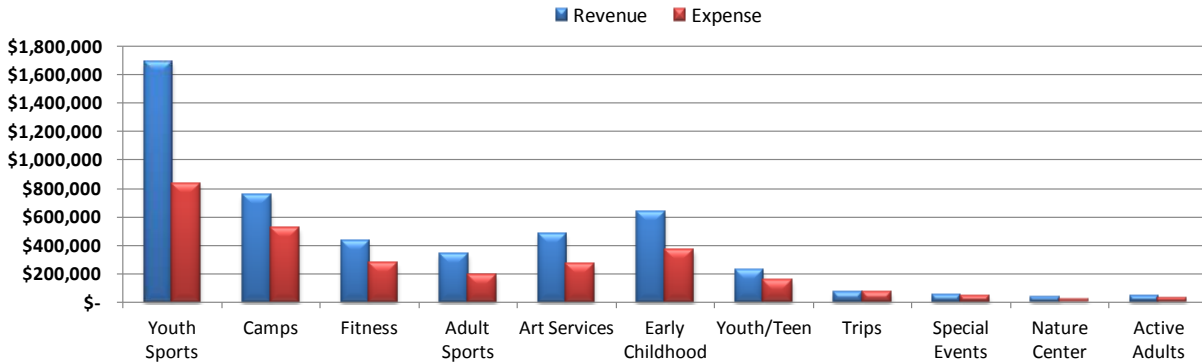
2018 Program Revenue



Youth Sports accounts for 36% or roughly \$1.7 million of the total 2018 program revenue. The second largest program continues to be camps.

The following chart presents total budgeted revenue and expense by program area:

2018 Program Budgets



Youth Sports continues to yield one of the highest contribution margins of the program areas. Margins for this area have averaged approximately 50% over the past few years. The program area is budgeted to generate approximately \$859,600 in net revenues in 2018.

The financial table below presents comparable financial information by program area and in total.

Program	2017 Budget				2017 Projections				2018 Budget			
	Revenues	Expenses	Surplus		Revenues	Expenses	Surplus		Revenues	Expenses	Surplus	
Youth Sports	1,547,957	763,986	783,971	51%	1,660,020	823,089	836,931	50%	1,693,189	833,579	859,610	51%
Camps	737,087	490,054	247,033	34%	686,537	455,975	230,562	34%	748,817	514,711	234,106	31%
Fitness	431,633	292,084	139,549	32%	449,873	329,719	120,154	27%	424,371	278,274	146,097	34%
Adult Sports	341,697	198,038	143,659	42%	323,856	175,234	148,622	46%	338,172	193,365	144,807	43%
Art Services	434,249	252,757	181,492	42%	455,922	260,322	195,600	43%	473,015	272,873	200,142	42%
Early Childhood	577,096	347,860	229,236	40%	639,405	348,061	291,344	46%	636,034	369,538	266,496	42%
Youth-Teen	217,102	141,134	75,968	35%	222,844	148,113	74,731	34%	224,098	149,937	74,161	33%
Trips	62,280	64,670	-2,390	-4%	90,314	92,746	-2,432	-3%	68,428	70,610	-2,182	-3%
Special Events	52,230	44,837	7,393	14%	54,576	43,792	10,784	20%	53,555	47,057	6,498	12%
Knoch Knolls Nature	37,484	18,027	19,457	52%	20,984	13,700	7,284	35%	33,456	15,903	17,553	52%
Active Adults	37,282	21,686	15,596	42%	43,715	24,676	19,039	44%	44,032	25,071	18,961	43%
Program Totals	\$4,476,097	\$2,635,133	\$1,840,964	41%	\$4,648,046	\$2,715,427	\$1,932,619	42%	\$4,737,167	\$2,770,918	\$1,966,249	42%
Knoch Knolls Admin	12,816	136,606	-123,790		14,612	124,939	-110,327		12,287	136,387	-124,100	
Fort Hill Activity Center	1,325,824	821,674	504,150		1,114,152	752,180	361,972		1,243,289	794,795	448,494	
Riverwalk Café	431,456	377,939	53,517		256,610	294,921	-38,311		245,243	242,460	2,783	
Administration	142,788	1,535,821	-1,393,033		140,886	1,486,542	-1,345,656		255,544	1,847,211	-1,591,667	
Totals	6,388,981	5,507,173	881,808	14%	6,174,306	5,374,009	800,297	13%	6,493,530	5,791,771	701,759	11%

Net income for recreation programs is projected to increase in 2018. The program contribution margin of 42% remains fairly consistent with 2017 projections and with prior year percentages.

A brief summary of each program area is provided on the following pages. Information regarding program development and performance is highlighted in the sections that follow. In addition to providing brief summaries, the sections provide financial information for the various program areas. There are no salaries or benefits for the recreation Program Managers included in this section. The salaries and benefits are included within the combined Recreation Administration and Programming budget presented later in this report.

Sports

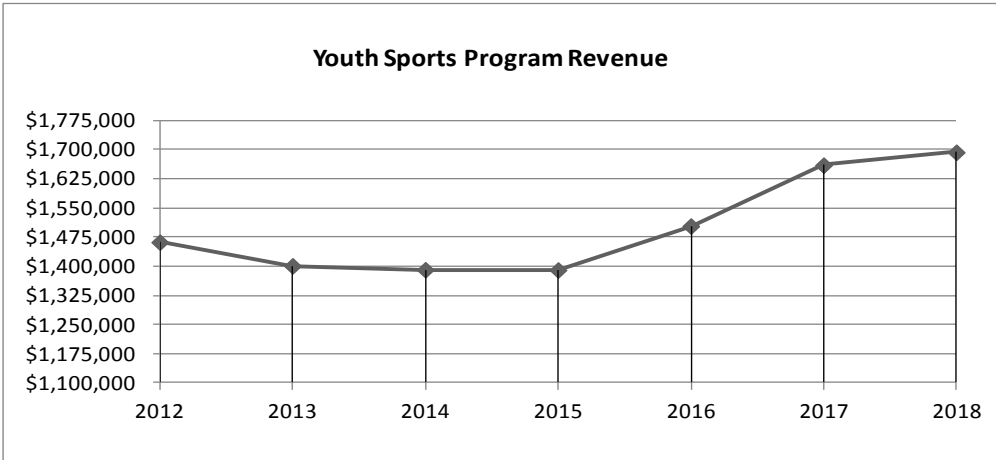
Profile

The following budgets summarize the Sports program area. The area is managed by three Program Managers and responsibilities are primarily split according to youth and adult programs with a fourth program manager overseeing the All-Star Sports and Girls' Softball Leagues. The sports program area provides athletic leagues and instructional program opportunities throughout the year. Annual participation within significant programs include: Naperville Youth Soccer (5,800), Naperville Premier Soccer League (3,000), Youth Indoor Soccer (2,000), Gymnastics and Tumbling (5,200), All-Star Sports (1,400), Girls Softball (500), Adult Softball (103 teams), Coach-pitch/T-ball (1,200), boys and girls lacrosse programs (900), Youth Basketball League (1,200), a variety of tennis programs (1,100), cricket (5 teams), Adult Volleyball Leagues (52 teams) and numerous athletic clinics and instructional programs. The addition of the Fort Hill Activity Center has led to expansion of youth volleyball programs (185 participants), particularly in the Junior High age group. The District relies on employees, contractual providers, and more than 2,000 volunteers on an annual basis to run these programs.

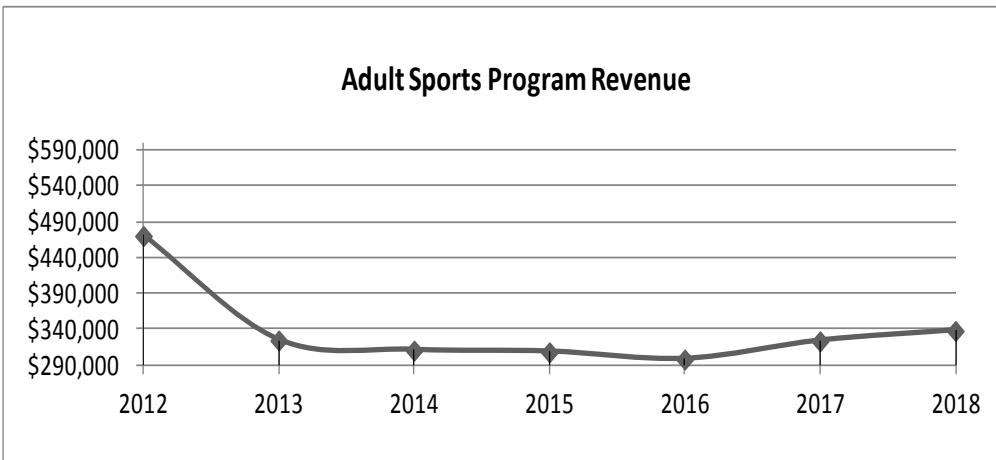
Program Managers within this area also coordinate use of the District's athletic fields for NPD programs, school activities, and Naperville athletic organizations. Organizations working closely with the District include numerous baseball, softball, football, soccer, rugby, tennis, field hockey, and lacrosse teams. The District works closely with School Districts 203 and 204

for scheduling and use of indoor and outdoor recreational space to support programs. The addition of the Park District's new youth basketball league, which held its 2nd and 3rd seasons in 2017, has had a positive impact on participation. The program utilizes cooperative gym space extensively for practice space.

The charts below present financial trend information for the Sports program areas.



Youth Sports	Final 2012	Final 2013	Final 2014	Final 2015	Final 2016	Budget 2017	Projection 2017	Budget 2018	2018 Budget vs. Projection	2018 Budget vs. 2017 Budget
Revenue	1,462,052	1,400,990	1,391,009	1,390,436	1,503,386	1,547,957	1,660,020	1,693,189	33,169	145,232
Expense	750,257	736,206	705,669	698,526	763,124	763,986	823,089	833,579	10,490	69,593
Surplus	\$ 711,795	\$ 664,784	\$ 685,340	\$ 691,910	\$ 740,262	\$ 783,971	\$ 836,931	\$ 859,610	\$ 22,679	\$ 75,639
Margin	49%	47%	49%	50%	49%	51%	50%	51%		



Adult Sports	Final 2012	Final 2013	Final 2014	Final 2015	Final 2016	Budget 2017	Projection 2017	Budget 2018	2018 Budget vs. Projection	2018 Budget vs. 2017 Budget
Revenue	470,810	324,912	310,846	308,471	298,384	341,697	323,856	338,172	14,316	-3,525
Expense	297,500	178,819	189,619	184,288	175,826	198,038	175,234	193,365	18,131	-4,673
Surplus	\$ 173,310	\$ 146,093	\$ 121,227	\$ 124,183	\$ 122,558	\$ 143,659	\$ 148,622	\$ 144,807	\$ (3,815)	\$ 1,148
Margin	37%	45%	39%	40%	41%	42%	46%	43%		

2017 Sports Program Area Financial Summary

In 2017 the Youth Sports program area is projected to continue significant growth in participation and revenue, with the surplus exceeding 2016 by 13% (+\$96,669) and 2015 by 21% (+\$145,021). Increases in gymnastics and the Naperville Youth Basketball league, both programs that utilize space at the Fort Hill Activity Center, are the primary cause for the increased revenue. Naperville Youth Soccer and the Naperville Premier Soccer League experienced a slight decrease in participation along with the Naperville Indoor Soccer program. The decrease within the Naperville Indoor Soccer program can be directly attributed to the new Naperville Youth Basketball program. The opening of the Fort Hill Activity Center has allowed the District to introduce the Naperville Youth Basketball League, which is expected to have over 1,200+ participants in its first full year. All-Star Sports also experienced significant growth in its second full year of classes with over 1,400 participants. Revenue within the program exceeded budget by \$64,000. Participation and revenue within the youth sports area are budgeted to continue increasing in 2018.

The Adult Sports program area is projected to exceed budgeted surplus by 3% (+\$4,963). 2017 participation in the District's adult softball leagues increased slightly, including leagues that start later in the season to allow more time for teams to register. Incremental increases in participation have also been experienced in several other adult sports programs. Overall, the Adult Sports program area surplus is up 21% (+\$26,064) over 2016 and up 20% (+\$24,439) over 2015.

Frontier Sports Complex and Commissioners Park hosted 11 weekend tournaments during 2017 for baseball, softball, soccer, and lacrosse. The District expects to host approximately the same number of tournaments in 2018 on dates when it will not significantly increase the impact on the facilities and on other park users. These facilities are also used by Park District programs and community athletic organizations for regular season activities, thereby limiting expanded tournament opportunities during peak athletic seasons. Tournament, athletic field rental, synthetic field rental, and lights revenue are reflected within the Parks Division budgets.

2018 Sports Objectives

- Maintain the image and brand of the Naperville Premier Soccer League and continue growth of the league. Market the league to soccer clubs in the Naperville area.
- Continue the growth of gymnastics programs by finding additional days and times that are not already programmed. Further evaluate the need for a competitive gymnastics program.
- Maximize athletic space at the Fort Hill Activity Center. Create a mix of structured league activity and skill based programs, along with drop in activities and free play.
- Continue to grow and expand the youth basketball league and pursue practice space expansion into non-cooperative schools.
- Continue to maximize programming and revenue opportunities at the Nike Sports Complex and Commissioners Park synthetic turf fields. Implement a synthetic turf field rental fee increase from \$90 per hour to \$100 per hour in 2018.
- Increase tennis participation, particularly focusing on the 10-and-under age group.
- Continue growth of All-Star Sports programs through use of cooperative gym space in addition to space at the Fort Hill Activity Center.

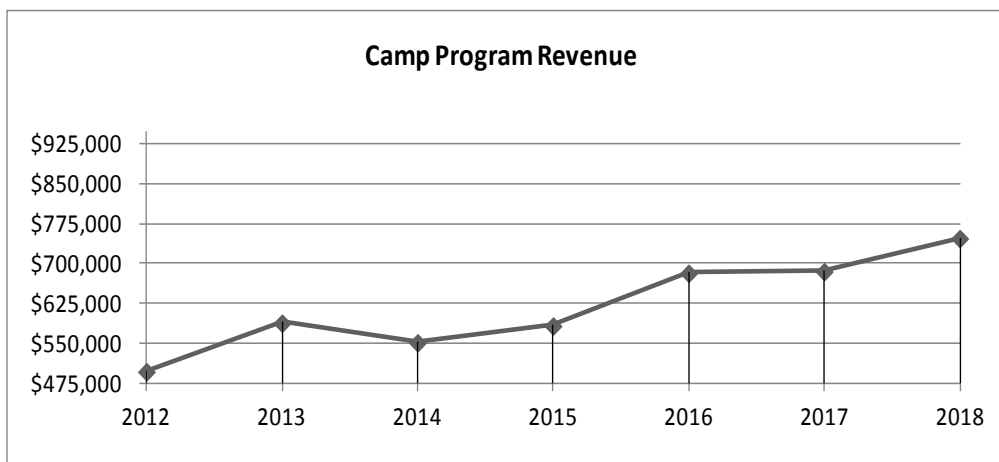
Camps

Profile

The following budget summarizes the Camps program area. Programs included within the area are managed by five Program Managers. Camps are offered for early childhood and youth, with the majority of camps taking place during the summer. Athletic and day camps make up the largest portion of the camps budget area.

Beginning in 2012 School District 203 took over the administration of summer high school athletic camps. Removal of the camps resulted in a significant decline in the District's camp participation and budgeted revenue (approximately 3,400 participants, \$358,000 in revenue, and \$140,000 in surplus). The change, however, provided the District with the opportunity to increase programming in other areas that support the District's mission and core values. In recent years the District continued to expand camp offerings, including Summer School Camp which supports summer school participants through afternoon camp activities. The Summer School Camp is offered in partnership with School District 203. In 2016 the District expanded Summer School Camp to run 6 weeks instead of 3 weeks to coincide with District 203 changes to the summer school schedule. In 2017 the Summer School Camp was further modified, resulting in two 3 week sessions at both sites instead of six 1 week sessions in order to be consistent with the summer school structure. The change resulted in lesser participant totals reported due to the change in registration methods, but a similar number of participants who were ultimately served by the program. Camp LOL and F2F continue to be strong day camp programs offered annually. Camp LOL is for children entering grades 1-4 and Camp F2F is for those entering grades 5-8.

The charts below present financial trend information for the Camps program area.



Camps	Final 2012	Final 2013	Final 2014	Final 2015	Final 2016	Budget 2017	Projection 2017	Budget 2018	2018 Budget vs. Projection	2018 Budget vs. 2017 Budget
Revenue	497,807	589,274	552,457	584,123	683,389	737,087	686,537	748,817	62,280	11,730
Expense	327,834	396,331	362,025	390,878	427,077	490,054	455,975	514,711	58,736	24,657
Surplus	\$ 169,973	\$ 192,943	\$ 190,432	\$ 193,245	\$ 256,312	\$ 247,033	\$ 230,562	\$ 234,106	\$ 3,544	\$ (12,927)
Margin	34%	33%	34%	33%	38%	34%	34%	31%		

Camps Program Area Financial Summary

Camp programs are projected to fall below budgeted surplus by 7% (\$16,471). Participation within full day camps continued to grow in 2017 with 1,714 participants attending camp, which is 26 participants more than 2016. Overall, full day and half day camps have grown considerably during the past five years with over 2,500 participants in 2017 as compared to 1,100 participants 5 years ago. Weekly participant fees in full day camps increased \$5 in 2017, which resulted in increased revenue of over \$14,000. Two half day camps also experienced a fee increase of \$8 in 2017, and the camps reached maximum capacity at 60 participants for each session at both sites. Another increase in day camp fees is budgeted in 2018 to assist with offsetting rising costs associated with administering the camps.

While the District's full day and half day camps continued with strong participation, registration in summer athletic camps declined in 2017. Summer soccer camps experienced the greatest decline with revenue falling below budget by 25% (\$24,209), and surplus falling below budget by 27% (\$8,785). The lower revenue and participation is due in part to poor weather in the spring that extended the spring soccer season into the month of June. Several early summer soccer camps that have historically been successful experienced fewer registrations. The trend extended to other camps that were held later in the summer. Companies that contract with the park district to offer the summer camps informed staff that enrollment was down in many of the camps they offer at other communities as well. Summer athletic camps are budgeted in 2018 to return to the participation levels experienced prior to 2017.

Budgeted revenue within the camps area is expected to increase in 2018 as a result of fee increases in full day camps and increased levels of participation in athletic camps. The overall surplus is expected to remain similar to 2017 due primarily to increased costs for staffing and camp activities in full day camp offerings.

2018 Camps Objectives

- Continue to collaborate with School District 203 and identify ways to improve the operation of the Summer School Camp.
- Determine if another location is needed for Summer School Camp in order to accommodate the demand for participation in the program.
- Complete cross-promotion of camp opportunities within current camp offerings (i.e. promote holiday camps within summer day camps and vice versa).
- Implement new staffing structures and procedures within the full day camp programs.

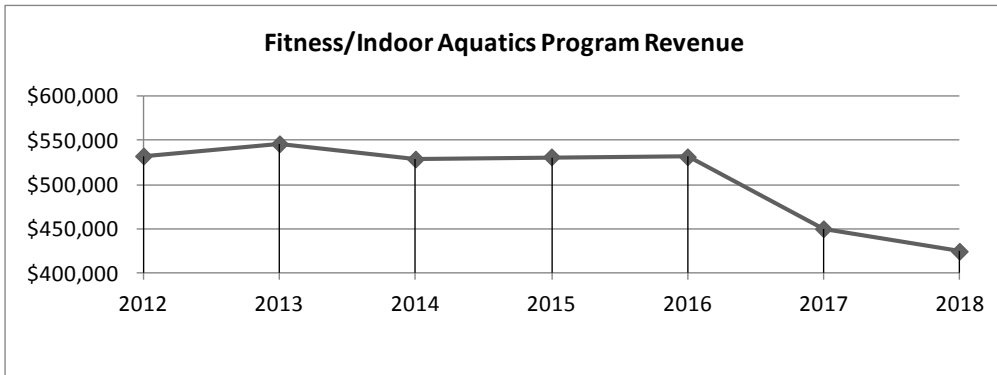
Fitness/Indoor Aquatics

Profile

The following budgets represent the Fitness and Indoor Aquatics programs offered by the District. The area is managed by two Program Managers. Group fitness programs shifted from primarily contractual to in-house led classes held at a variety of locations. During 2017 the District used several contractual providers for other aspects of its Fitness and Wellness programming, including Yoga Teachers Group, Shotokan Karate, Kids Karate Club, Quick Performance, Joy Meditation, and Art of Living Foundation. The Indoor Aquatics program area includes youth swim lessons, youth water polo, swim team conditioning, lifeguarding classes, and a masters swim program. These programs are held at Naperville North High School. Park

District programs are typically scheduled around high school activities during non-peak hours and the Park District has experienced difficulty scheduling consistent nights for pool use due to student activities.

The following charts present financial trend information for the Fitness/Indoor Aquatics program area:



Fitness/ Aquatics	Final 2012	Final 2013	Final 2014	Final 2015	Final 2016	Budget 2017	Projection 2017	Budget 2018	2018 Budget vs. Projection	2018 Budget vs. 2017 Budget
Revenue	532,191	546,004	528,709	531,200	531,272	431,633	449,873	424,371	-25,502	-7,262
Expense	347,651	374,105	359,955	356,300	329,210	292,084	329,719	278,274	-51,445	-13,810
Surplus	\$ 184,540	\$ 171,899	\$ 168,754	\$ 174,900	\$ 202,062	\$ 139,549	\$ 120,154	\$ 146,097	\$ 25,943	\$ 6,548
Margin	35%	31%	32%	33%	38%	32%	27%	34%		

Fitness/Indoor Aquatics Program Area Financial Summary

The Fitness/Indoor Aquatics program area is projected to fall short of the 2017 budgeted surplus by 14% (\$19,395). The primary cause for the shortfall is due to \$17,849 of NNHS Indoor Swim expenses that occurred in 2016, but were not paid until 2017. Shotokan Karate experienced the greatest growth in revenue within the area with over \$21,000 in additional revenue when compared to budget. Contractual fitness classes offered by the District are projected to experience a surplus of \$5,300, while programs instructed by NPD employees at facilities outside of the Fort Hill Activity Center are expected to have a surplus of \$17,040.

In the fall of 2017 the District transitioned indoor aquatics programs to contractual offerings. The change occurred in order to establish consistency among District offerings when instructors receive payments based on program enrollments. Indoor aquatics has historically used the enrollment based payment structure, which is better managed through a contractual agreement.

In 2017 the District eliminated several contractual fitness programs that were not offered at Park District facilities in order to establish greater consistency among the structure of offerings within the fitness program area. All fitness program participation levels were reviewed and popular contractual offerings were continued as in-house District programs. A continued focus will be placed on increasing fitness program offerings to support the District's Health and Wellness core value. The 2018 budget reflects increases in revenue and expenses with classes. The overall number of fitness programs available to the community has increased significantly with the addition of the Fort Hill Activity Center. Additional classes are planned

for 2018 to continue growth within this area, including increased outdoor fitness offerings. Revenue for group fitness and membership programs offered at the Fort Hill Activity Center are included within the facility budget and are not reflected in this program area.

2018 Fitness/Indoor Aquatics Objectives

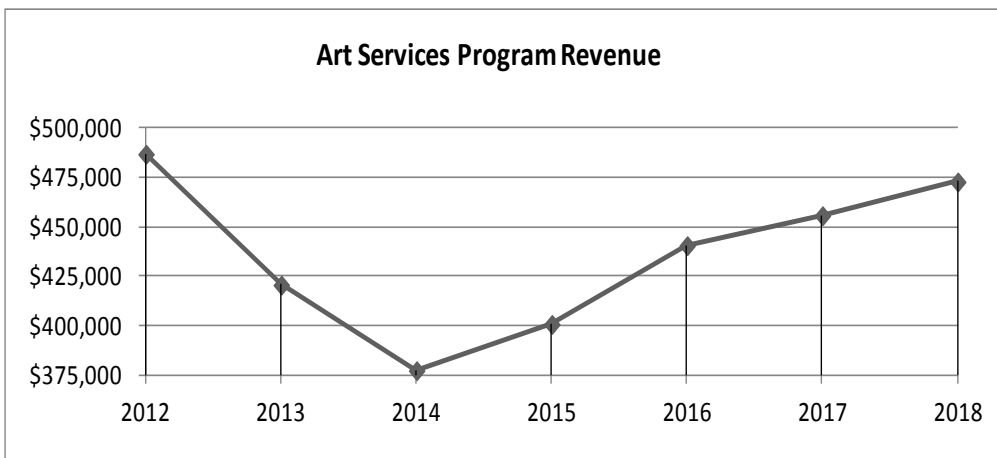
- Work cooperatively with the high schools to maximize the use of the indoor pool space and to schedule appropriately as to avoid cancellation of Water Polo session times.
- Continue to expand fitness offerings at the 95th street Center that compliment the Fort Hill Activity Center programs.
- Evaluate fitness offerings and eliminate offerings with low participation.
- Maximize existing indoor space available for fitness and dance programs. Work in conjunction with the Arts Program Manager to get a greater balance between dance and group fitness offerings throughout the day and geographically.
- Develop and implement outdoor fitness programming throughout the district.

Arts

Profile

The following budget represents Arts programs offered by the District. The area is primarily managed by one Program Manager. Cultural Arts programs are held at several facilities, including the Alfred Rubin Riverwalk Community Center, Fort Hill Activity Center, 95th Street Center, Naperville Art League, Music Suite, Naperville Central High School, Naperville North High School, Studio One, Kimberly Steele Studio, and Sterba’s DanceSport. The Rubin Center, 95th Street Center, Fort Hill Activity Center and Naperville Central High School feature rooms with dance floors, ballet bars, and mirrored walls. Studio One accommodates pottery, and arts and crafts classes.

The charts below present financial trend information for the Arts program area.



Art Services	Final 2012	Final 2013	Final 2014	Final 2015	Final 2016	Budget 2017	Projection 2017	Budget 2018	2018 Budget vs. Projection	2018 Budget vs. 2017 Budget
Revenue	487,041	420,806	377,458	400,890	440,769	434,249	455,922	473,015	17,093	38,766
Expense	272,478	273,375	214,790	229,355	239,078	252,757	260,322	272,873	12,551	20,116
Surplus	\$ 214,563	\$ 147,431	\$ 162,668	\$ 171,535	\$ 201,691	\$ 181,492	\$ 195,600	\$ 200,142	\$ 4,542	\$ 18,650
Margin	44%	35%	43%	43%	46%	42%	43%	42%		

Arts Program Area Financial Summary

Arts programs experienced an increase in revenue in 2017. The area is projected to exceed budgeted surplus by 8% (+\$14,108). Overall expenses within the area are projected to remain similar to budgeted expenses. Programs that exceeded budget include Recital Dance (+\$9,853), and Drama Classes (+\$2,377). In 2017 the Arts program area received a grant of \$900 from the Illinois Arts Council to help offset expenses for the Élan Dance Company and their dance performances throughout the year.

Staff continued to evaluate and make changes to the recital dance program in 2017. Additional dance recital classes for 3-5 year olds were added in January, which increased participation by 26 students. New dance styles were added to the recital program for fall 2017, which increased participation by 41 students compared to fall 2016. Overall, the Dance Academy program, which includes Recital Dance, Non-Recital Dance and Elan Dance Company, experienced an increase of 113 students from 2016 to 2017. Increases also occurred in Drama Classes due to adding three new summer camps.

In 2018 the Arts program area surplus will increase slightly. The surplus is projected to increase by (\$1,337). New programs will be added to the Arts program in 2018, which include youth pottery classes and more camps opportunities for art and drama programs. In addition, new dance classes are also anticipated starting in the fall once renovations to the NCHS Community Room have been completed.

2018 Arts Objectives

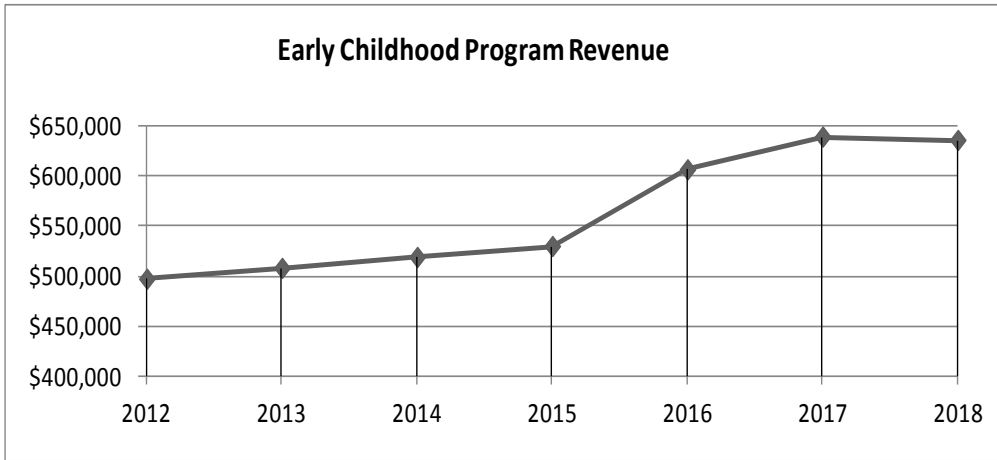
- Work with the marketing department to develop creative marketing strategies for Dance Academy and update the current logo so it's consistent with NPD marketing.
- Complete improvements to the Community Room at Naperville Central High School to allow the space to be utilized by more programs.
- Continue working with Magical Starlight Theatre's production team to successfully create consistency across the brand.

Early Childhood

Profile

The following budget represents the Early Childhood program area. The area is managed through coordination between three Program Managers. Early childhood programs are primarily held at five facilities, including the Alfred Rubin Riverwalk Community Center (ARRCC), Fort Hill Activity Center, Knoch Knolls Nature Center, Seager Park Interpretive Center, and 95th Street Center. Early childhood programs are offered for participants age 1 month to 5 years. Some of the programs are offered as a parent/tot experience while others focus on child-only, depending upon the age and development of the child. Programs offered include arts and crafts, culinary, nature, music, movement, science, and dramatic play classes. Many of the programs focus on motor development, development of social and listening skills, sensory development, rhythm and music, and basic coordination.

The charts below present financial trend information for the Early Childhood program area.



Early Childhood	Final 2012	Final 2013	Final 2014	Final 2015	Final 2016	Budget 2017	Projection 2017	Budget 2018	2018 Budget vs. Projection	2018 Budget vs. 2017 Budget
Revenue	497,231	508,072	519,018	529,975	606,664	577,096	639,405	636,034	-3,371	58,938
Expense	323,790	285,551	287,686	283,582	303,980	347,860	348,061	369,538	21,477	21,678
Surplus	\$ 173,441	\$ 222,521	\$ 231,332	\$ 246,393	\$ 302,684	\$ 229,236	\$ 291,344	\$ 266,496	\$ (24,848)	\$ 37,260
Margin	35%	44%	45%	46%	50%	40%	46%	42%		

Early Childhood Program Area Financial Summary

Early Childhood program revenue has experienced a steady increase each year as illustrated by the chart above. The surplus for 2017 is projected to exceed budget by 27% (+\$62,108). This increase is due in part to the preschool program beginning the 2017 school year with 272 students, an increase of 26 students from the previous year.

The Afternoon Enrichment Program and Lunch Pals & Playtime, which allows 4 year old preschool students the ability to extend their preschool day, have also grown exponentially. With additional classrooms housed at the Alfred Rubin Riverwalk Community Center, the preschool’s enrichment program is able to draw from a larger 4 year old pool allowing the program to flourish. The 2017 projected enrichment participation total is 255 compared to 2016’s 141, with the projected revenue exceeding 2016 by 35% (+\$4,015).

In 2018 revenue is expected to decline slightly due to a decline in seasonal early childhood class participants. 2018 will focus on identifying new early childhood classes to offer families along with identifying possible early childhood contractors. Afternoon Enrichment and Lunch Pals & Playtime will continue to be a focus.

2018 Early Childhood Objectives

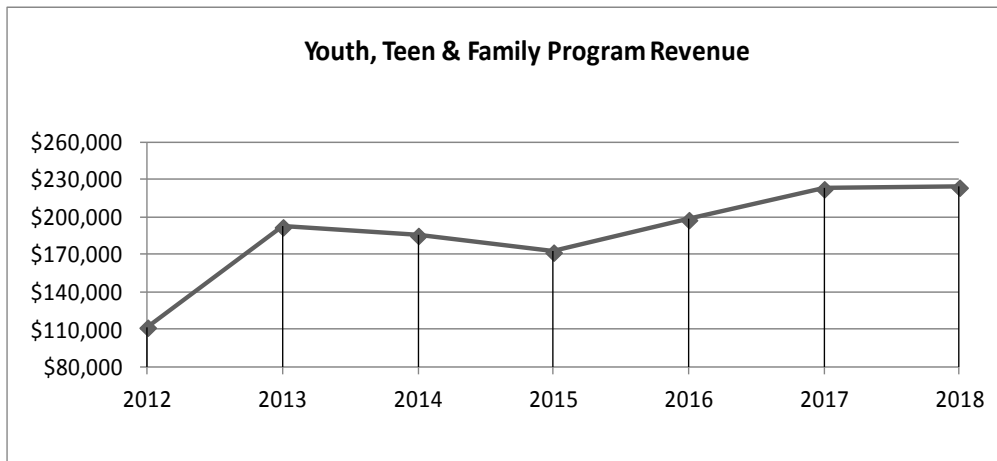
- Identify opportunities to change early childhood offerings to meet the needs and interests of families.
- Continue to evaluate and improve program offerings at all of our locations: 95th Street Center, Alfred Rubin Riverwalk Community Center, Knoch Knolls Nature Center and Fort Hill Activity Center.
- Continue to expand Afternoon Enrichment and Lunch Pals & Playtime.

Youth, Teen & Family

Profile

The following budget represents the Youth, Teen & Family program area. The area is managed primarily by two Program Managers, and offers a wide-variety of programs, trips and smaller special events geared towards youth & families ages 4 and up. Significant programs include Hayrides and TNT (Totally Naperville Tweens). Culinary programs were added to the area in 2013 with the opening of the 95th Street Center. Programs utilize Park District and School District facilities, as well as locations with contractual vendors.

The charts below present financial trend information for the Youth, Teen & Family program area.



Youth, Teen & Family	Final 2012	Final 2013	Final 2014	Final 2015	Final 2016	Budget 2017	Projection 2017	Budget 2018	2018 Budget vs. Projection	2018 Budget vs. 2017 Budget
Revenue	112,172	192,423	185,556	172,203	198,204	217,102	222,844	224,098	1,254	6,996
Expense	73,686	121,751	112,820	116,837	130,303	141,134	148,113	149,937	1,824	8,803
Surplus	\$ 38,486	\$ 70,672	\$ 72,736	\$ 55,366	\$ 67,901	\$ 75,968	\$ 74,731	\$ 74,161	\$ (570)	\$ (1,807)
Margin	34%	37%	39%	32%	34%	35%	34%	33%		

Youth, Teen & Family Program Area Financial Summary

In 2017 the program area experienced slight growth in participation and revenue over the prior year. Surplus for the area is projected to exceed 2016 by 10% (+\$6,830), but fall short of the 2017 budget by 2% (\$1,237). Increases in Science & Technology programs offered by the District continued in 2017 contributing to the success of the area. The most significant increase was experienced in Computer Classes, with over \$10,000 in additional revenue. Youth General also experienced an increase of over \$7,000 in revenue growth.

In 2018 the District will continue to evaluate current offerings and consider new programs within the Youth, Teen and Family area. The 2018 budget reflects revenue and a surplus similar to 2017.

2018 Youth, Teen & Family Objectives

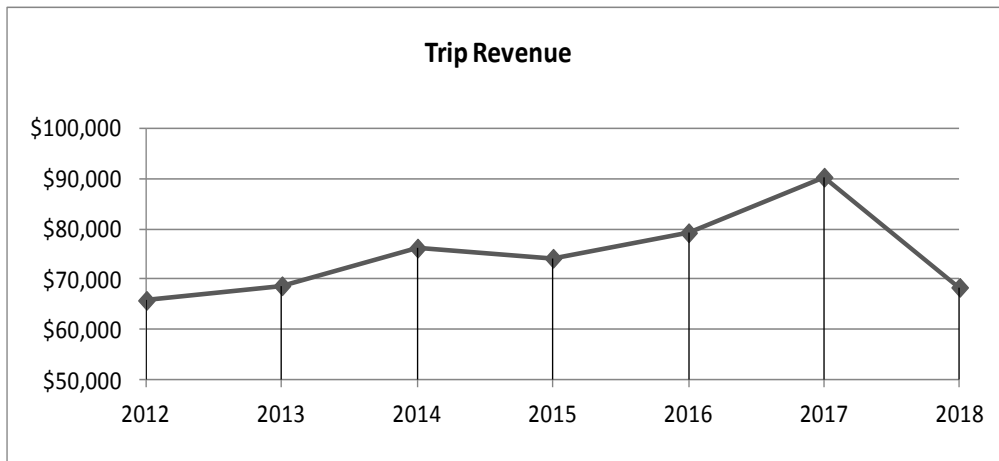
- Continue to expand use of the 95th Street Kitchen for science and technology programs.
- Offer exceptional Birthday Party offerings and continue growth of the program through use of the Fort Hill Activity Center.
- Cross promote programs to increase awareness of District offerings.

Trips

Profile

The following budget represents the Trip programs offered by the District. The area is managed by one Program Manager. Day trips for seniors and families include outings to museums, sports venues, outdoor gardens, theatres, restaurants, lake cruises, wineries, holiday shows, art galleries, orchestra halls and architectural showcases to name a few. Transportation for day trips is contracted through outside transportation companies with bus sizes ranging from 14-passenger to 55-passenger.

The charts below present financial trend information for the Trips program area.



	Final 2012	Final 2013	Final 2014	Final 2015	Final 2016	Budget 2017	Projection 2017	Budget 2018	2018 Budget vs. Projection	2018 Budget vs. 2017 Budget
Trips										
Revenue	65,846	68,743	76,231	74,210	79,277	62,280	90,314	68,428	-21,886	6,148
Expense	53,735	68,348	68,747	67,625	78,522	64,670	92,746	70,610	-22,136	5,940
Surplus	\$ 12,111	\$ 395	\$ 7,484	\$ 6,585	\$ 755	\$ (2,390)	\$ (2,432)	\$ (2,182)	\$ 250	\$ 208
Margin	18%	1%	10%	9%	1%	-4%	-3%	-3%		

Trips Program Area Financial Summary

In 2017 the Trips program area was projected to experience gross revenue of \$62,280 with a negative surplus of -\$2,390. While the year-end projected negative surplus of -\$2,432 is in line with the 2017 budget, gross revenue is projected to exceed \$90,000. The increase is primarily due to four major Broadway shows that came to Chicago; Hamilton, Beautiful: The Carole King Musical, Escape to Margaritaville, and Irving Berlin's White Christmas. Hamilton accounts for over \$10,000 in gross revenue with ticket prices as high as \$206 per person. These shows are not expected to be repeated in 2018, resulting in less program revenue budgeted for the year.

Day trip participants continue to share that their trip experiences are positive through program evaluations, and relay that trip price points are the greatest consideration among participants when registering for a program. Feedback from senior focus groups conducted in 2012 expressed disappointment with the District's day trip costs compared to neighboring park districts. Using the information received from the focus groups and evaluations from senior programs, the District lowered the cost of day trips in 2013 and continued this price reduction in the following years. This remains a challenge as the cost of theatre tickets, meals at

restaurants and tickets to sporting events increase. The main objective from the focus group results was to lower trip costs while increasing participation rates. In 2013 participation in the Day Trips program area increased by 20%. Participation numbers remained the same in 2014 and 2015, increased 3% in 2016, and are expected to increase 13% in 2017.

Continuing to partially subsidize contracted transportation costs for Day Trips in order to be competitive with neighboring Park Districts, the 2018 budget is projected to result in a net loss of approximately \$2,100.

2018 Trip Objectives

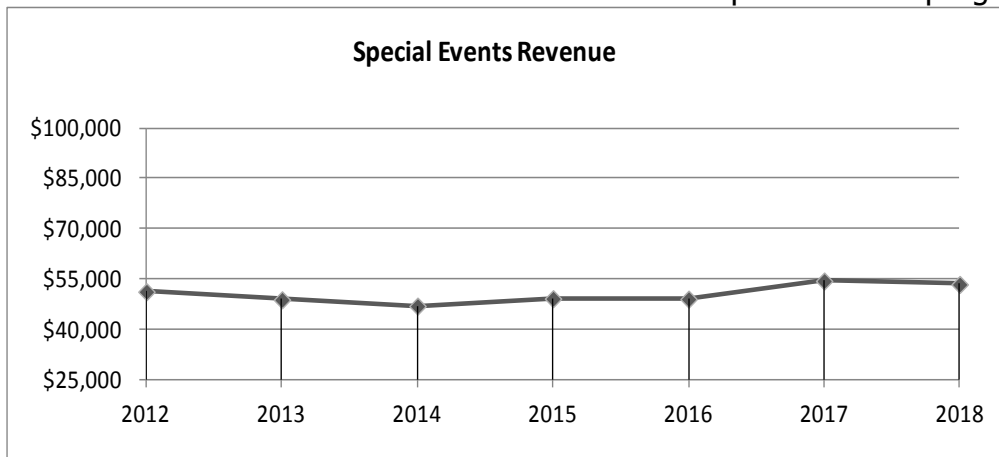
- Continue to offer various types of theatre seating choices with a variety of price points to accommodate a broader range of household discretionary income.
- Price day trips at a level that is competitive with local park districts to increase participation and limit trip cancellations, taking into account the increase in theatre tickets, restaurant meals and sporting events.
- Continue to set the minimum age limit for day trips to 21 (excluding day trips for families) to expand eligible participants and reduce trip cancellations.
- Increase day trip offerings on weekends to encourage more family registrations.
- Plan trips far in advance to take advantage of current negotiated transportation pricing.
- Continue to take advantage of point-to-point pricing vs. hourly rates with various transportation companies to control overall budgeted expenses.

Special Events

Profile

The following budget area represents special events programs. In 2017 the larger special event programs were administered by several Program Managers and the Party Coordinator. Events are coordinated with assistance from multiple departments. Several special events are free to the community and rely heavily on sponsorships, while others are fee based programs and are somewhat less dependent on sponsorship revenue. Major special event sponsors include: Woody Buick GMC, Rose Pest Solutions, The Hari Group and Rocket Ice Arena. Many other sponsors contributed to the success of the special events programs throughout the year

The charts below illustrate financial trends for the Special Events program area.



Special Events	Final 2012	Final 2013	Final 2014	Final 2015	Final 2016	Budget 2017	Projection 2017	Budget 2018	2018 Budget vs. Projection	2018 Budget vs. 2017 Budget
Revenue	51,380	48,977	47,099	49,306	49,177	52,230	54,576	53,555	-1,021	1,325
Expense	46,747	43,442	40,544	49,288	41,482	44,837	43,792	47,057	3,265	2,220
Surplus	\$ 4,633	\$ 5,535	\$ 6,555	\$ 18	\$ 7,695	\$ 7,393	\$ 10,784	\$ 6,498	\$ (4,286)	\$ (895)
Margin	9%	11%	14%	0%	16%	14%	20%	12%		

Special Events Program Area Financial Summary

Special Events programs experienced a slight increase in revenue as compared to the prior three years and 2017 budget. This is primarily due to increased sponsorship and registration revenue associated with several events. The surplus for the area is projected to exceed budget by 46% (+\$3,391).

In 2018 revenue is expected to remain stable, however, expenses are budgeted to increase slightly. Additional sponsorships and event revenue will be pursued in the coming year to assist with event expenses.

2018 Special Events Objectives

- Continue to evaluate special event programs and identify which events should be updated or no longer offered.
- Maintain sponsorship support of programs within the area to offset expenses associated with the events.

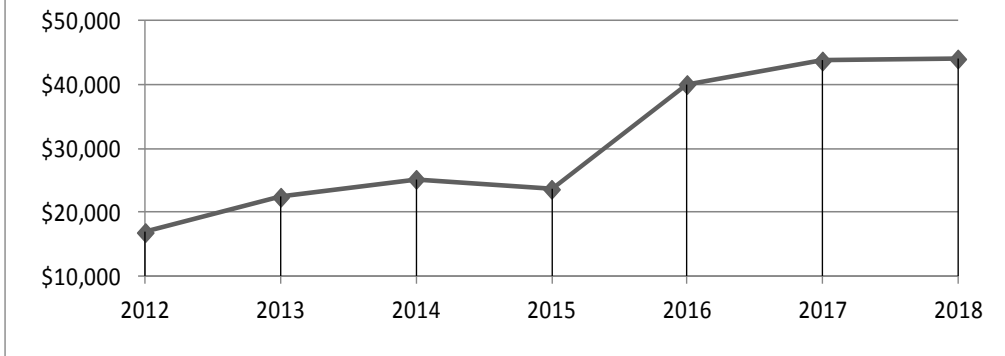
Active Adults & Seniors

Profile

The following budget represents the Active Adults & Senior programs offered by the District. Programs within the area are managed by one Program Manager and the majority of programs are held at the Alfred Rubin Riverwalk Community Center. Facility offerings include, but are not limited to, table tennis, billiards, movies, book club, dominoes club, various card clubs and Bunco. Other services offered include AARP Smart Driver Program, S.H.I.P. (Senior Health Insurance Program), legal assistance, income tax preparation and flu shots. Senior programs include bingo, computer classes, Ageless Grace chair exercise, Tai Chi, WellFit Seated Strength Training and Better Balance and Core, Senior Kung Fu, bridge classes, self development and health seminars, drop-in painting, drop-in needlepoint and drop-in woodcarving. Annual events include an intergenerational Family Bingo & Pizza offered three times per year.

The charts below present financial trend information for the Active Adults & Seniors program area.

Active Adults & Seniors Program Revenue



Active Adult & Senior	Final 2012	Final 2013	Final 2014	Final 2015	Final 2016	Budget 2017	Projection 2017	Budget 2018	2018 Budget vs. Projection	2018 Budget vs. 2017 Budget
Revenue	16,823	22,364	25,168	23,608	40,025	37,282	43,715	44,032	317	6,750
Expense	8,364	14,207	17,146	17,967	21,592	21,686	24,676	25,071	395	3,385
Surplus	\$ 8,459	\$ 8,157	\$ 8,022	\$ 5,641	\$ 18,433	\$ 15,596	\$ 19,039	\$ 18,961	\$ (78)	\$ 3,365
Margin	50%	36%	32%	24%	46%	42%	44%	43%		

Active Adults & Seniors Program Area Financial Summary

In 2017 the Active Adults & Seniors surplus is expected to exceed budget by 22% (+\$3,443). Senior Bingo continues to grow with participation increasing 23% from 2016 and surplus is expected to exceed budget by 15% (+\$643). New senior exercise programs introduced in 2016 were WellFit Better Balance and Core, and Senior Kung Fu. The senior exercise program remains strong with surplus expected to exceed budget by 32% (+\$7,548). With many active seniors challenging themselves to higher levels in the Tai Chi program, they continue with senior level classes and then add an additional adult level class to workout 2 days per week in this martial art. Tai Chi class offerings in the Fitness and Wellness section of the Program Guide is expected to exceed budget by 78% (+\$14,819). Senior Exercise programs have taken over as the highest Active Adults & Seniors revenue generating programs, which was previously held by the Day Trips programs.

Over the past 5 years the Active Adults area of program offerings has continued to experience increases in participation. Changes to program offerings that were a result of focus group feedback contributed to the increases. An 82% increase in participation was experienced in 2013, a 9% increase in 2014, a 7% increase in 2015, a 17% increase in 2016, and a 39% increase is anticipated in 2017. The high increase between 2016 and 2017 is the result of Senior Bingo's popularity as well as the continued interest in health and wellness with senior exercise classes.

In 2018, revenues within the program area are expected to remain consistent with the totals experienced in 2017. The District will continue to pursue sponsorships to assist with offsetting costs such as obtaining sponsors to provide lunch at bi-monthly Senior Bingo. In 2016 the Fort Hill Activity Center was completed and became a desired location for active adults and seniors with the new fitness center and walk/jog track offering more opportunities to improve health and wellness.

2018 Active Adults & Seniors Objectives

- Continue to respond to evaluations and feedback received from seniors.
- Complete cosmetic changes to the four upper level classrooms at the RCC to continue making this area for Active Adults and Seniors a warm and friendly place to recreate.
- Offer more low or no cost senior programs.
- Secure sponsors to provide food at senior special events and programs.
- Increase senior awareness of the District's adult program offerings, especially exercise classes, through continued use of the senior program publication.
- Continue to expand new programs for adults and seniors by offering senior exercise classes and senior educational seminars at the Fort Hill Activity Center considering recent trends in health, wellness, arts and personal growth.

Paddleboats

Profile

The Paddleboat operation is located in the hut along the Riverwalk, adjacent to the Riverwalk Café. The operation included 15 part-time employees, with 6 employees covering daily shifts. The Kayak portion of the operation is run in conjunction with Naperville Kayak. Naperville Kayak employ their own staff to assist at the dock.

In 2017 the operation rented 10,945 paddleboats and 3,808 kayaks, which is a 19% increase from the previous year. This operation exceeded budgeted revenue by 41% (+\$49,194). Good weather conditions throughout the summer months and the kayak Groupon promotion assisted in the success of the operation in 2017.

In 2018 the District plans to enhance the facility with new lifejacket bins and updated signage. Two paddleboats are due for replacement in 2018.

Paddleboats	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Charges for Services	118,123	129,593	118,050	165,017	151,297	(13,720)	-8%	33,247	28%
Sales	49,310	25	-	-	-	-	0%	-	0%
Miscellaneous	6,087	5,231	2,000	4,227	3,500	(727)	-17%	1,500	75%
Total Revenue	173,520	134,849	120,050	169,244	154,797	(14,447)	-9%	34,747	29%
Expenses									
Wages & Benefits	56,586	24,598	29,070	25,276	30,355	5,079	20%	1,285	4%
Supplies	4,736	2,317	3,050	5,415	7,900	2,485	46%	4,850	159%
Contractual Services	53,741	31,338	28,225	47,580	40,924	(6,656)	-14%	12,699	45%
Total Expenditures	115,063	58,253	60,345	78,271	79,179	908	1%	18,834	31%
Surplus/(Deficit)	\$58,457	\$76,596	\$59,705	\$90,973	\$75,618	(\$15,355)	-17%	\$15,913	27%

Sportsman's Park

Profile

The Sportsman's Park Trapshooting Range is operated through a property lease agreement with the City of Naperville and an operations agreement with the Naperville Sportsman's Club. Shooting hours are Thursday evenings from 6:00- 10:00 p.m. and Sunday afternoons from Noon-6:00 p.m. Prior to the temporary closure in 2014 the facility experienced over 9,300 rounds annually using a 3 year average. 2017 rounds are expected to once again meet the 3

year average with 9,300. Program fees are adjusted at the range to coincide with increases in operational costs for targets, shells and labor. Rounds are budgeted to remain similar in 2018.

Sportsman's	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Charges for Services	86,914	87,784	91,972	90,428	90,428	-	0%	(1,544)	-2%
Alternative Revenue	-	1,000	-	-	-	-	0%	-	0%
Miscellaneous	3,263	3,202	3,534	3,491	3,500	9	0%	(34)	-1%
Total Revenue	90,177	91,986	95,506	93,919	93,928	9	0%	(1,578)	-2%
Expenses									
Wages & Benefits	6,653	7,311	7,446	7,100	7,473	373	5%	27	0%
Supplies	59,574	61,458	60,271	63,546	63,351	(195)	0%	3,080	5%
Contractual Services	3,600	3,574	3,934	3,900	3,400	(500)	-13%	(534)	-14%
Total Expenditures	69,827	72,343	71,651	74,546	74,224	(322)	0%	2,573	4%
Surplus/(Deficit)	\$20,350	\$19,643	\$23,855	\$19,373	\$19,704	\$331	2%	(\$4,151)	-17%

Garden Plots

Profile

The Ron Ory Community Garden Plots are available for rent each year to both residents and nonresidents from mid-April to mid-October.

A garden plot fee increase was implemented in 2017 to help offset rising costs of refuse disposal and operational expenses associated with the program. An increase is expected again in 2018 due to increased refuse removal costs. Ten plots were removed in 2017 to accommodate the development of a Woodland Demonstration Garden and to address poor drainage within areas. 94% (483/513) of all available garden plots were rented in 2017. This rental rate represents a 14% increase over 2016. Total rentals included 415/442 of the full-sized plots, 60/63 of the half-sized plots and 8/8 raised plots.

Maintenance of the Garden Plots improved in 2017 with additional gravel added around water spigots and new hoses and spigots installed. The expense to complete the improvements exceeded the 2017 budget prompting an increased program supplies budget for 2018 to cover further improvements.

In 2017 the plots will host a Pumpkin Smash event in November. The pilot program is in conjunction with S.C.A.R.C.E.'s 4th annual pumpkin collection and composting event. However, instead of collecting pumpkins onsite and having them hauled to a composting facility, the District will place the jack-o-lanterns and pumpkins directly into the garden plots to add the nutrients back into the soil.

The Idea Gardens continue to inspire and demonstrate the use of native plants in landscapes at home and in other spaces. The Gardens include a sensory garden, a rain garden, a prairie, sedge meadow, a savanna and more. In the spring, a sunken brick border was installed within the gardens by an Eagle Scout. The bricks used for this project were originally from the Park District's Barn facility which was demolished in 2016. The development of the Woodland Demonstration Garden project is underway and a new Permaculture area, proposed and coordinated by the Resiliency Institute, will be installed in 2018.

The 2018 Garden Plots budget also includes the addition of a Farmers Market. The District is evaluating the potential addition of a Farmers Market in partnership with the 95th Street Library. Revenues from the Farmers Market are expected to offset expenses associated with hosting the program.

Show Wagon

Profile

In 2010 the District entered into an Intergovernmental Agreement with Woodridge Park District for the acquisition, use and ongoing maintenance of a mobile stage. Woodridge paid for 27% of the purchase price based upon their historical use. The two Districts work cooperatively on the annual schedule for the stage. The stage is used for a number of Park District and community events and activities. In addition to serving Naperville and Woodridge program needs the mobile stage is available for rent by outside organizations. In 2017 mobile stage rentals are expected to achieve \$4,250, which is higher than the prior year due to more rentals by outside organizations. Revenues associated with rentals are used for ongoing maintenance of the stage.

Garden Plots/Show wagon	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Charges for Services	-	-	-	-	6,625	6,625.00	0%	6,625	0%
Rental Income	25,301	18,189	22,255	22,086	25,400	3,314	15%	3,145	14%
Alternative Revenue	-	-	-	1,000	-	(1,000)	-100%	-	0%
Total Revenue	25,301	18,189	22,255	23,086	32,025	8,939	39%	9,770	44%
Expenses									
Wages & Benefits	-	-	-	-	2,355	2,355	0%	2,355	0%
Supplies	531	926	600	1,382	2,450	1,068	77%	1,850	308%
Contractual Services	4,160	7,197	7,097	9,217	11,260	2,043	22%	4,163	59%
Total Expenditures	4,691	8,123	7,697	10,599	16,065	5,466	52%	8,368	109%
Surplus/(Deficit)	\$20,610	\$10,066	\$14,558	\$12,487	\$15,960	\$3,473	28%	\$1,402	10%

Knoch Knolls Nature Center

Profile

The Naperville Park District’s nature center at Knoch Knolls Park has been in operation for three full years. The free nature center features indoor and outdoor educational exhibits, a 900-gallon freshwater aquarium with native fish species, live animal exhibits including a native toad, snake, salamander and turtle, three interactive exhibits, numerous sustainable features including a living wall and rainwater collection cistern, two classrooms, public restrooms, and a deck overlooking the pond. Outdoor amenities include a permeable paver parking lot, multi-use trails with the extension the DuPage River Trail completed in 2016, a nature playground, an 18-hole disc golf course, and a renovated canoe launch. An additional mobile tour, Earth Day Every Day, for all ages, was launched in April of 2017.

The Nature Center budget is comprised of revenues and expenses associated with administering the Knoch Knolls Nature Center. The facility is open year-round, 7 days a week for 9 months and 6 days a week during the winter months (Dec – Feb). The budget consists of 1 full-time employee, 3 part-time staff and 1 seasonal employee. Staffing the nature center front desk, and programs, with the exception of 3, are covered by the staff listed above.

In 2018, year-round nature programs will continue to be offered for all ages and include youth programs, birthday parties, scout badge programs, family programs, adult programs, and camps. The number of programs anticipated in 2018 will be less than 2017 due a reduction in Winter Break Camp offerings and Knee-High Naturalist programs that experienced low enrollment. New programs include expansion of the popular Nature Playtimes series. Spring break camps and summer camps will continue to be offered. Several special events, including 4 campouts, and 3 free seasonal festivals (Earth Day in April, a summer Festival in August, and Creepy Critters Day in Oct) plus special request tours also take place each year. The Monarch Festival held in September 2017 was attended by over 700 visitors, and Creepy Critters Day in October exceeded 300 visitors.

In addition to programs, rentals contribute to revenue generated at the facility. Program and rental revenue received in 2017 was less than anticipated due to an extended closure of the facility in the spring. The nature center was closed in April and May to complete repairs caused by flooding. The closure affected programs and rentals, as well as seasonal requests for scout and school programs. Several visitors to the nature center after it reopened commented that they were surprised the facility was closed for only two months. It is believed that the spring closure contributed to low registration numbers for summer camps and fewer inquiries on rentals and nature birthday parties held during the summer months.

Revenues and expenses associated with the District's nature preschool programs and facility maintenance are included within the Early Childhood programs, Trades, Parks Department, and IT budgets. Nature center staff provides support for the preschool programs by interpreting natural events for the children, bringing in the live animals for the students to observe and touch, helping to maintain adult/child ratios by stepping in occasionally as needed, directing sign in for summer camps and other help as needed. The preschool staff also frequently uses nature center supplies such as animal pelts, skulls, stuffed animals, books, puzzles and other unique nature materials.

The Knoch Knolls Nature Center is projected to complete 2017 with a deficit that is under budget by 1% (\$1,290). The deficit for the facility is budgeted to increase 4% (\$3,904) in 2018 due to support costs for programming, changing seasonal exhibits, and promotions.

Recreation Knoch Knolls Nature	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Charges for Services	28,490	35,216	37,484	20,984	33,456	12,472	59%	(4,028)	-11%
Sales	867	929	1,000	713	800	87	12%	(200)	-20%
Rental Income	12,720	4,640	6,300	3,900	6,000	2,100	54%	(300)	-5%
Alternative Revenue	-	61	-	505	-	(505)	-100%	-	0%
Miscellaneous	1,116	5,500	5,516	9,494	5,487	(4,007)	-42%	(29)	-1%
Total Revenue	43,193	46,346	50,300	35,596	45,743	10,147	29%	(4,557)	-9%
Expenses									
Wages & Benefits	111,735	120,350	122,694	111,063	121,846	10,783	10%	(848)	-1%
Supplies	10,578	10,850	9,246	8,975	9,250	275	3%	4	0%
Contractual Services	17,089	17,327	22,693	18,601	21,594	2,993	16%	(1,099)	-5%
Total Expenditures	139,402	148,527	154,633	138,639	152,690	14,051	10%	(1,943)	-1%
Surplus/(Deficit)	\$ (96,209)	\$ (102,181)	\$ (104,333)	\$ (103,043)	\$ (106,947)	\$ (3,904)	4%	\$ (2,614)	3%

Riverwalk Café

Profile

The Rivewalk Café is located on the Riverwalk near the Paddleboat Quarry at the base of Rotary Hill. The building, which was renovated in 2016, includes indoor seating, an outdoor patio, and a kitchen area to support food and beverage operations.

In 2017 the District opened the Riverwalk Café using a new operational format. In an effort to reduce labor costs the café moved away from the use of wait staff and instead used food runners. Under this format the customer placed their order at the service counter where payment was then collected and the customer was given an order number and asked to proceed to a table of their choice. The order was then prepared and brought to the customer.

The change in format contributed towards a reduction of labor costs, from 64% of sales in 2016 to a projected 46% in 2017. However, the change also contributed to decreased sales at the Riverwalk Café. During the peak summer months sales during the lunch hours, from 11:00 a.m. to 1:00 p.m., averaged \$40 to \$112 more per hour than 2016, but sales during the evenings from 5:00 p.m. to 10:00 p.m. averaged up to \$128 less per hour. The reduction in evening sales is believed to be caused by the need for a customer to revisit the service counter in order to purchase more food or beverages, versus having wait staff attend to their needs. Overall sales for the café are projected to be 6% (\$15,695) less than the prior year. The Riverwalk Café is projected to operate at a deficit in 2017 of (\$38,311).

The 2017 budgeted revenue for Riverwalk Café sales was based on the 2016 operation. In an effort to increase average sales in 2018 to the levels experienced in 2016 the District is evaluating the use of servers during select evening hours. 2018 revenues for the operation are budgeted to remain similar to 2017, however, operational expenses will be reduced. The Riverwalk Café is budgeted to operate with a surplus in 2018.

Recreation Riverwalk Café	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%
Sales	-	229,981	371,000	228,099	219,500	(8,599)	-4%	(151,500)	-41%
Miscellaneous	-	42,325	60,456	28,511	25,743	(2,768)	-10%	(34,713)	-57%
Total Revenue	-	272,306	431,456	256,610	245,243	(11,367)	-4%	(186,213)	-43%
Expenses									
Wages & Benefits	-	207,149	229,326	173,586	117,555	(56,031)	-32%	(111,771)	-49%
Supplies	-	10,058	7,600	14,162	11,880	(2,282)	-16%	4,280	56%
Contractual Services	-	107,302	140,513	107,174	113,026	5,852	5%	(27,487)	-20%
Capital Projects	-	1,051	500	-	-	-	0%	(500)	-100%
Total Expenditures	-	325,560	377,939	294,922	242,461	(52,461)	-18%	(135,478)	-36%
Surplus/(Deficit)	\$ -	\$ (53,254)	\$ 53,517	\$ (38,312)	\$ 2,782	\$ 41,094	-107%	\$ (50,735)	-95%

Fort Hill Activity Center

Profile

The Fort Hill Activity Center, which celebrated it's Grand Opening on August 26, 2016, is a nearly 80,000 square foot facility located at 20 Fort Hill Drive. The facility serves as a community gathering place for all ages and abilities to enjoy a wide range of indoor recreation activities, sports, and fitness and wellness programs.

Revenue is generated through memberships, day passes, program registrations, facility rentals, café sales, events, sponsorships and parties. Additional revenues generated by the facility are included within core recreation program budgets, such as Sports, Active Adults, Early Childhood, and Youth, Teen and Family.

The budget for the facility includes a full-time manager, and part-time fitness center staff, personal trainers, group fitness instructors, open gym, childcare, and café attendants. Additional expenses for staff to support facility operations are included in the Custodial, Customer Service, and respective program budgets. Several costs related to building equipment were covered under warranty in 2017. Additional budgeted expenses are included in 2018 to account for service and repairs that may be needed for building items no longer under warranty.

Prior to the development of the 2017 budget the facility was operational for one month, resulting in the need to use studies from similar program spaces, NPD program data and information from other facilities to generate assumptions for the 2017 budget. The Fort Hill Activity Center is projected to experience a surplus in 2017 of \$361,972, which is below the first year assumptions, but results in a positive financial position for the facility. Fitness memberships grew throughout the year in 2017, reaching 3,543 members in October when this report was completed. The total memberships includes 1,068 members who have a discounted membership (Silver Sneakers and Prime Memberships), resulting in lower than anticipated fitness membership revenue. Revenue received from open gyms and daily visits exceeded budget expectations.

In 2018 the District will focus on increasing fitness memberships and facility rental revenue, while continuing to support open gym and other programs at the facility. Revenue in 2018 is budgeted to increase due to a larger base of fitness memberships at the start of the calendar year. Expenses are budgeted to increase due to wages needed to support increased building use, and services and repairs for building items no longer under warranty. The decrease in wages and benefits is based on a reallocation of a portion of the wages and benefits for the Superintendent of Facilities from the FHAC budget to the administration department budget. The surplus for the facility is budgeted to increase \$84,522 over 2017.

Recreation Fort Hill	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Charges for Services	-	217,120	1,205,470	1,053,600	1,172,297	118,697	11%	(33,173)	-3%
Sales	-	15,835	74,200	29,715	35,200	5,485	18%	(39,000)	-53%
Rental Income	-	5,980	27,200	15,000	17,000	2,000	13%	(10,200)	-38%
Alternative Revenue	-	3,700	9,000	6,000	8,500	2,500	42%	(500)	-6%
Miscellaneous	-	5,928	9,954	9,837	10,292	455	5%	338	3%
Total Revenue	-	248,563	1,325,824	1,114,152	1,243,289	129,137	12%	(82,535)	-6%
Expenses									
Wages & Benefits	-	261,043	520,951	469,097	452,260	(16,837)	-4%	(68,691)	-13%
Supplies	-	14,643	48,165	39,500	58,545	19,045	48%	10,380	22%
Contractual Services	-	64,621	139,658	107,283	139,690	32,407	30%	32	0%
Utilities	-	48,751	112,900	136,300	146,300	10,000	7%	33,400	30%
Total Expenditures	-	390,153	821,674	752,180	796,795	44,615	6%	(24,879)	-3%
Surplus/(Deficit)	\$ -	\$ (141,590)	\$ 504,150	\$ 361,972	\$ 446,494	\$ 84,522	23%	\$ (57,656)	-11%

Customer Service

Profile

The Customer Service division within the Recreation Department is responsible for a variety of customer service, clerical, administrative and technical functions relating to registration, membership sales, facility rentals, customer communication and front desk operations. Staffing and scheduling for full service front desk operations at the Fort Hill Activity Center, the Alfred Rubin Community Center and the 95th Street locations continue to be a major focus for the division. With the closing of the Administration Building's customer service desk, the Alfred Rubin Center became a central location for services in the downtown Naperville area particularly during the spring and summer months. To ensure that staff is available to respond to customer calls for general questions and registrations a full time customer service position was added to our 95th Street location.

Phone in, front counter and online registrations will exceed 55,000 for 2017. Customer Service staff assisted with 220 outdoor rentals, over 150 indoor rentals and the coordination of 41 large scale community special events with event host organizations and the City of Naperville. Customer Service staff is also responsible for managing rentals of the mobile stage by outside organizations and processing individual and group Beach rentals. The District Scholarship Program is also managed within the division and staff worked extensively with the Naperville

School District to provide summer school camp opportunities for over 80 scholarship recipients.

Keeping existing and new staff up to date and trained on our registration software is a continuous process. Updates to the software and internal best practices and procedures require ongoing training in order to provide an efficient and effective customer service experience. In 2017 the District provided two onsite training opportunities to support all Park District ActiveNet users with continuous education. In 2018 we plan to explore existing technology to improve our processes and to expand information available to our customers on the website, particularly with regards to room and park rentals.

The Customer Service division works cooperatively with several external groups, including Western DuPage Special Recreation Association (WDSRA) to schedule inclusion aides for special needs participants within the District's programs. This year Customer Service staff collaborated with parents and WDSRA to schedule more than 530 inclusion aides. The division works with WDSRA as well as the Districts' Cooperative Schools to schedule facility usage. Providing customer service to internal departments is equally important and staff works together with Recreation staff to edit and update program information, assist Marketing at community events, and team with Parks and Park Police to schedule events, issue parking permits and process tickets. Staff also collaborates with community organizations and our Central Parks division to schedule the Community Events sign.

In 2017 the division focused on process management and while we will continue to look for, and make any needed improvements, our goals for 2018 will center on the quality of the customer interactions. To distinguish our focus we have transitioned the division name from Community Relations to Customer Service. Relationship building will remain an important part of our division, but our emphasis for the year will be on providing staff with the training and resources to service the customer.

The Customer Service division is projected to end 2017 with expenses below budget. This can be attributed to lower than anticipated wage expenses for part time staff at the Fort Hill Activity Center. Staffing will continue to be the division's major expenditure for 2018 with an estimated 20 employees needed to staff the Fort Hill Activity Center, the 95th Street Center and the Alfred Rubin Riverwalk Community Center.

Customer Service	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Rental Income	-	770	500	900	600	(300)	-33%	100	20%
Miscellaneous	17,433	25,576	25,172	25,248	24,178	(1070)	-4%	(994)	-4%
Total Revenue	17,433	26,346	25,672	26,148	24,778	(1,370)	-5%	(894)	-3%
Expenses									
Wages & Benefits	288,133	487,742	582,341	551,906	570,821	18,915	3%	(11,520)	-2%
Supplies	563	918	950	875	1,275	400	46%	325	34%
Contractual Services	102,153	16,137	150	300	400	100	33%	250	167%
Total Expenditures	390,849	504,797	583,441	553,081	572,496	19,415	4%	(10,945)	-2%
Surplus/(Deficit)	(\$373,416)	(\$478,451)	(\$557,769)	(\$526,933)	(\$547,718)	(\$20,785)	4%	\$10,051	-2%

Custodial

Profile

The Custodial division, formerly known as Recreation Support, consists of 7 full-time and 8 part-time/seasonal employees. Essential functions of this area include the opening and closing of the District's indoor facilities, custodial duties, light maintenance, classroom setup and takedown of events and programs, facility supervision and support for facility rentals.

In 2017 the Custodial division is projected to fall below the budgeted deficit by 2% (\$14,255). This is in part due to having vacant positions within the division during the course of the year. In 2018 the Custodial division is budgeted to have an increased deficit of \$40,036. The increase is the result of budgeting a full year for all full-time staff positions, in addition to short term wages needed to assist with supporting daytime operations at the Alfred Rubin Riverwalk Community Center.

Custodial	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Miscellaneous	26,375	31,999	29,652	33,964	29,813	(4,151)	-12%	161	1%
Total Revenue	26,375	31,999	29,652	33,964	29,813	(4,151)	-12%	161	1%
Expenses									
Wages & Benefits	372,035	495,842	620,597	615,065	650,313	35,248	6%	29,716	5%
Supplies	29,694	32,709	37,375	32,514	32,130	(384)	-1%	(5,245)	-14%
Contractual Services	17,602	25,115	17,160	17,610	18,631	1,021	6%	1,471	9%
Capital Projects	2,325	1,825	2,500	2,500	2,500	-	0%	-	0%
Total Expenditures	421,656	555,491	677,632	667,689	703,574	35,885	5%	25,942	4%
Surplus/(Deficit)	(\$395,281)	(\$523,492)	(\$647,980)	(\$633,725)	(\$673,761)	(\$40,036)	6%	(\$25,781)	4%

Centennial Beach

Profile

The Centennial Beach division of the Recreation Department is responsible for the overall operations associated with the Centennial Beach aquatics facility. The Beach is supervised by one full-time Facility Manager who is assisted by numerous seasonal staff in the positions of managers, lifeguards, customer service representatives, swim lesson instructors and swim team coaches. The Facility Manager is responsible for supervising Beach operations as well as managing the District's indoor aquatic program offerings.

Centennial Beach, originally developed in the early 1930's, is home to Naperville's largest outdoor aquatics facility. Once a stone quarry, the "Beach" now holds 6.2 million gallons of water and has become a swimming destination for the community and surrounding areas. Season pass sales revenue for the 2017 season was down 2% (\$6,508) compared to the three year average, with forty fewer passes sold. Overall, total daily revenue increased by 6% (+\$34,927) compared to the three year average, and the total number of daily visitors in 2017 was comparable to the 3 year average.

The weather in 2017 played a significant role in overall Beach attendance. Centennial Beach experienced record high attendance for the month of July, however, cool temperatures in August resulted in the lowest attendance for the month when compared to the past 5 years. This resulted in 137,893 total visitors for the Beach season versus 147,213 visitors in 2016. Centennial Beach expenses are projected 2% (+\$15,346) higher than budget. Unforeseen equipment repairs and a higher number of lifeguards available to work in August allowing for areas of the Beach to remain open to visitors longer during the season contributed to the increase.

Safety continues to be a top priority at Centennial Beach. In 2017 the lifeguards received the prestigious, "Silver International Aquatic Safety Award" for consistently "exceeding" the criteria for all three audits. This award is given to those Ellis and Associates clients who score in the top 30% of the audit criteria. The recruitment of lifeguards continues to be a challenge especially towards the end of the season. A mid season recruitment of new guards will occur again in 2018.

Overall, the aquatic programming at Centennial Beach experienced a slight increase in revenue this past summer. Swim lessons, yoga and aquatic fitness, experienced an increase in participation. The addition of paddleboard yoga classes was very popular and more offerings in this area are planned in 2018. The Mudrat swim team has seen a decline in participation over the past several years. Although there has been a decline in the total number of participants, there was an increase in the younger age groups in 2017. It is expected that this growth will help to drive participation up in the coming years.

2018 will continue to focus on customer service and the overall customer experience at Centennial Beach. In addition, the District will develop additional strategies to increase membership sales early in the season.

Centennial Beach	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Charges for Services	955,955	1,023,682	1,000,402	994,228	1,002,028	7,800	1%	1,626	0%
Sales	279	254	700	103	-	(103)	-100%	(700)	-100%
Rental Income	29,426	28,535	28,000	20,811	26,257	5,446	26%	(1,743)	-6%
Alternative Revenue	150	200	-	-	-	-	0%	-	0%
Miscellaneous	17,024	17,282	12,228	12,636	12,598	(38)	0%	370	3%
Total Revenue	1,002,834	1,069,953	1,041,330	1,027,778	1,040,883	13,105	1%	(447)	0%
Expenses									
Wages & Benefits	550,251	581,422	574,775	595,377	569,470	(25,907)	-4%	(5,305)	-1%
Supplies	81,812	66,782	62,650	70,409	68,570	(1,839)	-3%	5,920	9%
Contractual Services	61,068	65,891	73,264	64,144	70,098	5,954	9%	(3,166)	-4%
Utilities	36,471	36,955	43,974	38,150	41,000	2,850	7%	(2,974)	-7%
Capital Projects	1,317	2,561	4,000	5,929	6,800	871	15%	2,800	70%
Total Expenditures	730,919	753,611	758,663	774,009	755,938	(18,071)	-2%	(2,725)	0%
Surplus/(Deficit)	\$271,915	\$316,342	\$282,667	\$253,769	\$284,945	\$31,176	12%	\$2,278	1%

Centennial Grill

Profile

The Centennial Grill operation is located inside Centennial Beach. Centennial Grill is supervised by one full-time Facility Manager and employs approximately 25 part-time/seasonal staff. The positions include a Food and Beverage Manager and Concession Attendants.

In 2017 the Grill operation was able to maintain the projected budget despite low facility attendance during August. Revenue matched the projected budget of \$220,000 with visitors spending on average \$1.66 per person. Expenses for the operation were controlled, resulting in a projected surplus of \$56,208, which exceeds budget by 15% (+\$7,253). Maintaining product inventory, improving line speed, and managing staffing levels helped contribute to the success of the operation. Soft serve ice cream continues to be the top selling item at the Grill, making up approximately 25% of the Grill's overall sales.

In 2018 Centennial Grill will be looking to offer a variety of new and exciting menu options, including weekly specials, healthy options, and specialty candies. The 2018 budget for Centennial Grill was developed using a 3 year average for several of the categories, consistent with the method used for Centennial Beach.

Centennial Grill	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Sales	200,275	218,293	201,016	202,128	206,897	4,769	2%	5,881	3%
Rental Income	-	1,170	1,500	-	-	-	0%	(1,500)	-100%
Miscellaneous	17,562	18,931	18,076	17,825	18,517	692	4%	441	2%
Total Revenue	217,837	238,394	220,592	219,953	225,414	5,461	2%	4,822	2%
Expenses									
Wages & Benefits	66,578	68,354	68,563	62,812	67,101	4,289	7%	(1,462)	-2%
Supplies	1,794	1,320	1,750	1,231	2,100	869	71%	350	20%
Contractual Services	93,349	103,800	99,824	99,702	104,739	5,037	5%	4,915	5%
Capital Projects	-	-	1,500	-	1,050	1,050	0%	(450)	-30%
Total Expenditures	161,721	173,474	171,637	163,745	174,990	11,245	7%	3,353	2%
Surplus/(Deficit)	\$56,116	\$64,920	\$48,955	\$56,208	\$50,424	(\$5,784)	-10%	\$1,469	3%

Millennium Carillon

Profile

The District is responsible for the operation and maintenance of the Millennium Carillon and Visitor Center through an agreement with the City of Naperville. To manage the operation, 1 full-time employee from the Recreation Department oversees the facilities with the assistance of a coordinator and 6 part-time/seasonal staff. Staff from the Riverwalk, Parks, and Trades Divisions complete maintenance to the facilities and surrounding areas each year. Per the agreement, revenues collected at this facility are used to help offset costs associated with the operation and maintenance. Expenses not covered by facility revenues are reimbursed to the Park District by the City of Naperville, resulting in a budget surplus/deficit of \$0.

In 2017 the District managed tours of the Millennium Carillon in Moser Tower from May through October. Over 3,200 visitors are expected to tour the Carillon in 2017, which is approximately 500 more visitors than 2016.

Increasing weddings and facility rentals in 2018 to generate additional alternative revenue will continue to be a primary focus. Staff will work with the Marketing Department and outside wedding vendors to promote the facility. The budgeted reimbursement from the City of Naperville for operations and maintenance is consistent with the reimbursement amount identified in the intergovernmental agreement.

Carillon	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Charges for Services	8,087	8,230	8,320	9,710	8,644	(1066)	-1%	324	4%
Rental Income	5,915	2,970	4,970	1,000	3,000	2,000	200%	(1,970)	-40%
Miscellaneous	65,591	77,712	126,366	76,269	91,406	15,137	20%	(34,960)	-28%
Total Revenue	79,593	88,912	139,656	86,979	103,050	16,071	18%	(36,606)	-26%
Expenses									
Wages & Benefits	17,175	18,148	38,236	11,364	13,480	2,116	19%	(24,756)	-65%
Supplies	3,956	9,297	5,780	9,506	10,400	894	9%	4,620	80%
Contractual Services	52,200	52,777	87,840	56,059	68,570	12,511	22%	(19,270)	-22%
Utilities	6,262	8,690	7,800	10,050	10,600	550	5%	2,800	36%
Total Expenditures	79,593	88,912	139,656	86,979	103,050	16,071	18%	(36,606)	-26%
Surplus/(Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	0%

Facility Rentals

Profile

The Facility Rentals budget includes revenues received from rentals of the Alfred Rubin Riverwalk Community Center, Sportsman’s Park Community Clubhouse, and Seager Park Interpretive Center. Rental revenues for the Knoch Knolls Nature Center, Millennium Carillon and Visitor Center, and Fort Hill Activity Center are included in the budgets for each of those respective facilities. Rental revenues for picnic pavilions and athletic fields are included within the Parks Department budgets.

Facility Rentals	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Rental Income	26,970	13,402	17,750	11,000	13,000	2,000	18%	(4,750)	-27%
Miscellaneous	1,000	2,500	2,500	3,500	3,500	-	0%	1,000	40%
Total Revenue	27,970	15,902	20,250	14,500	16,500	2,000	14%	(3,750)	-19%
Expenses									
Wages & Benefits	80	-	-	-	-	-	0%	-	0%
Total Expenditures	80	-	-	-	-	-	0%	-	0%
Surplus/(Deficit)	\$27,890	\$15,902	\$20,250	\$14,500	\$16,500	\$2,000	14%	(\$3,750)	-19%

Sponsorships

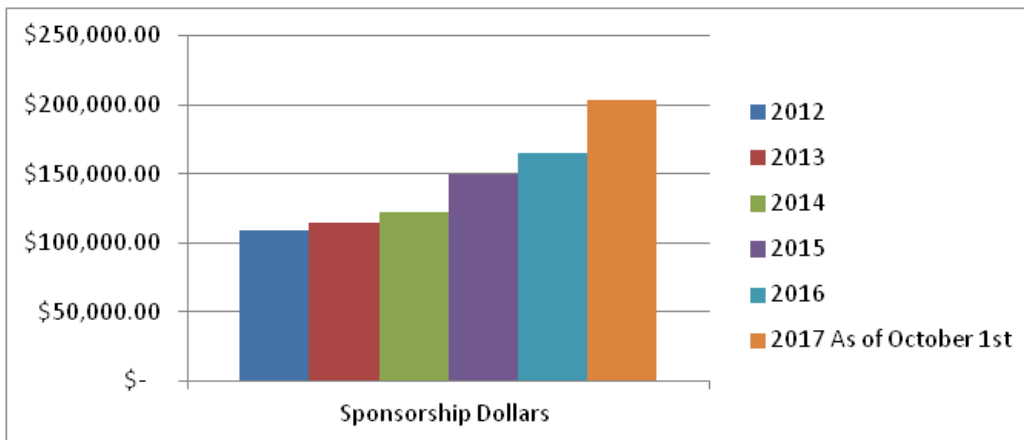
Profile

The sponsorship budget represents the revenues and expenses associated with securing and maintaining corporate sponsorships and advertising through the quarterly *Program Guide*, athletic partnerships and programs, general advertising, and event sponsors. Budget-relieving, in-kind partnerships such as donations and food trade that assist other department

budgets are included. Revenue in the 2017 budget primarily reflects dollars directly associated with the sponsorship program; this revenue includes: banner sales, *Program Guide*/general advertising and event advertising. While overall sponsorship revenue has steadily increased over the past six years, total sponsorship revenue is not identified in the sponsorship budget. All additional revenue generated – approximately \$203,000 through October 1 – is directly reflected in the individual program budgets within the Recreation Department and in the advertising budget of the Marketing Department.

In 2017, the Sales and Sponsorship Manager focused on developing community partnerships, establishing and managing relationships and continuing to build and increase revenue with our current partners. Additionally, the goal was to bring some new opportunities to the table for our partners by expanding sponsorships at the golf courses and Fort Hill Activity Center.

Managing this revenue-generating aspect for the District in 2018 will continue to focus on two primary goals: (1) renew current sponsors with the goal of continuing to increase their participation and contribution levels and (2) identify new District-wide sponsorship opportunities and potential partners. New and still-growing programs at Fort Hill Activity Center will provide the District with more opportunities to focus on larger partnership possibilities within athletics as well as District-wide.



Sponsorships	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Sales	-	-	-	-	-	-	0%	-	0%
Alternative Revenue	42,501	19,516	23,000	24,025	23,000	(1,025)	-4%	-	0%
Miscellaneous	9,543	6,187	4,284	-	12	12	0%	(4,272)	-100%
Total Revenue	52,044	25,703	27,284	24,025	23,012	(1,013)	-4%	(4,272)	-16%
Expenses									
Wages & Benefits	94,464	80,649	99,644	67,840	69,324	1,484	2%	(30,320)	-30%
Supplies	195	39	250	148	400	252	170%	150	60%
Contractual Services	6,143	7,333	10,420	4,395	3,920	(475)	-11%	(6,500)	-62%
Total Expenditures	100,802	88,021	110,314	72,383	73,644	1,261	2%	(36,670)	-33%
Surplus/(Deficit)	(\$48,758)	(\$62,318)	(\$83,030)	(\$48,358)	(\$50,632)	(\$2,274)	5%	\$32,398	-39%

Allocations

The allocation budget is an administrative budget that captures fund-level revenue and expenses. Revenue includes property taxes, replacement taxes, interest income and miscellaneous reimbursements. Expenses include administrative costs that are shared by various departments that are identified within each fund.

Allocations-Recreation	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 vs. 2017 Proj	%	2018 vs. 2017 Budget	%
Revenue									
Property Taxes	\$3,184,785	\$3,189,463	\$3,195,000	\$3,195,000	\$3,195,000	\$0	0%	\$0	0%
Replacement Taxes	154,700	154,400	112,100	112,100	115,500	3,400	3%	3,400	3%
Investment Income	11,907	9,039	6,802	25,468	35,270	9,802	38%	28,468	419%
Miscellaneous	185,570	142,331	178,092	157,802	177,548	19,746	13%	(544)	0%
Other Financing Sources	829,446	1,652,350	1,330,676	1,187,131	1,551,146	364,015	31%	220,470	17%
Total Revenue	4,366,408	5,142,830	4,822,670	4,677,501	5,074,464	396,963	8%	251,794	5%
Expenses									
Wages & Benefits	113,506	-	10,000	-	5,000	5,000	0%	(5,000)	-50%
Supplies	13,110	21,555	19,800	19,800	19,800	-	0%	-	0%
Contractual Services	22,320	30,385	35,600	35,600	36,900	1,300	4%	1,300	4%
Utilities	440,105	512,787	549,097	549,897	597,482	47,585	9%	48,385	9%
Total Expenditures	589,041	564,727	614,497	605,297	659,182	53,885	9%	44,685	7%
Surplus/(Deficit)	\$3,777,367	\$4,578,103	\$4,208,173	\$4,072,204	\$4,415,282	\$343,078	8%	\$207,109	5%

2018 Golf Fund

The Naperville Park District currently operates two, 18-hole municipal golf facilities: Springbrook and Naperbrook. While similar, each facility offers a different golfing experience for players of all ages and abilities. The main goal of the Golf Department is to provide challenging, yet accessible and enjoyable golfing experiences to the residents of Naperville as well as to our nonresident guests at an affordable price. Our guiding principles drive everything that we do and assist in making decisions related to golf. The four main principles - **customer service, financial stability, public access and effective operations** allow staff to focus its efforts and resources in the areas that are most important to golfers.

Golf Services

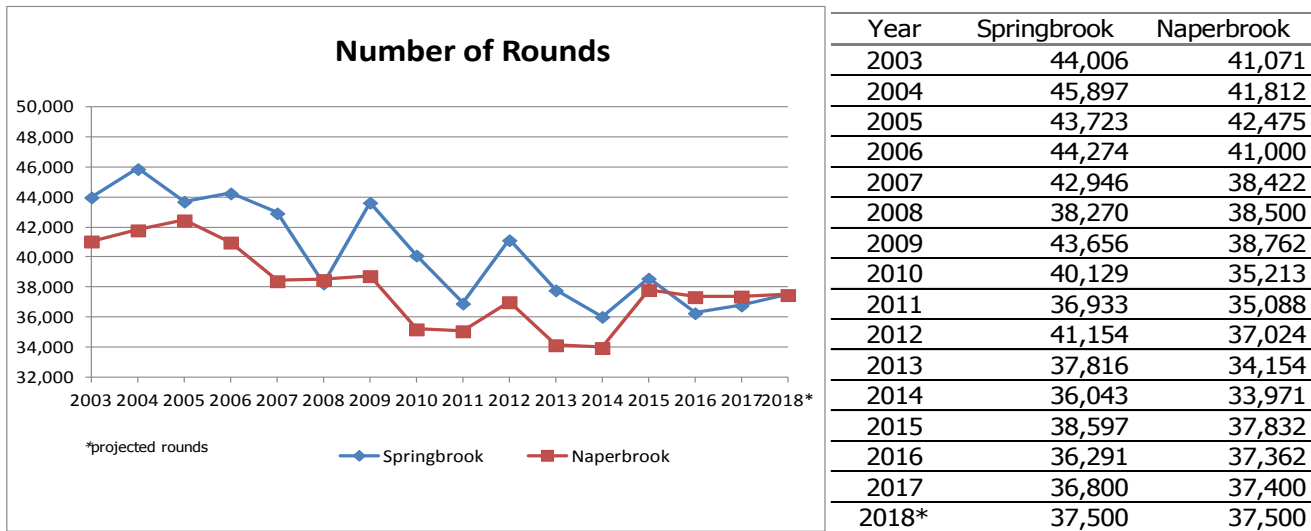
	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	Variance 2018 Budget vs. 2017 Proj	%	Variance 2018 Budget vs. 2017 Budget	%			
Revenue												
Investment Income	(2)	4,855	2,900	0%	12,500	0%	15,900	0%	3,400	27.2%	13,000	448.3%
Charges for Services	2,702,226	2,641,259	2,668,850	73%	2,630,935	71%	2,656,160	72%	25,225	1.0%	(12,690)	-0.5%
Sales	820,462	786,689	773,174	21%	815,466	22%	810,543	22%	(4,923)	-0.6%	37,369	4.8%
Rental Income	98,575	93,204	93,380	3%	100,335	3%	\$100,500	3%	165	0.2%	7,120	7.6%
Alternative Revenue	8,920	11,300	7,500	0%	13,139	0%	\$12,000	0%	(1,139)	-8.7%	4,500	60.0%
Miscellaneous	123,394	133,258	123,843	3%	121,068	3%	\$116,889	3%	(4,179)	-3.5%	(6,954)	-5.6%
Other Financing Sources	-	-	-	0%	\$378	0%	\$0	0%	(378)	-100.0%	-	0.0%
Total Revenue	3,753,575	3,670,565	3,669,647	100%	3,693,821	100%	3,711,992	100%	18,171	0.5%	42,345	1.2%
Expenses												
Wages & Benefits	1,482,587	1,389,286	1,500,802	41%	1,377,739	37%	1,445,230	39%	67,491	4.9%	(55,572)	-3.7%
Supplies	374,429	379,535	395,219	11%	412,726	11%	400,152	11%	(12,574)	-3.0%	4,933	1.2%
Contractual Services	710,081	683,203	654,494	18%	709,517	19%	697,583	19%	(11,934)	-1.7%	43,089	6.6%
Utilities	75,958	78,390	94,568	3%	89,220	2%	90,176	2%	956	1.1%	(4,392)	-4.6%
Capital Projects	520	4,588	2,000	0%	1,562	0%	1,700	0%	138	8.8%	(300)	-15.0%
Miscellaneous	-	-	-	0%	-	0%	\$0	0%	-	0.0%	-	0.0%
Debt Service	742,253	736,900	748,300	20%	748,300	20%	\$754,200	20%	5,900	0.8%	5,900	0.8%
Other Financing Uses	367,747	398,663	274,264	7%	354,757	10%	322,951	9%	(31,806)	-9.0%	48,687	17.8%
Total Expenditures	3,753,575	3,670,565	3,669,647	100%	3,693,821	100%	3,711,992	100%	18,171	0.5%	42,345	1.2%
Surplus/(Deficit)	\$0	\$0	\$0		\$0		\$0		\$0	0.0%	\$0	0.0%
Fund Balance		\$ 842,081	\$ 842,081		\$ 842,081		\$ 842,081					

Total revenue in 2018 is projected to increase 1.2% or \$42,350 compared to the 2017 budget, while expenses are also budgeted to increase \$42,350 in 2018. Revenues are budgeted to increase .5%, or \$18,200 compared to the projected 2017 year end. The operation is budgeted to break even in 2018.

The Golf Services budget includes all principal and interest payments on its outstanding debt.

Trends

The chart below illustrates the trend in rounds played at each course since 2003.



Over the years, the number of rounds played has trended downward on a national and local level. Many factors have contributed to this trend, but some of the main reasons were unfavorable weather in addition to two primary obstacles: lack of time and expendable income. According to the National Golf Foundation (NGF), course closures have been outpacing the development of new courses since 2006, and time has now eclipsed money as the #1 reason why consumers do not play more golf.

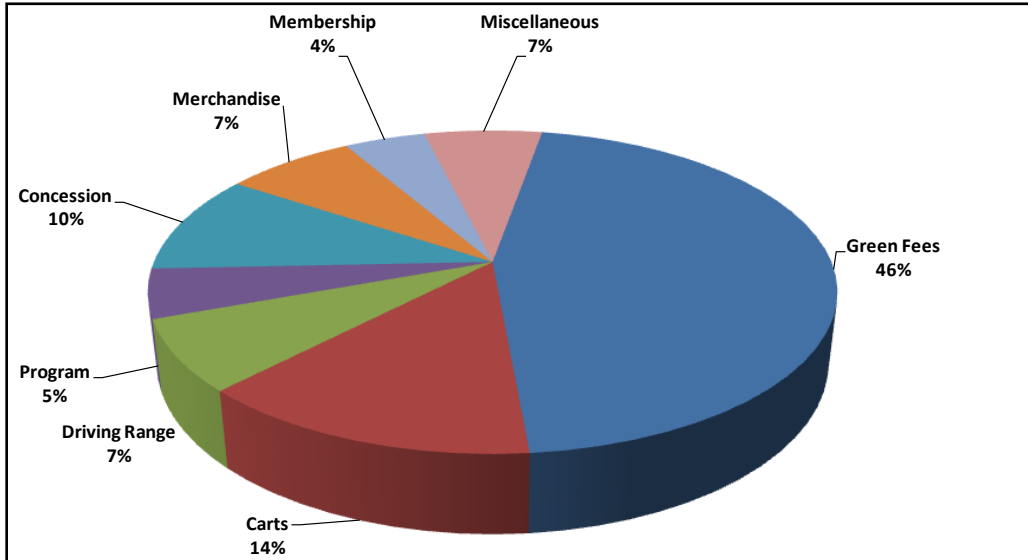
Time and money issues on the part of the customer, and a cool and wet spring, presented management with ongoing challenges. Rounds remained fairly constant with 2016 numbers at Naperbrook, and increasing slightly at Springbrook, with the opening of the practice facility and patio pavilion on Memorial Day weekend. The new features were a positive addition to the golf course, helping to increase revenues on the driving range and in Food and Beverage.

Concession revenues increased significantly at Springbrook as customers gave high praises to the new patio pavilion and menu improvements. Grilling will continue to be a focus at both courses to help increase food revenues. Customers in 2018 will enjoy a full year of use of the patio pavilions and the practice facility.

From a staffing perspective, golf as with other departments struggled with ACA limitations for staffing. The maintenance department had difficulty hiring enough staff members to fill part time only roles and staffing needs in the early spring and late fall. A full time position in maintenance was not filled due to a tight labor market for golf employees. Food and Beverage departments were challenged to adequately staff daily.

2018 Golf Services-Revenue

Golf manages its operations by closely tracking its six main revenue engines: green fees, cart fees, range fees, lessons, food and beverage, and merchandise. The chart and table below illustrates the 2018 expected performance by these primary revenue sources.



Golf Services Revenue

	Budget 2017		Projections 2017		Budget 2018		2018 vs. Proj Variance		Budget Variance	
Green Fees	1,702,500	46%	1,681,373	46%	1,700,000	46%	18,627	1.1%	\$ (2,500)	-0.1%
Carts	503,300	14%	506,728	14%	508,600	14%	1,872	0.4%	5,300	1.1%
Driving Range	263,450	7%	252,067	7%	264,950	7%	12,883	5.1%	1,500	0.6%
Program	199,600	5%	190,767	5%	188,940	5%	-1,827	-1.0%	-10,660	-5.3%
Concession	368,595	10%	365,120	10%	370,143	10%	5,023	1.4%	1,548	0.4%
Merchandise	237,429	6%	294,891	8%	271,000	7%	-23,891	-8.1%	33,571	14.1%
Membership	166,750	5%	155,455	4%	163,600	4%	8,145	5.2%	-3,150	-1.9%
Miscellaneous	228,023	6%	247,420	7%	249,961	7%	2,541	1.0%	21,938	9.6%
Total Revenue	\$ 3,669,647	100%	\$ 3,693,821	100%	\$ 3,717,194	100%	\$ 23,373	0.6%	\$ 47,547	1.3%

Greens Fees

Greens fees, which represent 46% of the total revenue, are budgeted to increase \$18,627 compared to the 2017 year-end estimate. In 2018, green fees will not be increased as competition continues to place pressure on fees. Total rounds at each course increased slightly in 2017, with Naperbrook projected to finish with 900 more rounds than Springbrook. In 2015, the fee structure for both courses was revamped, and to help promote more play at Naperbrook, most fees there are \$5 less than Springbrook. This plan has proved to be successful, as rounds at Naperbrook have increased nearly 10% over 2014 numbers, while Springbrook rounds have remained relatively constant. For budgets, staff has utilized a three-year average to calculate the next year's rounds and revenue totals. Management is presenting the 2018 rounds totals with no significant changes at Naperbrook as rounds have been very consistent since 2015. Springbrook totals for 2018 will have a small increase over 2017 year end projections, based off the three year average.

Cart Fees

Cart fees represent 14% of total 2018 revenue and the total cart fee revenue is projected remain relatively steady compared to the 2017 year end projected total. Golf in 2014 added new updated GPS monitors to all carts, providing a significant upgrade over the previous yardage devices.

Driving Range

Driving range revenue represents 7% of the total 2018 operating revenue. Range revenue is budgeted to increase by 5.1%, or \$12,883 compared to the 2017 year end projected total, as the Springbrook new tee not opening until Memorial Day impacted the 2017 revenue numbers. With the renovation and improvements to the Springbrook practice facility completed in 2016, fees for range balls were increased at Springbrook. After the greens and tees opened in late May 2017, use of the new practice facility is expected to increase slightly over previous years, as the new facility will offer better quality turf and larger practice areas. Naperbrook will not have any range ball fee increases.

Programs

Program income accounts for 5% of the total 2018 revenue and includes golf lessons (group and private), various junior and adult programs, and the golf fitness programs. Golf program revenues are budgeted to decrease by 1.0%, or \$8,127 compared to the 2017 year-end estimate, and \$10,660 or 5.3% compared to 2017 budget. Adult and most junior programs continue to grow, but the Training Center and Jr. developmental leagues are expected to show declines in participation compared with 2017 budget, but increases compared to 2017 projections.

Concessions

Concessions revenue accounts for 10% of the total revenue for Golf Services. Concessions sales are budgeted to increase 1.4% or \$5,023 compared to the 2017 year end projections. Concession sales continue to have growth opportunities, with food upgrades and improved ambience helping to drive new revenues. Increased revenue in 2018 is expected from pricing adjustments and increased availability of the beverage cart.

Merchandise

Merchandise income represents 7% of the total revenue for Golf Services. Revenue is budgeted to be lower compared to the 2017 year-end projections by 8.1% or \$23,891, but increase \$33,571, or 14.1% compared to 2017 budget. Golf experienced significant revenue gains in merchandise sales in 2017, as local golf retail stores closed and limited competition. Staff expects continued strong sales in merchandise, but several large club purchases in 2017 point to a possible reduction in hard good sales which could limit total revenue. Growth is expected compared to 2015-2016 revenues.

Membership

2017 membership revenue includes annual Brooks Link's memberships, and the Brooks Advantage Card membership, representing 4% of the total revenue for Golf Services. The 2017 membership program revenue is budgeted to increase 5.2%, or \$8,145 compared with 2017 projections, and decrease 1.9% or \$3,150 compared with 2017 budget. Management

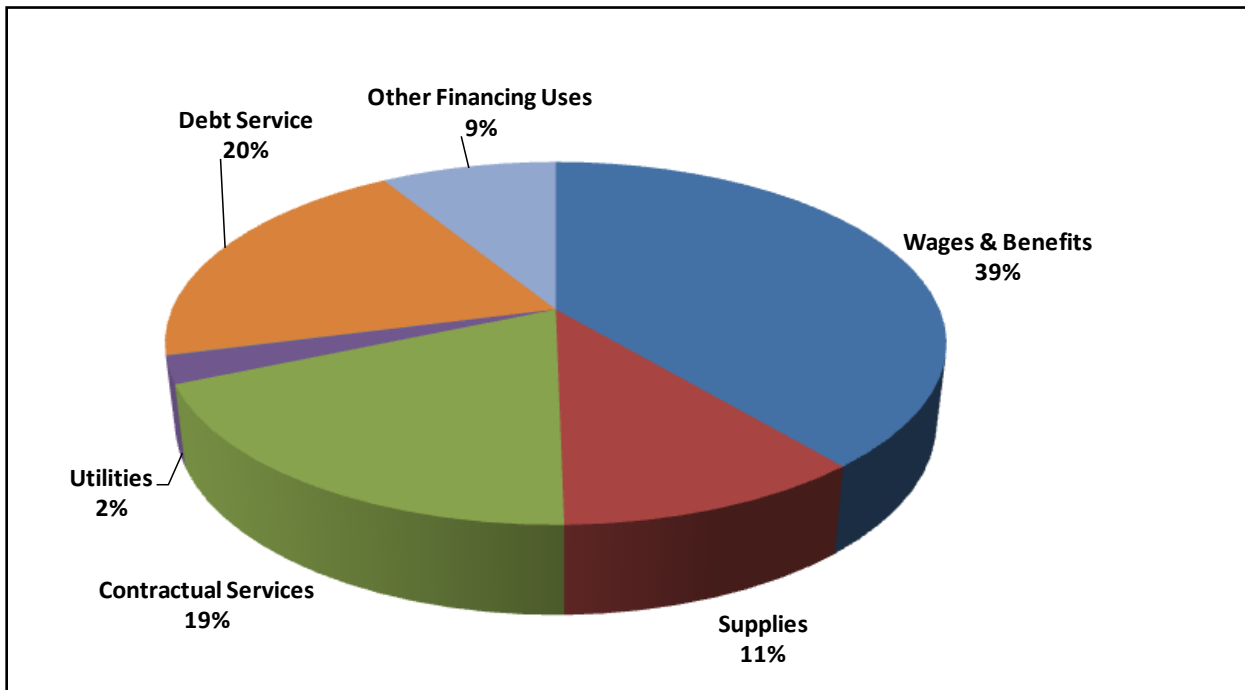
restructured the membership options and fees offered in 2015, with lower priced memberships attracting the most new members, while higher priced memberships decreased. Memberships are a very competitive market, and Golf Services will look to heavily promote the membership benefits at our courses to keep existing members, and add new members. The Brooks Advantage Card continued to have solid participation in 2017, as the card program was reworked in 2015 to offer better value to frequent players. A drop in card purchases was seen in 2017, but changes to online booking rates and increased marketing of benefits is expected to help return the card purchase numbers to 2016 levels.

Miscellaneous

Miscellaneous revenue includes tournament income, soft drink vending commissions and miscellaneous reimbursement accounts such as high school and college golf fees. Miscellaneous income represents 7% of the total revenue for Golf Services.

2018 Golf Services-Expenditures

Expenditures for the Golf Services budget are detailed as follows:



Golf Services Expenditures

	Budget 2017		Projections 2017		Budget 2018		2018 vs. Proj Variance		Budget Variance	
Wages & Benefits	1,500,802	41%	1,377,739	37%	1,445,231	39%	67,492	4.9%	-55,571	-3.7%
Supplies	395,219	11%	412,726	11%	400,152	11%	-12,574	-3.0%	4,933	1.2%
Contractual Services	654,494	18%	709,517	19%	697,583	19%	-11,934	-1.7%	43,089	6.6%
Utilities	94,568	3%	89,220	2%	90,176	2%	956	1.1%	-4,392	-4.6%
Capital Projects	2,000	0%	1,562	0%	1,700	0%	138	8.8%	-300	-15.0%
Debt Service	748,300	20%	748,300	20%	754,200	20%	5,900	0.8%	5,900	0.8%
Other Financing Uses	274,264	7%	354,757	10%	322,950	9%	-31,807	-9.0%	48,686	17.8%
Total Expenditures	\$ 3,669,647	100%	\$ 3,693,821	100%	\$ 3,711,992	100%	\$ 18,171	0.5%	\$ 42,345	1.2%

Wages & Benefits

Wages and benefits account for 39% of the total budget. In 2018 these expenses are budgeted to decrease \$55,571 or 3.7% compared to the 2017 budget. The full time position of Second Assistant Golf Course Superintendent at Springbrook was eliminated. This position's main responsibilities were to supervise staff, plant protectant applications, and irrigation monitoring and troubleshooting, with equipment operation and golf course maintenance as secondary responsibilities. An additional seasonal six month position was added to help with basic tasks during April-September.

The 2018 budget includes a 3% compensation pool for employees (the compensation pool accounts for merit increases, market adjustments and employee bonuses). Health insurance premiums for 2018 remained flat with no plan design changes. Dental insurance rates will increase 3.4% and vision premiums will decrease 18%. The employee contribution rate for

those eligible staff participating in the PPO plan at any level is 15% and 12% for the HMO plan.

Supplies

Supplies represent 11% of the total operating budget, and are budgeted to increase 1.2% or \$4,933 compared to the 2017 budget, and decrease 3% or \$12,574 compared to the 2017 year-end estimate. Plant protectants and small tools will see significant reductions compared to 2017 projections, as tool inventory has been updated and plant protectants will reduce to 3 year averages.

Contractual Services

Contractual services account for 19% of the total operating budget, and are budgeted to increase 6.6% or \$43,089 compared to 2017 budget, and decrease 1.7% or \$11,934 compared to the 2017 year-end estimate. The increase compared to the 2017 budget is primarily the result of the new golf cart GPS contract, and increased retail purchases due to increase merchandise sales.

Utilities

Utilities account for 2% of the total budget, and are budgeted to decrease 4.6% or \$4,392 compared to the 2017 budget, and increase \$1.1% or \$956 compared to the 2017 year-end projections.

Capital Projects

In early 2014, the golf fund was reclassified from an Enterprise Fund to a Special Revenue Fund. As a result, golf capital projects will be funded through the District's capital department similar to all other District capital projects. A total of \$500,000 has been allocated for golf capital projects (see the capital section contained in this document for further details).

Debt Service

Debt service includes principal and interest owed on the golf courses' outstanding debt. Golf currently has one debt issue outstanding with debt obligations until 2019. Golf issued debt in the beginning of 2006 for two purposes: to restructure repayment of \$1.65 million in existing debt and issue \$4.8 million in new money for various capital improvement projects. Prior to any refunding, debt service will total \$754,200 in 2018.

Other Financing Uses

The 2017 golf budget anticipates an operating surplus of \$322,950. With healthy reserves in the golf fund, a transfer of this surplus has been budgeted to the capital department to fund improvements.

2018 Golf Services

The Golf Services 2018 combined budget by course is presented below:

Golf Services	Springbrook	Naperbrook	Budget 2018	Projections 2017	Budget 2017	2018 Budget vs. 2017 Projected	2018 Budget vs. 2017 Budget
Revenue							
Investment Income	7,950	7,950	15,900	12,500	2,900	3,400	13,000
Charges for Services	1,461,120	1,195,040	2,656,160	2,630,935	2,668,850	25,225	(12,690)
Sales	465,943	344,600	810,543	815,466	773,174	(4,923)	37,369
Rental Income	75,000	25,500	100,500	100,335	93,380	165	7,120
Alternative Revenue	6,000	6,000	12,000	13,139	7,500	(1,139)	4,500
Miscellaneous	65,474	51,415	116,889	121,068	123,843	(4,179)	(6,954)
Total Revenue	\$2,081,487	1,630,505	\$3,711,992	3,693,821	3,669,647	\$18,172	\$42,346
Expenses							
Wages & Benefits	736,274	708,956	1,445,230	1,377,739	1,500,802	67,491	(55,572)
Supplies	204,738	195,415	400,153	412,726	395,219	(12,573)	4,934
Contractual Services	414,608	282,975	697,583	709,517	654,494	(11,934)	43,089
Utilities	40,963	49,213	90,176	89,220	94,568	956	(4,392)
Capital Projects	500	1,200	1,700	1,562	2,000	138	(300)
Debt Service	625,986	128,214	754,200	748,300	748,300	5,900	5,900
Other Financing Uses	58,419	264,532	322,951	354,757	274,264	(31,806)	48,687
Total Expenditures	2,081,487	1,630,505	3,711,992	3,693,821	3,669,647	18,172	42,346
Surplus/(Deficit)	-	\$0	\$0	\$0	\$0	\$0	\$0

Springbrook

Located in west central Naperville and adjacent to the DuPage County Forest Preserve's Dragon Lake, the Springbrook golf facility commands some of the finest views of Naperville's open space and trails. The 40-year old facility features a challenging 18-hole championship golf course. It's beautiful, mature and lush foliage and trees complement the manicured greens, tees and fairways. Combined with its exceptional course design, golfers of all skill levels return time and again to play.

In 2017, significant improvements to the patio and practice facility were completed, plus updated lighting and kitchen counters were added. The practice facility was completely renovated and expanded, adding a second chipping green with bunker, a 10,000 sq ft practice green, and a 40,000 sq ft driving range tee. On the back patio, a large pavilion was added to provide a welcoming spot to enjoy food and beverage before or after a round. Both improvements have been well received, and are providing avenues for increased revenue.

Springbrook Golf Course has been recognized by Golf Digest as one of the "Top Places to Play" and hole #10 made West Suburban Living Magazine's "Dream 19."

The combined budget for the Springbrook Golf Course is presented below:

Springbrook	Admin	Grounds	Proshop	Concession	Merchandise	Budget 2018	Projections 2017	Budget 2107
Revenue								
Investment Income	7,950	-	-	-	-	7,950	6,250	1,450
Charges for Services	-	-	1,461,120	-	-	1,461,120	1,427,215	1,474,000
Sales	-	-	103,800	191,143	171,000	465,943	455,894	434,724
Rental Income	-	-	75,000	-	-	75,000	74,585	68,000
Alternative Revenue	3,000	-	3,000	-	-	6,000	34,577	30,875
Miscellaneous	1,540	10,656	25,316	15,137	12,825	65,474	40,528	43,843
Other Financing Sources	-	-	-	-	-	-	182	-
Total Revenue	12,490	10,656	1,668,236	206,280	183,825	2,081,487	2,039,231	2,052,892
Expenses								
Wages & Benefits	-	397,560	290,399	48,315	-	736,273	710,423	793,325
Supplies	675	154,843	43,400	5,820	-	204,738	209,439	202,209
Contractual Services	24,200	23,360	118,060	102,304	146,684	414,608	423,800	380,419
Utilities	40,963	-	-	-	-	40,963	42,610	42,760
Capital Projects	-	-	500	-	-	500	500	500
Debt Service	625,986	-	-	-	-	625,986	621,089	621,089
Other Financing Uses	58,419	-	-	-	-	58,419	31,370	12,590
Total Expenditures	750,243	575,763	452,359	156,439	146,684	2,081,487	2,039,231	2,052,892
Surplus/(Deficit)	\$ (737,753)	\$ (565,107)	\$ 1,215,877	\$ 49,841	\$ 37,141	\$ -	\$ -	\$ -

Naperbrook

Located in northwest unincorporated Plainfield, scenic Naperbrook Golf Course is a "links-style" course, carved out of good Illinois farmland. It features rolling hills, native prairie grasses and ten ponds throughout the 6,755 yard, par 72 challenge with four sets of tees, large greens, one double green, hidden bunkers and wide fairways. Additional amenities include a ten-acre driving range and an inviting patio area to enjoy food and beverages after a round. In 2017, improvements were made to interior lighting and the kitchen service areas, and the exterior the roof was replaced.

Naperbrook Golf Course has been recognized by Golf Digest as one of the "Top Places to Play."

The combined budget for the Naperbrook Golf Course is presented below:

Naperbrook	Admin	Grounds	Proshop	Concession	Merchandise	Budget 2018	Projections 2017	Budget 2017
Revenue								
Investment Income	7,950	-	-	-	-	7,950	6,250	1,450
Charges for Services	-	-	1,195,040	-	-	1,195,040	1,203,720	1,194,850
Sales	-	-	65,600	179,000	100,000	344,600	359,572	338,450
Rental Income	-	-	25,500	-	-	25,500	25,750	25,380
Alternative Revenue	3,000	-	3,000	-	-	6,000	6,549	2,750
Miscellaneous	1,316	12,684	19,280	11,635	6,500	51,415	52,749	53,875
Total Revenue	12,266	12,684	1,308,420	190,635	106,500	1,630,505	1,654,590	1,616,755
Expenses								
Wages & Benefits	-	404,467	265,809	38,680	-	708,956	667,316	707,478
Supplies	675	155,140	32,400	7,200	-	195,415	203,287	193,011
Contractual Services	23,673	13,075	68,152	89,275	88,800	282,975	285,717	274,074
Utilities	49,213	-	-	-	-	49,213	46,610	51,808
Capital Projects	-	-	1,200	-	-	1,200	1,062	1,500
Debt Service	128,214	-	-	-	-	128,214	127,211	127,211
Other Financing Uses	264,532	-	-	-	-	264,532	323,387	261,674
Total Expenditures	466,307	572,682	367,561	135,155	88,800	1,630,505	1,654,590	1,616,755
Surplus/(Deficit)	\$ (454,041)	\$ (559,998)	\$ 940,859	\$ 55,480	\$ 17,700	\$ -	\$ -	-

Other Administrative Funds

The District has six administrative funds that account for the following activities. A brief description of these funds is included.

Social Security (FICA) – This fund is established to account for the employer’s portion of social security that totals 7.65% of total wages.

IMRF – This fund is established to account for revenues that are from a specific property tax levy and expenditures of these monies for employer contributions. These contributions are subsequently paid to the state-sponsored Illinois Municipal Retirement Fund, a multiple-employer public employee retirement system that acts as a common investment and administrative agent for 2,800 local governments and school districts in Illinois.

Audit – This fund is established to account for revenues that are from a specific property tax levy and expenditures of these monies are for the annual financial audit of the District.

Liability – This fund is established to account for revenues that are from a specific property tax levy and expenditures of these monies are for workers compensation, liability insurance and the risk management function for the District. The District has been a member of the Park District Risk Management Agency since 1986. PDRMA has over 150 members who have formed an insurance pool in order to obtain better control of the insurance market and risk management. PDRMA provides comprehensive coverage to all members for property, boiler and machinery, crime and lost revenues, general liability, auto liability and public officials’ errors and omissions, workers compensation and employer’s liability, as well as volunteer medical accident coverage.

WDSRA – This fund is established to account for revenues that are from a specific property tax levy and expenditures of these monies are paid to the Western DuPage Special Recreation Association to provide special recreation programs.

Debt Service – This fund is established from a specific property tax levy and expenditures of these monies repay principal and interest on the District’s General Obligation debt. The District issues debt to provide funds for acquisition and construction of major capital projects. General Obligation bonds are issued for general government activities, these are direct obligations and pledge the full faith and credit of the District.

October 2015 was the last time the District was rated by Moody’s Investor Service. Moody’s renewed the Park District’s Aaa bond rating citing the organization’s sound financial operations and healthy reserve levels, the substantial tax base, and favorable debt profile. The District received its first Aaa rating from Moody’s in January 2008.

2018 Budget Summaries - Fund Level

General Fund - Operating

General Fund - Operating	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	Variance 2018 Budget vs. 2017 Proj	%	Variance 2018 Budget vs. 2017 Budget	%			
Revenue												
Property Taxes	\$5,649,153	\$5,813,054	\$5,797,868	95%	\$5,797,868	94%	\$6,288,195	95%	\$490,327	8.5%	\$490,327	8.5%
Replacement Taxes	94,495	\$66,409	89,300	1%	89,300	1%	75,300	1%	(14,000)	-15.7%	(14,000)	-15.7%
Investment Income	18,298	\$9,522	10,150	0%	26,125	0%	37,072	1%	10,947	41.9%	26,922	265.2%
Rental Income	13,665	\$15,491	11,500	0%	16,801	0%	15,680	0%	(1,121)	-6.7%	4,180	36.3%
Alternative Revenue	25,970	\$11,212	18,270	0%	14,274	0%	18,270	0%	3,996	28.0%	-	0.0%
Miscellaneous	189,839	\$198,245	186,673	3%	216,758	4%	192,975	3%	(23,783)	-11.0%	6,302	3.4%
Other Financing Sources	3,313	\$921	600	0%	800	0%	600	0%	(200)	-25.0%	-	0.0%
Total Revenue	\$5,994,732	\$6,114,853	\$6,114,361	100%	\$6,161,926	100%	\$6,628,092	100%	\$466,166	7.6%	\$513,731	8.4%
Expenses												
Wages & Benefits	2,980,573	\$3,201,940	3,372,915	55%	3,241,123	53%	3,325,893	50%	84,770	2.6%	(47,022)	-1.4%
Supplies	464,428	\$437,357	499,700	8%	452,099	7%	480,790	7%	28,691	6.3%	(18,910)	-3.8%
Contractual Services	752,743	\$670,161	799,888	13%	773,278	13%	746,544	11%	(26,734)	-3.5%	(53,344)	-6.7%
Utilities	86,320	\$74,722	97,682	2%	80,611	1%	95,652	1%	15,041	18.7%	(2,030)	-2.1%
Capital Projects	583	\$1,006	1,000	0%	8,000	0%	1,100	0%	(6,900)	-86.3%	100	10.0%
Miscellaneous	12,741	\$12,437	12,500	0%	12,450	0%	12,700	0%	250	2.0%	200	1.6%
Other Financing Uses	1,697,345	\$2,128,546	1,330,676	22%	1,594,365	26%	1,965,413	30%	371,048	23.3%	634,737	47.7%
Total Expenditures	\$5,994,732	\$6,526,168	\$6,114,361	100%	\$6,161,926	100%	\$6,628,092	100%	\$466,166	7.6%	\$513,731	8.4%
*Surplus/(Deficit)	\$0	(\$411,315)	\$0		\$0		\$0		\$0	0.0%	(\$0)	-100.0%
Fund Balance	\$4,715,260	\$4,303,945	\$4,303,945		\$4,303,945		\$4,303,945					

* The \$411,315 deficit in 2016 was a planned drawdown of funds that were transferred to the Recreation Fund.

General Fund - Capital

General Fund - Capital	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	Variance 2018 Budget vs. 2017 Proj	%	Variance 2018 Budget vs. 2017 Budget	%			
Revenue												
Property Taxes	\$5,117,311	\$5,265,781	\$5,252,132	73%	\$5,252,132	66%	\$5,696,305	64%	\$444,173	8.5%	\$444,173	8.5%
Investment Income	60,133	68,653	24,367	0%	77,359	1%	99,366	1%	22,007	28.4%	74,999	307.8%
Rental Income	6,000	6,750	6,750	0%	6,750	0%	6,750	0%	-	0.0%	-	0.0%
Alternative Revenue	251,758	2,777,410	121,000	2%	121,000	2%	50,000	1%	(71,000)	-58.7%	(71,000)	-58.7%
Miscellaneous	1,968,204	3,534,757	1,292,654	18%	1,441,495	18%	1,425,805	16%	(15,690)	-1.1%	133,151	10.3%
Other Financing Sources	11,195,475	13,946,741	540,284	7%	1,059,157	13%	1,612,218	18%	553,061	52.2%	1,071,934	198.4%
Total Revenue	18,598,881	25,600,092	7,237,187	100%	7,957,893	100%	8,890,444	100%	932,551	11.7%	1,653,257	22.8%
Expenses												
Capital Projects	14,277,702	23,342,280	12,660,000	93%	12,302,600	93%	6,485,000	88%	(5,817,600)	-47.3%	(6,175,000)	-48.8%
Debt Service	1,458,109	963,300	881,249	7%	881,249	7%	636	0%	(880,613)	-99.9%	(880,613)	-99.9%
Other Financing Uses	-	6,003,563	-	0%	-	0%	875,288	12%	875,288	0.0%	875,288	0.0%
Total Expenditures	15,735,811	30,309,143	13,541,249	100%	13,183,849	100%	7,360,924	100%	(5,822,926)	-44.2%	(6,180,325)	-45.6%
Surplus/(Deficit)	\$2,863,070	(\$4,709,051)	(\$6,304,062)		(\$5,225,956)		\$1,529,521		\$6,755,477	-129.3%	\$7,833,582	-124.3%
Fund Balance	\$19,532,729	\$14,823,678	\$8,519,617		\$9,597,722		\$11,127,243					

Recreation Fund

Recreation Fund	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	Variance 2018 Budget vs. 2017 Proj	%	Variance 2018 Budget vs. 2017 Budget	%			
Revenue												
Property Taxes	\$3,184,785	\$3,189,463	\$3,195,000	23%	\$3,195,000	24%	\$3,195,000	23%	\$0	0.0%	\$0	0.0%
Replacement Taxes	154,700	154,400	112,100	1%	\$112,100	1%	\$115,500	1%	3,400	3.0%	3,400	3.0%
Investment Income	11,907	9,039	6,802	0%	\$25,468	0%	\$35,270	0%	9,802	38.5%	28,468	418.5%
Charges for Services	5,168,936	5,812,682	6,797,301	49%	\$6,838,088	51%	\$7,057,716	50%	219,628	3.2%	260,415	3.8%
Sales	330,501	565,642	746,200	5%	\$565,548	4%	\$576,802	4%	11,254	2.0%	(169,398)	-22.7%
Rental Income	569,023	545,905	568,116	4%	\$519,760	4%	\$563,350	4%	43,590	8.4%	(4,766)	-0.8%
Alternative Revenue	101,518	96,806	92,925	1%	\$96,269	1%	\$90,265	1%	(6,004)	-6.2%	(2,660)	-2.9%
Miscellaneous	799,932	847,997	967,593	7%	\$886,865	7%	\$1,001,578	7%	114,713	12.9%	33,985	3.5%
Other Financing Sources	829,446	1,652,350	1,330,676	10%	\$1,187,131	9%	1,551,146	11%	364,015	30.7%	220,470	16.6%
Total Revenue	\$11,150,748	\$12,874,284	\$13,816,713	100%	\$13,426,230	100%	\$14,186,628	100%	\$760,398	5.7%	\$369,915	2.7%
Expenses												
Wages & Benefits	7,013,018	7,875,351	8,833,995	64%	8,488,923	63%	\$9,002,444	63%	513,521	6.0%	168,449	1.9%
Supplies	986,447	1,039,208	1,100,007	8%	\$1,066,202	8%	\$1,155,254	8%	89,052	8.4%	55,247	5.0%
Contractual Services	2,643,639	2,908,159	3,134,065	23%	\$3,097,892	23%	\$3,193,224	23%	95,332	3.1%	59,159	1.9%
Utilities	488,038	615,394	723,121	5%	\$761,197	6%	\$804,782	6%	43,585	5.7%	81,661	11.3%
Capital Projects	19,606	24,857	25,525	0%	\$12,016	0%	\$30,925	0%	18,909	157.4%	5,400	21.2%
Total Expenditures	\$11,150,748	\$12,462,969	\$13,816,713	100%	\$13,426,230	100%	\$14,186,628	100%	\$760,398	5.7%	\$369,915	2.7%
Surplus/(Deficit)	\$0	\$411,315	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	
Fund Balance	\$2,518,307	\$2,929,622	\$2,929,622	\$2,929,622	\$2,929,622	\$2,929,622						

Golf Services

	Final 2015	Final 2016	Budget 2017	Projections 2017		Budget 2018		Variance 2018 Budget vs. 2017 Proj	%	Variance 2018 Budget vs. 2017 Budget	%	
Revenue												
Investment Income	(2)	4,855	2,900	0%	12,500	0%	15,900	0%	3,400	27.2%	13,000	448.3%
Charges for Services	2,702,226	2,641,259	2,668,850	73%	2,630,935	71%	2,656,160	72%	25,225	1.0%	(12,690)	-0.5%
Sales	820,462	786,689	773,174	21%	815,466	22%	810,543	22%	(4,923)	-0.6%	37,369	4.8%
Rental Income	98,575	93,204	93,380	3%	100,335	3%	\$100,500	3%	165	0.2%	7,120	7.6%
Alternative Revenue	8,920	11,300	7,500	0%	13,139	0%	\$12,000	0%	(1,139)	-8.7%	4,500	60.0%
Miscellaneous	123,394	133,258	123,843	3%	121,068	3%	\$116,889	3%	(4,179)	-3.5%	(6,954)	-5.6%
Other Financing Sources	-	-	-	0%	\$378	0%	\$0	0%	(378)	-100.0%	-	0.0%
Total Revenue	3,753,575	3,670,565	3,669,647	100%	3,693,821	100%	3,711,992	100%	18,171	0.5%	42,345	1.2%
Expenses												
Wages & Benefits	1,482,587	1,389,286	1,500,802	41%	1,377,739	37%	1,445,230	39%	67,491	4.9%	(55,572)	-3.7%
Supplies	374,429	379,535	395,219	11%	412,726	11%	400,152	11%	(12,574)	-3.0%	4,933	1.2%
Contractual Services	710,081	683,203	654,494	18%	709,517	19%	697,583	19%	(11,934)	-1.7%	43,089	6.6%
Utilities	75,958	78,390	94,568	3%	89,220	2%	90,176	2%	956	1.1%	(4,392)	-4.6%
Capital Projects	520	4,588	2,000	0%	1,562	0%	1,700	0%	138	8.8%	(300)	-15.0%
Miscellaneous	-	-	-	0%	-	0%	\$0	0%	-	0.0%	-	0.0%
Debt Service	742,253	736,900	748,300	20%	748,300	20%	\$754,200	20%	5,900	0.8%	5,900	0.8%
Other Financing Uses	367,747	398,663	274,264	7%	354,757	10%	322,951	9%	(31,806)	-9.0%	48,687	17.8%
Total Expenditures	3,753,575	3,670,565	3,669,647	100%	3,693,821	100%	3,711,992	100%	18,171	0.5%	42,345	1.2%
Surplus/(Deficit)	\$0	\$0	\$0		\$0		\$0		\$0	0.0%	\$0	0.0%
Fund Balance		\$ 842,081	\$ 842,081		\$ 842,081		\$ 842,081					

FICA

	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	Variance 2018 Budget vs. 2017 Proj	%	Variance 2018 Budget vs. 2017 Budget	%			
Revenue												
Property Taxes	\$698,801	\$784,403	\$900,000	99%	\$900,000	99%	\$790,000	99%	(\$110,000)	-12.2%	(\$110,000)	-12.2%
Investment Income	1,134	776	720	0%	2,630	0%	3,673	0%	1,043	39.7%	2,953	410.1%
Miscellaneous	7,949	8,021	4,800	1%	4,800	1%	4,800	1%	-	0.0%	-	0.0%
Other Financing Sources	-	-	-	0%	-	0%	-	0%	-	0.0%	-	0.0%
Total Revenue	707,884	793,200	905,520	100%	907,430	100%	798,473	100%	(108,957)	-12.0%	(107,047)	-11.8%
Expenses												
Wages & Benefits	685,071	737,279	850,000	100%	791,700	100%	873,300	100%	81,600	10.3%	23,300	2.7%
Total Expenditures	685,071	737,279	850,000	100%	791,700	100%	873,300	100%	81,600	10.3%	23,300	2.7%
Surplus/(Deficit)	\$22,813	\$55,921	\$55,520		\$115,730		(\$74,827)		(\$190,557)	-164.7%	(\$130,347)	-234.8%
Fund Balance	\$351,890	\$407,811	\$463,331		\$523,541		\$448,714					

Debt Service

	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	Variance 2018 Budget vs. 2017 Proj	%	Variance 2018 Budget vs. 2017 Budget	%			
Revenue												
Property Taxes	\$2,417,978	\$2,437,463	\$2,434,785	100%	\$2,434,785	100%	\$2,463,858	100%	\$29,073	1.2%	\$29,073	1.2%
Investment Income	3,840	4,358	2,591	0%	7,975	0%	10,602	0%	2,627	32.9%	8,011	309.2%
Total Revenue	2,421,818	2,441,821	2,437,376	100%	2,442,760	100%	2,474,460	100%	31,700	1.3%	37,084	1.5%
Expenses												
Contractual Services	1,537	-	1,590	0%	1,590	0%	1,272	0%	(318)	-20.0%	(318)	-20.0%
Debt Service	2,344,835	3,233,640	2,330,036	100%	2,330,036	100%	2,359,096	100%	29,060	1.2%	29,060	1.2%
Total Expenditures	2,346,372	3,233,640	2,331,626	100%	2,331,626	100%	2,360,368	100%	28,742	1.2%	28,742	1.2%
Surplus/(Deficit)	\$75,446	(\$791,819)	\$105,750		\$111,134		\$114,092		\$2,958	2.7%	\$8,342	7.9%
Fund Balance	\$2,346,037	\$1,554,218	\$1,659,968		\$1,665,352		\$1,779,444					

IMRF

	Final 2015	Final 2016	Budget 2017	Projections 2017		Budget 2018		Variance 2018 Budget vs. 2017 Proj	%	Variance 2018 Budget vs. 2017 Budget	%	
Revenue												
Property Taxes	\$760,629	\$732,540	\$750,000	99%	\$750,000	99%	\$730,000	99%	(\$20,000)	-2.7%	(\$20,000)	-2.7%
Investment Income	1,270	1,006	828	0%	2,817	0%	3,880	1%	1,063	37.7%	3,052	368.6%
Miscellaneous	7,128	6,162	5,600	1%	5,600	1%	5,600	1%	-	0.0%	-	0.0%
Total Revenue	769,027	739,708	756,428	100%	758,417	100%	739,480	100%	(18,937)	-2.5%	(16,948)	-2.2%
Expenses												
Wages & Benefits	721,518	728,703	753,900	100%	722,900	100%	791,140	100%	68,240	9.4%	37,240	4.9%
Total Expenditures	721,518	728,703	753,900	100%	722,900	100%	791,140	100%	68,240	9.4%	37,240	4.9%
Surplus/(Deficit)	\$47,509	\$11,005	\$2,528		\$35,517		(\$51,660)		(\$87,177)	-245.5%	(\$54,188)	####
Fund Balance	\$420,261	\$431,266	\$433,794		\$466,783		\$415,123					

Audit

	Final 2015	Final 2016	Budget 2017	Projections 2017		Budget 2018		Variance 2018 Budget vs. 2017 Proj	%	Variance 2018 Budget vs. 2017 Budget	%	
Revenue												
Property Taxes	\$18,549	\$19,439	\$20,500	100%	\$20,500	100%	\$21,000	100%	\$500	2.4%	\$500	2.4%
Investment Income	29	28	-	0%	57	0%	69	0%	12	21.1%	69	0.0%
Total Revenue	18,578	19,467	20,500	100%	20,557	100%	21,069	100%	512	2.5%	569	2.8%
Expenses												
Contractual Services	19,500	19,500	20,000	100%	20,000	100%	20,500	100%	500	2.5%	500	2.5%
Total Expenditures	19,500	19,500	20,000	100%	20,000	100%	20,500	100%	500	2.5%	500	2.5%
Surplus/(Deficit)	(\$922)	(\$33)	\$500		\$557		\$569		\$12	2.2%	\$69	13.8%
Fund Balance	\$9,653	\$9,620	\$10,120		\$10,177		\$10,746					

Insurance (PDRMA)

	Final 2015	Final 2016	Budget 2017	Projections 2017		Budget 2018		Variance 2018 Budget vs. 2017 Proj	%	Variance 2018 Budget vs. 2017 Budget	%	
Revenue												
Property Taxes	\$686,427	\$667,709	\$760,000	99%	\$760,000	99%	\$610,000	99%	(\$150,000)	-19.7%	(\$150,000)	-19.7%
Investment Income	1,226	814	828	0%	2,922	0%	4,227	1%	1,305	44.7%	3,399	410.5%
Miscellaneous	5,017	3,946	4,464	1%	4,464	1%	4,452	1%	(12)	-0.3%	(12)	-0.3%
Other Financing Sources	-	-	-	0%	-	0%	-	0%	-	0.0%	-	0.0%
Total Revenue	692,670	672,469	765,292	100%	767,386	100%	618,679	100%	(148,707)	-19.4%	(146,613)	-19.2%
Expenses												
Wages & Benefits	319,519	339,774	381,865	51%	354,955	53%	394,080	55%	39,125	11.0%	12,215	3.2%
Supplies	447	1,680	10,100	1%	4,279	1%	3,500	0%	(779)	-18.2%	(6,600)	-65.3%
Contractual Services	283,032	302,740	350,595	47%	308,305	46%	319,124	45%	10,819	3.5%	(31,471)	-9.0%
Total Expenditures	602,998	644,194	742,560	100%	667,539	100%	716,704	100%	49,165	7.4%	(25,856)	-3.5%
Surplus/(Deficit)	\$89,672	\$28,275	\$22,732		\$99,847		(\$98,025)		(\$197,872)	-198.2%	(\$120,757)	-531.2%
Fund Balance	\$346,317	\$374,592	\$397,324		\$474,439		\$376,414					

WDSRA

	Final 2015	Final 2016	Budget 2017	Projections 2017		Budget 2018		Variance 2018 Budget vs. 2017 Proj	%	Variance 2018 Budget vs. 2017 Budget	%	
Revenue												
Property Taxes	\$2,473,627	\$2,593,056	\$2,711,196	100%	\$2,711,196	100%	\$2,921,438	100%	\$210,242	7.8%	\$210,242	7.8%
Total Revenue	2,473,627	2,593,056	2,711,196	100%	2,711,196	100%	2,921,438	100%	210,242	7.8%	210,242	7.8%
Expenses												
Contractual Services	1,282,522	1,331,011	1,418,542	52%	1,418,542	52%	1,495,633	51%	77,091	5.4%	77,091	5.4%
Capital Projects	1,191,105	1,322,361	1,292,654	48%	1,292,654	48%	1,425,805	49%	133,151	10.3%	133,151	10.3%
Total Expenditures	2,473,627	2,653,372	2,711,196	100%	2,711,196	100%	2,921,438	100%	210,242	7.8%	210,242	7.8%
Surplus/(Deficit)	\$0	(\$60,316)	\$0		\$0		\$0		\$0	0.0%	\$0	0.0%
Fund Balance	\$70,316	\$10,000	\$10,000		\$10,000		\$10,000					

Cash-in-Lieu

	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	Variance 2018 Budget vs. 2017 Proj	%	Variance 2018 Budget vs. 2017 Budget	%			
Revenue												
Investment Income	24,132	19,654	7,414	100%	15,829	1%	21,342	100%	5,513	34.8%	13,928	187.9%
Alternative Revenue	1,470,296	688,946	-	0%	1,120,234	99%	-	0%	(1,120,234)	-100.0%	-	0.0%
Total Revenue	1,494,428	708,600	7,414	100%	1,136,063	100%	21,342	100%	(1,114,721)	-98.1%	13,928	187.9%
Expenses												
Other Financing Uses	-	6,904,700	266,020	0%	266,020	0%	-	#DIV/0!	(266,020)	-100.0%	(266,020)	-100.0%
Total Expenditures	-	6,904,700	266,020	0%	266,020	0%	-	#DIV/0!	(266,020)	-100.0%	(266,020)	-100.0%
Surplus/(Deficit)	\$1,494,428	(\$6,196,100)	(\$258,606)		\$870,043		\$21,342		(\$848,701)	-97.5%	\$279,948	-108.3%
Fund Balance	\$7,485,737	\$1,289,637	\$1,031,031		\$2,159,680		\$2,181,022					

General Fund Operating - All Departments

	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 Budget vs Projection Variance	%	2018-2017 Budget Variance	%
General Fund - Operating									
Taxes									
2100 Tax Revenue	5,649,153	5,813,054	5,797,868	5,797,868	6,288,195	490,327	8.5%	490,327	8.5%
2101 Replacement Taxes	94,495	66,409	89,300	89,300	75,300	-14,000	-15.7%	-14,000	-15.7%
Total Taxes	\$5,743,647	\$5,879,463	\$5,887,168	\$5,887,168	\$6,363,495	\$476,327	8.1%	\$476,327	8.1%
Investment Income									
2200 Interest Income	18,298	9,522	10,150	26,125	37,072	10,947	41.9%	26,922	265.2%
Total Investment Income	\$18,298	\$9,522	\$10,150	\$26,125	\$37,072	\$10,947	41.9%	\$26,922	265.2%
Rentals									
2500 Facility/Amenity Rentals	8,078	12,161	7,500	11,801	10,680	-1,121	-9.5%	3,180	42.4%
2501 Tournament Income	5,588	3,330	4,000	5,000	5,000	0	0.0%	1,000	25.0%
Total Rental Income	\$13,665	\$15,491	\$11,500	\$16,801	\$15,680	(\$1,121)	-6.7%	\$4,180	36.3%
Alternative Revenue									
2600 Grants	25,470	10,712	18,270	14,274	18,270	3,996	28.0%	0	0.0%
2601 Donations	500	500	0	0	0	0	0.0%	0	0.0%
Total Alternative Revenue	\$25,970	\$11,212	\$18,270	\$14,274	\$18,270	\$3,996	28.0%	\$0	0.0%
Miscellaneous									
2700 Ins Contribution - Employee	78,077	87,387	86,736	86,736	81,348	-5,388	-6.2%	-5,388	-6.2%
2703 WDSRA Reimbursement	10,737	13,819	13,501	13,286	13,271	-15	-0.1%	-230	-1.7%
2704 Reimbursement Income	59,299	65,265	46,936	64,284	56,156	-8,128	-12.6%	9,220	19.6%
2706 Miscellaneous Revenue	8,443	8,198	7,500	12,323	10,000	-2,323	-18.9%	2,500	33.3%
2710 Parking Permits	31,359	20,327	30,000	38,929	31,000	-7,929	-20.4%	1,000	3.3%
2713 Ticket Revenue	1,925	3,250	2,000	1,200	1,200	0	0.0%	-800	-40.0%
Total Miscellaneous Revenue	\$189,839	\$198,245	\$186,673	\$216,758	\$192,975	(\$23,783)	-11.0%	\$6,302	3.4%
Other Financing Sources									
2800 Debt Issue Proceeds	0	0	0	0	0	0	0.0%	0	0.0%
2801 Transfers In	0	0	0	0	0	0	0.0%	0	0.0%
2802 Admin Overhead Reimburse	0	0	0	0	0	0	0.0%	0	0.0%
2803 Sale of Vehicles/Equipment	3,313	921	600	800	600	-200	-25.0%	0	0.0%
Other Financing Income	\$3,313	\$921	\$600	\$800	\$600	(\$200)	-25.0%	\$0	0.0%
Total Revenue	\$5,994,732	\$6,114,853	\$6,114,361	\$6,161,926	\$6,628,092	\$466,166	7.6%	\$513,731	8.4%

	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 Budget vs Projection Variance	%	2018-2017 Budget Variance	%
General Fund - Operating									
Wages & Benefits									
3100 Wages - Regular	1,969,447	2,035,805	2,095,799	2,089,501	2,152,835	63,334	3.0%	57,036	2.7%
3101 Wages - Regular OT	35,777	52,216	41,037	44,997	37,402	-7,595	-16.9%	-3,635	-8.9%
3102 Wages - Short-term	317,185	340,360	390,308	375,145	387,237	12,092	3.2%	-3,071	-0.8%
3103 Wages - Short-term OT	6,233	7,375	4,500	6,000	6,500	500	8.3%	2,000	44.4%
3104 Employee Insurance	554,815	671,507	667,188	587,340	591,329	3,989	0.7%	-75,859	-11.4%
3107 Employee Assistance Program	4,575	4,752	5,200	4,752	4,990	238	5.0%	-210	-4.0%
3111 Tuition Reimbursement	0	4,500	9,000	9,000	9,000	0	0.0%	0	0.0%
3112 Employee Certifications	4,440	4,943	6,940	7,315	7,280	-35	-0.5%	340	4.9%
3113 Training & Conferences	40,915	32,184	83,342	60,052	70,865	10,813	18.0%	-12,477	-15.0%
3114 Mileage Reimbursement	1,668	2,491	2,650	1,480	2,430	950	64.2%	-220	-8.3%
3115 Auto Allowance	7,200	7,200	7,200	7,200	7,200	0	0.0%	0	0.0%
3116 Deferred Compensation	10,000	10,000	10,000	10,000	10,000	0	0.0%	0	0.0%
3117 Awards & Recognition	10,371	10,710	19,335	17,236	16,410	-826	-4.8%	-2,925	-15.1%
3119 Employee Wellness	1,029	779	12,986	4,355	5,170	815	18.7%	-7,816	-60.2%
3120 Staff shirts/Uniforms	16,919	17,117	17,430	16,750	17,245	495	3.0%	-185	-1.1%
Total Wages & Benefits	\$2,980,573	\$3,201,940	\$3,372,915	\$3,241,123	\$3,325,893	\$84,770	2.6%	(\$47,022)	-1.4%
Supplies									
3200 Office Supplies	8,849	6,780	10,350	10,400	10,150	-250	-2.4%	-200	-1.9%
3201 Tech parts/supplies	12,834	11,287	13,400	13,400	13,400	0	0.0%	0	0.0%
3202 Training Supplies	9,736	7,564	7,300	6,500	7,500	1,000	15.4%	200	2.7%
3203 Program Supplies	4,296	4,744	5,450	5,450	5,550	100	1.8%	100	1.8%
3204 Janitorial Supplies	2,113	1,914	2,300	3,200	2,800	-400	-12.5%	500	21.7%
3207 Books & Publications	488	613	1,300	1,256	1,550	294	23.4%	250	19.2%
3208 Meeting Supplies	2,264	1,609	3,350	2,643	3,250	607	23.0%	-100	-3.0%
3209 Safety Supplies	16,342	11,739	13,850	15,150	12,650	-2,500	-16.5%	-1,200	-8.7%
3210 Staff Supplies	4,433	4,200	4,940	4,900	4,900	0	0.0%	-40	-0.8%
3211 Repair Parts	117,544	117,923	124,900	112,500	122,500	10,000	8.9%	-2,400	-1.9%
3212 Motor Fuel	143,479	116,818	149,390	120,000	133,820	13,820	11.5%	-15,570	-10.4%
3213 Electrical Supplies	15,207	19,764	20,000	18,000	18,400	400	2.2%	-1,600	-8.0%
3214 Plumbing/Irrigation Supplies	16,567	17,298	22,250	18,000	20,000	2,000	11.1%	-2,250	-10.1%
3215 Building Materials & Supplies	16,099	16,413	20,000	18,000	18,000	0	0.0%	-2,000	-10.0%
3216 Aquatic/Pond Supplies	5,004	1,176	4,000	4,300	5,000	700	16.3%	1,000	25.0%
3218 Printer/Copier Supplies	1,743	9,607	3,000	3,000	3,000	0	0.0%	0	0.0%
3222 Oils/Lubricants	9,873	9,055	12,700	12,200	12,700	500	4.1%	0	0.0%
3226 Sand	236	135	300	300	300	0	0.0%	0	0.0%
3228 Small Tools & Equipment	13,121	18,704	15,600	15,600	15,600	0	0.0%	0	0.0%
3229 Paving/Masonry Supplies	5,877	5,301	6,920	3,500	5,920	2,420	69.1%	-1,000	-14.5%
3231 HVAC Supplies	5,154	7,133	9,700	9,700	11,700	2,000	20.6%	2,000	20.6%
3232 Playground Parts/Supplies	33,619	32,344	33,000	33,000	33,000	0	0.0%	0	0.0%
3233 Sign Supplies	11,546	11,244	7,500	13,000	11,000	-2,000	-15.4%	3,500	46.7%
3236 Park Amenities	6,642	2,919	6,800	6,800	6,800	0	0.0%	0	0.0%
3237 Building Amenities	915	1,015	600	1,200	600	-600	-50.0%	0	0.0%
3299 Miscellaneous Supplies	445	57	800	100	700	600	600.0%	-100	-12.5%
Total Supplies	\$464,428	\$437,357	\$499,700	\$452,099	\$480,790	\$28,691	6.3%	(\$18,910)	-3.8%

	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 Budget vs Projection Variance	%	2018-2017 Budget Variance	%
General Fund - Operating									
Contractual Services									
3300 Mobile Communication	13,908	16,012	16,250	16,250	16,500	250	1.5%	250	1.5%
3301 Dues & Memberships	23,747	18,253	24,759	24,847	25,717	870	3.5%	958	3.9%
3302 Printer/Copier Services	9,300	9,982	10,000	10,000	10,500	500	5.0%	500	5.0%
3303 Postage	6,111	8,313	7,680	6,955	7,330	375	5.4%	-350	-4.6%
3307 Legal Services	167,867	157,614	177,500	167,500	154,500	-13,000	-7.8%	-23,000	-13.0%
3308 Legal Notices/Publications	378	84	250	180	250	70	38.9%	0	0.0%
3309 Architectural/Engineering Services	0	0	1,000	785	500	-285	-36.3%	-500	-50.0%
3311 Alarm Services & Repairs	40,240	40,516	48,000	48,000	54,000	6,000	12.5%	6,000	12.5%
3314 Tech Support/Consulting	252	1,436	10,000	10,000	10,000	0	0.0%	0	0.0%
3319 Staff Recruitment	9,633	8,563	15,515	7,563	13,725	6,162	81.5%	-1,790	-11.5%
3320 Physicals/Employee Tests	15,987	23,661	23,005	19,861	22,420	2,559	12.9%	-585	-2.5%
3322 Printing	1,143	1,947	2,096	2,052	2,111	59	2.9%	15	0.7%
3323 Community/Public Relations	9,752	4,862	14,825	10,500	14,825	4,325	41.2%	0	0.0%
3328 Licenses/Easements	167	0	400	100	300	200	200.0%	-100	-25.0%
3330 Permit/Registration Fees	265	163	280	272	295	23	8.5%	15	5.4%
3331 Equipment Rental	6,691	4,203	3,000	2,500	2,250	-250	-10.0%	-750	-25.0%
3336 Consulting Services (Other)	54,950	20,385	65,600	65,600	26,100	-39,500	-60.2%	-39,500	-60.2%
3338 Payroll Processing	45,550	48,735	48,510	50,000	51,000	1,000	2.0%	2,490	5.1%
3340 Inspections/Certifications	12,888	13,018	14,500	14,500	14,850	350	2.4%	350	2.4%
3342 Tech support Contracts	142,092	143,162	168,325	166,050	168,641	2,591	1.6%	316	0.2%
3343 Vandalism Repairs	3,602	838	3,500	3,500	3,500	0	0.0%	0	0.0%
3344 Vehicle R&M	62,666	39,018	36,000	38,000	36,000	-2,000	-5.3%	0	0.0%
3345 Equipment R&M	24,931	17,079	16,500	26,217	20,500	-5,717	-21.8%	4,000	24.2%
3346 Building R&M	27,185	25,286	20,450	15,000	20,450	5,450	36.3%	0	0.0%
3347 Computer R&M	3,747	3,422	6,000	3,000	4,000	1,000	33.3%	-2,000	-33.3%
3349 Fencing R&M	4,228	84	3,500	3,500	3,500	0	0.0%	0	0.0%
3350 Bridge R&M	1,535	1,900	1,000	3,000	1,000	-2,000	-66.7%	0	0.0%
3399 Miscellaneous Services	63,928	61,626	61,443	57,546	61,780	4,234	7.4%	337	0.5%
Total Contractual Services	\$752,743	\$670,161	\$799,888	\$773,278	\$746,544	(\$26,734)	-3.5%	(\$53,344)	-6.7%
Utilities									
3400 Communication Lines	46,273	37,829	42,011	42,011	54,652	12,641	30.1%	12,641	30.1%
3402 Electricity	27,913	24,786	42,771	26,600	28,000	1,400	5.3%	-14,771	-34.5%
3403 Water	8,633	9,037	9,500	9,100	9,600	500	5.5%	100	1.1%
3404 Gas	3,501	3,071	3,400	2,900	3,400	500	17.2%	0	0.0%
Total Utilities	\$86,320	\$74,722	\$97,682	\$80,611	\$95,652	\$15,041	18.7%	(\$2,030)	-2.1%
Capital									
3500 Furniture & Fixtures	583	1,006	1,000	8,000	1,100	-6,900	-86.3%	100	10.0%
Total Capital Expense	\$583	\$1,006	\$1,000	\$8,000	\$1,100	(\$6,900)	-86.3%	\$100	10.0%

General Fund - Operating	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 Budget vs Projection Variance	%	2018-2017 Budget Variance	%
Miscellaneous									
3603 Investment Fees	12,741	12,437	12,500	12,450	12,700	250	2.0%	200	1.6%
Total Miscellaneous Expense	\$12,741	\$12,437	\$12,500	\$12,450	\$12,700	\$250	2.0%	\$200	1.6%
Other Financing Uses									
3801 Fund Transfer	1,697,345	2,128,546	1,330,676	1,594,365	1,905,163	310,798	19.5%	574,487	43.2%
Total Other Financing Uses	\$1,697,345	\$2,128,546	\$1,330,676	\$1,594,365	\$1,965,413	\$371,048	23.3%	\$634,737	47.7%
Total Expenditures	\$5,994,732	\$6,526,168	\$6,114,361	\$6,161,926	\$6,628,092	\$466,166	7.6%	\$513,731	8.4%
*Surplus/(Deficit)	\$0	(\$411,315)	(\$0)	\$0	\$0	\$0	0.0%	\$0	-100.0%

* The \$411,315 deficit in 2016 was a planned one-time drawn-down of operating reserves to be used for capital improvements.

Executive Director

Fund	General	01										
Dept	Executive Director	00	Final	Final	Budget	Projections	Budget	2018 Budget		2018-2017		
Sub-Dept	NA	00	2015	2016	2017	2017	2018	vs Projection	%	Budget	%	Variance
Miscellaneous												
2700	Ins Contribution - Employee		4,068	4,304	4,284	4,284	4,272	-12	-0.3%	-12	-0.3%	
2703	WDSRA Reimbursement		10,737	12,174	12,501	12,501	12,771	270	2.2%	270	2.2%	
2704	Reimbursement Income		545	195	0	2,410	0	-2,410	-100.0%	0	0.0%	
Total Miscellaneous Revenue			\$15,350	\$16,673	\$16,785	\$19,195	\$17,043	(\$2,152)	-11.2%	\$258	1.5%	
Total Revenue			\$15,350	\$16,673	\$16,785	\$19,195	\$17,043	(\$2,152)	-11.2%	\$258	1.5%	
Wages & Benefits												
3100	Wages - Regular		197,567	201,378	201,571	201,571	207,618	6,047	3.0%	6,047	3.0%	
3104	Employee Insurance		28,030	29,601	29,580	29,220	29,340	120	0.4%	-240	-0.8%	
3113	Training & Conferences		384	1,510	500	0	0	0	0.0%	-500	-100.0%	
3115	Auto Allowance		7,200	7,200	7,200	7,200	7,200	0	0.0%	0	0.0%	
3116	Deferred Compensation		10,000	10,000	10,000	10,000	10,000	0	0.0%	0	0.0%	
3117	Awards & Recognition		65	0	125	125	125	0	0.0%	0	0.0%	
3120	Staff shirts/Uniforms		55	0	100	100	100	0	0.0%	0	0.0%	
Total Wages & Benefits			\$243,301	\$249,689	\$249,076	\$248,216	\$254,383	\$6,167	2.5%	\$5,307	2.1%	
Supplies												
3200	Office Supplies		15	0	250	200	250	50	25.0%	0	0.0%	
3207	Books & Publications		268	0	300	300	300	0	0.0%	0	0.0%	
3208	Meeting Supplies		935	530	900	900	900	0	0.0%	0	0.0%	
3299	Miscellaneous Supplies		392	0	500	0	500	500	0.0%	0	0.0%	
Total Supplies			\$1,610	\$530	\$1,950	\$1,400	\$1,950	\$550	39.3%	\$0	0.0%	
Contractual Services												
3300	Mobile Communication		895	889	720	720	720	0	0.0%	0	0.0%	
3301	Dues & Memberships		9,804	9,814	9,545	9,799	9,845	46	0.5%	300	3.1%	
3307	Legal Services		163,408	150,030	165,000	160,000	142,000	-18,000	-11.3%	-23,000	-13.9%	
3323	Community/Public Relations		5,832	3,135	5,000	5,000	5,000	0	0.0%	0	0.0%	
3336	Consulting Services (Other)		950	8,315	50,600	50,600	2,100	-48,500	-95.8%	-48,500	-95.8%	
Total Contractual Services			\$180,889	\$172,183	\$230,865	\$226,119	\$159,665	(\$66,454)	-29.4%	(\$71,200)	-30.8%	
Miscellaneous												
Total Miscellaneous Expense			\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	
Total Expenditures			\$425,800	\$422,402	\$481,891	\$475,735	\$415,998	(\$59,737)	-12.6%	(\$65,893)	-13.7%	
Surplus/(Deficit)			(\$410,450)	(\$405,729)	(\$465,106)	(\$456,540)	(\$398,955)	\$57,585	-12.6%	\$66,151	-14.2%	

Finance

Fund	General	01						2018 Budget		2018-2017	
Dept	Finance	01	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Accounting	01	2015	2016	2017	2017	2018	Variance		Variance	
Miscellaneous											
	2700		12,081	12,792	12,696	12,696	13,668	972	7.7%	972	7.7%
	2704		6,967	6,390	8,000	6,200	6,400	200	3.2%	-1,600	-20.0%
	2706		50	231	0	1,152	0	-1,152	-100.0%	0	0.0%
Total Miscellaneous Revenue			\$19,098	\$19,413	\$20,696	\$20,048	\$20,068	\$20	0.1%	(\$628)	-3.0%
Total Revenue			\$19,098	\$19,413	\$20,696	\$20,048	\$20,068	\$20	0.1%	(\$628)	-3.0%
Wages & Benefits											
	3100		294,658	295,576	309,438	309,438	312,046	2,608	0.8%	2,608	0.8%
	3104		82,789	87,696	87,240	86,608	93,324	6,716	7.8%	6,084	7.0%
	3113		1,402	0	2,600	1,500	2,600	1,100	73.3%	0	0.0%
	3114		116	257	200	150	200	50	33.3%	0	0.0%
	3117		660	660	660	660	660	0	0.0%	0	0.0%
	3120		94	69	100	100	100	0	0.0%	0	0.0%
Total Wages & Benefits			\$379,719	\$384,258	\$400,238	\$398,456	\$408,930	\$10,474	2.6%	\$8,692	2.2%
Supplies											
	3200		1,210	1,302	1,850	1,850	1,550	-300	-16.2%	-300	-16.2%
	3208		33	85	50	50	50	0	0.0%	0	0.0%
Total Supplies			\$1,243	\$1,387	\$1,900	\$1,900	\$1,600	(\$300)	-15.8%	(\$300)	-15.8%
Contractual Services											
	3300		630	889	720	720	720	0	0.0%	0	0.0%
	3301		910	910	920	920	920	0	0.0%	0	0.0%
	3303		0	0	0	0	0	0	0.0%	0	0.0%
	3308		118	61	100	80	100	20	25.0%	0	0.0%
	3322		0	526	535	541	550	9	1.7%	15	2.8%
	3323		105	50	100	75	100	25	33.3%	0	0.0%
	3338		20,690	21,315	22,500	22,500	22,900	400	1.8%	400	1.8%
	3342		9,445	9,579	11,125	9,850	9,950	100	1.0%	-1,175	-10.6%
	3399		7,687	7,991	8,143	8,143	8,540	397	4.9%	397	4.9%
Total Contractual Services			\$39,585	\$41,321	\$44,143	\$42,829	\$43,780	\$951	2.2%	(\$363)	-0.8%

Fund	General	01							2018 Budget		2018-2017	
Dept	Finance	01	Final	Final	Budget	Projections	Budget		vs Projection	%	Budget	%
Sub-Dept	Accounting	01	2015	2016	2017	2017	2018		Variance		Variance	
Capital												
	3500 Furniture & Fixtures		217	200	0	0	0		0	0.0%	0	0.0%
Total Capital Expense			\$ 217	\$ 200	\$ -	\$ -	\$ -		\$ -	0.0%	\$ -	0.0%
Miscellaneous												
	3603 Investment Fees		12,740	12,437	12,500	12,450	12,700		250	2.0%	200	1.6%
Total Miscellaneous Expense			\$12,740	\$12,437	\$12,500	\$12,450	\$12,700		\$250	2.0%	\$200	1.6%
Total Expenditures			\$433,504	\$439,603	\$458,781	\$455,635	\$467,010		\$11,375	2.5%	\$8,229	1.8%
Surplus/(Deficit)			(\$414,406)	(\$420,190)	(\$438,085)	(\$435,587)	(\$446,942)		(\$11,355)	2.6%	(\$8,857)	2.0%

Information Technology

Fund	General	01						2018 Budget		2018-2017	
Dept	Business	01	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Information Technology	02	2015	2016	2017	2017	2018	Variance		Variance	
Miscellaneous											
	2700	Ins Contribution - Employee	3,101	2,676	5,316	5,316	3,540	-1,776	-33.4%	-1,776	-33.4%
	2704	Reimbursement Income	444	0	0	85	0	-85	-100.0%	0	0.0%
Total Miscellaneous Revenue			\$3,545	\$2,676	\$5,316	\$5,401	\$3,540	(\$1,861)	-34.5%	(\$1,776)	-33.4%
Other Financing Sources											
	2803	Sale of Vehicles/Equipment	2,562	0	0	0	0	0	0.0%	0	0.0%
Other Financing Income			\$2,562	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Total Revenue			\$6,107	\$2,676	\$5,316	\$5,401	\$3,540	(\$1,861)	-34.5%	(\$1,776)	-33.4%
Wages & Benefits											
	3100	Wages - Regular	111,190	124,665	120,969	120,969	136,551	15,582	12.9%	15,582	12.9%
	3101	Wages - Regular OT	1,910	1,842	2,500	2,500	2,500	0	0.0%	0	0.0%
	3102	Wages - Short-term	50	18,075	38,047	26,000	39,300	13,300	51.2%	1,253	3.3%
	3104	Employee Insurance	22,697	22,777	41,736	26,487	29,820	3,333	12.6%	-11,916	-28.6%
	3111	Tuition Reimbursement	0	4,500	4,500	4,500	4,500	0	0.0%	0	0.0%
	3112	Employee Certifications	0	0	1,500	1,500	1,500	0	0.0%	0	0.0%
	3113	Training & Conferences	125	311	2,600	2,600	2,600	0	0.0%	0	0.0%
	3114	Mileage Reimbursement	0	119	200	200	200	0	0.0%	0	0.0%
	3120	Staff shirts/Uniforms	125	235	300	120	120	0	0.0%	-180	-60.0%
Total Wages & Benefits			\$136,097	\$172,524	\$212,352	\$184,876	\$217,091	\$32,215	17.4%	\$4,739	2.2%
Supplies											
	3200	Office Supplies	426	217	150	150	150	0	0.0%	0	0.0%
	3201	Tech parts/supplies	11,238	10,756	12,000	12,000	12,000	0	0.0%	0	0.0%
	3202	Training Supplies	0	49	0	0	0	0	0.0%	0	0.0%
	3207	Books & Publications	0	349	250	250	250	0	0.0%	0	0.0%
	3208	Meeting Supplies	21	0	200	200	200	0	0.0%	0	0.0%
	3228	Small Tools & Equipment	0	70	0	0	0	0	0.0%	0	0.0%
Total Supplies			\$11,685	\$11,441	\$12,600	\$12,600	\$12,600	\$0	0.0%	\$0	0.0%
Contractual Services											
	3300	Mobile Communication	1,893	3,556	4,080	4,080	4,080	0	0.0%	0	0.0%
	3301	Dues & Memberships	0	0	0	600	700	100	16.7%	700	0.0%
	3302	Printer/Copier Services	0	0	0	0	0	0	0.0%	0	0.0%
	3303	Postage	36	176	250	250	250	0	0.0%	0	0.0%
	3314	Tech Support/Consulting	252	1,436	10,000	10,000	10,000	0	0.0%	0	0.0%
	3320	Physicals/Employee Tests	0	493	0	90	90	0	0.0%	90	0.0%
	3323	Community/Public Relations	40	75	75	75	75	0	0.0%	0	0.0%
	3336	Consulting Services (Other)	54,000	12,070	15,000	15,000	15,000	0	0.0%	0	0.0%
	3342	Tech support Contracts	103,608	116,978	131,000	130,000	130,000	0	0.0%	-1,000	-0.8%
	3347	Computer R&M	3,747	3,422	6,000	3,000	4,000	1,000	33.3%	-2,000	-33.3%
Total Contractual Services			\$163,576	\$138,206	\$166,405	\$163,095	\$164,195	\$1,100	0.7%	(\$2,210)	-1.3%
Utilities											
	3400	Communication Lines	1,841	1,977	2,400	2,400	2,400	0	0.0%	0	0.0%
Total Utilities			\$1,841	\$1,977	\$2,400	\$2,400	\$2,400	\$0	0.0%	\$0	0.0%
Capital											

Fund	General	01							2018 Budget		2018-2017	
Dept	Business	01	Final	Final	Budget	Projections	Budget		vs Projection	%	Budget	%
Sub-Dept	Information Technology	02	2015	2016	2017	2017	2018		Variance		Variance	
	3500 Furniture & Fixtures		0	0	0	7,400	0		-7,400	-100.0%	0	0.0%
Total Capital Expense			\$ -	\$ -	\$ -	\$ 7,400	\$ -		\$ (7,400)	-100.0%	\$ -	0.0%
Total Expenditures			\$313,199	\$324,148	\$393,757	\$370,371	\$396,286		\$25,915	7.0%	\$2,529	0.6%
Surplus/(Deficit)			(\$307,092)	(\$321,472)	(\$388,441)	(\$364,970)	(\$392,746)		(\$21,776)	7.6%	(\$4,305)	1.1%

Human Resources

Fund	General	01					2018 Budget		2018-2017		
Dept	Business	01	Final	Final	Budget	Projections	vs Projection	%	Budget	%	
Sub-Dept	Human Resources	03	2015	2016	2017	2017	Variance		Variance		
Miscellaneous											
	2700	Ins Contribution - Employee	7,458	9,377	9,024	9,024	9,504	480	5.3%	480	5.3%
	2704	Reimbursement Income	1,394	2,457	7,636	8,136	8,856	720	8.8%	1,220	16.0%
	2706	Miscellaneous Revenue	1,760	2,153	1,500	2,710	1,500	-1,210	-44.6%	0	0.0%
Total Miscellaneous Revenue			\$10,612	\$13,987	\$18,160	\$19,870	\$19,860	(\$10)	-0.1%	\$1,700	9.4%
Total Revenue			\$10,612	\$13,987	\$18,160	\$19,870	\$19,860	(\$10)	-0.1%	\$1,700	9.4%
Wages & Benefits											
	3100	Wages - Regular	225,204	255,808	252,103	255,808	269,259	13,451	5.3%	17,156	6.8%
	3101	Wages - Regular OT	49	682	712	1,372	2,002	630	45.9%	1,290	181.2%
	3102	Wages - Short-term	3,822	6,055	7,655	12,145	12,405	260	2.1%	4,750	62.1%
	3103	Wages - Short-term OT	0	0	0	0	0	0	0.0%	0	0.0%
	3104	Employee Insurance	52,118	63,839	62,418	59,281	65,660	6,379	10.8%	3,242	5.2%
	3107	Employee Assistance Program	4,575	4,752	5,200	4,752	4,990	238	5.0%	-210	-4.0%
	3112	Employee Certifications	90	0	60	60	0	-60	-100.0%	-60	-100.0%
	3113	Training & Conferences	12,100	13,986	45,235	23,652	33,025	9,373	39.6%	-12,210	-27.0%
	3114	Mileage Reimbursement	792	899	820	500	700	200	40.0%	-120	-14.6%
	3117	Awards & Recognition	9,124	9,967	17,150	15,551	14,225	-1,326	-8.5%	-2,925	-17.1%
	3119	Employee Wellness	1,029	779	12,986	4,355	5,170	815	18.7%	-7,816	-60.2%
	3120	Staff shirts/Uniforms	112	373	480	240	250	10	4.2%	-230	-47.9%
Total Wages & Benefits			\$309,015	\$357,140	\$404,819	\$377,716	\$407,686	\$29,970	7.9%	\$2,867	0.7%
Supplies											
	3200	Office Supplies	509	664	750	850	850	0	0.0%	100	13.3%
	3201	Tech parts/supplies	0	0	0	0	0	0	0.0%	0	0.0%
	3202	Training Supplies	410	879	1,200	600	1,400	800	133.3%	200	16.7%
	3207	Books & Publications	0	0	0	100	50	-50	-50.0%	50	0.0%
	3208	Meeting Supplies	111	253	500	350	400	50	14.3%	-100	-20.0%
	3209	Safety Supplies	0	688	1,200	0	0	0	0.0%	-1,200	-100.0%
	3210	Staff Supplies	0	0	0	0	0	0	0.0%	0	0.0%
Total Supplies			\$1,030	\$2,484	\$3,650	\$1,900	\$2,700	\$800	42.1%	(\$950)	-26.0%
Contractual Services											
	3300	Mobile Communication	1,263	2,223	2,160	2,160	2,160	0	0.0%	0	0.0%
	3301	Dues & Memberships	2,324	2,404	1,914	1,884	1,957	73	3.9%	43	2.2%
	3303	Postage	51	65	200	75	150	75	100.0%	-50	-25.0%
	3307	Legal Services	4,459	7,584	10,000	7,500	10,000	2,500	33.3%	0	0.0%
	3319	Staff Recruitment	9,633	8,563	15,515	7,563	13,725	6,162	81.5%	-1,790	-11.5%
	3320	Physicals/Employee Tests	13,380	21,856	19,010	17,404	18,535	1,131	6.5%	-475	-2.5%
	3322	Printing	39	158	125	75	125	50	66.7%	0	0.0%
	3336	Consulting Services (Other)	0	0	0	0	9,000	9,000	0.0%	9,000	0.0%
	3337	Survey Services	0	0	0	0	0	0	0.0%	0	0.0%
	3338	Payroll Processing	24,860	27,420	26,010	27,500	28,100	600	2.2%	2,090	8.0%
	3399	Miscellaneous Services	2,555	1,562	1,460	1,563	1,600	37	2.4%	140	9.6%
Total Contractual Services			\$58,564	\$71,835	\$76,394	\$65,724	\$85,352	\$19,628	29.9%	\$8,958	11.7%
Capital											
	3500	Furniture & Fixtures	0	578	1,000	600	1,100	500	83.3%	100	10.0%
Total Capital Expense			\$0	\$578	\$1,000	\$600	\$1,100	\$500	83.3%	\$100	10.0%
Total Expenditures			\$368,609	\$432,037	\$485,863	\$445,940	\$496,838	\$50,898	11.4%	\$10,975	2.3%

Fund	General	01									
Dept	Business	01	Final	Final	Budget	Projections	Budget	2018 Budget		2018-2017	
Sub-Dept	Human Resources	03	2015	2016	2017	2017	2018	vs Projection	%	Budget	%
Surplus/(Deficit)			(\$357,997)	(\$418,050)	(\$467,703)	(\$426,070)	(\$476,978)	(\$50,908)	11.9%	(\$9,275)	2.0%

Planning

Fund	General	01						2018 Budget		2018-2017	
Dept	Planning	02	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	NA	00	2015	2016	2017	2017	2018	Variance		Variance	
Miscellaneous											
2700	Ins Contribution - Employee		20,283	18,915	19,224	19,224	15,936	-3,288	-17.1%	-3,288	-17.1%
2703	WDSRA Reimbursement		0	1,645	1,000	0	0	0	0.0%	-1,000	-100.0%
2704	Reimbursement Income		0	40	0	785	500	-285	-36.3%	500	0.0%
Total Miscellaneous Revenue			\$20,283	\$20,600	\$20,224	\$20,009	\$16,436	(\$3,573)	-17.9%	(\$3,788)	-18.7%
Total Revenue			\$20,283	\$20,600	\$20,224	\$20,009	\$16,436	(\$3,573)	-17.9%	(\$3,788)	-18.7%
Wages & Benefits											
3100	Wages - Regular		414,767	415,375	431,824	431,824	452,685	20,861	4.8%	20,861	4.8%
3103	Wages - Short-term OT		0	0	0	0	0	0	0.0%	0	0.0%
3104	Employee Insurance		133,103	138,262	142,680	127,180	119,652	-7,528	-5.9%	-23,028	-16.1%
3111	Tuition Reimbursement		0	0	4,500	4,500	4,500	0	0.0%	0	0.0%
3112	Employee Certifications		0	0	0	0	0	0	0.0%	0	0.0%
3113	Training & Conferences		6,319	2,519	5,607	5,300	5,015	-285	-5.4%	-592	-10.6%
3114	Mileage Reimbursement		159	0	50	0	50	0	0.0%	0	0.0%
3117	Awards & Recognition		79	0	200	200	200	0	0.0%	0	0.0%
3120	Staff shirts/Uniforms		234	186	250	250	250	0	0.0%	0	0.0%
Total Wages & Benefits			\$554,661	\$556,342	\$585,111	\$569,254	\$582,352	\$13,098	2.3%	(\$2,759)	-0.5%
Supplies											
3200	Office Supplies		1,496	530	1,000	1,000	1,000	0	0.0%	0	0.0%
3207	Books & Publications		0	0	150	0	150	150	0.0%	0	0.0%
3208	Meeting Supplies		0	0	100	0	100	100	0.0%	0	0.0%
3210	Staff Supplies		0	38	40	0	0	0	0.0%	-40	-100.0%
3299	Miscellaneous Supplies		0	20	200	100	200	100	100.0%	0	0.0%
Total Supplies			\$1,496	\$588	\$1,490	\$1,100	\$1,450	\$350	31.8%	(\$40)	-2.7%
Contractual Services											
3300	Mobile Communication		3,347	4,445	4,320	4,320	4,320	0	0.0%	0	0.0%
3301	Dues & Memberships		2,684	3,806	2,990	2,800	2,895	95	3.4%	-95	-3.2%
3303	Postage		84	107	600	100	300	200	200.0%	-300	-50.0%
3308	Legal Notices/Publications		260	23	150	100	150	50	50.0%	0	0.0%
3309	Architectural/Engineering Services		0	0	1,000	785	500	-285	-36.3%	-500	-50.0%
3323	Community/Public Relations		25	120	150	150	150	0	0.0%	0	0.0%
3328	Licenses/Easements		167	0	400	100	300	200	200.0%	-100	-25.0%
3340	Inspections/Certifications		0	20	0	0	0	0	0.0%	0	0.0%
3342	Tech support Contracts		1,100	1,139	1,200	1,200	1,300	100	8.3%	100	8.3%
3399	Miscellaneous Services		529	315	500	500	300	-200	-40.0%	-200	-40.0%
Total Contractual Services			\$8,196	\$9,975	\$11,310	\$10,055	\$10,215	\$160	1.6%	(\$1,095)	-9.7%
Capital											
3500	Furniture & Fixtures		0	0	0	0	0	0	0.0%	0	0.0%
Total Capital Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Total Expenditures			\$564,353	\$566,905	\$597,911	\$580,409	\$594,017	\$13,608	2.3%	(\$3,894)	-0.7%
Surplus/(Deficit)			(\$544,070)	(\$546,305)	(\$577,687)	(\$560,400)	(\$577,581)	(\$17,181)	3.1%	\$106	0.0%

Police

Fund	General	01					2018 Budget		2018-2017		
Dept	Park Police	03	Final	Final	Budget	Projections	vs Projection	%	Budget	%	
Sub-Dept	NA	00	2015	2016	2017	2017	Variance		Variance		
Rentals											
2500	Facility/Amenity Rentals		8,078	12,161	7,500	11,801	10,680	-1,121	-9.5%	3,180	42.4%
2501	Tournament Income		5,588	3,330	4,000	5,000	5,000	-1,000	-20.0%	-1,000	-20.0%
Total Rental Income			\$13,666	\$15,491	\$11,500	\$16,801	\$15,680	(\$1,121)	-6.7%	\$4,180	36.3%
Alternative Revenue											
2600	Grants		1,601	2,274	2,270	2,274	2,270	-4	-0.2%	0	0.0%
Total Alternative Revenue			\$1,601	\$2,274	\$2,270	\$2,274	\$2,270	(\$4)	-0.2%	\$0	0.0%
Miscellaneous											
2700	Ins Contribution - Employee		899	2,097	2,004	2,004	936	-1,068	-53.3%	-1,068	-53.3%
2704	Reimbursement Income		30,663	39,311	25,000	30,000	30,000	0	0.0%	5,000	20.0%
2713	Ticket Revenue		1,925	3,250	2,000	1,200	1,200	0	0.0%	-800	-40.0%
Total Miscellaneous Revenue			\$33,487	\$44,658	\$29,004	\$33,204	\$32,136	(\$1,068)	-3.2%	\$3,132	10.8%
Other Financing Sources											
2803	Sale of Vehicles/Equipment		0	0	0	200	0	-200	-100.0%	0	0.0%
Other Financing Income			\$0	\$0	\$0	\$200	\$0	(\$200)	-100.0%	\$0	0.0%
Total Revenue			\$48,754	\$62,423	\$42,774	\$52,479	\$50,086	(\$2,393)	-4.6%	\$7,312	17.1%
Wages & Benefits											
3100	Wages - Regular		134,354	137,295	141,497	141,497	134,122	-7,375	-5.2%	-7,375	-5.2%
3101	Wages - Regular OT		4,848	3,407	4,000	4,800	4,500	-300	-6.3%	500	12.5%
3102	Wages - Short-term		256,653	282,585	296,302	295,000	292,228	-2,772	-0.9%	-4,074	-1.4%
3103	Wages - Short-term OT		4,456	7,055	4,000	5,500	6,000	500	9.1%	2,000	50.0%
3104	Employee Insurance		14,756	15,484	15,348	10,721	7,956	-2,765	-25.8%	-7,392	-48.2%
3112	Employee Certifications		4,350	4,020	5,005	5,005	5,380	375	7.5%	375	7.5%
3113	Training & Conferences		12,969	9,577	11,500	11,500	9,500	-2,000	-17.4%	-2,000	-17.4%
3117	Awards & Recognition		100	83	200	200	200	0	0.0%	0	0.0%
3120	Staff shirts/Uniforms		11,998	11,406	11,500	11,500	11,500	0	0.0%	0	0.0%
Total Wages & Benefits			\$444,484	\$470,912	\$489,352	\$485,723	\$471,386	(\$14,337)	-3.0%	(\$17,966)	-3.7%
Supplies											
3200	Office Supplies		1,455	1,029	1,800	1,800	1,800	0	0.0%	0	0.0%
3201	Tech parts/supplies		715	368	1,100	1,100	1,100	0	0.0%	0	0.0%
3202	Training Supplies		9,229	6,266	5,500	5,500	5,500	0	0.0%	0	0.0%
3203	Program Supplies		4,296	4,744	5,450	5,450	5,550	100	1.8%	100	1.8%
3207	Books & Publications		220	200	300	300	300	0	0.0%	0	0.0%
3208	Meeting Supplies		306	313	300	344	300	-44	-12.8%	0	0.0%
3209	Safety Supplies		2,744	2,633	2,650	2,650	2,650	0	0.0%	0	0.0%
3210	Staff Supplies		617	366	650	650	650	0	0.0%	0	0.0%
Total Supplies			\$19,582	\$15,919	\$17,750	\$17,794	\$17,850	\$56	0.3%	\$100	0.6%
Contractual Services											
3300	Mobile Communication		5,316	3,952	4,250	4,250	4,500	250	5.9%	250	5.9%
3301	Dues & Memberships		755	930	1,990	1,500	2,000	500	33.3%	10	0.5%
3303	Postage		14	23	200	100	200	100	100.0%	0	0.0%
3307	Legal Services		0	0	0	0	0	0	0.0%	0	0.0%
3311	Alarm Services & Repairs		40,240	40,516	48,000	48,000	54,000	6,000	12.5%	6,000	12.5%
3320	Physicals/Employee Tests		2,044	896	2,725	1,400	2,625	1,225	87.5%	-100	-3.7%
3322	Printing		0	307	200	200	200	0	0.0%	0	0.0%

Fund	General	01						2018 Budget		2018-2017	
Dept	Park Police	03	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	NA	00	2015	2016	2017	2017	2018	Variance		Variance	
	3323 Community/Public Relations		291	148	200	200	200	0	0.0%	0	0.0%
	3342 Tech support Contracts		27,938	15,466	25,000	25,000	27,391	2,391	9.6%	2,391	9.6%
	3345 Equipment R&M		1,726	1,892	2,000	2,000	2,000	0	0.0%	0	0.0%
Total Contractual Services			\$78,324	\$64,130	\$84,565	\$82,650	\$93,116	\$10,466	12.7%	\$8,551	10.1%
Utilities											
	3400 Communication Lines		3,619	1,978	2,400	2,400	2,400	0	0.0%	0	0.0%
Total Utilities			\$3,619	\$1,978	\$2,400	\$2,400	\$2,400	\$0	0.0%	\$0	0.0%
Capital											
	3500 Furniture & Fixtures		366	228	0	0	0	0	0.0%	0	0.0%
Total Capital Expense			\$366	\$228	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Total Expenditures			\$546,375	\$553,167	\$594,067	\$588,567	\$584,752	(\$3,815)	-0.6%	(\$9,315)	-1.6%
Surplus/(Deficit)			(\$497,621)	(\$490,744)	(\$551,293)	(\$536,088)	(\$534,666)	\$1,422	-0.3%	\$16,627	-3.0%

Park Board

Fund	General	01						2018 Budget		2018-2017	
Dept	Park Board	04	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	NA	00	2015	2016	2017	2017	2018	Variance		Variance	
Miscellaneous											
	2700		0	0	0	0	1,008	1,008	0.0%	1,008	0.0%
	2704		0	0	0	453	0	-453	-100.0%	0	0.0%
Total Miscellaneous Revenue			\$0	\$0	\$0	\$453	\$1,008	\$555	122.5%	\$1,008	0.0%
Total Revenue			\$0	\$0	\$0	\$453	\$1,008	\$555	122.5%	\$1,008	0.0%
Wages & Benefits											
	3100		21,118	10,788	10,803	10,800	15,104	4,304	39.9%	4,301	39.8%
	3101		62	0	0	500	500	0	0.0%	500	0.0%
	3104		27	23	12	0	6,946	6,946	0.0%	6,934	57783.3%
	3113		3,609	2,526	11,800	11,800	13,200	1,400	11.9%	1,400	11.9%
	3114		0	0	400	0	400	400	0.0%	0	0.0%
	3117		318	0	1,000	500	1,000	500	100.0%	0	0.0%
	3120		0	61	560	300	560	260	86.7%	0	0.0%
Total Wages & Benefits			\$25,134	\$13,398	\$24,575	\$23,900	\$37,710	\$13,810	57.8%	\$13,135	53.4%
Supplies											
	3200		58	77	300	300	300	0	0.0%	0	0.0%
	3202		0	0	300	100	300	200	200.0%	0	0.0%
	3207		0	0	100	100	100	0	0.0%	0	0.0%
	3208		368	364	1,000	500	1,000	500	100.0%	0	0.0%
Total Supplies			\$426	\$441	\$1,700	\$1,000	\$1,700	\$700	70.0%	\$0	0.0%
Contractual Services											
	3300		369	0	0	0	0	0	0.0%	0	0.0%
	3301		6,944	0	7,000	6,944	7,000	56	0.8%	0	0.0%
	3303		0	0	0	0	0	0	0.0%	0	0.0%
	3307		0	0	2,500	0	2,500	2,500	0.0%	0	0.0%
	3321		0	0	0	0	0	0	0.0%	0	0.0%
	3323		3,457	1,333	9,300	5,000	9,300	4,300	86.0%	0	0.0%
	3399		0	0	0	0	0	0	0.0%	0	0.0%
Total Contractual Services			\$10,770	\$1,333	\$18,800	\$11,944	\$18,800	\$6,856	57.4%	\$0	0.0%
Total Expenditures			\$36,330	\$15,172	\$45,075	\$36,844	\$58,210	\$21,366	58.0%	\$13,135	29.1%
Surplus/(Deficit)			(\$36,330)	(\$15,172)	(\$45,075)	(\$36,391)	(\$57,202)	(\$20,811)	57.2%	(\$12,127)	26.9%

Trades

Fund	General	01						2018 Budget		2018-2017	
Dept	Parks	05	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Trades	04	2015	2016	2017	2017	2018	Variance		Variance	
Alternative Revenue											
2600	Grants		0	438	0	0	0	0	0.0%	0	0.0%
2601	Donations		500	500	0	0	0	0	0.0%	0	0.0%
Total Alternative Revenue			\$ 500	\$ 938	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Miscellaneous											
2700	Ins Contribution - Employee		25,375	28,231	25,356	25,356	23,292	-2,064	-8.1%	-2,064	-8.1%
2704	Reimbursement Income		10,846	11,151	4,300	16,000	8,900	-7,100	-44.4%	4,600	107.0%
2706	Miscellaneous Revenue		0	62	0	0	0	0	0.0%	0	0.0%
2710	Parking Permits		31,359	20,327	30,000	38,929	31,000	-7,929	-20.4%	1,000	3.3%
Total Miscellaneous Revenue			\$67,580	\$59,771	\$59,656	\$80,285	\$63,192	(\$17,093)	-21.3%	\$3,536	5.9%
Other Financing Sources											
2803	Sale of Vehicles/Equipment		750	921	600	600	600	0	0.0%	0	0.0%
Other Financing Income			\$ 750	\$ 921	\$ 600	\$ 600	\$ 600	\$ -	0.0%	\$ -	0.0%
Total Revenue			\$68,830	\$61,630	\$60,256	\$80,885	\$63,792	(\$17,093)	-21.1%	\$3,536	5.9%
Wages & Benefits											
3100	Wages - Regular		421,588	416,330	432,815	432,815	432,951	136	0.0%	136	0.0%
3101	Wages - Regular OT		24,239	40,210	30,000	32,000	24,000	-8,000	-25.0%	-6,000	-20.0%
3102	Wages - Short-term		41,655	33,644	48,304	42,000	43,304	1,304	3.1%	-5,000	-10.4%
3103	Wages - Short-term OT		222	320	500	500	500	0	0.0%	0	0.0%
3104	Employee Insurance		164,390	189,995	191,179	176,160	173,082	-3,078	-1.7%	-18,097	-9.5%
3113	Training & Conferences		3,517	1,402	2,500	2,500	3,925	1,425	57.0%	1,425	57.0%
3114	Mileage Reimbursement		143	795	500	50	300	250	500.0%	-200	-40.0%
3117	Awards & Recognition		0	0	0	0	0	0	0.0%	0	0.0%
3120	Staff shirts/Uniforms		3,033	4,088	3,440	3,440	3,390	-50	-1.5%	-50	-1.5%
Total Wages & Benefits			\$658,787	\$686,784	\$709,238	\$689,465	\$681,452	(\$8,013)	-1.2%	(\$27,786)	-3.9%
Supplies											
3200	Office Supplies		615	302	400	400	400	0	0.0%	0	0.0%
3201	Tech parts/supplies		881	163	300	300	300	0	0.0%	0	0.0%
3202	Training Supplies		97	355	300	300	300	0	0.0%	0	0.0%
3204	Janitorial Supplies		501	101	800	800	800	0	0.0%	0	0.0%
3207	Books & Publications		0	64	200	206	400	194	94.2%	200	100.0%
3208	Meeting Supplies		305	0	200	200	200	0	0.0%	0	0.0%
3209	Safety Supplies		11,092	7,613	8,500	11,000	8,500	-2,500	-22.7%	0	0.0%
3210	Staff Supplies		497	427	500	500	500	0	0.0%	0	0.0%
3211	Repair Parts		2,103	181	2,500	2,500	2,500	0	0.0%	0	0.0%
3213	Electrical Supplies		15,207	19,764	20,000	18,000	18,400	400	2.2%	-1,600	-8.0%
3214	Plumbing/Irrigation Supplies		16,567	17,298	22,250	18,000	20,000	2,000	11.1%	-2,250	-10.1%
3215	Building Materials & Supplies		16,099	16,413	20,000	18,000	18,000	0	0.0%	-2,000	-10.0%
3216	Aquatic/Pond Supplies		5,004	1,176	4,000	4,300	5,000	700	16.3%	1,000	25.0%
3222	Oils/Lubricants		8	124	200	200	200	0	0.0%	0	0.0%
3226	Sand		236	135	300	300	300	0	0.0%	0	0.0%
3228	Small Tools & Equipment		8,323	12,180	10,600	10,600	10,600	0	0.0%	0	0.0%
3229	Paving/Masonry Supplies		5,877	5,301	6,920	3,500	5,920	2,420	69.1%	-1,000	-14.5%
3231	HVAC Supplies		5,154	7,133	9,700	9,700	11,700	2,000	20.6%	2,000	20.6%
3232	Playground Parts/Supplies		33,619	32,344	33,000	33,000	33,000	0	0.0%	0	0.0%
3233	Sign Supplies		11,546	11,244	7,500	13,000	11,000	-2,000	-15.4%	3,500	46.7%
3236	Park Amenities		6,642	2,919	6,800	6,800	6,800	0	0.0%	0	0.0%
3237	Building Amenities		915	1,015	600	1,200	600	-600	-50.0%	0	0.0%

Fund	General	01						2018 Budget		2018-2017	
Dept	Parks	05	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Trades	04	2015	2016	2017	2017	2018	Variance		Variance	
	3299	Miscellaneous Supplies	53	37	100	0	0	0	0.0%	-100	-100.0%
Total Supplies			\$141,341	\$136,289	\$155,670	\$152,806	\$155,420	\$2,614	1.7%	(\$250)	-0.2%
Contractual Services											
	3300	Mobile Communication	120	59	0	0	0	0	0.0%	0	0.0%
	3301	Dues & Memberships	326	389	400	400	400	0	0.0%	0	0.0%
	3303	Postage	27	0	0	0	0	0	0.0%	0	0.0%
	3320	Physicals/Employee Tests	170	367	670	367	670	303	82.6%	0	0.0%
	3322	Printing	1,104	956	1,236	1,236	1,236	0	0.0%	0	0.0%
	3330	Permit/Registration Fees	242	121	250	250	250	0	0.0%	0	0.0%
	3331	Equipment Rental	1,921	1,338	2,000	1,000	2,000	1,000	100.0%	0	0.0%
	3340	Inspections/Certifications	7,909	6,913	8,500	8,500	8,500	0	0.0%	0	0.0%
	3343	Vandalism Repairs	3,602	838	3,500	3,500	3,500	0	0.0%	0	0.0%
	3345	Equipment R&M	6,311	1,475	2,500	4,217	2,500	-1,717	-40.7%	0	0.0%
	3346	Building R&M	27,185	25,286	20,450	15,000	20,450	5,450	36.3%	0	0.0%
	3349	Fencing R&M	4,228	84	3,500	3,500	3,500	0	0.0%	0	0.0%
	3350	Bridge R&M	1,535	1,900	1,000	3,000	1,000	-2,000	-66.7%	0	0.0%
	3399	Miscellaneous Services	48,460	47,533	44,000	40,000	44,000	4,000	10.0%	0	0.0%
Total Contractual Services			\$103,140	\$87,259	\$88,006	\$80,970	\$88,006	\$7,036	8.7%	\$0	0.0%
Total Expenditures			\$903,268	\$910,332	\$952,914	\$923,241	\$924,878	\$1,637	0.2%	(\$28,036)	-2.9%
Surplus/(Deficit)			(\$834,438)	(\$848,702)	(\$892,658)	(\$842,356)	(\$861,086)	(\$18,730)	2.2%	\$31,572	-3.5%

Fleet

Fund	General	01						2018 Budget		2018-2017	
Dept	Parks	05	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Fleet	05	2015	2016	2017	2017	2018	Variance		Variance	
Alternative Revenue											
2600	Grants		23,869	8,000	16,000	12,000	16,000	4,000	33.3%	0	0.0%
Total Alternative Revenue			\$ 23,869	\$ 8,000	\$ 16,000	\$ 12,000	\$ 16,000	\$ 4,000	33.3%	\$ -	0.0%
Miscellaneous											
2700	Ins Contribution - Employee		4,812	8,994	8,832	8,832	9,192	360	4.1%	360	4.1%
2704	Reimbursement Income		7,007	5,539	2,000	1,000	2,000	1,000	100.0%	0	0.0%
2706	Miscellaneous Revenue		0	-24	0	0	0	0	0.0%	0	0.0%
Total Miscellaneous Revenue			\$11,819	\$14,509	\$10,832	\$9,832	\$11,192	\$1,360	13.8%	\$360	3.3%
Total Revenue			\$35,688	\$22,509	\$26,832	\$21,832	\$27,192	\$5,360	24.6%	\$360	1.3%
Wages & Benefits											
3100	Wages - Regular		149,000	178,589	184,779	184,779	187,499	2,720	1.5%	2,720	1.5%
3101	Wages - Regular OT		4,670	6,076	3,825	3,825	3,900	75	2.0%	75	2.0%
3102	Wages - Short-term		15,005	0	0	0	0	0	0.0%	0	0.0%
3103	Wages - Short-term OT		1,555	0	0	0	0	0	0.0%	0	0.0%
3104	Employee Insurance		45,258	62,949	63,629	56,758	65,549	8,791	15.5%	1,920	3.0%
3112	Employee Certifications		0	923	375	750	400	-350	-46.7%	25	6.7%
3113	Training & Conferences		490	355	1,000	1,200	1,000	-200	-16.7%	0	0.0%
3114	Mileage Reimbursement		458	421	480	580	580	0	0.0%	100	20.8%
3117	Awards & Recognition		24	0	0	0	0	0	0.0%	0	0.0%
3120	Staff shirts/Uniforms		1,269	699	700	700	975	275	39.3%	275	39.3%
Total Wages & Benefits			\$217,729	\$250,012	\$254,788	\$248,592	\$259,903	\$11,311	4.6%	\$5,115	2.0%
Supplies											
3200	Office Supplies		198	143	250	250	250	0	0.0%	0	0.0%
3202	Training Supplies		0	15	0	0	0	0	0.0%	0	0.0%
3204	Janitorial Supplies		1,612	1,813	1,500	2,400	2,000	-400	-16.7%	500	33.3%
3207	Books & Publications		0	0	0	0	0	0	0.0%	0	0.0%
3208	Meeting Supplies		186	64	100	99	100	1	1.0%	0	0.0%
3209	Safety Supplies		2,506	805	1,500	1,500	1,500	0	0.0%	0	0.0%
3210	Staff Supplies		0	7	0	0	0	0	0.0%	0	0.0%
3211	Repair Parts		115,441	117,742	122,400	110,000	120,000	10,000	9.1%	-2,400	-2.0%
3212	Motor Fuel		143,479	116,818	149,390	120,000	133,820	13,820	11.5%	-15,570	-10.4%
3222	Oils/Lubricants		9,865	8,931	12,500	12,000	12,500	500	4.2%	0	0.0%
3228	Small Tools & Equipment		4,798	6,454	5,000	5,000	5,000	0	0.0%	0	0.0%
3299	Miscellaneous Supplies		0	0	0	0	0	0	0.0%	0	0.0%
Total Supplies			\$278,085	\$252,792	\$292,640	\$251,249	\$275,170	\$23,921	9.5%	(\$17,470)	-6.0%
Contractual Services											
3300	Mobile Communication		76	0	0	0	0	0	0.0%	0	0.0%
3303	Postage		21	0	30	30	30	0	0.0%	0	0.0%
3320	Physicals/Employee Tests		393	51	600	600	500	-100	-16.7%	-100	-16.7%
3330	Permit/Registration Fees		23	22	30	22	45	23	104.5%	15	50.0%
3331	Equipment Rental		4,770	2,864	1,000	1,500	250	-1,250	-83.3%	-750	-75.0%
3340	Inspections/Certifications		4,979	6,105	6,000	6,000	6,350	350	5.8%	350	5.8%
3344	Vehicle R&M		62,666	39,018	36,000	38,000	36,000	-2,000	-5.3%	0	0.0%
3345	Equipment R&M		16,893	13,711	12,000	20,000	16,000	-4,000	-20.0%	4,000	33.3%
3399	Miscellaneous Services		3,321	3,050	6,000	6,000	6,000	0	0.0%	0	0.0%
Total Contractual Services			\$93,142	\$64,821	\$61,660	\$72,152	\$65,175	(\$6,977)	-9.7%	\$3,515	5.7%

Fund	General	01						2018 Budget		2018-2017	
Dept	Parks	05	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Fleet	05	2015	2016	2017	2017	2018	Variance		Variance	
Total Expenditures			\$588,956	\$567,625	\$609,088	\$571,993	\$600,248	\$28,255	4.9%	(\$8,840)	-1.5%
Surplus/(Deficit)			(\$553,268)	(\$545,116)	(\$582,256)	(\$550,161)	(\$573,056)	(\$22,895)	4.2%	\$9,200	-1.6%

Allocations

Fund	General	01						2018 Budget		2018-2017	
Dept	Allocations	80	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	NA	00	2015	2016	2017	2017	2018	Variance		Variance	
Taxes											
2100	Tax Revenue		5,649,153	5,813,054	5,797,868	5,797,868	6,288,195	490,327	8.5%	490,327	8.5%
2101	Replacement Taxes		94,495	66,409	89,300	89,300	75,300	-14,000	-15.7%	-14,000	-15.7%
Total Taxes			\$5,743,648	\$5,879,463	\$5,887,168	\$5,887,168	\$6,363,495	\$476,327	8.1%	\$476,327	8.1%
Investment Income											
2200	Interest Income		24,727	35,765	10,150	26,125	37,072	10,947	41.9%	26,922	265.2%
2201	Unrealized Gains/(Losses)		880	-21,149	0	0	0	0	0.0%	0	0.0%
2202	Realized Gains/(Losses)		-7,309	-5,094	0	0	0	0	0.0%	0	0.0%
Total Investment Income			\$18,298	\$9,522	\$10,150	\$26,125	\$37,072	\$10,947	41.9%	\$26,922	265.2%
Miscellaneous											
2704	Reimbursement Income		1,431	181	0	0	0	0	0.0%	0	0.0%
2706	Miscellaneous Revenue		6,633	5,775	6,000	8,461	8,500	39	0.5%	2,500	41.7%
Total Miscellaneous Revenue			\$8,064	\$5,956	\$6,000	\$8,461	\$8,500	\$39	0.5%	\$2,500	41.7%
Total Revenue			\$5,770,010	\$5,894,941	\$5,903,318	\$5,921,754	\$6,409,067	\$487,313	8.2%	\$505,749	8.6%
Wages & Benefits											
3100	Wages - Regular		0	0	10,000	0	5,000	5,000	0.0%	-5,000	-50.0%
3104	Employee Insurance		11,646	60,882	33,366	14,925	0	-14,925	-100.0%	-33,366	-100.0%
Total Wages & Benefits			\$11,646	\$60,882	\$43,366	\$14,925	\$5,000	(\$9,925)	-66.5%	(\$38,366)	-88.5%
Supplies											
3200	Office Supplies		2,868	2,515	3,600	3,600	3,600	0	0.0%	0	0.0%
3210	Staff Supplies		3,319	3,362	3,750	3,750	3,750	0	0.0%	0	0.0%
3218	Printer/Copier Supplies		1,743	9,607	3,000	3,000	3,000	0	0.0%	0	0.0%
Total Supplies			\$7,930	\$15,484	\$10,350	\$10,350	\$10,350	\$0	0.0%	\$0	0.0%
Contractual Services											
3302	Printer/Copier Services		9,300	9,982	10,000	10,000	10,500	500	5.0%	500	5.0%
3303	Postage		5,879	7,941	6,400	6,400	6,400	0	0.0%	0	0.0%
3399	Miscellaneous Services		1,376	1,175	1,340	1,340	1,340	0	0.0%	0	0.0%
Total Contractual Services			\$16,555	\$19,098	\$17,740	\$17,740	\$18,240	\$500	2.8%	\$500	2.8%
Utilities											
3400	Communication Lines		40,813	33,874	37,211	37,211	49,852	12,641	34.0%	12,641	34.0%
3402	Electricity		27,913	24,786	42,771	26,600	28,000	1,400	5.3%	-14,771	-34.5%
3403	Water		8,633	9,037	9,500	9,100	9,600	500	5.5%	100	1.1%
3404	Gas		3,501	3,071	3,400	2,900	3,400	500	17.2%	0	0.0%
Total Utilities			\$80,860	\$70,768	\$92,882	\$75,811	\$90,852	\$15,041	19.8%	(\$2,030)	-2.2%
Other Financing Uses											
3801	Fund Transfer		1,697,345	2,128,546	1,330,676	1,594,365	1,965,413	371,048	23.3%	634,737	47.7%
Total Other Financing Uses			\$1,697,345	\$2,128,546	\$1,330,676	\$1,594,365	\$1,965,413	\$371,048	23.3%	\$634,737	47.7%
Total Expenditures			\$1,814,336	\$2,294,778	\$1,495,014	\$1,713,191	\$2,089,855	\$376,664	22.0%	\$594,841	39.8%
Surplus/(Deficit)			\$3,955,674	\$3,600,163	\$4,408,304	\$4,208,563	\$4,319,212	\$110,649	2.6%	(\$89,092)	-2.0%

Recreation Fund - All Departments

Recreation Fund	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 Budget vs Projection Variance	%	2018-2017 Budget Variance	%
Taxes									
2100 Tax Revenue	3,184,785	3,189,463	3,195,000	3,195,000	3,195,000	0	0.0%	0	0.0%
2101 Replacement Taxes	154,700	154,400	112,100	112,100	115,500	3,400	3.0%	3,400	3.0%
Total Taxes	\$3,339,485	\$3,343,863	\$3,307,100	\$3,307,100	\$3,310,500	\$3,400	0.1%	\$3,400	0.1%
Investment Income									
2200 Interest Income	11,907	9,039	6,802	25,468	35,270	9,802	38.5%	28,468	418.5%
Total Investment Income	\$11,907	\$9,039	\$6,802	\$25,468	\$35,270	\$9,802	38.5%	\$28,468	418.5%
Charges for Services									
2300 Program Revenue	4,083,421	4,437,127	4,577,867	4,681,877	4,801,698	119,821	2.6%	223,831	4.9%
2301 Pool Passes	304,288	330,260	320,048	323,752	319,433	-4,319	-1.3%	-615	-0.2%
2302 Daily Admissions - residents	213,679	246,028	253,172	276,844	296,057	19,213	6.9%	42,885	16.9%
2303 Daily Admissions - non-residents	328,090	340,736	335,789	334,872	334,566	-306	-0.1%	-1,223	-0.4%
2304 Daily Admissions - general	239,458	264,475	261,000	310,243	295,425	-14,818	-4.8%	34,425	13.2%
2308 Memberships	0	194,056	1,049,425	910,500	1,010,537	100,037	11.0%	-38,888	-3.7%
Total Charges for Services	\$5,168,936	\$5,812,682	\$6,797,301	\$6,838,088	\$7,057,716	\$219,628	3.2%	\$260,415	3.8%
Sales									
2400 Merchandise Sales	2,644	9,890	9,700	13,663	12,850	-813	-6.0%	3,150	32.5%
2401 Concession	255,405	472,930	651,233	463,627	464,574	947	0.2%	-186,659	-28.7%
2402 Brochure Advertising	33,820	33,674	40,275	49,602	45,600	-4,002	-8.1%	5,325	13.2%
2404 Event Ticket Sales	38,632	49,148	44,992	38,656	53,778	15,122	39.1%	8,786	19.5%
Total Sales	\$330,501	\$565,642	\$746,200	\$565,548	\$576,802	\$11,254	2.0%	(\$169,398)	-22.7%
Rentals									
2500 Facility/Amenity Rentals	190,693	160,501	187,715	157,138	176,460	19,322	12.3%	-11,255	-6.0%
2501 Tournament Income	59,540	55,936	71,585	42,400	54,650	12,250	28.9%	-16,935	-23.7%
2502 Athletic Field Rentals	318,790	329,468	308,816	320,222	154,040	-166,182	-51.9%	-154,776	-50.1%
2503 Synthetic Field Rentals	0	0	0	0	178,200	178,200	0.0%	178,200	0.0%
Total Rental Income	\$569,023	\$545,905	\$568,116	\$519,760	\$563,350	\$43,590	8.4%	(\$4,766)	-0.8%
Alternative Revenue									
2600 Grants	2,100	0	900	900	900	0	0.0%	0	0.0%
2601 Donations	23,189	17,158	12,100	12,148	9,100	-3,048	-25.1%	-3,000	-24.8%
2603 Sponsorships	76,229	79,648	79,925	83,221	80,265	-2,956	-3.6%	340	0.4%
Total Alternative Revenue	\$101,518	\$96,806	\$92,925	\$96,269	\$90,265	(\$6,004)	-6.2%	(\$2,660)	-2.9%
Miscellaneous									
2700 Ins Contribution - Employee	156,756	176,591	197,160	191,775	194,964	3,189	1.7%	-2,196	-1.1%
2703 WDSRA Reimbursement	46,082	78,333	72,352	72,352	70,668	-1,684	-2.3%	-1,684	-2.3%
2704 Reimbursement Income	457,946	413,568	495,281	459,242	441,448	-17,794	-3.9%	-53,833	-10.9%
2705 Sales Tax Revenue	21,238	37,636	50,718	39,330	38,071	-1,259	-3.2%	-12,647	-24.9%
2706 Miscellaneous Revenue	23,508	31,099	45,790	21,877	24,880	3,003	13.7%	-20,910	-45.7%
2707 Commission Revenue	14,678	22,383	15,600	13,183	11,600	-1,583	-12.0%	-4,000	-25.6%
2708 Forever Green Tree	10,502	7,880	7,000	5,500	6,500	1,000	18.2%	-500	-7.1%
2709 Cell Tower	67,279	79,411	82,092	82,092	101,748	19,656	23.9%	19,656	23.9%
2711 Over/short	98	-509	0	279	0	-279	-100.0%	0	0.0%
2712 Bulb/Firewood Sales	1,845	1,605	1,600	1,236	1,200	-36	-2.9%	-400	-25.0%
2713 Ticket Revenue	0	0	0	0	0	0	0.0%	0	0.0%
2714 Processing Fee Recovery	0	0	0	0	110,500	110,500	0.0%	110,500	0.0%

Recreation Fund - All Departments

Recreation Fund	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 Budget vs Projection Variance	%	2018-2017 Budget Variance	%
Total Miscellaneous Revenue	\$799,932	\$847,997	\$967,593	\$886,866	\$1,001,578	\$114,712	12.9%	\$33,985	3.5%
Other Financing Sources									
2801 Transfers In	829,446	1,652,350	1,330,676	1,187,131	1,551,146	364,015	30.7%	220,470	16.6%
Other Financing Income	\$829,446	\$1,652,350	\$1,330,676	\$1,187,131	\$1,551,146	\$364,015	30.7%	\$220,470	16.6%
Total Revenue	\$11,150,748	\$12,874,284	\$13,816,713	\$13,426,230	\$14,186,628	\$760,398	5.7%	\$369,915	2.7%
Wages & Benefits									
3100 Wages - Regular	3,121,361	3,470,946	3,727,164	3,698,155	3,987,224	289,069	7.8%	260,060	7.0%
3101 Wages - Regular OT	53,907	83,065	59,131	71,793	66,922	-4,871	-6.8%	7,791	13.2%
3102 Wages - Short-term	2,508,395	2,775,655	3,382,088	3,210,228	3,289,493	79,265	2.5%	-92,595	-2.7%
3103 Wages - Short-term OT	112,806	153,900	116,833	144,292	136,224	-8,068	-5.6%	19,391	16.6%
3104 Employee Insurance	1,140,824	1,313,825	1,443,624	1,274,741	1,427,617	152,876	12.0%	-16,007	-1.1%
3111 Tuition Reimbursement	140	0	3,000	3,000	4,500	1,500	50.0%	1,500	50.0%
3112 Employee Certifications	1,952	1,702	4,470	3,985	4,345	360	9.0%	-125	-2.8%
3113 Training & Conferences	19,655	17,734	32,430	24,883	25,725	842	3.4%	-6,705	-20.7%
3114 Mileage Reimbursement	2,767	1,577	2,315	3,992	5,085	1,093	27.4%	2,770	119.7%
3117 Awards & Recognition	4,637	4,649	5,450	4,759	5,325	566	11.9%	-125	-2.3%
3118 Employee Discounts	13,370	13,183	16,712	12,928	13,500	572	4.4%	-3,212	-19.2%
3120 Staff shirts/Uniforms	33,204	39,115	40,778	36,167	36,484	317	0.9%	-4,294	-10.5%
Total Wages & Benefits	\$7,013,018	\$7,875,351	\$8,833,995	\$8,488,923	\$9,002,444	\$513,521	6.0%	\$168,449	1.9%
Supplies									
3200 Office Supplies	14,640	15,782	23,890	19,250	20,250	1,000	5.2%	-3,640	-15.2%
3201 Tech parts/supplies	115	113	100	0	1,000	1,000	0.0%	900	900.0%
3202 Training Supplies	90	55	100	156	525	369	236.5%	425	425.0%
3203 Program Supplies	352,695	386,157	393,189	377,915	402,464	24,549	6.5%	9,275	2.4%
3204 Janitorial Supplies	78,292	81,039	92,213	95,271	100,984	5,713	6.0%	8,771	9.5%
3205 Concession Supplies	3,188	14,333	14,300	15,353	13,780	-1,573	-10.2%	-520	-3.6%
3207 Books & Publications	1,503	1,450	2,275	1,617	2,510	893	55.2%	235	10.3%
3208 Meeting Supplies	3,011	2,993	3,845	3,045	3,245	200	6.6%	-600	-15.6%
3209 Safety Supplies	35,077	38,828	40,931	39,957	41,771	1,814	4.5%	840	2.1%
3210 Staff Supplies	6,358	6,283	7,570	7,420	6,970	-450	-6.1%	-600	-7.9%
3211 Repair Parts	17,740	15,890	20,900	18,758	23,400	4,642	24.7%	2,500	12.0%
3213 Electrical Supplies	3,737	5,263	3,950	4,650	5,750	1,100	23.7%	1,800	45.6%
3214 Plumbing/Irrigation Supplies	14,921	15,384	14,150	11,069	12,250	1,181	10.7%	-1,900	-13.4%
3215 Building Materials & Supplies	15,963	18,895	27,585	25,899	30,590	4,691	18.1%	3,005	10.9%
3216 Aquatic/Pond Supplies	39,799	48,737	38,170	42,340	42,120	-220	-0.5%	3,950	10.3%
3217 Plant Protectents	34,125	32,118	33,416	32,916	51,061	18,145	55.1%	17,645	52.8%
3218 Printer/Copier Supplies	5,440	16,626	11,250	10,483	10,350	-133	-1.3%	-900	-8.0%
3219 Horticultural Supplies	18,873	20,643	25,760	22,480	24,285	1,805	8.0%	-1,475	-5.7%
3220 Horticulture Material	43,729	42,196	43,945	41,539	44,145	2,606	6.3%	200	0.5%
3221 Athletic field Supplies	62,257	64,435	62,586	67,738	66,318	-1,420	-2.1%	3,732	6.0%
3222 Oils/Lubricants	1,099	1,274	1,081	1,206	1,206	0	0.0%	125	11.6%
3223 Grass Seed	48,697	42,191	48,552	40,955	45,455	4,500	11.0%	-3,097	-6.4%
3224 Sod	2,000	296	2,000	1,000	2,000	1,000	100.0%	0	0.0%
3225 Fertilizer	120,921	115,528	120,064	118,064	140,174	22,110	18.7%	20,110	16.7%
3226 Sand	1,485	186	2,300	3,217	2,700	-517	-16.1%	400	17.4%
3227 Top Soil	4,971	6,570	7,820	8,340	8,001	-339	-4.1%	181	2.3%
3228 Small Tools & Equipment	40,140	34,661	40,465	38,520	38,224	-296	-0.8%	-2,241	-5.5%
3229 Paving/Masonry Supplies	2,952	637	3,250	3,322	3,575	253	7.6%	325	10.0%
3231 HVAC Supplies	0	0	100	0	0	0	0.0%	-100	-100.0%
3233 Sign Supplies	131	284	500	500	500	0	0.0%	0	0.0%
3236 Park Amenities	10,893	9,687	12,650	12,650	8,650	-4,000	-31.6%	-4,000	-31.6%
3237 Building Amenities	476	0	0	0	0	0	0.0%	0	0.0%

Recreation Fund - All Departments

Recreation Fund	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 Budget vs Projection Variance	%	2018-2017 Budget Variance	%
3299 Miscellaneous Supplies	1,129	674	1,100	572	1,000	428	74.8%	-100	-9.1%
Total Supplies	\$986,447	\$1,039,208	\$1,100,007	\$1,066,202	\$1,155,254	\$89,052	8.4%	\$55,247	5.0%
Contractual Services									
3300 Mobile Communication	29,706	30,527	40,500	38,580	38,825	245	0.6%	-1,675	-4.1%
3301 Dues & Memberships	8,324	10,358	13,429	13,654	12,588	-1,066	-7.8%	-841	-6.3%
3302 Printer/Copier Services	16,441	22,835	26,000	26,000	27,300	1,300	5.0%	1,300	5.0%
3303 Postage	15,591	15,357	18,900	19,021	21,967	2,946	15.5%	3,067	16.2%
3304 Pest Control	14,804	19,673	21,960	22,110	19,912	-2,198	-9.9%	-2,048	-9.3%
3305 Turf Maintenance Services	99,528	107,599	85,837	85,837	89,785	3,948	4.6%	3,948	4.6%
3308 Legal Notices/Publications	1,247	1,015	1,000	1,000	1,000	0	0.0%	0	0.0%
3311 Alarm Services & Repairs	4,375	4,375	8,750	7,000	7,660	660	9.4%	-1,090	-12.5%
3312 Janitorial Services	1,875	1,385	3,150	5,707	7,320	1,613	28.3%	4,170	132.4%
3313 Refuse Services	59,709	73,986	70,713	69,867	69,780	-87	-0.1%	-933	-1.3%
3314 Tech Support/Consulting	4,311	0	0	0	0	0	0.0%	0	0.0%
3315 Program Transportation	64,240	71,295	69,885	67,811	63,626	-4,185	-6.2%	-6,259	-9.0%
3316 Program Entertainment	74,411	92,987	85,589	105,584	92,585	-12,999	-12.3%	6,996	8.2%
3317 Program Contractual Services	840,046	951,896	1,020,454	1,109,459	1,135,280	25,821	2.3%	114,826	11.3%
3318 Advertising	40,948	86,019	57,380	34,454	44,365	9,911	28.8%	-13,015	-22.7%
3319 Staff Recruitment	0	0	1,000	0	0	0	0.0%	-1,000	-100.0%
3320 Physicals/Employee Tests	10,487	11,104	13,518	12,830	13,525	695	5.4%	7	0.1%
3321 Promotion	49,652	69,892	100,190	99,639	104,150	4,511	4.5%	3,960	4.0%
3322 Printing	207,761	183,234	196,300	177,038	180,520	3,482	2.0%	-15,780	-8.0%
3323 Community/Public Relations	916	814	750	1,387	650	-737	-53.1%	-100	-13.3%
3324 Scholarship Program	31,783	38,096	43,327	44,500	44,500	0	0.0%	1,173	2.7%
3325 Tournament Prizes	450	650	660	0	0	0	0.0%	-660	-100.0%
3327 Charge Card Fees	112,945	22,042	7,183	5,800	5,563	-237	-4.1%	-1,620	-22.6%
3328 Licenses/Easements	422	20	20	20	0	-20	-100.0%	-20	-100.0%
3329 Sales Tax Expense	20,798	37,224	49,615	37,854	38,480	626	1.7%	-11,135	-22.4%
3330 Permit/Registration Fees	18,004	20,219	23,247	24,752	27,095	2,343	9.5%	3,848	16.6%
3331 Equipment Rental	3,204	6,100	9,725	8,494	9,260	766	9.0%	-465	-4.8%
3332 Building Rental	537,362	495,971	515,162	494,686	503,693	9,007	1.8%	-11,469	-2.2%
3333 Retail Purchases	1,383	155	1,450	296	2,420	2,124	717.6%	970	66.9%
3335 Concession Purchases	100,987	164,906	181,525	162,236	169,767	7,531	4.6%	-11,758	-6.5%
3336 Consulting Services (Other)	0	12,000	12,000	12,000	14,400	2,400	20.0%	2,400	20.0%
3340 Inspections/Certifications	650	1,184	17,350	5,581	10,490	4,909	88.0%	-6,860	-39.5%
3341 Tree Maintenance Services	79,830	62,398	79,500	80,000	76,500	-3,500	-4.4%	-3,000	-3.8%
3342 Tech support Contracts	58,693	183,795	206,555	209,132	221,940	12,808	6.1%	15,385	7.4%
3343 Vandalism Repairs	1,972	1,347	1,800	1,700	2,100	400	23.5%	300	16.7%
3345 Equipment R&M	10,431	16,464	39,059	16,430	30,950	14,520	88.4%	-8,109	-20.8%
3346 Building R&M	4,692	4,536	15,700	5,500	12,550	7,050	128.2%	-3,150	-20.1%
3348 Data/Communications Lines R&M	0	0	0	0	0	0	0.0%	0	0.0%
3351 Other Repairs	450	0	0	0	0	0	0.0%	0	0.0%
3352 Media Services	32,439	30,119	32,650	32,650	24,700	-7,950	-24.3%	-7,950	-24.3%
3399 Miscellaneous Services	82,772	56,582	62,232	59,282	67,978	8,696	14.7%	5,746	9.2%
Total Contractual Services	\$2,643,639	\$2,908,159	\$3,134,065	\$3,097,891	\$3,193,224	\$95,333	3.1%	\$59,159	1.9%
Utilities									
3400 Communication Lines	78,968	119,127	154,497	154,497	179,282	24,785	16.0%	24,785	16.0%
3402 Electricity	258,009	327,132	378,705	400,700	420,800	20,100	5.0%	42,095	11.1%
3403 Water	118,822	131,294	138,449	140,500	148,700	8,200	5.8%	10,251	7.4%
3404 Gas	32,239	37,841	51,470	48,600	56,000	7,400	15.2%	4,530	8.8%
Total Utilities	\$488,038	\$615,394	\$723,121	\$744,297	\$804,782	\$60,485	8.1%	\$81,661	11.3%
Capital									

Recreation Fund - All Departments

Recreation Fund	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 Budget vs Projection Variance	%	2018-2017 Budget Variance	%
3500 Furniture & Fixtures	3,530	6,751	8,700	8,892	10,550	1,658	18.6%	1,850	21.3%
3501 Park Amenities	4,026	5,702	3,000	3,000	3,000	0	0.0%	0	0.0%
3502 Vehicles & Equipment	4,236	4,752	5,625	5,625	5,625	0	0.0%	0	0.0%
3556 Hardware/software	7,814	7,652	8,200	11,400	11,750	350	3.1%	3,550	43.3%
Total Capital Expense	\$19,606	\$24,857	\$25,525	\$28,917	\$30,925	\$2,008	6.9%	\$5,400	21.2%
Total Expenditures	\$11,150,748	\$12,462,969	\$13,816,713	\$13,426,230	\$14,186,628	\$760,398	5.7%	\$369,915	2.7%
Surplus/(Deficit)	\$0	\$411,315	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%

Parks Administration

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Parks	05	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Administration	06	2015	2016	2017	2017	2018	Variance		Variance	
Miscellaneous											
	2700		4,068	4,304	4,284	4,284	4,272	-12	-0.3%	-12	-0.3%
	2703		2,000	10,280	10,486	10,486	9,423	-1,063	-10.1%	-1,063	-10.1%
	2704		0	0	0	0	0	0	0.0%	0	0.0%
	2706		70	0	0	0	0	0	0.0%	0	0.0%
	2707		6,328	6,032	3,500	3,500	3,500	0	0.0%	0	0.0%
Total Miscellaneous Revenue			\$12,466	\$20,616	\$18,270	\$18,270	\$17,195	(\$1,075)	-5.9%	(\$1,075)	-5.9%
Total Revenue			\$12,466	\$20,616	\$18,270	\$18,270	\$17,195	(\$1,075)	-5.9%	(\$1,075)	-5.9%
Wages & Benefits											
	3100		114,820	114,213	120,036	120,036	123,638	3,602	3.0%	3,602	3.0%
	3102		11,082	10,436	13,473	10,000	12,500	2,500	25.0%	-973	-7.2%
	3103		0	0	0	0	0	0	0.0%	0	0.0%
	3104		27,958	29,575	29,484	29,220	29,244	24	0.1%	-240	-0.8%
	3112		0	60	0	0	65	65	0.0%	65	0.0%
	3113		2,825	1,552	2,650	2,600	900	-1,700	-65.4%	-1,750	-66.0%
	3117		550	416	600	700	500	-200	-28.6%	-100	-16.7%
	3120		623	182	200	200	150	-50	-25.0%	-50	-25.0%
Total Wages & Benefits			\$157,858	\$156,434	\$166,443	\$162,756	\$166,997	\$4,241	2.6%	\$554	0.3%
Supplies											
	3200		75	85	50	50	50	0	0.0%	0	0.0%
	3202		90	55	100	100	100	0	0.0%	0	0.0%
	3207		0	40	100	100	100	0	0.0%	0	0.0%
	3208		278	157	300	300	300	0	0.0%	0	0.0%
	3209		74	137	50	50	50	0	0.0%	0	0.0%
Total Supplies			\$517	\$474	\$600	\$600	\$600	\$0	0.0%	\$0	0.0%
Contractual Services											
	3300		12,964	11,112	15,060	15,060	15,060	0	0.0%	0	0.0%
	3301		0	0	0	0	100	100	0.0%	100	0.0%
	3303		6	0	50	50	50	0	0.0%	0	0.0%
	3304		7,726	12,447	13,000	13,000	10,000	-3,000	-23.1%	-3,000	-23.1%
	3308		1,247	1,015	1,000	1,000	1,000	0	0.0%	0	0.0%
	3320		6,868	7,943	7,500	8,000	7,600	-400	-5.0%	100	1.3%
	3323		140	50	100	50	100	50	100.0%	0	0.0%
	3328		20	20	20	20	0	-20	-100.0%	-20	-100.0%
	3341		31,491	22,293	33,000	33,000	30,000	-3,000	-9.1%	-3,000	-9.1%
	3342		7,110	7,073	7,073	7,073	7,073	0	0.0%	0	0.0%
	3399		3,220	2,532	3,324	2,325	3,325	1,000	43.0%	1	0.0%
Total Contractual Services			\$70,792	\$64,485	\$80,127	\$79,578	\$74,308	(\$5,270)	-6.6%	(\$5,819)	-7.3%
Utilities											
	3400		0	1,978	2,400	2,400	2,400	0	0.0%	0	0.0%
Total Utilities			\$ -	\$ 1,978	\$ 2,400	\$ 2,400	\$ 2,400	\$ -	0.0%	\$ -	0.0%
Total Expenditures			\$229,167	\$223,371	\$249,570	\$245,334	\$244,305	(\$1,029)	-0.4%	(\$5,265)	-2.1%
Surplus/(Deficit)			(\$216,701)	(\$202,755)	(\$231,300)	(\$227,064)	(\$227,110)	(\$46)	0.0%	\$4,190	-1.8%

Central Division

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Parks	05	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Central	07	2015	2016	2017	2017	2018	Variance		Variance	
Rentals											
	2500 Facility/Amenity Rentals		4,440	6,460	5,000	5,886	5,518	-368	-6.3%	518	10.4%
	2502 Athletic Field Rentals		25,084	27,487	28,000	28,000	28,000	0	0.0%	0	0.0%
Total Rental Income			\$29,524	\$33,947	\$33,000	\$33,886	\$33,518	(\$368)	-1.1%	\$518	1.6%
Alternative Revenue											
	2601 Donations		3,500	2,000	0	600	0	-600	-100.0%	0	0.0%
Total Alternative Revenue			\$ 3,500	\$ 2,000	\$ -	\$ 600	\$ -	\$ (600)	-100.0%	\$ -	0.0%
Miscellaneous											
	2700 Ins Contribution - Employee		22,216	18,799	26,388	26,388	22,236	-4,152	-15.7%	-4,152	-15.7%
	2703 WDSRA Reimbursement		0	0	0	0	0	0	0.0%	0	0.0%
	2704 Reimbursement Income		20,432	17,087	20,392	20,392	21,277	885	4.3%	885	4.3%
	2706 Miscellaneous Revenue		1,984	2,027	600	600	600	0	0.0%	0	0.0%
	2708 Forever Green Tree		3,700	0	0	0	0	0	0.0%	0	0.0%
Total Miscellaneous Revenue			\$48,332	\$37,913	\$47,380	\$47,380	\$44,113	(\$3,267)	-6.9%	(\$3,267)	-6.9%
Total Revenue			\$81,356	\$73,860	\$80,380	\$81,866	\$77,631	(\$4,235)	-5.2%	(\$2,749)	-3.4%
Wages & Benefits											
	3100 Wages - Regular		344,823	334,914	372,815	372,815	379,476	6,661	1.8%	6,661	1.8%
	3101 Wages - Regular OT		12,772	18,611	14,790	17,000	15,086	-1,914	-11.3%	296	2.0%
	3102 Wages - Short-term		234,819	215,160	250,350	246,000	246,877	877	0.4%	-3,473	-1.4%
	3103 Wages - Short-term OT		11,726	18,510	10,710	13,000	12,000	-1,000	-7.7%	1,290	12.0%
	3104 Employee Insurance		120,722	140,808	193,895	149,883	166,627	16,744	11.2%	-27,268	-14.1%
	3111 Tuition Reimbursement		140	0	0	0	0	0	0.0%	0	0.0%
	3112 Employee Certifications		205	270	550	580	550	-30	-5.2%	0	0.0%
	3113 Training & Conferences		4,423	3,887	4,420	4,420	3,200	-1,220	-27.6%	-1,220	-27.6%
	3114 Mileage Reimbursement		0	0	0	0	100	100	0.0%	100	0.0%
	3120 Staff shirts/Uniforms		5,687	5,990	5,998	5,998	5,931	-67	-1.1%	-67	-1.1%
Total Wages & Benefits			\$735,317	\$738,150	\$853,528	\$809,696	\$829,847	\$20,151	2.5%	(\$23,681)	-2.8%
Supplies											
	3200 Office Supplies		831	535	750	750	750	0	0.0%	0	0.0%
	3201 Tech parts/supplies		115	0	0	0	0	0	0.0%	0	0.0%
	3203 Program Supplies		2,308	2,704	2,000	3,546	2,000	-1,546	-43.6%	0	0.0%
	3204 Janitorial Supplies		11,526	8,251	10,500	10,500	10,500	0	0.0%	0	0.0%
	3207 Books & Publications		193	77	200	170	200	30	17.6%	0	0.0%
	3208 Meeting Supplies		587	1,002	750	750	750	0	0.0%	0	0.0%
	3209 Safety Supplies		8,626	8,666	9,500	9,500	9,500	0	0.0%	0	0.0%
	3210 Staff Supplies		1,345	528	800	1,000	800	-200	-20.0%	0	0.0%
	3211 Repair Parts		1,762	1,955	1,500	2,200	1,750	-450	-20.5%	250	16.7%
	3215 Building Materials & Supplies		816	506	900	1,400	900	-500	-35.7%	0	0.0%
	3216 Aquatic/Pond Supplies		4,841	5,645	3,000	3,000	3,500	500	16.7%	500	16.7%
	3217 Plant Protectents		8,274	8,114	9,200	9,200	16,050	6,850	74.5%	6,850	74.5%
	3219 Horticultural Supplies		818	1,684	1,000	1,050	1,000	-50	-4.8%	0	0.0%
	3220 Horticulture Material		6,377	5,492	6,500	4,300	6,500	2,200	51.2%	0	0.0%
	3221 Athletic field Supplies		11,208	13,765	10,500	15,700	14,000	-1,700	-10.8%	3,500	33.3%
	3222 Oils/Lubricants		204	479	300	300	300	0	0.0%	0	0.0%
	3223 Grass Seed		6,031	0	5,000	4,000	5,000	1,000	25.0%	0	0.0%
	3225 Fertilizer		37,691	34,875	38,000	34,000	44,048	10,048	29.6%	6,048	15.9%
	3226 Sand		0	0	0	0	0	0	0.0%	0	0.0%
	3227 Top Soil		1,075	840	1,500	2,200	1,500	-700	-31.8%	0	0.0%
	3228 Small Tools & Equipment		6,513	7,468	6,000	6,000	6,000	0	0.0%	0	0.0%

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Parks	05	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Central	07	2015	2016	2017	2017	2018	Variance		Variance	
	3233 Sign Supplies		0	0	250	250	250	0	0.0%	0	0.0%
	3236 Park Amenities		2,685	0	0	0	0	0	0.0%	0	0.0%
	3299 Miscellaneous Supplies		0	72	0	0	0	0	0.0%	0	0.0%
Total Supplies			\$113,826	\$102,658	\$108,150	\$109,816	\$125,298	\$15,482	14.1%	\$17,148	15.9%
Contractual Services											
	3301 Dues & Memberships		224	339	750	500	750	250	50.0%	0	0.0%
	3303 Postage		301	92	200	200	200	0	0.0%	0	0.0%
	3304 Pest Control		23	0	250	400	250	-150	-37.5%	0	0.0%
	3305 Turf Maintenance Services		31,723	35,389	28,650	28,650	30,000	1,350	4.7%	1,350	4.7%
	3313 Refuse Services		8,994	10,999	9,500	9,500	9,500	0	0.0%	0	0.0%
	3320 Physicals/Employee Tests		865	410	1,300	860	1,300	440	51.2%	0	0.0%
	3331 Equipment Rental		630	565	250	250	250	0	0.0%	0	0.0%
	3341 Tree Maintenance Services		24,438	16,335	22,000	22,000	22,000	0	0.0%	0	0.0%
	3343 Vandalism Repairs		0	0	100	0	100	100	0.0%	0	0.0%
	3345 Equipment R&M		171	1,213	1,000	1,000	1,000	0	0.0%	0	0.0%
	3399 Miscellaneous Services		2,240	500	2,000	2,000	2,000	0	0.0%	0	0.0%
Total Contractual Services			\$69,609	\$65,842	\$66,000	\$65,360	\$67,350	\$1,990	3.0%	\$1,350	2.0%
Utilities											
	3403 Water		2,487	3,499	2,500	3,000	2,500	-500	-16.7%	0	0.0%
Total Utilities			\$2,487	\$3,499	\$2,500	\$3,000	\$2,500	(\$500)	-16.7%	\$0	0.0%
Total Expenditures			\$921,239	\$910,149	\$1,030,178	\$987,872	\$1,024,995	\$37,123	3.8%	(\$5,183)	-0.5%
Surplus/(Deficit)			(\$839,883)	(\$836,289)	(\$949,798)	(\$906,006)	(\$947,364)	(\$41,358)	4.6%	\$2,434	-0.3%

South Division

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Parks	05	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	South	08	2015	2016	2017	2017	2018	Variance		Variance	
Rentals											
2500	Facility/Amenity Rentals		7,850	8,971	9,000	9,985	9,525	-460	-4.6%	525	5.8%
2501	Tournament Income		59,540	55,936	64,385	42,400	54,650	12,250	28.9%	-9,735	-15.1%
2502	Athletic Field Rentals		175,435	183,353	163,294	173,455	97,390	-76,065	-43.9%	-65,904	-40.4%
2503	Synthetic Turf Fields		0	0	0	0	79,200	79,200	0.0%	79,200	0.0%
Total Rental Income			\$242,825	\$248,260	\$236,679	\$225,840	\$240,765	\$14,925	6.6%	\$4,086	1.7%
Alternative Revenue											
2600	Grants		750	0	0	0	0	0	0.0%	0	0.0%
Total Alternative Revenue			\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Miscellaneous											
2700	Ins Contribution - Employee		28,818	31,101	35,160	35,160	35,352	192	0.5%	192	0.5%
2704	Reimbursement Income		9,114	5,055	4,200	10,212	7,316	-2,896	-28.4%	3,116	74.2%
2706	Miscellaneous Revenue		231	751	500	500	500	0	0.0%	0	0.0%
Total Miscellaneous Revenue			\$38,163	\$36,907	\$39,860	\$45,872	\$43,168	(\$2,704)	-5.9%	\$3,308	8.3%
Total Revenue			\$281,738	\$285,167	\$276,539	\$271,712	\$283,933	\$12,221	4.5%	\$7,394	2.7%
Wages & Benefits											
3100	Wages - Regular		483,272	506,886	514,573	514,573	526,327	11,754	2.3%	11,754	2.3%
3101	Wages - Regular OT		10,775	15,943	13,627	13,627	14,000	373	2.7%	373	2.7%
3102	Wages - Short-term		263,743	241,131	262,809	262,100	264,949	2,849	1.1%	2,140	0.8%
3103	Wages - Short-term OT		19,014	22,940	16,830	22,000	20,000	-2,000	-9.1%	3,170	18.8%
3104	Employee Insurance		202,016	225,574	256,780	216,942	253,968	37,026	17.1%	-2,812	-1.1%
3111	Tuition Reimbursement		0	0	3,000	3,000	4,500	1,500	50.0%	1,500	50.0%
3112	Employee Certifications		434	499	600	850	700	-150	-17.6%	100	16.7%
3113	Training & Conferences		3,912	3,835	3,840	3,840	2,840	-1,000	-26.0%	-1,000	-26.0%
3114	Mileage Reimbursement		77	61	100	0	300	300	0.0%	200	200.0%
3120	Staff shirts/Uniforms		7,684	6,500	6,500	6,191	6,141	-50	-0.8%	-359	-5.5%
Total Wages & Benefits			\$990,927	\$1,023,369	\$1,078,659	\$1,043,123	\$1,093,725	\$50,602	4.9%	\$15,066	1.4%
Supplies											
3200	Office Supplies		999	908	1,000	1,000	1,000	0	0.0%	0	0.0%
3201	Tech parts/supplies		0	23	0	0	0	0	0.0%	0	0.0%
3203	Program Supplies		3,650	3,896	4,875	4,875	4,870	-5	-0.1%	-5	-0.1%
3204	Janitorial Supplies		17,976	17,906	16,520	16,250	16,420	170	1.0%	-100	-0.6%
3207	Books & Publications		91	88	100	96	100	4	4.2%	0	0.0%
3208	Meeting Supplies		572	556	500	500	500	0	0.0%	0	0.0%
3209	Safety Supplies		11,559	11,538	11,549	11,299	11,450	151	1.3%	-99	-0.9%
3210	Staff Supplies		1,020	962	1,000	1,000	1,000	0	0.0%	0	0.0%
3211	Repair Parts		2,798	2,500	2,600	2,600	2,600	0	0.0%	0	0.0%
3214	Plumbing/Irrigation Supplies		12,001	9,985	10,000	9,250	9,600	350	3.8%	-400	-4.0%
3215	Building Materials & Supplies		1,829	1,890	2,150	2,150	2,150	0	0.0%	0	0.0%
3216	Aquatic/Pond Supplies		1,991	4,801	4,000	4,000	4,000	0	0.0%	0	0.0%
3217	Plant Protectants		15,487	13,435	13,500	13,000	19,000	6,000	46.2%	5,500	40.7%
3219	Horticultural Supplies		5,005	6,158	5,500	5,500	5,500	0	0.0%	0	0.0%
3220	Horticulture Material		2,937	3,008	3,000	3,119	3,000	-119	-3.8%	0	0.0%
3221	Athletic field Supplies		30,067	29,960	28,500	27,585	28,400	815	3.0%	-100	-0.4%
3222	Oils/Lubricants		361	273	225	350	350	0	0.0%	125	55.6%
3223	Grass Seed		30,582	31,252	29,969	26,312	29,896	3,584	13.6%	-73	-0.2%
3224	Sod		2,000	296	2,000	1,000	2,000	1,000	100.0%	0	0.0%
3225	Fertilizer		49,665	45,817	46,000	48,000	53,500	5,500	11.5%	7,500	16.3%
3226	Sand		55	10	100	100	0	-100	-100.0%	-100	-100.0%

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Parks	05	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	South	08	2015	2016	2017	2017	2018	Variance		Variance	
3227	Top Soil		1,490	3,034	3,000	3,000	3,411	411	13.7%	411	13.7%
3228	Small Tools & Equipment		10,835	6,738	6,700	6,700	6,700	0	0.0%	0	0.0%
3233	Sign Supplies		131	284	250	250	250	0	0.0%	0	0.0%
3299	Miscellaneous Supplies		393	311	0	0	0	0	0.0%	0	0.0%
Total Supplies			\$203,494	\$195,629	\$193,038	\$187,936	\$205,697	\$17,761	9.5%	\$12,659	6.6%
Contractual Services											
3300	Mobile Communication		2,414	2,248	0	0	0	0	0.0%	0	0.0%
3301	Dues & Memberships		933	959	980	980	980	0	0.0%	0	0.0%
3303	Postage		247	179	200	200	200	0	0.0%	0	0.0%
3304	Pest Control		244	242	250	250	250	0	0.0%	0	0.0%
3305	Turf Maintenance Services		44,460	46,607	36,820	36,820	38,493	1,673	4.5%	1,673	4.5%
3313	Refuse Services		15,577	18,869	18,313	18,313	18,313	0	0.0%	0	0.0%
3320	Physicals/Employee Tests		986	307	1,100	900	900	0	0.0%	-200	-18.2%
3331	Equipment Rental		531	388	500	1,000	700	-300	-30.0%	200	40.0%
3341	Tree Maintenance Services		7,472	8,895	8,500	8,500	8,500	0	0.0%	0	0.0%
3343	Vandalism Repairs		190	185	200	200	200	0	0.0%	0	0.0%
3345	Equipment R&M		406	318	500	750	600	-150	-20.0%	100	20.0%
3399	Miscellaneous Services		3,207	7,932	8,500	8,500	8,500	0	0.0%	0	0.0%
Total Contractual Services			\$76,667	\$87,129	\$75,863	\$76,413	\$77,636	\$1,223	1.6%	\$1,773	2.3%
Utilities											
3403	Water		0	271	0	250	250	0	0.0%	250	0.0%
Total Utilities			\$0	\$271	\$0	\$250	\$250	\$0	0.0%	\$250	0.0%
Total Expenditures			\$1,271,088	\$1,306,398	\$1,347,560	\$1,307,722	\$1,377,308	\$69,586	5.3%	\$29,748	2.2%
Surplus/(Deficit)			(\$989,350)	(\$1,021,231)	(\$1,071,021)	(\$1,036,010)	(\$1,093,375)	(\$57,365)	5.5%	(\$22,354)	2.1%

North Division

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Parks	05	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	North	09	2015	2016	2017	2017	2018	Variance		Variance	
Rentals											
	2500 Facility/Amenity Rentals		18,870	11,966	15,000	13,500	13,500	0	0.0%	-1,500	-10.0%
	2502 Athletic Field Rentals		118,270	118,627	117,522	118,767	28,650	-90,117	-75.9%	-88,872	-75.6%
	2503 Synthetic Turf Field Rentals		0	0	0	0	99,000	99,000	0.0%	99,000	0.0%
Total Rental Income			\$137,140	\$130,593	\$132,522	\$132,267	\$141,150	\$8,883	6.7%	\$8,628	6.5%
Miscellaneous											
	2700 Ins Contribution - Employee		17,324	21,768	25,536	25,536	22,476	-3,060	-12.0%	-3,060	-12.0%
	2704 Reimbursement Income		33,244	33,454	38,850	34,850	34,850	0	0.0%	-4,000	-10.3%
	2706 Miscellaneous Revenue		419	375	300	306	250	-56	-18.3%	-50	-16.7%
	2712 Bulb/Firewood Sales		635	642	700	433	400	-33	-7.6%	-300	-42.9%
Total Miscellaneous Revenue			\$51,622	\$56,239	\$65,386	\$61,125	\$57,976	(\$3,149)	-5.2%	(\$7,410)	-11.3%
Total Revenue			\$188,762	\$186,832	\$197,908	\$193,392	\$199,126	\$5,734	3.0%	\$1,218	0.6%
Wages & Benefits											
	3100 Wages - Regular		314,400	318,638	280,682	280,682	286,525	5,843	2.1%	5,843	2.1%
	3101 Wages - Regular OT		16,316	14,941	14,349	14,349	14,636	287	2.0%	287	2.0%
	3102 Wages - Short-term		232,491	220,764	262,389	250,000	249,280	-720	-0.3%	-13,109	-5.0%
	3103 Wages - Short-term OT		15,051	15,714	13,359	16,000	14,000	-2,000	-12.5%	641	4.8%
	3104 Employee Insurance		101,191	175,623	190,349	178,682	170,757	-7,925	-4.4%	-19,592	-10.3%
	3112 Employee Certifications		456	450	450	350	450	100	28.6%	0	0.0%
	3113 Training & Conferences		2,565	2,072	2,580	2,180	1,755	-425	-19.5%	-825	-32.0%
	3114 Mileage Reimbursement		0	0	0	0	200	200	0.0%	200	0.0%
	3120 Staff shirts/Uniforms		3,632	3,560	3,877	3,877	3,527	-350	-9.0%	-350	-9.0%
Total Wages & Benefits			\$686,102	\$751,762	\$768,035	\$746,120	\$741,130	(\$4,990)	-0.7%	(\$26,905)	-3.5%
Supplies											
	3200 Office Supplies		577	414	600	600	600	0	0.0%	0	0.0%
	3203 Program Supplies		11,760	7,823	9,270	5,270	5,240	-30	-0.6%	-4,030	-43.5%
	3204 Janitorial Supplies		8,567	7,947	8,353	7,053	8,153	1,100	15.6%	-200	-2.4%
	3207 Books & Publications		69	79	100	100	100	0	0.0%	0	0.0%
	3208 Meeting Supplies		491	519	525	525	495	-30	-5.7%	-30	-5.7%
	3209 Safety Supplies		7,157	8,547	8,685	8,685	9,430	745	8.6%	745	8.6%
	3210 Staff Supplies		448	722	745	745	745	0	0.0%	0	0.0%
	3211 Repair Parts		3,891	3,382	3,850	4,850	3,850	-1,000	-20.6%	0	0.0%
	3213 Electrical Supplies		218	545	800	600	800	200	33.3%	0	0.0%
	3215 Building Materials & Supplies		2,438	3,182	3,200	2,280	2,700	420	18.4%	-500	-15.6%
	3217 Plant Protectents		7,824	8,129	7,950	7,950	12,455	4,505	56.7%	4,505	56.7%
	3219 Horticultural Supplies		7,052	4,847	10,050	8,500	9,425	925	10.9%	-625	-6.2%
	3220 Horticulture Material		11,022	11,757	12,450	11,950	12,150	200	1.7%	-300	-2.4%
	3221 Athletic field Supplies		18,364	16,329	18,587	18,587	18,419	-168	-0.9%	-168	-0.9%
	3222 Oils/Lubricants		235	222	244	244	244	0	0.0%	0	0.0%
	3223 Grass Seed		6,879	7,344	7,803	6,863	7,071	208	3.0%	-732	-9.4%
	3225 Fertilizer		27,992	30,907	32,053	32,053	36,770	4,717	14.7%	4,717	14.7%
	3226 Sand		0	0	0	0	0	0	0.0%	0	0.0%
	3227 Top Soil		1,180	2,336	2,070	1,890	1,840	-50	-2.6%	-230	-11.1%
	3228 Small Tools & Equipment		6,727	8,821	7,660	7,660	6,500	-1,160	-15.1%	-1,160	-15.1%
	3229 Paving/Masonry Supplies		1,895	521	2,250	2,250	2,575	325	14.4%	325	14.4%
	3299 Miscellaneous Supplies		0	0	0	0	0	0	0.0%	0	0.0%
Total Supplies			\$124,786	\$124,373	\$137,245	\$128,655	\$139,562	\$10,907	8.5%	\$2,317	1.7%
Contractual Services											
	3301 Dues & Memberships		550	744	705	705	705	0	0.0%	0	0.0%

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Parks	05	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	North	09	2015	2016	2017	2017	2018	Variance		Variance	
	3303 Postage		35	58	175	100	125	25	25.0%	-50	-28.6%
	3304 Pest Control		7	51	200	200	200	0	0.0%	0	0.0%
	3305 Turf Maintenance Services		23,345	25,603	20,367	20,367	21,292	925	4.5%	925	4.5%
	3313 Refuse Services		11,637	12,336	11,988	11,988	11,988	0	0.0%	0	0.0%
	3320 Physicals/Employee Tests		656	290	1,308	740	915	175	23.6%	-393	-30.0%
	3331 Equipment Rental		195	0	300	300	300	0	0.0%	0	0.0%
	3341 Tree Maintenance Services		10,100	8,800	10,500	10,500	10,000	-500	-4.8%	-500	-4.8%
	3343 Vandalism Repairs		0	0	500	500	500	0	0.0%	0	0.0%
	3345 Equipment R&M		873	104	1,200	1,200	1,200	0	0.0%	0	0.0%
	3346 Building R&M		247	502	500	500	500	0	0.0%	0	0.0%
	3399 Miscellaneous Services		588	2,339	2,600	1,600	2,010	410	25.6%	-590	-22.7%
Total Contractual Services			\$48,233	\$50,827	\$50,343	\$48,700	\$49,735	\$1,035	2.1%	(\$608)	-1.2%
Utilities											
	3403 Water		1,756	353	1,900	1,700	1,700	0	0.0%	-200	-10.5%
Total Utilities			\$1,756	\$353	\$1,900	\$1,700	\$1,700	\$0	0.0%	(\$200)	-10.5%
Total Expenditures			\$860,877	\$927,315	\$957,523	\$925,175	\$932,127	\$6,952	0.8%	(\$25,396)	-2.7%
Surplus/(Deficit)			(\$672,115)	(\$740,483)	(\$759,615)	(\$731,783)	(\$733,001)	(\$1,218)	0.2%	\$26,614	-3.5%

Riverwalk Division

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Parks	05	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Riverwalk	10	2015	2016	2017	2017	2018	Variance		Variance	
Rentals											
	2500 Facility/Amenity Rentals		23,573	22,355	21,000	20,000	20,000	0	0.0%	-1,000	-4.8%
Total Rental Income			\$23,573	\$22,355	\$21,000	\$20,000	\$20,000	\$0	0.0%	(\$1,000)	-4.8%
Alternative Revenue											
	2601 Donations		1,591	1,076	700	800	700	-100	-12.5%	0	0.0%
Total Alternative Revenue			\$1,591	\$1,076	\$700	\$800	\$700	(\$100)	-12.5%	\$0	0.0%
Miscellaneous											
	2700 Ins Contribution - Employee		14,040	14,077	14,664	14,664	18,768	4,104	28.0%	4,104	28.0%
	2704 Reimbursement Income		161,116	164,270	182,598	176,598	183,699	7,101	4.0%	1,101	0.6%
	2712 Bulb/Firewood Sales		1,210	963	900	803	800	-3	-0.4%	-100	-11.1%
Total Miscellaneous Revenue			\$176,366	\$179,310	\$198,162	\$192,065	\$203,267	\$11,202	5.8%	\$5,105	2.6%
Total Revenue			\$201,530	\$202,741	\$219,862	\$212,865	\$223,967	\$11,102	5.2%	\$4,105	1.9%
Wages & Benefits											
	3100 Wages - Regular		186,194	191,765	238,994	238,994	244,131	5,137	2.1%	5,137	2.1%
	3101 Wages - Regular OT		4,386	4,940	4,125	6,000	5,000	-1,000	-16.7%	875	21.2%
	3102 Wages - Short-term		146,730	132,026	155,725	150,000	143,382	-6,618	-4.4%	-12,343	-7.9%
	3103 Wages - Short-term OT		8,991	12,761	12,270	13,270	12,515	-755	-5.7%	245	2.0%
	3104 Employee Insurance		77,960	97,501	111,676	117,720	142,449	24,729	21.0%	30,773	27.6%
	3112 Employee Certifications		273	245	300	300	300	0	0.0%	0	0.0%
	3113 Training & Conferences		1,448	1,355	1,430	1,230	1,230	0	0.0%	-200	-14.0%
	3114 Mileage Reimbursement		0	0	0	0	200	200	0.0%	200	0.0%
	3120 Staff shirts/Uniforms		3,070	3,639	3,919	3,594	3,553	-41	-1.1%	-366	-9.3%
Total Wages & Benefits			\$429,052	\$444,232	\$528,439	\$531,108	\$552,760	\$21,652	4.1%	\$24,321	4.6%
Supplies											
	3200 Office Supplies		275	365	350	350	350	0	0.0%	0	0.0%
	3204 Janitorial Supplies		13,080	12,280	12,430	11,030	11,150	120	1.1%	-1,280	-10.3%
	3207 Books & Publications		86	63	150	150	150	0	0.0%	0	0.0%
	3208 Meeting Supplies		127	146	150	150	150	0	0.0%	0	0.0%
	3209 Safety Supplies		4,078	4,329	4,627	4,627	4,411	-216	-4.7%	-216	-4.7%
	3210 Staff Supplies		440	673	675	675	675	0	0.0%	0	0.0%
	3211 Repair Parts		6,854	6,534	7,500	7,500	7,500	0	0.0%	0	0.0%
	3213 Electrical Supplies		546	1,191	1,750	1,250	1,750	500	40.0%	0	0.0%
	3214 Plumbing/Irrigation Supplies		1,305	764	1,000	1,000	1,000	0	0.0%	0	0.0%
	3215 Building Materials & Supplies		2,731	3,222	3,500	3,500	3,500	0	0.0%	0	0.0%
	3216 Aquatic/Pond Supplies		605	932	870	620	870	250	40.3%	0	0.0%
	3217 Plant Protectents		2,540	2,441	2,766	2,766	3,556	790	28.6%	790	28.6%
	3219 Horticultural Supplies		5,998	7,953	9,210	7,430	8,360	930	12.5%	-850	-9.2%
	3220 Horticulture Material		17,814	17,910	17,895	17,570	17,895	325	1.8%	0	0.0%
	3222 Oils/Lubricants		299	299	312	312	312	0	0.0%	0	0.0%
	3223 Grass Seed		3,235	3,596	3,780	3,780	3,488	-292	-7.7%	-292	-7.7%
	3225 Fertilizer		3,684	3,930	4,011	4,011	5,856	1,845	46.0%	1,845	46.0%
	3226 Sand		83	176	200	200	200	0	0.0%	0	0.0%
	3227 Top Soil		1,225	360	1,250	1,250	1,250	0	0.0%	0	0.0%
	3228 Small Tools & Equipment		4,685	5,080	5,205	5,205	5,205	0	0.0%	0	0.0%
	3229 Paving/Masonry Supplies		1,057	116	1,000	1,000	1,000	0	0.0%	0	0.0%
	3236 Park Amenities		8,208	9,687	12,650	12,650	8,650	-4,000	-31.6%	-4,000	-31.6%
Total Supplies			\$78,955	\$82,047	\$91,281	\$87,026	\$87,278	\$252	0.3%	(\$4,003)	-4.4%

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Parks	05	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Riverwalk	10	2015	2016	2017	2017	2018	Variance		Variance	
Contractual Services											
3301	Dues & Memberships		225	290	300	300	300	0	0.0%	0	0.0%
3303	Postage		0	0	0	0	0	0	0.0%	0	0.0%
3304	Pest Control		169	423	400	400	400	0	0.0%	0	0.0%
3313	Refuse Services		7,885	9,640	7,960	7,960	7,960	0	0.0%	0	0.0%
3320	Physicals/Employee Tests		1,113	560	1,210	930	1,210	280	30.1%	0	0.0%
3331	Equipment Rental		45	35	325	325	325	0	0.0%	0	0.0%
3341	Tree Maintenance Services		6,329	6,075	5,500	6,000	6,000	0	0.0%	500	9.1%
3343	Vandalism Repairs		1,781	1,163	1,000	1,000	1,000	0	0.0%	0	0.0%
3345	Equipment R&M		5,868	2,875	6,250	6,250	7,750	1,500	24.0%	1,500	24.0%
3399	Miscellaneous Services		4,022	2,916	5,085	5,085	9,085	4,000	78.7%	4,000	78.7%
Total Contractual Services			\$27,437	\$23,977	\$28,030	\$28,250	\$34,030	\$5,780	20.5%	\$6,000	21.4%
Utilities											
3403	Water		70	134	150	150	150	0	0.0%	0	0.0%
Total Utilities			\$70	\$134	\$150	\$150	\$150	\$0	0.0%	\$0	0.0%
Capital											
3502	Vehicles & Equipment		4,124	4,752	5,625	5,625	5,625	0	0.0%	0	0.0%
Total Capital Expense			\$4,124	\$4,752	\$5,625	\$5,625	\$5,625	\$0	0.0%	\$0	0.0%
Total Expenditures			\$539,638	\$555,142	\$653,525	\$652,159	\$679,843	\$27,684	4.2%	\$26,318	4.0%
Surplus/(Deficit)			(\$338,108)	(\$352,401)	(\$433,663)	(\$439,294)	(\$455,876)	(\$16,582)	3.8%	(\$22,213)	5.1%

Marketing

Fund	Recreation	02							2018 Budget		2018-2017	
Dept	Marketing	06	Final	Final	Budget	Projections	Budget		vs Projection	%	Budget	%
Sub-Dept	NA	00	2015	2016	2017	2017	2018		Variance		Variance	
Sales												
2401	Concession		0	2,598	0	0	0		0	0.0%	0	0.0%
2402	Brochure Advertising		33,663	32,167	38,000	47,000	43,000		-4,000	-8.5%	5,000	13.2%
Total Sales			\$33,663	\$34,765	\$38,000	\$47,000	\$43,000		(\$4,000)	-8.5%	\$5,000	13.2%
Alternative Revenue												
2601	Donations		0	0	0	110	0		-110	-100.0%	0	0.0%
2603	Sponsorships		0	15,550	0	130	0		-130	-100.0%	0	0.0%
Total Alternative Revenue			\$0	\$15,550	\$0	\$240	\$0		(\$240)	-100.0%	\$0	0.0%
Miscellaneous												
2700	Ins Contribution - Employee		13,851	15,859	16,032	16,720	16,332		-388	-2.3%	300	1.9%
2703	WDSRA Reimbursement		2,250	1,600	1,250	1,250	1,250		0	0.0%	0	0.0%
2704	Reimbursement Income		1,800	0	0	0	0		0	0.0%	0	0.0%
2707	Commission Revenue		170	116	0	146	0		-146	-100.0%	0	0.0%
2708	Forever Green Tree		6,802	7,880	7,000	5,500	6,500		1,000	18.2%	-500	-7.1%
Total Miscellaneous Revenue			\$24,873	\$25,455	\$24,282	\$23,616	\$24,082		\$466	2.0%	(\$200)	-0.8%
Total Revenue			\$58,536	\$75,770	\$62,282	\$70,856	\$67,082		(\$3,774)	-5.3%	\$4,800	7.1%
Wages & Benefits												
3100	Wages - Regular		290,515	310,914	324,684	324,684	391,882		67,198	20.7%	67,198	20.7%
3101	Wages - Regular OT		174	57	240	500	350		-150	-30.0%	110	45.8%
3102	Wages - Short-term		0	0	14,280	14,280	0		-14,280	-100.0%	-14,280	-100.0%
3104	Employee Insurance		104,649	110,140	109,848	97,540	111,324		13,784	14.1%	1,476	1.3%
3113	Training & Conferences		1,230	1,233	1,410	1,410	1,800		390	27.7%	390	27.7%
3114	Mileage Reimbursement		67	146	350	250	550		300	120.0%	200	57.1%
3117	Awards & Recognition		0	90	0	0	0		0	0.0%	0	0.0%
3120	Staff shirts/Uniforms		107	0	210	210	245		35	16.7%	35	16.7%
Total Wages & Benefits			\$396,742	\$422,580	\$451,022	\$438,874	\$506,151		\$67,277	15.3%	\$55,129	12.2%
Supplies												
3200	Office Supplies		3,387	5,047	9,000	4,800	5,150		350	7.3%	-3,850	-42.8%
3203	Program Supplies		269	689	0	0	0		0	0.0%	0	0.0%
3207	Books & Publications		74	25	350	200	300		100	50.0%	-50	-14.3%
3208	Meeting Supplies		404	221	220	220	0		-220	-100.0%	-220	-100.0%
3210	Staff Supplies		55	36	600	250	0		-250	-100.0%	-600	-100.0%
3299	Miscellaneous Supplies		0	40	0	0	0		0	0.0%	0	0.0%
Total Supplies			\$4,189	\$6,058	\$10,170	\$5,470	\$5,450		(\$20)	-0.4%	(\$4,720)	-46.4%
Contractual Services												
3300	Mobile Communication		2,336	1,334	1,440	1,440	1,440		0	0.0%	0	0.0%
3301	Dues & Memberships		1,072	2,391	2,095	1,800	2,148		348	19.3%	53	2.5%
3303	Postage		7,538	6,702	7,860	7,860	10,600		2,740	34.9%	2,740	34.9%
3308	Legal Notices/Publications		0	0	0	0	0		0	0.0%	0	0.0%
3314	Tech Support/Consulting		4,311	0	0	0	0		0	0.0%	0	0.0%
3317	Program Contractual Services		35,840	83,271	86,000	86,000	92,000		6,000	7.0%	6,000	7.0%
3318	Advertising		29,237	34,242	25,200	25,200	30,000		4,800	19.0%	4,800	19.0%
3321	Promotion		31,813	57,577	38,740	36,000	35,800		-200	-0.6%	-2,940	-7.6%
3322	Printing		194,898	172,667	180,500	170,500	172,150		1,650	1.0%	-8,350	-4.6%
3323	Community/Public Relations		435	644	350	800	0		-800	-100.0%	-350	-100.0%
3331	Equipment Rental		0	83	150	0	150		150	0.0%	0	0.0%

Fund	Recreation	02							2018 Budget		2018-2017	
Dept	Marketing	06	Final	Final	Budget	Projections	Budget		vs Projection	%	Budget	%
Sub-Dept	NA	00	2015	2016	2017	2017	2018		Variance		Variance	
	3336 Consulting Services (Other)		0	12,000	12,000	12,000	14,400		2,400	20.0%	2,400	20.0%
	3353 Media Services		32,439	30,119	32,650	32,650	24,700		-7,950	-24.3%	-7,950	-24.3%
	3399 Miscellaneous Services		25,319	370	0	0	0		0	0.0%	0	0.0%
Total Contractual Services			\$365,238	\$401,400	\$386,985	\$374,250	\$383,388		\$9,138	2.4%	(\$3,597)	-0.9%
Capital												
	3500 Furniture & Fixtures		0	0	200	0	200		200	0.0%	0	0.0%
	3501 Park Amenities		4,026	5,702	3,000	3,000	3,000		0	0.0%	0	0.0%
	3556 Hardware/software		7,814	7,652	8,200	11,400	11,750		350	3.1%	3,550	43.3%
Total Capital Expense			\$11,840	\$13,354	\$11,400	\$14,400	\$14,950		\$550	3.8%	\$3,550	31.1%
Total Expenditures			\$778,009	\$843,392	\$859,577	\$832,994	\$909,939		\$76,945	9.2%	\$50,362	5.9%
Surplus/(Deficit)			(\$719,473)	(\$767,622)	(\$797,295)	(\$762,138)	(\$842,857)		(\$80,719)	10.6%	(\$45,562)	5.7%

Ribfest

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Ribfest	07	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	NA	00	2015	2016	2017	2017	2018	Variance		Variance	
Miscellaneous											
	2704 Reimbursement Income		7,323	4,638	7,575	5,866	5,500	-366	-6.2%	-2,075	-27.4%
Total Miscellaneous Revenue			\$7,323	\$4,638	\$7,575	\$5,866	\$5,500	(\$366)	-6.2%	(\$2,075)	-27.4%
Total Revenue			\$7,323	\$4,638	\$7,575	\$5,866	\$5,500	(\$366)	-6.2%	(\$2,075)	-27.4%
Supplies											
	3211 Repair Parts		0	0	0	0	0	0	0.0%	0	0.0%
	3213 Electrical Supplies		590	0	300	0	0	0	0.0%	-300	-100.0%
	3215 Building Materials & Supplies		258	257	275	0	0	0	0.0%	-275	-100.0%
	3221 Athletic field Supplies		2,617	4,381	5,000	5,866	5,500	-366	-6.2%	500	10.0%
	3223 Grass Seed		1,970	0	2,000	0	0	0	0.0%	-2,000	-100.0%
	3225 Fertilizer		1,888	0	0	0	0	0	0.0%	0	0.0%
Total Supplies			\$7,323	\$4,638	\$7,575	\$5,866	\$5,500	(\$366)	-6.2%	(\$2,075)	-27.4%
Contractual Services											
	3399 Miscellaneous Services		8,500	8,500	8,500	8,500	8,500	0	0.0%	0	0.0%
Total Contractual Services			\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	\$0	0.0%	\$0	0.0%
Total Expenditures			\$15,823	\$13,138	\$16,075	\$14,366	\$14,000	(\$366)	-2.5%	(\$2,075)	-12.9%
Surplus/(Deficit)			(\$8,500)	(\$8,500)	(\$8,500)	(\$8,500)	(\$8,500)	\$0	0.0%	\$0	0.0%

Recreation Programs Administration

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Recreation Programs	11	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Administration	50	2015	2016	2017	2017	2018	Variance		Variance	
Rentals											
	2500 Facility/Amenity Rentals		35,627	39,845	36,440	33,070	36,660	3,590	10.9%	220	0.6%
Total Rental Income			\$35,627	\$39,845	\$36,440	\$33,070	\$36,660	\$3,590	10.9%	\$220	0.6%
Alternative Revenue											
	2601 Donations		17,069	12,957	11,400	8,899	8,400	-499	-5.6%	-3,000	-26.3%
	2603 Sponsorships		8,000	10,640	23,000	23,986	23,000	-986	-4.1%	0	0.0%
Total Alternative Revenue			\$25,069	\$23,597	\$34,400	\$32,885	\$31,400	(\$1,485)	-4.5%	(\$3,000)	-8.7%
Miscellaneous											
	2700 Ins Contribution - Employee		26,377	26,834	27,492	25,151	32,016	6,865	27.3%	4,524	16.5%
	2703 WDSRA Reimbursement		28,215	38,434	38,956	38,956	39,668	712	1.8%	712	1.8%
	2704 Reimbursement Income		9,441	8,433	0	4,872	800	-4,072	-83.6%	800	0.0%
	2706 Miscellaneous Revenue		315	0	0	0	0	0	0.0%	0	0.0%
	2707 Commission Revenue		6,884	4,689	5,500	5,952	4,500	-1,452	-24.4%	-1,000	-18.2%
	2708 Forever Green Tree		0	0	0	0	0	0	0.0%	0	0.0%
	2709 Cell Tower		0	0	0	0	0	0	0.0%	0	0.0%
	2710 Parking Permits		0	0	0	0	0	0	0.0%	0	0.0%
	2711 Over/short		0	0	0	0	0	0	0.0%	0	0.0%
	2712 Bulb/Firewood Sales		0	0	0	0	0	0	0.0%	0	0.0%
	2713 Ticket Revenue		0	0	0	0	0	0	0.0%	0	0.0%
	2714 Processing Fee Recovery		0	0	0	0	110,500	110,500	0.0%	110,500	0.0%
Total Miscellaneous Revenue			\$71,232	\$78,390	\$71,948	\$74,931	\$187,484	\$112,553	150.2%	\$115,536	160.6%
Total Revenue			\$131,928	\$141,832	\$142,788	\$140,886	\$255,544	\$114,658	81.4%	\$112,756	79.0%
Wages & Benefits											
	3100 Wages - Regular		687,604	707,009	747,316	747,316	1,020,662	273,346	36.6%	273,346	36.6%
	3101 Wages - Regular OT		627	818	0	299	0	-299	-100.0%	0	0.0%
	3102 Wages - Short-term		1,963	1,634	4,311	1,000	2,000	1,000	100.0%	-2,311	-53.6%
	3104 Employee Insurance		199,256	196,601	202,428	177,211	241,356	64,145	36.2%	38,928	19.2%
	3112 Employee Certifications		0	0	170	95	180	85	89.5%	10	5.9%
	3113 Training & Conferences		2,119	2,459	5,800	4,145	4,700	555	13.4%	-1,100	-19.0%
	3114 Mileage Reimbursement		423	975	900	1,050	1,100	50	4.8%	200	22.2%
	3117 Awards & Recognition		3,697	3,746	4,500	3,550	4,000	450	12.7%	-500	-11.1%
	3118 Employee Discounts		13,370	13,183	16,713	12,928	13,500	572	4.4%	-3,213	-19.2%
	3120 Staff shirts/Uniforms		615	1,308	1,200	3,193	600	-2,593	-81.2%	-600	-50.0%
Total Wages & Benefits			\$909,674	\$927,733	\$983,338	\$950,787	\$1,288,098	\$337,311	35.5%	\$304,760	31.0%
Supplies											
	3200 Office Supplies		717	283	500	582	550	-32	-5.5%	50	10.0%
	3203 Program Supplies		3,943	3,299	2,705	2,705	3,220	515	19.0%	515	19.0%
	3207 Books & Publications		377	377	425	390	460	70	17.9%	35	8.2%
	3208 Meeting Supplies		250	82	200	150	200	50	33.3%	0	0.0%
	3209 Safety Supplies		384	0	450	200	250	50	25.0%	-200	-44.4%
Total Supplies			\$5,671	\$4,041	\$4,280	\$4,027	\$4,680	\$653	16.2%	\$400	9.3%
Contractual Services											
	3300 Mobile Communication		11,991	15,113	21,120	21,120	20,645	-475	-2.2%	-475	-2.2%
	3301 Dues & Memberships		2,069	2,002	2,122	1,884	2,281	397	21.1%	159	7.5%
	3303 Postage		7	210	100	43	25	-18	-41.9%	-75	-75.0%
	3308 Legal Notices/Publications		0	0	0	0	0	0	0.0%	0	0.0%

Fund	Recreation	02							2018 Budget		2018-2017	
Dept	Recreation Programs	11	Final	Final	Budget	Projections	Budget		vs Projection	%	Budget	%
Sub-Dept	Administration	50	2015	2016	2017	2017	2018		Variance		Variance	
	3316 Program Entertainment		418	0	0	0	0		0	0.0%	0	0.0%
	3318 Advertising		30	30	30	60	60		0	0.0%	30	100.0%
	3321 Promotion		0	563	1,000	160	0		-160	-100.0%	-1,000	-100.0%
	3322 Printing		0	0	150	0	0		0	0.0%	-150	-100.0%
	3323 Community/Public Relations		317	95	300	387	300		-87	-22.5%	0	0.0%
	3324 Scholarship Program		31,783	38,096	43,327	44,500	44,500		0	0.0%	1,173	2.7%
	3330 Permit/Registration Fees		15,771	13,786	15,747	15,726	21,217		5,491	34.9%	5,470	34.7%
	3332 Building Rental		306,409	292,566	308,267	295,075	303,633		8,558	2.9%	-4,634	-1.5%
	3342 Tech support Contracts		51,583	145,463	153,640	149,227	158,292		9,065	6.1%	4,652	3.0%
	3399 Miscellaneous Services		0	0	0	685	1,080		395	57.7%	1,080	0.0%
	Total Contractual Services		\$420,378	\$507,924	\$545,803	\$528,867	\$552,033		\$23,166	4.4%	\$6,230	1.1%
	Utilities											
	3400 Communication Lines		889	1,978	2,400	2,400	2,400		0	0.0%	0	0.0%
	Total Utilities		\$ 889	\$ 1,978	\$ 2,400	\$ 2,400	\$ 2,400		\$ -	0.0%	\$ -	0.0%
	Capital											
	3500 Furniture & Fixtures		0	220	0	463	0		-463	-100.0%	0	0.0%
	Total Capital Expense		\$ -	\$ 220	\$ -	\$ 463	\$ -		\$ (463)	-100.0%	\$ -	0.0%
	Total Expenditures		\$1,336,612	\$1,441,896	\$1,535,821	\$1,486,544	\$1,847,211		\$360,667	24.3%	\$311,390	20.3%
	Surplus/(Deficit)		(\$1,204,684)	(\$1,300,064)	(\$1,393,033)	(\$1,345,658)	(\$1,591,667)		(\$246,009)	18.3%	(\$198,634)	14.3%

Recreation Programs Youth Sports

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Recreation Programs	11	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Youth Sports	53	2015	2016	2017	2017	2018	Variance		Variance	
Charges for Services											
	2300 Program Revenue		1,384,309	1,484,141	1,535,657	1,651,170	1,686,439	35,269	2.1%	150,782	9.8%
Total Charges for Services			\$1,384,309	\$1,484,141	\$1,535,657	\$1,651,170	\$1,686,439	\$35,269	2.1%	\$150,782	9.8%
Sales											
	2400 Merchandise Sales		0	6,885	6,000	6,800	6,750	-50	-0.7%	750	12.5%
	2402 Brochure Advertising		0	0	0	400	0	-400	-100.0%	0	0.0%
Total Sales			\$0	\$6,885	\$6,000	\$7,200	\$6,750	(\$450)	-6.3%	\$750	12.5%
Rentals											
	2501 Tournament Income		0	0	0	0	0	0	0.0%	0	0.0%
Total Rental Income			\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Alternative Revenue											
	2603 Sponsorships		5,927	3,402	2,300	1,650	0	-1,650	-100.0%	-2,300	-100.0%
Total Alternative Revenue			\$5,927	\$3,402	\$2,300	\$1,650	\$0	(\$1,650)	-100.0%	(\$2,300)	-100.0%
Miscellaneous											
	2704 Reimbursement Income		0	0	0	0	0	0	0.0%	0	0.0%
	2707 Commission Revenue		200	8,960	4,000	0	0	0	0.0%	-4,000	-100.0%
Total Miscellaneous Revenue			\$200	\$8,960	\$4,000	\$0	\$0	\$0	0.0%	(\$4,000)	-100.0%
Total Revenue			\$1,390,436	\$1,503,388	\$1,547,957	\$1,660,020	\$1,693,189	\$33,169	2.0%	\$145,232	9.4%
Wages & Benefits											
	3102 Wages - Short-term		267,474	292,245	296,827	311,160	325,612	14,452	4.6%	28,785	9.7%
	3103 Wages - Short-term OT		633	1,623	0	1,482	800	-682	-46.0%	800	0.0%
	3113 Training & Conferences		0	38	0	0	0	0	0.0%	0	0.0%
	3120 Staff shirts/Uniforms		0	0	500	194	0	-194	-100.0%	-500	-100.0%
Total Wages & Benefits			\$268,107	\$293,906	\$297,327	\$312,836	\$326,412	\$13,576	4.3%	\$29,085	9.8%
Supplies											
	3203 Program Supplies		79,035	105,658	96,429	96,826	95,479	-1,347	-1.4%	-950	-1.0%
Total Supplies			\$79,035	\$105,658	\$96,429	\$96,826	\$95,479	(\$1,347)	-1.4%	(\$950)	-1.0%
Contractual Services											
	3301 Dues & Memberships		418	572	540	616	540	-76	-12.3%	0	0.0%
	3303 Postage		1,150	110	30	0	0	0	0.0%	-30	-100.0%
	3313 Refuse Services		5,166	7,009	6,025	6,708	6,825	117	1.7%	800	13.3%
	3317 Program Contractual Services		147,929	182,159	182,135	226,103	223,573	-2,530	-1.1%	41,438	22.8%
	3318 Advertising		500	0	1,500	0	750	750	0.0%	-750	-50.0%
	3332 Building Rental		196,221	173,715	180,000	180,000	180,000	0	0.0%	0	0.0%
Total Contractual Services			\$351,384	\$363,565	\$370,230	\$413,427	\$411,688	(\$1,739)	-0.4%	\$41,458	11.2%
Total Expenditures			\$698,526	\$763,129	\$763,986	\$823,089	\$833,579	\$10,490	1.3%	\$69,593	9.1%
Surplus/(Deficit)			\$691,910	\$740,259	\$783,971	\$836,931	\$859,610	\$22,679	2.7%	\$75,639	9.6%

Recreation Programs Adult Sports

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Recreation Programs	11	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Adult Sports	54	2015	2016	2017	2017	2018	Variance		Variance	
Charges for Services											
2300	Program Revenue		308,160	298,072	341,697	323,856	338,172	14,316	4.4%	-3,525	-1.0%
Total Charges for Services			\$308,160	\$298,072	\$341,697	\$323,856	\$338,172	\$14,316	4.4%	(\$3,525)	-1.0%
Alternative Revenue											
2603	Sponsorships		311	311	0	0	0	0	0.0%	0	0.0%
Total Alternative Revenue			\$311	\$311	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Total Revenue			\$308,471	\$298,383	\$341,697	\$323,856	\$338,172	\$14,316	4.4%	(\$3,525)	-1.0%
Wages & Benefits											
3102	Wages - Short-term		92,278	87,503	86,523	83,788	88,055	4,267	5.1%	1,532	1.8%
3103	Wages - Short-term OT		0	117	0	0	0	0	0.0%	0	0.0%
3120	Staff shirts/Uniforms		251	265	590	365	390	25	6.8%	-200	-33.9%
Total Wages & Benefits			\$92,529	\$87,885	\$87,113	\$84,153	\$88,445	\$4,292	5.1%	\$1,332	1.5%
Supplies											
3200	Office Supplies		0	78	50	25	50	25	100.0%	0	0.0%
3203	Program Supplies		13,459	15,888	22,534	14,884	23,118	8,234	55.3%	584	2.6%
Total Supplies			\$13,459	\$15,966	\$22,584	\$14,909	\$23,168	\$8,259	55.4%	\$584	2.6%
Contractual Services											
3301	Dues & Memberships		1,698	1,738	2,332	4,038	2,279	-1,759	-43.6%	-53	-2.3%
3303	Postage		23	0	0	0	0	0	0.0%	0	0.0%
3313	Refuse Services		928	1,124	740	913	1,165	252	27.6%	425	57.4%
3317	Program Contractual Services		75,156	68,467	84,609	71,221	78,309	7,088	10.0%	-6,300	-7.4%
3321	Promotion		45	0	0	0	0	0	0.0%	0	0.0%
3325	Tournament Prizes		450	650	660	0	0	0	0.0%	-660	-100.0%
3332	Building Rental		0	0	0	0	0	0	0.0%	0	0.0%
Total Contractual Services			\$78,300	\$71,979	\$88,341	\$76,172	\$81,753	\$5,581	7.3%	(\$6,588)	-7.5%
Total Expenditures			\$184,288	\$175,830	\$198,038	\$175,234	\$193,366	\$18,132	10.3%	(\$4,672)	-2.4%
Surplus/(Deficit)			\$124,183	\$122,553	\$143,659	\$148,622	\$144,806	(\$3,816)	-2.6%	\$1,147	0.8%

Recreation Programs Camps

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Recreation Programs	11	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Camps	63	2015	2016	2017	2017	2018	Variance		Variance	
Charges for Services											
	2300 Program Revenue		582,772	682,820	736,762	686,537	748,817	62,280	9.1%	12,055	1.6%
Total Charges for Services			\$582,772	\$682,820	\$736,762	\$686,537	\$748,817	\$62,280	9.1%	\$12,055	1.6%
Alternative Revenue											
	2603 Sponsorships		1,351	571	325	0	0	0	0.0%	-325	-100.0%
Total Alternative Revenue			\$1,351	\$571	\$325	\$0	\$0	\$0	0.0%	(\$325)	-100.0%
Miscellaneous											
	2704 Reimbursement Income		0	0	0	0	0	0	0.0%	0	0.0%
Total Miscellaneous Revenue			\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Total Revenue			\$584,123	\$683,391	\$737,087	\$686,537	\$748,817	\$62,280	9.1%	\$11,730	1.6%
Wages & Benefits											
	3102 Wages - Short-term		153,545	163,363	177,326	166,136	196,831	30,695	18.5%	19,505	11.0%
	3103 Wages - Short-term OT		87	357	0	1,271	1,275	4	0.3%	1,275	0.0%
	3114 Mileage Reimbursement		70	211	215	885	885	0	0.0%	670	311.6%
	3120 Staff shirts/Uniforms		775	949	1,138	893	1,412	519	58.1%	274	24.1%
Total Wages & Benefits			\$154,477	\$164,880	\$178,679	\$169,185	\$200,403	\$31,218	18.5%	\$21,724	12.2%
Supplies											
	3203 Program Supplies		19,200	35,759	37,471	28,364	32,712	4,348	15.3%	-4,759	-12.7%
Total Supplies			\$19,200	\$35,759	\$37,471	\$28,364	\$32,712	\$4,348	15.3%	(\$4,759)	-12.7%
Contractual Services											
	3300 Mobile Communication		0	0	0	0	0	0	0.0%	0	0.0%
	3301 Dues & Memberships		0	0	1,000	1,901	1,500	-401	-21.1%	500	50.0%
	3315 Program Transportation		43,655	48,760	49,363	43,753	44,681	928	2.1%	-4,682	-9.5%
	3316 Program Entertainment		30,159	40,499	42,434	39,271	41,424	2,153	5.5%	-1,010	-2.4%
	3317 Program Contractual Services		142,641	133,252	177,664	173,298	193,991	20,693	11.9%	16,327	9.2%
	3318 Advertising		139	0	0	0	0	0	0.0%	0	0.0%
	3321 Promotion		607	0	0	0	0	0	0.0%	0	0.0%
	3332 Building Rental		0	3,931	3,442	203	0	-203	-100.0%	-3,442	-100.0%
Total Contractual Services			\$217,201	\$226,442	\$273,903	\$258,426	\$281,596	\$23,170	9.0%	\$7,693	2.8%
Total Expenditures			\$390,878	\$427,081	\$490,053	\$455,975	\$514,711	\$58,736	12.9%	\$24,658	5.0%
Surplus/(Deficit)			\$193,245	\$256,310	\$247,034	\$230,562	\$234,106	\$3,544	1.5%	(\$12,928)	-5.2%

Recreation Programs Fitness

Fund	Recreation	02						2017 Budget		2017-2016	
Dept	Recreation Programs	11	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Fitness	56	2014	2015	2016	2016	2017	Variance		Variance	
Charges for Services											
	2300 Program Revenue		527,100	531,272	431,633	449,873	424,371	-25,502	-5.7%	-7,262	-1.7%
Total Charges for Services			\$527,100	\$531,272	\$431,633	\$449,873	\$424,371	(\$25,502)	-5.7%	(\$7,262)	-1.7%
Miscellaneous											
	2704 Reimbursement Income		4,100	0	0	0	0	0	0.0%	0	0.0%
Total Miscellaneous Revenue			\$4,100	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Total Revenue			\$531,200	\$531,272	\$431,633	\$449,873	\$424,371	(\$25,502)	-5.7%	(\$7,262)	-1.7%
Wages & Benefits											
	3102 Wages - Short-term		118,151	100,478	74,363	77,575	31,132	-46,443	-59.9%	-43,231	-58.1%
Total Wages & Benefits			\$118,151	\$100,478	\$74,363	\$77,575	\$31,132	(\$46,443)	-59.9%	(\$43,231)	-58.1%
Supplies											
	3203 Program Supplies		4,216	3,269	3,750	2,050	8,750	6,700	326.8%	5,000	133.3%
Total Supplies			\$4,216	\$3,269	\$3,750	\$2,050	\$8,750	\$6,700	326.8%	\$5,000	133.3%
Contractual Services											
	3317 Program Contractual Services		203,270	202,694	194,718	233,186	223,832	-9,354	-4.0%	29,114	15.0%
	3325 Tournament Prizes		0	0	0	0	0	0	0.0%	0	0.0%
	3332 Building Rental		30,663	22,769	19,253	16,908	14,560	-2,348	-13.9%	-4,693	-24.4%
Total Contractual Services			\$233,933	\$225,463	\$213,971	\$250,094	\$238,392	(\$11,702)	-4.7%	\$24,421	11.4%
Total Expenditures			\$356,300	\$329,210	\$292,084	\$329,719	\$278,274	(\$51,445)	-15.6%	(\$13,810)	-4.7%
Surplus/(Deficit)			\$174,900	\$202,062	\$139,549	\$120,154	\$146,097	\$25,943	21.6%	\$6,548	4.7%

Recreation Programs Art Services

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Recreation Programs	11	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Art Services	55	2015	2016	2017	2017	2018	Variance		Variance	
Charges for Services											
	2300 Program Revenue		346,949	374,995	373,982	397,612	403,287	5,675	1.4%	29,305	7.8%
Total Charges for Services			\$346,949	\$374,995	\$373,982	\$397,612	\$403,287	\$5,675	1.4%	\$29,305	7.8%
Sales											
	2400 Merchandise Sales		1,273	1,301	1,300	2,772	1,500	-1,272	-45.9%	200	15.4%
	2401 Concession		1,306	2,789	2,000	2,140	2,050	-90	-4.2%	50	2.5%
	2402 Brochure Advertising		157	312	275	202	200	-2	-1.0%	-75	-27.3%
	2404 Event Ticket Sales		38,632	49,148	44,992	38,656	53,778	15,122	39.1%	8,786	19.5%
Total Sales			\$41,368	\$53,550	\$48,567	\$43,770	\$57,528	\$13,758	31.4%	\$8,961	18.5%
Alternative Revenue											
	2600 Grants		1,350	0	900	900	900	0	0.0%	0	0.0%
	2601 Donations		50	0	0	0	0	0	0.0%	0	0.0%
	2603 Sponsorships		159	308	0	500	600	100	20.0%	600	0.0%
Total Alternative Revenue			\$1,559	\$308	\$900	\$1,400	\$1,500	\$100	7.1%	\$600	66.7%
Miscellaneous											
	2704 Reimbursement Income		10,941	11,917	10,800	13,018	10,700	-2,318	-17.8%	-100	-0.9%
	2706 Miscellaneous Revenue		73	0	0	0	0	0	0.0%	0	0.0%
	2711 Over/short		0	0	0	122	0	-122	-100.0%	0	0.0%
Total Miscellaneous Revenue			\$11,014	\$11,917	\$10,800	\$13,140	\$10,700	(\$2,440)	-18.6%	(\$100)	-0.9%
Total Revenue			\$400,890	\$440,770	\$434,249	\$455,922	\$473,015	\$17,093	3.7%	\$38,766	8.9%
Wages & Benefits											
	3102 Wages - Short-term		87,846	95,605	103,551	105,540	110,223	4,683	4.4%	6,672	6.4%
	3103 Wages - Short-term OT		0	33	0	0	0	0	0.0%	0	0.0%
	3113 Training & Conferences		0	0	0	13	0	-13	-100.0%	0	0.0%
Total Wages & Benefits			\$87,846	\$95,638	\$103,551	\$105,553	\$110,223	\$4,670	4.4%	\$6,672	6.4%
Supplies											
	3203 Program Supplies		49,045	56,964	56,770	56,690	64,368	7,678	13.5%	7,598	13.4%
Total Supplies			\$49,045	\$56,964	\$56,770	\$56,690	\$64,368	\$7,678	13.5%	\$7,598	13.4%
Contractual Services											
	3303 Postage		201	275	275	213	220	7	3.3%	-55	-20.0%
	3317 Program Contractual Services		90,042	84,279	90,211	96,629	96,887	258	0.3%	6,676	7.4%
	3318 Advertising		0	0	200	63	0	-63	-100.0%	-200	-100.0%
	3320 Physicals/Employee Tests		0	0	0	0	0	0	0.0%	0	0.0%
	3322 Printing		776	595	650	0	0	0	0.0%	-650	-100.0%
	3327 Charge Card Fees		117	104	200	0	0	0	0.0%	-200	-100.0%
	3342 Tech support Contracts		0	0	0	224	225	1	0.4%	225	0.0%
	3345 Equipment R&M		1,328	1,222	900	950	950	0	0.0%	50	5.6%
Total Contractual Services			\$92,464	\$86,475	\$92,436	\$98,079	\$98,282	\$203	0.2%	\$5,846	6.3%
Total Expenditures			\$229,355	\$239,077	\$252,757	\$260,322	\$272,873	\$12,551	4.8%	\$20,116	8.0%

Fund	Recreation	02						2018 Budget vs Projection Variance	%	2018-2017 Budget Variance	%
Dept	Recreation Programs	11	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018				
Sub-Dept	Art Services	55									
Surplus/(Deficit)			\$171,535	\$201,693	\$181,492	\$195,600	\$200,142	\$4,542	2.3%	\$18,650	10.3%

Recreation Programs Early Childhood

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Recreation Programs	11	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Early Childhood	51	2015	2016	2017	2017	2018	Variance		Variance	
Charges for Services											
	2300 Program Revenue		527,297	606,284	576,696	619,388	635,634	16,246	2.6%	58,938	10.2%
Total Charges for Services			\$527,297	\$606,284	\$576,696	\$619,388	\$635,634	\$16,246	2.6%	\$58,938	10.2%
Alternative Revenue											
	2601 Donations		841	0	0	500	0	-500	-100.0%	0	0.0%
Total Alternative Revenue			\$841	\$0	\$0	\$500	\$0	(\$500)	-100.0%	\$0	0.0%
Miscellaneous											
	2704 Reimbursement Income		0	0	0	19,117	0	-19,117	-100.0%	0	0.0%
	2706 Miscellaneous Revenue		1,837	381	400	400	400	0	0.0%	0	0.0%
Total Miscellaneous Revenue			\$1,837	\$381	\$400	\$19,517	\$400	(\$19,117)	-98.0%	\$0	0.0%
Total Revenue			\$529,975	\$606,665	\$577,096	\$639,405	\$636,034	(\$3,371)	-0.5%	\$58,938	10.2%
Wages & Benefits											
	3102 Wages - Short-term		245,278	262,002	300,143	304,124	325,573	21,449	7.1%	25,430	8.5%
	3103 Wages - Short-term OT		0	66	0	0	0	0	0.0%	0	0.0%
	3113 Training & Conferences		452	63	1,800	1,800	1,800	0	0.0%	0	0.0%
	3114 Mileage Reimbursement		0	0	0	0	0	0	0.0%	0	0.0%
Total Wages & Benefits			\$245,730	\$262,131	\$301,943	\$305,924	\$327,373	\$21,449	7.0%	\$25,430	8.4%
Supplies											
	3203 Program Supplies		29,479	27,759	28,500	26,730	28,050	1,320	4.9%	-450	-1.6%
Total Supplies			\$29,479	\$27,759	\$28,500	\$26,730	\$28,050	\$1,320	4.9%	(\$450)	-1.6%
Contractual Services											
	3303 Postage		0	0	200	200	200	0	0.0%	0	0.0%
	3317 Program Contractual Services		6,138	11,837	13,217	11,707	10,415	-1,292	-11.0%	-2,802	-21.2%
	3318 Advertising		2,235	2,254	4,000	3,500	3,500	0	0.0%	-500	-12.5%
Total Contractual Services			\$8,373	\$14,091	\$17,417	\$15,407	\$14,115	(\$1,292)	-8.4%	(\$3,302)	-19.0%
Total Expenditures			\$283,582	\$303,981	\$347,860	\$348,061	\$369,538	\$21,477	6.2%	\$21,678	6.2%
Surplus/(Deficit)			\$246,393	\$302,684	\$229,236	\$291,344	\$266,496	(\$24,848)	-8.5%	\$37,260	16.3%

Recreation Programs Youth Teen

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Recreation Programs	11	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Youth Teen	52	2015	2016	2017	2017	2018	Variance		Variance	
Charges for Services											
	2300 Program Revenue		167,689	192,969	211,885	216,415	217,371	956	0.4%	5,486	2.6%
Total Charges for Services			\$167,689	\$192,969	\$211,885	\$216,415	\$217,371	\$956	0.4%	\$5,486	2.6%
Sales											
	2401 Concession		4,514	4,735	5,217	6,429	6,727	298	4.6%	1,510	28.9%
Total Sales			\$4,514	\$4,735	\$5,217	\$6,429	\$6,727	\$298	4.6%	\$1,510	28.9%
Alternative Revenue											
	2603 Sponsorships		0	500	0	0	0	0	0.0%	0	0.0%
Total Alternative Revenue			\$0	\$500	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Total Revenue			\$172,203	\$198,204	\$217,102	\$222,844	\$224,098	\$1,254	0.6%	\$6,996	3.2%
Wages & Benefits											
	3100 Wages - Regular		144	246	0	236	240	4	1.7%	240	0.0%
	3101 Wages - Regular OT		1,856	2,437	950	2,340	2,350	10	0.4%	1,400	147.4%
	3102 Wages - Short-term		41,215	36,216	43,317	43,608	49,211	5,603	12.8%	5,894	13.6%
	3103 Wages - Short-term OT		345	568	0	0	0	0	0.0%	0	0.0%
	3114 Mileage Reimbursement		732	0	100	100	100	0	0.0%	0	0.0%
	3120 Staff shirts/Uniforms		0	0	0	0	250	250	0.0%	250	0.0%
Total Wages & Benefits			\$44,291	\$39,467	\$44,367	\$46,284	\$52,151	\$5,867	12.7%	\$7,784	17.5%
Supplies											
	3203 Program Supplies		19,971	19,975	22,350	23,866	20,833	-3,033	-12.7%	-1,517	-6.8%
	3205 Concession Supplies		2,590	2,451	1,800	1,622	1,700	78	4.8%	-100	-5.6%
Total Supplies			\$22,561	\$22,426	\$24,150	\$25,488	\$22,533	(\$2,955)	-11.6%	(\$1,617)	-6.7%
Contractual Services											
	3315 Program Transportation		0	0	0	0	0	0	0.0%	0	0.0%
	3316 Program Entertainment		0	0	0	0	0	0	0.0%	0	0.0%
	3317 Program Contractual Services		49,985	68,412	72,618	76,342	75,253	-1,089	-1.4%	2,635	3.6%
Total Contractual Services			\$49,985	\$68,412	\$72,618	\$76,342	\$75,253	(\$1,089)	-1.4%	\$2,635	3.6%
Total Expenditures			\$116,837	\$130,305	\$141,135	\$148,114	\$149,937	\$1,823	1.2%	\$8,802	6.2%
Surplus/(Deficit)			\$55,366	\$67,899	\$75,967	\$74,730	\$74,161	(\$569)	-0.8%	(\$1,806)	-2.4%

Recreation Programs Trips

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Recreation Programs	11	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Trips	58	2015	2016	2017	2017	2018	Variance		Variance	
Charges for Services											
	2300 Program Revenue		73,710	79,277	62,280	89,754	68,428	-21,326	-23.8%	6,148	9.9%
Total Charges for Services			\$73,710	\$79,277	\$62,280	\$89,754	\$68,428	(\$21,326)	-23.8%	\$6,148	9.9%
Miscellaneous											
	2703 WDSRA Reimbursement		0	0	0	0	0	0	0.0%	0	0.0%
	2704 Reimbursement Income		500	0	0	560	0	-560	-100.0%	0	0.0%
Total Miscellaneous Revenue			\$500	\$0	\$0	\$560	\$0	(\$560)	-100.0%	\$0	0.0%
Total Revenue			\$74,210	\$79,277	\$62,280	\$90,314	\$68,428	(\$21,886)	-24.2%	\$6,148	9.9%
Wages & Benefits											
	3102 Wages - Short-term		3,294	3,359	2,998	4,153	2,501	-1,652	-39.8%	-497	-16.6%
	3103 Wages - Short-term OT		0	0	0	0	0	0	0.0%	0	0.0%
Total Wages & Benefits			\$3,294	\$3,359	\$2,998	\$4,153	\$2,501	(\$1,652)	-39.8%	(\$497)	-16.6%
Contractual Services											
	3315 Program Transportation		20,585	22,536	20,522	24,059	18,945	-5,114	-21.3%	-1,577	-7.7%
	3316 Program Entertainment		43,658	52,489	41,032	64,413	49,086	-15,327	-23.8%	8,054	19.6%
	3399 Miscellaneous Services		88	140	120	121	78	-43	-35.5%	-42	-35.0%
Total Contractual Services			\$64,331	\$75,165	\$61,674	\$88,593	\$68,109	(\$20,484)	-23.1%	\$6,435	10.4%
Total Expenditures			\$67,625	\$78,524	\$64,672	\$92,746	\$70,610	(\$22,136)	-23.9%	\$5,938	9.2%
Surplus/(Deficit)			\$6,585	\$753	(\$2,392)	(\$2,432)	(\$2,182)	\$250	-10.3%	\$210	-8.8%

Recreation Programs Special Events

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Recreation Programs	11	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Special Events	57	2015	2016	2017	2017	2018	Variance		Variance	
Charges for Services											
	2300 Program Revenue		29,948	21,863	27,730	26,052	26,390	338	1.3%	-1,340	-4.8%
Total Charges for Services			\$29,948	\$21,863	\$27,730	\$26,052	\$26,390	\$338	1.3%	(\$1,340)	-4.8%
Sales											
	2400 Merchandise Sales		225	390	500	375	400	25	6.7%	-100	-20.0%
Total Sales			\$225	\$390	\$500	\$375	\$400	\$25	6.7%	(\$100)	-20.0%
Alternative Revenue											
	2601 Donations		138	64	0	0	0	0	0.0%	0	0.0%
	2603 Sponsorships		17,830	24,700	22,300	26,680	25,165	-1,515	-5.7%	2,865	12.8%
Total Alternative Revenue			\$17,968	\$24,764	\$22,300	\$26,680	\$25,165	(\$1,515)	-5.7%	\$2,865	12.8%
Miscellaneous											
	2704 Reimbursement Income		1,165	2,105	1,700	1,469	1,600	131	8.9%	-100	-5.9%
	2711 Over/short		0	56	0	0	0	0	0.0%	0	0.0%
Total Miscellaneous Revenue			\$1,165	\$2,161	\$1,700	\$1,469	\$1,600	\$131	8.9%	(\$100)	-5.9%
Total Revenue			\$49,306	\$49,178	\$52,230	\$54,576	\$53,555	(\$1,021)	-1.9%	\$1,325	2.5%
Wages & Benefits											
	3102 Wages - Short-term		15,296	10,749	10,448	10,227	10,145	-82	-0.8%	-303	-2.9%
	3103 Wages - Short-term OT		0	9	0	85	0	-85	-100.0%	0	0.0%
	3114 Mileage Reimbursement		305	0	100	0	0	0	0.0%	-100	-100.0%
	3117 Awards & Recognition		0	0	0	0	0	0	0.0%	0	0.0%
Total Wages & Benefits			\$15,601	\$10,758	\$10,548	\$10,312	\$10,145	(\$167)	-1.6%	(\$403)	-3.8%
Supplies											
	3203 Program Supplies		16,724	11,536	14,085	11,719	11,505	-214	-1.8%	-2,580	-18.3%
Total Supplies			\$16,724	\$11,536	\$14,085	\$11,719	\$11,505	(\$214)	-1.8%	(\$2,580)	-18.3%
Contractual Services											
	3303 Postage		0	109	110	110	147	37	33.6%	37	33.6%
	3313 Refuse Services		348	240	440	482	575	93	19.3%	135	30.7%
	3317 Program Contractual Services		14,537	17,286	13,630	14,209	17,725	3,516	24.7%	4,095	30.0%
	3318 Advertising		1,160	1,390	1,750	1,500	1,500	0	0.0%	-250	-14.3%
	3321 Promotion		60	0	500	500	500	0	0.0%	0	0.0%
	3322 Printing		669	0	500	500	500	0	0.0%	0	0.0%
	3327 Charge Card Fees		119	0	75	75	75	0	0.0%	0	0.0%
	3331 Equipment Rental		0	0	3,200	4,385	4,385	0	0.0%	1,185	37.0%
	3332 Building Rental		70	0	0	0	0	0	0.0%	0	0.0%
	3342 Tech support Contracts		0	164	0	0	0	0	0.0%	0	0.0%
Total Contractual Services			\$16,963	\$19,189	\$20,205	\$21,761	\$25,407	\$3,646	16.8%	\$5,202	25.7%
Total Expenditures			\$49,288	\$41,483	\$44,838	\$43,792	\$47,057	\$3,265	7.5%	\$2,219	4.9%
Surplus/(Deficit)			\$18	\$7,695	\$7,392	\$10,784	\$6,498	(\$4,286)	-39.7%	(\$894)	-12.1%

Recreation Programs Active Adults

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Recreation Programs	11	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Active Adults	59	2015	2016	2017	2017	2018	Variance		Variance	
Charges for Services											
	2300 Program Revenue		23,433	39,367	37,282	43,465	44,032	567	1.3%	6,750	18.1%
Total Charges for Services			\$23,433	\$39,367	\$37,282	\$43,465	\$44,032	\$567	1.3%	\$6,750	18.1%
Alternative Revenue											
	2603 Sponsorships		0	250	0	0	0	0	0.0%	0	0.0%
Total Alternative Revenue			\$0	\$250	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Miscellaneous											
	2704 Reimbursement Income		175	408	0	250	0	-250	-100.0%	0	0.0%
Total Miscellaneous Revenue			\$175	\$408	\$0	\$250	\$0	(\$250)	-100.0%	\$0	0.0%
Total Revenue			\$23,608	\$40,025	\$37,282	\$43,715	\$44,032	\$317	0.7%	\$6,750	18.1%
Wages & Benefits											
	3102 Wages - Short-term		120	0	0	0	0	0	0.0%	0	0.0%
Total Wages & Benefits			\$120	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Supplies											
	3203 Program Supplies		7,419	7,085	6,443	6,566	6,573	7	0.1%	130	2.0%
Total Supplies			\$7,419	\$7,085	\$6,443	\$6,566	\$6,573	\$7	0.1%	\$130	2.0%
Contractual Services											
	3316 Program Entertainment		175	0	125	300	75	-225	-75.0%	-50	-40.0%
	3317 Program Contractual Services		10,228	12,562	15,118	17,809	18,423	614	3.4%	3,305	21.9%
	3399 Miscellaneous Services		25	1,945	0	0	0	0	0.0%	0	0.0%
Total Contractual Services			\$10,428	\$14,507	\$15,243	\$18,109	\$18,498	\$389	2.1%	\$3,255	21.4%
Total Expenditures			\$17,967	\$21,592	\$21,686	\$24,675	\$25,071	\$396	1.6%	\$3,385	15.6%
Surplus/(Deficit)			\$5,641	\$18,433	\$15,596	\$19,040	\$18,961	(\$79)	-0.4%	\$3,365	21.6%

Paddleboats

Fund	Recreation	02										
Dept	Paddleboats	11	Final	Final	Budget	Projections	Budget	2018 Budget		2018-2017		
Sub-Dept	NA	62	2015	2016	2017	2017	2018	vs Projection	%	Budget	%	
									Variance	Variance		
Charges for Services												
2304	Daily Admissions - general		118,123	129,593	118,050	165,017	151,297	-13,720	-8.3%	33,247	28.2%	
Total Charges for Services			\$118,123	\$129,593	\$118,050	\$165,017	\$151,297	(\$13,720)	-8.3%	\$33,247	28.2%	
Sales												
2400	Merchandise Sales		0	25	0	0	0	0	0.0%	0	0.0%	
2401	Concession		49,310	0	0	0	0	0	0.0%	0	0.0%	
Total Sales			\$ 49,310	\$ 25	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	
Miscellaneous												
2704	Reimbursement Income		164	4,237	0	3,881	0	-3,881	-100.0%	0	0.0%	
2705	Sales Tax Revenue		3,602	0	0	0	0	0	0.0%	0	0.0%	
2706	Miscellaneous Revenue		2,335	1,067	2,000	250	3,500	3,250	1300.0%	1,500	75.0%	
2711	Over/short		-14	-73	0	96	0	-96	-100.0%	0	0.0%	
Total Miscellaneous Revenue			\$6,087	\$5,231	\$2,000	\$4,227	\$3,500	(\$727)	-17.2%	\$1,500	75.0%	
Total Revenue			\$173,520	\$134,849	\$120,050	\$169,244	\$154,797	(\$14,447)	-8.5%	\$34,747	28.9%	
Wages & Benefits												
3102	Wages - Short-term		56,197	24,429	28,620	25,127	29,955	4,828	19.2%	1,335	4.7%	
3103	Wages - Short-term OT		80	0	200	0	200	200	0.0%	0	0.0%	
3120	Staff shirts/Uniforms		309	169	250	149	200	51	34.2%	-50	-20.0%	
Total Wages & Benefits			\$56,586	\$24,598	\$29,070	\$25,276	\$30,355	\$5,079	20.1%	\$1,285	4.4%	
Supplies												
3203	Program Supplies		2,476	1,919	2,050	4,924	3,950	-974	-19.8%	1,900	92.7%	
3204	Janitorial Supplies		940	63	0	0	0	0	0.0%	0	0.0%	
3205	Concession Supplies		53	0	0	0	0	0	0.0%	0	0.0%	
3209	Safety Supplies		0	0	500	0	600	600	0.0%	100	20.0%	
3211	Repair Parts		150	73	200	100	2,650	2,550	2550.0%	2,450	1225.0%	
3215	Building Materials & Supplies		804	262	200	324	600	276	85.2%	400	200.0%	
3228	Small Tools & Equipment		313	0	100	67	100	33	49.3%	0	0.0%	
Total Supplies			\$4,736	\$2,317	\$3,050	\$5,415	\$7,900	\$2,485	45.9%	\$4,850	159.0%	
Contractual Services												
3317	Program Contractual Services		19,112	28,928	25,971	44,347	37,824	-6,523	-14.7%	11,853	45.6%	
3321	Promotion		433	0	0	-10	0	10	-100.0%	0	0.0%	
3322	Printing		0	0	0	0	250	250	0.0%	250	0.0%	
3327	Charge Card Fees		1,735	0	0	0	0	0	0.0%	0	0.0%	
3328	Licenses/Easements		402	0	0	0	0	0	0.0%	0	0.0%	
3329	Sales Tax Expense		3,513	0	0	0	0	0	0.0%	0	0.0%	
3330	Permit/Registration Fees		679	0	100	46	50	4	8.7%	-50	-50.0%	
3335	Concession Purchases		27,345	0	0	0	0	0	0.0%	0	0.0%	
3342	Tech support Contracts		0	2,410	2,154	3,197	2,800	-397	-12.4%	646	30.0%	
3345	Equipment R&M		522	0	0	0	0	0	0.0%	0	0.0%	
Total Contractual Services			\$53,741	\$31,338	\$28,225	\$47,580	\$40,924	(\$6,656)	-14.0%	\$12,699	45.0%	
Total Expenditures			\$115,063	\$58,253	\$60,345	\$78,271	\$79,179	\$908	1.2%	\$18,834	31.2%	
Surplus/(Deficit)			\$58,457	\$76,596	\$59,705	\$90,973	\$75,618	(\$15,355)	-16.9%	\$15,913	26.7%	

Sportsmans

Fund	Recreation	02							2018 Budget		2018-2017	
Dept	Sportsmans	11	Final	Final	Budget	Projections	Budget		vs Projection	%	Budget	%
Sub-Dept	NA	60	2015	2016	2017	2017	2018		Variance		Variance	
Charges for Services												
2300	Program Revenue		2,254	2,310	2,250	2,520	2,520		0	0.0%	270	12.0%
2304	Daily Admissions - general		84,660	85,474	89,722	87,908	87,908		0	0.0%	-1,814	-2.0%
Total Charges for Services			\$86,914	\$87,784	\$91,972	\$90,428	\$90,428		\$0	0.0%	(\$1,544)	-1.7%
Alternative Revenue												
2601	Donations		0	1,000	0	0	0		0	0.0%	0	0.0%
Total Alternative Revenue			\$ -	\$ 1,000	\$ -	\$ -	\$ -		\$ -	0.0%	\$ -	0.0%
Miscellaneous												
2705	Sales Tax Revenue		3,146	3,129	3,434	3,400	3,400		0	0.0%	-34	-1.0%
2707	Commission Revenue		96	85	100	85	100		15	17.6%	0	0.0%
2711	Over/short		21	-12	0	6	0		-6	-100.0%	0	0.0%
Total Miscellaneous Revenue			\$3,263	\$3,202	\$3,534	\$3,491	\$3,500		\$9	0.3%	(\$34)	-1.0%
Total Revenue			\$90,177	\$91,986	\$95,506	\$93,919	\$93,928		\$9	0.0%	(\$1,578)	-1.7%
Wages & Benefits												
3102	Wages - Short-term		6,653	7,311	7,446	7,100	7,473		373	5.3%	27	0.4%
Total Wages & Benefits			\$6,653	\$7,311	\$7,446	\$7,100	\$7,473		\$373	5.3%	\$27	0.4%
Supplies												
3203	Program Supplies		59,574	61,458	60,271	63,546	63,351		-195	-0.3%	3,080	5.1%
Total Supplies			\$59,574	\$61,458	\$60,271	\$63,546	\$63,351		(\$195)	-0.3%	\$3,080	5.1%
Contractual Services												
3303	Postage		10	0	0	0	0		0	0.0%	0	0.0%
3329	Sales Tax Expense		3,090	3,074	3,434	3,400	3,400		0	0.0%	-34	-1.0%
3330	Permit/Registration Fees		500	500	500	500	0		-500	-100.0%	-500	-100.0%
Total Contractual Services			\$3,600	\$3,574	\$3,934	\$3,900	\$3,400		(\$500)	-12.8%	(\$534)	-13.6%
Total Expenditures			\$69,827	\$72,343	\$71,651	\$74,546	\$74,224		(\$322)	-0.4%	\$2,573	3.6%
Surplus/(Deficit)			\$20,350	\$19,643	\$23,855	\$19,373	\$19,704		\$331	1.7%	(\$4,151)	-17.4%

Garden Plots/Showwagon

Fund	Recreation	02							2018 Budget		2018-2017	
Dept	Garden Plots/Showwagon	11	Final	Final	Budget	Projections	Budget		vs Projection	%	Budget	%
Sub-Dept	NA	61	2015	2016	2017	2017	2018		Variance		Variance	
Charges for Services												
	2300 Program Revenue		0	0	0	0	6,625		6,625	0.0%	6,625	0.0%
Total Charges for Services			\$0	\$0	\$0	\$0	\$6,625		\$6,625	0.0%	\$6,625	0.0%
Rentals												
	2500 Facility/Amenity Rentals		25,301	18,189	22,255	22,086	25,400		3,314	15.0%	3,145	14.1%
Total Rental Income			\$25,301	\$18,189	\$22,255	\$22,086	\$25,400		\$3,314	15.0%	\$3,145	14.1%
Alternative Revenue												
	2601 Donations		0	0	0	1,000	0		-1,000	-100.0%	0	0.0%
Total Alternative Revenue			\$ -	\$ -	\$ -	\$ 1,000	\$ -		\$ (1,000)	-100.0%	\$ -	0.0%
Total Revenue			\$25,301	\$18,189	\$22,255	\$23,086	\$32,025		\$8,939	38.7%	\$9,770	43.9%
Wages & Benefits												
	3102 Wages - Short-term		0	0	0	0	2,355		2,355	0.0%	2,355	0.0%
Total Wages & Benefits			\$0	\$0	\$0	\$0	\$2,355		\$2,355	0.0%	\$2,355	0.0%
Supplies												
	3203 Program Supplies		531	926	600	1,382	2,450		1,068	77.3%	1,850	308.3%
	3299 Miscellaneous Supplies		0	0	0	0	0		0	0.0%	0	0.0%
Total Supplies			\$531	\$926	\$600	\$1,382	\$2,450		\$1,068	77.3%	\$1,850	308.3%
Contractual Services												
	3313 Refuse Services		3,707	3,433	4,897	7,114	7,735		621	8.7%	2,838	58.0%
	3317 Program Contractual Services		270	3,600	2,000	1,900	2,000		100	5.3%	0	0.0%
	3318 Advertising		0	0	0	0	1,305		1,305	0.0%	1,305	0.0%
	3322 Printing		183	164	200	203	220		17	8.4%	20	10.0%
Total Contractual Services			\$4,160	\$7,197	\$7,097	\$9,217	\$11,260		\$2,043	22.2%	\$4,163	58.7%
Total Expenditures			\$4,691	\$8,123	\$7,697	\$10,599	\$16,065		\$5,466	51.6%	\$8,368	108.7%
Surplus/(Deficit)			\$20,610	\$10,066	\$14,558	\$12,487	\$15,960		\$3,473	27.8%	\$1,402	9.6%

Knoch Knolls Nature Center

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Recreation Programs	11	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Knoch Knolls Nature Center	64	2015	2016	2017	2017	2018	Variance		Variance	
Charges for Services											
	2300 Program Revenue		28,490	35,216	37,484	20,984	33,456	12,472	59.4%	-4,028	-10.7%
Total Charges for Services			\$28,490	\$35,216	\$37,484	\$20,984	\$33,456	\$12,472	59.4%	(\$4,028)	-10.7%
Sales											
	2400 Merchandise Sales		867	929	1,000	713	800	87	12.2%	-200	-20.0%
Total Sales			\$867	\$929	\$1,000	\$713	\$800	\$87	12.2%	(\$200)	-20.0%
Rentals											
	2500 Facility/Amenity Rentals		12,720	4,640	6,300	3,900	6,000	2,100	53.8%	-300	-4.8%
Total Rental Income			\$12,720	\$4,640	\$6,300	\$3,900	\$6,000	\$2,100	53.8%	(\$300)	-4.8%
Alternative Revenue											
	2601 Donations		0	61	0	255	0	-255	-100.0%	0	0.0%
	2603 Sponsorships		0	0	0	250	0	-250	-100.0%	0	0.0%
Total Alternative Revenue			\$0	\$61	\$0	\$505	\$0	(\$505)	-100.0%	\$0	0.0%
Miscellaneous											
	2700 Ins Contribution - Employee		930	931	936	936	936	0	0.0%	0	0.0%
	2703 WDSRA Reimbursement		0	4,500	4,500	4,500	4,500	0	0.0%	0	0.0%
	2704 Reimbursement Income		124	0	0	3,983	0	-3,983	-100.0%	0	0.0%
	2705 Sales Tax Revenue		62	69	80	48	51	3	6.3%	-29	-36.3%
	2706 Miscellaneous Revenue		0	0	0	27	0	-27	-100.0%	0	0.0%
Total Miscellaneous Revenue			\$1,116	\$5,500	\$5,516	\$9,494	\$5,487	(\$4,007)	-42.2%	(\$29)	-0.5%
Total Revenue			\$43,193	\$46,346	\$50,300	\$35,596	\$45,743	\$10,147	28.5%	(\$4,557)	-9.1%
Wages & Benefits											
	3100 Wages - Regular		58,889	59,342	61,673	61,673	63,061	1,388	2.3%	1,388	2.3%
	3102 Wages - Short-term		42,928	52,170	51,291	40,566	47,851	7,285	18.0%	-3,440	-6.7%
	3103 Wages - Short-term OT		0	269	0	128	500	372	290.6%	500	0.0%
	3104 Employee Insurance		7,676	8,012	7,980	7,988	7,884	-104	-1.3%	-96	-1.2%
	3112 Employee Certifications		0	0	0	0	0	0	0.0%	0	0.0%
	3113 Training & Conferences		149	38	800	402	1,900	1,498	372.6%	1,100	137.5%
	3114 Mileage Reimbursement		877	48	150	213	150	-63	-29.6%	0	0.0%
	3117 Awards & Recognition		0	86	0	0	0	0	0.0%	0	0.0%
	3120 Staff shirts/Uniforms		1,216	385	800	93	500	407	437.6%	-300	-37.5%
Total Wages & Benefits			\$111,735	\$120,350	\$122,694	\$111,063	\$121,846	\$10,783	9.7%	(\$848)	-0.7%
Supplies											
	3200 Office Supplies		860	542	800	800	900	100	12.5%	100	12.5%
	3203 Program Supplies		7,758	8,548	7,546	7,464	7,500	36	0.5%	-46	-0.6%
	3204 Janitorial Supplies		0	0	0	0	0	0	0.0%	0	0.0%
	3207 Books & Publications		612	701	100	111	100	-11	-9.9%	0	0.0%
	3208 Meeting Supplies		0	0	0	0	0	0	0.0%	0	0.0%
	3209 Safety Supplies		180	0	0	0	0	0	0.0%	0	0.0%
	3216 Aquatic/Pond Supplies		1,168	1,059	800	600	750	150	25.0%	-50	-6.3%
Total Supplies			\$10,578	\$10,850	\$9,246	\$8,975	\$9,250	\$275	3.1%	\$4	0.0%
Contractual Services											
	3300 Mobile Communication		0	0	0	0	0	0	0.0%	0	0.0%

Fund	Recreation	02							2018 Budget		2018-2017	
Dept	Recreation Programs	11	Final	Final	Budget	Projections	Budget	vs Projection		%	Budget	
Sub-Dept	Knoch Knolls Nature Center	64	2015	2016	2017	2017	2018	Variance			Variance	%
	3301 Dues & Memberships		310	485	485	430	505	75		17.4%	20	4.1%
	3317 Program Contractual Services		15,216	14,803	17,148	15,584	16,788	1,204		7.7%	-360	-2.1%
	3318 Advertising		120	1,738	4,200	2,250	3,550	1,300		57.8%	-650	-15.5%
	3321 Promotion		0	150	0	0	0	0		0.0%	0	0.0%
	3329 Sales Tax Expense		60	70	60	41	51	10		24.4%	-9	-15.0%
	3333 Retail Purchases		1,383	81	800	296	700	404		136.5%	-100	-12.5%
	Total Contractual Services		\$17,089	\$17,327	\$22,693	\$18,601	\$21,594	\$2,993		16.1%	(\$1,099)	-4.8%
	Total Expenditures		\$139,402	\$148,527	\$154,633	\$138,639	\$152,690	\$14,051		10.1%	(\$1,943)	-1.3%
	Surplus/(Deficit)		(\$96,209)	(\$102,181)	(\$104,333)	(\$103,043)	(\$106,947)	(\$3,904)		3.8%	(\$2,614)	2.5%

Riverwalk Café

Fund	Recreation	02							2018 Budget		2018-2017		
Dept	Recreation Programs	11		Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%	
Sub-Dept	Riverwalk Café	65		2015	2016	2017	2017	2018	Variance		Variance		
Sales													
	2401 Concession			0	229,981	371,000	228,099	219,500	-8,599	-3.8%	-151,500	-40.8%	
Total Sales				\$0	\$229,981	\$371,000	\$228,099	\$219,500	(\$8,599)	-3.8%	(\$151,500)	-40.8%	
Miscellaneous													
	2700 Ins Contribution - Employee			0	181	168	168	0	-168	-100.0%	-168	-100.0%	
	2704 Reimbursement Income			0	3,507	0	500	500	0	0.0%	500	0.0%	
	2705 Sales Tax Revenue			0	17,236	26,898	18,736	16,463	-2,273	-12.1%	-10,435	-38.8%	
	2706 Miscellaneous Revenue			0	21,635	33,390	9,084	8,780	-304	-3.3%	-24,610	-73.7%	
	2711 Over/short			0	-234	0	23	0	-23	-100.0%	0	0.0%	
Total Miscellaneous Revenue				\$0	\$42,325	\$60,456	\$28,511	\$25,743	(\$2,768)	-9.7%	(\$34,713)	-57.4%	
Total Revenue				\$0	\$272,306	\$431,456	\$256,610	\$245,243	(\$11,367)	-4.4%	(\$186,213)	-43.2%	
Wages & Benefits													
	3100 Wages - Regular			0	52,726	56,555	66,136	0	-66,136	-100.0%	-56,555	-100.0%	
	3102 Wages - Short-term			0	146,913	168,037	103,800	115,605	11,805	11.4%	-52,432	-31.2%	
	3103 Wages - Short-term OT			0	3,740	0	556	0	-556	-100.0%	0	0.0%	
	3104 Employee Insurance			0	1,529	1,734	1,682	0	-1,682	-100.0%	-1,734	-100.0%	
	3113 Training & Conferences			0	0	1,000	0	750	750	0.0%	-250	-25.0%	
	3120 Staff shirts/Uniforms			0	2,241	2,000	1,412	1,200	-212	-15.0%	-800	-40.0%	
Total Wages & Benefits				\$0	\$207,149	\$229,326	\$173,586	\$117,555	(\$56,031)	-32.3%	(\$111,771)	-48.7%	
Supplies													
	3200 Office Supplies			0	121	100	38	100	62	163.2%	0	0.0%	
	3204 Janitorial Supplies			0	1,563	1,000	2,256	2,500	244	10.8%	1,500	150.0%	
	3205 Concession Supplies			0	8,162	6,000	11,846	8,780	-3,066	-25.9%	2,780	46.3%	
	3209 Safety Supplies			0	0	0	0	0	0	0.0%	0	0.0%	
	3211 Repair Parts			0	212	500	22	500	478	2172.7%	0	0.0%	
Total Supplies				\$0	\$10,058	\$7,600	\$14,162	\$11,880	(\$2,282)	-16.1%	\$4,280	56.3%	
Contractual Services													
	3316 Program Entertainment			0	0	2,000	1,600	2,000	400	25.0%	0	0.0%	
	3321 Promotion			0	46	4,000	1,500	3,500	2,000	133.3%	-500	-12.5%	
	3327 Charge Card Fees			0	6,079	5,300	5,725	5,488	-237	-4.1%	188	3.5%	
	3329 Sales Tax Expense			0	16,922	26,163	18,736	16,463	-2,273	-12.1%	-9,700	-37.1%	
	3330 Permit/Registration Fees			0	4,251	4,300	5,814	3,360	-2,454	-42.2%	-940	-21.9%	
	3335 Concession Purchases			0	74,831	92,750	72,825	81,215	8,390	11.5%	-11,535	-12.4%	
	3399 Miscellaneous Services			0	5,173	6,000	974	1,000	26	2.7%	-5,000	-83.3%	
Total Contractual Services				\$0	\$107,302	\$140,513	\$107,174	\$113,026	\$5,852	5.5%	(\$27,487)	-19.6%	
Capital													
	3500 Furniture & Fixtures			0	1,051	500	0	0	0	0.0%	-500	-100.0%	
Total Capital Expense				\$	-	\$	1,051	\$	500	\$	-	\$	-
Total Expenditures				\$0	\$325,560	\$377,939	\$294,922	\$242,461	(\$52,461)	-17.8%	(\$135,478)	-35.8%	
Surplus/(Deficit)				\$0	(\$53,254)	\$53,517	(\$38,312)	\$2,782	\$41,094	-107.3%	(\$50,735)	-94.8%	

Fort Hill Activity Center

Fund	Recreation	02							2018 Budget		2018-2017	
Dept	Recreation Programs	11	Final	Final	Budget	Projections	Budget		vs Projection	%	Budget	%
Sub-Dept	Fort Hill Activity Center	66	2015	2016	2017	2017	2018		Variance		Variance	
Charges for Services												
2300	Program Revenue		0	16,845	123,780	76,600	86,980		10,380	13.6%	-36,800	-29.7%
2302	Daily Admissions - residents		0	6,219	21,790	66,500	74,780		8,280	12.5%	52,990	243.2%
2303	Daily Admissions - non-residents		0	0	5,275	0	0		0	0.0%	-5,275	-100.0%
2304	Daily Admissions - general		0	0	5,200	0	0		0	0.0%	-5,200	-100.0%
2308	Memberships		0	194,056	1,049,425	910,500	1,010,537		100,037	11.0%	-38,888	-3.7%
Total Charges for Services			\$0	\$217,120	\$1,205,470	\$1,053,600	\$1,172,297		\$118,697	11.3%	(\$33,173)	-2.8%
Sales												
2400	Merchandise Sales		0	20	200	300	800		500	166.7%	600	300.0%
2401	Concession		0	14,770	72,000	27,415	32,000		4,585	16.7%	-40,000	-55.6%
2402	Brochure Advertising		0	1,045	2,000	2,000	2,400		400	20.0%	400	20.0%
Total Sales			\$0	\$15,835	\$74,200	\$29,715	\$35,200		\$5,485	18.5%	(\$39,000)	-52.6%
Rentals												
2500	Facility/Amenity Rentals		0	5,980	20,000	15,000	17,000		2,000	13.3%	-3,000	-15.0%
2501	Tournament Income		0	0	7,200	0	0		0	0.0%	-7,200	-100.0%
Total Rental Income			\$0	\$5,980	\$27,200	\$15,000	\$17,000		\$2,000	13.3%	(\$10,200)	-37.5%
Alternative Revenue												
2603	Sponsorships		0	3,700	9,000	6,000	8,500		2,500	41.7%	-500	-5.6%
Total Alternative Revenue			\$0	\$3,700	\$9,000	\$6,000	\$8,500		\$2,500	41.7%	(\$500)	-5.6%
Miscellaneous												
2700	Ins Contribution - Employee		0	2,381	2,664	2,604	2,592		-12	-0.5%	-72	-2.7%
2703	WDSRA Reimbursement		0	962	2,060	2,060	2,060		0	0.0%	0	0.0%
2704	Reimbursement Income		0	1,499	0	2,900	3,000		100	3.4%	3,000	0.0%
2705	Sales Tax Revenue		0	1,096	5,230	2,238	2,640		402	18.0%	-2,590	-49.5%
2707	Commission Revenue		0	0	0	0	0		0	0.0%	0	0.0%
2711	Over/short		0	-10	0	35	0		-35	-100.0%	0	0.0%
Total Miscellaneous Revenue			\$0	\$5,928	\$9,954	\$9,837	\$10,292		\$455	4.6%	\$338	3.4%
Total Revenue			\$0	\$248,563	\$1,325,824	\$1,114,152	\$1,243,289		\$129,137	11.6%	(\$82,535)	-6.2%
Wages & Benefits												
3100	Wages - Regular		0	94,098	100,485	97,485	60,000		-37,485	-38.5%	-40,485	-40.3%
3101	Wages - Regular OT		0	142,573	386,734	341,768	359,049		17,281	5.1%	-27,685	-7.2%
3102	Wages - Short-term		0	115	200	212	250		38	17.9%	50	25.0%
3103	Wages - Short-term OT		0	0	0	0	0		0	0.0%	0	0.0%
3104	Employee Insurance		0	18,946	22,782	22,282	21,936		-346	-1.6%	-846	-3.7%
3112	Employee Certifications		0	129	2,000	1,500	2,000		500	33.3%	0	0.0%
3113	Training & Conferences		0	318	5,500	2,800	5,650		2,850	101.8%	150	2.7%
3120	Staff shirts/Uniforms		0	4,864	3,250	3,050	3,375		325	10.7%	125	3.8%
Total Wages & Benefits			\$0	\$261,043	\$520,951	\$469,097	\$452,260		(\$16,837)	-3.6%	(\$68,691)	-13.2%
Supplies												
3200	Office Supplies		0	1,187	1,250	1,250	1,250		0	0.0%	0	0.0%
3201	Tech parts/supplies		0	0	0	0	1,000		1,000	0.0%	1,000	0.0%
3203	Program Supplies		0	2,810	5,100	6,650	8,535		1,885	28.3%	3,435	67.4%
3204	Janitorial Supplies		0	4,185	17,775	19,500	21,500		2,000	10.3%	3,725	21.0%
3205	Concession Supplies		0	3,520	6,000	1,500	2,800		1,300	86.7%	-3,200	-53.3%
3207	Books & Publications		0	0	750	300	1,000		700	233.3%	250	33.3%

Fund	Recreation	02							2018 Budget		2018-2017	
Dept	Recreation Programs	11	Final	Final	Budget	Projections	Budget		vs Projection	%	Budget	%
Sub-Dept	Fort Hill Activity Center	66	2015	2016	2017	2017	2018		Variance		Variance	
	3208 Meeting Supplies		0	35	200	100	200		100	100.0%	0	0.0%
	3209 Safety Supplies		0	70	750	200	500		300	150.0%	-250	-33.3%
	3211 Repair Parts		0	0	3,000	1,000	3,500		2,500	250.0%	500	16.7%
	3215 Building Materials & Supplies		0	2,836	13,340	9,000	16,260		7,260	80.7%	2,920	21.9%
	3228 Small Tools & Equipment		0	0	0	0	2,000		2,000	0.0%	2,000	0.0%
Total Supplies			\$0	\$14,643	\$48,165	\$39,500	\$58,545		\$19,045	48.2%	\$10,380	21.6%
Contractual Services												
	3300 Mobile Communication		0	0	2,160	960	960		0	0.0%	-1,200	-55.6%
	3301 Dues & Memberships		0	0	725	500	500		0	0.0%	-225	-31.0%
	3304 Pest Control		0	458	1,440	2,040	2,040		0	0.0%	600	41.7%
	3311 Alarm Services & Repairs		0	0	4,000	2,500	2,910		410	16.4%	-1,090	-27.3%
	3313 Refuse Services		0	1,416	4,000	2,000	2,400		400	20.0%	-1,600	-40.0%
	3317 Program Contractual Services		0	0	2,365	3,005	4,800		1,795	59.7%	2,435	103.0%
	3318 Advertising		0	33,613	0	35,000	40,000		5,000	14.3%	40,000	0.0%
	3321 Promotion		0	452	43,500	0	2,850		2,850	0.0%	-40,650	-93.4%
	3322 Printing		0	1,034	1,900	1,700	0		-1,700	-100.0%	-1,900	-100.0%
	3327 Charge Card Fees		0	0	1,546	0	0		0	0.0%	-1,546	-100.0%
	3329 Sales Tax Expense		0	1,044	4,882	1,410	3,050		1,640	116.3%	-1,832	-37.5%
	3330 Permit/Registration Fees		0	417	850	1,220	1,000		-220	-18.0%	150	17.6%
	3331 Equipment Rental		0	85	0	0	0		0	0.0%	0	0.0%
	3333 Retail Purchases		0	0	150	0	1,720		1,720	0.0%	1,570	1046.7%
	3335 Concession Purchases		0	12,534	14,400	14,923	12,000		-2,923	-19.6%	-2,400	-16.7%
	3340 Inspections/Certifications		0	0	15,300	5,000	9,190		4,190	83.8%	-6,110	-39.9%
	3342 Tech support Contracts		0	11,712	28,140	32,365	36,370		4,005	12.4%	8,230	29.2%
	3343 Vandalism Repairs		0	0	0	0	300		300	0.0%	300	0.0%
	3345 Equipment R&M		0	328	3,500	1,500	1,500		0	0.0%	-2,000	-57.1%
	3346 Building R&M		0	1,368	10,800	3,000	7,900		4,900	163.3%	-2,900	-26.9%
	3399 Miscellaneous Services		0	160	0	160	10,200		10,040	6275.0%	10,200	0.0%
Total Contractual Services			\$0	\$64,621	\$139,658	\$107,283	\$139,690		\$32,407	30.2%	\$32	0.0%
Utilities												
	3402 Electricity		0	30,921	87,305	99,700	104,700		5,000	5.0%	17,395	19.9%
	3403 Water		0	8,249	4,725	15,000	16,700		1,700	11.3%	11,975	253.4%
	3404 Gas		0	9,581	20,870	21,600	24,900		3,300	15.3%	4,030	19.3%
Total Utilities			\$ -	\$ 48,751	\$ 112,900	\$ 136,300	\$ 146,300		\$ 10,000	7.3%	\$ 33,400	29.6%
Capital												
	3500 Furniture & Fixtures		0	1,095	0	0	0		0	0.0%	0	0.0%
Total Capital Expense			\$ -	\$ 1,095	\$ -	\$ -	\$ -		\$ -	0.0%	\$ -	0.0%
Total Expenditures			\$0	\$390,153	\$821,674	\$752,180	\$796,795		\$44,615	5.9%	(\$24,879)	-3.0%
Surplus/(Deficit)			\$0	(\$141,590)	\$504,150	\$361,972	\$446,494		\$84,522	23.4%	(\$57,656)	-11.4%

Customer Service

Fund	Recreation	02							2018 Budget		2018-2017	
Dept	Customer Service	08	Final	Final	Budget	Projections	Budget		vs Projection	%	Budget	%
Sub-Dept	NA	00	2015	2016	2017	2017	2018		Variance		Variance	
Rentals												
	2500 Facility/Amenity Rentals		0	770	500	900	600		-300	-33.3%	100	20.0%
Total Rental Income			\$ -	\$ 770	\$ 500	\$ 900	\$ 600		\$ (300)	-33.3%	\$ 100	20.0%
Miscellaneous												
	2700 Ins Contribution - Employee		8,396	16,860	16,152	16,152	15,936		-216	-1.3%	-216	-1.3%
	2703 WDSRA Reimbursement		8,933	8,971	9,020	9,020	8,242		-778	-8.6%	-778	-8.6%
	2704 Reimbursement Income		166	-255	0	0	0		0	0.0%	0	0.0%
	2711 Over/short		-62	0	0	76	0		-76	-100.0%	0	0.0%
Total Miscellaneous Revenue			\$17,433	\$25,576	\$25,172	\$25,248	\$24,178		(\$1,070)	-4.2%	(\$994)	-3.9%
Total Revenue			\$17,433	\$26,346	\$25,672	\$26,148	\$24,778		(\$1,370)	-5.2%	(\$894)	-3.5%
Wages & Benefits												
	3100 Wages - Regular		238,782	309,538	323,190	323,190	333,632		10,442	3.2%	10,442	3.2%
	3101 Wages - Regular OT		550	1,813	1,500	1,500	1,500		0	0.0%	0	0.0%
	3102 Wages - Short-term		25,812	51,112	135,823	115,706	119,177		3,471	3.0%	-16,646	-12.3%
	3103 Wages - Short-term OT		0	0	0	39	0		-39	-100.0%	0	0.0%
	3104 Employee Insurance		20,285	122,480	118,128	108,471	113,112		4,641	4.3%	-5,016	-4.2%
	3113 Training & Conferences		0	75	0	0	0		0	0.0%	0	0.0%
	3117 Awards & Recognition		0	0	0	0	400		400	0.0%	400	0.0%
	3120 Staff shirts/Uniforms		2,704	2,724	3,700	3,000	3,000		0	0.0%	-700	-18.9%
Total Wages & Benefits			\$288,133	\$487,742	\$582,341	\$551,906	\$570,821		\$18,915	3.4%	(\$11,520)	-2.0%
Supplies												
	3200 Office Supplies		427	643	500	500	500		0	0.0%	0	0.0%
	3202 Training Supplies		0	0	0	25	375		350	1400.0%	375	0.0%
	3208 Meeting Supplies		136	275	450	350	400		50	14.3%	-50	-11.1%
Total Supplies			\$563	\$918	\$950	\$875	\$1,275		\$400	45.7%	\$325	34.2%
Contractual Services												
	3301 Dues & Memberships		0	0	0	0	0		0	0.0%	0	0.0%
	3303 Postage		195	7	0	0	0		0	0.0%	0	0.0%
	3321 Promotion		120	271	150	300	400		100	33.3%	250	166.7%
	3327 Charge Card Fees		101,838	15,859	0	0	0		0	0.0%	0	0.0%
Total Contractual Services			\$102,153	\$16,137	\$150	\$300	\$400		\$100	33.3%	\$250	166.7%
Total Expenditures			\$390,849	\$504,797	\$583,441	\$553,081	\$572,496		\$19,415	3.5%	(\$10,945)	-1.9%
Surplus/(Deficit)			(\$373,416)	(\$478,451)	(\$557,769)	(\$526,933)	(\$547,718)		(\$20,785)	3.9%	\$10,051	-1.8%

Custodial

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Custodial	09	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	NA	00	2015	2016	2017	2017	2018	Variance		Variance	
Miscellaneous											
	2700		12,601	15,604	16,116	16,728	16,788	60	0.4%	672	4.2%
	2703		2,200	3,625	3,736	3,736	3,225	-511	-13.7%	-511	-13.7%
	2704		11,574	12,770	9,800	13,500	9,800	-3,700	-27.4%	0	0.0%
Total Miscellaneous Revenue			\$26,375	\$31,999	\$29,652	\$33,964	\$29,813	(\$4,151)	-12.2%	\$161	0.5%
Total Revenue			\$26,375	\$31,999	\$29,652	\$33,964	\$29,813	(\$4,151)	-12.2%	\$161	0.5%
Wages & Benefits											
	3100		213,930	292,618	361,705	356,705	377,643	20,938	5.9%	15,938	4.4%
	3101		5,837	21,159	8,500	13,500	12,500	-1,000	-7.4%	4,000	47.1%
	3102		61,864	68,564	130,354	126,800	140,000	13,200	10.4%	9,646	7.4%
	3103		0	473	0	0	0	0	0.0%	0	0.0%
	3104		90,293	112,364	119,088	117,510	119,220	1,710	1.5%	132	0.1%
	3113		20	38	0	0	0	0	0.0%	0	0.0%
	3120		91	626	950	550	950	400	72.7%	0	0.0%
Total Wages & Benefits			\$372,035	\$495,842	\$620,597	\$615,065	\$650,313	\$35,248	5.7%	\$29,716	4.8%
Supplies											
	3204		19,726	25,802	21,725	21,725	22,811	1,086	5.0%	1,086	5.0%
	3209		944	655	550	900	750	-150	-16.7%	200	36.4%
	3210		0	0	0	0	0	0	0.0%	0	0.0%
	3228		8,289	6,000	14,000	9,339	7,569	-1,770	-19.0%	-6,431	-45.9%
	3299		735	252	1,100	550	1,000	450	81.8%	-100	-9.1%
Total Supplies			\$29,694	\$32,709	\$37,375	\$32,514	\$32,130	(\$384)	-1.2%	(\$5,245)	-14.0%
Contractual Services											
	3304		6,634	6,051	5,860	5,260	6,212	952	18.1%	352	6.0%
	3312		550	0	0	0	0	0	0.0%	0	0.0%
	3313		3,519	5,102	4,850	3,450	1,819	-1,631	-47.3%	-3,031	-62.5%
	3320		0	1,596	1,100	1,400	1,600	200	14.3%	500	45.5%
	3330		350	255	700	700	700	0	0.0%	0	0.0%
	3340		0	0	0	0	0	0	0.0%	0	0.0%
	3345		1,264	1,770	1,500	1,500	1,850	350	23.3%	350	23.3%
	3346		1,219	2,666	1,500	2,000	2,450	450	22.5%	950	63.3%
	3399		4,066	7,675	1,650	3,300	4,000	700	21.2%	2,350	142.4%
Total Contractual Services			\$17,602	\$25,115	\$17,160	\$17,610	\$18,631	\$1,021	5.8%	\$1,471	8.6%
Capital											
	3500		2,325	1,825	2,500	2,500	2,500	0	0.0%	0	0.0%
Total Capital Expense			\$2,325	\$1,825	\$2,500	\$2,500	\$2,500	\$0	0.0%	\$0	0.0%
Total Expenditures			\$421,656	\$555,491	\$677,632	\$667,689	\$703,574	\$35,885	5.4%	\$25,942	3.8%
Surplus/(Deficit)			(\$395,281)	(\$523,492)	(\$647,980)	(\$633,725)	(\$673,761)	(\$40,036)	6.3%	(\$25,781)	4.0%

Centennial Beach

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Centennial Beach	10	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	NA	00	2015	2016	2017	2017	2018	Variance		Variance	
Charges for Services											
2300	Program Revenue		81,250	71,459	78,509	77,432	78,926	1,494	1.9%	417	0.5%
2301	Pool Passes		304,288	330,260	320,048	323,752	319,433	-4,319	-1.3%	-615	-0.2%
2302	Daily Admissions - residents		213,679	239,809	231,382	210,344	221,277	10,933	5.2%	-10,105	-4.4%
2303	Daily Admissions - non-residents		328,090	340,736	330,514	334,872	334,566	-306	-0.1%	4,052	1.2%
2304	Daily Admissions - general		28,648	41,418	39,949	47,828	47,826	-2	0.0%	7,877	19.7%
Total Charges for Services			\$955,955	\$1,023,682	\$1,000,402	\$994,228	\$1,002,028	\$7,800	0.8%	\$1,626	0.2%
Sales											
2400	Merchandise Sales		279	104	700	103	0	-103	-100.0%	-700	-100.0%
2402	Brochure Advertising		0	150	0	0	0	0	0.0%	0	0.0%
Total Sales			\$279	\$254	\$700	\$103	\$0	(\$103)	-100.0%	(\$700)	-100.0%
Rentals											
2500	Facility/Amenity Rentals		29,426	28,535	28,000	20,811	26,257	5,446	26.2%	-1,743	-6.2%
Total Rental Income			\$29,426	\$28,535	\$28,000	\$20,811	\$26,257	\$5,446	26.2%	(\$1,743)	-6.2%
Alternative Revenue											
2603	Sponsorships		150	200	0	0	0	0	0.0%	0	0.0%
Total Alternative Revenue			\$150	\$200	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Miscellaneous											
2700	Ins Contribution - Employee		4,068	4,304	7,284	7,284	7,248	-36	-0.5%	-36	-0.5%
2703	WDSRA Reimbursement		2,484	9,961	2,344	2,344	2,300	-44	-1.9%	-44	-1.9%
2704	Reimbursement Income		0	0	0	0	0	0	0.0%	0	0.0%
2705	Sales Tax Revenue		20	8	0	8	0	-8	-100.0%	0	0.0%
2706	Miscellaneous Revenue		10,402	3,050	2,600	3,000	3,050	50	1.7%	450	17.3%
2711	Over/short		50	-41	0	0	0	0	0.0%	0	0.0%
Total Miscellaneous Revenue			\$17,024	\$17,282	\$12,228	\$12,636	\$12,598	(\$38)	-0.3%	\$370	3.0%
Total Revenue			\$1,002,834	\$1,069,953	\$1,041,330	\$1,027,778	\$1,040,883	\$13,105	1.3%	(\$447)	0.0%
Wages & Benefits											
3100	Wages - Regular		121,588	122,064	127,230	127,230	107,207	-20,023	-15.7%	-20,023	-15.7%
3101	Wages - Regular OT		612	2,347	1,050	2,679	1,500	-1,179	-44.0%	450	42.9%
3102	Wages - Short-term		319,212	326,604	329,420	337,226	331,592	-5,634	-1.7%	2,172	0.7%
3103	Wages - Short-term OT		55,218	74,807	61,657	75,227	74,500	-727	-1.0%	12,843	20.8%
3104	Employee Insurance		47,414	50,134	50,028	49,400	49,596	196	0.4%	-432	-0.9%
3112	Employee Certifications		335	0	0	0	0	0	0.0%	0	0.0%
3113	Training & Conferences		475	775	700	43	550	507	1179.1%	-150	-21.4%
3114	Mileage Reimbursement		0	0	200	189	200	11	5.8%	0	0.0%
3117	Awards & Recognition		390	311	250	441	425	-16	-3.6%	175	70.0%
3120	Staff shirts/Uniforms		5,007	4,380	4,240	2,942	3,900	958	32.6%	-340	-8.0%
Total Wages & Benefits			\$550,251	\$581,422	\$574,775	\$595,377	\$569,470	(\$25,907)	-4.4%	(\$5,305)	-0.9%
Supplies											
3200	Office Supplies		553	351	740	402	800	398	99.0%	60	8.1%
3201	Tech parts/supplies		0	90	100	0	0	0	0.0%	-100	-100.0%
3202	Training Supplies		0	0	0	6	0	-6	-100.0%	0	0.0%
3203	Program Supplies		19,795	7,092	7,990	7,857	7,510	-347	-4.4%	-480	-6.0%
3204	Janitorial Supplies		6,198	2,537	2,600	4,285	4,900	615	14.4%	2,300	88.5%
3208	Meeting Supplies		75	0	450	0	0	0	0.0%	-450	-100.0%

Fund	Recreation	02							2018 Budget		2018-2017	
Dept	Centennial Beach	10	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%	
Sub-Dept	NA	00	2015	2016	2017	2017	2018	Variance		Variance		
	3209 Safety Supplies		1,591	4,459	3,670	4,346	4,480	134	3.1%	810	22.1%	
	3211 Repair Parts		2,284	1,162	1,600	486	900	414	85.2%	-700	-43.8%	
	3213 Electrical Supplies		1,677	619	600	0	300	300	0.0%	-300	-50.0%	
	3214 Plumbing/Irrigation Supplies		1,231	4,487	3,000	719	1,500	781	108.6%	-1,500	-50.0%	
	3215 Building Materials & Supplies		6,582	1,763	2,500	5,445	2,480	-2,965	-54.5%	-20	-0.8%	
	3216 Aquatic/Pond Supplies		31,195	36,299	29,500	34,120	33,000	-1,120	-3.3%	3,500	11.9%	
	3218 Printer/Copier Supplies		1,116	3,462	3,000	2,233	2,100	-133	-6.0%	-900	-30.0%	
	3220 Horticulture Material		5,389	3,963	4,100	4,100	4,100	0	0.0%	0	0.0%	
	3226 Sand		1,347	0	2,000	2,917	2,500	-417	-14.3%	500	25.0%	
	3228 Small Tools & Equipment		2,779	498	800	3,399	4,000	601	17.7%	3,200	400.0%	
	3229 Paving/Masonry Supplies		0	0	0	72	0	-72	-100.0%	0	0.0%	
	3299 Miscellaneous Supplies		0	0	0	22	0	-22	-100.0%	0	0.0%	
	Total Supplies		\$81,812	\$66,782	\$62,650	\$70,409	\$68,570	(\$1,839)	-2.6%	\$5,920	9.4%	
	Contractual Services											
	3301 Dues & Memberships		0	0	250	0	0	0	0.0%	-250	-100.0%	
	3311 Alarm Services & Repairs		0	0	250	0	250	250	0.0%	0	0.0%	
	3312 Janitorial Services		225	0	0	2,487	4,000	1,513	60.8%	4,000	0.0%	
	3313 Refuse Services		1,948	3,819	2,000	1,440	1,500	60	4.2%	-500	-25.0%	
	3317 Program Contractual Services		12,381	21,251	19,650	18,938	22,280	3,342	17.6%	2,630	13.4%	
	3318 Advertising		2,477	5,757	12,000	1,881	3,700	1,819	96.7%	-8,300	-69.2%	
	3319 Staff Recruitment		0	0	1,000	0	0	0	0.0%	-1,000	-100.0%	
	3320 Physicals/Employee Tests		0	0	0	0	0	0	0.0%	0	0.0%	
	3321 Promotion		13,338	6,041	8,000	15,656	12,200	-3,456	-22.1%	4,200	52.5%	
	3322 Printing		1,527	359	900	435	450	15	3.4%	-450	-50.0%	
	3327 Charge Card Fees		7,245	0	0	0	0	0	0.0%	0	0.0%	
	3329 Sales Tax Expense		19	7	0	7	0	-7	-100.0%	0	0.0%	
	3330 Permit/Registration Fees		450	510	550	518	518	0	0.0%	-32	-5.8%	
	3331 Equipment Rental		952	4,127	4,000	2,044	2,500	456	22.3%	-1,500	-37.5%	
	3332 Building Rental		4,000	2,988	4,200	2,500	5,500	3,000	120.0%	1,300	31.0%	
	3333 Retail Purchases		0	75	500	0	0	0	0.0%	-500	-100.0%	
	3340 Inspections/Certifications		430	836	1,100	581	500	-81	-13.9%	-600	-54.5%	
	3342 Tech support Contracts		0	13,286	12,420	13,500	13,500	0	0.0%	1,080	8.7%	
	3345 Equipment R&M		0	4,989	1,500	0	700	700	0.0%	-800	-53.3%	
	3346 Building R&M		3,226	0	2,400	0	1,200	1,200	0.0%	-1,200	-50.0%	
	3348 Data/Communications Lines R&M		0	0	0	0	0	0	0.0%	0	0.0%	
	3351 Other Repairs		450	0	0	0	0	0	0.0%	0	0.0%	
	3399 Miscellaneous Services		12,400	1,846	2,544	4,157	1,300	-2,857	-68.7%	-1,244	-48.9%	
	Total Contractual Services		\$61,068	\$65,891	\$73,264	\$64,144	\$70,098	\$5,954	9.3%	(\$3,166)	-4.3%	
	Utilities											
	3403 Water		36,471	36,955	43,974	38,150	41,000	2,850	7.5%	-2,974	-6.8%	
	Total Utilities		\$36,471	\$36,955	\$43,974	\$38,150	\$41,000	\$2,850	7.5%	(\$2,974)	-6.8%	
	Capital											
	3500 Furniture & Fixtures		1,205	2,561	4,000	5,929	6,800	871	14.7%	2,800	70.0%	
	3502 Vehicles & Equipment		112	0	0	0	0	0	0.0%	0	0.0%	
	Total Capital Expense		\$1,317	\$2,561	\$4,000	\$5,929	\$6,800	\$871	14.7%	\$2,800	70.0%	
	Miscellaneous											
	3601 Administrative Overhead		0	0	0	0	0	0	0.0%	0	0.0%	
	Total Miscellaneous Expense		\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%	
	Total Expenditures		\$730,919	\$753,611	\$758,663	\$774,009	\$755,938	(\$18,071)	-2.3%	(\$2,725)	-0.4%	
	Surplus/(Deficit)		\$271,915	\$316,342	\$282,667	\$253,769	\$284,945	\$31,176	12.3%	\$2,278	0.8%	

Centennial Grill

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Centennial Beach	10	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Centennial Grill	11	2015	2016	2017	2017	2018	Variance		Variance	
Sales											
2401	Concession		200,275	218,293	201,016	202,128	206,897	4,769	2.4%	5,881	2.9%
Total Sales			\$200,275	\$218,293	\$201,016	\$202,128	\$206,897	\$4,769	2.4%	\$5,881	2.9%
Rentals											
2500	Facility/Amenity Rentals		0	1,170	1,500	0	0	0	0.0%	-1,500	-100.0%
Total Rental Income			\$0	\$1,170	\$1,500	\$0	\$0	\$0	0.0%	(\$1,500)	-100.0%
Miscellaneous											
2704	Reimbursement Income		3,042	2,804	3,000	3,000	3,000	0	0.0%	0	0.0%
2705	Sales Tax Revenue		14,408	16,098	15,076	14,900	15,517	617	4.1%	441	2.9%
2706	Miscellaneous Revenue		0	11	0	0	0	0	0.0%	0	0.0%
2707	Commission Revenue		0	0	0	0	0	0	0.0%	0	0.0%
2711	Over/short		112	18	0	-75	0	75	-100.0%	0	0.0%
Total Miscellaneous Revenue			\$17,562	\$18,931	\$18,076	\$17,825	\$18,517	\$692	3.9%	\$441	2.4%
Total Revenue			\$217,837	\$238,394	\$220,592	\$219,953	\$225,414	\$5,461	2.5%	\$4,822	2.2%
Wages & Benefits											
3102	Wages - Short-term		64,466	66,300	66,331	61,093	65,067	3,974	6.5%	-1,264	-1.9%
3103	Wages - Short-term OT		1,641	1,801	1,607	1,010	1,484	474	46.9%	-123	-7.7%
3112	Employee Certifications		249	50	400	310	100	-210	-67.7%	-300	-75.0%
3113	Training & Conferences		38	0	0	0	100	100	0.0%	100	0.0%
3114	Mileage Reimbursement		0	0	0	105	100	-5	-4.8%	100	0.0%
3117	Awards & Recognition		0	0	0	68	0	-68	-100.0%	0	0.0%
3120	Staff shirts/Uniforms		184	203	225	226	250	24	10.6%	25	11.1%
Total Wages & Benefits			\$66,578	\$68,354	\$68,563	\$62,812	\$67,101	\$4,289	6.8%	(\$1,462)	-2.1%
Supplies											
3200	Office Supplies		44	17	50	59	50	-9	-15.3%	0	0.0%
3204	Janitorial Supplies		277	500	500	687	1,000	313	45.6%	500	100.0%
3205	Concession Supplies		545	200	500	385	500	115	29.9%	0	0.0%
3209	Safety Supplies		67	0	100	0	100	100	0.0%	0	0.0%
3211	Repair Parts		0	0	150	0	150	150	0.0%	0	0.0%
3213	Electrical Supplies		0	0	100	0	0	0	0.0%	-100	-100.0%
3214	Plumbing/Irrigation Supplies		385	147	150	100	150	50	50.0%	0	0.0%
3215	Building Materials & Supplies		0	456	100	0	150	150	0.0%	50	50.0%
3231	HVAC Supplies		0	0	100	0	0	0	0.0%	-100	-100.0%
3237	Building Amenities		476	0	0	0	0	0	0.0%	0	0.0%
Total Supplies			\$1,794	\$1,320	\$1,750	\$1,231	\$2,100	\$869	70.6%	\$350	20.0%
Contractual Services											
3301	Dues & Memberships		45	45	45	0	0	0	0.0%	-45	-100.0%
3312	Janitorial Services		1,100	1,385	1,650	1,650	1,720	70	4.2%	70	4.2%
3318	Advertising		0	378	0	0	0	0	0.0%	0	0.0%
3321	Promotion		2,142	3,861	3,000	5,433	5,500	67	1.2%	2,500	83.3%
3327	Charge Card Fees		1,829	0	0	0	0	0	0.0%	0	0.0%
3329	Sales Tax Expense		14,116	16,107	15,076	14,261	15,517	1,256	8.8%	441	2.9%
3330	Permit/Registration Fees		255	500	500	228	250	22	9.6%	-250	-50.0%
3335	Concession Purchases		73,642	77,541	74,375	74,488	76,552	2,064	2.8%	2,177	2.9%
3340	Inspections/Certifications		220	347	950	0	800	800	0.0%	-150	-15.8%
3342	Tech support Contracts		0	3,546	3,128	3,362	3,500	138	4.1%	372	11.9%
3345	Equipment R&M		0	0	600	280	400	120	42.9%	-200	-33.3%

Fund	Recreation	02							2018 Budget		2018-2017	
Dept	Centennial Beach	10	Final	Final	Budget	Projections	Budget		vs Projection	%	Budget	%
Sub-Dept	Centennial Grill	11	2015	2016	2017	2017	2018		Variance		Variance	
	3346 Building R&M		0	0	500	0	500		500	0.0%	0	0.0%
	3399 Miscellaneous Services		0	90	0	0	0		0	0.0%	0	0.0%
Total Contractual Services			\$93,349	\$103,800	\$99,824	\$99,702	\$104,739		\$5,037	5.1%	\$4,915	4.9%
Capital												
	3500 Furniture & Fixtures		0	0	1,500	0	1,050		1,050	0.0%	-450	-30.0%
Total Capital Expense			\$0	\$0	\$1,500	\$0	\$1,050		\$1,050	0.0%	(\$450)	-30.0%
Total Expenditures			\$161,721	\$173,474	\$171,637	\$163,745	\$174,990		\$11,245	6.9%	\$3,353	2.0%
Surplus/(Deficit)			\$56,116	\$64,920	\$48,955	\$56,208	\$50,424		(\$5,784)	-10.3%	\$1,469	3.0%

Carillon

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Carillon	12	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	NA	00	2015	2016	2017	2017	2018	Variance		Variance	
Charges for Services											
2300	Program Revenue		60	240	240	220	250	30	13.6%	10	4.2%
2304	Daily Admissions - general		8,027	7,990	8,080	9,490	8,394	-1,096	-11.5%	314	3.9%
Total Charges for Services			\$8,087	\$8,230	\$8,320	\$9,710	\$8,644	(\$1,066)	-11.0%	\$324	3.9%
Rentals											
2500	Facility/Amenity Rentals		5,915	2,970	4,970	1,000	3,000	2,000	200.0%	-1,970	-39.6%
Total Rental Income			\$5,915	\$2,970	\$4,970	\$1,000	\$3,000	\$2,000	200.0%	(\$1,970)	-39.6%
Miscellaneous											
2704	Reimbursement Income		65,600	77,670	126,366	76,273	91,406	15,133	19.8%	-34,960	-27.7%
2711	Over/short		-9	42	0	-4	0	4	-100.0%	0	0.0%
Total Miscellaneous Revenue			\$65,591	\$77,712	\$126,366	\$76,269	\$91,406	\$15,137	19.8%	(\$34,960)	-27.7%
Total Revenue			\$79,593	\$88,912	\$139,656	\$86,979	\$103,050	\$16,071	18.5%	(\$36,606)	-26.2%
Wages & Benefits											
3100	Wages - Regular		0	0	17,836	0	0	0	0.0%	-17,836	-100.0%
3102	Wages - Short-term		15,939	17,016	19,200	11,352	12,600	1,248	11.0%	-6,600	-34.4%
3103	Wages - Short-term OT		17	0	0	12	0	-12	-100.0%	0	0.0%
3120	Staff shirts/Uniforms		1,219	1,132	1,200	0	880	880	0.0%	-320	-26.7%
Total Wages & Benefits			\$17,175	\$18,148	\$38,236	\$11,364	\$13,480	\$2,116	18.6%	(\$24,756)	-64.7%
Supplies											
3200	Office Supplies		56	140	200	96	200	104	108.3%	0	0.0%
3202	Training Supplies		0	0	0	25	50	25	100.0%	50	0.0%
3203	Program Supplies		2,082	1,103	2,450	2,000	2,450	450	22.5%	0	0.0%
3204	Janitorial Supplies		0	6	810	1,985	2,050	65	3.3%	1,240	153.1%
3209	Safety Supplies		417	428	500	150	250	100	66.7%	-250	-50.0%
3211	Repair Parts		0	72	0	0	0	0	0.0%	0	0.0%
3213	Electrical Supplies		705	2,908	400	2,800	2,900	100	3.6%	2,500	625.0%
3215	Building Materials & Supplies		506	4,520	1,420	1,800	1,850	50	2.8%	430	30.3%
3220	Horticulture Material		190	65	0	500	500	0	0.0%	500	0.0%
3228	Small Tools & Equipment		0	55	0	150	150	0	0.0%	150	0.0%
Total Supplies			\$3,956	\$9,297	\$5,780	\$9,506	\$10,400	\$894	9.4%	\$4,620	79.9%

Fund	Recreation	02							2018 Budget		2018-2017	
Dept	Carillon	12	Final	Final	Budget	Projections	Budget		vs Projection	%	Budget	%
Sub-Dept	NA	00	2015	2016	2017	2017	2018		Variance		Variance	
Contractual Services												
	3303 Postage		0	0	0	0	0		0	0.0%	0	0.0%
	3304 Pest Control		0	0	560	560	560		0	0.0%	0	0.0%
	3311 Alarm Services & Repairs		4,375	4,375	4,500	4,500	4,500		0	0.0%	0	0.0%
	3312 Janitorial Services		0	0	1,500	1,570	1,600		30	1.9%	100	6.7%
	3317 Program Contractual Services		17,300	19,100	23,400	19,180	21,180		2,000	10.4%	-2,220	-9.5%
	3318 Advertising		5,050	6,617	8,000	0	0		0	0.0%	-8,000	-100.0%
	3321 Promotion		112	495	300	5,000	6,000		1,000	20.0%	5,700	1900.0%
	3322 Printing		5,353	3,123	4,500	0	2,000		2,000	0.0%	-2,500	-55.6%
	3327 Charge Card Fees		61	0	62	0	0		0	0.0%	-62	-100.0%
	3331 Equipment Rental		851	816	1,000	190	650		460	242.1%	-350	-35.0%
	3342 Tech support Contracts		0	141	0	184	180		-4	-2.2%	180	0.0%
	3345 Equipment R&M		0	3,645	22,109	3,000	15,000		12,000	400.0%	-7,109	-32.2%
	3399 Miscellaneous Services		19,098	14,465	21,909	21,875	16,900		-4,975	-22.7%	-5,009	-22.9%
Total Contractual Services			\$52,200	\$52,777	\$87,840	\$56,059	\$68,570		\$12,511	22.3%	(\$19,270)	-21.9%
Utilities												
	3402 Electricity		5,192	7,563	6,600	8,800	9,200		400	4.5%	2,600	39.4%
	3403 Water		341	501	500	550	600		50	9.1%	100	20.0%
	3404 Gas		729	626	700	700	800		100	14.3%	100	14.3%
Total Utilities			\$6,262	\$8,690	\$7,800	\$10,050	\$10,600		\$550	5.5%	\$2,800	35.9%
Total Expenditures			\$79,593	\$88,912	\$139,656	\$86,979	\$103,050		\$16,071	18.5%	(\$36,606)	-26.2%
Surplus/(Deficit)			\$0	\$0	\$0	\$0	\$0		\$0	0.0%	\$0	0.0%

Facility Rentals

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Facility Rentals	13	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	NA	00	2015	2016	2017	2017	2018	Variance		Variance	
Rentals											
	2500 Facility/Amenity Rentals		26,970	13,402	17,750	11,000	13,000	2,000	18.2%	-4,750	-26.8%
Total Rental Income			\$26,970	\$13,402	\$17,750	\$11,000	\$13,000	\$2,000	18.2%	(\$4,750)	-26.8%
Miscellaneous											
	2707 Commission Revenue		1,000	2,500	2,500	3,500	3,500	0	0.0%	1,000	40.0%
Total Miscellaneous Revenue			\$1,000	\$2,500	\$2,500	\$3,500	\$3,500	\$0	0.0%	\$1,000	40.0%
Total Revenue			\$27,970	\$15,902	\$20,250	\$14,500	\$16,500	\$2,000	13.8%	(\$3,750)	-18.5%
Wages & Benefits											
	3100 Wages - Regular		80	0	0	0	0	0	0.0%	0	0.0%
Total Wages & Benefits			\$80	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Total Expenditures			\$80	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Surplus/(Deficit)			\$27,890	\$15,902	\$20,250	\$14,500	\$16,500	\$2,000	13.8%	(\$3,750)	-18.5%

Sponsorships

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Sponsorships	14	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	NA	00	2015	2016	2017	2017	2018	Variance		Variance	
Sales											
	2402 Brochure Advertising		0	0	0	0	0	0	0.0%	0	0.0%
Total Sales			\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Alternative Revenue											
	2603 Sponsorships		42,501	19,516	23,000	24,025	23,000	-1,025	-4.3%	0	0.0%
Total Alternative Revenue			\$42,501	\$19,516	\$23,000	\$24,025	\$23,000	(\$1,025)	-4.3%	\$0	0.0%
Miscellaneous											
	2700 Ins Contribution - Employee		4,068	3,587	4,284	0	12	12	0.0%	-4,272	-99.7%
	2704 Reimbursement Income		5,475	2,600	0	0	0	0	0.0%	0	0.0%
Total Miscellaneous Revenue			\$9,543	\$6,187	\$4,284	\$0	\$12	\$12	0.0%	(\$4,272)	-99.7%
Total Revenue			\$52,044	\$25,703	\$27,284	\$24,025	\$23,012	(\$1,013)	-4.2%	(\$4,272)	-15.7%
Wages & Benefits											
	3100 Wages - Regular		66,320	55,976	69,390	66,400	67,800	1,400	2.1%	-1,590	-2.3%
	3104 Employee Insurance		27,897	24,537	29,424	210	144	-66	-31.4%	-29,280	-99.5%
	3113 Training & Conferences		0	0	500	0	150	150	0.0%	-350	-70.0%
	3114 Mileage Reimbursement		217	136	300	1,200	1,200	0	0.0%	900	300.0%
	3120 Staff shirts/Uniforms		30	0	30	30	30	0	0.0%	0	0.0%
Total Wages & Benefits			\$94,464	\$80,649	\$99,644	\$67,840	\$69,324	\$1,484	2.2%	(\$30,320)	-30.4%
Supplies											
	3200 Office Supplies		105	39	150	148	150	2	1.4%	0	0.0%
	3208 Meeting Supplies		90	0	100	0	250	250	0.0%	150	150.0%
Total Supplies			\$195	\$39	\$250	\$148	\$400	\$252	170.3%	\$150	60.0%
Contractual Services											
	3300 Mobile Communication		0	720	720	0	720	720	0.0%	0	0.0%
	3301 Dues & Memberships		780	794	1,100	0	0	0	0.0%	-1,100	-100.0%
	3303 Postage		0	65	100	445	600	155	34.8%	500	500.0%
	3318 Advertising		0	0	500	0	0	0	0.0%	-500	-100.0%
	3321 Promotion		983	437	1,000	100	250	150	150.0%	-750	-75.0%
	3322 Printing		4,355	5,292	7,000	3,700	2,100	-1,600	-43.2%	-4,900	-70.0%
	3323 Community/Public Relations		25	25	0	150	250	100	66.7%	250	0.0%
Total Contractual Services			\$6,143	\$7,333	\$10,420	\$4,395	\$3,920	(\$475)	-10.8%	(\$6,500)	-62.4%
Total Expenditures			\$100,802	\$88,021	\$110,314	\$72,383	\$73,644	\$1,261	1.7%	(\$36,670)	-33.2%
Surplus/(Deficit)			(\$48,758)	(\$62,318)	(\$83,030)	(\$48,358)	(\$50,632)	(\$2,274)	4.7%	\$32,398	-39.0%

Recreation Allocations

Fund Dept Sub-Dept	Recreation Allocations NA	02 80 00	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 Budget vs Projection Variance	%	2018-2017 Budget Variance	%
Taxes											
2100	Tax Revenue		3,184,785	3,189,463	3,195,000	3,195,000	3,195,000	0	0.0%	0	0.0%
2101	Replacement Taxes		154,700	154,400	112,100	112,100	115,500	3,400	3.0%	3,400	3.0%
Total Taxes			\$3,339,485	\$3,343,863	\$3,307,100	\$3,307,100	\$3,310,500	\$3,400	0.1%	\$3,400	0.1%
Investment Income											
2200	Interest Income		11,907	9,039	6,802	25,468	35,270	9,802	38.5%	28,468	418.5%
Total Investment Income			\$11,907	\$9,039	\$6,802	\$25,468	\$35,270	\$9,802	38.5%	\$28,468	418.5%
Rentals											
2500	Facility/Amenity Rentals		0	-4,753	0	0	0	0	0.0%	0	0.0%
Total Rental Income			\$ -	\$(4,753)	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Miscellaneous											
2704	Reimbursement Income		112,449	61,116	90,000	68,000	68,000	0	0.0%	-22,000	-24.4%
2706	Miscellaneous Revenue		5,842	1,804	6,000	7,710	7,800	90	1.2%	1,800	30.0%
2707	Commission Revenue		0	0	0	0	0	0	0.0%	0	0.0%
2709	Cell Tower		67,279	79,411	82,092	82,092	101,748	19,656	23.9%	19,656	23.9%
Total Miscellaneous Revenue			\$185,570	\$142,331	\$178,092	\$157,802	\$177,548	\$19,746	12.5%	(\$544)	-0.3%
Other Financing Sources											
2801	Transfers In		829,446	1,652,350	1,330,676	1,187,131	1,551,146	364,015	30.7%	220,470	16.6%
Other Financing Income			\$829,446	\$1,652,350	\$1,330,676	\$1,187,131	\$1,551,146	\$364,015	30.7%	\$220,470	16.6%
Total Revenue			\$4,366,408	\$5,142,830	\$4,822,670	\$4,677,501	\$5,074,464	\$396,963	8.5%	\$251,794	5.2%
Wages & Benefits											
3100	Wages - Regular		0	0	10,000	0	5,000	5,000	0.0%	-5,000	-50.0%
3104	Employee Insurance		113,506	0	0	0	0	0	0.0%	0	0.0%
Total Wages & Benefits			\$113,506	\$0	\$10,000	\$0	\$5,000	\$5,000	0.0%	(\$5,000)	-50.0%
Supplies											
3200	Office Supplies		5,736	5,030	7,800	7,800	7,800	0	0.0%	0	0.0%
3210	Staff Supplies		3,050	3,362	3,750	3,750	3,750	0	0.0%	0	0.0%
3218	Printer/Copier Supplies		4,324	13,163	8,250	8,250	8,250	0	0.0%	0	0.0%
Total Supplies			\$13,110	\$21,555	\$19,800	\$19,800	\$19,800	\$0	0.0%	\$0	0.0%
Contractual Services											
3302	Printer/Copier Services		16,441	22,835	26,000	26,000	27,300	1,300	5.0%	1,300	5.0%
3303	Postage		5,879	7,550	9,600	9,600	9,600	0	0.0%	0	0.0%
Total Contractual Services			\$22,320	\$30,385	\$35,600	\$35,600	\$36,900	\$1,300	3.7%	\$1,300	3.7%
Utilities											
3400	Communication Lines		78,079	115,172	149,697	149,697	174,482	24,785	16.6%	24,785	16.6%
3402	Electricity		252,817	288,648	284,800	292,200	306,900	14,700	5.0%	22,100	7.8%
3403	Water		77,699	81,332	84,700	81,700	85,800	4,100	5.0%	1,100	1.3%
3404	Gas		31,510	27,635	29,900	26,300	30,300	4,000	15.2%	400	1.3%
Total Utilities			\$440,105	\$512,787	\$549,097	\$549,897	\$597,482	\$47,585	8.7%	\$48,385	8.8%

Fund	Recreation	02						2018 Budget		2018-2017	
Dept	Allocations	80	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	NA	00	2015	2016	2017	2017	2018	Variance		Variance	
Total Expenditures			\$589,041	\$564,727	\$614,497	\$605,297	\$659,182	\$53,885	8.9%	\$44,685	7.3%
Surplus/(Deficit)			\$3,777,367	\$4,578,103	\$4,208,173	\$4,072,204	\$4,415,282	\$343,078	8.4%	\$207,109	4.9%

Golf Services - All Departments

Golf Services	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 Budget vs Projection Variance	%	2016-2017 Budget Variance	%
Investment Income									
2200 Interest Income	-2	4,855	2,900	12,500	15,900	3,400	27.2%	13,000	448.3%
Total Investment Income	(\$2)	\$4,855	\$2,900	\$12,500	\$15,900	\$3,400	27.2%	\$13,000	448.3%
Charges for Services									
2300 Program Revenue	219,832	204,102	199,600	190,767	182,610	-8,157	-4.3%	-16,990	-8.5%
2305 Golf Services Income	1,714,745	1,692,250	1,702,500	1,681,373	1,700,000	18,627	1.1%	-2,500	-0.1%
2306 Golf Cart Income	504,196	526,501	503,300	506,728	508,600	1,872	0.4%	5,300	1.1%
2307 Driving Range Income	263,453	218,406	263,450	252,067	264,950	12,883	5.1%	1,500	0.6%
Total Charges for Services	\$2,702,226	\$2,641,259	\$2,668,850	\$2,630,935	\$2,656,160	\$25,225	1.0%	(\$12,690)	-0.5%
Sales									
2400 Merchandise Sales	272,147	255,229	237,429	294,891	271,000	-23,891	-8.1%	33,571	14.1%
2401 Concession	375,587	368,474	368,595	365,120	370,143	5,023	1.4%	1,548	0.4%
2402 Brochure Advertising	780	1,280	400	0	400	400	0.0%	0	0.0%
2403 Golf Membership Cards	171,948	161,706	166,750	155,455	169,000	13,545	8.7%	2,250	1.3%
Total Sales	\$820,462	\$786,689	\$773,174	\$815,466	\$810,543	(\$4,923)	-0.6%	\$37,369	4.8%
Rentals									
2500 Facility/Amenity Rentals	640	0	0	0	0	0	0.0%	0	0.0%
2501 Tournament Income	97,935	93,204	93,380	100,335	100,500	165	0.2%	7,120	7.6%
Total Rental Income	\$98,575	\$93,204	\$93,380	\$100,335	\$100,500	\$165	0.2%	\$7,120	7.6%
Alternative Revenue									
2601 Donations	20	0	0	0	0	0	0.0%	0	0.0%
2603 Sponsorships	8,900	11,300	7,500	13,139	12,000	-1,139	-8.7%	4,500	60.0%
Total Alternative Revenue	\$8,920	\$11,300	\$7,500	\$13,139	\$12,000	(\$1,139)	-8.7%	\$4,500	60.0%
Miscellaneous									
2700 Ins Contribution - Employee	36,188	38,697	44,256	33,865	34,356	491	1.4%	-9,900	-22.4%
2704 Reimbursement Income	3,843	8,480	4,000	5,100	4,980	-120	-2.4%	980	24.5%
2705 Sales Tax Revenue	45,174	44,768	43,172	47,009	45,347	-1,662	-3.5%	2,175	5.0%
2706 Miscellaneous Revenue	35,885	37,085	31,115	33,976	30,906	-3,070	-9.0%	-209	-0.7%
2707 Commission Revenue	1,420	797	1,300	550	1,300	750	136.4%	0	0.0%
2708 Forever Green Tree	0	2,600	0	0	0	0	0.0%	0	0.0%
2711 Over/short	884	831	0	568	0	-568	-100.0%	0	0.0%
Total Miscellaneous Revenue	\$123,394	\$133,258	\$123,843	\$121,068	\$116,889	(\$4,179)	-3.5%	(\$6,954)	-5.6%
Other Financing Sources									
2800 Debt Issue Proceeds	0	0	0	0	0	0	0.0%	0	0.0%
2803 Sale of Vehicles/Equipment	0	0	0	378	0	-378	-100.0%	0	0.0%
Other Financing Income	\$0	\$0	\$0	\$378	\$0	(\$378)	-100.0%	\$0	0.0%
Total Revenue	\$3,753,575	\$3,670,565	\$3,669,647	\$3,693,821	\$3,711,992	\$18,171	0.5%	\$42,345	1.2%
Wages & Benefits									
3100 Wages - Regular	565,375	476,882	501,254	442,156	455,759	13,603	3.1%	-45,495	-9.1%
3101 Wages - Regular OT	10,244	14,623	13,079	12,600	15,000	2,400	19.0%	1,921	14.7%
3102 Wages - Short-term	600,398	593,436	628,832	649,071	686,470	37,399	5.8%	57,638	9.2%
3103 Wages - Short-term OT	23,687	21,017	25,191	27,271	25,914	-1,357	-5.0%	723	2.9%

	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 Budget vs Projection Variance	%	2016-2017 Budget Variance	%
Golf Services									
3104 Employee Insurance	270,609	269,461	312,396	229,554	241,716	12,162	5.3%	-70,680	-22.6%
3105 Unemployment Insurance	0	0	0	0	0	0	0.0%	0	0.0%
3106 Workers Compensation Insurance	0	0	0	0	0	0	0.0%	0	0.0%
3109 IMRF	0	0	0	0	0	0	0.0%	0	0.0%
3110 FICA	0	0	0	0	0	0	0.0%	0	0.0%
3113 Training & Conferences	2,820	4,778	6,710	4,872	7,405	2,533	52.0%	695	10.4%
3114 Mileage Reimbursement	0	495	1,150	1,050	950	-100	-9.5%	-200	-17.4%
3117 Awards & Recognition	0	19	600	550	770	220	40.0%	170	28.3%
3120 Staff shirts/Uniforms	9,454	8,575	11,590	10,615	11,246	631	5.9%	-344	-3.0%
Total Wages & Benefits	\$1,482,587	\$1,389,286	\$1,500,802	\$1,377,739	\$1,445,230	\$67,491	4.9%	(\$55,572)	-3.7%
Supplies									
3200 Office Supplies	1,423	2,168	3,100	3,025	3,100	75	2.5%	0	0.0%
3201 Tech parts/supplies	0	0	0	0	0	0	0.0%	0	0.0%
3202 Training Supplies	82	0	0	88	100	12	13.6%	100	0.0%
3203 Program Supplies	35,188	29,274	31,800	30,800	30,700	-100	-0.3%	-1,100	-3.5%
3204 Janitorial Supplies	5,971	6,795	7,250	8,374	7,750	-624	-7.5%	500	6.9%
3205 Concession Supplies	6,140	6,530	6,950	7,600	7,920	320	4.2%	970	14.0%
3206 Driving Range Supplies	18,681	15,843	16,500	18,683	16,500	-2,183	-11.7%	0	0.0%
3208 Meeting Supplies	595	19	0	0	0	0	0.0%	0	0.0%
3209 Safety Supplies	2,435	1,093	2,950	2,900	2,955	55	1.9%	5	0.2%
3210 Staff Supplies	0	0	0	56	1,920	1,864	3328.6%	1,920	0.0%
3211 Repair Parts	71,023	74,528	68,354	69,250	70,183	933	1.3%	1,829	2.7%
3212 Motor Fuel	39,270	36,403	46,229	38,857	44,155	5,298	13.6%	-2,074	-4.5%
3213 Electrical Supplies	696	3,757	1,450	1,500	1,350	-150	-10.0%	-100	-6.9%
3214 Plumbing/Irrigation Supplies	4,676	7,492	6,250	10,450	7,000	-3,450	-33.0%	750	12.0%
3215 Building Materials & Supplies	1,753	1,145	2,900	2,800	2,900	100	3.6%	0	0.0%
3216 Aquatic/Pond Supplies	2,306	3,471	3,480	3,500	3,500	0	0.0%	20	0.6%
3217 Plant Protectents	74,539	79,294	76,520	82,150	77,800	-4,350	-5.3%	1,280	1.7%
3218 Printer/Copier Supplies	488	1,943	750	750	750	0	0.0%	0	0.0%
3219 Horticultural Supplies	6,141	4,860	7,150	7,052	6,525	-527	-7.5%	-625	-8.7%
3220 Horticulture Material	4,002	4,407	6,700	6,200	6,425	225	3.6%	-275	-4.1%
3222 Oils/Lubricants	5,931	2,675	7,000	6,950	7,125	175	2.5%	125	1.8%
3223 Grass Seed	237	1,778	1,000	1,188	1,250	62	5.2%	250	25.0%
3224 Sod	148	426	1,000	940	1,000	60	6.4%	0	0.0%
3225 Fertilizer	47,431	48,042	46,600	47,250	46,700	-550	-1.2%	100	0.2%
3226 Sand	3,503	3,843	5,920	5,850	4,952	-898	-15.4%	-968	-16.4%
3227 Top Soil	700	136	750	500	1,000	500	100.0%	250	33.3%
3228 Small Tools & Equipment	5,541	5,072	6,310	13,550	6,850	-6,700	-49.4%	540	8.6%
3229 Paving/Masonry Supplies	309	72	900	775	750	-25	-3.2%	-150	-16.7%
3230 Top Dressing	5,080	7,412	6,050	6,800	6,500	-300	-4.4%	450	7.4%
3234 Golf Course Accessories	7,205	7,733	8,256	8,600	7,992	-608	-7.1%	-264	-3.2%
3299 Miscellaneous Supplies	22,935	23,324	23,100	26,288	24,500	-1,788	-6.8%	1,400	6.1%
Total Supplies	\$374,429	\$379,535	\$395,219	\$412,726	\$400,152	(\$12,574)	-3.0%	\$4,933	1.2%
Contractual Services									
3300 Mobile Communication	3,545	2,667	2,880	2,880	2,880	0	0.0%	0	0.0%
3301 Dues & Memberships	4,583	5,010	5,445	5,154	5,956	802	15.6%	511	9.4%
3302 Printer/Copier Services	2,740	3,521	4,000	4,000	4,200	200	5.0%	200	5.0%
3303 Postage	942	679	900	1,000	900	-100	-10.0%	0	0.0%
3304 Pest Control	2,228	2,199	2,284	2,129	2,484	355	16.7%	200	8.8%
3310 Property/Liability Insurance	0	0	0	0	0	0	0.0%	0	0.0%
3311 Alarm Services & Repairs	9,843	10,415	10,540	10,476	11,156	680	6.5%	616	5.8%
3312 Janitorial Services	13,248	19,007	18,254	16,294	19,121	2,827	17.3%	867	4.7%
3313 Refuse Services	3,643	5,108	4,800	3,894	4,150	-656	-6.6%	-650	-13.5%
3317 Program Contractual Services	66,918	18,076	12,000	8,700	24,830	16,130	185.4%	12,830	106.9%
3318 Advertising	12,256	5,671	8,250	4,250	7,750	3,500	82.4%	-500	-6.1%
3320 Physicals/Employee Tests	1,532	498	1,500	3,050	2,750	-300	-9.8%	1,250	83.3%
3321 Promotion	18,072	29,636	33,000	38,750	35,000	-3,750	-9.7%	2,000	6.1%

	Final 2015	Final 2016	Budget 2017	Projections 2017	Budget 2018	2018 Budget vs Projection Variance	%	2016-2017 Budget Variance	%
Golf Services									
3322 Printing	0	158	0	0	0	0	0.0%	0	0.0%
3325 Tournament Prizes	43,189	43,552	38,070	45,968	42,700	-3,268	-7.1%	4,630	12.2%
3326 Bond Paying Agent Fees	193	193	387	387	387	0	0.0%	0	0.0%
3327 Charge Card Fees	59,301	60,845	61,500	60,750	60,400	-350	-0.6%	-1,100	-1.8%
3328 Licenses/Easements	4,570	4,300	4,650	4,998	4,989	-9	-0.2%	339	7.3%
3329 Sales Tax Expense	44,383	43,943	42,935	44,595	44,698	103	0.2%	1,763	4.1%
3330 Permit/Registration Fees	1,225	1,475	1,325	1,208	1,208	0	0.0%	-117	-8.8%
3331 Equipment Rental	6,332	10,693	12,320	12,106	11,780	-326	-2.7%	-540	-4.4%
3333 Retail Purchases	218,490	212,391	191,000	232,000	215,900	-16,100	-6.9%	24,900	13.0%
3334 Inventory	-4,663	-11,201	0	0	0	0	0.0%	0	0.0%
3335 Concession Purchases	155,076	153,134	152,550	150,950	151,850	900	0.6%	-700	-0.5%
3340 Inspections/Certifications	102	0	0	0	0	0	0.0%	0	0.0%
3344 Vehicle R&M	1,295	572	1,250	1,900	1,400	-500	-26.3%	150	12.0%
3345 Equipment R&M	11,373	22,520	11,650	20,293	10,080	-10,213	-50.3%	-1,570	-13.5%
3346 Building R&M	7,862	9,805	8,000	8,125	6,650	-1,475	-18.2%	-1,350	-16.9%
3347 Computer R&M	0	0	0	0	0	0	0.0%	0	0.0%
3349 Fencing R&M	0	4,000	1,000	500	500	0	0.0%	-500	-50.0%
3350 Bridge R&M	0	0	500	1,000	2,000	1,000	100.0%	1,500	300.0%
3399 Miscellaneous Services	21,803	24,336	23,504	24,160	21,864	-2,296	-9.5%	-1,640	-7.0%
Total Contractual Services	\$710,081	\$683,203	\$654,494	\$709,517	\$697,583	(\$11,934)	-1.7%	\$43,089	6.6%
Utilities									
3400 Communication Lines	13,013	20,325	26,736	24,620	24,926	306	1.2%	-1,810	-6.8%
3402 Electricity	52,957	47,478	56,892	54,500	54,100	-400	-0.7%	-2,792	-4.9%
3403 Water	1,885	2,558	2,300	2,500	2,700	200	8.0%	400	17.4%
3404 Gas	8,103	8,029	8,640	7,600	8,450	850	11.2%	-190	-2.2%
Total Utilities	\$75,958	\$78,390	\$94,568	\$89,220	\$90,176	\$956	1.1%	(\$4,392)	-4.6%
Capital									
3500 Furniture & Fixtures	520	4,588	2,000	1,562	1,700	138	8.8%	-300	-15.0%
Total Capital Expense	\$520	\$4,588	\$2,000	\$1,562	\$1,700	\$138	8.8%	(\$300)	-15.0%
Miscellaneous									
3601 Administrative Overhead	0	0	0	0	0	0	0.0%	0	0.0%
Total Miscellaneous Expense	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%
Debt									
3700 Bond Issuance Expenses	0	0	0	0	0	0	0.0%	0	0.0%
3701 Principal Payments	670,000	680,000	705,000	705,000	725,000	20,000	2.8%	20,000	2.8%
3702 Interest Expense	72,253	56,900	43,300	43,300	29,200	-14,100	-32.6%	-14,100	-32.6%
Total Debt Expense	\$742,253	\$736,900	\$748,300	\$748,300	\$754,200	\$5,900	0.8%	\$5,900	0.8%
Other Financing Uses									
3801 Fund Transfer	367,747	398,663	274,264	354,757	322,951	-31,806	-9.0%	48,687	17.8%
3802 Refunding Transfer	0	0	0	0	0	0	0.0%	0	0.0%
Total Other Financing Uses	\$ 367,747	\$ 398,663	\$ 274,264	\$ 354,757	\$ 322,951	\$ (31,806)	-9.0%	\$ 48,687	17.8%
Total Expenditures	\$3,753,575	\$3,670,565	\$3,669,647	\$3,693,821	\$3,711,992	\$18,171	0.5%	\$42,345	1.2%
Surplus/(Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	0.0%

Springbrook Administration

Fund	Golf	03							2018 Budget		2018-2017	
Dept	Springbrook	31	Final	Final	Budget	Projections	Budget		vs Projection	%	Budget	%
Sub-Dept	Administration	30	2015	2016	2017	2017	2018		Variance		Variance	
Investment Income												
	2200 Interest Income		-1	2,428	1,450	6,250	7,950		1,700	27.2%	6,500	448.3%
Total Investment Income			(\$1)	\$2,428	\$1,450	\$6,250	\$7,950		\$1,700	27.2%	\$6,500	448.3%
Alternative Revenue												
	2603 Sponsorships		2,750	3,250	2,750	3,000	3,000		0	0.0%	250	9.1%
Total Alternative Revenue			\$2,750	\$3,250	\$2,750	\$3,000	\$3,000		\$0	0.0%	\$250	9.1%
Miscellaneous												
	2700 Ins Contribution - Employee		0	0	0	0	0		0	0.0%	0	0.0%
	2706 Miscellaneous Revenue		1,050	1,065	1,540	1,540	1,540		0	0.0%	0	0.0%
	2708 Forever Green Tree		0	2,600	0	0	0		0	0.0%	0	0.0%
Total Miscellaneous Revenue			\$1,050	\$3,665	\$1,540	\$1,540	\$1,540		\$0	0.0%	\$0	0.0%
Total Revenue			\$3,799	\$9,343	\$5,740	\$10,790	\$12,490		\$1,700	15.8%	\$6,750	117.6%
Wages & Benefits												
	3100 Wages - Regular		32,654	0	0	0	0		0	0.0%	0	0.0%
	3102 Wages - Short-term		4,252	0	0	0	0		0	0.0%	0	0.0%
	3104 Employee Insurance		52,016	0	0	0	0		0	0.0%	0	0.0%
	3105 Unemployment Insurance		0	0	0	0	0		0	0.0%	0	0.0%
	3106 Workers Compensation Insurance		0	0	0	0	0		0	0.0%	0	0.0%
	3108 Vacation Expense - Audit		0	0	0	0	0		0	0.0%	0	0.0%
	3109 IMRF		0	0	0	0	0		0	0.0%	0	0.0%
	3110 FICA		0	0	0	0	0		0	0.0%	0	0.0%
	3113 Training & Conferences		0	0	0	0	0		0	0.0%	0	0.0%
	3114 Mileage Reimbursement		0	0	0	0	0		0	0.0%	0	0.0%
	3120 Staff shirts/Uniforms		45	0	0	0	0		0	0.0%	0	0.0%
Total Wages & Benefits			\$88,967	\$0	\$0	\$0	\$0		\$0	0.0%	\$0	0.0%
Supplies												
	3200 Office Supplies		627	440	300	425	300		-125	-29.4%	0	0.0%
	3208 Meeting Supplies		323	0	0	0	0		0	0.0%	0	0.0%
	3218 Printer/Copier Supplies		244	972	375	375	375		0	0.0%	0	0.0%
	3299 Miscellaneous Supplies		51	39	0	0	0		0	0.0%	0	0.0%
Total Supplies			\$1,245	\$1,451	\$675	\$800	\$675		(\$125)	-15.6%	\$0	0.0%
Contractual Services												
	3300 Mobile Communication		1,773	1,334	1,440	1,440	1,440		0	0.0%	0	0.0%
	3301 Dues & Memberships		0	0	0	0	0		0	0.0%	0	0.0%
	3302 Printer/Copier Services		1,370	1,760	2,000	2,000	2,100		100	5.0%	100	5.0%
	3310 Property/Liability Insurance		0	0	0	0	0		0	0.0%	0	0.0%
	3311 Alarm Services & Repairs		4,816	4,987	5,540	5,240	5,578		338	6.5%	38	0.7%
	3318 Advertising		6,756	2,976	4,500	2,400	4,000		1,600	66.7%	-500	-11.1%
	3321 Promotion		5,341	10,205	8,500	11,500	10,750		-750	-6.5%	2,250	26.5%
	3326 Bond Paying Agent Fees		160	96	332	332	332		0	0.0%	0	0.0%
	3330 Permit/Registration Fees		0	0	0	0	0		0	0.0%	0	0.0%
	3399 Miscellaneous Services		324	0	0	1,093	0		-1,093	-100.0%	0	0.0%
Total Contractual Services			\$20,540	\$21,358	\$22,312	\$24,005	\$24,200		\$195	0.8%	\$1,888	8.5%
Utilities												

Fund	03										
Dept	31		Final	Final	Budget	Projections	Budget	2018 Budget		2018-2017	
Sub-Dept	30	03	2015	2016	2017	2017	2018	vs Projection	%	Budget	%
								Variance		Variance	
3400			6,507	10,162	13,368	12,310	12,463	153	1.2%	-905	-6.8%
3402			22,914	20,650	23,992	25,000	22,600	-2,400	-9.6%	-1,392	-5.8%
3403			1,885	2,558	2,300	2,500	2,700	200	8.0%	400	17.4%
3404			2,947	2,809	3,100	2,800	3,200	400	14.3%	100	3.2%
Total Utilities			\$34,253	\$36,179	\$42,760	\$42,610	\$40,963	(\$1,647)	-3.9%	(\$1,797)	-4.2%
Capital											
Total Capital Expense			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Debt											
3700			0	0	0	0	0	0	0.0%	0	0.0%
3701			556,100	564,400	585,150	585,150	601,750	16,600	2.8%	16,600	2.8%
3702			59,970	47,227	35,939	35,939	24,236	-11,703	-32.6%	-11,703	-32.6%
Total Debt Expense			\$616,070	\$611,627	\$621,089	\$621,089	\$625,986	\$4,897	0.8%	\$4,897	0.8%
Other Financing Uses											
3801			54,784	6,751	12,590	31,370	58,419	27,049	86.2%	45,829	364.0%
3802			0	0	0	0	0	0	0.0%	0	0.0%
Total Other Financing Uses			\$ 54,784	\$ 6,751	\$ 12,590	\$ 31,370	\$ 58,419	\$ 27,049	86.2%	\$ 45,829	364.0%
Total Expenditures			\$815,859	\$677,366	\$699,426	\$719,874	\$750,243	\$30,369	4.2%	\$50,817	7.3%
Surplus/(Deficit)			(\$812,060)	(\$668,023)	(\$693,686)	(\$709,084)	(\$737,753)	(\$28,669)	4.0%	(\$44,067)	6.4%

Springbrook Maintenance

Fund	Golf	03							2018 Budget		2018-2017	
Dept	Springbrook	31	Final	Final	Budget	Projections	Budget		vs Projection	%	Budget	%
Sub-Dept	Maintenance	31	2015	2016	2017	2017	2018		Variance		Variance	
Alternative Revenue												
2601	Donations		20	0	0	0	0		0	0.0%	0	0.0%
Total Alternative Revenue			\$ 20	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%	\$ -	0.0%
Miscellaneous												
2700	Ins Contribution - Employee		14,384	15,514	17,580	12,746	10,656		-2,090	-16.4%	-6,924	-39.4%
2704	Reimbursement Income		0	4,000	0	0	0		0	0.0%	0	0.0%
2706	Miscellaneous Revenue		0	0	0	2,000	0		-2,000	-100.0%	0	0.0%
Total Miscellaneous Revenue			\$14,384	\$19,514	\$17,580	\$14,746	\$10,656		(\$4,090)	-27.7%	(\$6,924)	-39.4%
Other Financing Sources												
2803	Sale of Vehicles/Equipment		0	0	0	182	0		-182	-100.0%	0	0.0%
Other Financing Income			\$ -	\$ -	\$ -	\$ 182	\$ -		\$ (182)	-100.0%	\$ -	0.0%
Total Revenue			\$14,404	\$19,514	\$17,580	\$14,928	\$10,656		(\$4,272)	-28.6%	(\$6,924)	-39.4%
Wages & Benefits												
3100	Wages - Regular		184,700	177,877	189,710	134,734	138,004		3,270	2.4%	-51,706	-27.3%
3101	Wages - Regular OT		6,975	10,973	8,321	7,950	10,320		2,370	29.8%	1,999	24.0%
3102	Wages - Short-term		107,986	102,417	120,742	144,436	158,300		13,864	9.6%	37,558	31.1%
3103	Wages - Short-term OT		11,007	10,094	11,115	13,950	12,344		-1,606	-11.5%	1,229	11.1%
3104	Employee Insurance		61,521	106,524	121,892	68,950	73,092		4,142	6.0%	-48,800	-40.0%
3113	Training & Conferences		190	1,395	1,810	1,200	1,950		750	62.5%	140	7.7%
3114	Mileage Reimbursement		0	89	200	150	100		-50	-33.3%	-100	-50.0%
3117	Awards & Recognition		0	0	0	0	150		150	0.0%	150	0.0%
3120	Staff shirts/Uniforms		2,667	1,916	3,260	3,200	3,300		100	3.1%	40	1.2%
Total Wages & Benefits			\$375,046	\$411,285	\$457,050	\$374,570	\$397,560		\$22,990	6.1%	(\$59,490)	-13.0%
Supplies												
3200	Office Supplies		0	491	500	500	500		0	0.0%	0	0.0%
3202	Training Supplies		82	0	0	20	0		-20	-100.0%	0	0.0%
3204	Janitorial Supplies		1,186	1,321	900	1,200	900		-300	-25.0%	0	0.0%
3208	Meeting Supplies		0	11	0	0	0		0	0.0%	0	0.0%
3209	Safety Supplies		870	532	1,100	1,100	1,150		50	4.5%	50	4.5%
3210	Staff Supplies		0	0	0	56	960		904	1614.3%	960	0.0%
3211	Repair Parts		31,268	38,997	33,854	34,000	33,598		-402	-1.2%	-256	-0.8%
3212	Motor Fuel		20,939	19,738	23,282	19,607	22,868		3,261	16.6%	-414	-1.8%
3213	Electrical Supplies		194	3,607	750	750	600		-150	-20.0%	-150	-20.0%
3214	Plumbing/Irrigation Supplies		2,429	2,810	2,400	5,300	2,650		-2,650	-50.0%	250	10.4%
3215	Building Materials & Supplies		729	1,085	1,800	1,800	1,800		0	0.0%	0	0.0%
3216	Aquatic/Pond Supplies		858	3,069	1,800	1,800	1,800		0	0.0%	0	0.0%
3217	Plant Protectents		39,786	40,565	38,150	41,150	39,050		-2,100	-5.1%	900	2.4%
3219	Horticultural Supplies		3,422	2,537	4,000	3,800	3,475		-325	-8.6%	-525	-13.1%
3220	Horticulture Material		642	2,521	3,100	2,700	3,375		675	25.0%	275	8.9%
3222	Oils/Lubricants		2,405	853	3,450	3,200	3,250		50	1.6%	-200	-5.8%
3223	Grass Seed		0	1,255	750	750	750		0	0.0%	0	0.0%
3224	Sod		148	375	500	500	500		0	0.0%	0	0.0%
3225	Fertilizer		22,631	24,776	23,000	23,500	23,250		-250	-1.1%	250	1.1%
3226	Sand		1,157	3,388	3,440	3,000	2,856		-144	-4.8%	-584	-17.0%
3227	Top Soil		350	0	500	250	500		250	100.0%	0	0.0%
3228	Small Tools & Equipment		3,247	2,269	2,925	6,200	2,950		-3,250	-52.4%	25	0.9%
3229	Paving/Masonry Supplies		46	72	500	500	500		0	0.0%	0	0.0%
3230	Top Dressing		2,915	4,395	3,800	3,700	3,700		0	0.0%	-100	-2.6%
3234	Golf Course Accessories		3,858	4,561	4,083	5,100	3,861		-1,239	-24.3%	-222	-5.4%

Fund	Golf	03						2018 Budget		2018-2017	
Dept	Springbrook	31	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Maintenance	31	2015	2016	2017	2017	2018	Variance		Variance	
	3299 Miscellaneous Supplies		825	1,119	900	1,050	0	-1,050	-100.0%	-900	-100.0%
Total Supplies			\$139,987	\$160,347	\$155,484	\$161,533	\$154,843	(\$6,690)	-4.1%	(\$641)	-0.4%
Contractual Services											
	3301 Dues & Memberships		785	790	855	850	1,045	195	22.9%	190	22.2%
	3303 Postage		0	20	0	0	0	0	0.0%	0	0.0%
	3312 Janitorial Services		2,159	2,239	2,314	2,314	2,340	26	1.1%	26	1.1%
	3313 Refuse Services		1,835	2,647	2,400	2,120	2,250	130	6.1%	-150	-6.3%
	3320 Physicals/Employee Tests		835	344	750	1,800	1,475	-325	-18.1%	725	96.7%
	3331 Equipment Rental		0	0	1,200	900	750	-150	-16.7%	-450	-37.5%
	3340 Inspections/Certifications		102	0	0	0	0	0	0.0%	0	0.0%
	3344 Vehicle R&M		1,240	29	1,250	1,900	1,400	-500	-26.3%	150	12.0%
	3345 Equipment R&M		2,545	983	1,200	1,000	1,200	200	20.0%	0	0.0%
	3346 Building R&M		4,231	963	3,000	3,000	2,150	-850	-28.3%	-850	-28.3%
	3349 Fencing R&M		0	4,000	500	1,000	500	-500	-50.0%	0	0.0%
	3350 Bridge R&M		0	0	500	0	2,000	2,000	0.0%	1,500	300.0%
	3399 Miscellaneous Services		9,122	11,319	9,120	9,150	8,250	-900	-9.8%	-870	-9.5%
Total Contractual Services			\$22,854	\$23,334	\$23,089	\$24,034	\$23,360	(\$674)	-2.8%	\$271	1.2%
Total Expenditures			\$537,887	\$594,966	\$635,623	\$560,137	\$575,763	\$15,626	2.8%	(\$59,860)	-9.4%
Surplus/(Deficit)			(\$523,483)	(\$575,452)	(\$618,043)	(\$545,209)	(\$565,107)	(\$19,898)	3.6%	\$52,936	-8.6%

Springbrook Proshop

Fund	Golf	03						2018 Budget		2018-2017	
Dept	Springbrook	31	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Proshop	32	2015	2016	2017	2017	2018	Variance		Variance	
Charges for Services											
2300	Program Revenue		144,021	124,525	124,500	113,397	110,870	-2,527	-2.2%	-13,630	-10.9%
2305	Golf Services Income		910,343	882,166	900,000	880,823	900,000	19,177	2.2%	0	0.0%
2306	Golf Cart Income		256,259	258,122	256,000	254,328	256,500	2,172	0.9%	500	0.2%
2307	Driving Range Income		189,648	138,063	193,500	178,667	193,750	15,083	8.4%	250	0.1%
Total Charges for Services			\$1,500,271	\$1,402,876	\$1,474,000	\$1,427,215	\$1,461,120	\$33,905	2.4%	(\$12,880)	-0.9%
Sales											
2402	Brochure Advertising		390	390	400	0	400	400	0.0%	0	0.0%
2403	Golf Membership Cards		104,639	96,124	100,000	85,883	103,400	17,517	20.4%	3,400	3.4%
Total Sales			\$105,029	\$96,514	\$100,400	\$85,883	\$103,800	\$17,917	20.9%	\$3,400	3.4%
Rentals											
2501	Tournament Income		70,094	69,085	68,000	74,585	75,000	415	0.6%	7,000	10.3%
Total Rental Income			\$70,094	\$69,085	\$68,000	\$74,585	\$75,000	\$415	0.6%	\$7,000	10.3%
Alternative Revenue											
2601	Donations		0	0	0	0	0	0	0.0%	0	0.0%
2603	Sponsorships		1,750	2,650	2,000	3,590	3,000	-590	-16.4%	1,000	50.0%
Total Alternative Revenue			\$1,750	\$2,650	\$2,000	\$3,590	\$3,000	(\$590)	-16.4%	\$1,000	50.0%
Miscellaneous											
2700	Ins Contribution - Employee		5,026	5,171	5,148	5,148	5,136	-12	-0.2%	-12	-0.2%
2704	Reimbursement Income		3,500	4,480	4,000	4,980	4,980	0	0.0%	980	24.5%
2706	Miscellaneous Revenue		18,420	19,777	14,775	13,496	14,400	904	6.7%	-375	-2.5%
2707	Commission Revenue		860	550	800	300	800	500	166.7%	0	0.0%
2711	Over/short		490	883	0	318	0	-318	-100.0%	0	0.0%
Total Miscellaneous Revenue			\$28,296	\$30,861	\$24,723	\$24,242	\$25,316	\$1,074	4.4%	\$593	2.4%
Total Revenue			\$1,705,440	\$1,601,986	\$1,669,123	\$1,615,515	\$1,668,236	\$52,721	3.3%	(\$887)	-0.1%
Wages & Benefits											
3100	Wages - Regular		91,081	75,199	78,757	78,757	80,372	1,615	2.1%	1,615	2.1%
3102	Wages - Short-term		168,884	174,534	170,131	169,845	168,605	-1,240	-0.7%	-1,526	-0.9%
3103	Wages - Short-term OT		924	546	1,700	1,794	1,700	-94	-5.2%	0	0.0%
3104	Employee Insurance		27,868	36,707	36,600	36,157	36,372	215	0.6%	-228	-0.6%
3113	Training & Conferences		1,062	390	2,800	2,800	1,000	-1,800	-64.3%	-1,800	-64.3%
3114	Mileage Reimbursement		0	99	100	100	100	0	0.0%	0	0.0%
3117	Awards & Recognition		0	19	200	200	250	50	25.0%	50	25.0%
3120	Staff shirts/Uniforms		1,995	1,362	2,000	2,000	2,000	0	0.0%	0	0.0%
Total Wages & Benefits			\$291,814	\$288,856	\$292,288	\$291,653	\$290,399	(\$1,254)	-0.4%	(\$1,889)	-0.6%

Fund	Golf	03							2018 Budget		2018-2017	
Dept	Springbrook	31	Final	Final	Budget	Projections	Budget		vs Projection	%	Budget	%
Sub-Dept	Proshop	32	2015	2016	2017	2017	2018		Variance		Variance	
Supplies												
3200	Office Supplies		0	43	200	200	200		0	0.0%	0	0.0%
3201	Tech parts/supplies		0	0	0	0	0		0	0.0%	0	0.0%
3202	Training Supplies		0	0	0	68	100		32	47.1%	100	0.0%
3203	Program Supplies		22,452	17,839	21,000	20,000	21,000		1,000	5.0%	0	0.0%
3204	Janitorial Supplies		1,944	2,363	2,000	2,500	2,500		0	0.0%	500	25.0%
3205	Concession Supplies		0	0	0	0	0		0	0.0%	0	0.0%
3206	Driving Range Supplies		14,031	9,617	10,000	10,000	10,000		0	0.0%	0	0.0%
3208	Meeting Supplies		0	0	0	0	0		0	0.0%	0	0.0%
3209	Safety Supplies		530	422	600	600	600		0	0.0%	0	0.0%
3210	Staff Supplies		0	0	0	0	0		0	0.0%	0	0.0%
3215	Building Materials & Supplies		0	0	0	0	0		0	0.0%	0	0.0%
3218	Printer/Copier Supplies		0	0	0	0	0		0	0.0%	0	0.0%
3228	Small Tools & Equipment		0	0	0	0	0		0	0.0%	0	0.0%
3299	Miscellaneous Supplies		8,733	7,294	9,000	9,900	9,000		-900	-9.1%	0	0.0%
Total Supplies			\$47,690	\$37,578	\$42,800	\$43,268	\$43,400		\$132	0.3%	\$600	1.4%
Contractual Services												
3301	Dues & Memberships		2,019	2,153	2,375	2,388	2,375		-13	-0.5%	0	0.0%
3303	Postage		350	25	300	400	300		-100	-25.0%	0	0.0%
3304	Pest Control		1,329	1,284	1,284	1,284	1,284		0	0.0%	0	0.0%
3311	Alarm Services & Repairs		210	0	0	0	0		0	0.0%	0	0.0%
3312	Janitorial Services		6,533	9,995	9,540	9,540	10,061		521	5.5%	521	5.5%
3317	Program Contractual Services		43,188	7,184	6,500	4,500	13,130		8,630	191.8%	6,630	102.0%
3321	Promotion		4,411	9,321	12,500	12,500	10,000		-2,500	-20.0%	-2,500	-20.0%
3325	Tournament Prizes		28,987	32,196	28,000	31,000	31,500		500	1.6%	3,500	12.5%
3327	Charge Card Fees		33,430	32,444	35,000	35,000	35,000		0	0.0%	0	0.0%
3331	Equipment Rental		1,960	6,443	5,960	6,596	6,020		-576	-8.7%	60	1.0%
3335	Concession Purchases		692	0	0	0	0		0	0.0%	0	0.0%
3345	Equipment R&M		1,057	9,945	2,000	1,000	2,000		1,000	100.0%	0	0.0%
3346	Building R&M		810	3,695	2,000	2,375	2,000		-375	-15.8%	0	0.0%
3399	Miscellaneous Services		3,425	4,691	4,390	4,390	4,390		0	0.0%	0	0.0%
Total Contractual Services			\$128,401	\$119,376	\$109,849	\$110,973	\$118,060		\$7,087	6.4%	\$8,211	7.5%
Capital												
3500	Furniture & Fixtures		0	0	500	500	500		0	0.0%	0	0.0%
Total Capital Expense			\$0	\$0	\$500	\$500	\$500		\$0	0.0%	\$0	0.0%
Total Expenditures			\$467,905	\$445,810	\$445,437	\$446,394	\$452,359		\$5,965	1.3%	\$6,922	1.6%
Surplus/(Deficit)			\$1,237,535	\$1,156,176	\$1,223,686	\$1,169,121	\$1,215,877		\$46,756	4.0%	(\$7,809)	-0.6%

Springbrook Concessions

Fund	Golf	03							2018 Budget		2018-2017	
Dept	Springbrook	31	Final	Final	Budget	Projections	Budget		vs Projection	%	Budget	%
Sub-Dept	Concessions	33	2015	2016	2017	2017	2018		Variance		Variance	
Sales												
2401	Concession		194,628	184,523	187,395	190,620	191,143		523	0.3%	3,748	2.0%
Total Sales			\$194,628	\$184,523	\$187,395	\$190,620	\$191,143		\$523	0.3%	\$3,748	2.0%
Rentals												
2500	Facility/Amenity Rentals		0	0	0	0	0		0	0.0%	0	0.0%
Total Rental Income			\$0	\$0	\$0	\$0	\$0		\$0	0.0%	\$0	0.0%
Miscellaneous												
2704	Reimbursement Income		87	0	0	0	0		0	0.0%	0	0.0%
2705	Sales Tax Revenue		13,541	13,585	14,105	14,296	14,387		91	0.6%	282	2.0%
2706	Miscellaneous Revenue		133	0	500	0	250		250	0.0%	-250	-50.0%
2707	Commission Revenue		230	247	500	250	500		250	100.0%	0	0.0%
2711	Over/short		-9	3	0	-13	0		13	-100.0%	0	0.0%
Total Miscellaneous Revenue			\$13,983	\$13,835	\$15,105	\$14,533	\$15,137		\$604	4.2%	\$32	0.2%
Total Revenue			\$208,611	\$198,358	\$202,500	\$205,153	\$206,280		\$1,127	0.5%	\$3,780	1.9%
Wages & Benefits												
3102	Wages - Short-term		43,727	39,792	43,187	43,187	47,315		4,128	9.6%	4,128	9.6%
3103	Wages - Short-term OT		0	0	0	379	200		-179	-47.2%	200	0.0%
3113	Training & Conferences		310	260	200	119	200		81	68.1%	0	0.0%
3114	Mileage Reimbursement		0	200	200	200	200		0	0.0%	0	0.0%
3120	Staff shirts/Uniforms		300	296	400	315	400		85	27.0%	0	0.0%
Total Wages & Benefits			\$44,337	\$40,548	\$43,987	\$44,200	\$48,315		\$4,115	9.3%	\$4,328	9.8%
Supplies												
3203	Program Supplies		0	0	0	0	0		0	0.0%	0	0.0%
3204	Janitorial Supplies		273	549	400	600	400		-200	-33.3%	0	0.0%
3205	Concession Supplies		2,263	1,171	2,500	2,500	3,320		820	32.8%	820	32.8%
3228	Small Tools & Equipment		0	0	0	0	500		500	0.0%	500	0.0%
3299	Miscellaneous Supplies		114	55	350	738	1,600		862	116.8%	1,250	357.1%
Total Supplies			\$2,650	\$1,775	\$3,250	\$3,838	\$5,820		\$1,982	51.6%	\$2,570	79.1%
Contractual Services												
3301	Dues & Memberships		0	0	0	113	113		0	0.0%	113	0.0%
3328	Licenses/Easements		2,500	2,500	2,800	2,814	2,814		0	0.0%	14	0.5%
3329	Sales Tax Expense		13,303	12,530	13,942	14,139	14,221		82	0.6%	279	2.0%
3330	Permit/Registration Fees		1,225	1,335	1,225	1,208	1,208		0	0.0%	-17	-1.4%
3331	Equipment Rental		1,860	1,860	1,860	1,860	1,860		0	0.0%	0	0.0%
3335	Concession Purchases		82,882	80,218	78,000	82,000	80,000		-2,000	-2.4%	2,000	2.6%
3345	Equipment R&M		2,889	3,567	3,800	3,800	1,980		-1,820	-47.9%	-1,820	-47.9%
3399	Miscellaneous Services		268	144	144	48	108		60	125.0%	-36	-25.0%
Total Contractual Services			\$104,927	\$102,154	\$101,771	\$105,982	\$102,304		(\$3,678)	-3.5%	\$533	0.5%
Capital												
Total Capital Expense			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%	\$ -	0.0%
Total Expenditures			\$151,914	\$144,477	\$149,008	\$154,020	\$156,439		\$2,419	1.6%	\$7,431	5.0%

Fund	Golf	03						2018 Budget		2018-2017	
Dept	Springbrook	31	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Concessions	33	2015	2016	2017	2017	2018	Variance		Variance	
Surplus/(Deficit)			\$56,697	\$53,881	\$53,492	\$51,133	\$49,841	(\$1,292)	-2.5%	(\$3,651)	-6.8%
			27.2%	27.2%	26.4%	24.9%	24.2%				

Springbrook Merchandise

Fund	Golf	03						2018 Budget		2018-2017	
Dept	Springbrook	31	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Merchandise	34	2015	2016	2017	2017	2018	Variance		Variance	
Sales											
	2400 Merchandise Sales		175,922	160,518	146,929	179,391	171,000	-8,391	-4.7%	24,071	16.4%
Total Sales			\$175,922	\$160,518	\$146,929	\$179,391	\$171,000	(\$8,391)	-4.7%	\$24,071	16.4%
Miscellaneous											
	2705 Sales Tax Revenue		12,758	12,104	11,020	13,454	12,825	-629	-4.7%	1,805	16.4%
Total Miscellaneous Revenue			\$12,758	\$12,104	\$11,020	\$13,454	\$12,825	(\$629)	-4.7%	\$1,805	16.4%
Total Revenue			\$188,680	\$172,622	\$157,949	\$192,845	\$183,825	(\$9,020)	-4.7%	\$25,876	16.4%
Contractual Services											
	3329 Sales Tax Expense		12,536	12,658	10,898	13,306	12,684	-622	-4.7%	1,786	16.4%
	3333 Retail Purchases		136,946	132,538	112,000	145,000	133,500	-11,500	-7.9%	21,500	19.2%
	3334 Inventory		-2,610	-6,478	0	0	0	0	0.0%	0	0.0%
	3399 Miscellaneous Services		500	500	500	500	500	0	0.0%	0	0.0%
Total Contractual Services			\$147,372	\$139,218	\$123,398	\$158,806	\$146,684	(\$12,122)	-7.6%	\$23,286	18.9%
Total Expenditures			\$147,372	\$139,218	\$123,398	\$158,806	\$146,684	(\$12,122)	-7.6%	\$23,286	18.9%
Surplus/(Deficit)			\$41,308	\$33,404	\$34,551	\$34,039	\$37,141	\$3,102	9.1%	\$2,590	7.5%
			21.9%	19.4%	21.9%	17.7%	20.2%				

Naperbrook Administration

Fund	Golf	03							2018 Budget		2018-2017	
Dept	Naperbrook	41	Final	Final	Budget	Projections	Budget		vs Projection	%	Budget	%
Sub-Dept	Administration	30	2015	2016	2017	2017	2018		Variance		Variance	
Investment Income												
	2200 Interest Income		-1	2,428	1,450	6,250	7,950		1,700	27.2%	6,500	448.3%
Total Investment Income			(\$1)	\$2,428	\$1,450	\$6,250	\$7,950		\$1,700	27.2%	\$6,500	448.3%
Alternative Revenue												
	2603 Sponsorships		2,750	3,250	2,750	3,000	3,000		0	0.0%	250	9.1%
Total Alternative Revenue			\$2,750	\$3,250	\$2,750	\$3,000	\$3,000		\$0	0.0%	\$250	9.1%
Miscellaneous												
	2700 Ins Contribution - Employee		0	0	0	0	0		0	0.0%	0	0.0%
	2704 Reimbursement Income		256	0	0	0	0		0	0.0%	0	0.0%
	2706 Miscellaneous Revenue		1,050	1,065	1,200	1,540	1,316		-224	-14.5%	116	9.7%
Total Miscellaneous Revenue			\$1,306	\$1,065	\$1,200	\$1,540	\$1,316		(\$224)	-14.5%	\$116	9.7%
Total Revenue			\$4,055	\$6,743	\$5,400	\$10,790	\$12,266		\$1,476	13.7%	\$6,866	127.1%
Wages & Benefits												
	3100 Wages - Regular		32,654	0	0	0	0		0	0.0%	0	0.0%
	3102 Wages - Short-term		4,251	0	0	0	0		0	0.0%	0	0.0%
	3104 Employee Insurance		31,709	0	0	0	0		0	0.0%	0	0.0%
	3105 Unemployment Insurance		0	0	0	0	0		0	0.0%	0	0.0%
	3106 Workers Compensation Insurance		0	0	0	0	0		0	0.0%	0	0.0%
	3109 IMRF		0	0	0	0	0		0	0.0%	0	0.0%
	3110 FICA		0	0	0	0	0		0	0.0%	0	0.0%
	3113 Training & Conferences		243	-243	0	0	0		0	0.0%	0	0.0%
	3114 Mileage Reimbursement		0	0	0	0	0		0	0.0%	0	0.0%
Total Wages & Benefits			\$68,857	(\$243)	\$0	\$0	\$0		\$0	0.0%	\$0	0.0%
Supplies												
	3200 Office Supplies		627	440	300	300	300		0	0.0%	0	0.0%
	3208 Meeting Supplies		273	0	0	0	0		0	0.0%	0	0.0%
	3218 Printer/Copier Supplies		244	972	375	375	375		0	0.0%	0	0.0%
	3299 Miscellaneous Supplies		0	0	0	0	0		0	0.0%	0	0.0%
Total Supplies			\$1,144	\$1,412	\$675	\$675	\$675		\$0	0.0%	\$0	0.0%
Contractual Services												
	3300 Mobile Communication		1,772	1,334	1,440	1,440	1,440		0	0.0%	0	0.0%
	3301 Dues & Memberships		0	0	0	0	0		0	0.0%	0	0.0%
	3302 Printer/Copier Services		1,371	1,760	2,000	2,000	2,100		100	5.0%	100	5.0%
	3310 Property/Liability Insurance		0	0	0	0	0		0	0.0%	0	0.0%
	3311 Alarm Services & Repairs		4,816	4,987	5,000	5,236	5,578		342	6.5%	578	11.6%
	3318 Advertising		5,500	2,695	3,750	1,850	3,750		1,900	102.7%	0	0.0%
	3321 Promotion		5,001	8,559	8,500	11,750	10,750		-1,000	-8.5%	2,250	26.5%
	3326 Bond Paying Agent Fees		33	96	55	55	55		0	0.0%	0	0.0%
	3330 Permit/Registration Fees		0	0	0	0	0		0	0.0%	0	0.0%
	3399 Miscellaneous Services		277	0	0	0	0		0	0.0%	0	0.0%
Total Contractual Services			\$18,770	\$19,431	\$20,745	\$22,331	\$23,673		\$1,342	6.0%	\$2,928	14.1%
Utilities												
	3400 Communication Lines		6,506	10,162	13,368	12,310	12,463		153	1.2%	-905	-6.8%
	3402 Electricity		30,043	26,828	32,900	29,500	31,500		2,000	6.8%	-1,400	-4.3%

Fund	Dept	Sub-Dept	03	Final	Final	Budget	Projections	Budget	2018 Budget		2018-2017	
	Golf		41	2015	2016	2017	2017	2018	vs Projection	%	Budget	%
	Naperbrook		30						Variance		Variance	
	Administration											
	3404 Gas			5,155	5,220	5,540	4,800	5,250	450	9.4%	-290	-5.2%
Total Utilities				\$41,704	\$42,210	\$51,808	\$46,610	\$49,213	\$2,603	5.6%	(\$2,595)	-5.0%
Debt												
	3700 Bond Issuance Expenses			0	0	0	0	0	0	0.0%	0	0.0%
	3701 Principal Payments			113,900	115,600	119,850	119,850	123,250	3,400	2.8%	3,400	2.8%
	3702 Interest Expense			12,283	9,673	7,361	7,361	4,964	-2,397	-32.6%	-2,397	-32.6%
Total Debt Expense				\$126,183	\$125,273	\$127,211	\$127,211	\$128,214	\$1,003	0.8%	\$1,003	0.8%
Other Financing Uses												
	3801 Fund Transfer			312,962	391,913	261,674	323,387	264,533	-58,854	-18.2%	2,859	1.1%
	3802 Refunding Transfer			0	0	0	0	0	0	0.0%	0	0.0%
Total Other Financing Uses				\$ 312,962	\$ 391,913	\$ 261,674	\$ 323,387	\$ 264,533	\$ (58,854)	-18.2%	\$ 2,859	1.1%
Total Expenditures				\$569,620	\$579,996	\$462,113	\$520,214	\$466,308	(\$53,906)	-10.4%	\$4,195	0.9%
Surplus/(Deficit)				(\$565,565)	(\$573,253)	(\$456,713)	(\$509,424)	(\$454,042)	\$55,382	-10.9%	\$2,671	-0.6%

Naperbrook Maintenance

Fund	Golf	03							2018 Budget		2018-2017	
Dept	Naperbrook	41	Final	Final	Budget	Projections	Budget		vs Projection	%	Budget	%
Sub-Dept	Maintenance	41	2015	2016	2017	2017	2018		Variance		Variance	
Miscellaneous												
	2700		11,279	12,092	13,956	10,051	12,684		2,633	26.2%	-1,272	-9.1%
	2704		0	0	0	0	0		0	0.0%	0	0.0%
	2706		251	0	0	2,000	0		-2,000	-100.0%	0	0.0%
Total Miscellaneous Revenue			\$11,530	\$12,092	\$13,956	\$12,051	\$12,684		\$633	5.3%	(\$1,272)	-9.1%
Other Financing Sources												
	2803		0	0	0	196	0		-196	-100.0%	0	0.0%
Other Financing Income			\$0	\$0	\$0	\$196	\$0		(\$196)	-100.0%	\$0	0.0%
Total Revenue			\$11,530	\$12,092	\$13,956	\$12,247	\$12,684		\$437	3.6%	(\$1,272)	-9.1%
Wages & Benefits												
	3100		154,384	154,673	158,687	154,759	161,820		7,061	4.6%	3,133	2.0%
	3101		3,269	3,650	4,759	4,650	4,680		30	0.6%	-79	-1.7%
	3102		105,128	99,747	119,998	115,750	133,250		17,500	15.1%	13,252	11.0%
	3103		9,874	9,505	10,976	10,200	10,270		70	0.7%	-706	-6.4%
	3104		69,638	83,306	97,100	82,194	89,676		7,482	9.1%	-7,424	-7.6%
	3113		29	772	1,000	550	2,005		1,455	264.5%	1,005	100.5%
	3114		0	40	200	150	100		-50	-33.3%	-100	-50.0%
	3117		0	0	150	100	120		20	20.0%	-30	-20.0%
	3120		1,746	1,907	2,780	2,600	2,546		-54	-2.1%	-234	-8.4%
Total Wages & Benefits			\$344,068	\$353,600	\$395,650	\$370,953	\$404,467		\$33,514	9.0%	\$8,817	2.2%
Supplies												
	3200		104	0	400	400	400		0	0.0%	0	0.0%
	3204		419	465	950	950	950		0	0.0%	0	0.0%
	3208		0	8	0	0	0		0	0.0%	0	0.0%
	3209		466	139	1,250	1,200	1,205		5	0.4%	-45	-3.6%
	3210		0	0	0	0	960		960	0.0%	960	0.0%
	3211		39,696	35,531	34,500	35,250	36,585		1,335	3.8%	2,085	6.0%
	3212		18,331	16,666	22,948	19,250	21,288		2,038	10.6%	-1,660	-7.2%
	3213		501	150	700	750	750		0	0.0%	50	7.1%
	3214		2,247	4,682	3,850	5,150	4,350		-800	-15.5%	500	13.0%
	3215		1,025	60	1,100	1,000	1,100		100	10.0%	0	0.0%
	3216		1,448	402	1,680	1,700	1,700		0	0.0%	20	1.2%
	3217		34,753	38,729	38,370	41,000	38,750		-2,250	-5.5%	380	1.0%
	3219		2,719	2,323	3,150	3,252	3,050		-202	-6.2%	-100	-3.2%
	3220		3,359	1,886	3,600	3,500	3,050		-450	-12.9%	-550	-15.3%
	3222		3,526	1,823	3,550	3,750	3,875		125	3.3%	325	9.2%
	3223		237	523	250	438	500		62	14.2%	250	100.0%
	3224		0	51	500	440	500		60	13.6%	0	0.0%
	3225		24,800	23,266	23,600	23,750	23,450		-300	-1.3%	-150	-0.6%
	3226		2,346	455	2,480	2,850	2,096		-754	-26.5%	-384	-15.5%
	3227		350	136	250	250	500		250	100.0%	250	100.0%
	3228		1,645	2,522	3,035	6,500	2,900		-3,600	-55.4%	-135	-4.4%
	3229		262	0	400	275	250		-25	-9.1%	-150	-37.5%
	3230		2,165	3,018	2,250	3,100	2,800		-300	-9.7%	550	24.4%
	3234		3,347	3,173	4,173	3,500	4,131		631	18.0%	-42	-1.0%
	3299		897	865	950	900	0		-900	-100.0%	-950	-100.0%
Total Supplies			\$144,643	\$136,873	\$153,936	\$159,155	\$155,140		(\$4,015)	-2.5%	\$1,204	0.8%
Contractual Services												
	3301		20	225	250	327	350		23	7.0%	100	40.0%

Naperbrook Proshop

Fund	Golf	03						2018 Budget		2018-2017	
Dept	Naperbrook	41	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Proshop	42	2015	2016	2017	2017	2018	Variance		Variance	
Charges for Services											
2300	Program Revenue		75,811	79,577	75,100	77,370	71,740	-5,630	-7.3%	-3,360	-4.5%
2305	Golf Services Income		804,402	810,084	802,500	800,550	800,000	-550	-0.1%	-2,500	-0.3%
2306	Golf Cart Income		247,937	268,379	247,300	252,400	252,100	-300	-0.1%	4,800	1.9%
2307	Driving Range Income		73,805	80,343	69,950	73,400	71,200	-2,200	-3.0%	1,250	1.8%
Total Charges for Services			\$1,201,955	\$1,238,383	\$1,194,850	\$1,203,720	\$1,195,040	(\$8,680)	-0.7%	\$190	0.0%
Sales											
2402	Brochure Advertising		390	890	0	0	0	0	0.0%	0	0.0%
2403	Golf Membership Cards		67,309	65,582	66,750	69,572	65,600	-3,972	-5.7%	-1,150	-1.7%
Total Sales			\$67,699	\$66,472	\$66,750	\$69,572	\$65,600	(\$3,972)	-5.7%	(\$1,150)	-1.7%
Rentals											
2500	Facility/Amenity Rentals		640	0	0	0	0	0	0.0%	0	0.0%
2501	Tournament Income		27,841	24,119	25,380	25,750	25,500	-250	-1.0%	120	0.5%
Total Rental Income			\$28,481	\$24,119	\$25,380	\$25,750	\$25,500	(\$250)	-1.0%	\$120	0.5%
Alternative Revenue											
2601	Donations		0	0	0	0	0	0	0.0%	0	0.0%
2603	Sponsorships		1,650	2,150	0	3,549	3,000	-549	-15.5%	3,000	0.0%
Total Alternative Revenue			\$1,650	\$2,150	\$0	\$3,549	\$3,000	(\$549)	-15.5%	\$3,000	0.0%
Miscellaneous											
2700	Ins Contribution - Employee		5,499	5,920	7,572	5,920	5,880	-40	-0.7%	-1,692	-22.3%
2706	Miscellaneous Revenue		14,980	15,178	13,100	13,400	13,400	0	0.0%	300	2.3%
2707	Commission Revenue		294	0	0	0	0	0	0.0%	0	0.0%
2711	Over/short		403	146	0	263	0	-263	-100.0%	0	0.0%
Total Miscellaneous Revenue			\$21,176	\$21,244	\$20,672	\$19,583	\$19,280	(\$303)	-1.5%	(\$1,392)	-6.7%
Total Revenue			\$1,320,961	\$1,352,368	\$1,307,652	\$1,322,174	\$1,308,420	(\$13,754)	-1.0%	\$768	0.1%
Wages & Benefits											
3100	Wages - Regular		69,853	69,133	74,100	73,906	75,563	1,657	2.2%	1,463	2.0%
3102	Wages - Short-term		133,906	142,109	140,730	139,353	141,770	2,417	1.7%	1,040	0.7%
3103	Wages - Short-term OT		1,519	758	1,100	639	1,100	461	72.1%	0	0.0%
3104	Employee Insurance		27,856	42,925	56,804	42,253	42,576	323	0.8%	-14,228	-25.0%
3113	Training & Conferences		986	2,203	800	200	1,800	1,600	800.0%	1,000	125.0%
3114	Mileage Reimbursement		0	66	250	250	250	0	0.0%	0	0.0%
3117	Awards & Recognition		0	0	250	250	250	0	0.0%	0	0.0%
3120	Staff shirts/Uniforms		2,169	2,435	2,500	2,500	2,500	0	0.0%	0	0.0%
Total Wages & Benefits			\$236,289	\$259,629	\$276,534	\$259,351	\$265,809	\$6,458	2.5%	(\$10,725)	-3.9%

Fund	Golf	03							2018 Budget		2018-2017	
Dept	Naperbrook	41	Final	Final	Budget	Projections	Budget		vs Projection	%	Budget	%
Sub-Dept	Proshop	42	2015	2016	2017	2017	2018		Variance		Variance	
Supplies												
	3200 Office Supplies		66	654	1,400	1,200	1,400		200	16.7%	0	0.0%
	3201 Tech parts/supplies		0	0	0	0	0		0	0.0%	0	0.0%
	3203 Program Supplies		12,737	11,435	10,800	10,800	9,700		-1,100	-10.2%	-1,100	-10.2%
	3204 Janitorial Supplies		0	1,579	2,500	2,200	2,500		300	13.6%	0	0.0%
	3206 Driving Range Supplies		4,650	6,226	6,500	8,683	6,500		-2,183	-25.1%	0	0.0%
	3208 Meeting Supplies		0	0	0	0	0		0	0.0%	0	0.0%
	3209 Safety Supplies		569	0	0	0	0		0	0.0%	0	0.0%
	3218 Printer/Copier Supplies		0	0	0	0	0		0	0.0%	0	0.0%
	3299 Miscellaneous Supplies		10,947	12,353	10,500	11,200	12,300		1,100	9.8%	1,800	17.1%
Total Supplies			\$28,969	\$32,247	\$31,700	\$34,083	\$32,400		(\$1,683)	-4.9%	\$700	2.2%
Contractual Services												
	3301 Dues & Memberships		1,759	1,843	1,965	1,363	1,960		597	43.8%	-5	-0.3%
	3303 Postage		592	614	600	600	600		0	0.0%	0	0.0%
	3304 Pest Control		899	915	1,000	845	1,200		355	42.0%	200	20.0%
	3311 Alarm Services & Repairs		0	441	0	0	0		0	0.0%	0	0.0%
	3312 Janitorial Services		4,555	6,773	6,400	4,440	6,720		2,280	51.4%	320	5.0%
	3317 Program Contractual Services		23,730	10,892	5,500	4,200	11,700		7,500	178.6%	6,200	112.7%
	3321 Promotion		3,319	1,550	3,500	3,000	3,500		500	16.7%	0	0.0%
	3322 Printing		0	158	0	0	0		0	0.0%	0	0.0%
	3325 Tournament Prizes		14,202	11,356	10,070	14,968	11,200		-3,768	-25.2%	1,130	11.2%
	3327 Charge Card Fees		25,871	28,400	26,500	25,750	25,400		-350	-1.4%	-1,100	-4.2%
	3331 Equipment Rental		200	0	0	0	0		0	0.0%	0	0.0%
	3345 Equipment R&M		491	3,187	2,500	9,243	2,500		-6,743	-73.0%	0	0.0%
	3346 Building R&M		2,176	4,205	2,000	1,500	1,500		0	0.0%	-500	-25.0%
	3399 Miscellaneous Services		2,145	2,524	2,300	2,150	1,872		-278	-12.9%	-428	-18.6%
Total Contractual Services			\$79,939	\$72,858	\$62,335	\$68,059	\$68,152		\$93	0.1%	\$5,817	9.3%
Capital												
	3500 Furniture & Fixtures		520	911	1,500	1,062	1,200		138	13.0%	-300	-20.0%
Total Capital Expense			\$520	\$911	\$1,500	\$1,062	\$1,200		\$138	13.0%	(\$300)	-20.0%
Total Expenditures			\$345,717	\$365,645	\$372,069	\$362,555	\$367,561		\$5,006	1.4%	(\$4,508)	-1.2%
Surplus/(Deficit)			\$975,244	\$986,723	\$935,583	\$959,619	\$940,859		(\$18,760)	-2.0%	\$5,276	0.6%

Naperbrook Concession

Fund	Golf	03						2018 Budget		2018-2017	
Dept	Naperbrook	41	Final	Final	Budget	Projections	Budget	vs Projection	%	Budget	%
Sub-Dept	Concession	43	2015	2016	2017	2017	2018	Variance		Variance	
Sales											
	2401 Concession		180,959	183,951	181,200	174,500	179,000	4,500	2.6%	-2,200	-1.2%
Total Sales			\$ 180,959	\$ 183,951	\$ 181,200	\$ 174,500	\$ 179,000	\$ 4,500	2.6%	\$ (2,200)	-1.2%
Miscellaneous											
	2704 Reimbursement Income		0	0	0	120	0	-120	-100.0%	0	0.0%
	2705 Sales Tax Revenue		12,667	12,877	11,792	11,300	11,635	335	3.0%	-157	-1.3%
	2706 Miscellaneous Revenue		0	0	0	0	0	0	0.0%	0	0.0%
	2707 Commission Revenue		36	0	0	0	0	0	0.0%	0	0.0%
	2711 Over/short		0	-202	0	0	0	0	0.0%	0	0.0%
Total Miscellaneous Revenue			\$ 12,703	\$ 12,675	\$ 11,792	\$ 11,420	\$ 11,635	\$ 215	1.9%	\$ (157)	-1.3%
Total Revenue			\$ 193,662	\$ 196,626	\$ 192,992	\$ 185,920	\$ 190,635	\$ 4,715	2.5%	\$ (2,357)	-1.2%
Wages & Benefits											
	3100 Wages - Regular		50	0	0	0	0	0	0.0%	0	0.0%
	3102 Wages - Short-term		32,264	34,838	34,044	36,500	37,230	730	2.0%	3,186	9.4%
	3103 Wages - Short-term OT		363	116	300	309	300	-9	-2.9%	0	0.0%
	3113 Training & Conferences		0	0	100	3	450	447	14900.0%	350	350.0%
	3114 Mileage Reimbursement		0	0	200	200	200	0	0.0%	0	0.0%
	3120 Staff shirts/Uniforms		532	659	650	0	500	500	0.0%	-150	-23.1%
Total Wages & Benefits			\$ 33,209	\$ 35,613	\$ 35,294	\$ 37,012	\$ 38,680	\$ 1,668	4.5%	\$ 3,386	9.6%
Supplies											
	3200 Office Supplies		0	100	0	0	0	0	0.0%	0	0.0%
	3204 Janitorial Supplies		2,150	518	500	924	500	-424	-45.9%	0	0.0%
	3205 Concession Supplies		3,877	5,359	4,450	5,100	4,600	-500	-9.8%	150	3.4%
	3211 Repair Parts		59	0	0	0	0	0	0.0%	0	0.0%
	3228 Small Tools & Equipment		649	281	350	850	500	-350	-41.2%	150	42.9%
	3299 Miscellaneous Supplies		1,369	1,599	1,400	2,500	1,600	-900	-36.0%	200	14.3%
Total Supplies			\$ 8,104	\$ 7,857	\$ 6,700	\$ 9,374	\$ 7,200	\$ (2,174)	-23.2%	\$ 500	7.5%

Fund	Golf	03						2018 Budget		2018-2017	
Dept	Naperbrook	41	Final	Final	Budget	Projections	Budget	vs Projection		Budget	
Sub-Dept	Concession	43	2015	2016	2017	2017	2018	Variance	%	Variance	%
Contractual Services											
	3301 Dues & Memberships		0	0	0	113	113	0	0.0%	113	0.0%
	3328 Licenses/Easements		2,070	1,800	1,850	2,184	2,175	-9	-0.4%	325	17.6%
	3329 Sales Tax Expense		12,446	12,651	11,792	10,500	11,393	893	8.5%	-399	-3.4%
	3330 Permit/Registration Fees		0	140	100	0	0	0	0.0%	-100	-100.0%
	3331 Equipment Rental		2,200	2,400	2,400	2,400	2,400	0	0.0%	0	0.0%
	3335 Concession Purchases		71,502	72,917	74,550	68,950	71,850	2,900	4.2%	-2,700	-3.6%
	3345 Equipment R&M		4,391	3,686	1,200	2,750	1,200	-1,550	-56.4%	0	0.0%
	3399 Miscellaneous Services		169	144	350	129	144	15	11.6%	-206	-58.9%
Total Contractual Services			\$ 92,778	\$ 93,738	\$ 92,242	\$ 87,026	\$ 89,275	\$ 2,249	2.6%	\$ (2,967)	-3.2%
Capital											
	3500 Furniture & Fixtures		0	3,677	0	0	0	0	0.0%	0	0.0%
Total Capital Expense			\$ -	\$ 3,677	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Total Expenditures			\$ 134,091	\$ 140,885	\$ 134,236	\$ 133,412	\$ 135,155	\$ 1,743	1.3%	\$ 919	0.7%
Surplus/(Deficit)			\$ 59,571	\$ 55,741	\$ 58,756	\$ 52,508	\$ 55,480	\$ 2,972	5.7%	\$ (3,276)	-5.6%
			30.8%	28.3%	30.4%	28.2%	29.1%				

Naperbrook Merchandise

Fund	Golf	03							2018 Budget		2018-2017	
Dept	Naperbrook	41	Final	Final	Budget	Projections	Budget		vs Projection	%	Budget	%
Sub-Dept	Merchandise	44	2015	2016	2017	2017	2018		Variance		Variance	
Sales												
	2400 Merchandise Sales		96,225	94,711	90,500	115,500	100,000		-15,500	-13.4%	9,500	10.5%
Total Sales			\$ 96,225	\$ 94,711	\$ 90,500	\$ 115,500	\$ 100,000		\$ (15,500)	-13.4%	\$ 9,500	10.5%
Miscellaneous												
	2705 Sales Tax Revenue		6,207	6,202	6,255	7,959	6,500		-1,459	-18.3%	245	3.9%
Total Miscellaneous Revenue			\$ 6,207	\$ 6,202	\$ 6,255	\$ 7,959	\$ 6,500		\$ (1,459)	-18.3%	\$ 245	3.9%
Total Revenue			\$ 102,432	\$ 100,913	\$ 96,755	\$ 123,459	\$ 106,500		\$ (16,959)	-13.7%	\$ 9,745	10.1%
Contractual Services												
	3329 Sales Tax Expense		6,098	6,104	6,302	6,650	6,400		-250	-3.8%	98	1.6%
	3333 Retail Purchases		81,544	79,853	79,000	87,000	82,400		-4,600	-5.3%	3,400	4.3%
	3334 Inventory		-2,054	-4,723	0	0	0		0	0.0%	0	0.0%
Total Contractual Services			\$ 85,588	\$ 81,234	\$ 85,302	\$ 93,650	\$ 88,800		\$ (4,850)	-5.2%	\$ 3,498	4.1%
Total Expenditures			\$ 85,588	\$ 81,234	\$ 85,302	\$ 93,650	\$ 88,800		\$ (4,850)	-5.2%	\$ 3,498	4.1%
Surplus/(Deficit)			\$ 16,844	\$ 19,679	\$ 11,453	\$ 29,809	\$ 17,700		\$ (12,109)	-40.6%	\$ 6,247	54.5%
			16.4%	19.5%	11.8%	24.1%	16.6%					

ACA: Affordable Health Care Act effective January 1, 2015.

APPROPRIATION: A legal authorization granted by the District to make expenditures and incur obligations for specific purposes.

BOND RATING: An assessment of the likelihood that a bond issuer will pay the interest on its debt on time. Bond ratings are assigned by independent agencies, such as Moody's Investors Service Ratings range from Aaa (highest) to C (in default). The District maintains a Aaa rating.

BALANCED BUDGET: Current revenues equal current expenditures.

BUDGET DOCUMENT: Instrument used by the budget-making authority to present a comprehensive financial plan of operations to the Park Board of Commissioners.

CAPRA – Commission for Accreditation of Parks and Recreation Agencies

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): A governmental unit's official annual report prepared and published as a matter of public record, according to governmental accounting standards.

EQUALIZED ASSESSED VALUATION: A value that is established for real or personal property for use as a basis for levying property taxes.

FISCAL YEAR (FY): The time period designating the beginning and ending period for recording financial transactions. The District's fiscal year is January 1st- December 31st.

FUND: An accounting entity with a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues and expenditures.

GENERAL OBLIGATION BONDS: Bonds that finance public projects such land purchases, and park improvements. The repayment of these bonds is made from property taxes, and these bonds are backed by the full faith and credit of the issuing government.

GFOA: Government Finance Officers Association.

GRANT: A contribution by a government or other organization to support a particular function. Typically, these contributions are made to local governments from the state and federal governments.

IEPA: Illinois Environmental Protection Agency.

IMRF: Illinois Municipal Retirement Fund, a pension plan for employees of member organizations within the State of Illinois.

INTERFUND TRANSFER: Amounts transferred from one fund to another.

LONG TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

PARK BOARD: Seven (7) Commissioners collectively act as the legislative and policy making body of the District.