

**Glen Ellyn Park District  
Board of Commissioners  
Regular Meeting  
October 17, 2017  
185 Spring Avenue**

**I. Call to Order**

President Nephew called the meeting to order at 7:02 p.m.

**II. Roll Call of Commissioners**

Upon roll call, those answering present were Commissioners Ward, Wilson, Weber, Stortz, Durham, and President Nephew. Commissioner Cornell arrived at 7:43 p.m.

Staff members present were Executive Director Harris, Superintendent of Recreation Esposito, Superintendent of Finance & Personnel Cinquegrani, Superintendent of Parks & Planning Hopkins, and Executive Assistant Dikker.

**III. Pledge of Allegiance**

President Nephew led the Pledge of Allegiance.

**IV. Changes to the Agenda**

None.

**V. Volunteer Recognition-Brendan Cavanagh**

The Glen Ellyn Park District Board of Commissioners recognized Brendan Cavanagh for his efforts in collaborating with the Park District on offering a new community event for 2017 in coordination with his foundation, *Charlie's Corner*, benefiting Ann & Robert H. Lurie Children's Hospital of Chicago. President Nephew stated that Cavanagh approached the Park District in 2016 with an idea to host a community event that would provide families an opportunity to celebrate the lives of children and family members who were lost too soon. The Cavanaugh's experienced the loss of their son Charlie a few weeks into his young life. Brenden proposed a social gathering including a memorial walk as a fundraiser for the foundation along with entertainment and activities for all to enjoy.

President Nephew described the research involved into finding the perfect event and the Park District decided the *Glow in the Park Lantern Walk* would be an ideal event for Lake Ellyn Park and seemed like perfect fit for what Brendan was hoping to accomplish as well.

As the event was planned and developed, Brendan was active in securing sponsorships for the event, setting up paper lantern decorating classes with Bottle & Bottega and distributing information about the event throughout Glen Ellyn. He also worked with the "Lurie Children's Circle of Friends" program to set up a donation website through Charlie's Corner. To date, the

event and donation page have raised over \$4,500 for the hospital, with hopefully more to come.

Through the efforts of the Park District and Charlie's Corner Foundation, *Glow in the Park* was hugely successful with an estimated 2,000 people in attendance and approximately 500 lanterns sold. Families and friends enjoyed making paper lanterns at the event, entertainment and attractions, before concluding the evening by walking collectively as a group around the perimeter of Lake Ellyn with all the lit and decorated lanterns.

Brenden Cavanaugh, family and friends certainly provided for others as they contributed to a tremendous community gathering while creating lifetime memories and most importantly bringing attention, awareness and support for Charlies Corner and the Ann & Robert H. Lurie Children's Hospital of Chicago. On behalf of the Glen Ellyn Park District and the Board of Commissioners, we proudly recognize Brendan Cavanagh for his commitment and collaboration with the Glen Ellyn Park District to provide such a memorable and impactful event for the community of Glen Ellyn.

**VI. Public Participation**

None.

**VII. Consent Agenda**

Commissioner Wilson moved, seconded by Commissioner Ward, to approve the Consent Agenda including the Voucher List of Bills totaling \$217,913.11, the September 19, 2017 Regular Meeting minutes and the October 3, 2017 Workshop Meeting minutes.

*Roll Call: Aye: Commissioners Wilson, Ward, Weber, Stortz, Durham and President Nephew  
Nay: None*

*Motion Carried.*

**VIII. Unfinished Business**

**A. Place 2018 Budget & Appropriation Ordinance on File**

Superintendent of Finance and Personnel Cinquegrani presented the 2018 Budget and Appropriation Ordinance 17-05 to the Board to be placed on file for public inspection.

Commissioner Stortz moved, seconded by Commissioner Durham, to place on file a tentative draft of the 2018 Budget and Appropriation Ordinance (B&A Ordinance 17-05), a Combined Annual Budget and Appropriation Ordinance for Purposes of the Glen Ellyn Park District for the year beginning January 1, 2018 and ending December 31, 2018.

*Roll Call: Aye: Commissioners Stortz, Durham, Ward, Wilson, Weber and President Nephew.  
Nay: None*

*Motion Carried*

**B. 2018 Budget Discussion**

Executive Director Harris stated the first draft of the proposed 2018 budget would be presented this evening and continue into the November 14<sup>th</sup> meeting as well and with the intention that it is approved and adopted at the December 12, 2017 Regular Meeting.

Superintendent of Finance and Personnel Cinquegrani presented the financials and operations of the proposed 2018 budget. Superintendent of Parks & Planning Hopkins discussed the components of the Parks & Maintenance area, highlighting the increased demands on Parks crew as a result of expanding responsibilities and expectations including in Special Events programming. The Park Board of Commissioners and staff discussed in detail the various programs and events that required Parks crew and the time expended. Staff provided information and will gather additional data to provide the Park Board regarding the change in number of programs and special events as well as the change in total number of hours required over the last few years. Superintendent of Recreation Esposito reviewed the recreation, programming and facilities areas of the budget. Esposito highlighted various programs, special events and details of the Ackerman Sports & Fitness Center as well as the Lake Ellyn Boathouse rentals.

Superintendent of Parks and Planning Hopkins then reviewed the Capital Projects that were previously discussed at the September 2017 Strategic Meeting. Harris then continued with discussion of several of the proposed Capital Projects. Harris specifically discussed the Ackerman parking lot project and provided information on possible grants should the Park Board wish to pursue permeable pavers versus an asphalt surface. The Board held a brief discussion and Director Harris stated staff would seek out more details of the grant and consult with Conservation Design Forum (CDF) for further information. Staff will provide the Park Board with updates as many of the Commissioners would prefer to further study the possibility of implementing permeable pavers within the Ackerman parking lot. Harris, per the direction from the 2017 Strategic meeting, also provided the Park Board information regarding the possibility of pursuing an Attitude and Interest Survey. Harris stated that staff recommended waiting to pursue this project in 2019 when current Park Board Commissioners have been in place for a longer period of time and the 2019 Commissioner election has been completed. The Park Board had a brief discussion and agreed to review this topic during the 2019 budget discussion.

**IX. Staff Reports**

**A. Finance Report**

**B. Staff Reports**

Superintendent of Recreation Esposito reminded the Park Board of Commissioners that the Pumpkin Flotilla will take place on Sunday, October 22 at Lake Ellyn and hoped they could attend.

**X. Commissioners' Reports**

Commissioner Cornell thanked staff for the updates regarding the Saturday/Sunday rain event. Commissioner Wilson inquired on the use of sandbags at the Lake Ellyn Boathouse and Park

during rain events and Executive Director Harris described their strategic use in securing the Boathouse and diverting the runoff water into the Park. Commissioner Stortz thanked staff for all their hard work in the budget planning process and commended staff on the lighting improvements that have been implemented at Ackerman Sports and Fitness Center.

**XI. Adjourn**

There being no further business, Commissioner Durham moved, seconded by Commissioner Wilson to adjourn the Regular Meeting at 10:12 p.m.

*Roll Call: Aye: Commissioners Weber, Cornell, Ward, Wilson, Stortz, Durham and President Nephew*

*Nay: None*

*Motion Carried.*

Respectfully submitted,

Kimberly Dikker  
Board Secretary



# MEMO

November 9, 2017

TO: Park District Board of Commissioners  
 FROM: Nicholas Cinquegras, Superintendent of Finance & Personnel  
 CC: Dave Harris, Executive Director  
 RE: 2017 Tax Levy Ordinance

Attached please find the 2017 levy ordinance. In accordance with the truth in taxation requirements, the Park District Board placed the tax levy on file at 3:15 PM on October 31, 2017. At that meeting, the Board approved Resolution 7-04 "Truth In Taxation Law Resolution" which estimated an aggregate levy increase of 4.9% from the prior year. Because the aggregate levy increase is less than 5%, the Park District is not required to hold a public hearing.

Including Debt Service, the estimated decrease per the ordinance would be approximately (17.77)%. However, once the new EAV is known (Spring 2018), Cook County will automatically adjust the tax levy to that allowed by the Property Tax Extension Limitation Law (PTELL). This adjustment will most likely result in a decrease being much greater than the (17.77)%.

## Motion

Motion to approve Ordinance 7-04 "An Ordinance for the levy and assessment of taxes for the year 2017"

**ORDINANCE NO. 17-04**  
**AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF**  
**TAXES FOR THE YEAR 2017**  
**OF THE GLEN ELLYN PARK DISTRICT OF DU PAGE COUNTY, ILLINOIS**

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE GLEN ELLYN PARK DISTRICT OF DUPAGE COUNTY, ILLINOIS, AS FOLLOWS:

**Section 1:** That the sum of FIVE MILLION, TWO HUNDRED THOUSAND, FIVE HUNDRED NINETY TWO (\$5,200,592), or so much thereof as may be extended by law, be and the same is hereby assessed and levied for and against all of the taxable real property within the limits of this Park District, as the same is addressed and equalized for said taxes, for the year 2017, said total levy being for the various purposes of this Park District more particularly hereinafter set forth:

**1. Corporate Expenses**

Total hereby levied for general corporate purposes in accordance with Illinois Compiled Statute 70 ILCS 1205/5-1, 5-3 for the year 2017: \$ 1,887,000

**2. Recreation Expenses**

Total hereby levied for the purpose of planning, establishing, and maintaining recreation programs, in accordance with Illinois Compiled Statute 70 ILCS 1205/5-2, 5-3a for the year 2017: \$ 1,126,692

**3. Police Protection Expenses**

Total hereby levied for the paying of costs for police protection, in accordance with Illinois Compiled Statute 70 ILCS 1205/5-9 for the year 2017: \$ 1,500

**4. Paving & Lighting Expenses**

Total hereby levied for Paving & Lighting program costs, in accordance with Illinois Compiled Statute 70 ILCS 1205/5-6 for the year 2017: \$ 1,500

**5. Illinois Municipal Retirement Expenses**

Total hereby levied for the purpose of providing monies for the district's contribution to the Illinois Municipal Retirement Fund and/or Social Security, in accordance with Illinois Compiled Statute 40 ILCS 5/7-171, for the year 2017: \$ 205,000

**6. Liability Insurance Expenses**

Total hereby levied for the purpose of paying costs of insurance to protect against any liability which may be incurred as provided by The Local Government and Governmental Employees Tort Immunity Act, in accordance with Illinois Compiled Statute 745 ILCS 10/9-107 for 2017: \$ 125,000

## 7. Audit Expenses

Total hereby levied for the purpose of paying charges incident to the audit of the records of the Park District, in accordance with Illinois Compiled Statute 50 ILCS 310/9 for the year 2017:

\$ 12,000

## 8. Bond & Interest Expenses

Total hereby levied for the purpose of paying outstanding bonds including principal, interest, and bank fees in accordance with the provisions of "The Park District Code" for the year 2017:

\$ 1,155,900

## 9. Joint Agreement Recreation Programs for the Handicapped Expenses

Total hereby levied to provide recreation programs for the handicapped in accordance with Sec. 5-8 of "The Park District Code" for the year 2017:

\$ 686,000

### Total Amount Levied for 2017:

\$ 5,200,592

### Summary of the 2017 Tax Levy:

Corporate Expenses	\$ 1,887,000
Recreation Expenses	1,126,692
Police Protection Expenses	1,500
Paving & Lighting Expenses	1,500
Illinois Municipal Retirement Expenses	205,000
Liability Insurance Expenses	125,000
Audit Expenses	12,000
Bond & Interest Expenses	1,155,900
Joint Agreement Recreation Programs for the Handicapped Expenses	686,000

### Total Amount Levied for 2017:

\$ 5,200,592

**Section 2:** That the taxes so levied and assessed as set forth by this ordinance upon the taxable property within the limits of this Park District, or so much thereof as may be extended by law, shall be collected and enforced in the same manner and by the same officers as general taxes are now collected and enforced for city and village purposes in the County of DuPage, State of Illinois, and shall be paid over by the officers so collecting the same to the Treasurer of this Park District.

**Section 3:** Any funds on hand at the end of the fiscal year that are not pledged for or allocated to a particular purpose may, by action of the board of commissioners, be transferred to a capital improvement fund and accumulated therein, but the total amount accumulated in the fund may not exceed 1.5% of the aggregate assessed valuation of all taxable property in the park district.

<b>Description</b>	<b>2016 Period Amt</b>	<b>2016 End Bal</b>	<b>2016 Budget</b>	<b>2017 Period Amt</b>	<b>2017 End Bal</b>	<b>2017 Budget</b>
<i>Expense</i>						
Salaries & Wages	<u>179,950.29</u>	<u>2,238,093.68</u>	<u>2,796,994.00</u>	<u>186,514.00</u>	<u>2,297,801.37</u>	<u>3,003,541.00</u>
Salaries & Wages - Programs	<u>39,930.46</u>	<u>639,459.65</u>	<u>703,754.13</u>	<u>46,763.24</u>	<u>655,908.11</u>	<u>793,618.75</u>
Contractual Labor	<u>902.50</u>	<u>9,656.69</u>	<u>10,000.00</u>	<u>0.00</u>	<u>9,821.11</u>	<u>10,000.00</u>
Contractual Services - Other	<u>17,432.95</u>	<u>378,237.76</u>	<u>524,284.00</u>	<u>23,543.98</u>	<u>359,590.38</u>	<u>560,920.00</u>
Contractual Services- Programs	<u>37,238.04</u>	<u>998,381.64</u>	<u>1,209,544.50</u>	<u>61,003.81</u>	<u>890,812.80</u>	<u>1,214,841.78</u>
Materials & Supplies	<u>11,385.86</u>	<u>312,270.42</u>	<u>397,000.00</u>	<u>13,767.26</u>	<u>279,123.46</u>	<u>421,460.00</u>
Materials & Supplies -Programs	<u>13,614.70</u>	<u>316,487.05</u>	<u>390,410.00</u>	<u>21,478.30</u>	<u>298,502.45</u>	<u>409,960.13</u>
Computer SoftHardware Equip.	<u>395.74</u>	<u>18,071.52</u>	<u>27,250.00</u>	<u>14.99</u>	<u>8,824.84</u>	<u>22,000.00</u>
Other Equipment	<u>804.94</u>	<u>47,980.80</u>	<u>114,250.00</u>	<u>1,145.29</u>	<u>118,838.98</u>	<u>130,250.00</u>
Building & Landscaping	<u>6,271.94</u>	<u>64,266.94</u>	<u>125,500.00</u>	<u>4,000.89</u>	<u>45,965.23</u>	<u>131,925.00</u>
Insurance Expenses (PCL)	<u>13,457.52</u>	<u>114,202.24</u>	<u>180,900.00</u>	<u>14,196.60</u>	<u>123,045.14</u>	<u>188,289.27</u>
Employment Expenses	<u>66,540.76</u>	<u>703,259.75</u>	<u>990,185.00</u>	<u>66,418.51</u>	<u>705,623.82</u>	<u>1,031,041.00</u>
Utilities	<u>42,439.93</u>	<u>355,069.79</u>	<u>576,173.00</u>	<u>9,993.13</u>	<u>300,404.10</u>	<u>578,750.00</u>
Capital	<u>133,279.30</u>	<u>3,781,730.52</u>	<u>5,001,318.00</u>	<u>32,021.29</u>	<u>2,081,729.27</u>	<u>3,366,776.00</u>
Debt Service	<u>0.00</u>	<u>99,548.75</u>	<u>2,884,863.00</u>	<u>842.50</u>	<u>75,894.17</u>	<u>2,448,311.00</u>
Miscellaneous Expenses	<u>15,730.00</u>	<u>256,032.53</u>	<u>334,100.00</u>	<u>3,368.35</u>	<u>247,047.35</u>	<u>338,683.40</u>
Transfers Out	<u>0.00</u>	<u>2,380,172.00</u>	<u>2,380,172.00</u>	<u>0.00</u>	<u>2,885,041.00</u>	<u>2,885,041.00</u>
Chargebacks & Indirect Expense	<u>-1,323.00</u>	<u>459,396.00</u>	<u>460,720.70</u>	<u>0.00</u>	<u>492,878.50</u>	<u>492,878.50</u>
<i>Expense</i>	<b><u>578,051.93</u></b>	<b><u>13,172,317.73</u></b>	<b><u>19,107,418.33</u></b>	<b><u>485,072.14</u></b>	<b><u>11,876,852.08</u></b>	<b><u>18,028,286.83</u></b>



<b>Description</b>	<b>2016 Period Amt</b>	<b>2016 End Bal</b>	<b>2016 Budget</b>	<b>2017 Period Amt</b>	<b>2017 End Bal</b>	<b>2017 Budget</b>
<b>Revenue Total</b>	<b>377,028.10</b>	<b>16,091,208.07</b>	<b>18,222,733.00</b>	<b>194,474.19</b>	<b>15,893,598.67</b>	<b>16,712,198.93</b>
<b>Expense Total</b>	<b>578,051.93</b>	<b>13,172,317.73</b>	<b>19,107,418.33</b>	<b>485,072.14</b>	<b>11,876,852.08</b>	<b>18,028,286.83</b>
<b>Grand Total</b>	<b>-201,023.83</b>	<b>2,918,890.34</b>	<b>-884,685.33</b>	<b>-290,597.95</b>	<b>4,016,746.59</b>	<b>-1,316,087.90</b>

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Fiscal Year 2016 - 2017

<b>Fund</b>	<b>Description</b>	<b>2016 End Bal</b>	<b>2016 Budget</b>	<b>2017 End Bal</b>	<b>2017 Budget</b>
<b>10</b>	<b>Corporate Fund</b>				
<b>10</b>	<b>Revenue</b>				
10	Property Tax Receipts	2,051,773.75	2,126,800.00	2,023,552.76	2,103,300.00
10	Other Taxes	70,383.75	81,520.00	66,470.02	68,500.00
10	Charges for Services	0.00	0.00	-157.99	0.00
10	Rentals	2,500.00	6,500.00	0.00	0.00
10	Interest Income	6,168.02	4,000.00	12,107.55	5,000.00
10	Grants & Donations	0.00	0.00	0.00	0.00
10	Miscellaneous Income	4,211.25	200.00	2,283.18	200.00
10	Transfers Received	75,324.00	75,324.00	76,874.00	76,874.00
10	Chargeback Revenue	0.00	0.00	0.00	0.00
<b>10</b>	<b>Revenue</b>	<b>2,210,360.77</b>	<b>2,294,344.00</b>	<b>2,181,129.52</b>	<b>2,253,874.00</b>
<b>10</b>	<b>Expense</b>				
10	Salaries & Wages	804,919.88	1,044,606.00	786,595.62	1,090,559.00
10	Contractual Labor	9,656.69	10,000.00	9,821.11	10,000.00
10	Contractual Services - Other	141,976.79	215,045.00	107,912.94	202,585.00
10	Materials & Supplies	115,539.48	182,450.00	88,445.52	199,250.00
10	Computer SoftHardware Equip.	9,088.06	14,125.00	743.62	11,500.00
10	Other Equipment	37.97	3,350.00	275.99	3,350.00
10	Building & Landscaping	59,077.91	110,500.00	43,981.52	114,500.00
10	Insurance Expenses (PCL)	114,202.24	180,900.00	123,045.14	188,289.27
10	Employment Expenses	294,580.67	456,685.00	284,389.91	460,185.00
10	Utilities	33,199.50	50,800.00	33,478.56	50,360.00
10	Capital	426.19	2,500.00	1,692.50	2,500.00
10	Miscellaneous Expenses	18,724.37	43,050.00	14,515.90	40,690.00
10	Transfers Out	152,374.00	152,374.00	77,374.00	77,374.00
<b>10</b>	<b>Expense</b>	<b>1,753,803.75</b>	<b>2,466,385.00</b>	<b>1,572,272.33</b>	<b>2,451,142.27</b>
<b>Revenue Total</b>		<b>2,210,360.77</b>	<b>2,294,344.00</b>	<b>2,181,129.52</b>	<b>2,253,874.00</b>
<b>Expense Total</b>		<b>1,753,803.75</b>	<b>2,466,385.00</b>	<b>1,572,272.33</b>	<b>2,451,142.27</b>
<b>Grand Total</b>		<b>456,557.02</b>	<b>-172,041.00</b>	<b>608,857.19</b>	<b>-197,268.27</b>
<b>10</b>	<b>Corporate Fund</b>	<b>456,557.02</b>	<b>-172,041.00</b>	<b>608,857.19</b>	<b>-197,268.27</b>

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<b>Fund</b>	<b>Description</b>	<b>2016 End Bal</b>	<b>2016 Budget</b>	<b>2017 End Bal</b>	<b>2017 Budget</b>
<b>20</b>	<b>Recreation Fund</b>				
<b>20</b>	<b>Revenue</b>				
20	Property Tax Receipts	1,024,741.81	1,020,177.00	1,062,316.00	1,097,394.19
20	Other Taxes	70,383.76	81,520.00	66,470.02	68,500.00
20	Charges for Services	1,732,832.45	1,721,000.00	1,766,090.78	1,797,255.00
20	Program Fees	3,690,892.96	3,656,083.00	3,685,258.62	3,811,655.74
20	Rentals	500,468.13	495,933.00	524,618.83	569,800.00
20	Concessions	77,592.23	87,000.00	69,061.64	84,200.00
20	Product Sales	120.00	350.00	70.00	0.00
20	Interest Income	10,939.31	3,000.00	29,703.34	7,500.00
20	Licenses & Permits	5,505.00	4,225.00	13,745.00	7,380.00
20	Grants & Donations	8,677.00	6,000.00	17,223.26	11,000.00
20	Miscellaneous Income	16,399.21	13,950.00	8,844.87	15,200.00
20	Transfers Received	0.00	0.00	0.00	0.00
20	Chargeback Revenue	466,750.00	476,801.00	492,878.50	492,879.00
<b>20</b>	<b>Revenue</b>	<b>7,605,301.86</b>	<b>7,566,039.00</b>	<b>7,736,280.86</b>	<b>7,962,763.93</b>
<b>20</b>	<b>Expense</b>				
20	Salaries & Wages	1,402,005.79	1,720,488.00	1,478,660.06	1,872,982.00
20	Salaries & Wages - Programs	643,826.27	714,281.13	655,908.11	793,618.75
20	Contractual Services - Other	236,260.97	309,739.00	251,677.44	358,335.00
20	Contractual Services- Programs	998,590.54	1,216,844.50	890,812.80	1,214,841.78
20	Materials & Supplies	196,730.94	214,575.00	190,677.94	222,210.00
20	Materials & Supplies -Programs	317,064.68	391,060.00	298,502.45	409,960.13
20	Computer SoftHardware Equip.	8,983.46	13,125.00	8,081.22	10,500.00
20	Other Equipment	3,949.03	11,150.00	19,599.84	11,900.00
20	Building & Landscaping	6,389.03	16,000.00	1,983.71	17,425.00
20	Employment Expenses	398,038.42	518,600.00	411,171.66	555,556.00
20	Utilities	321,870.29	525,373.00	266,925.54	528,390.00
20	Capital	0.00	6,500.00	0.00	0.00
20	Debt Service	0.00	0.00	0.00	0.00
20	Miscellaneous Expenses	237,308.16	291,050.00	232,531.45	297,993.40
20	Transfers Out	1,038,677.00	1,038,677.00	1,291,852.00	1,291,852.00
20	Chargebacks & Indirect Expense	466,110.00	476,161.45	492,878.50	492,878.50
<b>20</b>	<b>Expense</b>	<b>6,275,804.58</b>	<b>7,463,624.08</b>	<b>6,491,262.72</b>	<b>8,078,442.56</b>
<b>Revenue Total</b>		<b>7,605,301.86</b>	<b>7,566,039.00</b>	<b>7,736,280.86</b>	<b>7,962,763.93</b>
<b>Expense Total</b>		<b>6,275,804.58</b>	<b>7,463,624.08</b>	<b>6,491,262.72</b>	<b>8,078,442.56</b>
<b>Grand Total</b>		<b>1,329,497.28</b>	<b>102,414.92</b>	<b>1,245,018.14</b>	<b>-115,678.63</b>
<b>20</b>	<b>Recreation Fund</b>	<b>1,329,497.28</b>	<b>102,414.92</b>	<b>1,245,018.14</b>	<b>-115,678.63</b>

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 Fiscal Year 2016 - 2017

<b>Fund</b>	<b>Description</b>	<b>2016 End Bal</b>	<b>2016 Budget</b>	<b>2017 End Bal</b>	<b>2017 Budget</b>
<b>45</b>	<b>Debt Service Fund</b>				
<b>45</b>	<b>Revenue</b>				
45	Property Tax Receipts	2,806,749.42	2,855,213.00	2,367,729.20	2,444,655.00
45	Interest Income	500.00	500.00	1,000.00	1,000.00
45	Debt Proceeds	0.00	0.00	0.00	0.00
45	Transfers Received	<u>20,000.00</u>	<u>20,000.00</u>	<u>0.00</u>	<u>0.00</u>
<b>45</b>	<b>Revenue</b>	<b>2,827,249.42</b>	<b>2,875,713.00</b>	<b>2,368,729.20</b>	<b>2,445,655.00</b>
<b>45</b>	<b>Expense</b>				
45	Debt Service	99,548.75	2,884,863.00	75,894.17	2,448,311.00
45	Transfers Out	<u>500.00</u>	<u>500.00</u>	<u>1,000.00</u>	<u>1,000.00</u>
<b>45</b>	<b>Expense</b>	<b>100,048.75</b>	<b>2,885,363.00</b>	<b>76,894.17</b>	<b>2,449,311.00</b>
<b>Revenue Total</b>		<b>2,827,249.42</b>	<b>2,875,713.00</b>	<b>2,368,729.20</b>	<b>2,445,655.00</b>
<b>Expense Total</b>		<b>100,048.75</b>	<b>2,885,363.00</b>	<b>76,894.17</b>	<b>2,449,311.00</b>
<b>Grand Total</b>		<b>2,727,200.67</b>	<b>-9,650.00</b>	<b>2,291,835.03</b>	<b>-3,656.00</b>
<b>45</b>	<b>Debt Service Fund</b>	<b>2,727,200.67</b>	<b>-9,650.00</b>	<b>2,291,835.03</b>	<b>-3,656.00</b>

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<b>Fund</b>	<b>Description</b>	<b>2016 End Bal</b>	<b>2016 Budget</b>	<b>2017 End Bal</b>	<b>2017 Budget</b>
<b>55</b>	<b>Special Recreation Fund</b>				
<b>55</b>	<b>Revenue</b>				
55	Property Tax Receipts	583,220.67	568,839.00	609,062.17	599,639.00
55	Interest Income	0.00	0.00	0.00	0.00
55	Transfers Received	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>55</b>	<b>Revenue</b>	<b>583,220.67</b>	<b>568,839.00</b>	<b>609,062.17</b>	<b>599,639.00</b>
<b>55</b>	<b>Expense</b>				
55	Salaries & Wages	31,987.85	32,000.00	32,545.69	40,000.00
55	Employment Expenses	10,640.66	14,900.00	10,062.25	15,300.00
55	Capital	652,994.00	783,843.00	364,277.63	571,544.00
55	Transfers Out	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>55</b>	<b>Expense</b>	<b>695,622.51</b>	<b>830,743.00</b>	<b>406,885.57</b>	<b>626,844.00</b>
	<b>Revenue Total</b>	<b>583,220.67</b>	<b>568,839.00</b>	<b>609,062.17</b>	<b>599,639.00</b>
	<b>Expense Total</b>	<b>695,622.51</b>	<b>830,743.00</b>	<b>406,885.57</b>	<b>626,844.00</b>
	<b>Grand Total</b>	<b>-112,401.84</b>	<b>-261,904.00</b>	<b>202,176.60</b>	<b>-27,205.00</b>
<b>55</b>	<b>Special Recreation Fund</b>	<b>-112,401.84</b>	<b>-261,904.00</b>	<b>202,176.60</b>	<b>-27,205.00</b>

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<b>Fund</b>	<b>Description</b>	<b>2016 End Bal</b>	<b>2016 Budget</b>	<b>2017 End Bal</b>	<b>2017 Budget</b>
<b>85</b>	<b>Asset Replacement Fund</b>				
<b>85</b>	<b>Revenue</b>				
85	Property Tax Receipts	0.00	0.00	0.00	0.00
85	Rentals	35,000.00	35,000.00	40,000.00	40,000.00
85	Interest Income	0.00	0.00	0.00	0.00
85	Grants & Donations	35,000.00	35,000.00	0.00	35,000.00
85	Miscellaneous Income	0.00	5,300.00	4,870.00	2,000.00
85	Transfers Received	<u>1,189,848.00</u>	<u>1,189,848.00</u>	<u>1,393,167.00</u>	<u>1,393,167.00</u>
<b>85</b>	<b>Revenue</b>	<b>1,259,848.00</b>	<b>1,265,148.00</b>	<b>1,438,037.00</b>	<b>1,470,167.00</b>
<b>85</b>	<b>Expense</b>				
85	Other Equipment	43,993.80	100,000.00	98,963.15	115,000.00
85	Capital	184,696.07	206,500.00	90,606.61	107,500.00
85	Transfers Out	<u>1,095,000.00</u>	<u>1,095,000.00</u>	<u>1,415,000.00</u>	<u>1,415,000.00</u>
<b>85</b>	<b>Expense</b>	<b>1,323,689.87</b>	<b>1,401,500.00</b>	<b>1,604,569.76</b>	<b>1,637,500.00</b>
<b>Revenue Total</b>		<b>1,259,848.00</b>	<b>1,265,148.00</b>	<b>1,438,037.00</b>	<b>1,470,167.00</b>
<b>Expense Total</b>		<b>1,323,689.87</b>	<b>1,401,500.00</b>	<b>1,604,569.76</b>	<b>1,637,500.00</b>
<b>Grand Total</b>		<b>-63,841.87</b>	<b>-136,352.00</b>	<b>-166,532.76</b>	<b>-167,333.00</b>
<b>85</b>	<b>Asset Replacement Fund</b>	<b>-63,841.87</b>	<b>-136,352.00</b>	<b>-166,532.76</b>	<b>-167,333.00</b>

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<b>Fund</b>	<b>Description</b>	<b>2016 End Bal</b>	<b>2016 Budget</b>	<b>2017 End Bal</b>	<b>2017 Budget</b>
<b>94</b>	<b>Capital Improvements Fund</b>				
<b>94</b>	<b>Revenue</b>				
94	Interest Income	5,364.17	4,000.00	7,273.05	6,000.00
94	Grants & Donations	270,896.89	839,000.00	84,342.80	539,000.00
94	Debt Proceeds	0.00	1,739,000.00	1,649.49	0.00
94	Miscellaneous Income	257,981.70	0.00	6,827.22	0.00
94	Transfers Received	<u>1,095,000.00</u>	<u>1,095,000.00</u>	<u>1,415,000.00</u>	<u>1,415,000.00</u>
<b>94</b>	<b>Revenue</b>	<b>1,629,242.76</b>	<b>3,677,000.00</b>	<b>1,515,092.56</b>	<b>1,960,000.00</b>
<b>94</b>	<b>Expense</b>				
94	Capital	2,833,935.67	3,905,160.00	1,607,709.53	2,480,232.00
94	Debt Service	0.00	0.00	0.00	0.00
94	Transfers Out	<u>93,621.00</u>	<u>93,621.00</u>	<u>99,815.00</u>	<u>99,815.00</u>
<b>94</b>	<b>Expense</b>	<b>2,927,556.67</b>	<b>3,998,781.00</b>	<b>1,707,524.53</b>	<b>2,580,047.00</b>
<b>Revenue Total</b>		<b>1,629,242.76</b>	<b>3,677,000.00</b>	<b>1,515,092.56</b>	<b>1,960,000.00</b>
<b>Expense Total</b>		<b>2,927,556.67</b>	<b>3,998,781.00</b>	<b>1,707,524.53</b>	<b>2,580,047.00</b>
<b>Grand Total</b>		<b>-1,298,313.91</b>	<b>-321,781.00</b>	<b>-192,431.97</b>	<b>-620,047.00</b>
<b>94</b>	<b>Capital Improvements Fund</b>	<b>-1,298,313.91</b>	<b>-321,781.00</b>	<b>-192,431.97</b>	<b>-620,047.00</b>

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<b>Fund</b>	<b>Description</b>	<b>2016 End Bal</b>	<b>2016 Budget</b>	<b>2017 End Bal</b>	<b>2017 Budget</b>
<b>96</b>	<b>Cash In Lieu of Land Fund</b>				
<b>96</b>	<b>Revenue</b>				
96	Interest Income	<b>50.00</b>	50.00	<b>0.00</b>	100.00
96	Miscellaneous Income	<b>17,803.72</b>	40,000.00	<b>45,267.36</b>	20,000.00
<b>96</b>	<b>Revenue</b>	<b>17,853.72</b>	<b>40,050.00</b>	<b>45,267.36</b>	<b>20,100.00</b>
<b>96</b>	<b>Expense</b>				
96	Capital	<b>115,153.59</b>	133,315.00	<b>17,443.00</b>	205,000.00
<b>96</b>	<b>Expense</b>	<b>115,153.59</b>	<b>133,315.00</b>	<b>17,443.00</b>	<b>205,000.00</b>
	<b>Revenue Total</b>	<b>17,853.72</b>	<b>40,050.00</b>	<b>45,267.36</b>	<b>20,100.00</b>
	<b>Expense Total</b>	<b>115,153.59</b>	<b>133,315.00</b>	<b>17,443.00</b>	<b>205,000.00</b>
	<b>Grand Total</b>	<b>-97,299.87</b>	<b>-93,265.00</b>	<b>27,824.36</b>	<b>-184,900.00</b>
<b>96</b>	<b>Cash In Lieu of Land Fund</b>	<b>-97,299.87</b>	<b>-93,265.00</b>	<b>27,824.36</b>	<b>-184,900.00</b>