Geneva Park District

2019-2020 Budget
BUDGET 2019-20
EXECUTIVE SUMMARY

We are pleased to present the Geneva Park District’s 2019-20 proposed Budget. The Budget is an important document of the District as it identifies the programs and services to be provided and how those programs and services are to be financed. The Budget is aligned with the mission of the Geneva Park District which is to provide recreational programs, facilities and open space that will enhance the quality of life for residents of all age groups and abilities.

The total 2019-20 proposed budget, excluding the Capital Fund, is balanced and includes revenues of $12,055,069 and expenditures of $12,055,069. The Capital Fund budget includes revenues of $2,046,760 and expenditures of $3,732,155. The focus of the Budget has been to continue to provide quality parks, programs and facilities at a high level while continuing to look for cost saving efficiencies in our operations. Additionally, maintaining the best financial practices to ensure the District retains its excellent financial health is imperative to continue to maintain and enhance our parks and facilities while adding new programs for the benefit of the community.

Once again this year, we are presenting a three year operating budget. The Board will formally adopt a one year budget (FY2019-20). The three year budget is shown for analytical purposes to improve long-range strategic planning and evaluation. This information will be helpful in identifying future trends and financial conditions of the District.

REVENUES

The District’s revenue streams, excluding the capital fund, are estimated to increase 2.35% in the next fiscal year. The majority of this increase is due to an increase in real estate taxes, charges for services and investment income.

While the District continues to look for alternative non-tax revenue the District is still dependent on tax payer support. Real Estate Taxes taxes make up 52% of this year’s budget. This percentage will fluctuate from year to year depending on if grants or bonds are budgeted. We take very seriously our responsibility for the stewardship of all resources including tax dollars.

Real estate tax revenue will increase 2.75% and is a function of the amount allocated under tax cap legislation. This year’s increase in the tax cap is calculated using the 2017 Consumer Price Index (CPI) of 2.1% plus new growth. The county estimates new growth at $13.5 million. New growth to the District will require an increase in expenditures as demand for services rise.

The District has seen its fifth consecutive increase, 3.8% in 2018, in the District’s Equalized Assessed Valuation (EAV) after five straight years (2009-2013) of declines.
The Districts current EAV of $1.572B is 2% less than the 2008 high of $1.6B. In 2018, all sectors saw small increases in EAV with most of the growth occurring in the residential sector. It is anticipated that the EAV will continue to increase in the coming years as price appreciation in the real estate market is expected to continue. This price appreciation is slow to reflect in the EAV as real estate taxes are paid one year in arrears. In addition, property values assessed are based on prior year comparable home sales.

Program/facility revenue is budgeted to increase 2.47%. Overall, most programs and facilities saw minor increases, decreases or no change. Program/facility revenue with budgeted increases include: Kids Zone, Preschool, SPRC General Athletics, Peck Farm Camp Coyote, Playhouse 38, Tumbling and Sunset Dance. Conversely, program/facility revenue with budgeted decreases include: Gymnastics, the Chicago Bulls Camp which was discontinued by contractor, and Exercise and Aerobics.

Investment Income is budgeted to increase $40,000 as the District continues to see growth in interest income as the Federal Reserve increased the federal funds rate in 2018. It is anticipated that the Federal Reserve will hold off on further interest rate increases in 2019. The District once again purchased its own Limited Bonds in 2018-19 resulting in an increase in interest income. Investment Income is allocated amongst all of the funds and is budgeted based on the individual funds cash and investment balance as well as the funds budgetary needs.

Grant revenue is budgeted in the Capital Fund of $400,000, as the District was awarded OSLAD funding for the Peck Farm North Trail Master Plan Project. The District continues to look for available grant monies for grant eligible projects.

Replacement Taxes have declined over the past several years as the State continues to lower its allocation of funding. This year’s replacement taxes are budgeted 7.14% lower than the prior year. This revenue source continues to be uncertain with the State’s reallocation of funds within their budget.

Fund Balance will offset expenses in the budget. The District reduces tax levies on various special funds with accumulated fund balance above amounts recommended per the District’s Fund Balance Policy. This year’s budget calls for the use of fund balance and a reduced tax levy for the IMRF Fund.

The purpose of the fund balance policy is to establish guidelines as to the appropriate amount of Fund Balance to maintain in the District’s individual funds. Fund Balance is defined as the difference between assets and liabilities in a Governmental Fund. The amount of Fund Balance to reserve in an individual fund is dependent upon two primary considerations. First, it should provide for emergency and contingency needs, and second, it should meet unanticipated short-term cash flow needs of the District. The board approved a fund balance target of no less than 20% of annual expenditures for the General and Recreation Funds and no less than 15% of annual expenditures for special funds. In keeping within this target, you will see real estate taxes fluctuate from year to year within these funds.
EXPENSES

The budget for salaries expense, which includes full-time, part-time and seasonal employees, shows an overall increase of 1.88%. The average salary increase for full-time employees totaled 3%. In anticipation of a potential increase in the minimum wage, in 2018-19 staff budgeted part-time/seasonal employees at no less than $9/hr. This year, staff budgeted part-time/seasonal employees at no less than $10/hr. The first in a series of 7 increases to the minimum wage will occur on January 1, 2020 with minimum wage increasing from $8.25/hr. to $9.25/hr. The impact of the minimum wage increase is projected in the three year operating budget whereby salaries increase 6%+ in 2021 and 2022.

The overall budget for contractual services decreased 1% with most accounts having little change. The General Fund budgeted additional dollars in travel expense as the Superintendent of Parks will receive a vehicle stipend instead of a vehicle provided by the District. The Recreation Fund increased the budget for credit card processing fees to better align actual with budget as more transactions occur on line. The Recreation Fund budgeted an increase in rental fees paid to the School District as the before and after school programs expands.

The health insurance budget decreased to better align the projected year actual with budget. In addition, the district has seen a decrease in expense, particularly in the General Fund, as more employees opt out of the plan onto a spouse’s or parent’s plan. The health insurance budget decreased despite an average 4% increase in health insurance premiums from PDRMA for 2019. The District will continue to participate in PDRMA’s new Health Savings Account (HSA) program, whereby, Districts’ can fund part of their health costs through Health Savings Accounts paired with a higher deductible plan. Employees enrolled in the plan maintain similar benefits but the District pays a lower premium by self-funding a portion of the higher deductible through a HSA. This program saved the District $12,000 in 2018.

Electric utilities decreased 3% to better align actual to budget. On the contrary, water utilities increased 7% as an increase in water usage is anticipated at both pools as a result of the current and new sprayground.

The budget for natural gas decreased 2.4% from the prior year to better match budget to actual. The actual expense of natural gas is 6.5% lower than market as the District locked into a contract with lower pricing until 2021 to take advantage of record lows in natural gas pricing.

The overall budget for commodities increased 4% as the price of gasoline increased and the sale of concession/vending supplies increased with an increase in sales. The majority of commodity budgets stayed the same.

The overall budget for maintenance and capital equipment increased 1.43%. The most significant changes include an increase in building repairs in the General Fund of $3,500 and an increase in ADA structural improvements in the Special Recreation Fund of
$4,500 to fund ADA improvements as outlined in the District’s ADA transition plan. The majority of maintenance and capital equipment budgets stayed the same.

Other capital projects budgeted in the General and Recreation Fund include $20,000 for contracted tree removals; $20,000 for a New Marquee Sign at Sunset; $7,500 for annual/perennial plants; $8,000 for SPCR HVAC software upgrades; $10,000 for ice rink liners and materials; $10,000 for links disc golf tee improvements; $10,000 for bleacher/guards for ballfields; $27,000 for various ball field drainage work; and $10,000 for various fence repairs. A complete listing of the various projects can be found in the appendix operating fund capital equipment.

The overall budget for debt service decreased 27.5% with the upcoming maturity of the Alternative Revenue Corporate Series 2010. Currently, the District has two Alternative Revenue Bond issues that are abated annually from the real estate tax levy and funded thru the District’s operating funds. The District has one limited bond issue paid from the Bond and Interest Fund.

In summary, I believe the 2019-20 Budget has been prepared in a conservative manner and in agreement with the goals of the Board of Park Commissioners of the Geneva Park District.

**General Fund**

**Total Revenues $3,954,800 – up 2.54% from the 2018-19 budget.**
Real Estate taxes increased 2%. The personal property replacement tax decreased 12%. Interest income increased 100% as interest rates increased in 2018. Program Fees increased 2.53% largely due to an increase in the Peck Farm Camp Coyote program.

**Total Expenditures $3,954,800 – up 2.54% from the 2018-19 budget**
Expenditures for Salaries and Wages increased 1.36%. The relatively small increase occurred despite an average merit increase for full-time employees of 3%. The budget for salaries and wages decreased because the prior year budget included two months of salary overlap between the old and new Superintendent of Parks and Properties to allow for training. There was an increase in the buildings/grounds seasonal maintenance wages of 8% to account for an increase in the minimum wage as well as an effort to secure more seasonal staff to enhance the quality of our parks.

Contractual Services decreased 7%. Health insurance saw a large decrease of 12.85% as more employees opt out of the District’s health insurance plan. Commodities increased .27%. Most commodity line items remained the same with a few minor increases and decreases.

Maintenance, Capital Equipment line items increased 1.2% as little change occurred. Debt service decreased 42% as the payoff of the S2010 Alternative Revenue bond occurs this year.
Recreation Fund

Total Revenues $5,883,850, up 2.59% from the 2018-19 budget
Real estate taxes increased 2%. Personal property replacement taxes decreased 12%. Interest income is budgeted 100% higher as interest rates increased in 2018. Program Fees increased 2%.

The Sunset Pool revenue increased 1% and the Mill Creek Pool revenue increased 20% as the usage of Mill Creek Pool increased. Swim lesson revenue budgeted no change. Miniature Golf revenue increased less than 1% as little change is expected from the prior year. Playhouse 38 revenue increased 8.25% to reflect higher anticipated program participation.

The Sunet Fitness Center revenue increased 5.4% and the Stephen D. Persinger Recreation Center revenue increased 2.32%, to reflect increased usage of these facilities.

Total Expenditures $5,883,850, up 2.59% from the 2018-19 budget
Expenditures for salaries and wages increased 2.17%. The average full-time merit increase was 3%. Included in the part-time/seasonal salaries was an increase in the minimum wage. In addition, increases were budgeted in the salaries account for the before and after school and preschool program as they grow larger. Decreases were seen in the front desk attendant wages to better align actual with budget and the gymnastics instructor wages as we see less participation.

The budget for Contractual Services decreased .04%. There was a decrease in subscriptions and books and maintenance agreements to better align budget with actual. Health insurance expenditures saw a small decrease of 1.28%. Credit card processing fees increased and the before and after school rental fees increased due to higher participation in the before and after school program.

The commodities budget increased 5.49%. An increase in commodities was budgeted in many accounts. The larger increases occurred in the before and after school program, pool concessions, Sunset Dance Company and cheerleading.

The Maintenance and Capital Equipment budget increased 1.32%. There were very few changes in these line items. The debt service payment on the Series 2006 Alternative Revenue Bond decreased 32% but will increase and be split with the General Fund in future years once the General Fund ARB Series 2010 is paid off.

Liability Fund

Total Revenues $182,000, up 2.25% from the 2018-19 budget
Revenue in the liability fund is mostly made up of Real Estate Taxes and Replacement Taxes. Real Estate Taxes in this fund increased 17% compared to the prior year as less
fund balance will be used this year. The funds share of allocated Replacement Taxes will not change. Investment Income is budgeted the same as the prior year.

Total Expenditures $182,000 up 2.25% from the 2018-19 budget
Liability insurance is budgeted .61% lower as the District’s 2019 member contribution to PDRMA for liability insurance decreased. The District’s share of overall premium cost is calculated as a percentage of the total pool. The District’s overall premium is determined by annual operating expenditures, payrolls, allocation of payroll to maintenance expense, loss experience and months of membership.

The budget for unemployment expense increased 33.33% as the District anticipates a few large claims to be paid within the next twelve months. The District pays actual unemployment claim costs versus a tax based on a percentage of payroll. This method has saved the District tens of thousands of dollars each year as the District has very few unemployment claims.

IMRF Fund
Revenues $305,000, no change from the 2018-19 budget
Real Estate taxes are budgeted 5.19% lower as the district will use fund balance of $31,000 to offset real estate taxes. The budget for Replacement Taxes will remain unchanged. Investment Income shows no change.

Expenditures $305,000, no change from the 2018-19 budget
IMRF expenditures remain the same as the IMRF employer contribution rate decreased from 10.42% in 2018 to 7.54% in 2019. IMRF expense is adjusted with changes in pensionable salaries and wages. The IMRF rate charged to the District fluctuates from year to year and is greatly influenced by the wages, age and years of service of its employees as well as the return on investments the fund is yielding.

Audit Fund
Revenues $13,100, no change from the 2018-19 budget
The budget for real estate tax revenue increased 31.17% as fund balance was used in the prior year to offset real estate taxes. Personal Property Replacement Tax had no change.

Expenditures $13,100, no change from the 2018-19 budget
Audit expense is based on the three year contract approved by the Board with the firm Lauterbach and Amen.

Social Security Fund
Revenues $335,000, up 3.08% from the 2018-19 budget
Real Estate taxes are budgeted 26.39% higher as fund balance was used in the prior year to offset real estate taxes. Personal Property Replacement Tax shows no change. Investment income remained the same.

**Expenditures $325,000 up 3.08% from the 2018-19 budget**
Social security expense increased 3.08% and is adjusted with changes in salaries & wages expense.

**Special Recreation Association Fund**

**Revenues $560,000, no change from the 2018-19 budget**
There was no change in budget for Real Estate Taxes from the prior year. As in the prior year, additional funds are being accumulated to allocate towards the completion of the ADA transition plan in upcoming budget years.

**Expenses $560,000, no change from the 2018-19 budget**
The majority of expenditures from this fund are for program payments to the Fox Valley Special Recreation Association (FVSRA). The District along with six other Districts in the Fox Valley area provides programs for residents with disabilities. Program payments to FVSRA decreased 1.76% from the prior year. The overall membership contribution remained the same as the prior year. The membership contribution is based on the various communities Equalized Assessed Valuation (EAV). Because the District’s EAV increased less than other participating districts the District had a smaller share of the overall total. The District’s inclusion services will remain the same as the prior year’s budget as resident requests for these services have remained the same. In addition, the District budgets capital expenditures for ADA accessibility improvements at various parks and facilities. In 2019-20 expenditures are budgeted higher 1.81% with little change from the prior year. This expense fluctuates from year to year depending on the playground replacements and ADA improvements budgeted in the Capital Improvement Plan (CIP) as well as the amount of funds available in the SRA fund. The District will continue to implement ADA improvements to its parks and facilities until all improvements are made.

**Bond and Interest Fund**

**Revenues $821,319, up 2.10% from the 2018-19 budget**
The budget for Real Estate Taxes increased 2.10% and is based on the 2019 Limited Bond repayment schedule.

**Expenditures $821,319, up 2.10% from the 2018-19 budget**
Debt service payments are budgeted 2.10% higher than the prior year and is based on the 2019 Limited bond repayment schedule.

**Capital Improvement Fund**
Revenues $2,046,760
Revenues for this fund is made up of biennial issued Limited Bond Proceeds, transfers of savings from operating funds from the previous year (annual audit transfer), land cash revenue, donations, grant revenue, and investment income.

Limited Bonds of $1.6M were issued in 2018-19. The District normally issues Limited Bonds on a biennial basis in accordance with Illinois tax cap legislation which allows the District's to issue limited bonds in an amount equal to their annual allotted debt service extension base plus annual increases in the consumer price index (CPI).

The budgeted annual audit transfer increased from $550,000 in 2018-19 to $1.4M in 2019-20. This amount increased due to the payoff of the Series 2010 Alternative Revenue Bond which was paid from the General Fund. With this reduced debt service more funds are available to be dedicated to the annual audit transfer. The annual audit transfer funds a large majority of the capital improvement fund. The annual audit transfer is net surplus yielded from cost savings in the General Fund and Recreation Fund as well as net revenue generated from various recreation programs and facilities.

The District has been awarded $400,000 in OSLAD grant revenue for the Peck Farm North Trail Expansion Project. The District anticipates $147,000 in land cash revenue for various residential development projects. Land cash revenue has been on the rise. In years 2010 thru 2014 the District received almost no land cash revenue. Beginning in 2015 the District saw an increase in housing development projects and consequently land cash revenue. There is an increase in the budget for interest income as interest rates increased in 2018. In addition, the District will once again invest in its own limited bonds generating interest income for the upcoming year.

A five year Capital Improvement Plan (CIP) has been developed and the first year of that plan has been included in this budget document.

Expenditures $3,732,155
Various projects are further outlined within the CIP document. Some of the larger projects funded this budget year are as follows: $1.365M for the Peck Farm North Trail Master Plan project of which $400,000 is funded thru an OSLAD grant; $500,000 for the HVAC and roof replacement at Sunset Community Center (this is year two of a three year project); $200,000 for the Wheeler Maintenance Facility roof replacement; $150,000 for soccer fields in the future development of Hughes Road Park; $300,000 for the renovation of Bricher, and Dryden parks and playgrounds; $75,000 for the renovation of tennis courts at Lyons Park; $153,756 for the replacement of various District vehicles and equipment.
Geneva Park District Proposed 2019-20
Consolidated Revenue Budget Total $14,101,829
(Includes Capital Fund)

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<thead>
<tr>
<th>Source</th>
<th>Amount</th>
<th>%</th>
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<tr>
<td>Real Estate Taxes</td>
<td>7,399,669</td>
<td>52.5%</td>
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<td>Bond Proceeds</td>
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<td>Land Cash</td>
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<td>Donations</td>
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<td>Sponsorships/ Advertising</td>
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<td>Facility/ Program Revenue</td>
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<td>Rentals and Leases</td>
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<td>Grant Revenue</td>
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Geneva Park District Proposed 2019-20
Consolidated Expenditure Budget Total $15,787,224
(Includes Capital Fund)

2019-20
BUDGET
Salaries/ Wages 4,300,450.00 27.2%
Contractual Services 3,387,540.00 21.5%
Commodities 406,710.00 2.6%
Maintenance/ Capital 4,525,990.00 28.7%
Transfers 1,017,700.00 6.4%
Debt Service 2,148,834.00 13.6%

Total 15,787,224.00 100%
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<th>Fund</th>
<th>Revenue</th>
<th>Expense</th>
<th>Surplus or (Deficit)</th>
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<tr>
<td>Corporate Fund</td>
<td>$3,954,800</td>
<td>$3,954,800</td>
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<td>Recreation Fund</td>
<td>$5,883,850</td>
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<td>Liability Insurance Fund</td>
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<td>IMRF Fund</td>
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<td>Audit Fund</td>
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<td>Social Security Fund</td>
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<td>Special Recreation Fund</td>
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<td>Bond and Interest Fund</td>
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<td>TOTAL (w/o capital fund)</td>
<td>$12,055,069</td>
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<td>Prior Year Totals (w/o capital fund)</td>
<td>$11,777,848</td>
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<td>% Change</td>
<td>2.35%</td>
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<td>Capital Fund</td>
<td>$2,046,760</td>
<td>$3,732,155</td>
<td>$(1,685,395)</td>
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## GENEVA PARK DISTRICT
### MULTI YEAR OPERATING BUDGET

### REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL OPERATING FUNDS

<table>
<thead>
<tr>
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<td>ACTUAL</td>
<td>ACTUAL</td>
<td>BUDGET</td>
<td>PROJECTIONS</td>
<td>BUDGET</td>
<td>BUDGET</td>
<td>BUDGET</td>
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<td><strong>REVENUES</strong></td>
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<td>Real Estate Taxes</td>
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<td>$7,821,845</td>
<td>$7,201,873</td>
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<td>84,000</td>
<td>103,077</td>
<td>78,000</td>
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<td>Investment Income</td>
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<td>44,250</td>
<td>141,580</td>
<td>84,250</td>
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<td>Charges for Programs/Facilities</td>
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<td>4,358,731</td>
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<td>Sponsorship/Advertising</td>
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<td>28,574</td>
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<td>23,240</td>
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<td>9,849</td>
<td>8,500</td>
<td>9,626</td>
<td>10,500</td>
<td>10,680</td>
<td>10,864</td>
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<td>63,135</td>
<td>70,973</td>
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<td>14,145</td>
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<td>11,777,848</td>
<td>12,369,048</td>
<td>12,055,069</td>
<td>12,296,424</td>
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<td><strong>EXPENDITURES</strong></td>
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<td>Salaries/ Wages</td>
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<td>4,220,990</td>
<td>4,110,730</td>
<td>4,300,450</td>
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<td>Commodities</td>
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<td>351,795</td>
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<td>430,948</td>
<td>406,710</td>
<td>414,844</td>
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<td>Maintenance/ Capital Investment</td>
<td>382,863</td>
<td>482,528</td>
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<td>754,419</td>
<td>793,835</td>
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<td>2,965,218</td>
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<td>Transfers</td>
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<td>1,200</td>
<td>1,200</td>
<td>1,017,700</td>
<td>949,334</td>
<td>903,990</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$11,496,287</td>
<td>$11,625,181</td>
<td>$11,777,848</td>
<td>$11,339,143</td>
<td>$12,055,069</td>
<td>$12,296,424</td>
<td>$12,551,485</td>
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<tr>
<td>Surplus (Deficit)</td>
<td>800,620</td>
<td>868,473</td>
<td>-</td>
<td>1,029,905</td>
<td>-</td>
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</tr>
<tr>
<td>Fiscal Year-End Audit Transfer</td>
<td>(650,000)</td>
<td>(650,000)</td>
<td>-</td>
<td>(650,000)</td>
<td>-</td>
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<tr>
<td>Surplus (Deficit)</td>
<td>150,620</td>
<td>218,473</td>
<td>-</td>
<td>379,905</td>
<td>-</td>
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</tr>
</tbody>
</table>

(a) Beginning in FY2019-20, with payoff of Corporate S2010 bonds, funds are budgeted for transfer to the CIP.
# GENEVA PARK DISTRICT

## MULTI YEAR GENERAL FUND BUDGET

### REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR GENERAL FUND

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real Estate Taxes</td>
<td>$3,562,902</td>
<td>$3,654,571</td>
<td>$3,700,000</td>
<td>$3,765,307</td>
<td>$3,775,000</td>
<td>$3,850,500</td>
<td>$3,927,510</td>
</tr>
<tr>
<td>Replacement Taxes</td>
<td>41,317</td>
<td>38,433</td>
<td>25,000</td>
<td>30,678</td>
<td>22,000</td>
<td>22,000</td>
<td>22,000</td>
</tr>
<tr>
<td>Investment Income</td>
<td>14,009</td>
<td>33,083</td>
<td>20,000</td>
<td>68,651</td>
<td>40,000</td>
<td>40,000</td>
<td>40,000</td>
</tr>
<tr>
<td>Charges for Programs/Facilities</td>
<td>78,515</td>
<td>79,945</td>
<td>83,000</td>
<td>87,180</td>
<td>85,000</td>
<td>86,700</td>
<td>88,434</td>
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<tr>
<td>Reimbursements</td>
<td>9,250</td>
<td>8,349</td>
<td>7,000</td>
<td>8,126</td>
<td>9,000</td>
<td>9,180</td>
<td>9,364</td>
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<tr>
<td>Rentals &amp; Leases</td>
<td>10,314</td>
<td>6,817</td>
<td>9,500</td>
<td>12,096</td>
<td>11,000</td>
<td>11,220</td>
<td>11,444</td>
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<td>Donations</td>
<td>14,541</td>
<td>14,145</td>
<td>12,500</td>
<td>68,651</td>
<td>40,000</td>
<td>40,000</td>
<td>40,000</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$3,730,848</td>
<td>$3,835,343</td>
<td>$3,857,000</td>
<td>$3,982,805</td>
<td>$3,954,800</td>
<td>$4,032,656</td>
<td>$4,112,069</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
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<th></th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries/ Wages</td>
<td>1,355,200</td>
<td>1,434,391</td>
<td>1,495,000</td>
<td>1,515,300</td>
<td>1,576,119</td>
<td>1,635,943</td>
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<td>Contractual Services</td>
<td>481,075</td>
<td>452,922</td>
<td>537,800</td>
<td>499,800</td>
<td>509,796</td>
<td>519,992</td>
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<td>Commodities</td>
<td>89,415</td>
<td>91,184</td>
<td>111,750</td>
<td>112,050</td>
<td>114,291</td>
<td>116,577</td>
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<td>Maintenance/ Capital Investment</td>
<td>194,031</td>
<td>228,760</td>
<td>330,920</td>
<td>344,704</td>
<td>341,598</td>
<td>348,430</td>
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<td>Debt Service</td>
<td>1,354,680</td>
<td>1,367,090</td>
<td>1,381,530</td>
<td>798,250</td>
<td>617,570</td>
<td>563,870</td>
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<td>Transfers</td>
<td>694,500</td>
<td>873,282</td>
<td>930,171</td>
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<td><strong>Total Expenditures</strong></td>
<td>$3,474,401</td>
<td>$3,574,347</td>
<td>$3,857,000</td>
<td>$3,954,800</td>
<td>$4,032,656</td>
<td>$4,114,982</td>
</tr>
</tbody>
</table>

**Surplus (Deficit) Before Audit Trsf**
- 2016-17: 256,447
- 2017-18: 260,996
- 2018-19: 287,711
- 2019-20: -
- 2020-21: -
- 2021-22: -

**Fiscal Year-End Audit Transfer**
- 2016-17: (200,000)
- 2017-18: (200,000)
- 2018-19: (200,000)
- 2019-20: -
- 2020-21: -
- 2021-22: -

**Surplus (Deficit)**
- 2016-17: 56,447
- 2017-18: 60,996
- 2018-19: 87,711
- 2019-20: -
- 2020-21: -
- 2021-22: -

(a) Per debt service amortization schedule, after payoff of S2010 bonds paid from the General Fund, the S2006 bond payment paid from the Recreation Fund increases dramatically.
(b) Beginning in FY2019-20, with payoff of Corp S2010 bonds, funds are budgeted for transfer to the CIP.
<table>
<thead>
<tr>
<th>REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR RECREATION FUND</th>
<th>2016-17</th>
<th>2017-18</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ACTUAL</strong></td>
<td><strong>ACTUAL</strong></td>
<td><strong>BUDGET</strong></td>
<td><strong>PROJECTIONS</strong></td>
<td><strong>BUDGET</strong></td>
<td><strong>BUDGET</strong></td>
<td><strong>BUDGET</strong></td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real Estate Taxes</td>
<td>$1,451,601</td>
<td>$1,489,178</td>
<td>$1,500,000</td>
<td>$1,543,850</td>
<td>$1,530,000</td>
<td>$1,560,600</td>
</tr>
<tr>
<td>Replacement Taxes</td>
<td>41,317</td>
<td>38,433</td>
<td>25,000</td>
<td>30,678</td>
<td>22,000</td>
<td>22,000</td>
</tr>
<tr>
<td>Investment Income</td>
<td>16,883</td>
<td>33,028</td>
<td>20,000</td>
<td>68,679</td>
<td>40,000</td>
<td>40,000</td>
</tr>
<tr>
<td>Charges for Programs/Facilities</td>
<td>4,222,630</td>
<td>4,232,786</td>
<td>4,107,925</td>
<td>4,442,009</td>
<td>4,210,400</td>
<td>4,294,608</td>
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<tr>
<td>Rentals &amp; Leases</td>
<td>52,821</td>
<td>64,156</td>
<td>59,000</td>
<td>53,635</td>
<td>58,000</td>
<td>59,160</td>
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<tr>
<td>Sponsorship &amp; Advertising</td>
<td>18,699</td>
<td>28,574</td>
<td>23,400</td>
<td>23,240</td>
<td>23,919</td>
<td>24,397</td>
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<tr>
<td><strong>Total Revenue</strong></td>
<td>5,803,951</td>
<td>5,886,155</td>
<td>5,735,325</td>
<td>6,162,091</td>
<td>5,883,850</td>
<td>6,000,287</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries/ Wages</td>
<td>2,541,355</td>
<td>2,503,979</td>
<td>2,725,990</td>
<td>2,638,253</td>
<td>2,785,150</td>
<td>3,015,505</td>
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<td>Contractual Services</td>
<td>1,580,685</td>
<td>1,608,252</td>
<td>1,746,452</td>
<td>1,527,517</td>
<td>1,745,802</td>
<td>1,780,718</td>
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<td>Commodities</td>
<td>278,739</td>
<td>260,611</td>
<td>279,335</td>
<td>329,062</td>
<td>294,660</td>
<td>300,553</td>
</tr>
<tr>
<td>Maintenance/ Capital Investment</td>
<td>129,901</td>
<td>145,432</td>
<td>203,083</td>
<td>261,055</td>
<td>205,773</td>
<td>209,888</td>
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<tr>
<td>Debt Service</td>
<td>782,665</td>
<td>781,065</td>
<td>779,265</td>
<td>779,265</td>
<td>529,265</td>
<td>617,570</td>
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<td>Transfers</td>
<td>2,721</td>
<td>863</td>
<td>1,200</td>
<td>1,200</td>
<td>323,200</td>
<td>76,052</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td>$5,316,066</td>
<td>$5,300,202</td>
<td>$5,735,325</td>
<td>$5,536,352</td>
<td>$5,883,850</td>
<td>$6,000,287</td>
</tr>
<tr>
<td>Surplus (Deficit) Before Audit Trsf</td>
<td>487,885</td>
<td>585,953</td>
<td>-</td>
<td>625,739</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Audit Transfer</td>
<td>(450,000)</td>
<td>(450,000)</td>
<td>(450,000)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Surplus (Deficit)</td>
<td>37,885</td>
<td>135,953</td>
<td>-</td>
<td>175,739</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

(a) Per debt service amortization schedule, after payoff of S2010 bonds paid from the General Fund, the S2006 bond payment paid from the Recreation Fund increases dramatically. To better allocate debt service budget, beginning in 2020-21, S2006 will be split evenly between Corp & Rec to realign debt svc between funds.

(b) Beginning in FY2019-20, with payoff of Corp S2010 bonds, funds are budgeted for transfer to the CIP.
**GENEVA PARK DISTRICT**

**MULTI YEAR LIABILITY FUND BUDGET**

### REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR LIABILITY FUND

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>Real Estate Taxes</td>
<td>$151,640</td>
<td>$148,278</td>
<td>$146,250</td>
<td>$149,008</td>
<td>$171,250</td>
<td>$176,110</td>
<td>$181,116</td>
</tr>
<tr>
<td>Replacement Taxes</td>
<td>5,659</td>
<td>5,264</td>
<td>4,000</td>
<td>4,908</td>
<td>4,000</td>
<td>4,000</td>
<td>4,000</td>
</tr>
<tr>
<td>Investment Income</td>
<td>199</td>
<td>298</td>
<td>250</td>
<td>250</td>
<td>250</td>
<td>250</td>
<td>250</td>
</tr>
<tr>
<td>Reimbursements</td>
<td>1,500</td>
<td>1,500</td>
<td>1,500</td>
<td>1,500</td>
<td>1,500</td>
<td>1,500</td>
<td>1,500</td>
</tr>
<tr>
<td>Fund Balance</td>
<td>-</td>
<td>-</td>
<td>26,000</td>
<td>26,000</td>
<td>5,000</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>158,998</td>
<td>155,340</td>
<td>178,000</td>
<td>181,666</td>
<td>182,000</td>
<td>181,860</td>
<td>186,866</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2016-17 ACTUAL</th>
<th>2017-18 ACTUAL</th>
<th>2018-19 BUDGET</th>
<th>2019-20 BUDGET</th>
<th>2020-21 BUDGET</th>
<th>2021-22 BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Liability Insurance</td>
<td>149,365</td>
<td>153,227</td>
<td>163,000</td>
<td>158,967</td>
<td>162,000</td>
<td>166,860</td>
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<tr>
<td>State Unemployment</td>
<td>15,496</td>
<td>-</td>
<td>15,000</td>
<td>-</td>
<td>20,000</td>
<td>15,000</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$164,861</td>
<td>$153,227</td>
<td>$178,000</td>
<td>$158,967</td>
<td>$182,000</td>
<td>$181,860</td>
</tr>
<tr>
<td>Surplus (Deficit)</td>
<td>(5,863)</td>
<td>2,113</td>
<td>-</td>
<td>22,699</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>-----------------------------</td>
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</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real Estate Taxes</td>
<td>$257,701</td>
<td>$253,083</td>
<td>$250,500</td>
<td>$254,876</td>
<td>$237,500</td>
<td>$277,650</td>
</tr>
<tr>
<td>Replacement Taxes</td>
<td>19,243</td>
<td>17,900</td>
<td>14,000</td>
<td>17,180</td>
<td>14,000</td>
<td>14,000</td>
</tr>
<tr>
<td>Investment Income</td>
<td>1,196</td>
<td>1,791</td>
<td>1,500</td>
<td>1,500</td>
<td>1,500</td>
<td>1,500</td>
</tr>
<tr>
<td>Transfers Before/After School</td>
<td>21,000</td>
<td>21,000</td>
<td>21,000</td>
<td>21,000</td>
<td>21,000</td>
<td>21,000</td>
</tr>
<tr>
<td>Fund Balance</td>
<td>-</td>
<td>-</td>
<td>18,000</td>
<td>18,000</td>
<td>31,000</td>
<td>-</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>299,140</td>
<td>293,774</td>
<td>305,000</td>
<td>312,556</td>
<td>305,000</td>
<td>314,150</td>
</tr>
</tbody>
</table>

| **EXPENDITURES**            |         |         |         |                     |         |         |         |
| IMRF Expense                | $274,429| $274,765| $305,000| $272,593            | $305,000| $314,150| $323,575|
| IMRF ERI Expense            | -       | -       | -       | -                   | -       | -       | -       |
| Total Expenditures          | $274,429| $274,765| $305,000| $272,593            | $305,000| $314,150| $323,575|

| Surplus (Deficit)           | 24,711  | 19,009  | -       | 39,963              | -       | -       | -       |
## REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR AUDIT FUND

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real Estate Taxes</td>
<td>$9,132</td>
<td>$9,777</td>
<td>$7,700</td>
<td>$7,854</td>
<td>$10,100</td>
<td>$10,100</td>
<td>$10,450</td>
</tr>
<tr>
<td>Replacement Taxes</td>
<td>3,848</td>
<td>3,580</td>
<td>3,000</td>
<td>3,681</td>
<td>3,000</td>
<td>3,000</td>
<td>3,000</td>
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<tr>
<td>Fund Balance</td>
<td>-</td>
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<td>2,400</td>
<td>2,400</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>12,980</td>
<td>13,357</td>
<td>13,100</td>
<td>13,935</td>
<td>13,100</td>
<td>13,100</td>
<td>13,450</td>
</tr>
</tbody>
</table>

<p>| | | | | | | | |
|                     |         |         |         |         |         |         |         |
| <strong>EXPENDITURES</strong>    |         |         |         |         |         |         |         |
| Audit Expense       | 12,400  | 12,750  | 13,100  | 13,100  | 13,100  | 13,100  | 13,450  |
| Total Expenditures  | $12,400 | $12,750 | $13,100 | $13,100 | $13,100 | $13,100 | $13,450 |</p>
<table>
<thead>
<tr>
<th>Surplus (Deficit)</th>
<th>580</th>
<th>607</th>
<th>-</th>
<th>835</th>
<th>-</th>
<th>-</th>
<th>-</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real Estate Taxes</td>
<td>$ 232,853</td>
<td>$ 225,652</td>
<td>$ 233,000</td>
<td>$ 240,158</td>
<td>$ 294,500</td>
<td>$ 316,945</td>
<td>$ 339,393</td>
</tr>
<tr>
<td>Replacement Taxes</td>
<td>15,857</td>
<td>14,741</td>
<td>13,000</td>
<td>15,952</td>
<td>13,000</td>
<td>13,000</td>
<td>13,000</td>
</tr>
<tr>
<td>Investment Income</td>
<td>1,993</td>
<td>2,986</td>
<td>2,500</td>
<td>2,500</td>
<td>2,500</td>
<td>2,500</td>
<td>2,500</td>
</tr>
<tr>
<td>Transfer from Before/After School</td>
<td>25,000</td>
<td>25,000</td>
<td>25,000</td>
<td>25,000</td>
<td>25,000</td>
<td>25,000</td>
<td>25,000</td>
</tr>
<tr>
<td>Fund Balance</td>
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<td>51,500</td>
<td>51,500</td>
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<td>Total Revenue</td>
<td>275,703</td>
<td>268,379</td>
<td>325,000</td>
<td>335,110</td>
<td>335,000</td>
<td>357,445</td>
<td>379,893</td>
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<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FICA/ Medicare</td>
<td>299,588</td>
<td>301,591</td>
<td>325,000</td>
<td>314,138</td>
<td>335,000</td>
<td>357,445</td>
<td>379,893</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>$ 299,588</td>
<td>$ 301,591</td>
<td>$ 325,000</td>
<td>$ 314,138</td>
<td>$ 335,000</td>
<td>$ 357,445</td>
<td>$ 379,893</td>
</tr>
<tr>
<td>Surplus (Deficit)</td>
<td>(23,885)</td>
<td>(33,212)</td>
<td>-</td>
<td>20,972</td>
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## GENEVA PARK DISTRICT

### MULTI YEAR SPECIAL RECREATION FUND BUDGET

#### REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR SPECIAL RECREATION FUND

<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td><strong>ACTUAL</strong></td>
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<tr>
<td><strong>REAL ESTATE TAXES</strong></td>
<td>$417,476</td>
<td>$418,977</td>
<td>$560,000</td>
<td>$569,351</td>
<td>$560,000</td>
<td>$560,000</td>
<td>$560,000</td>
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<tr>
<td><strong>TOTAL REVENUE</strong></td>
<td>$417,476</td>
<td>$418,977</td>
<td>$560,000</td>
<td>$569,351</td>
<td>$560,000</td>
<td>$560,000</td>
<td>$560,000</td>
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</table>

#### EXPENDITURES

<table>
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<tr>
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</thead>
<tbody>
<tr>
<td><strong>INCLUSION SERVICES</strong></td>
<td>46,396</td>
<td>34,211</td>
<td>55,000</td>
<td>39,477</td>
<td>55,000</td>
<td>55,000</td>
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<tr>
<td><strong>CAPITAL IMPROVEMENTS</strong></td>
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<td>108,336</td>
<td>248,661</td>
<td>248,661</td>
<td>253,162</td>
<td>248,125</td>
<td>242,988</td>
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<td><strong>FVSRA PAYMENTS</strong></td>
<td>257,628</td>
<td>255,536</td>
<td>256,339</td>
<td>256,339</td>
<td>251,838</td>
<td>256,875</td>
<td>262,012</td>
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<td><strong>TOTAL EXPENDITURES</strong></td>
<td>$362,955</td>
<td>$398,083</td>
<td>$560,000</td>
<td>$544,477</td>
<td>$560,000</td>
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#### Surplus (Deficit)

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<tbody>
<tr>
<td><strong>SURPLUS (DEFICIT)</strong></td>
<td>54,521</td>
<td>20,894</td>
<td>-</td>
<td>24,874</td>
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### GENEVA PARK DISTRICT

#### MULTI YEAR BOND & INTEREST FUND BUDGET

#### REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR BOND & INTEREST FUND

<table>
<thead>
<tr>
<th></th>
<th></th>
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<th></th>
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<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real Estate Taxes</td>
<td>$1,597,811</td>
<td>$1,622,329</td>
<td>$804,423</td>
<td>$811,535</td>
<td>$821,319</td>
<td>$836,927</td>
<td>$853,665</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>1,597,811</td>
<td>1,622,329</td>
<td>804,423</td>
<td>811,535</td>
<td>821,319</td>
<td>836,927</td>
<td>853,665</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
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<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Bond Payments</td>
<td>1,591,587</td>
<td>1,610,216</td>
<td>804,423</td>
<td>804,423</td>
<td>821,319</td>
<td>836,927</td>
<td>853,665</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>1,591,587</td>
<td>1,610,216</td>
<td>804,423</td>
<td>804,423</td>
<td>821,319</td>
<td>836,927</td>
<td>853,665</td>
</tr>
<tr>
<td>Surplus (Deficit)</td>
<td>6,224</td>
<td>12,113</td>
<td>-</td>
<td>7,112</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td></td>
<td>Revenue</td>
<td>Expense</td>
<td>Surplus or (Deficit)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>--------------------------------</td>
<td>---------------</td>
<td>---------------</td>
<td>----------------------</td>
<td></td>
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<tr>
<td>General Corporate</td>
<td>$ 3,850,000</td>
<td>$ 3,797,850</td>
<td>$ 52,150</td>
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<tr>
<td>Peck Farm Park</td>
<td>$ 23,800</td>
<td>$ 105,600</td>
<td>$(81,800)</td>
<td></td>
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<td></td>
<td></td>
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<tr>
<td>Peck Farm Camps</td>
<td>$ 42,000</td>
<td>$ 27,000</td>
<td>$ 15,000</td>
<td></td>
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<tr>
<td>Peck Farm Birthday Parties</td>
<td>$ 7,000</td>
<td>$ 2,500</td>
<td>$ 4,500</td>
<td></td>
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<td></td>
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<tr>
<td>Learn From The Experts</td>
<td>$ 9,000</td>
<td>$ 7,000</td>
<td>$ 2,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Peck Farm General Programs</td>
<td>$ 10,000</td>
<td>$ 800</td>
<td>$ 9,200</td>
<td></td>
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<td></td>
<td></td>
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<tr>
<td>Community Gardens</td>
<td>$ 5,500</td>
<td>$ 3,800</td>
<td>$ 1,700</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Peck Farm School/Scout Programs</td>
<td>$ 7,500</td>
<td>$ 600</td>
<td>$ 6,900</td>
<td></td>
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<td></td>
<td></td>
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<tr>
<td>Moore Spray Park</td>
<td>$ -</td>
<td>$ 9,650</td>
<td>$(9,650)</td>
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<tr>
<td><strong>Total</strong></td>
<td>$ 3,954,800</td>
<td>$ 3,954,800</td>
<td>$ -</td>
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<td><strong>Prior Year Totals</strong></td>
<td>$ 3,857,000</td>
<td>$ 3,857,000</td>
<td>$ -</td>
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<tr>
<td><strong>% Change</strong></td>
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<td></td>
<td>2.54%</td>
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## GENERAL FUND SUMMARY

<table>
<thead>
<tr>
<th></th>
<th>2016-17</th>
<th>2017-18</th>
<th>2018-19</th>
<th>2019-20</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real Estate Taxes</td>
<td>$3,562,902</td>
<td>$3,654,571</td>
<td>$3,700,000</td>
<td>$3,775,000</td>
<td>2.03%</td>
</tr>
<tr>
<td>Replacement Taxes</td>
<td>41,317</td>
<td>38,433</td>
<td>25,000</td>
<td>22,000</td>
<td>-12.00%</td>
</tr>
<tr>
<td>Investment Income</td>
<td>14,009</td>
<td>33,083</td>
<td>20,000</td>
<td>40,000</td>
<td>100.00%</td>
</tr>
<tr>
<td>Bond Proceeds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>n/a</td>
</tr>
<tr>
<td>Reimbursements</td>
<td>9,250</td>
<td>8,349</td>
<td>7,000</td>
<td>9,000</td>
<td>28.57%</td>
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<tr>
<td>Rentals &amp; Leases</td>
<td>4,175</td>
<td>4,510</td>
<td>3,000</td>
<td>4,000</td>
<td>33.33%</td>
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<td>Peck Farm Receipts</td>
<td>2,774</td>
<td>3,872</td>
<td>4,000</td>
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<td>0.00%</td>
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<td>Donations</td>
<td>2,282</td>
<td>2,391</td>
<td>500</td>
<td>800</td>
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<td>Program Fees</td>
<td>75,741</td>
<td>76,073</td>
<td>79,000</td>
<td>81,000</td>
<td>2.53%</td>
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<td>Building Rental Fees</td>
<td>6,139</td>
<td>2,307</td>
<td>6,500</td>
<td>7,000</td>
<td>7.69%</td>
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<tr>
<td>Butterfly Donations</td>
<td>12,259</td>
<td>11,754</td>
<td>12,000</td>
<td>12,000</td>
<td>0.00%</td>
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<tr>
<td><strong>Total Revenue</strong></td>
<td>3,730,848</td>
<td>3,835,343</td>
<td>3,857,000</td>
<td>3,954,800</td>
<td>2.54%</td>
</tr>
</tbody>
</table>

|                      |          |          |          |          |            |
| **EXPENDITURES**     |          |          |          |          |            |
| Salaries/ Wages      | 1,355,200| 1,434,391| 1,495,000| 1,515,300| 1.36%      |
| Contractual Services | 481,075  | 452,922  | 537,800  | 499,800  | -7.07%     |
| Commodities          | 89,415   | 91,184   | 111,750  | 112,050  | 0.27%      |
| Maintenance/ Capital Investment | 194,031 | 228,760 | 330,920 | 334,900 | 1.20% |
| Debt Service         | 1,354,680| 1,367,090| 1,381,530| 798,250  | -42.22%    |
| Transfer to CIP      | -        | -        | -        | 694,500  | 0.00%      |
| **Total Expenditures** | $3,474,401| $3,574,347| $3,857,000| $3,954,800| 2.54%      |

<p>| | | | | | |
|                      |          |          |          |          |            |
| Surplus (Deficit)    | 256,447  | 260,996  | -        | -        | 0.00%      |</p>
<table>
<thead>
<tr>
<th>Service</th>
<th>Revenue</th>
<th>Expense</th>
<th>Surplus or (Deficit)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative Operations</td>
<td>1,592,000</td>
<td>2,345,588</td>
<td>(753,588)</td>
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<td>Public Information</td>
<td>13,500</td>
<td>136,800</td>
<td>(123,300)</td>
</tr>
<tr>
<td>Community Center Rentals</td>
<td>9,000</td>
<td>1,500</td>
<td>7,500</td>
</tr>
<tr>
<td>General Recreation</td>
<td>238,500</td>
<td>123,525</td>
<td>114,975</td>
</tr>
<tr>
<td>Playhouse 38</td>
<td>78,700</td>
<td>70,850</td>
<td>7,850</td>
</tr>
<tr>
<td>Preschool/ Toddler</td>
<td>356,000</td>
<td>323,000</td>
<td>33,000</td>
</tr>
<tr>
<td>Active Older Adults</td>
<td>19,500</td>
<td>14,800</td>
<td>4,700</td>
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<td>Dance</td>
<td>120,000</td>
<td>59,800</td>
<td>60,200</td>
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<tr>
<td>Camps</td>
<td>345,000</td>
<td>263,250</td>
<td>81,750</td>
</tr>
<tr>
<td>Contracted &amp; Cooperative Programs</td>
<td>18,200</td>
<td>13,600</td>
<td>4,600</td>
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<td>Special Events</td>
<td>74,150</td>
<td>52,250</td>
<td>21,900</td>
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<tr>
<td>Tennis</td>
<td>16,000</td>
<td>11,000</td>
<td>5,000</td>
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<tr>
<td>Tumbling/ Gymnastics/Cheerleading</td>
<td>160,900</td>
<td>106,800</td>
<td>54,100</td>
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<tr>
<td>Baseball/ Softball</td>
<td>62,500</td>
<td>24,200</td>
<td>38,300</td>
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<td>General Athletics</td>
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<td>240,275</td>
<td>133,725</td>
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<td>Ice Rinks</td>
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<tr>
<td>Gymnasiums</td>
<td>-</td>
<td>48,400</td>
<td>(48,400)</td>
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<tr>
<td>Sunset Racquetball &amp; Fitness Center</td>
<td>209,800</td>
<td>133,462</td>
<td>76,338</td>
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<td>Pools</td>
<td>591,900</td>
<td>563,850</td>
<td>28,050</td>
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<td>Stone Creek Miniature Golf</td>
<td>97,200</td>
<td>37,700</td>
<td>59,500</td>
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<td>After School Programs</td>
<td>830,500</td>
<td>776,600</td>
<td>53,900</td>
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<tr>
<td>Scholarships</td>
<td>7,000</td>
<td>7,000</td>
<td>-</td>
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<tr>
<td>SPRC</td>
<td>669,500</td>
<td>529,600</td>
<td>139,900</td>
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<td><strong>Total</strong></td>
<td>5,883,850</td>
<td>5,883,850</td>
<td>-</td>
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<tr>
<td>Prior Year Totals</td>
<td>5,735,325</td>
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<tr>
<td>% Change</td>
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## RECREATION FUND SUMMARY

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<th>2017-18</th>
<th>2018-19</th>
<th>2019-20</th>
<th>%</th>
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<tr>
<td></td>
<td>ACTUAL</td>
<td>ACTUAL</td>
<td>BUDGET</td>
<td>BUDGET</td>
<td>INC/(DEC)</td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real Estate Taxes</td>
<td>$1,451,601</td>
<td>$1,489,178</td>
<td>$1,500,000</td>
<td>$1,530,000</td>
<td>2.00%</td>
</tr>
<tr>
<td>Replacement Taxes</td>
<td>$41,317</td>
<td>$38,433</td>
<td>$25,000</td>
<td>$22,000</td>
<td>-12.00%</td>
</tr>
<tr>
<td>Investment Income</td>
<td>$16,883</td>
<td>$33,028</td>
<td>$20,000</td>
<td>$40,000</td>
<td>100.00%</td>
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<tr>
<td>Reimbursements</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>0.00%</td>
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<tr>
<td>Program Revenue</td>
<td>$2,875,148</td>
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<td>$2,633,700</td>
<td>$2,688,000</td>
<td>2.06%</td>
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<td>Sponsorships/ Advertising</td>
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<td>$28,574</td>
<td>$23,400</td>
<td>$23,450</td>
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<td>Rentals &amp; Leases</td>
<td>$52,821</td>
<td>$64,156</td>
<td>$59,000</td>
<td>$58,000</td>
<td>-1.69%</td>
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<td>Transfer to IMRF</td>
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<td>$(21,000)</td>
<td>$(21,000)</td>
<td>$(21,000)</td>
<td>0.00%</td>
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<tr>
<td>Transfer to Social Security</td>
<td>$(25,000)</td>
<td>$(25,000)</td>
<td>$(25,000)</td>
<td>$(25,000)</td>
<td>0.00%</td>
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<tr>
<td>Transfer from Construction Fund</td>
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<td>-</td>
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<td>Sunset Recreation Fitness Center</td>
<td>$189,283</td>
<td>$202,101</td>
<td>$199,025</td>
<td>$209,800</td>
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<td>Pool Fees</td>
<td>$499,269</td>
<td>$501,689</td>
<td>$570,400</td>
<td>$591,900</td>
<td>3.77%</td>
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<td>Miniature Golf Fees</td>
<td>$101,514</td>
<td>$115,851</td>
<td>$96,500</td>
<td>$97,200</td>
<td>0.73%</td>
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<td>SPRC</td>
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<td>$621,331</td>
<td>$654,300</td>
<td>$669,500</td>
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<tr>
<td><strong>Total Revenue</strong></td>
<td>$5,803,951</td>
<td>$5,886,155</td>
<td>$5,735,325</td>
<td>$5,883,850</td>
<td>2.59%</td>
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<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
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</tr>
<tr>
<td>Salaries/ Wages</td>
<td>$2,541,355</td>
<td>$2,503,979</td>
<td>$2,725,990</td>
<td>$2,785,150</td>
<td>2.17%</td>
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<td>Contractual Services</td>
<td>$1,580,685</td>
<td>$1,608,252</td>
<td>$1,746,452</td>
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<td>Commodities</td>
<td>$278,739</td>
<td>$260,611</td>
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<td>Maintenance/ Capital Investment</td>
<td>$129,901</td>
<td>$145,432</td>
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<tr>
<td>Debt Service</td>
<td>$782,665</td>
<td>$781,065</td>
<td>$779,265</td>
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<td>Transfers</td>
<td>$2,721</td>
<td>$863</td>
<td>$1,200</td>
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<td><strong>Total Expenditures</strong></td>
<td>$5,316,066</td>
<td>$5,300,202</td>
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<td><strong>Surplus (Deficit)</strong></td>
<td>$487,885</td>
<td>$585,953</td>
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## GENEVA PARK DISTRICT

### 2019-20 BUDGET

#### LIABILITY FUND SUMMARY

<table>
<thead>
<tr>
<th></th>
<th>2016-17</th>
<th>2017-18</th>
<th>2018-19</th>
<th>2019-20</th>
<th>%</th>
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<tr>
<td></td>
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<td>ACTUAL</td>
<td>BUDGET</td>
<td>BUDGET</td>
<td>INC/(DEC)</td>
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<tr>
<td><strong>REVENUES</strong></td>
<td></td>
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<td></td>
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<tr>
<td>Real Estate Taxes</td>
<td>$151,640</td>
<td>$148,278</td>
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<td>5,659</td>
<td>5,264</td>
<td>4,000</td>
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<td>Investment Income</td>
<td>199</td>
<td>298</td>
<td>250</td>
<td>250</td>
<td>0.00%</td>
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<tr>
<td>PDRMA Reimbursements</td>
<td>1,500</td>
<td>1,500</td>
<td>1,500</td>
<td>1,500</td>
<td>0.00%</td>
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<tr>
<td>Transfer from Fund Balance</td>
<td>-</td>
<td>-</td>
<td>26,000</td>
<td>5,000</td>
<td>-80.77%</td>
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<tr>
<td>Total Revenue</td>
<td>158,998</td>
<td>155,340</td>
<td>178,000</td>
<td>182,000</td>
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<td><strong>EXPENDITURES</strong></td>
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<td></td>
<td></td>
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<tr>
<td>Liability Insurance</td>
<td>149,365</td>
<td>153,227</td>
<td>163,000</td>
<td>162,000</td>
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<td>State Unemployment</td>
<td>15,496</td>
<td>-</td>
<td>15,000</td>
<td>20,000</td>
<td>33.33%</td>
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<td>Total Expenditures</td>
<td>$164,861</td>
<td>$153,227</td>
<td>$178,000</td>
<td>$182,000</td>
<td>2.25%</td>
</tr>
<tr>
<td>Surplus (Deficit)</td>
<td>(5,863)</td>
<td>2,113</td>
<td>-</td>
<td>-</td>
<td>0.00%</td>
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## IMRF FUND SUMMARY

<table>
<thead>
<tr>
<th></th>
<th>2016-17</th>
<th>2017-18</th>
<th>2018-19</th>
<th>2019-20</th>
<th>%</th>
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<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real Estate Taxes</td>
<td>$257,701</td>
<td>$253,083</td>
<td>$250,500</td>
<td>$237,500</td>
<td>-5.19%</td>
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<td>Replacement Taxes</td>
<td>19,243</td>
<td>17,900</td>
<td>14,000</td>
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<td>Investment Income</td>
<td>1,196</td>
<td>1,791</td>
<td>1,500</td>
<td>1,500</td>
<td>0.00%</td>
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<td>Transfer from Before/After School</td>
<td>21,000</td>
<td>21,000</td>
<td>21,000</td>
<td>21,000</td>
<td>0.00%</td>
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<td>Transfer from Fund Balance</td>
<td>-</td>
<td>-</td>
<td>18,000</td>
<td>31,000</td>
<td>72.22%</td>
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<tr>
<td>Total Revenue</td>
<td>299,140</td>
<td>293,774</td>
<td>305,000</td>
<td>305,000</td>
<td>0.00%</td>
</tr>
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</table>

| **EXPENDITURES**     |         |         |         |         |        |
| IMRF Expense         | 274,429 | 274,765 | 305,000 | 305,000 | 0.00%  |
| IMRF ERI Expense     | -       | -       | -       | -       | n/a    |
| Total Expenditures   | $274,429| $274,765| $305,000| $305,000| 0.00%  |

| Surplus (Deficit)    | 24,711  | 19,009  | -       | -       | 0.00%  |
### GENEVA PARK DISTRICT 2019-20 BUDGET

#### AUDIT FUND SUMMARY

<table>
<thead>
<tr>
<th></th>
<th>2016-17 Actual</th>
<th>2017-18 Actual</th>
<th>2018-19 Budget</th>
<th>2019-20 Budget</th>
<th>% INC/(DEC)</th>
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<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real Estate Taxes</td>
<td>$9,132</td>
<td>$9,777</td>
<td>$7,700</td>
<td>$10,100</td>
<td>31.17%</td>
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<td>Replacement Taxes</td>
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<td>$3,580</td>
<td>$3,000</td>
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<td>0.00%</td>
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<td>-</td>
<td>-</td>
<td>$2,400</td>
<td>-</td>
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<tr>
<td><strong>Total Revenue</strong></td>
<td>$12,980</td>
<td>$13,357</td>
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<td>0.00%</td>
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<table>
<thead>
<tr>
<th></th>
<th>2016-17</th>
<th>2017-18</th>
<th>2018-19</th>
<th>2019-20</th>
<th>% INC/(DEC)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Audit Expense</td>
<td>$12,400</td>
<td>$12,750</td>
<td>$13,100</td>
<td>$13,100</td>
<td>0.00%</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td>$12,400</td>
<td>$12,750</td>
<td>$13,100</td>
<td>$13,100</td>
<td>0.00%</td>
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</table>

<table>
<thead>
<tr>
<th></th>
<th>2016-17</th>
<th>2017-18</th>
<th></th>
<th></th>
<th>% INC/(DEC)</th>
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</thead>
<tbody>
<tr>
<td><strong>Surplus (Deficit)</strong></td>
<td>580</td>
<td>607</td>
<td>-</td>
<td>-</td>
<td>0.00%</td>
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</table>
## Social Security Fund Summary

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<tr>
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<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Real Estate Taxes</td>
<td>$232,853</td>
<td>$225,652</td>
<td>$233,000</td>
<td>$294,500</td>
<td>26.39%</td>
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<td>Replacement Taxes</td>
<td>15,857</td>
<td>14,741</td>
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<td>0.00%</td>
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<td>Investment Income</td>
<td>1,993</td>
<td>2,986</td>
<td>2,500</td>
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<td>25,000</td>
<td>25,000</td>
<td>25,000</td>
<td>0.00%</td>
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<tr>
<td>Transfer from Fund Balance</td>
<td>-</td>
<td>-</td>
<td>51,500</td>
<td>-</td>
<td>-100.00%</td>
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<tr>
<td><strong>Total Revenue</strong></td>
<td>$275,703</td>
<td>$268,379</td>
<td>$325,000</td>
<td>$335,000</td>
<td>3.08%</td>
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<tr>
<td><strong>Expenses</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fica/ Medicare</td>
<td>$299,588</td>
<td>$301,591</td>
<td>$325,000</td>
<td>$335,000</td>
<td>3.08%</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$299,588</td>
<td>$301,591</td>
<td>$325,000</td>
<td>$335,000</td>
<td>3.08%</td>
</tr>
<tr>
<td><strong>Surplus (Deficit)</strong></td>
<td>(23,885)</td>
<td>(33,212)</td>
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</table>
## SPECIAL RECREATION FUND SUMMARY

<table>
<thead>
<tr>
<th></th>
<th>2016-17 Actual</th>
<th>2017-18 Actual</th>
<th>2018-19 Budget</th>
<th>2019-20 Budget</th>
<th>% Inc/(Dec)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real Estate Taxes</td>
<td>$ 417,476</td>
<td>$ 418,977</td>
<td>$ 560,000</td>
<td>$ 560,000</td>
<td>0.00%</td>
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<tr>
<td>Transfer from Fund Balance</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>n/a</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>$ 417,476</td>
<td>$ 418,977</td>
<td>$ 560,000</td>
<td>$ 560,000</td>
<td>0.00%</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inclusion Services</td>
<td>46,396</td>
<td>34,211</td>
<td>55,000</td>
<td>55,000</td>
<td>0.00%</td>
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<td>Contractual Services</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>n/a</td>
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<tr>
<td>Capital Improvements</td>
<td>58,931</td>
<td>108,336</td>
<td>248,661</td>
<td>253,162</td>
<td>1.81%</td>
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<td>FVSRA Payments</td>
<td>257,628</td>
<td>255,536</td>
<td>256,339</td>
<td>251,838</td>
<td>-1.76%</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>$ 362,955</td>
<td>$ 398,083</td>
<td>$ 560,000</td>
<td>$ 560,000</td>
<td>0.00%</td>
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<tr>
<td>Surplus (Deficit)</td>
<td>54,521</td>
<td>20,894</td>
<td>-</td>
<td>-</td>
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## BOND & INTEREST FUND

<table>
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<tr>
<th></th>
<th>2016-17 ACTUAL</th>
<th>2017-18 ACTUAL</th>
<th>2018-19 BUDGET</th>
<th>2019-20 BUDGET</th>
<th>% INC/(DEC)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real Estate Taxes</td>
<td>$1,597,811</td>
<td>$1,622,329</td>
<td>$804,423</td>
<td>$821,319</td>
<td>2.10%</td>
</tr>
<tr>
<td>Total Revenue</td>
<td>$1,597,811</td>
<td>$1,622,329</td>
<td>$804,423</td>
<td>$821,319</td>
<td>2.10%</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bond Payments</td>
<td>$1,591,587</td>
<td>$1,610,216</td>
<td>$804,423</td>
<td>$821,319</td>
<td>2.10%</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td>$1,591,587</td>
<td>$1,610,216</td>
<td>$804,423</td>
<td>$821,319</td>
<td>2.10%</td>
</tr>
<tr>
<td><strong>Surplus (Deficit)</strong></td>
<td>6,224</td>
<td>12,113</td>
<td>-</td>
<td>0</td>
<td>0.00%</td>
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GENEVA PARK DISTRICT- FIVE YEAR CIP

CONSTRUCTION FUND SUMMARY

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<tr>
<th></th>
<th>2019-20 Budget</th>
<th>2020-21 Budget</th>
<th>2021-22 Budget</th>
<th>2022-23 Budget</th>
<th>2023-24 Budget</th>
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<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Investment Income</td>
<td>$38,760</td>
<td>$39,535</td>
<td>$40,326</td>
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<td>Bond Issues</td>
<td></td>
<td>1,632,160</td>
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<td>1,681,492</td>
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<td>Grant Revenue</td>
<td>400,000</td>
<td>-</td>
<td>-</td>
<td>150,000</td>
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<tr>
<td>Land Cash Revenue</td>
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<td>50,000</td>
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<td>50,000</td>
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<tr>
<td>Reimbursements</td>
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<td>50,000</td>
<td>50,000</td>
<td>50,000</td>
<td>50,000</td>
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<tr>
<td>Farming Revenue</td>
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<td>1,000</td>
<td>1,000</td>
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<td>Donations- GPD Foundation</td>
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<td>160,000</td>
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<td>1,700,000</td>
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<td>3,182,695</td>
<td>1,651,326</td>
<td>3,833,624</td>
<td>1,952,955</td>
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**EXPENDITURES**

C-1100- PLANNING, CONSULTING, GRANT CONSULTANTS

<table>
<thead>
<tr>
<th>Activity</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
<th>2022-23</th>
<th>2023-24</th>
</tr>
</thead>
<tbody>
<tr>
<td>Landscape Architect C-1105</td>
<td>60,000</td>
<td>60,000</td>
<td>30,000</td>
<td>50,000</td>
<td>50,000</td>
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<tr>
<td>Architects/Engineers C-1106</td>
<td>60,000</td>
<td>60,000</td>
<td>60,000</td>
<td>60,000</td>
<td>60,000</td>
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<tr>
<td>Master Plan/Comm. Survey C-1108</td>
<td>45,000</td>
<td>-</td>
<td>-</td>
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<td>Grant Consultant C-1120</td>
<td>12,000</td>
<td>12,360</td>
<td>12,731</td>
<td>13,113</td>
<td>13,506</td>
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<td>Legal/ Bond Issue Expense C-1150</td>
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<td>35,000</td>
<td>25,000</td>
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</tbody>
</table>

C-1200- BUILDINGS & IMPROVEMENTS

<table>
<thead>
<tr>
<th>Activity</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
<th>2022-23</th>
<th>2023-24</th>
</tr>
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<tbody>
<tr>
<td>SPRC C-1210</td>
<td>50,000</td>
<td>50,000</td>
<td>50,000</td>
<td>50,000</td>
<td>200,000</td>
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<tr>
<td>Sunset Fitness &amp; Comm Ctr. C-1220</td>
<td>550,000</td>
<td>1,550,000</td>
<td>50,000</td>
<td>50,000</td>
<td>50,000</td>
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<tr>
<td>Parking Lot Repairs C-1230</td>
<td>152,797</td>
<td>58,000</td>
<td>112,989</td>
<td>217,946</td>
<td>139,348</td>
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<td>Wheeler Maint. Facility C-1240</td>
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<td>5,000</td>
<td>5,000</td>
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<tr>
<td>Sunset Swimming Pool C-1250</td>
<td>75,000</td>
<td>75,000</td>
<td>375,000</td>
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<tr>
<td>Mill Creek Swimming Pool C-1260</td>
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<tr>
<td>Roof Repairs C-1270</td>
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<tr>
<td>Tennis Courts C-1280</td>
<td>75,000</td>
<td>100,000</td>
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<tr>
<td>Environmental Green Initiatives C-1290</td>
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</tbody>
</table>

C-1300- PARKS, PLAYGROUNDS IMPROVEMENTS & ACQUISITIONS

<table>
<thead>
<tr>
<th>Activity</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
<th>2022-23</th>
<th>2023-24</th>
</tr>
</thead>
<tbody>
<tr>
<td>Skate Park C-1302</td>
<td>3,000</td>
<td>1,000</td>
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</tr>
<tr>
<td>Bennett Pk Stream Stabiliz C-1304</td>
<td>2,500</td>
<td>2,500</td>
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<tr>
<td>Island Park C-1305</td>
<td>20,000</td>
<td>5,000</td>
<td>200,000</td>
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<tr>
<td>Island Park Bridge C-1306</td>
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<tr>
<td>Soccer Fields C-1307</td>
<td>150,000</td>
<td>2,500</td>
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<tr>
<td>Fox River Trail Repairs/Imp C-1308</td>
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</tr>
<tr>
<td>Football &amp; Lacrosse Fields C-1309</td>
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</tr>
<tr>
<td>Baseball Fields &amp; Parking C-1310</td>
<td>25,000</td>
<td>25,000</td>
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<tr>
<td>Park Trail Improvements C-1311</td>
<td>83,477</td>
<td>76,439</td>
<td>74,847</td>
<td>75,404</td>
<td>73,604</td>
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<tr>
<td>Play Equip Repairs/Replace C-1312</td>
<td>300,000</td>
<td>250,000</td>
<td>150,000</td>
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<tr>
<td>Community Gardens C-1313</td>
<td>25,000</td>
<td>5,000</td>
<td>5,000</td>
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<tr>
<td>Nature Playground C-1314</td>
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<td>5,000</td>
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<tr>
<td>Stonecreek Mini Golf C-1331</td>
<td>10,000</td>
<td>10,000</td>
<td>10,000</td>
<td>310,000</td>
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<tr>
<td>Moore Park Spryground C-1340</td>
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<tr>
<td>Land Acquisition C-1378</td>
<td>8,000</td>
<td>8,240</td>
<td>8,487</td>
<td>458,742</td>
<td>9,004</td>
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</table>
## GENEVA PARK DISTRICT - FIVE YEAR CIP

### CONSTRUCTION FUND SUMMARY

<table>
<thead>
<tr>
<th></th>
<th>2019-20 BUDGET</th>
<th>2020-21 BUDGET</th>
<th>2021-22 BUDGET</th>
<th>2022-23 BUDGET</th>
<th>2023-24 BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>PF Maintenance Facility C-1398</td>
<td>10,000</td>
<td>10,000</td>
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<tr>
<td>Peck Farm C-1399</td>
<td>1,365,000</td>
<td>75,000</td>
<td>75,000</td>
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</tbody>
</table>

### C-1400- LANDSCAPING & GROUNDSKEEPING

#### Trees & Shrubs C-1450
- Natural Areas C-1455: 10,000/10,000/10,000/10,000/10,000
- Park Turf Treatment C-1457: 40,000/40,000/40,000/40,000/40,000

### C-1500- OPERATING EQUIPMENT & VEHICLES
- Vehicle & Maint Equipment C-1505: 153,756/153,878/144,420/150,181/155,934
- Office Equip Replacement C-1570: 71,651/29,841/41,038/45,240/32,448

### C-1600- RECREATION EQUIPMENT & REPAIRS
- Gymnastic Supplies C-1616: 3,000/3,000/3,000/3,000/3,000

### C-1900- CONSTRUCTION EMERGENCY REPAIRS & REIMBURSEMENT
- School/Park Facility Repairs C-1902: 15,774/16,090/16,412/16,740/17,075
- Emergency Maint & Repairs C-1903: 50,000/50,000/50,000/50,000/50,000
- WAS & HSS Gymnasiums C-1905: 5,000/5,000/5,000/5,000/5,000

<table>
<thead>
<tr>
<th>Total Expenditures</th>
<th>$ 3,732,155</th>
<th>$ 2,850,048</th>
<th>$ 1,676,124</th>
<th>$ 2,422,565</th>
<th>$ 1,771,118</th>
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</thead>
<tbody>
<tr>
<td>Surplus (Deficit)</td>
<td>(1,685,395)</td>
<td>332,647</td>
<td>(24,798)</td>
<td>1,411,059</td>
<td>181,837</td>
</tr>
</tbody>
</table>

| Beginning Fund Balance                    | 4,902,573   | 3,217,178   | 3,549,825   | 3,525,027   | 4,936,086   |
| Plus YE Adjustments                       | -           | -           | -           | -           | -           |
| Ending Fund Balance                       | 3,217,178   | 3,549,825   | 3,525,027   | 4,936,086   | 5,117,923   |