

## Proposed Tax Revenue Fiscal Year 2020-2021

<u>Fund</u>	<u>Proposed 2019/20 Tax Revenue</u>	<u>Proposed 2020/21 Tax Revenue</u>	<u>Proposed Budget % Change</u>
General	\$ 618,555	\$ 662,855	7.16%
Recreation	\$ 231,223	\$ 228,282	-1.27%
Audit	\$ 10,900	\$ 12,675	16.28%
IMRF	\$ 59,810	\$ 61,550	2.91%
Insurance	\$ 19,754	\$ 16,092	-18.54%
Special Recreation	\$ 102,353	\$ 102,331	-0.02%
Workers Comp.	\$ 10,052	\$ 10,249	1.96%
Paving & Lighting	\$ 260	\$ 260	0.00%
Debt Service	\$ 393,681	\$ 431,054	9.49%
<b>Total</b>	<b>\$ 1,446,587</b>	<b>\$ 1,525,348</b>	<b>5.44%</b>

## Summary of Individual Funds - Proposed Revenue & Expenditures

<u>Fund</u>	<u>Revenue</u>	<u>Expense</u>	<u>Net</u>
Corporate	\$ 348,651	\$ 347,755	\$ 896
Parks & Maintenance	\$ 311,241	\$ 311,067	\$ 174
Nature Center Administration	\$ 23,230	\$ 23,230	\$ -
<b>Total</b>	<b>\$ 683,122</b>	<b>\$ 682,052</b>	<b>\$ 1,070</b>
Recreation Administration	\$ 171,930	\$ 171,906	\$ 24
Recreation Programs	\$ 100,506	\$ 91,518	\$ 8,988
Fitness Center Administration	\$ 183,387	\$ 181,106	\$ 2,281
Fitness Center Programs	\$ 14,700	\$ 8,678	\$ 6,023
<b>Total</b>	<b>\$ 470,523</b>	<b>\$ 453,207</b>	<b>\$ 17,316</b>
Audit	\$ 12,675	\$ 12,675	\$ -
Insurance	\$ 17,592	\$ 17,592	\$ 0
Paving/Lighting	\$ 260	\$ 260	\$ -
IMRF	\$ 61,550	\$ 61,550	\$ -
Workers Comp.	\$ 10,249	\$ 10,249	\$ 0
Special Recreation	\$ 102,331	\$ 102,331	\$ (0)
Debt Service	\$ 431,054	\$ 431,054	\$ -
Capital Projects	\$ 8,000	\$ 900,000	\$ (892,000)
<b>Total</b>	<b>\$ 1,797,356</b>	<b>\$ 2,670,970</b>	<b>\$ (873,614)</b>
<b>Operating Budget Total</b>	<b>\$ 1,789,356</b>	<b>\$ 1,770,970</b>	<b>\$ 18,386 *</b>

\* The Operating Budget Total does not account for Capital Projects in the grand total.

## Proposed Revenue and Expense Summary Fiscal Year 2020-21

<u>Fund</u>	<u>Fund Balance</u> <u>5/1/2019</u>	<u>Estim Fund Balance</u> <u>4/30/2020</u>	<u>Proposed</u> <u>Revenue</u>	<u>Proposed</u> <u>Expense</u>	<u>Estim Fund Balance</u> <u>4/30/2021</u>
Corporate	\$ 219,648	\$ 234,384	\$ 348,651	\$ 347,755	\$ 896
Parks & Maintenance			\$ 311,241	\$ 311,067	\$ 174
Nature Center Administration			\$ 23,230	\$ 23,230	\$ -
Nature Center Programs			\$ -	\$ -	\$ -
Total					\$ 235,454
Recreation Administration	\$ 266,011	\$ 315,692	\$ 171,930	\$ 171,906	\$ 24
Recreation Programs			\$ 100,506	\$ 91,518	\$ 8,988
Fitness Center Administration			\$ 183,387	\$ 181,106	\$ 2,281
Fitness Center Programs			\$ 14,700	\$ 8,678	\$ 6,023
Total					\$ 333,007
Audit	\$ 4,262	\$ 7,262	\$ 12,675	\$ 12,675	\$ 7,262
Insurance	\$ 10,668	\$ 15,730	\$ 17,592	\$ 17,592	\$ 15,730
Paving/Lighting	\$ 121,307	\$ 121,567	\$ 260	\$ 260	\$ 121,567
IMRF	\$ 48,905	\$ 49,905	\$ 61,550	\$ 61,550	\$ 49,905
Workers Comp.	\$ 3,279	\$ 3,279	\$ 10,249	\$ 10,249	\$ 3,279
Special Rec.	\$ 151,734	\$ 135,030	\$ 102,331	\$ 102,331	\$ 135,029
Capital Improvements	\$ 1,396,416	\$ 1,773,770	\$ 8,000	\$ 900,000	\$ 881,770
Debt Service	\$ 54,832	\$ 43,004	\$ 431,054	\$ 431,054	\$ 43,004
Working Cash	\$ 91,801	\$ 91,801	\$ -	\$ -	\$ 91,801
<b>Total</b>	<b>\$ 2,368,863</b>	<b>\$ 2,791,423</b>	<b>\$ 1,797,356</b>	<b>\$ 2,670,970</b>	<b>\$ 1,917,810</b>

\*Total of all fund balances

## Corporate - Fund 10

### Revenue

<u>Description</u>	<u>Proposed 19/20 Budget</u>	<u>Estimated 19/20 Yr End</u>	<u>Proposed 20/21 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Scrap Revenue	\$ -		\$ -	0.00%	\$ -
Property Taxes	\$ 356,525	\$ 356,525	\$ 328,384	-7.89%	\$ (28,141)
Interest	\$ 4,500	\$ 4,562	\$ 7,367	63.71%	\$ 2,867
Advertising	\$ 1,390	\$ 845	\$ 900	-35.25%	\$ (490)
Replacement Tax	\$ 7,000	\$ 7,001	\$ 12,000	71.43%	\$ 5,000
<b>Total</b>	<b>\$ 369,415</b>	<b>\$ 368,934</b>	<b>\$ 348,651</b>	<b>-5.62%</b>	<b>\$ (20,763.85)</b>

### Expense

<u>Description</u>	<u>Proposed 19/20 Budget</u>	<u>Estimated 19/20 Yr End</u>	<u>Proposed 20/21 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Wages-Full Time Staff	\$ 153,193	\$ 172,443	\$ 135,928	-11.27%	\$ (17,264)
Wages-Marketing	\$ 10,920	\$ 10,550	\$ 11,251	0.00%	\$ 331
Job Postings	\$ 600	\$ 765	\$ 500	-16.67%	\$ (100)
Contract Services	\$ 1,500	\$ 1,000	\$ 500	0.00%	\$ (1,000)
Graphic Design Contract	\$ 1,785	\$ 1,785	\$ 1,785	0.00%	\$ -
Electric	\$ 17,000	\$ 16,998	\$ 15,709	-7.59%	\$ (1,291)
Water & Sewer	\$ 1,700	\$ 1,819	\$ 1,850	8.82%	\$ 150
Gas	\$ 6,500	\$ 6,500	\$ 6,500	0.00%	\$ -
Telephone	\$ 8,200	\$ 9,049	\$ 9,400	14.63%	\$ 1,200
Refuse Removal	\$ 2,000	\$ 2,028	\$ 2,100	5.00%	\$ 100
Alarm	\$ 3,500	\$ 3,501	\$ 4,000	14.29%	\$ 500
Cable & Internet	\$ 1,946	\$ 1,946	\$ 2,200	0.00%	\$ 254
Seasonal Brochures	\$ 20,610	\$ 22,000	\$ 24,500	18.87%	\$ 3,890
Staff Apparel	\$ 800	\$ 800	\$ 1,000	25.00%	\$ 200
Legal	\$ 12,000	\$ 12,001	\$ 12,000	0.00%	\$ -
Bank Charges	\$ 175	\$ 109	\$ 720	311.43%	\$ 545
Board Projects	\$ 500	\$ 500	\$ 500	0.00%	\$ -
Edu. & Conferences	\$ 2,000	\$ 2,000	\$ 2,250	12.50%	\$ 250
Memberships/Sub.	\$ 6,600	\$ 6,600	\$ 7,500	13.64%	\$ 900

Office Supplies	\$	4,500	\$	3,000	\$	2,850	-36.67%	\$	(1,650)
Postage	\$	3,200	\$	3,400	\$	3,400	6.25%	\$	200
Mileage Reimb.	\$	500	\$	500	\$	100	-80.00%	\$	(400)
Required Fees & Legal Publications	\$	2,000	\$	551	\$	1,500	-25.00%	\$	(500)
Health Insurance	\$	70,933	\$	70,934	\$	76,136	7.33%	\$	5,203
Staff Appreciation	\$	2,100	\$	2,100	\$	2,050	-2.38%	\$	(50)
Innovation & Team Building	\$	2,500	\$	2,500	\$	2,300	-8.00%	\$	(200)
IL Unemployment Tax (employer)	\$	2,078	\$	-	\$	1,773	0.00%	\$	(305)
FICA Tax Expense (employer)	\$	13,859	\$	13,858	\$	12,500	-9.80%	\$	(1,359)
Vacation Compensation Expense	\$	571	\$	-	\$	453	0.00%	\$	(118)
Marketing Expenses	\$	4,500	\$	4,500	\$	4,500	0.00%	\$	-
<b>Total</b>	\$	359,669	\$	373,737	\$	347,755	-3.31%	\$	(10,514)
<b>Profit/Loss/Change</b>	\$	9,746	\$	(4,804)	\$	896	-90.80%	\$	(10,250)
<b>Beginning Fund Balance 5/1/2019:</b>	\$	219,648							
<b>Estimated Year End Fund Balance at 4/30/2020:</b>	\$	234,384							
<b>Proposed 20/21 Fund Balance:</b>	\$	235,454							

## Parks - Fund 11

### Revenue

<u>Description</u>	<u>Proposed 19/20 Budget</u>	<u>Estimated 19/20 Yr End</u>	<u>Proposed 20/21 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Property Taxes	\$ 237,291	\$ 237,291	\$ 311,241	0.00%	\$ 73,950

### Expense

<u>Description</u>	<u>Proposed 19/20 Budget</u>	<u>Estimated 19/20 Yr End</u>	<u>Proposed 20/21 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Wages-Full Time Staff	\$ -	\$ -	\$ 59,807	0.00%	\$ 59,807
Wages-Maintenance	\$ 171,987	\$ 155,568	\$ 169,367	-1.52%	\$ (2,620)
Maintenance Contract Services	\$ 7,500	\$ 7,500	\$ 7,900	5.33%	\$ 400
Tools and Working Material	\$ 1,659	\$ 1,659	\$ 1,950	117.54%	\$ 291
Landscape supplies & materials	\$ 2,500	\$ 2,500	\$ 2,500	0.00%	\$ -
Equipment Rental	\$ 3,000	\$ 3,000	\$ 3,000	0.00%	\$ -
General Repairs and Improvements	\$ 13,000	\$ 13,000	\$ 15,000	15.38%	\$ 2,000
Equipment fuel & oil	\$ 5,000	\$ 5,000	\$ 5,000	0.00%	\$ -
Snow Removal	\$ 3,100	\$ 3,100	\$ 3,200	3.23%	\$ 100
Contract Custodial Supplies	\$ 4,000	\$ 4,000	\$ 4,500	12.50%	\$ 500
Licenses	\$ 200	\$ 200	\$ 600	200.00%	\$ 400
Vehicle Repair	\$ 6,000	\$ 6,001	\$ 6,000	0.00%	\$ -
Sportsfields	\$ 1,800	\$ 1,800	\$ 2,000	11.11%	\$ 200
Playgrounds	\$ 3,000	\$ 3,000	\$ 3,500	16.67%	\$ 500
Staff Apparel	\$ 500	\$ 500	\$ 500	100.00%	\$ -
Education & Conferences	\$ 200	\$ 130	\$ 3,000	0.00%	\$ 2,800
Memberships/Sub.	\$ -	\$ -	\$ 750	0.00%	\$ 750
Mileage Reimb.	\$ -	\$ -	\$ 400	0.00%	\$ 400
Staff Appreciation	\$ 200	\$ 200	\$ 200	0.00%	\$ -
IL Unemployment Tax (employer)	\$ 2,177	\$ -	\$ 2,761	0.00%	\$ 584
FICA Tax Expense (employer)	\$ 13,328	\$ 13,328	\$ 18,366	0.00%	\$ 5,039
Vacation Compensation Expense	\$ 640	\$ -	\$ 765	0.00%	\$ 125

<b>Total</b>	\$ 239,790	\$ 220,486	\$ 311,067	29.72%	\$ 11,469
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<b>Profit/Loss/Change</b>	\$ (2,499)	\$ 16,805	\$ 174	-106.96%	\$ 62,481
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<b>Beginning Fund Balance 5/1/2019:</b>	\$ 219,648
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<b>Estimated Year End Fund Balance at 4/30/2020:</b>	\$ 234,384
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<b>Proposed 20/21 Fund Balance:</b>	\$ 235,454
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## Nature Center Administration - Fund 76

### Revenue

<u>Description</u>	<u>Proposed 19/20 Budget</u>	<u>Estimated 19/20 Yr End</u>	<u>Proposed 20/21 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Property Taxes	\$ 24,739	\$ 24,739	\$ 23,230	-6.10%	\$ (1,509)

### Expense

<u>Description</u>	<u>Proposed 19/20 Budget</u>	<u>Estimated 19/20 Yr End</u>	<u>Proposed 20/21 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Contract Custodial Services	\$ 3,420	\$ 3,420	\$ 3,480	0.00%	\$ 60
General Repairs and Improvements	\$ 2,900	\$ 2,610	\$ 3,000	3.45%	\$ 100
Contract Custodial Supplies	\$ 1,000	\$ 900	\$ 1,000	0.00%	\$ -
Electric	\$ 6,500	\$ 6,125	\$ 7,000	7.69%	\$ 500
Water & Sewer	\$ 600	\$ 540	\$ 600	0.00%	\$ -
Gas	\$ 3,000	\$ 2,699	\$ 3,000	0.00%	\$ -
Telephone	\$ 1,650	\$ 1,533	\$ 1,700	3.03%	\$ 50
Alarm	\$ 1,700	\$ 1,560	\$ 2,000	17.65%	\$ 300
Cable & Internet	\$ 1,402	\$ 1,402	\$ 1,450	3.41%	\$ 48
Credit Card Fees	\$ 350	\$ 315	\$ -	-100.00%	\$ (350)
Office Supplies	\$ 1,000	\$ 900	\$ -	0.00%	\$ (1,000)

<b>Total</b>	\$ 23,522	\$ 22,004	\$ 23,230	-1.24%	\$ 708
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<b>Profit/Loss/Change</b>	\$ 1,217	\$ 2,735	\$ -	100.00%	\$ (2,217)
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<b>Beginning Fund Balance 5/1/2019:</b>	\$ 219,648
<b>Estimated Year End Fund Balance at 4/30/2020:</b>	\$ 234,384
<b>Proposed 20/21 Fund Balance:</b>	\$ 235,454

## Recreation Administration - Fund 21

### Revenue

<u>Description</u>	<u>Proposed 19/20 Budget</u>	<u>Estimated 19/20 Yr End</u>	<u>Proposed 20/21 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Property Taxes	\$ 124,640	\$ 124,640	\$ 137,675	10.46%	\$ 13,035
Rentals	\$ 28,500	\$ 30,136	\$ 28,400	-0.35%	\$ (100)
Advertising	\$ 2,535	\$ 2,733	\$ 2,535	0.00%	\$ -
Special Event Fees	\$ 2,320	\$ 1,174	\$ 1,320	0.00%	\$ (1,000)
Sponsorships	\$ 750	\$ 2,400	\$ 2,000	0.00%	\$ 1,250
<b>Total</b>	<b>\$ 158,745</b>	<b>\$ 161,083</b>	<b>\$ 171,930</b>	<b>8.31%</b>	<b>\$ 13,185</b>

### Expense

<u>Description</u>	<u>Proposed 19/20 Budget</u>	<u>Estimated 19/20 Yr End</u>	<u>Proposed 20/21 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Wages-Rental Staff	\$ 6,846	\$ 7,590	\$ 7,365	0.00%	\$ 519
Wages-Special Events	\$ 1,228	\$ 950	\$ 1,191	-3.01%	\$ (37)
Wages-FT Rec Staff	\$ 82,330	\$ 74,669	\$ 83,208	1.07%	\$ 878
Wages-Marketing	\$ 10,920	\$ 10,919	\$ 11,251	3.03%	\$ 331
Wages-Front Desk	\$ 23,000	\$ 21,475	\$ 24,370	0.00%	\$ 1,370
Wages-Supervisor	\$ -	\$ -	\$ -	0.00%	\$ -
Job Posting	\$ 600	\$ 165	\$ 450	0.00%	\$ (150)
Special Event Supplies	\$ 6,778	\$ 6,685	\$ 7,365	0.00%	\$ 587
Recreation Supplies	\$ 350	\$ 350	\$ 350	0.00%	\$ -
Graphic Design Contract	\$ 1,785	\$ 1,785	\$ 1,785	0.00%	\$ -
Rentals-General Maintenance and F	\$ -	\$ -	\$ 500	0.00%	\$ 500
Staff Apparel	\$ 850	\$ 850	\$ 600	0.00%	\$ (250)
Credit Card Fees	\$ 2,000	\$ 2,001	\$ 2,800	40.00%	\$ 800
Educ./Conferences	\$ 4,500	\$ 860	\$ 4,500	0.00%	\$ -
Memberships/Sub.	\$ 1,000	\$ 1,171	\$ 1,140	14.00%	\$ 140
Office Supplies	\$ 2,000	\$ 1,000	\$ 1,200	0.00%	\$ (800)
Printing & Duplicating	\$ 5,000	\$ 2,000	\$ 2,000	0.00%	\$ (3,000)
Mileage Reimb.	\$ 513	\$ 500	\$ 500	-2.53%	\$ (13)
Staff Appreciation	\$ 400	\$ 400	\$ 400	0.00%	\$ -
IL Unemployment Tax (employer)	\$ 2,367	\$ -	\$ 2,301	0.00%	\$ (66)
FICA Tax Expense (employer)	\$ 12,793	\$ 12,793	\$ 13,176	0.00%	\$ 383



Vacation Compensation Expense	\$	307	\$	-	\$	278	0.00%	\$	(29)
Marketing Expense	\$	5,000	\$	5,000	\$	5,000	0.00%	\$	-
Veteran's Bricks	\$	174	\$	-	\$	175	0.00%	\$	1
<b>Total</b>	\$	170,741	\$	151,162	\$	171,906	0.68%	\$	1,165
<b>Profit/Loss/Change</b>	\$	(11,996)	\$	9,921	\$	24	-100.20%	\$	12,020
<b>Beginning Fund Balance 5/1/2019:</b>	\$	266,011							
<b>Estimated Year End Fund Balance at 4/30/2020:</b>	\$	315,692							
<b>Proposed 20/21 Fund Balance:</b>	\$	333,007							

## Recreation Programs - Fund 20

### Revenue

<u>Description</u>	<u>Proposed 19/20 Budget</u>	<u>Estimated 19/20 Yr End</u>	<u>Proposed 20/21 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Active Adult Programs	\$ 354	\$ 177	\$ 340	-3.95%	\$ (14)
Preschool	\$ 20,370	\$ 19,680	\$ 20,370	0.00%	\$ -
Summer Day Camp	\$ 22,312	\$ 11,228	\$ 12,696	-43.10%	\$ (9,616)
Nature Center Programs	\$ 14,163	\$ 14,514	\$ 18,528	30.82%	\$ 4,365
Teen Programs	\$ 739	\$ 75	\$ 289	-60.89%	\$ (450)
Adult Programs	\$ 828	\$ 500	\$ 848	2.42%	\$ 20
Preschool Camp	\$ 4,800	\$ 4,614	\$ 4,800	0.00%	\$ -
Early Childhood Programs	\$ 18,343	\$ 7,833	\$ 12,413	-32.33%	\$ (5,930)
Youth Programs	\$ 7,343	\$ 20,898	\$ 17,460	0.00%	\$ 10,117
Birthday Parties	\$ 3,775	\$ 2,121	\$ 3,705	-1.85%	\$ (70)
Community Groups	\$ 7,176	\$ 5,193	\$ 7,317	1.96%	\$ 141
Community Outreach	\$ 500	\$ 500	\$ 840	68.00%	\$ 340
Grant Revenue	\$ 100	\$ -	\$ -	0.00%	\$ (100)
Donations	\$ 100	\$ 100	\$ 100	0.00%	\$ -
Sponsorships	\$ 800	\$ 800	\$ 800	0.00%	\$ -
<b>Total</b>	<b>\$ 101,703</b>	<b>\$ 88,233</b>	<b>\$ 100,506</b>	<b>-1.18%</b>	<b>\$ (1,197)</b>

### Expense

<u>Description</u>	<u>Proposed 19/20 Budget</u>	<u>Estimated 19/20 Yr End</u>	<u>Proposed 20/21 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Wages-Preschool	\$ 11,329	\$ 11,000	\$ 11,950	5.48%	\$ 621
Wages-Summer Day Camp	\$ 13,803	\$ 6,333	\$ 8,856	-35.84%	\$ (4,947)
Wages-Nature Center Prog.	\$ 6,238	\$ 7,300	\$ 9,214	47.71%	\$ 2,976
Wages-Preschool Camp	\$ 2,983	\$ 2,066	\$ 2,960	0.00%	\$ (23)
Wages-Early Childhood Pgms	\$ 9,804	\$ 5,400	\$ 7,513	0.00%	\$ (2,291)
Wages - Youth Program	\$ 2,171	\$ -	\$ 1,163	0.00%	\$ (1,008)
Wages-Birthday Parties	\$ 256	\$ 186	\$ 754	194.22%	\$ 498

Wages-Community Groups	\$ 976	\$ 631	\$ 1,742	78.51%	\$ 766
Wages-Community Outreach	\$ 53	\$ 100	\$ 325	510.16%	\$ 272
Wages-Supervisor	\$ 18,451	\$ 18,196	\$ 19,182	0.00%	\$ 731
Active Adult Program Expense	\$ 520	\$ 550	\$ 590	13.46%	\$ 70
Preschool Expense	\$ 1,804	\$ 1,800	\$ 1,840	2.00%	\$ 36
Summer Day Camp Supplies	\$ 5,135	\$ 1,706	\$ 1,904	0.00%	\$ (3,231)
Nature Center Program Supplies	\$ 512	\$ 660	\$ 1,925	275.98%	\$ 1,413
Preschool Camp Supplies	\$ 350	\$ -	\$ 350	0.00%	\$ -
Early ChildhoodProgram Supplies	\$ 1,149	\$ 300	\$ 500	0.00%	\$ (649)
Youth Program Supplies	\$ 290	\$ -	\$ -	0.00%	\$ (290)
Birthday Party Supplies	\$ 1,000	\$ 400	\$ 780	-22.00%	\$ (220)
Community Groups Supplies	\$ 200	\$ 95	\$ 480	140.00%	\$ 280
Community Outreach Supplies	\$ 100	\$ -	\$ 90	-10.00%	\$ (10)
Teen Program Contracts	\$ 206	\$ 60	\$ 206	0.00%	\$ -
Adult Program Contracts	\$ 634	\$ 452	\$ 786	23.97%	\$ 152
Early ChildhoodProgram Contracts	\$ 3,350	\$ 287	\$ 3,420	0.00%	\$ 70
Youth Program Contracts	\$ 3,256	\$ 17,695	\$ 13,383	0.00%	\$ 10,127
Animal exhibits & Supplies	\$ 2,000	\$ 1,600	\$ 1,605	0.00%	\$ (395)
<b>Total</b>	<b>\$ 86,830</b>	<b>\$ 76,817</b>	<b>\$ 91,518</b>	<b>5.40%</b>	<b>\$ 4,688</b>
<b>Profit/Loss/Change</b>	<b>\$ 14,873</b>	<b>\$ 11,416</b>	<b>\$ 8,988</b>	<b>-39.57%</b>	<b>\$ (5,885)</b>
<b>Beginning Fund Balance 5/1/2019:</b>	<b>\$ 266,011</b>				
<b>Estimated Year End Fund Balance at 4/30/2020:</b>	<b>\$ 315,692</b>				
<b>Proposed 20/21 Fund Balance:</b>	<b>\$ 333,007</b>				

## Fitness Center Administration- Fund 26

### Revenue

<u>Description</u>	<u>Proposed 19/20 Budget</u>	<u>Estimated 19/20 Yr End</u>	<u>Proposed 20/21 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Sales Tax Receipts	\$ 300	\$ 348	\$ 300	0.00%	\$ -
Property Taxes	\$ 106,583	\$ 106,583	\$ 90,607	-14.99%	\$ (15,976)
Rentals	\$ 16,000	\$ 16,000	\$ 17,000	6.25%	\$ 1,000
Advertising	\$ 480	\$ 479	\$ 480	0.00%	\$ -
Memberships	\$ 71,000	\$ 63,888	\$ 71,000	0.00%	\$ -
Retail Sales	\$ 3,000	\$ 3,000	\$ 3,000	0.00%	\$ -
Towels	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	\$ -
Leased Space	\$ 6,300	\$ 2,700	\$ -	0.00%	\$ (6,300)
<b>Total</b>	<b>\$ 204,663</b>	<b>\$ 193,998</b>	<b>\$ 183,387</b>	<b>-10.40%</b>	<b>\$ (14,976)</b>

### Expense

<u>Description</u>	<u>Proposed 19/20 Budget</u>	<u>Estimated 19/20 Yr End</u>	<u>Proposed 20/21 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Wages-Fitness Attendent	\$ 8,945	\$ 5,641	\$ 53,000	11.79%	\$ 1,055
Wages-Full-time Staff	\$ 24,005	\$ 24,165	\$ 37,504	56.24%	\$ 13,499
Wages-Front Desk	\$ 56,738	\$ 38,136		-24.21%	\$ (13,738)
Job Posting	\$ 600	\$ 600	\$ 600	0.00%	\$ -
Retail Sales Supplies	\$ 1,500	\$ 791	\$ 1,300	-13.33%	\$ (200)
Towel Cleaning	\$ 50	\$ 50	\$ 100	100.00%	\$ 50
Contract Custodial Services	\$ 15,600	\$ 14,160	\$ 15,450	0.00%	\$ (150)
General Repairs and Improve	\$ 7,022	\$ 7,023	\$ 7,100	1.11%	\$ 78
Equipment Repair	\$ 2,500	\$ 2,250	\$ 2,500	0.00%	\$ -
Custodial Supplies	\$ 3,700	\$ 3,701	\$ 3,850	4.05%	\$ 150
Electric	\$ 27,000	\$ 27,001	\$ 23,500	-12.96%	\$ (3,500)

Water & Sewer	\$	1,341	\$	1,342	\$	1,400	4.40%	\$	59
Gas	\$	7,250	\$	7,251	\$	8,000	10.34%	\$	750
Telephone	\$	4,400	\$	4,331	\$	4,500	2.27%	\$	100
Alarm	\$	2,000	\$	2,000	\$	2,200	10.00%	\$	200
Cable/Internet	\$	3,250	\$	3,252	\$	3,660	0.00%	\$	410
Staff Apparel	\$	300	\$	300	\$	500	0.00%	\$	200
Credit Card Fees	\$	2,300	\$	1,584	\$	2,300	0.00%	\$	-
Sales Tax	\$	300	\$	300	\$	300	0.00%	\$	-
Educ./Conferences	\$	1,500	\$	1,500	\$	1,200	-20.00%	\$	(300)
Memberships/Sub.	\$	500	\$	500	\$	750	50.00%	\$	250
Office Supplies	\$	850	\$	851	\$	950	11.76%	\$	100
Mileage Reimb.	\$	300	\$	300	\$	300	0.00%	\$	-
BMI / ASCAP	\$	1,200	\$	801	\$	800	0.00%	\$	(400)
Staff Appreciation	\$	400	\$	400	\$	400	0.00%	\$	-
IL Unemployment Tax (emplc	\$	1,377	\$	-	\$	1,165	0.00%	\$	(212)
FICA Tax Expense (employer)	\$	9,649	\$	9,650	\$	7,653	0.00%	\$	(1,996)
Vacation Compensation Expe	\$	89	\$	-	\$	124	0.00%	\$	35
<b>Total</b>	\$	230,394	\$	203,607	\$	181,106	-21.39%	\$	(49,288)
<b>Profit/Loss/Change</b>	\$	(25,731)	\$	(9,609)	\$	2,281	-108.86%	\$	34,312
<b>Beginning Fund Balance 5/1/2019:</b>	\$	266,011							
<b>Estimated Year End Fund Balance at 4/30/2020:</b>	\$	315,692							
<b>Proposed 20/21 Fund Balance:</b>	\$	333,007							

## Fitness Center Programs - Fund 25

### Revenue

<u>Description</u>	<u>Proposed 19/20 Budget</u>	<u>Estimated 19/20 Yr End</u>	<u>Proposed 20/21 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Adult Athletics	\$ 2,000	\$ 1,800	\$ 2,000	0.00%	\$ -
Group Exercise	\$ 9,500	\$ 4,640	\$ 5,500	-42.11%	\$ (4,000)
Youth Athletics	\$ 3,700	\$ 2,340	\$ 2,000	-45.95%	\$ (1,700)
Personal Training	\$ 5,000	\$ 5,000	\$ 5,200	4.00%	\$ 200
<b>Total</b>	<b>\$ 20,200</b>	<b>\$ 13,780</b>	<b>\$ 14,700</b>	<b>-27.23%</b>	<b>\$ (5,500)</b>

### Expense

<u>Description</u>	<u>Proposed 19/20 Budget</u>	<u>Estimated 19/20 Yr End</u>	<u>Proposed 20/21 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Wages-Adult Athletics	\$ 503	\$ 503	\$ 650	29.35%	\$ 148
Wages-Youth Ath	\$ 302	\$ 302	\$ -	-100.00%	\$ (302)
Wages-Personal Trn	\$ 3,015	\$ 3,015	\$ 3,015	0.00%	\$ -
Wages-Group Exer	\$ 2,513	\$ 2,512	\$ 2,513	0.00%	\$ -
Adult Athletics Expense	\$ 1,000	\$ 500	\$ 600	-40.00%	\$ (400)
Youth Ath Supplies	\$ 800	\$ 400	\$ -	-100.00%	\$ (800)
Personal Training	\$ 1,000	\$ 500	\$ 700	-30.00%	\$ (300)
Group X supplies	\$ 900	\$ 500	\$ 1,200	33.33%	\$ 300
<b>Total</b>	<b>\$ 10,032</b>	<b>\$ 8,232</b>	<b>\$ 8,678</b>	<b>-13.50%</b>	<b>\$ (1,354)</b>

<b>Profit/Loss/Change</b>	<b>\$ 10,169</b>	<b>\$ 5,548</b>	<b>\$ 6,023</b>	<b>-40.77%</b>	<b>\$ (4,146)</b>
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<b>Beginning Fund Balance 5/1/2019:</b>	<b>\$ 266,011</b>
<b>Estimated Year End Fund Balance at 4/30/2020:</b>	<b>\$ 315,692</b>
<b>Proposed 20/21 Fund Balance:</b>	<b>\$ 333,007</b>

## Audit - Fund 30

### Revenue

<u>Description</u>	<u>Proposed 19/20 Budget</u>	<u>Estimated 19/20 Yr End</u>	<u>Proposed 20/21 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Property Taxes	\$ 10,900	\$ 10,900	\$ 12,675	14.00%	\$ 1,775

### Expense

Audit	\$ 5,350	\$ 5,350	\$ 10,125	47.16%	\$ 4,775
Required Fees & Legal Publications	\$ 2,550	\$ 2,550	\$ 2,550	0.00%	\$ -

<b>Total</b>	<b>\$ 7,900</b>	<b>\$ 7,900</b>	<b>\$ 12,675</b>	<b>37.67%</b>	<b>\$ 4,775</b>
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<b>Profit/Loss/Change</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>-100.00%</b>	<b>\$ (3,000)</b>
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<b>Beginning Fund Balance 5/1/2019:</b>	<b>\$ 4,262</b>
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<b>Estimated Year End Fund Balance at 4/30/2020:</b>	<b>\$ 7,262</b>
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<b>Proposed 20/21 Fund Balance:</b>	<b>\$ 7,262</b>
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## Liability Insurance - Fund 40

### Revenue

<u>Description</u>	<u>Proposed 19/20 Budget</u>	<u>Estimated 19/20 Yr End</u>	<u>Proposed 20/21 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Property Taxes	\$ 19,754	\$ 19,754	\$ 16,092	-18.54%	\$ (3,662)
PDRMA Safety Rebate	\$ 1,500	\$ 1,500	\$ 1,500	0.00%	\$ -
	\$ 21,254	\$ 21,965	\$ 17,592	-17.23%	\$ (3,662)

### Expense

Property & Casualty Ins	\$ 14,353	\$ 14,353	\$ 13,214	-7.94%	\$ (1,140)
Testing, Equipment	\$ 2,000	\$ 1,000	\$ 1,500	-25.00%	\$ (500)
Staff Training, Testing	\$ 3,000	\$ 1,200	\$ 2,078	-30.73%	\$ (922)
Safety Program	\$ 400	\$ 100	\$ 300	-25.00%	\$ (100)
First Aid Supplies	\$ 500	\$ 250	\$ 500	0.00%	\$ -

<b>Total</b>	\$ 20,253	\$ 16,903	\$ 17,592	-13.14%	\$ (2,662)
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<b>Profit/Loss/Change</b>	\$ 1,000	\$ 5,062	\$ 0	99.96%	\$ (1,000)
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<b>Beginning Fund Balance 5/1/2019:</b>	\$10,668
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<b>Estimated Year End Fund Balance at 4/30/2020:</b>	\$15,730
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<b>Proposed 20/21 Fund Balance:</b>	\$15,730
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## Paving & Lighting - Fund 85

### Revenue

<u>Description</u>	<u>Proposed 19/20 Budget</u>	<u>Estimated 19/20 Yr End</u>	<u>Proposed 20/21 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Property Taxes	\$ 260	\$ 260	\$ 260	0.00%	\$ -

### Expense

	Paving	\$ 130	\$ -	\$ 130	0.00%	\$ -
	Lighting	\$ 130	\$ -	\$ 130	0.00%	\$ -
Total		\$ 260	\$ -	\$ 260	0.00%	\$ -
Profit/Loss/Change		\$ -	\$ 260	\$ -	0.00%	\$ -

Beginning Fund Balance 5/1/2019:	\$121,307
Estimated Year End Fund Balance at 4/30/2020:	\$121,567
Proposed 20/21 Fund Balance:	\$121,567

IMRF - Fund 60

Revenue

<u>Description</u>	<u>Proposed</u> <u>19/20 Budget</u>	<u>Estimated</u> <u>19/20 Yr End</u>	<u>Proposed</u> <u>20/21 Budget</u>	<u>Proposed</u> <u>% Change</u>	<u>Proposed</u> <u>Change</u>
Property Taxes	\$ 59,810	\$ 59,810	\$ 61,550	2.91%	\$ 1,740

Expense

IMRF Contribution	\$ 58,810	\$ 58,810	\$ 61,550	4.66%	\$ 2,740
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Profit/Loss/Change	\$ 1,000	\$ 1,000	\$ -	-100.00%	\$ (1,000)
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Beginning Fund Balance 5/1/2019:	\$ 48,905
Estimated Year End Fund Balance at 4/30/2020:	\$ 49,905
Proposed 20/21 Fund Balance:	\$ 49,905

Worker's Compensation - Fund 50

Revenue

<u>Description</u>	<u>Proposed</u> <u>19/20 Budget</u>	<u>Estimated</u> <u>19/20 Yr End</u>	<u>Proposed</u> <u>20/21 Budget</u>	<u>Proposed</u> <u>% Change</u>	<u>Proposed</u> <u>Change</u>
Property Taxes	\$ 10,052	\$ 10,052	\$ 10,249	1.96%	\$ 197

Expense

Worker's Comp.	\$ 10,052	\$ 10,052	\$ 10,249	1.96%	\$ 197
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Profit/Loss/Change	\$ 0	\$ -	\$ 0	-3500.00%	\$ (0)
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Beginning Fund Balance 5/1/2019:	\$ 3,279
Estimated Year End Fund Balance at 4/30/2020:	\$ 3,279
Proposed 20/21 Fund Balance:	\$ 3,279

## Special Recreation - Fund 70

Revenue		Proposed	Estimated	Proposed	Proposed	Proposed
		<u>19/20 Budget</u>	<u>19/20 Yr End</u>	<u>20/21 Budget</u>	<u>% Change</u>	<u>Change</u>
	<u>Description</u>					
	Property Taxes	\$ 102,353	\$ 102,353	\$ 102,331	-0.02%	\$ (22)
Expense						
	Manager	\$ 19,759	\$ 19,331	\$ 21,031	6.44%	\$ 1,272
	Stocking of Lake	\$ 1,100	\$ 990	\$ 1,100	0.00%	\$ -
	NEDSRA Contribution	\$ 71,000	\$ 68,460	\$ 70,500	-0.70%	\$ (500)
	Spec. Rec. Expenses	\$ 2,423	\$ 948	\$ 1,500	-38.09%	\$ (923)
	Event Sponsorship	\$ 3,000	\$ 2,600	\$ 3,000	0.00%	\$ -
	ADA Improvements and Projects	\$ 5,071	\$ 26,728	\$ 5,200	2.54%	\$ 129
		\$ 102,353	\$ 119,057	\$ 102,331	-0.02%	\$ (22)
Profit/Loss/Change		\$ (0)	\$ (16,704)	\$ (0)	39.63%	\$ (0)
Beginning Fund Balance 5/1/2019:		\$ 151,734				
Estimated Year End Fund Balance at 4/30/2020:		\$ 135,030				
Proposed 20/21 Fund Balance:		\$ 135,029				

## Debt Service - Fund 90

### Revenue

<u>Description</u>	<u>Proposed 19/20 Budget</u>	<u>Estimated 19/20 Yr End</u>	<u>Proposed 20/21 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Property Taxes	\$ 393,681	\$ 398,714	\$ 431,054	9.49%	\$ 37,373

### Expense

Interest	7,681	\$ 15,542	22,054	187.12%	\$ 14,373
Bond Principal	\$ 386,000	\$ 395,000	\$ 409,000	5.96%	\$ 23,000
	\$ 393,681	\$ 410,542	\$ 431,054	8.67%	\$ 37,373

<b>Profit/Loss/Change</b>	\$ 0	\$ (11,828)	\$ -	-100.00%	\$ (0)
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<b>Beginning Fund Balance 5/1/2019:</b>	\$ 54,832
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<b>Estimated Year End Fund Balance at 4/30/2020:</b>	\$ 43,004
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<b>Proposed 20/21 Fund Balance:</b>	\$ 43,004
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## Capital Projects - Fund 80

### Revenue

<u>Description</u>	<u>Proposed 19/20 Budget</u>	<u>Estimated 19/20 Yr End</u>	<u>Proposed 20/21 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
Interest Income	\$ 4,000	\$ 7,354	\$ 8,000	100.00%	\$ 4,000
Bond Proceeds	\$ 1,148,525	\$ 1,235,000	\$ -	0.00%	\$ (1,148,525)
Grant Revenue		\$ -	\$ -	0.00%	\$ -
	<u>\$ 1,152,525</u>	<u>\$ 1,242,354</u>	<u>\$ 8,000</u>	<u>100%</u>	<u>\$ (1,144,525)</u>

### Expense

Bank Charges	\$ 100	\$ 260	\$ 100	0.00%	\$ -
Capital Projects	\$ 865,000	\$ 865,000	\$ 900,000	4.05%	\$ 35,000
	<u>\$ 865,100</u>	<u>\$ 865,260</u>	<u>\$ 900,100</u>	<u>0%</u>	<u>\$ 35,000</u>

<b>Profit/Loss/Change</b>	\$ 287,425	\$ 377,354	\$ (892,000)	-410.34%	\$ (1,179,525)
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<b>Beginning Fund Balance 5/1/2019:</b>	\$ 1,396,416
<b>Estimated Year End Fund Balance at 4/30/2020:</b>	\$ 1,773,770
<b>Proposed 20/21 Fund Balance:</b>	\$ 881,770