

Wheaton Park District

2016 Budget Document

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PROJECTED CASH & INVESTMENTS

Fund Description	Audited 2014	Projected 2015	Budgeted 2016	Budgeted 2017	Budgeted 2018
General	2,662,606	2,860,665	2,610,220	2,249,866	1,540,315
Recreation	5,268,465	4,484,107	3,415,784	2,819,657	2,786,142
Special Recreation	23,151	(47,479)	(117,602)	(187,725)	(257,848)
Zoo	200,963	252,872	267,988	259,598	250,982
Liability	356,011	361,797	344,086	343,421	352,352
Audit	64,620	36,406	9,791	8,896	8,496
FICA	316,818	326,257	295,809	292,110	290,171
IMRF	484,990	515,275	502,291	521,276	499,204
Debt Service	804,071	785,464	703,242	650,571	601,360
Golf	3,208,789	3,711,083	3,224,094	3,071,896	2,941,113
IS&T	27,060	26,365	26,380	26,395	26,410
Health	378,325	376,625	324,525	269,425	211,045
Operating Funds	13,795,869	13,689,438	11,606,608	10,325,386	9,249,743
Capital Projects Fund	4,503,681	5,859,406	4,547,634	3,840,784	4,291,295
Total Funds	4,503,681	5,859,406	4,547,634	3,840,784	4,291,295
	18,299,550	19,548,844	16,154,243	14,166,170	13,541,038

The projections above are developed taking the audited cash and investments and combining the 2015 projections or the applicable budgeted bottom lines in each fund to get the projection.

Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service 30	Golf 60
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures	3 to 4 months	> 2 months	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	\$ 5,000.00	2 - 4 months
FY 2015 Budget Basis:									
Budgeted expenditures less budgeted capital expenditures	3,783,791	7,912,429	1,317,109	592,111	30,364	533,056	783,839		8,718,376
FY 2015 Targets									
Target Minimum	945,950	1,318,740	329,280	148,030	7,590	133,260	195,960	5,000	1,453,060
Target Maximum	1,261,260	None	658,550	296,060	15,180	266,530	391,920	None	2,906,130
Projected Fund Balance 2015									
Audited Fund Balance as of 12/31/2014	2,555,214	3,920,400	176,490	307,299	61,120	307,272	409,059	796,730	
Projected Net Profit (Loss) for 2015	198,059	(784,358)	51,909	5,786	(28,214)	9,439	30,285	(18,607)	
Projected Fund Balance as of 12/31/2015	2,753,273	3,136,042	228,399	313,085	32,906	316,711	439,344	778,122	
Audited Cash & Investments 12/31/2014									3,208,789
Projected Cash & Investments 12/31/2015									3,711,083
Analysis Results	Over Maximum Target by	Over Target Minimum by	Under Minimum Target by	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Meets Target	Over Maximum Target by
Variances									
Amount over maximum or (under minimum)	1,492,013		(100,881)	17,025	17,726	50,181	47,424		804,953
Amount over target or (under target)		1,817,302						-	

The revenues reflected on this page do not include any reduction in taxes for Governor Rauner's proposed tax freeze. If that freeze passes, the taxes in the General, Recreation and Zoo funds would be reduced.

Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service	Golf 60
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures	3 to 4 months	> 2 months	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	June Debt Payments	2 - 4 months
FY 2016 Budget Basis:									
Budgeted expenditures less budgeted capital	4,032,146	8,551,423	1,297,003	599,000	30,814	543,027	764,256		9,513,777
FY 2016 Targets									
Target Minimum	1,008,040	1,425,240	324,250	149,750	7,700	135,760	191,060	5,000	1,585,630
Target Maximum	1,344,050	None	648,500	299,500	15,410	271,510	382,130	None	3,171,260
Projected Fund Balance 2016									
Projected Fund Balance as of 12/31/2015	2,753,273	3,136,042	228,399	313,085	32,906	316,711	439,344	778,122	
Budgeted Net Profit (Loss) for 2016	(250,445)	(1,068,323)	15,115	(17,711)	(26,615)	(30,448)	(12,984)	(82,222)	
Projected Fund Balance as of 12/31/2016	2,502,828	2,067,719	243,514	295,374	6,291	286,263	426,360	695,900	
Projected Cash & Investments 12/31/2015									3,711,083
Projected Cash & Investments 12/31/2016									3,224,094
Analysis Results	Over Maximum Target by	Over Target Minimum by	Under Minimum Target by	Meets Target	Under Minimum Target by	Over Maximum Target by	Over Maximum Target by	Meets Target	Over Maximum Target by
Variances									
Amount over maximum or (under minimum)	1,158,778		(80,736)	-	(1,409)	14,753	44,230		52,834
Amount over target or (under target)		642,479						-	

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Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service 30	Golf 60
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures	3 to 4 months	> 2 months	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	June Debt Payments	2 - 4 months
FY 2017 Budget Basis:									
Budgeted expenditures less budgeted capital expenditures	4,110,835	8,682,969	1,325,103	612,794	30,964	553,403	911,000		9,893,609
FY 2017 Targets									
Target Minimum	1,027,710	1,447,160	331,280	153,200	7,740	138,350	227,750	5,000	1,648,930
Target Maximum	1,370,280	None	662,550	306,400	15,480	276,700	455,500	None	3,297,870
Projected Fund Balance 2017									
Projected Fund Balance as of 12/31/2016	2,502,828	2,067,719	243,514	295,374	6,291	286,263	426,360	695,900	
Budgeted Net Profit (Loss) for 2017	(360,354)	(596,127)	(8,390)	(665)	(895)	(3,699)	18,985	(52,671)	
Projected Fund Balance as of 12/31/2017	2,142,474	1,471,592	235,124	294,709	5,396	282,564	445,345	643,229	
Projected Cash & Investments 12/31/2016									3,224,094
Projected Cash & Investments 12/31/2017									3,071,896
Analysis Results	Over Maximum Target by	Over Target Minimum by	Under Minimum Target by	Meets Target	Under Minimum Target by	Over Maximum Target by	Meets Target	Meets Target	Meets Target
Variances									
Amount over maximum or (under minimum)	772,194		(96,156)	-	(2,344)	5,864	-		-
Amount over target or (under target)		24,432						-	

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Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service 30	Golf 60
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures	3 to 4 months	> 2 months	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	June Debt Payments	2 - 4 months
FY 2018 Budget Basis:									
Budgeted expenditures less budgeted capital	4,200,756	8,872,187	1,356,874	631,058	31,464	563,411	929,000		10,227,858
FY 2018 Targets									
Target Minimum	1,050,190	1,478,700	339,220	157,760	7,870	140,850	232,250	5,000	1,704,640
Target Maximum	1,400,250	None	678,440	315,530	15,730	281,710	464,500	None	3,409,290
Projected Fund Balance 2017									
Projected Fund Balance as of 12/31/2017	2,142,474	1,471,592	235,124	294,709	5,396	282,564	445,345	643,229	
Budgeted Net Profit (Loss) for 2018	(709,552)	(33,514)	(8,616)	8,931	(400)	(1,939)	(22,072)	(49,211)	
Projected Fund Balance as of 12/31/2018	1,432,923	1,438,077	226,508	303,640	4,996	280,625	423,273	594,019	
Projected Cash & Investments 12/31/2017									3,071,896
Projected Cash & Investments 12/31/2018									2,941,113
Analysis Results	Over Maximum Target by	Under Target by	Under Minimum Target by	Meets Target	Under Minimum Target by	Meets Target	Meets Target	Meets Target	Meets Target
Variances									
Amount over maximum or (under minimum)	32,673		(112,712)	-	(2,874)	-	-		-
Amount over target or (under target)		(40,623)						-	

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SUMMARIZED REVENUE AND EXPENSES BY FUND

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
10-General							
4-Revenues	4,050,549	4,262,420	4,438,933	4,353,210	4,486,601	4,506,096	4,648,904
5-Expenses	(3,604,252)	(3,904,200)	(4,458,021)	(4,155,151)	(4,737,046)	(4,866,450)	(5,358,456)
10-General Total	446,297	358,219	(19,088)	198,059	(250,445)	(360,354)	(709,552)
20-Recreation							
4-Revenues	8,763,084	8,754,663	9,155,474	8,957,844	9,483,100	9,590,457	9,820,673
5-Expenses	(7,966,230)	(9,251,577)	(9,922,429)	(9,742,201)	(10,551,423)	(10,186,584)	(9,854,187)
20-Recreation Total	796,854	(496,915)	(766,955)	(784,358)	(1,068,323)	(596,127)	(33,514)
21-Special Recreation							
4-Revenues	865,717	822,236	811,779	803,000	803,507	803,507	803,507
5-Expenses	(873,628)	(805,138)	(873,630)	(873,630)	(873,630)	(873,630)	(873,630)
21-Special Recreation Total	(7,911)	17,098	(61,851)	(70,630)	(70,123)	(70,123)	(70,123)
22-Cosley Zoo							
4-Revenues	1,389,629	1,267,238	1,313,675	1,281,577	1,312,118	1,316,713	1,348,258
5-Expenses	(1,141,175)	(1,138,409)	(1,317,109)	(1,229,668)	(1,297,003)	(1,325,103)	(1,356,874)
22-Cosley Zoo Total	248,455	128,829	(3,434)	51,909	15,115	(8,390)	(8,616)
23-Liability							
4-Revenues	651,876	525,805	600,007	598,021	581,289	612,129	639,989
5-Expenses	(543,342)	(557,296)	(592,111)	(592,235)	(599,000)	(612,794)	(631,058)
23-Liability Total	108,534	(31,491)	7,896	5,786	(17,711)	(665)	8,931
24-Audit							
4-Revenues	4,517	1,194	1,195	2,150	4,199	30,069	31,064
5-Expenses	(20,800)	(17,080)	(30,364)	(30,364)	(30,814)	(30,964)	(31,464)
24-Audit Total	(16,283)	(15,886)	(29,169)	(28,214)	(26,615)	(895)	(400)
25-FICA							
4-Revenues	481,944	539,722	512,209	510,155	512,579	549,704	561,472
5-Expenses	(497,667)	(500,260)	(533,056)	(500,716)	(543,027)	(553,403)	(563,411)
25-FICA Total	(15,723)	39,462	(20,847)	9,439	(30,448)	(3,699)	(1,939)
26-IMRF							
4-Revenues	854,198	874,123	779,017	776,555	751,272	929,985	906,928
5-Expenses	(830,110)	(808,563)	(783,839)	(746,270)	(764,256)	(911,000)	(929,000)

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SUMMARIZED REVENUE AND EXPENSES BY FUND

	2013 Actuals	2014 Actuals	2015 Budget	2015			
				Projections	2016 Budget	2017 Budget	2018 Budget
26-IMRF Total	24,088	65,560	(4,822)	30,285	(12,984)	18,985	(22,072)
30-Debt Service							
4-Revenues	4,910,844	4,950,152	5,056,892	5,042,696	5,149,848	5,266,805	5,446,206
5-Expenses	(4,859,689)	(4,942,590)	(5,061,146)	(5,061,304)	(5,232,070)	(5,319,476)	(5,495,417)
30-Debt Service Total	51,154	7,562	(4,254)	(18,607)	(82,222)	(52,671)	(49,211)
40-Capital Projects							
4-Revenues	1,993,698	4,036,074	4,025,543	3,664,109	4,189,627	3,414,404	3,931,319
5-Expenses	(4,262,947)	(2,853,139)	(5,335,632)	(2,308,384)	(5,501,398)	(4,121,254)	(3,480,808)
40-Capital Projects Total	(2,269,249)	1,182,935	(1,310,089)	1,355,725	(1,311,771)	(706,850)	450,511
60-Golf Fund							
4-Revenues	8,669,032	9,225,742	9,469,565	9,470,606	9,800,788	10,321,776	10,610,990
5-Expenses	(7,885,254)	(8,129,770)	(9,279,691)	(8,968,312)	(10,287,777)	(10,473,974)	(10,741,773)
60-Golf Fund Total	783,778	1,095,972	189,874	502,294	(486,989)	(152,198)	(130,783)
70-Information Systems ISF							
4-Revenues	220,907	222,766	300,001	300,036	348,146	348,399	335,173
5-Expenses	(240,771)	(253,806)	(300,001)	(300,731)	(348,131)	(348,384)	(335,158)
70-Information Systems ISF Total	(19,864)	(31,041)	-	(695)	15	15	15
75-Health Insurance							
4-Revenues	1,427,148	1,317,529	1,707,615	1,707,465	1,894,566	2,007,562	2,127,332
5-Expenses	(1,427,148)	(1,317,529)	(1,709,465)	(1,709,165)	(1,946,666)	(2,062,662)	(2,185,712)
75-Health Insurance Total	-	-	(1,850)	(1,700)	(52,100)	(55,100)	(58,380)
Grand Total	130,130	2,320,305	(2,024,588)	1,249,294	(3,394,601)	(1,988,073)	(625,132)
2016 Proposed Budget							
	2013 Actuals	2014 Actuals	2015 Budget	2015 Projections	2016 Proposed Budget	2017 Proposed Budget	2018 Proposed Budget
4-Revenues	34,283,142	36,799,662	38,171,905	37,467,425	39,317,640	39,697,606	41,211,815
5-Expenses	(34,153,013)	(34,479,358)	(40,196,493)	(36,218,131)	(42,712,241)	(41,685,679)	(41,836,947)
Grand Total	130,130	2,320,305	(2,024,588)	1,249,294	(3,394,601)	(1,988,073)	(625,132)

Operating Funds, Excluding Capital and Fund Balance Reserve Transfers

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
10-General							
4-Revenues	4,040,549	4,252,420	4,428,933	4,343,210	4,486,601	4,506,096	4,648,904
5-Expenses	(3,264,868)	(3,294,345)	(3,783,791)	(3,525,176)	(4,032,146)	(4,110,835)	(4,200,756)
10-General Total	775,681	958,075	645,142	818,034	454,455	395,261	448,148
20-Recreation							
4-Revenues	8,763,084	8,754,663	9,070,474	8,957,844	9,358,510	9,464,948	9,694,234
5-Expenses	(7,248,679)	(7,225,123)	(7,912,429)	(7,732,201)	(8,551,423)	(8,682,969)	(8,872,187)
20-Recreation Total	1,514,405	1,529,539	1,158,045	1,225,642	807,087	781,979	822,046
21-Special Recreation							
4-Revenues	865,717	822,236	811,779	803,000	803,507	803,507	803,507
5-Expenses			-	-	-	-	-
21-Special Recreation Total	865,717	822,236	811,779	803,000	803,507	803,507	803,507
22-Cosley Zoo							
4-Revenues	1,188,834	1,267,238	1,313,675	1,281,577	1,312,118	1,316,713	1,348,258
5-Expenses	(1,140,698)	(1,137,317)	(1,317,109)	(1,229,668)	(1,297,003)	(1,325,103)	(1,356,874)
22-Cosley Zoo Total	48,136	129,921	(3,434)	51,909	15,115	(8,390)	(8,616)
23-Liability							
4-Revenues	651,876	525,805	600,007	598,021	581,289	612,129	639,989
5-Expenses	(543,342)	(557,296)	(592,111)	(592,235)	(599,000)	(612,794)	(631,058)
23-Liability Total	108,534	(31,491)	7,896	5,786	(17,711)	(665)	8,931
24-Audit							
4-Revenues	4,517	1,194	1,195	2,150	4,199	30,069	31,064
5-Expenses	(20,800)	(17,080)	(30,364)	(30,364)	(30,814)	(30,964)	(31,464)
24-Audit Total	(16,283)	(15,886)	(29,169)	(28,214)	(26,615)	(895)	(400)
25-FICA							
4-Revenues	481,944	539,722	512,209	510,155	512,579	549,704	561,472
5-Expenses	(497,667)	(500,260)	(533,056)	(500,716)	(543,027)	(553,403)	(563,411)
25-FICA Total	(15,723)	39,462	(20,847)	9,439	(30,448)	(3,699)	(1,939)
26-IMRF							
4-Revenues	854,198	874,123	779,017	776,555	751,272	929,985	906,928

The revenues reflected on this page do not include any reduction in taxes for Governor Rauner's proposed tax freeze. If that freeze passes, the taxes in the General, Recreation and Zoo funds would be reduced.

Operating Funds, Excluding Capital and Fund Balance Reserve Transfers

5-Expenses	(830,110)	(808,563)	(783,839)	(746,270)	(764,256)	(911,000)	(929,000)
26-IMRF Total	24,088	65,560	(4,822)	30,285	(12,984)	18,985	(22,072)
30-Debt Service							
4-Revenues	4,910,844	4,950,152	5,056,892	5,042,696	5,149,848	5,266,805	5,446,206
5-Expenses	(4,859,689)	(4,942,590)	(5,061,146)	(5,061,304)	(5,232,070)	(5,319,476)	(5,495,417)
30-Debt Service Total	51,154	7,562	(4,254)	(18,607)	(82,222)	(52,671)	(49,211)
40-Capital Projects							
4-Revenues	1,493,698	1,536,074	1,525,543	1,164,109	1,689,627	1,464,404	2,399,319
5-Expenses	(355,365)	(449,317)	(696,524)	(505,884)	(753,423)	(630,729)	(526,608)
40-Capital Projects Total	1,138,333	1,086,757	829,019	658,225	936,204	833,675	1,872,711
60-Golf Fund							
4-Revenues	8,669,032	9,225,742	9,469,565	9,470,606	9,800,788	10,321,776	10,610,990
5-Expenses	(7,027,869)	(7,261,829)	(8,718,376)	(8,640,312)	(9,513,777)	(9,893,609)	(10,227,858)
60-Golf Fund Total	1,641,163	1,963,913	751,189	830,294	287,011	428,167	383,132
70-Information Systems ISF							
4-Revenues	220,907	222,766	300,001	300,036	348,146	348,399	335,173
5-Expenses	(207,105)	(222,766)	(300,001)	(300,731)	(348,131)	(348,384)	(335,158)
70-Information Systems ISF Total	13,802	-	-	(695)	15	15	15
75-Health Insurance							
4-Revenues	1,427,148	1,317,529	1,707,615	1,707,465	1,894,566	2,007,562	2,127,332
5-Expenses	(1,427,148)	(1,317,529)	(1,709,465)	(1,709,165)	(1,946,666)	(2,062,662)	(2,185,712)
75-Health Insurance Total	-	-	(1,850)	(1,700)	(52,100)	(55,100)	(58,380)
Grand Total	6,149,007	6,555,647	4,138,695	4,383,399	3,081,314	3,140,169	4,197,873
Summary of Projections							
	2013 Actuals	2014 Actuals	2015 Budget	2015 Projections	2016 Proposed Budget	2016 Proposed Budget	2018 Proposed Budget
4-Revenues	33,572,347	34,289,662	35,576,905	34,957,425	36,693,050	37,622,098	39,553,376
5-Expenses	(27,423,340)	(27,734,015)	(31,438,210)	(30,574,026)	(33,611,736)	(34,481,929)	(35,355,502)
Grand Total	6,149,007	6,555,647	4,138,695	4,383,399	3,081,314	3,140,169	4,197,873

Capital Dollars and Fund Balance Reserve Transfers in Funds

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
10-General							
4-Revenues	10,000	10,000	10,000	10,000	-	-	-
5-Expenses	(339,384)	(609,855)	(674,230)	(629,975)	(704,900)	(755,615)	(1,157,700)
10-General Total	(329,384)	(599,855)	(664,230)	(619,975)	(704,900)	(755,615)	(1,157,700)
20-Recreation							
4-Revenues			85,000	-	124,590	125,509	126,439
5-Expenses	(717,551)	(2,026,454)	(2,010,000)	(2,010,000)	(2,000,000)	(1,503,615)	(982,000)
20-Recreation Total	(717,551)	(2,026,454)	(1,925,000)	(2,010,000)	(1,875,410)	(1,378,106)	(855,561)
21-Special Recreation							
4-Revenues			-	-	-	-	-
5-Expenses	(873,628)	(805,138)	(873,630)	(873,630)	(873,630)	(873,630)	(873,630)
21-Special Recreation Total	(873,628)	(805,138)	(873,630)	(873,630)	(873,630)	(873,630)	(873,630)
22-Cosley Zoo							
4-Revenues	200,796	-	-	-	-	-	-
5-Expenses	(477)	(1,092)	-	-	-	-	-
22-Cosley Zoo Total	200,319	(1,092)	-	-	-	-	-
23-Liability							
4-Revenues			-	-	-	-	-
5-Expenses			-	-	-	-	-
23-Liability Total			-	-	-	-	-
24-Audit							
4-Revenues			-	-	-	-	-
24-Audit Total			-	-	-	-	-
25-FICA							
4-Revenues			-	-	-	-	-
25-FICA Total			-	-	-	-	-
30-Debt Service							
4-Revenues			-	-	-	-	-
5-Expenses			-	-	-	-	-
30-Debt Service Total			-	-	-	-	-

Capital Dollars and Fund Balance Reserve Transfers in Funds

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
40-Capital Projects							
4-Revenues	500,000	2,500,000	2,500,000	2,500,000	2,500,000	1,950,000	1,532,000
5-Expenses	(3,907,582)	(2,403,822)	(4,639,108)	(1,802,500)	(4,747,975)	(3,490,525)	(2,954,200)
40-Capital Projects Total	(3,407,582)	96,178	(2,139,108)	697,500	(2,247,975)	(1,540,525)	(1,422,200)
60-Golf Fund							
4-Revenues			-	-	-	-	-
5-Expenses	(857,385)	(867,941)	(561,315)	(328,000)	(774,000)	(580,365)	(513,915)
60-Golf Fund Total	(857,385)	(867,941)	(561,315)	(328,000)	(774,000)	(580,365)	(513,915)
70-Information Systems ISF							
4-Revenues			-	-	-	-	-
5-Expenses	(33,666)	(31,041)	-	-	-	-	-
70-Information Systems ISF Total	(33,666)	(31,041)	-	-	-	-	-
75-Health Insurance							
4-Revenues			-	-	-	-	-
75-Health Insurance Total			-	-	-	-	-
Grand Total	(6,018,877)	(4,235,343)	(6,163,283)	(3,134,105)	(6,475,915)	(5,128,241)	(4,823,006)

	2013 Actuals	2014 Actuals	2015 Budget	2015 Projections	2016 Proposed Budget	2017 Proposed Budget	2018 Proposed Budget
4-Revenues	710,796	2,510,000	2,595,000	2,510,000	2,624,590	2,075,509	1,658,439
5-Expenses	(6,729,673)	(6,745,343)	(8,758,283)	(5,644,105)	(9,100,505)	(7,203,750)	(6,481,445)
Grand Total	(6,018,877)	(4,235,343)	(6,163,283)	(3,134,105)	(6,475,915)	(5,128,241)	(4,823,006)

NET INCOME (LOSS) BY FUND OR DEPARTMENT

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
10-General							
000-Administration							
4-Revenues	2,063,704	2,175,678	2,280,055	2,232,236	2,308,805	2,319,001	2,389,036
5-Expenses	(928,830)	(1,339,778)	(1,425,849)	(1,417,754)	(1,509,763)	(1,484,822)	(1,598,963)
000-Administration Total	1,134,875	835,900	854,206	814,482	799,042	834,179	790,074
101-Parks Maintenance							
4-Revenues	1,823,426	1,911,101	1,937,555	1,935,308	1,977,046	1,987,245	2,057,268
5-Expenses	(2,274,146)	(2,165,418)	(2,550,780)	(2,304,828)	(2,737,513)	(2,898,939)	(3,268,482)
101-Parks Maintenance Total	(450,720)	(254,317)	(613,225)	(369,520)	(760,467)	(911,694)	(1,211,214)
418-Human Resources							
5-Expenses	(42,042)	(38,980)	(52,158)	(48,009)	(61,344)	(63,665)	(64,177)
418-Human Resources Total	(42,042)	(38,980)	(52,158)	(48,009)	(61,344)	(63,665)	(64,177)
419-Finance							
5-Expenses	(180,168)	(181,812)	(191,605)	(190,310)	(224,881)	(216,096)	(219,985)
419-Finance Total	(180,168)	(181,812)	(191,605)	(190,310)	(224,881)	(216,096)	(219,985)
430-Historical Museum							
4-Revenues	163,419	175,641	221,323	185,666	200,750	199,850	202,600
5-Expenses	(179,067)	(178,213)	(237,629)	(194,250)	(203,544)	(202,929)	(206,849)
430-Historical Museum Total	(15,648)	(2,571)	(16,306)	(8,584)	(2,794)	(3,079)	(4,249)
10-General Total	446,297	358,219	(19,088)	198,059	(250,445)	(360,354)	(709,552)
20-Recreation							
000-Administration							
4-Revenues	3,801,562	3,882,702	4,085,304	4,060,234	4,225,627	4,248,176	4,390,411
5-Expenses	(2,202,457)	(3,719,555)	(3,953,945)	(3,914,827)	(4,144,906)	(3,683,733)	(3,204,518)
000-Administration Total	1,599,105	163,146	131,359	145,407	80,721	564,443	1,185,893
101-Parks Maintenance							
4-Revenues	22,843	29,543	12,261	12,261	12,261	12,261	12,261
5-Expenses	(1,054,142)	(911,767)	(1,074,757)	(1,059,357)	(1,110,747)	(1,137,387)	(1,182,591)
101-Parks Maintenance Total	(1,031,299)	(882,224)	(1,062,496)	(1,047,096)	(1,098,486)	(1,125,126)	(1,170,330)

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NET INCOME (LOSS) BY FUND OR DEPARTMENT

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
220-Recreation Programs							
4-Revenues	2,644,245	2,672,943	2,657,169	2,721,255	2,886,737	2,944,244	3,002,953
5-Expenses	(2,076,212)	(1,959,073)	(2,104,635)	(2,047,303)	(2,289,590)	(2,326,226)	(2,367,708)
220-Recreation Programs Total	568,033	713,871	552,534	673,952	597,147	618,018	635,245
221-Athletics							
4-Revenues	534,217	468,662	546,505	453,419	509,390	517,312	525,177
5-Expenses	(496,428)	(456,063)	(475,478)	(453,125)	(508,707)	(516,091)	(523,077)
221-Athletics Total	37,790	12,599	71,027	294	683	1,220	2,100
222-Pools							
4-Revenues	877,757	823,228	941,500	793,500	905,550	913,050	921,050
5-Expenses	(706,963)	(780,307)	(779,022)	(778,271)	(800,521)	(814,891)	(827,604)
222-Pools Total	170,794	42,921	162,478	15,229	105,029	98,159	93,446
223-Recreation Facilities-The Zone							
4-Revenues			-	-	-	-	-
5-Expenses			-	-	-	-	-
223-Recreation Facilities-The Zone Total			-	-	-	-	-
224-Recreation Facilities							
4-Revenues	73,882	77,659	61,210	97,232	97,935	99,613	101,321
5-Expenses	(518,224)	(534,695)	(555,404)	(564,441)	(615,612)	(637,750)	(655,525)
224-Recreation Facilities Total	(444,342)	(457,036)	(494,194)	(467,210)	(517,677)	(538,136)	(554,204)
350-Special Facilities							
4-Revenues	808,578	799,926	851,525	819,944	845,600	855,800	867,500
5-Expenses	(663,677)	(650,200)	(733,211)	(684,853)	(774,555)	(776,732)	(791,343)
350-Special Facilities Total	144,901	149,725	118,314	135,091	71,045	79,068	76,157
418-Human Resources							
5-Expenses	(50,963)	(45,762)	(51,203)	(45,515)	(74,491)	(76,188)	(78,308)
418-Human Resources Total	(50,963)	(45,762)	(51,203)	(45,515)	(74,491)	(76,188)	(78,308)
419-Finance							

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NET INCOME (LOSS) BY FUND OR DEPARTMENT

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
5-Expenses	(197,165)	(194,154)	(194,773)	(194,509)	(232,293)	(217,587)	(223,513)
419-Finance Total	(197,165)	(194,154)	(194,773)	(194,509)	(232,293)	(217,587)	(223,513)
20-Recreation Total	796,854	(496,915)	(766,955)	(784,358)	(1,068,323)	(596,127)	(33,514)
21-Special Recreation							
000-Administration							
4-Revenues	865,717	822,236	811,779	803,000	803,507	803,507	803,507
5-Expenses	(873,628)	(805,138)	(873,630)	(873,630)	(873,630)	(873,630)	(873,630)
000-Administration Total	(7,911)	17,098	(61,851)	(70,630)	(70,123)	(70,123)	(70,123)
21-Special Recreation Total	(7,911)	17,098	(61,851)	(70,630)	(70,123)	(70,123)	(70,123)
22-Cosley Zoo							
000-Administration							
4-Revenues	978,649	818,341	850,472	845,001	871,348	874,283	905,128
5-Expenses	(11,492)	(11,588)	(12,497)	(12,364)	(13,634)	(14,090)	(14,556)
000-Administration Total	967,157	806,754	837,975	832,637	857,714	860,193	890,572
101-Parks Maintenance							
4-Revenues	-	1,853	-	-	-	-	-
5-Expenses	(209,460)	(193,257)	(226,485)	(215,763)	(226,874)	(232,543)	(238,248)
101-Parks Maintenance Total	(209,460)	(191,404)	(226,485)	(215,763)	(226,874)	(232,543)	(238,248)
220-Recreation Programs							
4-Revenues	83,824	111,620	99,403	115,450	123,270	124,930	125,630
5-Expenses	(47,077)	(52,123)	(55,078)	(55,093)	(13,730)	(13,727)	(13,624)
220-Recreation Programs Total	36,747	59,497	44,325	60,357	109,540	111,203	112,006
350-Special Facilities							
5-Expenses	(66,280)	(65,136)	(73,581)	(72,321)	(76,499)	(78,309)	(80,185)
350-Special Facilities Total	(66,280)	(65,136)	(73,581)	(72,321)	(76,499)	(78,309)	(80,185)
418-Human Resources							
5-Expenses	(5,398)	(5,337)	(7,311)	(5,898)	(7,757)	(7,969)	(8,185)
418-Human Resources Total	(5,398)	(5,337)	(7,311)	(5,898)	(7,757)	(7,969)	(8,185)

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NET INCOME (LOSS) BY FUND OR DEPARTMENT

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
419-Finance							
5-Expenses	(40,969)	(39,644)	(40,239)	(41,755)	(46,448)	(44,205)	(45,407)
419-Finance Total	(40,969)	(39,644)	(40,239)	(41,755)	(46,448)	(44,205)	(45,407)
501-Cosley Zoo							
4-Revenues	327,156	335,424	363,800	321,126	317,500	317,500	317,500
5-Expenses	(760,499)	(771,325)	(901,918)	(826,474)	(912,062)	(934,261)	(956,669)
501-Cosley Zoo Total	(433,343)	(435,901)	(538,118)	(505,348)	(594,562)	(616,761)	(639,169)
22-Cosley Zoo Total	248,455	128,829	(3,434)	51,909	15,115	(8,390)	(8,616)
23-Liability							
000-Administration							
4-Revenues	651,876	525,805	600,007	598,021	581,289	612,129	639,989
5-Expenses	(528,104)	(541,113)	(567,111)	(567,235)	(571,000)	(584,794)	(603,058)
000-Administration Total	123,772	(15,309)	32,896	30,786	10,289	27,335	36,931
418-Human Resources							
5-Expenses	(15,238)	(16,183)	(25,000)	(25,000)	(28,000)	(28,000)	(28,000)
418-Human Resources Total	(15,238)	(16,183)	(25,000)	(25,000)	(28,000)	(28,000)	(28,000)
23-Liability Total	108,534	(31,491)	7,896	5,786	(17,711)	(665)	8,931
24-Audit							
000-Administration							
4-Revenues	4,517	1,194	1,195	2,150	4,199	30,069	31,064
5-Expenses	(20,800)	(17,080)	(30,364)	(30,364)	(30,814)	(30,964)	(31,464)
000-Administration Total	(16,283)	(15,886)	(29,169)	(28,214)	(26,615)	(895)	(400)
24-Audit Total	(16,283)	(15,886)	(29,169)	(28,214)	(26,615)	(895)	(400)
25-FICA							
000-Administration							
4-Revenues	481,944	539,722	512,209	510,155	512,579	549,704	561,472
5-Expenses	(497,667)	(500,260)	(533,056)	(500,716)	(543,027)	(553,403)	(563,411)

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NET INCOME (LOSS) BY FUND OR DEPARTMENT

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
000-Administration Total	(15,723)	39,462	(20,847)	9,439	(30,448)	(3,699)	(1,939)
25-FICA Total	(15,723)	39,462	(20,847)	9,439	(30,448)	(3,699)	(1,939)
26-IMRF							
000-Administration							
4-Revenues	854,198	874,123	779,017	776,555	751,272	929,985	906,928
5-Expenses	(830,110)	(808,563)	(783,839)	(746,270)	(764,256)	(911,000)	(929,000)
000-Administration Total	24,088	65,560	(4,822)	30,285	(12,984)	18,985	(22,072)
26-IMRF Total	24,088	65,560	(4,822)	30,285	(12,984)	18,985	(22,072)
30-Debt Service							
000-Administration							
4-Revenues	4,910,844	4,950,152	5,056,892	5,042,696	5,149,848	5,266,805	5,446,206
5-Expenses	(4,859,689)	(4,942,590)	(5,061,146)	(5,061,304)	(5,232,070)	(5,319,476)	(5,495,417)
000-Administration Total	51,154	7,562	(4,254)	(18,607)	(82,222)	(52,671)	(49,211)
30-Debt Service Total	51,154	7,562	(4,254)	(18,607)	(82,222)	(52,671)	(49,211)
40-Capital Projects							
000-Administration							
4-Revenues	1,992,198	3,966,074	4,025,543	3,664,109	4,064,627	3,414,404	3,781,319
5-Expenses	(3,012,035)	(1,819,648)	(2,890,517)	(1,100,477)	(2,453,494)	(1,313,080)	(1,904,316)
000-Administration Total	(1,019,837)	2,146,427	1,135,027	2,563,632	1,611,133	2,101,324	1,877,003
100-Parks Department							
5-Expenses			-	-	-	-	-
100-Parks Department Total			-	-	-	-	-
101-Parks Maintenance							
4-Revenues			-	-	-	-	-
5-Expenses	(262,148)	(225,570)	(289,045)	(289,697)	(300,654)	(294,979)	(300,131)
101-Parks Maintenance Total	(262,148)	(225,570)	(289,045)	(289,697)	(300,654)	(294,979)	(300,131)
200-Recreation Department							

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NET INCOME (LOSS) BY FUND OR DEPARTMENT

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
5-Expenses			-	-	-	-	-
200-Recreation Department Total			-	-	-	-	-
222-Pools							
5-Expenses			-	-	-	-	-
222-Pools Total			-	-	-	-	-
600-Arrowhead							
5-Expenses			-	-	-	-	-
600-Arrowhead Total			-	-	-	-	-
700-Cosley Zoo							
5-Expenses			-	-	-	-	-
700-Cosley Zoo Total			-	-	-	-	-
800-Park Project Locations							
4-Revenues	1,500	70,000	-	-	125,000	-	150,000
5-Expenses	(988,764)	(807,921)	(2,156,070)	(918,210)	(2,747,250)	(2,513,195)	(1,276,360)
800-Park Project Locations Total	(987,264)	(737,921)	(2,156,070)	(918,210)	(2,622,250)	(2,513,195)	(1,126,360)
40-Capital Projects Total	(2,269,249)	1,182,935	(1,310,089)	1,355,725	(1,311,771)	(706,850)	450,511
60-Golf Fund							
000-Administration							
4-Revenues	1,310,391	1,448,792	1,489,869	1,490,888	1,700,990	1,943,731	2,136,094
5-Expenses	(2,129,250)	(2,120,170)	(2,237,668)	(2,204,998)	(2,471,752)	(2,757,511)	(2,936,411)
000-Administration Total	(818,859)	(671,378)	(747,799)	(714,110)	(770,762)	(813,780)	(800,317)
101-Parks Maintenance							
5-Expenses	(26,331)	(23,110)	(23,940)	(23,882)	(24,493)	(25,097)	(25,718)
101-Parks Maintenance Total	(26,331)	(23,110)	(23,940)	(23,882)	(24,493)	(25,097)	(25,718)
418-Human Resources							
5-Expenses	(47,348)	(47,929)	(73,097)	(57,534)	(55,749)	(56,802)	(57,893)
418-Human Resources Total	(47,348)	(47,929)	(73,097)	(57,534)	(55,749)	(56,802)	(57,893)

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NET INCOME (LOSS) BY FUND OR DEPARTMENT

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
419-Finance							
5-Expenses	(174,732)	(171,060)	(179,681)	(179,154)	(226,568)	(201,291)	(206,863)
419-Finance Total	(174,732)	(171,060)	(179,681)	(179,154)	(226,568)	(201,291)	(206,863)
601-Golf Maintenance							
4-Revenues	-	175,000	-	-	-	-	-
5-Expenses	(943,819)	(903,675)	(1,246,381)	(1,241,342)	(1,316,580)	(1,341,825)	(1,428,735)
601-Golf Maintenance Total	(943,819)	(728,675)	(1,246,381)	(1,241,342)	(1,316,580)	(1,341,825)	(1,428,735)
611-Pro Shop/Golf Fees							
4-Revenues	2,260,797	2,203,872	2,493,675	2,493,697	2,501,875	2,609,375	2,609,375
5-Expenses	(639,911)	(650,735)	(825,529)	(805,327)	(847,311)	(1,104,368)	(881,069)
611-Pro Shop/Golf Fees Total	1,620,886	1,553,136	1,668,146	1,688,370	1,654,564	1,505,007	1,728,306
612-Food and Beverage							
4-Revenues	5,093,972	5,371,765	5,471,021	5,471,021	5,582,923	5,753,670	5,850,521
5-Expenses	(3,917,046)	(4,204,652)	(4,683,138)	(4,445,859)	(5,335,821)	(4,977,563)	(5,195,550)
612-Food and Beverage Total	1,176,926	1,167,113	787,883	1,025,162	247,102	776,107	654,971
613-Cross Country Skiing							
4-Revenues	3,873	26,314	15,000	15,000	15,000	15,000	15,000
5-Expenses	(6,819)	(8,440)	(10,256)	(10,216)	(9,503)	(9,518)	(9,533)
613-Cross Country Skiing Total	(2,946)	17,874	4,744	4,784	5,497	5,482	5,467
60-Golf Fund Total	783,778	1,095,972	189,874	502,294	(486,989)	(152,198)	(130,783)
70-Information Systems ISF							
000-Administration							
4-Revenues	220,907	222,766	300,001	300,036	348,146	348,399	335,173
5-Expenses	(240,771)	(253,806)	(300,001)	(300,731)	(348,131)	(348,384)	(335,158)
000-Administration Total	(19,864)	(31,041)	-	(695)	15	15	15
70-Information Systems ISF Total	(19,864)	(31,041)	-	(695)	15	15	15
75-Health Insurance							
000-Administration							

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NET INCOME (LOSS) BY FUND OR DEPARTMENT

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
4-Revenues	1,427,148	1,317,529	1,707,615	1,707,465	1,894,566	2,007,562	2,127,332
5-Expenses	(1,427,148)	(1,317,529)	(1,709,465)	(1,709,165)	(1,946,666)	(2,062,662)	(2,185,712)
000-Administration Total	-	-	(1,850)	(1,700)	(52,100)	(55,100)	(58,380)
75-Health Insurance Total	-	-	(1,850)	(1,700)	(52,100)	(55,100)	(58,380)
Grand Total	130,130	2,320,305	(2,024,588)	1,249,294	(3,394,601)	(1,988,073)	(625,132)

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BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
10-General							
000-Nonspecified Area							
4-Revenues	3,807,290	3,914,946	4,086,533	4,045,974	4,152,101	4,171,590	4,314,386
5-Expenses	(3,231,269)	(3,451,970)	(3,962,118)	(3,675,818)	(4,186,855)	(4,305,484)	(4,789,105)
000-Nonspecified Area Total	576,021	462,976	124,415	370,156	(34,754)	(133,894)	(474,719)
113-Green Team							
4-Revenues	380	307	150	150	200	206	218
5-Expenses	(85)	(481)	(600)	(600)	(600)	(618)	(637)
113-Green Team Total	295	(174)	(450)	(450)	(400)	(412)	(418)
415-Marketing							
4-Revenues	-	2,495	-	-	-	-	-
5-Expenses	(123,026)	(137,796)	(180,438)	(166,953)	(193,622)	(197,193)	(200,293)
415-Marketing Total	(123,026)	(135,301)	(180,438)	(166,953)	(193,622)	(197,193)	(200,293)
416-Special Events							
4-Revenues	161,879	263,672	271,250	226,086	253,300	253,300	253,300
5-Expenses	(151,205)	(217,728)	(240,400)	(206,051)	(237,028)	(237,028)	(237,028)
416-Special Events Total	10,674	45,944	30,850	20,035	16,272	16,272	16,272
854-Historical Museum							
5-Expenses	(43,417)	(9,164)	(14,570)	(12,775)	(19,772)	(20,171)	(20,566)
854-Historical Museum Total	(43,417)	(9,164)	(14,570)	(12,775)	(19,772)	(20,171)	(20,566)
856-Prairie Ave Building							
4-Revenues	81,000	81,000	81,000	81,000	81,000	81,000	81,000
5-Expenses	(55,250)	(87,061)	(59,894)	(92,954)	(99,169)	(105,956)	(110,827)
856-Prairie Ave Building Total	25,750	(6,061)	21,106	(11,954)	(18,169)	(24,956)	(29,827)
10-General Total	446,297	358,219	(19,088)	198,059	(250,445)	(360,354)	(709,552)
20-Recreation							
000-Nonspecified Area							
4-Revenues	3,705,972	3,769,723	3,954,215	3,928,388	4,093,888	4,116,398	4,258,593
5-Expenses	(2,255,125)	(3,643,454)	(3,824,101)	(3,806,063)	(4,047,968)	(3,569,959)	(3,111,438)
000-Nonspecified Area Total	1,450,847	126,268	130,114	122,325	45,920	546,439	1,147,155
112-Lincoln Marsh							
4-Revenues	171,357	177,752	173,378	164,130	181,748	187,200	192,816
5-Expenses	(334,978)	(364,543)	(422,847)	(403,222)	(438,420)	(450,469)	(462,480)
112-Lincoln Marsh Total	(163,622)	(186,791)	(249,469)	(239,092)	(256,673)	(263,269)	(269,664)
200-Recreation							
4-Revenues	-	-	-	-	-	-	-

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BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
200-Recreation Total			-	-	-	-	-
201-Arts and Crafts							
4-Revenues	33,752	28,152	33,945	29,336	29,889	30,487	31,097
5-Expenses	(18,507)	(17,720)	(17,146)	(19,708)	(20,179)	(20,445)	(20,715)
201-Arts and Crafts Total	15,245	10,432	16,799	9,628	9,710	10,041	10,381
202-Performing Arts							
4-Revenues	90,961	90,304	91,022	93,566	96,397	98,325	100,291
5-Expenses	(81,159)	(80,335)	(79,678)	(79,838)	(83,284)	(84,715)	(86,125)
202-Performing Arts Total	9,802	9,968	11,344	13,728	13,113	13,610	14,166
203-Athletic Programs							
4-Revenues	317,848	338,494	321,686	345,409	351,670	358,703	365,877
5-Expenses	(209,956)	(223,784)	(227,590)	(228,358)	(236,129)	(239,766)	(243,480)
203-Athletic Programs Total	107,891	114,711	94,096	117,051	115,541	118,936	122,397
204-Leagues							
4-Revenues	938,907	938,833	919,213	1,004,477	1,051,597	1,072,629	1,094,082
5-Expenses	(807,784)	(689,540)	(804,466)	(777,970)	(925,292)	(937,177)	(954,023)
204-Leagues Total	131,122	249,293	114,747	226,507	126,305	135,452	140,058
206-Outdoor Education							
4-Revenues			-	-	-	-	-
5-Expenses			-	-	-	-	-
206-Outdoor Education Total			-	-	-	-	-
207-Camps and Preschool							
4-Revenues	525,486	545,025	545,271	524,510	546,567	557,498	568,648
5-Expenses	(353,237)	(363,950)	(363,781)	(349,410)	(363,148)	(369,197)	(375,397)
207-Camps and Preschool Total	172,250	181,075	181,490	175,100	183,419	188,302	193,251
208-General Interests							
4-Revenues	159,521	146,292	162,307	145,829	153,831	156,908	160,046
5-Expenses	(137,349)	(121,316)	(127,277)	(115,426)	(123,579)	(125,543)	(127,546)
208-General Interests Total	22,171	24,976	35,030	30,404	30,252	31,365	32,500
209-Special Events							
4-Revenues	9,256	8,731	12,014	9,234	12,195	12,439	12,688
5-Expenses	(5,913)	(7,067)	(7,088)	(5,138)	(7,035)	(7,169)	(7,304)
209-Special Events Total	3,343	1,664	4,927	4,096	5,161	5,270	5,384
220-Community Center							
4-Revenues	69,062	57,484	56,710	55,997	56,700	57,834	58,991
5-Expenses	(869,688)	(868,703)	(945,937)	(962,525)	(1,033,475)	(1,065,817)	(1,093,998)

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BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
220-Community Center Total	(800,626)	(811,219)	(889,227)	(906,529)	(976,775)	(1,007,983)	(1,035,007)
221-Wheaton Youth Cheerleading							
4-Revenues	68,584	54,645	55,847	51,893	51,893	51,997	52,277
5-Expenses	(57,894)	(53,764)	(50,784)	(50,918)	(51,519)	(51,937)	(52,212)
221-Wheaton Youth Cheerleading Total	10,690	881	5,063	975	374	60	65
222-Wheaton Youth Football							
4-Revenues	189,829	164,133	186,700	164,264	164,264	167,549	170,900
5-Expenses	(181,487)	(145,667)	(187,988)	(165,073)	(164,135)	(166,584)	(169,077)
222-Wheaton Youth Football Total	8,342	18,466	(1,288)	(809)	129	965	1,823
223-Youth Baseball/Softball							
4-Revenues	275,804	249,883	303,958	237,262	293,233	297,766	302,000
5-Expenses	(257,046)	(256,370)	(236,706)	(237,134)	(293,053)	(297,570)	(301,788)
223-Youth Baseball/Softball Total	18,758	(6,486)	67,252	128	180	196	212
225-Central Athletic Complex							
4-Revenues	85,682	105,370	121,264	114,442	129,124	131,707	134,341
5-Expenses	(73,665)	(88,871)	(121,264)	(112,341)	(129,626)	(133,997)	(137,825)
225-Central Athletic Complex Total	12,017	16,498	(0)	2,101	(502)	(2,290)	(3,484)
226-Wheaton Wings							
4-Revenues			-	-	-	-	-
5-Expenses			-	-	-	-	-
226-Wheaton Wings Total			-	-	-	-	-
231-Northside Pool							
4-Revenues	280,694	256,759	295,500	236,700	271,500	278,000	282,000
5-Expenses	(289,916)	(293,494)	(319,678)	(310,610)	(326,011)	(333,663)	(340,843)
231-Northside Pool Total	(9,222)	(36,735)	(24,178)	(73,910)	(54,511)	(55,663)	(58,843)
232-Rice Pool							
4-Revenues	597,063	566,468	646,000	556,800	634,050	635,050	639,050
5-Expenses	(598,962)	(631,849)	(642,395)	(645,613)	(657,451)	(668,369)	(678,388)
232-Rice Pool Total	(1,899)	(65,380)	3,605	(88,813)	(23,401)	(33,319)	(39,338)
233-The Zone							
4-Revenues			-	-	-	-	-
5-Expenses			-	-	-	-	-
233-The Zone Total			-	-	-	-	-
302-Parks Plus Fitness Center							
4-Revenues	790,071	775,685	826,925	794,394	818,800	828,500	839,200
5-Expenses	(564,017)	(546,873)	(603,039)	(554,193)	(634,188)	(633,751)	(646,373)

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BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
302-Parks Plus Fitness Center Total	226,053	228,813	223,886	240,201	184,612	194,749	192,828
303-Clocktower Com. and Mini Golf							
4-Revenues	18,507	24,240	24,600	25,550	26,800	27,300	28,300
5-Expenses	(31,417)	(32,182)	(36,048)	(35,994)	(40,223)	(41,620)	(42,547)
303-Clocktower Com. and Mini Golf	(12,910)	(7,942)	(11,448)	(10,444)	(13,423)	(14,320)	(14,247)
304-Leisure Center							
4-Revenues	230,418	227,865	208,712	211,785	231,775	236,356	241,027
5-Expenses	(344,697)	(352,117)	(338,939)	(339,222)	(362,752)	(367,854)	(374,626)
304-Leisure Center Total	(114,279)	(124,252)	(130,227)	(127,437)	(130,977)	(131,499)	(133,599)
305-Adult Education							
4-Revenues	76,038	61,676	62,608	73,318	97,319	97,514	97,709
5-Expenses	(97,494)	(58,363)	(73,406)	(86,507)	(113,577)	(115,747)	(117,974)
305-Adult Education Total	(21,457)	3,314	(10,798)	(13,189)	(16,258)	(18,233)	(20,265)
415-Marketing							
4-Revenues	12,000	21,544	12,000	14,500	14,000	14,000	14,000
5-Expenses	(278,400)	(289,552)	(357,781)	(324,255)	(358,491)	(362,879)	(367,188)
415-Marketing Total	(266,400)	(268,008)	(345,781)	(309,755)	(344,491)	(348,879)	(353,188)
416-Special Events							
4-Revenues	116,274	131,489	141,600	142,900	142,700	142,700	142,700
5-Expenses	(117,537)	(122,065)	(134,490)	(132,685)	(141,889)	(142,356)	(142,841)
416-Special Events Total	(1,264)	9,424	7,110	10,216	811	344	(141)
815-Graf Park							
4-Revenues	-	14,115	-	33,160	33,160	33,598	34,041
815-Graf Park Total	-	14,115	-	33,160	33,160	33,598	34,041
20-Recreation Total	796,854	(496,915)	(766,955)	(784,358)	(1,068,323)	(596,127)	(33,514)
21-Special Recreation							
000-Nonspecified Area							
4-Revenues	865,717	822,236	811,779	803,000	803,507	803,507	803,507
5-Expenses	(873,628)	(805,138)	(873,630)	(873,630)	(873,630)	(873,630)	(873,630)
000-Nonspecified Area Total	(7,911)	17,098	(61,851)	(70,630)	(70,123)	(70,123)	(70,123)
21-Special Recreation Total	(7,911)	17,098	(61,851)	(70,630)	(70,123)	(70,123)	(70,123)
22-Cosley Zoo							
000-Nonspecified Area							
4-Revenues	1,303,206	1,155,947	1,214,272	1,166,127	1,188,848	1,191,783	1,222,628
5-Expenses	(1,064,340)	(1,058,389)	(1,228,254)	(1,140,910)	(1,248,096)	(1,275,485)	(1,306,617)
000-Nonspecified Area Total	238,866	97,558	(13,982)	25,217	(59,248)	(83,702)	(83,989)

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BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
206-Outdoor Education							
4-Revenues	83,824	109,541	99,403	115,450	123,270	124,930	125,630
5-Expenses	(47,077)	(52,123)	(55,078)	(55,093)	(13,730)	(13,727)	(13,624)
206-Outdoor Education Total	36,747	57,418	44,325	60,357	109,540	111,203	112,006
415-Marketing							
4-Revenues	2,600	1,750	-	-	-	-	-
5-Expenses	(29,758)	(27,897)	(33,776)	(33,665)	(35,177)	(35,891)	(36,633)
415-Marketing Total	(27,158)	(26,147)	(33,776)	(33,665)	(35,177)	(35,891)	(36,633)
813-Cosley Zoo							
4-Revenues			-	-	-	-	-
813-Cosley Zoo Total			-	-	-	-	-
22-Cosley Zoo Total	248,455	128,829	(3,434)	51,909	15,115	(8,390)	(8,616)
23-Liability							
000-Nonspecified Area							
4-Revenues	651,876	525,805	600,007	598,021	581,289	612,129	639,989
5-Expenses	(543,342)	(557,296)	(592,111)	(592,235)	(599,000)	(612,794)	(631,058)
000-Nonspecified Area Total	108,534	(31,491)	7,896	5,786	(17,711)	(665)	8,931
23-Liability Total	108,534	(31,491)	7,896	5,786	(17,711)	(665)	8,931
24-Audit							
000-Nonspecified Area							
4-Revenues	4,517	1,194	1,195	2,150	4,199	30,069	31,064
5-Expenses	(20,800)	(17,080)	(30,364)	(30,364)	(30,814)	(30,964)	(31,464)
000-Nonspecified Area Total	(16,283)	(15,886)	(29,169)	(28,214)	(26,615)	(895)	(400)
24-Audit Total	(16,283)	(15,886)	(29,169)	(28,214)	(26,615)	(895)	(400)
25-FICA							
000-Nonspecified Area							
4-Revenues	481,944	539,722	512,209	510,155	512,579	549,704	561,472
5-Expenses	(497,667)	(500,260)	(533,056)	(500,716)	(543,027)	(553,403)	(563,411)
000-Nonspecified Area Total	(15,723)	39,462	(20,847)	9,439	(30,448)	(3,699)	(1,939)
25-FICA Total	(15,723)	39,462	(20,847)	9,439	(30,448)	(3,699)	(1,939)
26-IMRF							
000-Nonspecified Area							
4-Revenues	854,198	874,123	779,017	776,555	751,272	929,985	906,928
5-Expenses	(830,110)	(808,563)	(783,839)	(746,270)	(764,256)	(911,000)	(929,000)
000-Nonspecified Area Total	24,088	65,560	(4,822)	30,285	(12,984)	18,985	(22,072)
26-IMRF Total	24,088	65,560	(4,822)	30,285	(12,984)	18,985	(22,072)

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BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
30-Debt Service							
000-Nonspecified Area							
4-Revenues	4,910,844	4,950,152	5,056,892	5,042,696	5,149,848	5,266,805	5,446,206
5-Expenses	(4,859,689)	(4,942,590)	(5,061,146)	(5,061,304)	(5,232,070)	(5,319,476)	(5,495,417)
000-Nonspecified Area Total	51,154	7,562	(4,254)	(18,607)	(82,222)	(52,671)	(49,211)
30-Debt Service Total	51,154	7,562	(4,254)	(18,607)	(82,222)	(52,671)	(49,211)
40-Capital Projects							
000-Nonspecified Area							
4-Revenues	1,792,335	3,809,387	4,025,543	3,664,109	4,064,627	3,414,404	3,781,319
5-Expenses	(1,074,667)	(1,591,431)	(1,036,812)	(558,174)	(991,173)	(1,065,929)	(1,070,248)
000-Nonspecified Area Total	717,668	2,217,956	2,988,731	3,105,935	3,073,454	2,348,475	2,711,071
112-Lincoln Marsh							
5-Expenses			-	-	-	-	-
112-Lincoln Marsh Total			-	-	-	-	-
182-Service Center Project							
4-Revenues			-	-	-	-	-
5-Expenses			-	-	-	-	-
182-Service Center Project Total			-	-	-	-	-
183-Golf Service Center Project							
4-Revenues			-	-	-	-	-
183-Golf Service Center Project Total			-	-	-	-	-
184-Northside Park Lagoon Renovtn							
4-Revenues			-	-	-	-	-
5-Expenses	(375,517)	(48,920)	(50,000)	(50,000)	(25,000)	-	-
184-Northside Park Lagoon Renovt	(375,517)	(48,920)	(50,000)	(50,000)	(25,000)	-	-
185-Golf Course Renovatn Project							
4-Revenues			-	-	-	-	-
5-Expenses			-	-	-	-	-
185-Golf Course Renovatn Project Total			-	-	-	-	-
186-Overpass Construction Project							
4-Revenues	-	(1,679)	-	-	-	-	-
5-Expenses			-	-	-	-	-
186-Overpass Construction Project	-	(1,679)	-	-	-	-	-
187-Central Athletic Cntr Project							
4-Revenues	199,862	-	-	-	-	-	-
5-Expenses	(1,823,999)	(91,154)	(1,696,400)	(770,000)	(1,341,625)	(175,000)	-

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BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
187-Central Athletic Cntr Project To	(1,624,136)	(91,154)	(1,696,400)	(770,000)	(1,341,625)	(175,000)	-
188-Play for All Project							
4-Revenues	-	158,367	-	-	-	-	-
5-Expenses	-	(313,713)	(396,350)	(12,000)	(396,350)	(367,130)	(1,134,200)
188-Play for All Project Total	-	(155,346)	(396,350)	(12,000)	(396,350)	(367,130)	(1,134,200)
805-Atten							
5-Expenses	(303,049)	(10,022)	(180,000)	(145,000)	(43,000)	(118,000)	(43,000)
805-Atten Total	(303,049)	(10,022)	(180,000)	(145,000)	(43,000)	(118,000)	(43,000)
806-Briarpatch							
5-Expenses	(10,853)	-	-	-	-	-	-
806-Briarpatch Total	(10,853)	-	-	-	-	-	-
809-Brighton							
5-Expenses			(120,000)	(60,000)	(40,000)	-	-
809-Brighton Total			(120,000)	(60,000)	(40,000)	-	-
811-Manchester							
5-Expenses	(800)	-	(800)	(800)	(800)	-	-
811-Manchester Total	(800)	-	(800)	(800)	(800)	-	-
812-Central Park and.Athletic Ctr.							
5-Expenses			(20,000)	(20,000)	(20,000)	(622,005)	(20,000)
812-Central Park and.Athletic Ctr. Total			(20,000)	(20,000)	(20,000)	(622,005)	(20,000)
813-Cosley Zoo							
4-Revenues	-	25,000	-	-	-	-	-
5-Expenses	3,625	(41,720)	(53,600)	(20,000)	(1,039,835)	(117,500)	(115,000)
813-Cosley Zoo Total	3,625	(16,720)	(53,600)	(20,000)	(1,039,835)	(117,500)	(115,000)
815-Graf Park							
5-Expenses	(37,110)	(1,546)	-	-	(20,000)	(13,275)	(9,030)
815-Graf Park Total	(37,110)	(1,546)	-	-	(20,000)	(13,275)	(9,030)
816-Hawthorne Junction							
5-Expenses			-	-	-	(100,000)	-
816-Hawthorne Junction Total			-	-	-	(100,000)	-
817-Herrick							
5-Expenses			-	-	-	-	-
817-Herrick Total			-	-	-	-	-
818-Hoffman Park							
5-Expenses			-	-	(125,000)	-	-
818-Hoffman Park Total			-	-	(125,000)	-	-

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BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
819-Hurley Gardens							
5-Expenses			(20,000)	(20,000)	-	-	-
819-Hurley Gardens Total			(20,000)	(20,000)	-	-	-
820-Kelly Park							
5-Expenses	(12,000)	-	-	-	-	(175,000)	-
820-Kelly Park Total	(12,000)	-	-	-	-	(175,000)	-
822-Lincoln Marsh							
5-Expenses	(362,879)	(554,747)	(253,255)	(162,000)	(75,800)	(30,915)	(205,000)
822-Lincoln Marsh Total	(362,879)	(554,747)	(253,255)	(162,000)	(75,800)	(30,915)	(205,000)
825-Memorial Park							
4-Revenues	-	35,000	-	-	-	-	-
5-Expenses	-	-	(97,575)	(55,000)	-	-	(60,000)
825-Memorial Park Total	-	35,000	(97,575)	(55,000)	-	-	(60,000)
826-Northside Park							
5-Expenses	(25,879)	(33,183)	(76,130)	(15,000)	(327,085)	(27,500)	(48,375)
826-Northside Park Total	(25,879)	(33,183)	(76,130)	(15,000)	(327,085)	(27,500)	(48,375)
828-Rathje							
5-Expenses	(128,439)	-	(225,000)	(43,000)	(182,000)	-	-
828-Rathje Total	(128,439)	-	(225,000)	(43,000)	(182,000)	-	-
829-Hull							
5-Expenses			-	-	-	-	-
829-Hull Total			-	-	-	-	-
835-Seven Gables							
5-Expenses	(18,659)	-	-	-	(62,855)	(800,000)	-
835-Seven Gables Total	(18,659)	-	-	-	(62,855)	(800,000)	-
836-Prairie Path Park							
5-Expenses			-	-	-	-	(150,000)
836-Prairie Path Park Total			-	-	-	-	(150,000)
837-Sunnyside							
5-Expenses			-	-	(13,000)	-	-
837-Sunnyside Total			-	-	(13,000)	-	-
844-Arrowhead Golf Club							
5-Expenses	-	-	-	-	-	-	-
844-Arrowhead Golf Club Total	-	-	-	-	-	-	-
845-Scottdale Park							
5-Expenses			-	-	(200,000)	-	-

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BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
845-Scottsdale Park Total			-	-	(200,000)	-	-
846-CC and Rice and Blanchard							
5-Expenses	(70,027)	(155,186)	(467,910)	(313,910)	(441,875)	(353,000)	(324,955)
846-CC and Rice and Blanchard Total	(70,027)	(155,186)	(467,910)	(313,910)	(441,875)	(353,000)	(324,955)
849-Toohey Park							
5-Expenses	(800)	-	(800)	(800)	(800)	(30,800)	(800)
849-Toohey Park Total	(800)	-	(800)	(800)	(800)	(30,800)	(800)
850-Hillside Tot Lot							
5-Expenses			-	-	-	(125,000)	-
850-Hillside Tot Lot Total			-	-	-	(125,000)	-
851-Firefighters' Park							
5-Expenses	(81)	-	(200)	(200)	(200)	(200)	(200)
851-Firefighters' Park Total	(81)	-	(200)	(200)	(200)	(200)	(200)
852-Clocktower							
5-Expenses			(15,000)	(15,000)	(20,000)	-	-
852-Clocktower Total			(15,000)	(15,000)	(20,000)	-	-
853-Lucent Leased							
4-Revenues	1,500	5,000	-	-	-	-	150,000
5-Expenses			-	-	-	-	(300,000)
853-Lucent Leased Total	1,500	5,000	-	-	-	-	(150,000)
854-Historical Museum							
4-Revenues	-	5,000	-	-	125,000	-	-
5-Expenses	-	(11,517)	(610,800)	(47,500)	(135,000)	-	-
854-Historical Museum Total	-	(6,517)	(610,800)	(47,500)	(10,000)	-	-
855-Central Athletic Center							
5-Expenses	-	-	-	-	-	-	-
855-Central Athletic Center Total	-	-	-	-	-	-	-
856-Prairie Ave Building							
5-Expenses	(21,814)	-	(15,000)	-	-	-	-
856-Prairie Ave Building Total	(21,814)	-	(15,000)	-	-	-	-
40-Capital Projects Total	(2,269,249)	1,182,935	(1,310,089)	1,355,725	(1,311,771)	(706,850)	450,511
60-Golf Fund							
000-Nonspecified Area							
4-Revenues	1,594,857	1,912,813	1,814,669	1,815,688	2,036,872	2,286,849	2,481,094
5-Expenses	(6,153,899)	(6,265,808)	(7,334,702)	(7,098,280)	(8,341,316)	(8,492,086)	(8,737,139)
000-Nonspecified Area Total	(4,559,043)	(4,352,996)	(5,520,033)	(5,282,592)	(6,304,444)	(6,205,237)	(6,256,045)

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BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
415-Marketing							
4-Revenues			-	-	-	-	-
5-Expenses	(104,150)	(125,239)	(121,578)	(116,464)	(135,642)	(135,697)	(135,762)
415-Marketing Total	(104,150)	(125,239)	(121,578)	(116,464)	(135,642)	(135,697)	(135,762)
901-Banquet							
4-Revenues	2,402,164	2,418,500	2,563,000	2,563,000	2,614,260	2,718,968	2,775,000
5-Expenses	(507,981)	(570,324)	(595,887)	(538,661)	(551,058)	(546,481)	(558,565)
901-Banquet Total	1,894,183	1,848,177	1,967,113	2,024,339	2,063,202	2,172,487	2,216,435
902-Restaurant							
4-Revenues	2,266,259	2,531,784	2,472,521	2,472,521	2,524,111	2,578,584	2,613,021
5-Expenses	(563,340)	(597,415)	(580,794)	(589,576)	(584,888)	(612,422)	(620,895)
902-Restaurant Total	1,702,919	1,934,369	1,891,727	1,882,945	1,939,223	1,966,162	1,992,126
903-Beverage Cart							
4-Revenues	108,461	103,870	111,000	111,000	113,220	115,000	115,500
5-Expenses	(13,072)	(19,487)	(15,205)	(15,314)	(16,256)	(16,853)	(16,866)
903-Beverage Cart Total	95,389	84,384	95,795	95,687	96,964	98,147	98,634
904-Halfway House							
4-Revenues	145,586	154,271	147,500	147,500	150,450	153,000	157,000
5-Expenses	(10,147)	(12,228)	(11,217)	(11,002)	(11,931)	(12,489)	(12,496)
904-Halfway House Total	135,439	142,043	136,283	136,499	138,519	140,511	144,504
911-Pro Shop							
4-Revenues	173,883	165,111	148,000	148,022	148,000	148,000	148,000
5-Expenses	(190,861)	(208,437)	(236,559)	(234,453)	(257,588)	(258,499)	(263,015)
911-Pro Shop Total	(16,978)	(43,326)	(88,559)	(86,431)	(109,588)	(110,499)	(115,015)
912-Green Fees							
4-Revenues	1,977,822	1,939,394	2,212,875	2,212,875	2,213,875	2,321,375	2,321,375
5-Expenses	(341,803)	(330,833)	(383,748)	(364,563)	(389,097)	(399,446)	(397,035)
912-Green Fees Total	1,636,018	1,608,560	1,829,127	1,848,312	1,824,778	1,921,929	1,924,340
60-Golf Fund Total	783,778	1,095,972	189,874	502,294	(486,989)	(152,198)	(130,783)
70-Information Systems ISF							
000-Nonspecified Area							
4-Revenues	220,907	222,766	300,001	300,036	348,146	348,399	335,173
5-Expenses	(240,771)	(253,806)	(300,001)	(300,731)	(348,131)	(348,384)	(335,158)
000-Nonspecified Area Total	(19,864)	(31,041)	-	(695)	15	15	15
70-Information Systems ISF Total	(19,864)	(31,041)	-	(695)	15	15	15
75-Health Insurance							

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BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
000-Nonspecified Area							
4-Revenues	1,427,148	1,317,529	1,707,615	1,707,465	1,894,566	2,007,562	2,127,332
5-Expenses	(1,427,148)	(1,317,529)	(1,709,465)	(1,709,165)	(1,946,666)	(2,062,662)	(2,185,712)
000-Nonspecified Area Total	-	-	(1,850)	(1,700)	(52,100)	(55,100)	(58,380)
75-Health Insurance Total	-	-	(1,850)	(1,700)	(52,100)	(55,100)	(58,380)
Grand Total	130,130	2,320,305	(2,024,588)	1,249,294	(3,394,601)	(1,988,073)	(625,132)

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REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
10-General							
4-Revenues							
41-Taxes	3,603,043	3,693,694	3,845,110	3,830,000	3,934,092	3,954,490	4,094,536
42-Charges for Services	149,930	262,533	293,700	247,899	266,000	266,900	269,350
43-Debt Proceeds			0	-	-	-	-
44-Rentals	86,980	82,545	89,000	91,850	93,750	94,250	94,250
45-Product Sales	28,972	30,033	15,000	11,153	25,500	25,506	25,518
46-Grants & Donations	149,644	158,345	181,023	147,000	155,000	152,700	153,000
47-Misc. Income	15,508	16,839	600	10,308	5,759	5,750	5,750
48-Interest Income	6,472	8,432	4,500	5,000	6,500	6,500	6,500
49-Transfers In	10,000	10,000	10,000	10,000	-	-	-
4-Revenues Total	4,050,549	4,262,420	4,438,933	4,353,210	4,486,601	4,506,096	4,648,904
5-Expenses							
51-Salaries & Wages	(1,856,985)	(1,835,191)	(2,077,815)	(1,843,731)	(2,114,671)	(2,148,667)	(2,191,107)
52-Contractual Services	(919,920)	(887,113)	(1,089,230)	(1,057,740)	(1,182,995)	(1,226,478)	(1,272,055)
53-Supplies	(402,198)	(468,480)	(487,580)	(491,978)	(560,554)	(561,838)	(563,366)
54-Other Charges	(85,765)	(103,561)	(129,167)	(131,727)	(173,925)	(173,851)	(174,228)
57-Capital	(138,588)	(109,855)	(174,230)	(129,975)	(204,900)	(305,615)	(607,700)
59-Transfers Out	(200,796)	(500,000)	(500,000)	(500,000)	(500,000)	(450,000)	(550,000)
5-Expenses Total	(3,604,252)	(3,904,200)	(4,458,021)	(4,155,151)	(4,737,046)	(4,866,450)	(5,358,456)
10-General Total	446,297	358,219	(19,088)	198,059	(250,445)	(360,354)	(709,552)
20-Recreation							
4-Revenues							
41-Taxes	3,552,360	3,647,243	3,798,452	3,790,000	3,885,885	3,906,283	4,046,329
42-Charges for Services	4,769,046	4,650,378	4,793,913	4,672,027	4,955,172	5,035,314	5,118,541
44-Rentals	181,937	231,397	203,452	233,729	249,302	253,282	257,337
45-Product Sales	180,915	185,975	206,557	185,875	201,501	202,867	204,260
46-Grants & Donations	28,477	26,985	26,600	27,600	27,650	28,203	28,767
47-Misc. Income	30,453	(8,899)	26,500	28,613	19,000	19,000	19,000
48-Interest Income	19,896	21,583	15,000	20,000	20,000	20,000	20,000
49-Transfers In			85,000	-	124,590	125,509	126,439
4-Revenues Total	8,763,084	8,754,663	9,155,474	8,957,844	9,483,100	9,590,457	9,820,673
5-Expenses							
51-Salaries & Wages	(3,719,936)	(3,771,337)	(3,902,439)	(3,796,970)	(4,162,330)	(4,220,099)	(4,291,031)
52-Contractual Services	(2,547,154)	(2,455,884)	(2,882,002)	(2,862,128)	(3,116,913)	(3,197,042)	(3,288,043)
53-Supplies	(812,118)	(793,585)	(896,742)	(874,304)	(1,035,968)	(1,027,465)	(1,052,569)

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REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
54-Other Charges	(169,470)	(204,317)	(231,246)	(198,800)	(236,213)	(238,363)	(240,545)
57-Capital	(207,551)	(16,454)	0	-	-	(3,615)	-
59-Transfers Out	(510,000)	(2,010,000)	(2,010,000)	(2,010,000)	(2,000,000)	(1,500,000)	(982,000)
5-Expenses Total	(7,966,230)	(9,251,577)	(9,922,429)	(9,742,201)	(10,551,423)	(10,186,584)	(9,854,187)
20-Recreation Total	796,854	(496,915)	(766,955)	(784,358)	(1,068,323)	(596,127)	(33,514)
21-Special Recreation							
4-Revenues							
41-Taxes	865,113	828,235	811,429	803,000	803,457	803,457	803,457
47-Misc. Income	-	(6,525)	0	-	-	-	-
48-Interest Income	603	526	350	-	50	50	50
49-Transfers In			0	-	-	-	-
4-Revenues Total	865,717	822,236	811,779	803,000	803,507	803,507	803,507
5-Expenses							
51-Salaries & Wages			0	-	-	-	-
52-Contractual Services			0	-	-	-	-
53-Supplies			0	-	-	-	-
57-Capital	(873,628)	(805,138)	(873,630)	(873,630)	(873,630)	(873,630)	(873,630)
5-Expenses Total	(873,628)	(805,138)	(873,630)	(873,630)	(873,630)	(873,630)	(873,630)
21-Special Recreation Total	(7,911)	17,098	(61,851)	(70,630)	(70,123)	(70,123)	(70,123)
22-Cosley Zoo							
4-Revenues							
41-Taxes	775,021	809,848	850,472	845,000	871,148	874,083	904,928
42-Charges for Services	302,877	334,920	318,490	344,350	357,140	358,800	359,500
44-Rentals	27,680	41,548	38,300	40,400	42,000	42,000	42,000
45-Product Sales	501	1,135	913	1,100	1,130	1,130	1,130
46-Grants & Donations	82,173	71,191	105,500	50,500	40,500	40,500	40,500
47-Misc. Income	348	8,172	0	226	-	-	-
48-Interest Income	233	424	0	1	200	200	200
49-Transfers In	200,796	-	0	-	-	-	-
4-Revenues Total	1,389,629	1,267,238	1,313,675	1,281,577	1,312,118	1,316,713	1,348,258
5-Expenses							
51-Salaries & Wages	(761,856)	(761,390)	(819,281)	(747,281)	(797,614)	(811,454)	(827,692)
52-Contractual Services	(227,087)	(237,724)	(306,020)	(297,426)	(312,802)	(326,057)	(339,820)
53-Supplies	(118,627)	(104,423)	(142,427)	(135,786)	(136,252)	(138,617)	(139,888)
54-Other Charges	(33,128)	(33,780)	(49,380)	(49,175)	(50,335)	(48,975)	(49,475)
57-Capital	(477)	(1,092)	0	-	-	-	-

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REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
59-Transfers Out			0	-	-	-	-
5-Expenses Total	(1,141,175)	(1,138,409)	(1,317,109)	(1,229,668)	(1,297,003)	(1,325,103)	(1,356,874)
22-Cosley Zoo Total	248,455	128,829	(3,434)	51,909	15,115	(8,390)	(8,616)
23-Liability							
4-Revenues							
41-Taxes	650,426	527,108	599,307	597,000	580,684	611,529	639,389
46-Grants & Donations	-	450	0	-	-	-	-
47-Misc. Income	8	(2,945)	0	21	5	-	-
48-Interest Income	1,442	1,191	700	1,000	600	600	600
49-Transfers In			0	-	-	-	-
4-Revenues Total	651,876	525,805	600,007	598,021	581,289	612,129	639,989
5-Expenses							
51-Salaries & Wages			0	-	-	-	-
52-Contractual Services	(533,869)	(546,818)	(581,111)	(581,235)	(588,000)	(601,794)	(620,058)
53-Supplies	(9,473)	(10,478)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
54-Other Charges			0	-	-	-	-
57-Capital			0	-	-	-	-
5-Expenses Total	(543,342)	(557,296)	(592,111)	(592,235)	(599,000)	(612,794)	(631,058)
23-Liability Total	108,534	(31,491)	7,896	5,786	(17,711)	(665)	8,931
24-Audit							
4-Revenues							
41-Taxes	4,224	2,019	995	2,000	3,999	29,869	30,864
47-Misc. Income	-	(1,061)	0	-	-	-	-
48-Interest Income	293	235	200	150	200	200	200
49-Transfers In			0	-	-	-	-
4-Revenues Total	4,517	1,194	1,195	2,150	4,199	30,069	31,064
5-Expenses							
51-Salaries & Wages			(2,964)	(2,964)	(2,964)	(2,964)	(2,964)
52-Contractual Services	(20,800)	(17,080)	(27,400)	(27,400)	(27,850)	(28,000)	(28,500)
53-Supplies			0	-	-	-	-
54-Other Charges			0	-	-	-	-
5-Expenses Total	(20,800)	(17,080)	(30,364)	(30,364)	(30,814)	(30,964)	(31,464)
24-Audit Total	(16,283)	(15,886)	(29,169)	(28,214)	(26,615)	(895)	(400)
25-FICA							
4-Revenues							
41-Taxes	481,142	543,672	511,509	509,555	511,979	549,104	560,872

The revenues reflected on this page do not include any reduction in taxes for Governor Rauner's proposed tax freeze. If that freeze passes, the taxes in the General, Recreation and Zoo funds would be reduced.

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
47-Misc. Income	-	(4,605)	0	-	-	-	-
48-Interest Income	802	655	700	600	600	600	600
49-Transfers In			0	-	-	-	-
4-Revenues Total	481,944	539,722	512,209	510,155	512,579	549,704	561,472
5-Expenses							
52-Contractual Services	(497,667)	(500,260)	(533,056)	(500,716)	(543,027)	(553,403)	(563,411)
5-Expenses Total	(497,667)	(500,260)	(533,056)	(500,716)	(543,027)	(553,403)	(563,411)
25-FICA Total	(15,723)	39,462	(20,847)	9,439	(30,448)	(3,699)	(1,939)
26-IMRF							
4-Revenues							
41-Taxes	852,814	880,941	778,017	775,555	750,672	929,385	906,328
47-Misc. Income	-	(8,095)	0	-	-	-	-
48-Interest Income	1,384	1,277	1,000	1,000	600	600	600
4-Revenues Total	854,198	874,123	779,017	776,555	751,272	929,985	906,928
5-Expenses							
52-Contractual Services	(830,110)	(808,563)	(783,839)	(746,270)	(764,256)	(911,000)	(929,000)
5-Expenses Total	(830,110)	(808,563)	(783,839)	(746,270)	(764,256)	(911,000)	(929,000)
26-IMRF Total	24,088	65,560	(4,822)	30,285	(12,984)	18,985	(22,072)
30-Debt Service							
4-Revenues							
41-Taxes	4,181,940	4,269,130	4,336,358	4,336,358	4,429,952	4,553,892	4,748,326
43-Debt Proceeds	586,087	585,818	572,328	572,328	575,054	571,942	561,384
46-Grants & Donations	137,838	136,689	144,455	133,910	140,841	136,972	132,496
47-Misc. Income	-	(47,783)	0	-	-	-	-
48-Interest Income	4,979	6,298	3,750	100	4,000	4,000	4,000
49-Transfers In			0	-	-	-	-
4-Revenues Total	4,910,844	4,950,152	5,056,892	5,042,696	5,149,848	5,266,805	5,446,206
5-Expenses							
52-Contractual Services	(4,859,689)	(4,942,590)	(5,061,146)	(5,061,304)	(5,232,070)	(5,319,476)	(5,495,417)
54-Other Charges			0	-	-	-	-
59-Transfers Out			0	-	-	-	-
5-Expenses Total	(4,859,689)	(4,942,590)	(5,061,146)	(5,061,304)	(5,232,070)	(5,319,476)	(5,495,417)
30-Debt Service Total	51,154	7,562	(4,254)	(18,607)	(82,222)	(52,671)	(49,211)
40-Capital Projects							
4-Revenues							
41-Taxes			0	-	-	-	-

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REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
42-Charges for Services			0	-	-	-	-
43-Debt Proceeds	829,913	861,327	912,088	938,188	954,742	983,739	1,001,584
44-Rentals	57,624	44,073	42,885	42,885	42,885	42,885	42,885
45-Product Sales	11,680	5,600	7,200	10,400	10,400	10,400	10,400
46-Grants & Donations	503,098	606,815	550,370	162,370	671,350	417,130	1,334,200
47-Misc. Income	73,690	6,580	0	266	250	250	250
48-Interest Income	17,692	11,680	13,000	10,000	10,000	10,000	10,000
49-Transfers In	500,000	2,500,000	2,500,000	2,500,000	2,500,000	1,950,000	1,532,000
4-Revenues Total	1,993,698	4,036,074	4,025,543	3,664,109	4,189,627	3,414,404	3,931,319
5-Expenses							
51-Salaries & Wages	(152,339)	(163,761)	(174,593)	(171,655)	(159,075)	(162,456)	(165,907)
52-Contractual Services	(92,626)	(179,703)	(155,170)	(52,443)	(150,241)	(146,789)	(121,731)
53-Supplies	(105,175)	(100,884)	(356,561)	(273,136)	(433,907)	(310,084)	(228,770)
54-Other Charges	(5,224)	(4,969)	(10,200)	(8,650)	(10,200)	(11,400)	(10,200)
57-Capital	(3,907,582)	(2,403,822)	(4,639,108)	(1,802,500)	(4,747,975)	(3,490,525)	(2,954,200)
59-Transfers Out			0	-	-	-	-
5-Expenses Total	(4,262,947)	(2,853,139)	(5,335,632)	(2,308,384)	(5,501,398)	(4,121,254)	(3,480,808)
40-Capital Projects Total	(2,269,249)	1,182,935	(1,310,089)	1,355,725	(1,311,771)	(706,850)	450,511
60-Golf Fund							
4-Revenues							
41-Taxes	1,294,664	1,480,469	1,480,469	1,480,469	1,687,689	1,930,431	2,122,794
42-Charges for Services	1,767,890	1,909,655	2,175,925	2,175,925	2,188,007	2,285,243	2,287,125
44-Rentals	332,337	321,955	366,750	366,750	366,750	384,250	384,250
45-Product Sales	5,207,156	5,324,449	5,403,521	5,403,521	5,510,521	5,670,392	5,760,521
46-Grants & Donations	2,578	203,800	0	-	-	-	-
47-Misc. Income	55,760	(24,659)	37,900	34,941	38,821	42,460	47,300
48-Interest Income	8,647	10,073	5,000	9,000	9,000	9,000	9,000
49-Transfers In			0	-	-	-	-
4-Revenues Total	8,669,032	9,225,742	9,469,565	9,470,606	9,800,788	10,321,776	10,610,990
5-Expenses							
51-Salaries & Wages	(2,745,097)	(2,840,961)	(3,041,423)	(2,985,590)	(3,455,634)	(3,531,714)	(3,609,937)
52-Contractual Services	(2,085,159)	(2,027,061)	(3,183,748)	(3,157,572)	(3,427,595)	(3,744,004)	(3,988,632)
53-Supplies	(1,995,568)	(2,127,613)	(2,228,575)	(2,228,320)	(2,334,676)	(2,326,820)	(2,332,888)
54-Other Charges	(202,044)	(266,195)	(264,630)	(268,830)	(295,872)	(291,072)	(296,401)
57-Capital	(857,385)	(867,941)	(561,315)	(328,000)	(774,000)	(580,365)	(513,915)
59-Transfers Out			0	-	-	-	-

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REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
5-Expenses Total	(7,885,254)	(8,129,770)	(9,279,691)	(8,968,312)	(10,287,777)	(10,473,974)	(10,741,773)
60-Golf Fund Total	783,778	1,095,972	189,874	502,294	(486,989)	(152,198)	(130,783)
70-Information Systems ISF							
4-Revenues							
42-Charges for Services	220,854	222,741	300,001	300,000	348,131	348,384	335,158
43-Debt Proceeds			0	-	-	-	-
47-Misc. Income	7	-	0	16	15	15	15
48-Interest Income	46	25	0	20	-	-	-
49-Transfers In			0	-	-	-	-
4-Revenues Total	220,907	222,766	300,001	300,036	348,146	348,399	335,173
5-Expenses							
52-Contractual Services	(176,887)	(188,724)	(266,927)	(221,232)	(275,131)	(280,034)	(282,158)
53-Supplies	(30,218)	(34,041)	(33,074)	(79,499)	(73,000)	(68,350)	(53,000)
57-Capital	(33,666)	(31,041)	0	-	-	-	-
5-Expenses Total	(240,771)	(253,806)	(300,001)	(300,731)	(348,131)	(348,384)	(335,158)
70-Information Systems ISF Total	(19,864)	(31,041)	0	(695)	15	15	15
75-Health Insurance							
4-Revenues							
42-Charges for Services	1,347,866	1,102,851	1,582,215	1,592,160	1,764,066	1,869,262	1,980,764
47-Misc. Income	78,348	213,951	124,750	114,805	130,000	137,800	146,068
48-Interest Income	934	727	650	500	500	500	500
49-Transfers In			0	-	-	-	-
4-Revenues Total	1,427,148	1,317,529	1,707,615	1,707,465	1,894,566	2,007,562	2,127,332
5-Expenses							
52-Contractual Services	(1,427,148)	(1,317,529)	(1,709,465)	(1,709,165)	(1,946,666)	(2,062,662)	(2,185,712)
5-Expenses Total	(1,427,148)	(1,317,529)	(1,709,465)	(1,709,165)	(1,946,666)	(2,062,662)	(2,185,712)
75-Health Insurance Total	-	-	(1,850)	(1,700)	(52,100)	(55,100)	(58,380)
Grand Total	130,130	2,320,305	(2,024,588)	1,249,294	(3,394,601)	(1,988,073)	(625,132)

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TOTAL REVENUES AND EXPENDITURES BY OBJECT FOR ALL FUNDS
breaking out health insurance, utilities, and computer services

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	2015 Projections	2016 Budget	2017 Budget	2018 Budget
10-General							
4-Revenues							
4-Revenues	4,050,549	4,292,227	4,438,933	4,353,210	4,486,601	4,506,096	4,648,904
4-Revenues Total	4,050,549	4,292,227	4,438,933	4,353,210	4,486,601	4,506,096	4,648,904
5-Expenses							
51-Salary and Wages	(1,856,985)	(1,835,191)	(2,077,815)	(1,843,731)	(2,114,671)	(2,148,667)	(2,191,107)
52-Computer Services	(48,219)	(43,118)	(61,475)	(61,474)	(78,034)	(78,947)	(79,408)
52-Contractual Services	(328,900)	(365,332)	(388,096)	(359,733)	(411,846)	(420,988)	(426,956)
52-Health & Life Insurance	(410,599)	(329,863)	(463,709)	(463,709)	(507,136)	(531,848)	(563,581)
52-Utilities	(132,202)	(148,800)	(175,950)	(172,824)	(185,980)	(194,695)	(202,110)
53-Supplies	(402,113)	(467,999)	(486,980)	(491,378)	(559,954)	(561,220)	(562,729)
54-Other Charges	(85,765)	(103,561)	(129,167)	(131,727)	(173,925)	(173,851)	(174,228)
57-Capital	(138,588)	(109,855)	(174,230)	(129,975)	(204,900)	(305,615)	(607,700)
59-Transfers Out	(200,796)	(500,000)	(500,000)	(500,000)	(500,000)	(450,000)	(550,000)
5-Expenses Total	(3,604,167)	(3,903,719)	(4,457,421)	(4,154,551)	(4,736,446)	(4,865,832)	(5,357,819)
10-General Total	446,382	388,508	(18,488)	198,659	(249,845)	(359,736)	(708,915)
20-Recreation							
4-Revenues							
4-Revenues	8,763,084	8,793,315	9,155,474	8,957,844	9,483,100	9,590,457	9,820,673
4-Revenues Total	8,763,084	8,793,315	9,155,474	8,957,844	9,483,100	9,590,457	9,820,673
5-Expenses							
51-Salary and Wages	(3,719,936)	(3,771,337)	(3,902,439)	(3,796,970)	(4,162,330)	(4,220,099)	(4,291,031)
52-Computer Services	(64,799)	(63,584)	(88,390)	(88,390)	(108,106)	(109,613)	(110,537)
52-Contractual Services	(1,486,469)	(1,455,753)	(1,641,504)	(1,569,490)	(1,671,076)	(1,692,117)	(1,713,697)
52-Health & Life Insurance	(456,345)	(332,376)	(494,910)	(501,951)	(599,142)	(626,574)	(663,956)
52-Utilities	(539,541)	(604,172)	(657,198)	(702,297)	(738,588)	(768,738)	(799,853)
53-Supplies	(812,118)	(793,585)	(896,742)	(874,304)	(1,035,968)	(1,027,465)	(1,052,569)
54-Other Charges	(169,470)	(204,317)	(231,246)	(198,800)	(236,213)	(238,363)	(240,545)
57-Capital	(207,551)	(16,454)	-	-	-	(3,615)	-
59-Transfers Out	(510,000)	(2,010,000)	(2,010,000)	(2,010,000)	(2,000,000)	(1,500,000)	(982,000)
5-Expenses Total	(7,966,230)	(9,251,577)	(9,922,429)	(9,742,201)	(10,551,423)	(10,186,584)	(9,854,187)

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TOTAL REVENUES AND EXPENDITURES BY OBJECT FOR ALL FUNDS
breaking out health insurance, utilities, and computer services

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
20-Recreation Total	796,854	(458,262)	(766,955)	(784,358)	(1,068,323)	(596,127)	(33,514)
21-Special Recreation							
4-Revenues							
4-Revenues	865,717	828,760	811,779	803,000	803,507	803,507	803,507
4-Revenues Total	865,717	828,760	811,779	803,000	803,507	803,507	803,507
5-Expenses							
51-Salary and Wages			-	-	-	-	-
52-Contractual Services			-	-	-	-	-
53-Supplies			-	-	-	-	-
57-Capital	(873,628)	(805,138)	(873,630)	(873,630)	(873,630)	(873,630)	(873,630)
5-Expenses Total	(873,628)	(805,138)	(873,630)	(873,630)	(873,630)	(873,630)	(873,630)
21-Special Recreation Total	(7,911)	23,622	(61,851)	(70,630)	(70,123)	(70,123)	(70,123)
22-Cosley Zoo							
4-Revenues							
4-Revenues	1,389,629	1,271,589	1,313,675	1,281,577	1,312,118	1,316,713	1,348,258
4-Revenues Total	1,389,629	1,271,589	1,313,675	1,281,577	1,312,118	1,316,713	1,348,258
5-Expenses							
51-Salary and Wages	(761,856)	(761,390)	(819,281)	(747,281)	(797,614)	(811,454)	(827,692)
52-Computer Services	(15,148)	(13,675)	(14,837)	(14,838)	(19,052)	(19,286)	(19,411)
52-Contractual Services	(45,132)	(44,442)	(53,542)	(44,545)	(51,363)	(52,616)	(53,761)
52-Health & Life Insurance	(104,827)	(105,352)	(156,971)	(156,969)	(148,334)	(155,797)	(165,091)
52-Utilities	(61,979)	(74,255)	(80,670)	(81,074)	(94,053)	(98,358)	(101,558)
53-Supplies	(117,689)	(104,214)	(141,427)	(134,786)	(135,402)	(137,617)	(138,888)
54-Other Charges	(33,128)	(33,780)	(49,380)	(49,175)	(50,335)	(48,975)	(49,475)
57-Capital	(477)	(1,092)	-	-	-	-	-
59-Transfers Out			-	-	-	-	-
5-Expenses Total	(1,140,237)	(1,138,200)	(1,316,109)	(1,228,668)	(1,296,153)	(1,324,103)	(1,355,874)
22-Cosley Zoo Total	249,393	133,389	(2,434)	52,909	15,965	(7,390)	(7,616)

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TOTAL REVENUES AND EXPENDITURES BY OBJECT FOR ALL FUNDS
breaking out health insurance, utilities, and computer services

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
23-Liability							
4-Revenues							
4-Revenues	651,876	528,750	600,007	598,021	581,289	612,129	639,989
4-Revenues Total	651,876	528,750	600,007	598,021	581,289	612,129	639,989
5-Expenses							
51-Salary and Wages			-	-	-	-	-
52-Contractual Services	(533,869)	(546,818)	(581,111)	(581,235)	(588,000)	(601,794)	(620,058)
53-Supplies	(9,473)	(10,478)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
54-Other Charges			-	-	-	-	-
57-Capital			-	-	-	-	-
5-Expenses Total	(543,342)	(557,296)	(592,111)	(592,235)	(599,000)	(612,794)	(631,058)
23-Liability Total	108,534	(28,546)	7,896	5,786	(17,711)	(665)	8,931
24-Audit							
4-Revenues							
4-Revenues	4,517	2,255	1,195	2,150	4,199	30,069	31,064
4-Revenues Total	4,517	2,255	1,195	2,150	4,199	30,069	31,064
5-Expenses							
51-Salary and Wages			(2,964)	(2,964)	(2,964)	(2,964)	(2,964)
52-Contractual Services	(20,800)	(17,080)	(27,400)	(27,400)	(27,850)	(28,000)	(28,500)
53-Supplies			-	-	-	-	-
54-Other Charges			-	-	-	-	-
5-Expenses Total	(20,800)	(17,080)	(30,364)	(30,364)	(30,814)	(30,964)	(31,464)
24-Audit Total	(16,283)	(14,825)	(29,169)	(28,214)	(26,615)	(895)	(400)
25-FICA							
4-Revenues							
4-Revenues	481,944	544,327	512,209	510,155	512,579	549,704	561,472
4-Revenues Total	481,944	544,327	512,209	510,155	512,579	549,704	561,472

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TOTAL REVENUES AND EXPENDITURES BY OBJECT FOR ALL FUNDS
breaking out health insurance, utilities, and computer services

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
5-Expenses							
52-Contractual Services	(497,667)	(500,260)	(533,056)	(500,716)	(543,027)	(553,403)	(563,411)
5-Expenses Total	(497,667)	(500,260)	(533,056)	(500,716)	(543,027)	(553,403)	(563,411)
25-FICA Total	(15,723)	44,067	(20,847)	9,439	(30,448)	(3,699)	(1,939)
26-IMRF							
4-Revenues							
4-Revenues	854,198	882,218	779,017	776,555	751,272	929,985	906,928
4-Revenues Total	854,198	882,218	779,017	776,555	751,272	929,985	906,928
5-Expenses							
52-Contractual Services	(830,110)	(808,563)	(783,839)	(746,270)	(764,256)	(911,000)	(929,000)
5-Expenses Total	(830,110)	(808,563)	(783,839)	(746,270)	(764,256)	(911,000)	(929,000)
26-IMRF Total	24,088	73,655	(4,822)	30,285	(12,984)	18,985	(22,072)
30-Debt Service							
4-Revenues							
4-Revenues	4,910,844	4,997,935	5,056,892	5,042,696	5,149,848	5,266,805	5,446,206
4-Revenues Total	4,910,844	4,997,935	5,056,892	5,042,696	5,149,848	5,266,805	5,446,206
5-Expenses							
52-Contractual Services	(4,859,689)	(4,942,590)	(5,061,146)	(5,061,304)	(5,232,070)	(5,319,476)	(5,495,417)
54-Other Charges			-	-	-	-	-
59-Transfers Out			-	-	-	-	-
5-Expenses Total	(4,859,689)	(4,942,590)	(5,061,146)	(5,061,304)	(5,232,070)	(5,319,476)	(5,495,417)
30-Debt Service Total	51,154	55,345	(4,254)	(18,607)	(82,222)	(52,671)	(49,211)
40-Capital Projects							
4-Revenues							
4-Revenues	1,982,018	4,041,701	4,018,343	3,653,709	4,179,227	3,404,004	3,920,919
4-Revenues Total	1,982,018	4,041,701	4,018,343	3,653,709	4,179,227	3,404,004	3,920,919

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TOTAL REVENUES AND EXPENDITURES BY OBJECT FOR ALL FUNDS
breaking out health insurance, utilities, and computer services

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	2015 Projections	2016 Budget	2017 Budget	2018 Budget
5-Expenses							
51-Salary and Wages	(152,339)	(163,761)	(174,593)	(171,655)	(159,075)	(162,456)	(165,907)
52-Computer Services	(4,935)	(4,890)	(8,330)	(8,330)	(11,204)	(15,428)	(15,446)
52-Contractual Services	(53,370)	(149,288)	(114,427)	(12,850)	(98,675)	(88,610)	(61,000)
52-Health & Life Insurance	(32,225)	(23,090)	(29,803)	(29,803)	(38,040)	(40,308)	(42,713)
52-Utilities	(2,096)	(2,435)	(2,610)	(1,460)	(2,323)	(2,443)	(2,573)
53-Supplies	(105,175)	(100,884)	(356,561)	(273,136)	(153,412)	(142,394)	(138,910)
54-Other Charges	(5,224)	(4,969)	(10,200)	(8,650)	(10,200)	(11,400)	(10,200)
57-Capital	(3,907,582)	(2,403,822)	(4,639,108)	(1,802,500)	(4,747,975)	(3,490,525)	(2,954,200)
59-Transfers Out			-	-	-	-	-
5-Expenses Total	(4,262,947)	(2,853,139)	(5,335,632)	(2,308,384)	(5,220,903)	(3,953,564)	(3,390,948)
40-Capital Projects Total	(2,280,929)	1,188,561	(1,317,289)	1,345,325	(1,041,676)	(549,560)	529,971
60-Golf Fund							
4-Revenues							
4-Revenues	8,669,032	9,104,233	9,292,565	9,293,606	9,619,906	10,133,658	10,420,990
4-Revenues Total	8,669,032	9,104,233	9,292,565	9,293,606	9,619,906	10,133,658	10,420,990
5-Expenses							
51-Salary and Wages	(2,745,097)	(2,840,961)	(3,041,423)	(2,985,590)	(3,455,634)	(3,531,714)	(3,609,937)
52-Computer Services	(42,845)	(38,540)	(47,470)	(47,470)	(58,736)	(56,760)	(57,357)
52-Contractual Services	(1,499,885)	(1,443,950)	(2,422,619)	(2,407,555)	(2,620,174)	(2,905,447)	(3,104,802)
52-Health & Life Insurance	(343,869)	(312,170)	(439,619)	(439,617)	(462,753)	(477,870)	(506,356)
52-Utilities	(198,560)	(232,401)	(274,040)	(262,930)	(285,933)	(303,928)	(320,118)
53-Supplies	(1,995,568)	(2,127,613)	(2,228,575)	(2,228,320)	(2,334,676)	(2,326,820)	(2,332,888)
54-Other Charges	(202,044)	(266,195)	(264,630)	(268,830)	(295,872)	(291,072)	(296,401)
57-Capital	(857,385)	(867,941)	(561,315)	(328,000)	(774,000)	(580,365)	(513,915)
59-Transfers Out			-	-	-	-	-
5-Expenses Total	(7,885,254)	(8,129,770)	(9,279,691)	(8,968,312)	(10,287,777)	(10,473,974)	(10,741,773)
60-Golf Fund Total	783,778	974,463	12,874	325,294	(667,871)	(340,316)	(320,783)
70-Information Systems ISF							
4-Revenues							

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TOTAL REVENUES AND EXPENDITURES BY OBJECT FOR ALL FUNDS
breaking out health insurance, utilities, and computer services

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
4-Revenues	220,907	222,766	300,001	300,036	348,146	348,399	335,173
4-Revenues Total	220,907	222,766	300,001	300,036	348,146	348,399	335,173
5-Expenses							
52-Computer Services	(175,670)	(187,460)	(266,927)	(220,502)	(275,131)	(280,034)	(282,158)
52-Contractual Services	(730)	(730)	-	(730)	-	-	-
52-Utilities	(488)	(534)	-	-	-	-	-
53-Supplies	(30,218)	(34,041)	(33,074)	(79,499)	(73,000)	(68,350)	(53,000)
57-Capital	(33,666)	(31,041)	-	-	-	-	-
5-Expenses Total	(240,771)	(253,806)	(300,001)	(300,731)	(348,131)	(348,384)	(335,158)
70-Information Systems ISF Total	(19,864)	(31,041)	-	(695)	15	15	15
75-Health Insurance							
4-Revenues							
4-Revenues	1,427,148	1,325,376	1,707,615	1,707,465	1,894,566	2,007,562	2,127,332
4-Revenues Total	1,427,148	1,325,376	1,707,615	1,707,465	1,894,566	2,007,562	2,127,332
5-Expenses							
52-Contractual Services	(2,038)	(1,934)	(2,500)	(2,200)	(2,600)	(2,600)	(2,700)
52-Health & Life Insurance	(1,425,110)	(1,315,595)	(1,706,965)	(1,706,965)	(1,944,066)	(2,060,062)	(2,183,012)
5-Expenses Total	(1,427,148)	(1,317,529)	(1,709,465)	(1,709,165)	(1,946,666)	(2,062,662)	(2,185,712)
75-Health Insurance Total	-	7,847	(1,850)	(1,700)	(52,100)	(55,100)	(58,380)
Grand Total	119,473	2,356,784	(2,207,188)	1,063,494	(3,303,938)	(2,017,283)	(734,036)

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SPECIAL EVENTS

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
1900-Special Events-Miscellaneous							
4-Revenues							
42-Charges for Services	-	-	-	-	-	-	-
45-Product Sales	-	562	-	-	-	-	-
4-Revenues Total	-	562	-	-	-	-	-
5-Expenses							
51-Salaries & Wages	-	(4,650)	(2,921)	-	-	-	-
52-Contractual Services	-	(199)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
53-Supplies	-	(956)	(10,000)	(1,000)	(5,000)	(5,000)	(5,000)
5-Expenses Total	-	(5,805)	(13,921)	(2,000)	(6,000)	(6,000)	(6,000)
1900-Special Events-Miscellaneous Total	-	(5,244)	(13,921)	(2,000)	(6,000)	(6,000)	(6,000)
1901-Kite Event							
4-Revenues							
42-Charges for Services	150	3,584	3,500	3,875	3,500	3,500	3,500
45-Product Sales	-	570	1,000	703	1,000	1,000	1,000
4-Revenues Total	150	4,154	4,500	4,578	4,500	4,500	4,500
5-Expenses							
51-Salaries & Wages	-	-	(724)	(724)	(500)	(500)	(500)
52-Contractual Services	(495)	(2,057)	(2,000)	(2,064)	(2,500)	(2,500)	(2,500)
53-Supplies	(444)	(489)	(776)	(776)	(500)	(500)	(500)
5-Expenses Total	(939)	(2,546)	(3,500)	(3,564)	(3,500)	(3,500)	(3,500)
1901-Kite Event Total	(789)	1,608	1,000	1,014	1,000	1,000	1,000
1902-4th of July							
4-Revenues							
42-Charges for Services	42,300	44,889	42,000	43,869	42,000	42,000	42,000
45-Product Sales	22	-	500	-	300	300	300
4-Revenues Total	42,322	44,889	42,500	43,869	42,300	42,300	42,300
5-Expenses							
51-Salaries & Wages	(4,902)	(5,187)	(6,203)	(6,203)	(7,203)	(7,203)	(7,203)

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SPECIAL EVENTS

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
52-Contractual Services	(27,860)	(28,894)	(30,197)	(31,822)	(30,500)	(30,500)	(30,500)
53-Supplies	(2,305)	(3,498)	(4,303)	(4,200)	(4,500)	(4,500)	(4,500)
5-Expenses Total	(35,067)	(37,579)	(40,703)	(42,225)	(42,203)	(42,203)	(42,203)
1902-4th of July Total	7,254	7,310	1,797	1,644	97	97	97
1903-Ale Fest							
4-Revenues							
42-Charges for Services	56,578	70,249	81,500	79,427	72,000	72,000	72,000
45-Product Sales	17,473	16,549	5,000	5,000	15,000	15,000	15,000
4-Revenues Total	74,050	86,798	86,500	84,427	87,000	87,000	87,000
5-Expenses							
51-Salaries & Wages	(2,773)	(3,567)	(3,961)	(3,961)	(4,075)	(4,075)	(4,075)
52-Contractual Services	(33,788)	(39,115)	(40,000)	(40,000)	(45,000)	(45,000)	(45,000)
53-Supplies	(23,829)	(24,700)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
54-Other Charges	(5,000)	-	(5,000)	(5,000)	(10,000)	(10,000)	(10,000)
5-Expenses Total	(65,389)	(67,382)	(70,961)	(70,961)	(81,075)	(81,075)	(81,075)
1903-Ale Fest Total	8,661	19,415	15,539	13,466	5,925	5,925	5,925
1904-Wine and Art Event							
4-Revenues							
42-Charges for Services	25,363	26,491	27,000	27,000	27,000	27,000	27,000
45-Product Sales	7,282	5,494	3,000	3,000	6,000	6,000	6,000
4-Revenues Total	32,645	31,985	30,000	30,000	33,000	33,000	33,000
5-Expenses							
51-Salaries & Wages	(3,237)	(2,819)	(3,563)	(1,899)	(1,899)	(1,899)	(1,899)
52-Contractual Services	(15,489)	(13,725)	(13,337)	(15,000)	(15,000)	(15,000)	(15,000)
53-Supplies	(11,491)	(14,433)	(12,000)	(12,000)	(14,500)	(14,500)	(14,500)
54-Other Charges	(2,578)	-	-	-	-	-	-
5-Expenses Total	(32,794)	(30,977)	(28,899)	(28,899)	(31,399)	(31,399)	(31,399)
1904-Wine and Art Event Total	(150)	1,008	1,101	1,101	1,601	1,601	1,601

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SPECIAL EVENTS

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
1905-Taste of Wheaton							
4-Revenues							
42-Charges for Services	99,361	88,662	100,000	100,000	100,000	100,000	100,000
45-Product Sales	16,913	42,827	40,000	40,000	40,000	40,000	40,000
4-Revenues Total	116,274	131,489	140,000	140,000	140,000	140,000	140,000
5-Expenses							
51-Salaries & Wages	(39,079)	(37,278)	(42,737)	(40,328)	(53,579)	(53,847)	(54,120)
52-Contractual Services	(65,188)	(57,355)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
53-Supplies	(11,218)	(21,999)	(25,115)	(25,600)	(21,125)	(21,135)	(21,145)
5-Expenses Total	(115,485)	(116,632)	(127,852)	(125,928)	(134,704)	(134,982)	(135,265)
1905-Taste of Wheaton Total	789	14,857	12,148	14,073	5,296	5,018	4,735
1906-Smooth Jazz Fest							
4-Revenues							
42-Charges for Services	10,970	20,010	23,000	(500)	-	-	-
45-Product Sales	1,742	4,196	2,000	-	-	-	-
4-Revenues Total	12,712	24,206	25,000	(500)	-	-	-
5-Expenses							
51-Salaries & Wages	(3,521)	(3,240)	(3,215)	-	-	-	-
52-Contractual Services	(10,473)	(15,394)	(15,000)	-	-	-	-
53-Supplies	(3,020)	(2,858)	(3,000)	-	-	-	-
5-Expenses Total	(17,014)	(21,492)	(21,215)	-	-	-	-
1906-Smooth Jazz Fest Total	(4,302)	2,714	3,785	(500)	-	-	-
1907-Shakespeare Event							
4-Revenues							
42-Charges for Services	-	11,805	11,000	11,000	11,000	11,000	11,000
45-Product Sales	-	-	-	-	-	-	-
4-Revenues Total	-	11,805	11,000	11,000	11,000	11,000	11,000
5-Expenses							
51-Salaries & Wages	-	(4,532)	(500)	(500)	(2,000)	(2,000)	(2,000)

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SPECIAL EVENTS

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
52-Contractual Services	-	(6,267)	(6,412)	(6,000)	(8,000)	(8,000)	(8,000)
53-Supplies	-	(780)	(88)	(500)	(1,000)	(1,000)	(1,000)
5-Expenses Total	-	(11,579)	(7,000)	(7,000)	(11,000)	(11,000)	(11,000)
1907-Shakespeare Event Total	-	226	4,000	4,000	-	-	-
1908-Fun Run Event							
4-Revenues							
42-Charges for Services	-	45,350	60,000	47,443	55,500	55,500	55,500
45-Product Sales	-	430	1,000	-	500	500	500
4-Revenues Total	-	45,780	61,000	47,443	56,000	56,000	56,000
5-Expenses							
51-Salaries & Wages	-	-	(4,751)	(4,752)	(1,250)	(1,250)	(1,250)
52-Contractual Services	-	(14,592)	(20,999)	(21,000)	(14,000)	(14,000)	(14,000)
53-Supplies	-	(15,109)	(18,000)	(14,000)	(15,000)	(15,000)	(15,000)
54-Other Charges	-	-	-	-	(10,000)	(10,000)	(10,000)
5-Expenses Total	-	(29,701)	(43,750)	(39,752)	(40,250)	(40,250)	(40,250)
1908-Fun Run Event Total	-	16,079	17,250	7,691	15,750	15,750	15,750
1909-Entertainment in the Park							
4-Revenues							
42-Charges for Services	-	-	1,000	2,300	2,300	2,300	2,300
45-Product Sales	-	-	600	600	400	400	400
4-Revenues Total	-	-	1,600	2,900	2,700	2,700	2,700
5-Expenses							
51-Salaries & Wages	-	-	-	-	-	-	-
52-Contractual Services	-	(3,676)	(2,500)	(3,500)	(3,500)	(3,500)	(3,500)
53-Supplies	-	(250)	(1,000)	(118)	(500)	(500)	(500)
5-Expenses Total	-	(3,926)	(3,500)	(3,618)	(4,000)	(4,000)	(4,000)
1909-Entertainment in the Park Total	-	(3,926)	(1,900)	(718)	(1,300)	(1,300)	(1,300)
1910-Light the Torch Run							

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SPECIAL EVENTS

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
4-Revenues							
42-Charges for Services	-	13,494	10,750	12,250	26,500	26,500	26,500
45-Product Sales	-	-	-	-	-	-	-
4-Revenues Total	-	13,494	10,750	12,250	26,500	26,500	26,500
5-Expenses							
51-Salaries & Wages	-	(3,264)	(2,350)	(2,400)	(1,600)	(1,600)	(1,600)
52-Contractual Services	-	(5,905)	(7,350)	(8,500)	(8,000)	(8,000)	(8,000)
53-Supplies	-	(1,499)	(750)	(750)	(2,000)	(2,000)	(2,000)
54-Other Charges	-	-	-	-	(10,000)	(10,000)	(10,000)
5-Expenses Total	-	(10,668)	(10,450)	(11,650)	(21,600)	(21,600)	(21,600)
1910-Light the Torch Run Total	-	2,827	300	600	4,900	4,900	4,900
Grand Total	11,463	56,876	41,098	40,370	27,268	26,990	26,707

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RECREATION FUND INCOME STATEMENTS

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
20-Recreation							
000-Administration							
4-Revenues							
41-Taxes	3,552,360	3,647,243	3,798,452	3,790,000	3,885,885	3,906,283	4,046,329
42-Charges for Services	141,591	139,337	143,020	146,035	146,260	146,260	146,260
44-Rentals	32,805	39,031	29,702	31,872	31,872	32,509	33,160
45-Product Sales	19,140	44,362	42,530	41,977	41,870	41,912	41,956
46-Grants & Donations	28,023	26,985	26,600	27,600	27,650	28,203	28,767
47-Misc. Income	7,748	(35,839)	-	2,750	2,500	2,500	2,500
48-Interest Income	19,896	21,583	15,000	20,000	20,000	20,000	20,000
49-Transfers In			30,000	-	69,590	70,509	71,439
4-Revenues Total	3,801,562	3,882,702	4,085,304	4,060,234	4,225,627	4,248,176	4,390,411
5-Expenses							
51-Salaries & Wages	(879,728)	(902,960)	(956,905)	(937,656)	(1,016,030)	(1,034,661)	(1,053,657)
52-Contractual Services	(660,500)	(626,315)	(766,591)	(764,111)	(825,110)	(840,987)	(863,971)
53-Supplies	(83,211)	(97,955)	(115,912)	(119,364)	(184,022)	(183,366)	(182,404)
54-Other Charges	(78,022)	(90,142)	(114,537)	(93,696)	(119,743)	(121,104)	(122,486)
57-Capital	(997)	(2,184)	-	-	-	(3,615)	-
59-Transfers Out	(500,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(1,500,000)	(982,000)
5-Expenses Total	(2,202,457)	(3,719,555)	(3,953,945)	(3,914,827)	(4,144,906)	(3,683,733)	(3,204,518)
000-Administration Total	1,599,105	163,146	131,359	145,407	80,721	564,443	1,185,893
101-Parks Maintenance							
4-Revenues							
42-Charges for Services	16,312	8,930	-	-	-	-	-
44-Rentals	6,531	18,625	12,261	12,261	12,261	12,261	12,261
45-Product Sales			-	-	-	-	-
47-Misc. Income	-	1,989	-	-	-	-	-
4-Revenues Total	22,843	29,543	12,261	12,261	12,261	12,261	12,261
5-Expenses							
51-Salaries & Wages	(545,406)	(528,858)	(567,092)	(541,614)	(580,986)	(592,802)	(604,767)
52-Contractual Services	(257,469)	(241,060)	(302,415)	(316,793)	(328,011)	(339,200)	(350,803)
53-Supplies	(177,221)	(130,015)	(205,250)	(200,950)	(201,750)	(205,385)	(227,020)

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RECREATION FUND INCOME STATEMENTS

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
57-Capital	(74,046)	(11,835)	-	-	-	-	-
5-Expenses Total	(1,054,142)	(911,767)	(1,074,757)	(1,059,357)	(1,110,747)	(1,137,387)	(1,182,591)
101-Parks Maintenance Total	(1,031,299)	(882,224)	(1,062,496)	(1,047,096)	(1,098,486)	(1,125,126)	(1,170,330)
220-Recreation Programs							
4-Revenues							
42-Charges for Services	2,561,071	2,563,879	2,546,900	2,620,439	2,771,177	2,826,372	2,882,721
44-Rentals	54,734	76,510	84,264	73,611	88,284	90,050	91,851
45-Product Sales	28,400	32,554	26,005	27,205	27,276	27,823	28,381
46-Grants & Donations	-	-	-	-	-	-	-
47-Misc. Income	40	-	-	-	-	-	-
4-Revenues Total	2,644,245	2,672,943	2,657,169	2,721,255	2,886,737	2,944,244	3,002,953
5-Expenses							
51-Salaries & Wages	(896,554)	(926,377)	(941,972)	(948,039)	(1,069,964)	(1,087,111)	(1,104,544)
52-Contractual Services	(925,954)	(854,289)	(982,724)	(921,931)	(1,031,777)	(1,053,046)	(1,074,328)
53-Supplies	(173,982)	(178,239)	(179,939)	(177,334)	(185,649)	(183,840)	(186,578)
54-Other Charges	-	-	-	-	(2,200)	(2,229)	(2,258)
57-Capital	(79,722)	(168)	-	-	-	-	-
5-Expenses Total	(2,076,212)	(1,959,073)	(2,104,635)	(2,047,303)	(2,289,590)	(2,326,226)	(2,367,708)
220-Recreation Programs Total	568,033	713,871	552,534	673,952	597,147	618,018	635,245
221-Athletics							
4-Revenues							
42-Charges for Services	476,037	432,721	452,283	414,976	415,935	423,102	430,198
45-Product Sales	57,992	35,941	39,222	38,443	38,455	39,209	39,979
47-Misc. Income	189	-	-	-	-	-	-
49-Transfers In	-	-	55,000	-	55,000	55,000	55,000
4-Revenues Total	534,217	468,662	546,505	453,419	509,390	517,312	525,177
5-Expenses							
51-Salaries & Wages	(70,601)	(62,796)	(74,457)	(66,450)	(68,007)	(69,347)	(70,393)
52-Contractual Services	(131,506)	(114,072)	(133,554)	(123,448)	(123,851)	(125,866)	(127,938)
53-Supplies	(207,200)	(210,864)	(205,987)	(201,238)	(262,979)	(266,305)	(269,461)

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RECREATION FUND INCOME STATEMENTS

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
54-Other Charges	(52,320)	(58,330)	(51,480)	(51,989)	(53,870)	(54,573)	(55,285)
57-Capital	(24,800)	-	-	-	-	-	-
59-Transfers Out	(10,000)	(10,000)	(10,000)	(10,000)	-	-	-
5-Expenses Total	(496,428)	(456,063)	(475,478)	(453,125)	(508,707)	(516,091)	(523,077)
221-Athletics Total	37,790	12,599	71,027	294	683	1,220	2,100
222-Pools							
4-Revenues							
42-Charges for Services	772,490	711,186	816,500	681,800	778,000	785,500	793,500
44-Rentals	18,365	23,798	20,000	22,500	22,550	22,550	22,550
45-Product Sales	70,739	70,296	88,500	74,000	88,500	88,500	88,500
46-Grants & Donations	454	-	-	-	-	-	-
47-Misc. Income	15,709	17,948	16,500	15,200	16,500	16,500	16,500
4-Revenues Total	877,757	823,228	941,500	793,500	905,550	913,050	921,050
5-Expenses							
51-Salaries & Wages	(454,949)	(493,482)	(477,005)	(461,400)	(476,139)	(479,935)	(483,661)
52-Contractual Services	(185,629)	(198,199)	(221,109)	(246,198)	(244,247)	(254,948)	(264,608)
53-Supplies	(56,016)	(74,483)	(63,708)	(55,873)	(62,936)	(62,807)	(62,136)
54-Other Charges	(10,325)	(13,555)	(17,200)	(14,800)	(17,200)	(17,200)	(17,200)
57-Capital	(43)	(588)	-	-	-	-	-
59-Transfers Out	-	-	-	-	-	-	-
5-Expenses Total	(706,963)	(780,307)	(779,022)	(778,271)	(800,521)	(814,891)	(827,604)
222-Pools Total	170,794	42,921	162,478	15,229	105,029	98,159	93,446
224-Recreation Facilities							
4-Revenues							
42-Charges for Services	4,375	4,656	3,710	3,997	4,000	4,080	4,162
44-Rentals	68,101	72,353	55,500	92,235	92,835	94,411	96,015
45-Product Sales	1,407	649	2,000	1,000	1,100	1,122	1,144
47-Misc. Income	-	-	-	-	-	-	-
4-Revenues Total	73,882	77,659	61,210	97,232	97,935	99,613	101,321
5-Expenses							

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RECREATION FUND INCOME STATEMENTS

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
51-Salaries & Wages	(162,669)	(167,433)	(172,281)	(173,190)	(179,628)	(182,722)	(185,872)
52-Contractual Services	(286,512)	(327,100)	(329,146)	(347,339)	(384,554)	(403,399)	(418,761)
53-Supplies	(39,027)	(34,864)	(49,303)	(41,853)	(47,085)	(47,226)	(46,432)
54-Other Charges	(2,420)	(4,291)	(4,674)	(2,059)	(4,345)	(4,402)	(4,460)
57-Capital	(27,596)	(1,008)	-	-	-	-	-
59-Transfers Out	-	-	-	-	-	-	-
5-Expenses Total	(518,224)	(534,695)	(555,404)	(564,441)	(615,612)	(637,750)	(655,525)
224-Recreation Facilities Total	(444,342)	(457,036)	(494,194)	(467,210)	(517,677)	(538,136)	(554,204)
350-Special Facilities							
4-Revenues							
42-Charges for Services	797,171	789,669	831,500	804,781	839,800	850,000	861,700
44-Rentals	1,402	1,080	1,725	1,250	1,500	1,500	1,500
45-Product Sales	3,238	2,173	8,300	3,250	4,300	4,300	4,300
46-Grants & Donations	-	-	-	-	-	-	-
47-Misc. Income	6,767	7,004	10,000	10,663	-	-	-
4-Revenues Total	808,578	799,926	851,525	819,944	845,600	855,800	867,500
5-Expenses							
51-Salaries & Wages	(496,206)	(472,224)	(502,702)	(462,550)	(511,307)	(520,529)	(529,325)
52-Contractual Services	(67,955)	(73,927)	(115,211)	(111,056)	(136,597)	(142,588)	(148,424)
53-Supplies	(73,600)	(66,029)	(74,443)	(76,492)	(90,297)	(77,260)	(77,239)
54-Other Charges	(25,570)	(37,349)	(40,855)	(34,755)	(36,355)	(36,355)	(36,355)
57-Capital	(347)	(672)	-	-	-	-	-
59-Transfers Out	-	-	-	-	-	-	-
5-Expenses Total	(663,677)	(650,200)	(733,211)	(684,853)	(774,555)	(776,732)	(791,343)
350-Special Facilities Total	144,901	149,725	118,314	135,091	71,045	79,068	76,157
418-Human Resources							
5-Expenses							
51-Salaries & Wages	(43,361)	(40,319)	(34,652)	(30,964)	(66,373)	(67,784)	(69,604)
52-Contractual Services	(4,928)	(3,658)	(11,851)	(11,851)	(4,369)	(4,629)	(4,905)
53-Supplies	(1,861)	(1,136)	(2,200)	(1,200)	(1,250)	(1,275)	(1,300)
54-Other Charges	(813)	(650)	(2,500)	(1,500)	(2,500)	(2,500)	(2,500)

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RECREATION FUND INCOME STATEMENTS

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
57-Capital			-	-	-	-	-
5-Expenses Total	(50,963)	(45,762)	(51,203)	(45,515)	(74,491)	(76,188)	(78,308)
418-Human Resources Total	(50,963)	(45,762)	(51,203)	(45,515)	(74,491)	(76,188)	(78,308)
419-Finance							
5-Expenses							
51-Salaries & Wages	(170,464)	(176,889)	(175,372)	(175,108)	(193,896)	(185,208)	(189,207)
52-Contractual Services	(26,701)	(17,265)	(19,401)	(19,401)	(38,397)	(32,379)	(34,306)
5-Expenses Total	(197,165)	(194,154)	(194,773)	(194,509)	(232,293)	(217,587)	(223,513)
419-Finance Total	(197,165)	(194,154)	(194,773)	(194,509)	(232,293)	(217,587)	(223,513)
20-Recreation Total	796,854	(496,915)	(766,955)	(784,358)	(1,068,323)	(596,127)	(33,514)
Grand Total	796,854	(496,915)	(766,955)	(784,358)	(1,068,323)	(596,127)	(33,514)

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RECREATION REVENUES DETAIL

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
20-Recreation							
000-Nonspecified Area							
41-Taxes							
4101-Current Year Taxes	3,551,468	3,646,985	3,798,452	3,790,000	3,885,885	3,906,283	4,046,329
4102-Prior Year Taxes	892	258	-	-	-	-	-
4103-Replacement Taxes			-	-	-	-	-
41-Taxes Total	3,552,360	3,647,243	3,798,452	3,790,000	3,885,885	3,906,283	4,046,329
42-Charges for Services							
4223-Park Services Reimbur:	16,312	8,930	-	-	-	-	-
4250-Program Revenues			-	-	-	-	-
4251-League Fees for WPD (42,230	41,675	42,020	43,735	43,960	43,960	43,960
42-Charges for Services Total	58,542	50,605	42,020	43,735	43,960	43,960	43,960
44-Rentals							
4406-Field Rentals/Permits	39,336	57,656	41,963	44,133	44,133	44,770	45,421
44-Rentals Total	39,336	57,656	41,963	44,133	44,133	44,770	45,421
45-Product Sales							
4507-Lanyard Sales	67	45	180	170	170	173	177
4583-Concessions			-	-	-	-	-
4599-Short/Over			-	-	-	-	-
45-Product Sales Total	67	45	180	170	170	173	177
46-Grants & Donations							
4610-Donations-Operating	28,023	26,442	26,600	27,600	27,650	28,203	28,767
4619-Grants-Operating			-	-	-	-	-
4650-Donations-Capital			-	-	-	-	-
4659-Grants-Capital			-	-	-	-	-
46-Grants & Donations Total	28,023	26,442	26,600	27,600	27,650	28,203	28,767
47-Misc. Income							
4710-Employee Health Ins Contrib.			-	-	-	-	-
4720-Gain(Loss) on Asset Di:	2,000	1,989	-	-	-	-	-
4721-Gain (Loss) on Investm	-	(38,652)	-	-	-	-	-
4750-Miscellaneous Income	5,748	2,813	-	2,750	2,500	2,500	2,500

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RECREATION REVENUES DETAIL

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	2015 Projections	2016 Budget	2017 Budget	2018 Budget
47-Misc. Income Total	7,748	(33,851)	-	2,750	2,500	2,500	2,500
48-Interest Income							
4801-Interest Income	19,896	21,583	15,000	20,000	20,000	20,000	20,000
48-Interest Income Total	19,896	21,583	15,000	20,000	20,000	20,000	20,000
49-Transfers In							
4999-"Cash Carryover"			30,000	-	69,590	70,509	71,439
49-Transfers In Total			30,000	-	69,590	70,509	71,439
000-Nonspecified Area Total	3,705,972	3,769,723	3,954,215	3,928,388	4,093,888	4,116,398	4,258,593
112-Lincoln Marsh							
42-Charges for Services							
4206-Fundraising/Sponsorst	-	-	-	-	-	-	-
4250-Program Revenues	169,357	176,087	171,503	162,852	180,323	185,732	191,304
42-Charges for Services Total	169,357	176,087	171,503	162,852	180,323	185,732	191,304
45-Product Sales							
4583-Concessions	2,160	1,665	1,875	1,278	1,425	1,468	1,512
4599-Short/Over	(200)	-	-	-	-	-	-
45-Product Sales Total	1,960	1,665	1,875	1,278	1,425	1,468	1,512
47-Misc. Income							
4750-Miscellaneous Income	40	-	-	-	-	-	-
47-Misc. Income Total	40	-	-	-	-	-	-
112-Lincoln Marsh Total	171,357	177,752	173,378	164,130	181,748	187,200	192,816
201-Arts and Crafts							
42-Charges for Services							
4250-Program Revenues	33,752	28,152	33,945	29,336	29,889	30,487	31,097
42-Charges for Services Total	33,752	28,152	33,945	29,336	29,889	30,487	31,097
45-Product Sales							
4503-Wall Tile Sales			-	-	-	-	-
45-Product Sales Total			-	-	-	-	-

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RECREATION REVENUES DETAIL

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	2015 Projections	2016 Budget	2017 Budget	2018 Budget
201-Arts and Crafts Total	33,752	28,152	33,945	29,336	29,889	30,487	31,097
202-Performing Arts							
42-Charges for Services							
4250-Program Revenues	90,961	90,304	91,022	93,566	96,397	98,325	100,291
42-Charges for Services Total	90,961	90,304	91,022	93,566	96,397	98,325	100,291
202-Performing Arts Total	90,961	90,304	91,022	93,566	96,397	98,325	100,291
203-Athletic Programs							
42-Charges for Services							
4250-Program Revenues	317,848	338,494	321,686	345,409	351,670	358,703	365,877
42-Charges for Services Total	317,848	338,494	321,686	345,409	351,670	358,703	365,877
203-Athletic Programs Total	317,848	338,494	321,686	345,409	351,670	358,703	365,877
204-Leagues							
42-Charges for Services							
4206-Fundraising/Sponsorst	1,003	166	200	499	499	509	519
4219-Tournament Entry Fee	73,571	41,007	73,600	93,553	73,600	75,072	76,573
4250-Program Revenues	843,303	863,696	827,033	891,423	958,487	977,657	997,210
42-Charges for Services Total	917,877	904,868	900,833	985,474	1,032,586	1,053,238	1,074,302
44-Rentals							
4407-Facility Rentals	-	9,921	-	-	-	-	-
44-Rentals Total	-	9,921	-	-	-	-	-
45-Product Sales							
4500-Clothing Sale Revenue	13,196	11,009	10,550	11,173	11,181	11,405	11,633
4583-Concessions	7,833	13,035	7,830	7,830	7,830	7,987	8,146
45-Product Sales Total	21,029	24,044	18,380	19,003	19,011	19,391	19,779
204-Leagues Total	938,907	938,833	919,213	1,004,477	1,051,597	1,072,629	1,094,082
206-Outdoor Education							
42-Charges for Services							
4250-Program Revenues			-	-	-	-	-
42-Charges for Services Total			-	-	-	-	-
206-Outdoor Education Total			-	-	-	-	-

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RECREATION REVENUES DETAIL

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
207-Camps and Preschool							
42-Charges for Services							
4206-Fundraising/Sponsorsh	375	776	800	425	600	612	624
4250-Program Revenues	525,111	544,249	544,471	524,085	545,967	556,886	568,024
42-Charges for Services Total	525,486	545,025	545,271	524,510	546,567	557,498	568,648
207-Camps and Preschool Total	525,486	545,025	545,271	524,510	546,567	557,498	568,648
208-General Interests							
42-Charges for Services							
4206-Fundraising/Sponsorsh	2,000	-	-	-	-	-	-
4217-AMC Movie Tickets	20,105	15,920	12,800	13,563	11,400	11,628	11,861
4250-Program Revenues	137,236	130,372	149,507	132,267	142,431	145,280	148,185
42-Charges for Services Total	159,341	146,292	162,307	145,829	153,831	156,908	160,046
45-Product Sales							
4583-Concessions	180	-	-	-	-	-	-
45-Product Sales Total	180	-	-	-	-	-	-
208-General Interests Total	159,521	146,292	162,307	145,829	153,831	156,908	160,046
209-Special Events							
42-Charges for Services							
4206-Fundraising/Sponsorsh	600	-	600	250	500	510	520
4250-Program Revenues	8,656	8,731	11,414	8,984	11,695	11,929	12,167
42-Charges for Services Total	9,256	8,731	12,014	9,234	12,195	12,439	12,688
209-Special Events Total	9,256	8,731	12,014	9,234	12,195	12,439	12,688
220-Community Center							
42-Charges for Services							
4200-Charges for Services	2,574	2,230	1,860	1,942	1,900	1,938	1,977
4216-General Admission	1,801	2,426	1,850	2,055	2,100	2,142	2,185
42-Charges for Services Total	4,375	4,656	3,710	3,997	4,000	4,080	4,162
44-Rentals							
4407-Facility Rentals	63,281	52,178	51,000	51,000	51,600	52,632	53,685
44-Rentals Total	63,281	52,178	51,000	51,000	51,600	52,632	53,685

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RECREATION REVENUES DETAIL

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
45-Product Sales							
4580-Vending - General			-	-	-	-	-
4581-Tree Memorial Revenue			-	-	-	-	-
4582-Commission on Vendir	1,908	942	2,000	1,000	1,100	1,122	1,144
4599-Short/Over	(501)	(293)	-	-	-	-	-
45-Product Sales Total	1,407	649	2,000	1,000	1,100	1,122	1,144
47-Misc. Income							
4750-Miscellaneous Income			-	-	-	-	-
47-Misc. Income Total			-	-	-	-	-
220-Community Center Total	69,062	57,484	56,710	55,997	56,700	57,834	58,991
221-Wheaton Youth Cheerleading							
42-Charges for Services							
4200-Charges for Services			-	-	-	-	-
4206-Fundraising/Sponsorsh	18,881	16,078	14,375	14,479	14,479	14,508	14,537
4210-Program Revenue	40,328	37,744	40,822	36,594	36,594	36,667	36,916
4250-Program Revenues			-	-	-	-	-
42-Charges for Services Total	59,209	53,822	55,197	51,073	51,073	51,175	51,453
45-Product Sales							
4500-Clothing Sale Revenue	9,375	823	650	820	820	822	823
45-Product Sales Total	9,375	823	650	820	820	822	823
49-Transfers In							
4999-"Cash Carryover"			-	-	-	-	-
49-Transfers In Total			-	-	-	-	-
221-Wheaton Youth Cheerleading T	68,584	54,645	55,847	51,893	51,893	51,997	52,277
222-Wheaton Youth Football							
42-Charges for Services							
4200-Charges for Services	17,981	18,564	18,000	18,500	18,500	18,870	19,247
4206-Fundraising/Sponsorsh	26,987	30,224	27,100	30,454	30,454	31,063	31,684
4210-Program Revenue	112,278	90,047	113,000	90,000	90,000	91,800	93,636
4250-Program Revenues			-	-	-	-	-
42-Charges for Services Total	157,246	138,835	158,100	138,954	138,954	141,733	144,568

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RECREATION REVENUES DETAIL

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
45-Product Sales							
4500-Clothing Sale Revenue	11,296	4,151	4,500	4,160	4,160	4,243	4,328
4583-Concessions	21,288	21,148	24,100	21,150	21,150	21,573	22,004
45-Product Sales Total	32,584	25,299	28,600	25,310	25,310	25,816	26,333
49-Transfers In							
4999-"Cash Carryover"			-	-	-	-	-
49-Transfers In Total			-	-	-	-	-
222-Wheaton Youth Football Total	189,829	164,133	186,700	164,264	164,264	167,549	170,900
223-Youth Baseball/Softball							
42-Charges for Services							
4200-Charges for Services	76,422	65,176	67,136	65,028	65,928	67,247	68,591
4206-Fundraising/Sponsorst	34,622	33,856	31,440	24,036	24,090	24,572	25,063
4210-Program Revenue	136,576	127,868	127,210	127,631	127,635	129,956	131,934
4211-Camp Revenue/Battinç	11,962	13,164	13,200	8,253	8,255	8,420	8,589
42-Charges for Services Total	259,582	240,064	238,986	224,949	225,908	230,194	234,177
45-Product Sales							
4583-Concessions	16,033	9,819	9,972	12,313	12,325	12,572	12,823
45-Product Sales Total	16,033	9,819	9,972	12,313	12,325	12,572	12,823
47-Misc. Income							
4750-Miscellaneous Income	189	-	-	-	-	-	-
47-Misc. Income Total	189	-	-	-	-	-	-
49-Transfers In							
4999-"Cash Carryover"			55,000	-	55,000	55,000	55,000
49-Transfers In Total			55,000	-	55,000	55,000	55,000
223-Youth Baseball/Softball Total	275,804	249,883	303,958	237,262	293,233	297,766	302,000
225-Central Athletic Complex							
42-Charges for Services							
4200-Charges for Services	9,813	8,608	10,000	10,000	10,000	10,200	10,404
4206-Fundraising/Sponsorst	600	1,400	1,000	1,200	1,200	1,224	1,248

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RECREATION REVENUES DETAIL

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
4210-Program Revenue	3,085	6,570	6,500	6,500	6,500	6,630	6,763
4211-Camp Revenue/Battinç	10,160	13,867	12,000	15,000	15,000	15,300	15,606
42-Charges for Services Total	23,658	30,445	29,500	32,700	32,700	33,354	34,021
44-Rentals							
4401-Birthday Party Rentals	5,983	8,245	6,500	9,000	9,000	9,180	9,364
4407-Facility Rentals	48,751	58,344	77,764	64,611	79,284	80,870	82,487
44-Rentals Total	54,734	66,589	84,264	73,611	88,284	90,050	91,851
45-Product Sales							
4582-Commission on Vendir	-	-	-	131	140	143	146
4583-Concessions	7,290	8,336	7,500	8,000	8,000	8,160	8,323
45-Product Sales Total	7,290	8,336	7,500	8,131	8,140	8,303	8,469
225-Central Athletic Complex Total	85,682	105,370	121,264	114,442	129,124	131,707	134,341
231-Northside Pool							
42-Charges for Services							
4200-Charges for Services	229,581	205,812	237,000	188,000	216,000	220,500	223,500
4216-General Admission	24,020	23,605	28,000	22,000	25,000	27,000	28,000
42-Charges for Services Total	253,601	229,417	265,000	210,000	241,000	247,500	251,500
44-Rentals							
4407-Facility Rentals	10,015	12,729	12,000	12,000	12,000	12,000	12,000
44-Rentals Total	10,015	12,729	12,000	12,000	12,000	12,000	12,000
45-Product Sales							
4580-Vending - General			-	-	-	-	-
4581-Tree Memorial Revenue	1,634	1,233	2,000	1,500	2,000	2,000	2,000
4583-Concessions	14,271	11,969	15,000	12,000	15,000	15,000	15,000
4599-Short/Over	0	-	-	-	-	-	-
45-Product Sales Total	15,904	13,202	17,000	13,500	17,000	17,000	17,000
47-Misc. Income							
4750-Miscellaneous Income	1,174	1,411	1,500	1,200	1,500	1,500	1,500
47-Misc. Income Total	1,174	1,411	1,500	1,200	1,500	1,500	1,500

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RECREATION REVENUES DETAIL

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	2015 Projections	2016 Budget	2017 Budget	2018 Budget
231-Northside Pool Total	280,694	256,759	295,500	236,700	271,500	278,000	282,000
232-Rice Pool							
42-Charges for Services							
4200-Charges for Services	423,773	385,013	434,500	370,000	430,000	431,000	435,000
4206-Fundraising/Sponsorst	2,000	2,000	-	-	-	-	-
4210-Program Revenue	2,071	1,754	2,000	1,800	2,000	2,000	2,000
4212-Waterslide Income			-	-	-	-	-
4216-General Admission	91,046	93,002	115,000	100,000	105,000	105,000	105,000
42-Charges for Services Total	518,889	481,769	551,500	471,800	537,000	538,000	542,000
44-Rentals							
4405-Locker Rental	283	-	500	500	550	550	550
4407-Facility Rentals	8,067	11,069	7,500	10,000	10,000	10,000	10,000
44-Rentals Total	8,350	11,069	8,000	10,500	10,550	10,550	10,550
45-Product Sales							
4580-Vending - General			-	-	-	-	-
4581-Tree Memorial Revenue	4,524	4,720	6,500	5,500	6,500	6,500	6,500
4583-Concessions	50,257	52,374	65,000	55,000	65,000	65,000	65,000
4599-Short/Over	54	(1)	-	-	-	-	-
45-Product Sales Total	54,835	57,093	71,500	60,500	71,500	71,500	71,500
46-Grants & Donations							
4610-Donations-Operating	454	-	-	-	-	-	-
4619-Grants-Operating			-	-	-	-	-
46-Grants & Donations Total	454	-	-	-	-	-	-
47-Misc. Income							
4750-Miscellaneous Income	14,535	16,537	15,000	14,000	15,000	15,000	15,000
47-Misc. Income Total	14,535	16,537	15,000	14,000	15,000	15,000	15,000
232-Rice Pool Total	597,063	566,468	646,000	556,800	634,050	635,050	639,050
302-Parks Plus Fitness Center							
42-Charges for Services							
4200-Charges for Services	777,809	739,702	805,700	751,300	779,000	787,700	796,900
4206-Fundraising/Sponsorst	4,275	1,940	6,000	1,500	2,500	3,500	5,000

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RECREATION REVENUES DETAIL

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
4216-General Admission			-	-	-	-	-
4223-Park Services Reimbur:	-	-	-	9,981	10,000	10,000	10,000
4241-Special Events	-	26,273	-	20,000	25,000	25,000	25,000
4250-Program Revenues	470	130	500	-	500	500	500
42-Charges for Services Total	782,554	768,045	812,200	782,781	817,000	826,700	837,400
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44-Rentals							
4405-Locker Rental	630	637	725	700	800	800	800
44-Rentals Total	630	637	725	700	800	800	800
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45-Product Sales							
4502-Entree Kitchen	120	-	-	-	-	-	-
4506-Pro Shop Sales	-	-	4,000	250	1,000	1,000	1,000
4583-Concessions			-	-	-	-	-
45-Product Sales Total	120	-	4,000	250	1,000	1,000	1,000
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47-Misc. Income							
4750-Miscellaneous Income	6,767	7,004	10,000	10,663	-	-	-
47-Misc. Income Total	6,767	7,004	10,000	10,663	-	-	-
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302-Parks Plus Fitness Center Total	790,071	775,685	826,925	794,394	818,800	828,500	839,200
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303-Clocktower Com. and Mini Golf							
42-Charges for Services							
4206-Fundraising/Sponsorships			-	-	-	-	-
4216-General Admission	14,617	21,625	19,000	22,000	22,500	23,000	24,000
4250-Program Revenues			300	-	300	300	300
42-Charges for Services Total	14,617	21,625	19,300	22,000	22,800	23,300	24,300
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44-Rentals							
4407-Facility Rentals	772	443	1,000	550	700	700	700
44-Rentals Total	772	443	1,000	550	700	700	700
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45-Product Sales							
4506-Pro Shop Sales			-	-	-	-	-
4580-Vending - General			-	-	-	-	-
4581-Tree Memorial Revenue			800	500	800	800	800

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RECREATION REVENUES DETAIL

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
4582-Commission on Vending Machines			-	-	-	-	-
4583-Concessions	3,128	2,174	3,500	2,500	2,500	2,500	2,500
4599-Short/Over	(10)	(2)	-	-	-	-	-
45-Product Sales Total	3,118	2,173	4,300	3,000	3,300	3,300	3,300
46-Grants & Donations							
4617-Sponsorships			-	-	-	-	-
4650-Donations-Capital			-	-	-	-	-
4659-Grants-Capital			-	-	-	-	-
46-Grants & Donations Total			-	-	-	-	-
303-Clocktower Com. and Mini Golf	18,507	24,240	24,600	25,550	26,800	27,300	28,300
304-Leisure Center							
42-Charges for Services							
4200-Charges for Services			-	-	-	-	-
4206-Fundraising/Sponsorship	450	950	600	600	600	612	624
4250-Program Revenues	225,048	220,855	203,612	203,110	223,100	227,562	232,113
42-Charges for Services Total	225,498	221,805	204,212	203,710	223,700	228,174	232,737
44-Rentals							
4407-Facility Rentals	4,820	6,060	4,500	8,075	8,075	8,182	8,290
44-Rentals Total	4,820	6,060	4,500	8,075	8,075	8,182	8,290
45-Product Sales							
4599-Short/Over	100	-	-	-	-	-	-
45-Product Sales Total	100	-	-	-	-	-	-
46-Grants & Donations							
4610-Donations-Operating	-	-	-	-	-	-	-
4619-Grants-Operating			-	-	-	-	-
4650-Donations-Capital			-	-	-	-	-
4659-Grants-Capital			-	-	-	-	-
46-Grants & Donations Total	-	-	-	-	-	-	-
304-Leisure Center Total	230,418	227,865	208,712	211,785	231,775	236,356	241,027
305-Adult Education							

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RECREATION REVENUES DETAIL

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
42-Charges for Services							
4206-Fundraising/Sponsorships			-	-	-	-	-
4250-Program Revenues	76,038	61,676	62,608	73,318	97,319	97,514	97,709
42-Charges for Services Total	76,038	61,676	62,608	73,318	97,319	97,514	97,709
305-Adult Education Total	76,038	61,676	62,608	73,318	97,319	97,514	97,709
415-Marketing							
42-Charges for Services							
4206-Fundraising/Sponsorships	12,000	12,000	12,000	14,500	14,000	14,000	14,000
4222-Advertising Revenue	-	9,000	-	-	-	-	-
4241-Special Events			-	-	-	-	-
42-Charges for Services Total	12,000	21,000	12,000	14,500	14,000	14,000	14,000
46-Grants & Donations							
4610-Donations-Operating	-	544	-	-	-	-	-
4619-Grants-Operating			-	-	-	-	-
4650-Donations-Capital			-	-	-	-	-
4659-Grants-Capital			-	-	-	-	-
46-Grants & Donations Total	-	544	-	-	-	-	-
415-Marketing Total	12,000	21,544	12,000	14,500	14,000	14,000	14,000
416-Special Events							
42-Charges for Services							
4206-Fundraising/Sponsorships	34,082	24,250	36,000	37,300	37,300	37,300	37,300
4241-Special Events	65,278	64,412	65,000	65,000	65,000	65,000	65,000
42-Charges for Services Total	99,361	88,662	101,000	102,300	102,300	102,300	102,300
45-Product Sales							
4583-Concessions	16,913	42,827	40,600	40,600	40,400	40,400	40,400
45-Product Sales Total	16,913	42,827	40,600	40,600	40,400	40,400	40,400
416-Special Events Total	116,274	131,489	141,600	142,900	142,700	142,700	142,700
815-Graf Park							
44-Rentals							
4406-Field Rentals/Permits	-	14,115	-	33,160	33,160	33,598	34,041
44-Rentals Total	-	14,115	-	33,160	33,160	33,598	34,041

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RECREATION REVENUES DETAIL

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
815-Graf Park Total	-	14,115	-	33,160	33,160	33,598	34,041
20-Recreation Total	8,763,084	8,754,663	9,155,474	8,957,844	9,483,100	9,590,457	9,820,673

ARROWHEAD GOLF CLUB INCOME STATEMENT

includes administrative allocations

	2013 Actuals	2014 Actuals	2015 Budget	2015 Projections	2016 Proposed Budget	2017 Proposed Budget	2018 Proposed Budget
601 & 611-Golf Maintenance & Pro Shop/Golf Fees							
4-Revenues							
41-Taxes	440,186	503,359	503,359	503,359	573,814	656,347	721,750
42-Charges for Services	1,764,018	1,722,984	1,983,925	1,983,925	1,992,125	2,082,125	2,082,125
44-Rentals	329,257	320,587	366,750	366,750	366,750	384,250	384,250
45-Product Sales	145,422	150,110	143,000	143,000	143,000	143,000	143,000
46-Grants & Donations	876	184,792	-	-	-	-	-
47-Misc. Income	23,630	(13,797)	1,496	504	1,462	1,462	1,462
48-Interest Income	2,940	3,425	1,700	3,060	3,060	3,060	3,060
49-Transfers In			-	-	-	-	-
4-Revenues Total	2,706,330	2,871,461	3,000,230	3,000,599	3,080,212	3,270,244	3,335,647
5-Expenses							
51-Salaries & Wages	(920,127)	(901,569)	(1,012,034)	(977,111)	(1,071,139)	(1,088,927)	(1,114,249)
52-Contractual Services	(647,371)	(590,861)	(1,010,333)	(1,001,723)	(1,123,896)	(1,221,820)	(1,300,342)
53-Supplies	(458,884)	(477,422)	(541,480)	(541,407)	(543,720)	(555,496)	(553,128)
54-Other Charges	(74,158)	(92,444)	(87,954)	(89,722)	(108,646)	(100,414)	(102,226)
57-Capital	(291,593)	(295,285)	(275,000)	(275,000)	(261,200)	(513,373)	(337,000)
59-Transfers Out			-	-	-	-	-
5-Expenses Total	(2,392,134)	(2,357,581)	(2,926,802)	(2,884,962)	(3,108,602)	(3,480,031)	(3,406,945)
601 & 611-Golf Maintenance & Pro Shop/Golf Fees Total	314,196	513,880	73,429	115,636	(28,390)	(209,787)	(71,298)

612-Food and Beverage

4-Revenues

41-Taxes	854,478	977,110	977,110	977,110	1,113,875	1,274,084	1,401,044
42-Charges for Services	-	160,357	177,000	177,000	180,882	188,118	190,000
44-Rentals	3,079	1,368	-	-	-	-	-
45-Product Sales	5,061,734	5,174,339	5,260,521	5,260,521	5,367,521	5,527,392	5,617,521
46-Grants & Donations	1,701	19,008	-	-	-	-	-
47-Misc. Income	32,130	(10,862)	36,404	34,437	37,359	40,998	45,838
48-Interest Income	5,707	6,648	3,300	5,940	5,940	5,940	5,940
49-Transfers In			-	-	-	-	-
4-Revenues Total	5,958,830	6,327,967	6,454,335	6,455,007	6,705,576	7,036,532	7,260,343

ARROWHEAD GOLF CLUB INCOME STATEMENT
includes administrative allocations

	2013 Actuals	2014 Actuals	2015 Budget	2015 Projections	2016 Proposed Budget	2017 Proposed Budget	2018 Proposed Budget
5-Expenses							
51-Salaries & Wages	(1,823,304)	(1,935,985)	(2,025,389)	(2,004,479)	(2,380,495)	(2,438,786)	(2,491,688)
52-Contractual Services	(1,437,570)	(1,435,762)	(2,172,909)	(2,155,383)	(2,303,196)	(2,521,666)	(2,687,756)
53-Supplies	(1,531,749)	(1,645,594)	(1,681,344)	(1,681,163)	(1,785,956)	(1,766,324)	(1,774,760)
54-Other Charges	(127,886)	(173,751)	(176,676)	(179,108)	(187,226)	(190,658)	(194,175)
57-Capital	(565,793)	(572,656)	(286,315)	(53,000)	(512,800)	(66,992)	(176,915)
59-Transfers Out			-	-	-	-	-
5-Expenses Total	(5,486,302)	(5,763,749)	(6,342,633)	(6,073,134)	(7,169,672)	(6,984,425)	(7,325,295)
612-Food and Beverage Total	472,528	564,218	111,701	381,874	(464,096)	52,107	(64,952)
613-Cross Country Skiing							
4-Revenues							
42-Charges for Services	3,873	26,314	15,000	15,000	15,000	15,000	15,000
45-Product Sales			-	-	-	-	-
4-Revenues Total	3,873	26,314	15,000	15,000	15,000	15,000	15,000
5-Expenses							
51-Salaries & Wages	(1,666)	(3,407)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
52-Contractual Services	(218)	(437)	(506)	(466)	(503)	(518)	(533)
53-Supplies	(4,935)	(4,596)	(5,750)	(5,750)	(5,000)	(5,000)	(5,000)
57-Capital			-	-	-	-	-
5-Expenses Total	(6,819)	(8,440)	(10,256)	(10,216)	(9,503)	(9,518)	(9,533)
613-Cross Country Skiing Total	(2,946)	17,874	4,744	4,784	5,497	5,482	5,467
Grand Total	783,778	1,095,972	189,874	502,294	(486,989)	(152,198)	(130,783)

ARROWHEAD GOLF CLUB INCOME STATEMENTS
by department

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	2015 Projections	2016 Budget	2017 Budget	2018 Budget
60-Golf Fund							
000-Administration							
4-Revenues							
41-Taxes	1,294,664	1,480,469	1,480,469	1,480,469	1,687,689	1,930,431	2,122,794
42-Charges for Services			-	-	-	-	-
46-Grants & Donations	2,578	28,800	-	-	-	-	-
47-Misc. Income	4,502	(70,550)	4,400	1,419	4,301	4,300	4,300
48-Interest Income	8,647	10,073	5,000	9,000	9,000	9,000	9,000
49-Transfers In			-	-	-	-	-
4-Revenues Total	1,310,391	1,448,792	1,489,869	1,490,888	1,700,990	1,943,731	2,136,094
5-Expenses							
51-Salaries & Wages	(101,217)	(100,926)	(109,498)	(94,000)	(121,116)	(123,078)	(125,080)
52-Contractual Services	(1,030,811)	(971,443)	(1,921,454)	(1,897,181)	(2,099,858)	(2,362,276)	(2,572,357)
53-Supplies	(76,654)	(78,959)	(100,087)	(99,987)	(97,406)	(105,340)	(105,074)
54-Other Charges	(63,963)	(102,581)	(106,630)	(113,830)	(123,372)	(128,572)	(133,901)
57-Capital	(856,605)	(866,261)	-	-	(30,000)	(38,245)	-
59-Transfers Out			-	-	-	-	-
5-Expenses Total	(2,129,250)	(2,120,170)	(2,237,668)	(2,204,998)	(2,471,752)	(2,757,511)	(2,936,411)
000-Administration Total	(818,859)	(671,378)	(747,799)	(714,110)	(770,762)	(813,780)	(800,317)
101-Parks Maintenance							
5-Expenses							
51-Salaries & Wages	(15,919)	(14,638)	(13,254)	(13,200)	(13,567)	(13,838)	(14,115)
52-Contractual Services	(3,423)	(3,078)	(3,687)	(3,682)	(3,926)	(4,119)	(4,323)
53-Supplies	(6,990)	(5,393)	(7,000)	(7,000)	(7,000)	(7,140)	(7,280)
54-Other Charges			-	-	-	-	-
57-Capital			-	-	-	-	-
5-Expenses Total	(26,331)	(23,110)	(23,940)	(23,882)	(24,493)	(25,097)	(25,718)
101-Parks Maintenance Total	(26,331)	(23,110)	(23,940)	(23,882)	(24,493)	(25,097)	(25,718)
418-Human Resources							
5-Expenses							

ARROWHEAD GOLF CLUB INCOME STATEMENTS
by department

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
51-Salaries & Wages	(28,523)	(29,440)	(44,635)	(29,900)	(30,859)	(31,476)	(32,105)
52-Contractual Services	(13,089)	(12,573)	(23,463)	(24,634)	(19,890)	(20,326)	(20,788)
54-Other Charges	(5,736)	(5,916)	(5,000)	(3,000)	(5,000)	(5,000)	(5,000)
5-Expenses Total	(47,348)	(47,929)	(73,097)	(57,534)	(55,749)	(56,802)	(57,893)
418-Human Resources Total	(47,348)	(47,929)	(73,097)	(57,534)	(55,749)	(56,802)	(57,893)
419-Finance							
5-Expenses							
51-Salaries & Wages	(140,338)	(144,802)	(146,777)	(146,287)	(170,505)	(154,787)	(158,036)
52-Contractual Services	(34,393)	(26,258)	(32,904)	(32,867)	(56,063)	(46,504)	(48,827)
5-Expenses Total	(174,732)	(171,060)	(179,681)	(179,154)	(226,568)	(201,291)	(206,863)
419-Finance Total	(174,732)	(171,060)	(179,681)	(179,154)	(226,568)	(201,291)	(206,863)
601-Golf Maintenance							
4-Revenues							
46-Grants & Donations	-	175,000	-	-	-	-	-
4-Revenues Total	-	175,000	-	-	-	-	-
5-Expenses							
51-Salaries & Wages	(483,758)	(456,455)	(517,175)	(512,494)	(539,223)	(551,472)	(564,065)
52-Contractual Services	(138,253)	(119,470)	(148,191)	(147,833)	(189,438)	(196,697)	(204,705)
53-Supplies	(304,107)	(306,437)	(356,015)	(356,015)	(356,918)	(369,816)	(352,964)
54-Other Charges	(17,528)	(20,977)	(20,000)	(20,000)	(30,000)	(20,000)	(20,000)
57-Capital	(173)	(336)	(205,000)	(205,000)	(201,000)	(203,840)	(287,000)
5-Expenses Total	(943,819)	(903,675)	(1,246,381)	(1,241,342)	(1,316,580)	(1,341,825)	(1,428,735)
601-Golf Maintenance Total	(943,819)	(728,675)	(1,246,381)	(1,241,342)	(1,316,580)	(1,341,825)	(1,428,735)
611-Pro Shop/Golf Fees							
4-Revenues							
42-Charges for Services	1,764,018	1,722,984	1,983,925	1,983,925	1,992,125	2,082,125	2,082,125
44-Rentals	329,257	320,587	366,750	366,750	366,750	384,250	384,250
45-Product Sales	145,422	150,110	143,000	143,000	143,000	143,000	143,000

ARROWHEAD GOLF CLUB INCOME STATEMENTS
by department

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	2015 Projections	2016 Budget	2017 Budget	2018 Budget
46-Grants & Donations			-	-	-	-	-
47-Misc. Income	22,099	10,190	-	22	-	-	-
4-Revenues Total	2,260,797	2,203,872	2,493,675	2,493,697	2,501,875	2,609,375	2,609,375
5-Expenses							
51-Salaries & Wages	(339,130)	(346,580)	(388,043)	(368,265)	(417,660)	(427,575)	(438,210)
52-Contractual Services	(141,335)	(126,851)	(188,430)	(188,046)	(193,347)	(197,826)	(195,897)
53-Supplies	(126,339)	(142,305)	(149,056)	(149,016)	(151,304)	(147,437)	(161,963)
54-Other Charges	(32,933)	(34,578)	(30,000)	(30,000)	(35,000)	(35,000)	(35,000)
57-Capital	(173)	(420)	(70,000)	(70,000)	(50,000)	(296,530)	(50,000)
5-Expenses Total	(639,911)	(650,735)	(825,529)	(805,327)	(847,311)	(1,104,368)	(881,069)
611-Pro Shop/Golf Fees Total	1,620,886	1,553,136	1,668,146	1,688,370	1,654,564	1,505,007	1,728,306
612-Food and Beverage							
4-Revenues							
42-Charges for Services	-	160,357	177,000	177,000	180,882	188,118	190,000
44-Rentals	3,079	1,368	-	-	-	-	-
45-Product Sales	5,061,734	5,174,339	5,260,521	5,260,521	5,367,521	5,527,392	5,617,521
46-Grants & Donations			-	-	-	-	-
47-Misc. Income	29,158	35,701	33,500	33,500	34,520	38,160	43,000
4-Revenues Total	5,093,972	5,371,765	5,471,021	5,471,021	5,582,923	5,753,670	5,850,521
5-Expenses							
51-Salaries & Wages	(1,634,546)	(1,744,714)	(1,818,042)	(1,817,444)	(2,158,704)	(2,225,488)	(2,274,326)
52-Contractual Services	(723,638)	(766,949)	(865,114)	(862,863)	(864,570)	(915,737)	(941,202)
53-Supplies	(1,476,544)	(1,589,922)	(1,610,667)	(1,610,552)	(1,717,048)	(1,692,087)	(1,700,607)
54-Other Charges	(81,884)	(102,143)	(103,000)	(102,000)	(102,500)	(102,500)	(102,500)
57-Capital	(433)	(924)	(286,315)	(53,000)	(493,000)	(41,750)	(176,915)
59-Transfers Out			-	-	-	-	-
5-Expenses Total	(3,917,046)	(4,204,652)	(4,683,138)	(4,445,859)	(5,335,821)	(4,977,563)	(5,195,550)
612-Food and Beverage Total	1,176,926	1,167,113	787,883	1,025,162	247,102	776,107	654,971
613-Cross Country Skiing							

ARROWHEAD GOLF CLUB INCOME STATEMENTS
by department

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	2015 Projections	2016 Budget	2017 Budget	2018 Budget
4-Revenues							
42-Charges for Services	3,873	26,314	15,000	15,000	15,000	15,000	15,000
45-Product Sales			-	-	-	-	-
4-Revenues Total	3,873	26,314	15,000	15,000	15,000	15,000	15,000
5-Expenses							
51-Salaries & Wages	(1,666)	(3,407)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
52-Contractual Services	(218)	(437)	(506)	(466)	(503)	(518)	(533)
53-Supplies	(4,935)	(4,596)	(5,750)	(5,750)	(5,000)	(5,000)	(5,000)
57-Capital			-	-	-	-	-
5-Expenses Total	(6,819)	(8,440)	(10,256)	(10,216)	(9,503)	(9,518)	(9,533)
613-Cross Country Skiing Total	(2,946)	17,874	4,744	4,784	5,497	5,482	5,467
60-Golf Fund Total	783,778	1,095,972	189,874	502,294	(486,989)	(152,198)	(130,783)
Grand Total	783,778	1,095,972	189,874	502,294	(486,989)	(152,198)	(130,783)

ANALYSIS OF FOOD AND BEVERAGE WAGES FOR CHANGE IN WORKFORCE

	2015						
	2013 Actuals	2014 Actuals	2015 Budget	Projections	2016 Budget	2017 Budget	2018 Budget
51-Salaries & Wages							
FT F&B Management	(495,029)	(516,837)	(559,241)	(653,000)	(962,778)	(982,033)	(1,001,674)
PT Banquet & Bldg. Wages	(243,909)	(271,044)	(202,276)	(202,276)	(225,000)	(231,752)	(238,000)
PT Bussers/Dishwashers/Cooks	(482,612)	(544,885)	(512,962)	(516,000)	(530,000)	(545,900)	(562,000)
PT Host/Hostess/Bldg.	(298,939)	(299,409)	(310,303)	(310,303)	(307,954)	(330,000)	(335,000)
51-Salaries & Wages Total	(1,520,488)	(1,632,175)	(1,584,782)	(1,681,579)	(2,025,732)	(2,089,685)	(2,136,674)

RECONCILIATION OF GOLF FUND TOTALS TO GOLF FUND OPERATING BOTTOMLINE

SUMMARY: Amounts reported for the Golf Fund Total and Bottomline differ on reports throughout this Budget Document. This is a result of converting the basis of accounting from GAAP to Cash Flow and removing the impact of Debt Service. In an effort to focus on the Arrowhead Golf Club operations and provide an apples to apples comparison of prior year operating actuals, current year operating projections and proposed operating budgets, this conversion has been done to the amounts reported on page 77 in the Proposed Capital Expenditures and Fund Transfers Impact On Bottomline by Fund. This reconciliation has been prepared to serve as a tool to demonstrate how this conversion is done.

DETAIL: The first section below converts the Golf Fund Totals to the Golf Fund Bottomline by removing capital items. Prior years are reported on a GAAP Basis, so amortization and depreciation must be excluded. The budgets and projections are report on a Cash Basis, so the amount of capital expenditures must be excluded.

The second section below converts the Golf Fund Bottomline to the Golf Fund Operating Bottomline by removing the impact of debt service. In all years the property tax revenue levied to pay the debt service is included in Golf Fund Revenues and bond interest payments are included in Golf Fund Expenses. Bond principal payments are included in the budget years only because the budget focuses on cash flow. In prior year actuals and current year projections, the bond principal payments do not affect the bottomline since the payments reduce the outstanding bond obligation liability in the Golf Fund. The result is an overstatement of revenues in the bottomline since the property tax revenue nets with the bond interest portion only and creates inconsistency in the presentation of prior year actuals, current year projections and proposed budgets.

The third section below takes the Golf Fund Operating Bottomline to Golf Fund Total by considering the impact of monies expended on capital in the prior years, projected to be spent in the current year and proposed to be expended in future years.

	2013 Actuals	2014 Actuals	2015 Budget	2015 Projections	2016 Proposed Budget	2017 Proposed Budget	2018 Proposed Budget
60-Golf Fund Total as reported on pages 7, 18, 32, 37, 43, 67, and 71	783,778	1,095,972	189,874	502,294	(486,989)	(152,198)	(130,783)
Exclude Amortization and Depreciation	856,519	866,093					
Exclude Capital Expenditures	867	1,848	561,315	328,000	774,000	580,365	513,915
Exclude Fund Balance Transfers	-	-	-	-	-	-	-
60-Golf Fund Bottomline, excluding capital and fund balance transfers as reported on page 9	1,641,163	1,963,913	751,189	830,294	287,011	428,167	383,132
Exclude Property Tax Revenue levied for Bond payment	(1,294,664)	(1,480,469)	(1,480,469)	(1,480,469)	(1,687,689)	(1,930,431)	(2,122,794)
Exclude Bond Principal	-	-	887,152	-	1,130,626	1,434,127	1,704,277
Exclude Bond Interest	658,602	637,592	603,317	603,317	557,061	496,304	418,517
60- Golf Fund Operating Bottomline Before Transfers and Capital as reported on page 74	1,005,101	1,121,036	761,189	(46,858)	287,009	428,167	Doesn't work
Include Capital Expenditures	(857,385)	(867,941)	(561,315)	(328,000)	(774,000)	(580,365)	(513,915)
60 - Golf Fund Operating Total as reported on page 74	147,716	253,095	199,874	(374,858)	(486,991)	(152,198)	(513,915)

PROPOSED CAPITAL EXPENDITURES AND FUND TRANSFERS IMPACT ON BOTTOM LINE BY FUND

	2013 Actuals	2014 Actuals	2015 Budget	2015 Projections	2016 Proposed	2017 Proposed	2018 Proposed
10 - General							
1-Operating Funds							
Beginning Fund Balance	1,750,697	1,750,697	2,196,994	2,196,994	2,395,053	2,144,609	1,784,255
Operating Bottomline Before Transfers and Capital	775,681	958,075	645,142	818,034	454,455	395,261	448,148
Transfers IN/OUT	10,000	10,000	10,000	10,000	-	-	-
Fund Balance Reserves Transfers	(200,796)	(500,000)	(500,000)	(500,000)	(500,000)	(450,000)	(550,000)
Capital	(138,588)	(109,855)	(174,230)	(129,975)	(204,900)	(305,615)	(607,700)
<i>10 - General Total</i>	<i>446,297</i>	<i>358,219</i>	<i>(19,088)</i>	<i>198,059</i>	<i>(250,445)</i>	<i>(360,354)</i>	<i>(709,552)</i>
Estimated Ending Fund Balance	2,196,994	2,108,917	2,177,906	2,395,053	2,144,609	1,784,255	1,074,704
Minimum Fund Balance Target (see pages 2-5)	816,217	823,586	945,948	881,294	1,008,036	1,027,709	1,050,189
20 - Recreation							
Beginning Fund Balance	4,422,813	3,620,460	4,417,314	4,417,314	3,632,957	2,440,044	1,718,408
Operating Bottomline Before Transfers and Capital	1,514,405	1,529,539	1,158,045	1,225,642	807,087	781,979	822,046
Transfers IN/OUT	(10,000)	(10,000)	(10,000)	(10,000)	-	-	-
Fund Balance Reserves Transfers	(500,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(1,500,000)	(982,000)
Capital	(207,551)	(16,454)	-	-	-	(3,615)	-
<i>20 - Recreation Total</i>	<i>796,854</i>	<i>(496,915)</i>	<i>(851,955)</i>	<i>(784,358)</i>	<i>(1,192,913)</i>	<i>(721,636)</i>	<i>(159,954)</i>
Estimated Ending Fund Balance	5,219,668	3,123,546	3,565,360	3,632,957	2,440,044	1,718,408	1,558,454
Minimum Fund Balance Target (see pages 2-5)	1,208,113	1,204,187	1,318,738	1,288,700	1,425,237	1,447,162	1,478,698
22 - Cosley Zoo							
Beginning Fund Balance	(222,067)	(200,794)	47,661	47,661	99,570	114,685	106,295
Operating Bottomline Before Transfers and Capital	48,136	129,921	(3,434)	51,909	15,115	(8,390)	(8,616)
Transfers IN/OUT			-	-	-	-	-
Fund Balance Reserves Transfers	200,796	-	-	-	-	-	-
Capital	(477)	(1,092)	-	-	-	-	-
<i>22 - Cosley Zoo Total</i>	<i>248,455</i>	<i>128,829</i>	<i>(3,434)</i>	<i>51,909</i>	<i>15,115</i>	<i>(8,390)</i>	<i>(8,616)</i>
Estimated Ending Fund Balance	26,388	(71,965)	44,227	99,570	114,685	106,295	97,679
Minimum Fund Balance Target (see pages 2-5)	285,174	284,329	329,277	307,417	324,251	331,276	339,219

PROPOSED CAPITAL EXPENDITURES AND FUND TRANSFERS IMPACT ON BOTTOM LINE BY FUND

	2013 Actuals	2014 Actuals	2015 Budget	2015 Projections	2016 Proposed	2017 Proposed	2018 Proposed
60 - Golf Fund							
Estimated Beginning Cash & Investments	1,740,216	2,898,918	3,208,789	3,208,789	3,408,663	2,921,674	2,769,476
Operating Bottomline Before Transfers and Capital	1,005,101	1,121,035	761,189	(46,858)	287,011	428,167	383,132
Transfers IN/OUT			-	-	-	-	-
Fund Balance Reserves Transfers							
Capital	(857,385)	(867,941)	(561,315)	(328,000)	(774,000)	(580,365)	(513,915)
60 - Golf Fund Total	147,715	253,095	199,874	(374,858)	(486,989)	(152,198)	(130,783)
<i>These amounts differ from reports on page 7, 9, 18, 32, 38, 43, 66 and 68. A full explanation and reconciliation of these differences is provided on page 72.</i>							
Estimated Ending Cash & Investments	1,887,931	3,152,012	3,408,663	2,833,931	2,921,674	2,769,476	2,638,694
Minimum Cash & Investments Target (see pages 2-5)	1,171,311	1,210,305	1,453,063	1,440,052	1,585,629	1,648,935	1,704,643
Major Operating Funds Total	1,639,322	243,228	(674,603)	(909,248)	(1,915,231)	(1,242,578)	(1,008,904)
40-Capital Projects							
Operating Bottomline Before Transfers and Capital	1,138,333	1,086,757	829,019	658,225	936,204	833,675	1,872,711
Transfers IN/OUT			-	-	-	-	-
Fund Balance Reserves Transfers	500,000	2,500,000	2,500,000	2,500,000	2,500,000	1,950,000	1,532,000
Capital	(3,907,582)	(2,403,822)	(4,639,108)	(1,802,500)	(4,747,975)	(3,490,525)	(2,954,200)
40-Capital Projects Total	(2,269,249)	1,182,935	(1,310,089)	1,355,725	(1,311,771)	(706,850)	450,511
Grand Total	(629,928)	1,426,163	(1,984,691)	446,477	(3,227,003)	(1,949,428)	(558,393)

2016 Capital Overview
Capital Projects Fund

Capital Overview	Recommended Source	CY Projections	2016	2017	2018
Capital Dollars Available					
Capital Dollars Available at Beginning of Fiscal Year		4,390,600	5,736,059	4,414,038	3,696,938
Annual Unobligated G.O. Bond Proceeds		938,188	954,742	983,739	1,001,584
Grants and Donations		112,370	621,350	367,130	1,284,200
Cosley Foundation Donation for Property Purchase		50,000	50,000	50,000	50,000
Other (ex. Tree Memorials, Cell Tower Rental, Land Cash Donations, etc.)		53,285	53,285	53,285	53,285
Recommended Fund Balance Reserve Transfer - General Fund		500,000	500,000	450,000	550,000
Recommended Fund Balance Reserve Transfer - Recreation Fund		2,000,000	2,000,000	1,500,000	982,000
Capital Dollars Available		8,044,443	9,915,436	7,818,192	7,618,007
Major Capital Projects					
Central Athletic Center	OSLAD\$400K/Bond Proceeds	770,000	1,341,625	175,000	
Community Center - HVAC Improvements	Fund Balance Reserves	220,000	300,000	300,000	300,000
Gateway Gardens	Fund Balance Reserves			550,000	
Cosley - Land Acquisition	Fund Balance Reserves		650,000		
Cosley - Animal Quarantine Center	Suggested 50/50 Split with Foundation		250,000		
Lincoln Marsh - Elliot Lake Restoration	DuPage Clean Water Initiative Grant	142,000			
Seven Gables Irrigation	Fund Balance Reserves		25,000	250,000	
Seven Gables Parking Expansion	Bond Proceeds		30,000	550,000	
Lucent - Restrooms	50/50 Fund Balance Reserves&WDSRA				300,000
Museum Roof	IDNR Grant & Donations	47,500			
Play for All	Grants & Donations	12,000	396,350	367,130	1,134,200
Major Capital Projects		1,191,500	2,992,975	2,192,130	1,734,200
Available Capital Dollars after Major Capital Projects		6,852,943	6,922,461	5,626,062	5,883,807
2015 Board Approved Capital Projects					
District Wide Asphalt Replacement	Fund Balance Reserves	175,000	500,000	500,000	500,000
District Wide Unforeseen Capital Expenses	Fund Balance Reserves	50,000	100,000	100,000	100,000
Annual Pond & Stream Maintenance	Fund Balance Reserves			100,000	100,000
Northside Buffer Maintenance	Fund Balance Reserves	50,000			
Atten - Colorcoat/Repair Courts 4	Bond Proceeds	115,000			
Atten - New side back stop on field #18	Bond Proceeds	10,000			
Brighton - Playground Replacement	Bond Proceeds	60,000			
Cosley House Demolition	Bond Proceeds		25,000		
Lincoln Marsh - Increase Parking at LM Office w/ Pavers	Bond Proceeds	8,000	40,000		
Memorial Park - Master Plan	Bond Proceeds	30,000			
Leisure Center - Basement Wall Repair	Bond Proceeds	25,000			
Northside - Petanque Court	Bond Proceeds	15,000			

\$113K difference to Cash & Investments on pg 1 is restricted cash for the Overpass Bridge maintenance.

*2016 Capital Overview
Capital Projects Fund*

Capital Overview	Recommended Source	CY Projections	2016	2017	2018
Rathje - Dredge Pond	Bond Proceeds	13,000	62,000		
Rathje - Shoreline & Bridge Replacement	Bond Proceeds	30,000	120,000		
Rice Pool - Master Plan	Bond Proceeds		50,000		
Blanchard House Demolition	Bond Proceeds	30,000			
Board Approved Capital Fund Expenditures		611,000	897,000	700,000	700,000
Available Capital Dollars after Approved and Major Capital Projects					
		6,241,943	6,025,461	4,926,062	5,183,807
2016 Staff Recommendations					
Atten - Farm Bridge Replacement	Bond Proceeds			75,000	
Atten - Irrigation 15, 17, 18	Fund Balance Reserves		43,000	43,000	43,000
Brighton - Playground Surfacing	Bond Proceeds		40,000		
Central Park - Tennis Court Fencing	Bond Proceeds			30,395	
Cosley - Raccoons Exhibit Enclosure (shotcrete)	Bond Proceeds				50,000
Cosley - Walk in Freezer	Bond Proceeds		12,000		
Cosley - Kiebler Barn PVC Fence	Suggested 50/50 Split with Foundation		20,000		
Cosley - Caging (2)	Fund Balance Reserves			20,000	
Cosley - Deer Exhibit Fence	Fund Balance Reserves			30,000	
Cosley - Wildlife/Domestic ID Signs	Bond Proceeds				25,000
Lincoln Marsh - Increase Parking at Main Entrance w/ Pavers	Fund Balance Reserves				192,000
Scottsdale - Shelter	Bond Proceeds		40,000		
Memorial Park - Master Roof	Bond Proceeds				60,000
Gym Divider Curtains	Bond Proceeds		25,000		
Northside - Vitacourse Replacement	Bond Proceeds		48,000		
Monument Restoration	Bond Proceeds		40,000		
Northside - Tennis Court Resurfacing	Fund Balance Reserves		180,000		
Museum - Elevator Entrance	Donations		25,000		
Museum - Electrical & HVAC	Donations		100,000		
Playground Replacements					
Hoffman Park - Playground Replacement	Bond Proceeds		125,000		
Scottsdale - Playground Replacement	Bond Proceeds		160,000		
Hawthorne Junction - Playground Replacement	Bond Proceeds			100,000	
Kelly Park - Playground Replacement	Bond Proceeds			175,000	
Hillside Tot Lot - Playground Replacement	Bond Proceeds			125,000	
Prairie Path Park - Playground Replacement	Bond Proceeds				150,000
Planning & Support Staff Salary and Wages	Fund Balance Reserves	171,655	159,075	162,456	165,907

2016 Capital Overview
Capital Projects Fund

Capital Overview	Recommended Source	CY Projections	2016	2017	2018
New Project Engineering, Surveying & Appraisals; Maintenance Agreements; etc.	Fund Balance Reserves	52,443	150,241	146,789	121,731
Surface Maintenance & Natural Restoration Material; Hand Tools; etc.	Fund Balance Reserves	273,136	433,907	310,084	228,770
Legal Notices; Training; Dues & Subscriptions; Mileage Reimbursements; etc.	Fund Balance Reserves	8,650	10,200	11,400	10,200
Staff Recommended Capital Fund Expenditures		505,884	1,611,423	1,229,124	1,046,608
Available Capital Dollars after Commitments and Recommendations		5,736,059	4,414,038	3,696,938	4,137,199

2016 CIP Schedule
(Board Prioritization Tool)
Capital Projects Fund

Project Descriptions	2015	2015 Projections	2016	2017	2018
40-000-000 Nonspecified Area					
2014 Generator - Districtwide Portable	70,000	-			
Annual Pond and Stream Maintenance		-		100,000	100,000
District Wide Asphalt Replacement	500,000	175,000	500,000	500,000	500,000
District Wide Unforeseen Capital Expenses	100,000	50,000	100,000	100,000	100,000
Live Scan Purchase	18,000	-			
40-000-000 Nonspecified Area Total	688,000	225,000	600,000	700,000	700,000
40-000-184 Northside Park Lagoon Renovtn					
Northside Buffer Maintenance	50,000	50,000			
40-000-184 Northside Park Lagoon Renovtn Total	50,000	50,000			
40-000-187 Central Athletic Cntr Project					
2014 Athletic Field Development	95,000	95,000			
2014 Exterior Restrooms - Carryover from 2013	80,000	-	80,000		
2014 Interior Concessions Stand Upgrades - Carryover from 2013			65,000		
2014 Perimeter Path	75,000	75,000			
2014 RQST - Athletic Field Lighting	525,000	525,000			
2014 RQST - Replace fence on retaining wall	25,000	25,000			
CAC - Redo Courts in both gyms	205,000	-	205,000		
CAC Electric Bleachers for Main Gym West			54,625		
Chiller	400,000	50,000	400,000		
Construction Admin	75,000	-			
Ice Rink Surface	206,400	-	500,000		
Kale Bleachers			37,000		
OSLAD - Audit Costs	5,000	-			
OSLAD - Grant Award Fee	5,000	-			
Playground				175,000	
40-000-187 Central Athletic Cntr Project Total	1,696,400	770,000	1,341,625	175,000	
40-000-188 Sensory Playground					
Play for All - Phase I		12,000			
Play for All - Phase II	396,350		396,350		
Play for All - Phase III				367,130	
Play for All - Phase IV					1,134,200
40-000-188 Sensory Playground Total	396,350	12,000	396,350	367,130	1,134,200

2016 CIP Schedule
(Board Prioritization Tool)
Capital Projects Fund

Project Descriptions	2015	2015 Projections	2016	2017	2018
40-800-805 Atten					
1900 Farm Bridge Replacement				75,000	
2007 Colorcoat/ Repair Courts 4	125,000	115,000			
Atten - Irrigation Atten			43,000	43,000	43,000
Atten - New side back stop on field #18	35,000	10,000			
40-800-805 Atten Total	160,000	125,000	43,000	118,000	43,000
40-800-809 Brighton					
1997 Playground Replacement	120,000	60,000			
Playground Replacement - Surfacing Only			40,000		
40-800-809 Brighton Total	120,000	60,000	40,000		
40-800-812 Central Park and Athletic Ctr.					
1986 CENTRAL PARK Tennis Court FENCING				30,395	
Gateway Gardens Phase				550,000	
40-800-812 Central Park and Athletic Ctr. Total				580,395	
40-800-813 Cosley Zoo					
1993 Exhibit Enclosure (shotcrete) - raccoons					50,000
1997 Caging				10,000	
1997 Exhibit Fence - deer				30,000	
1997 Holding Cages (deer, raptor)				10,000	
1999 Walk-in Freezer			12,000		
2003 Wildlife/Domestic ID signs					25,000
Cosley - Animal welcome quarantine center (suggested 50/50 split with Foundation)			250,000		
Cosley - Replace Kiebler Barn animal fence (suggested 50/50 split with Foundation)			20,000		
Cosley House Demolition	25,000	-	25,000		
Land Acquisition			650,000		
40-800-813 Cosley Zoo Total	25,000	-	957,000	50,000	75,000
40-800-816 Hawthorne Junction					
1999 Playground Replacement - Hawthorn Junction				100,000	
40-800-816 Hawthorne Junction Total				100,000	
40-800-818 Hoffman Park					
1999 Hoffman Playground Replacement			125,000		
40-800-818 Hoffman Park Total			125,000		

2016 CIP Schedule
(Board Prioritization Tool)
Capital Projects Fund

Project Descriptions	2015	2015 Projections	2016	2017	2018
40-800-820 Kelly Park					
2000 Kelly PLAYGROUND EQUIP				175,000	
40-800-820 Kelly Park Total				175,000	
40-800-822 Lincoln Marsh					
1977 Elliot Lake Restoration	142,000	142,000			
Connect LM to Northside (see Barrington's Citizens Park/Cuba Marsh Bridge/Boardwalk) - prelim engineering	25,000	-			
Increase parking at the LM office with Permeable Pavers with easy out spaces 10x10x20@\$20	40,000	8,000	40,000		
LM - Increase parking at the main entrance with Permeable Pavers 240x40@\$20					192,000
Marsh Boardwalk - 2	34,255	-			
40-800-822 Lincoln Marsh Total	241,255	150,000	40,000		192,000
40-800-825 Memorial Park					
1991 MEMORIAL PARKROOF					60,000
Memorial - Master Plan	50,000	30,000			
Repair basement wall of Leisure Center	25,000	25,000			
40-800-825 Memorial Park Total	75,000	55,000			60,000
40-800-826 Northside Park					
1991 Vitacourse Replacement			48,000		
1997 NORTHSIDE PARK TENNIS COURTS - Resurface			180,000		
Monument Restoration			40,000		
Northside - Petanque Court	25,000	15,000			
40-800-826 Northside Park Total	25,000	15,000	268,000		
40-800-828 Rathje					
1977 Rathje Shoreline and Bridge Replacement	150,000	30,000	120,000		
Rathje - Dredge pond	75,000	13,000	62,000		
40-800-828 Rathje Total	225,000	43,000	182,000		
40-800-835 Seven Gables					
Seven Gables Irrigation				250,000	
Seven Gables Irrigation Engineering			25,000		
Seven Gables Parking Expansion				550,000	
Seven Gables Parking Expansion Engineering			30,000		

2016 CIP Schedule
(Board Prioritization Tool)
Capital Projects Fund

Project Descriptions	2015	2015 Projections	2016	2017	2018
40-800-835 Seven Gables Total			55,000	800,000	
40-800-836 Prairie Path Park					
Playground Replacement - Prairie Path Park					150,000
40-800-836 Prairie Path Park Total					150,000
40-800-845 Scottsdale Park					
Playground Replacement - Scottsdale			160,000		
Scottsdale - Shelter			40,000		
40-800-845 Scottsdale Park Total			200,000		
40-800-846 CC and Rice and Blanchard					
1988 CC/Rice Pool Master Planning	50,000	-	50,000		
1988 Gym Divider Curtains			25,000		
1988 HVAC Improvements - chill, boilers, air hand	300,000	220,000	300,000	300,000	300,000
Blanchard House Demolition	30,000	30,000			
40-800-846 CC and Rice and Blanchard Total	380,000	250,000	375,000	300,000	300,000
40-800-850 Hillside Tot Lot					
1999 HILLSIDE TOT LOT PLAYGROUND EQUIP				125,000	
40-800-850 Hillside Tot Lot Total				125,000	
40-800-853 Lucent					
Restrooms off parking lot					300,000
40-800-853 Lucent Total					300,000
40-800-854 Historical Museum					
Historical Museum Roof (25% of Total)	600,800	47,500			
Museum - Enhance elevator entrance			25,000		
Museum - Look at electrical			25,000		
Museum - Replace HVAC system			75,000		
40-800-854 Historical Museum Total	600,800	47,500	125,000		
Grand Total	4,682,805	1,802,500	4,747,975	3,490,525	2,954,200

*2016 Grant and Donation Schedule
Capital Projects Fund*

Project	Source	Status	CY Projections	2016 Budget	2017 Budget	2018 Budget
Play for All	Various Sources	Commitments before proceeding	12,000	396,350	367,130	1,134,200
Cosley Zoo Property Purchase	Cosley Foundation Donation	Annual installments of \$50K over 16 yrs for total of \$800K	50,000	50,000	50,000	50,000
Elliot Lake	DuPage Clean Water Initiative Grant	Billed upon completion of project	100,370			
Museum Elevator, Electrical & HVAC	Donations	Commitments before proceeding		125,000		
To Be Determined	DuPage Clean Water	Billed upon completion of project		100,000		
Lucent Restrooms	WDSRA	Billed upon completion of project				150,000
Total Grants and Donations			162,370	671,350	417,130	1,334,200

2016 CIP Schedule
(Board Prioritization Tool)
Operating Funds

	2015	2015 Projections	2016	2017	2018
10 - General					
10-000-000 Nonspecified Area					
Roland VS-540 Print, cut sign machine (1/3)				3,615	
10-000-000 Nonspecified Area Total				3,615	
10-101-000 Nonspecified Area					
2008 Toro Spray Pesticide #1385					68,000
2005 GMC Pickup #1119	32,000	30,235			
2011 Ford Explorer #1010			28,000		
2007 Kubota Utility #1213				30,000	
2008 New Holland #1218					52,000
1998 Ford F650 #1128					50,000
2010 Toro 4000D #1303					78,000
2005 Colorado Chevy #1151 - pool maintenance pick up	22,000	24,740			
2005 Pickup#1105 - zoo truck and snow plow	32,000	-			
2005 Toro 4000D #1307 - turf and snow	88,230	75,000			
2003 Ingersoll Rand Compressor #1485 - districtwide			14,000		
1987 Hot Patcher #1401 - Park Blacktop Repair					16,500
1989 Ditch Witch Trencher #2709 - Trenching districtwide			17,900		
2008 7210 Toro #1381 - turf/snow			55,000		
2008 4000D Toro #1382 - turf/snow				90,000	
2008 4000D Toro #1383 - turf/snow			90,000		
2005 Power Boss floor sweeper #1686 - PSC					17,200
2010 Bobcat Skidsteer #1206 - projects					38,000
2006 Sweep Star #1920 - leaf/goose cleanup				39,000	
2007 Dump Plow #1106 with Salt Spreader				58,000	
2011 TORO 7210 #1301				68,000	
2007 Chevy Express 1500 #1171 - Custodial				17,000	
2008 F450 #1114 - dump/snow plow					46,000
2008 F450 #1170 - dump/snow plow					46,000
2008 F250 Crew Cab #1177 - Trim Crew					32,000
2008 Ford Ranger #1181 - manager truck					28,000
2008 Ford Ranger #1182 - manager truck					28,000
2008 F350 Utility Body #1108 - Projects truck/plow					24,000
2008 F350 Utility Body #1127 - park/playground repair					24,000
2011 TORO GROUNDMASTER4000-D - turf/snow					60,000
10-101-000 Nonspecified Area Total	174,230	129,975	204,900	302,000	607,700

2016 CIP Schedule
(Board Prioritization Tool)
Operating Funds

	2015	2015 Projections	2016	2017	2018
10 - General Total	174,230	129,975	204,900	305,615	607,700
20 - Recreation					
20-000-000 Nonspecified Area					
Roland VS-540 Print, cut sign machine (1/3)				3,615	
20-000-000 Nonspecified Area Total				3,615	
20 - Recreation Total				3,615	
21 - Special Recreation					
21-000-000 Nonspecified Area					
WDSRA Tax Disbursement	873,630	873,630	873,630	873,630	873,630
21-000-000 Nonspecified Area Total	873,630	873,630	873,630	873,630	873,630
21 - Special Recreation Total	873,630	873,630	873,630	873,630	873,630
60 - Golf Fund					
60-000-000 Nonspecified Area					
Roland VS-540 Print, cut sign machine (1/3)				3,615	
2006 Carpet				34,630	
Painting North Side of Clubhouse			30,000		
60-000-000 Nonspecified Area Total			30,000	38,245	
60-601-000 Nonspecified Area					
2005 TORO GREENSMaster 3150				22,000	
2008 FLEX 21 GREEN MOWER					77,000
2006 Toro Multi Pro 5700 B 300 Gal. Sprayer	90,000	90,000			
2007 TORO Sidewinder 3500 Bank Mower				66,000	
2007 TORO GM 4000 Rough Mower				60,000	
2008 TORO GREENSMaster 3150				31,935	
2007 TORO REELMaster 5210 Fairway Mower					110,000
2008 TORO GM 4000 Rough Mower					60,000
2005 CUSHMAN UTILITY CART					20,000
2003 CUSHMAN UTILITY CART					20,000
2007 VERTI-QUAKE 2516				23,905	
Portable Restrooms - South & East	70,000	70,000			

2016 CIP Schedule
(Board Prioritization Tool)
Operating Funds

	2015	2015 Projections	2016	2017	2018
John Deere 4066R Front Loader	45,000	45,000			
Portable Restrooms - West			65,000		
TORO MP 4700			75,000		
Toro Multi Pro 5700 B 300 Gal. Sprayer			61,000		
60-601-000 Nonspecified Area Total	205,000	205,000	201,000	203,840	287,000
60-611-000 Nonspecified Area					
Cart Path Repairs	50,000	50,000	50,000	50,000	50,000
Driving Range	5,000	5,000			
2008 100 Yamaha Golf Cars				210,000	
1997 Pedestrian Bridge #10/18				25,330	
2010 Yamaha G23A U-Max Utility (range picker)				11,200	
Beverage Cart	15,000	15,000			
60-611-000 Nonspecified Area Total	70,000	70,000	50,000	296,530	50,000
60-612-000 Nonspecified Area					
2006 Chaffers	21,315	-			
2006 Blodgett Convection Oven French Glass Doors (x4)				12,050	
2006 Dish Machine American Dish Service				13,200	
2007 BEVERAGE CART			16,000		
2006 3 Tank Pitco Fryer				16,500	
2006 Carpet (throughout upstairs)(7200 sq/ft)					147,615
New Expand Lot 60 spaces (\$4,000 per space)	240,000	28,000			
Walk in Cooler/Freezer	25,000	25,000			
2013 Digital Dining (upgrade every 5 years)					29,300
2006 2006 Boiler Replacement (2 of 4)			17,000		
New Expand Lot per Engineer recommendations			460,000		
60-612-000 Nonspecified Area Total	286,315	53,000	493,000	41,750	176,915
60 - Golf Fund Total	561,315	328,000	774,000	580,365	513,915
90 - Cosley Foundation					
90-000-F00 Cosley Foundation-General					
Zoo Trailer					22,000
Cosley - Animal welcome quarantine center (50/50 split with Foundation)	70,000	-	250,000		
Cosley - Replace Kiebler Barn animal fence(50/50 split with Foundation)	35,000	-	20,000		
Contract a Zoo Master Plan - pd out of contractual	80,000	-			

2016 CIP Schedule
(Board Prioritization Tool)
Operating Funds

	2015	2015 Projections	2016	2017	2018
90-000-F00 Cosley Foundation-General Total	185,000	-	270,000		22,000
90 - Cosley Foundation Total	185,000	-	270,000		22,000
Grand Total	1,794,175	1,331,605	2,122,530	1,763,225	2,017,245

Labor Allocations by Fund

Salary/Wage Splits	
10-General; 000-Administration	
Benard, Michael J	70.0%
Bendy, Andrew	20.0%
Kapala, Nicole	45.0%
Krajelis, Sherry Lynn	20.0%
Lorimer, Valerie M	35.0%
Nemetz, Kristina F	20.0%
Russell, Wendy W	15.0%
Siciliano, Donna R	50.0%
Sperl, Robert Michael	10.0%
Whelan, Tricia K	35.0%
Wilhelmi, Margaret L	40.0%
10-General; 101-Parks Maintenance	
Addition 07, New	100.0%
Addition 08, New	100.0%
Addition 09, New	100.0%
Alexander, Matthew G	100.0%
Baker, Brittany E	100.0%
Calvillo, Miguel	100.0%
Dahlstrom, Jeffrey S	100.0%
Daley, Joseph M	100.0%
Daniels, Charles	100.0%
Day, Richard T	100.0%
Flynn, Kevin P	100.0%
Hannemann, Alecia	100.0%
Kasavich, Mark A	100.0%
Lehman, Stephen J	100.0%
Marino, Catherine	100.0%
Novak, Nicholas J	40.0%
Open, Position	20.0%
O'Reilly, Owen L	75.0%
Paterkiewicz, Steven A	100.0%
Perez, Jose M	100.0%
Runkle, Keith R	70.0%
Saxton, Daniel H	100.0%
Seymour, Deborah S	40.0%
Sperl, Robert Michael	30.0%
Stanczak, Paul T	50.0%
Themel, Joseph S	100.0%
Zavala, Lino	100.0%
Zavala, Ponciano	100.0%
Zavala, Rafael	100.0%
10-General; 418-Human Resources	
Hirshberg, Diane M	20.0%
10-General; 419-Finance	
Chiappetta, Andrea V	15.0%
Cosgrove, Molly M	28.0%

Labor Allocations by Fund

Salary/Wage Splits	
Czaja, Lorraine	20.0%
Herrera, Erin	20.0%
Simpson, Sandra D	30.0%
Trainor, Rita	31.0%
Tucker, Randall	30.0%
10-General; 430-Historical Museum	
Downing, Ashley	100.0%
Novak, Daniel J	5.0%
Podkowa, Michelle	100.0%
20-Recreation; 000-Administration	
Benard, Michael J	30.0%
Beyer, Vickie A	100.0%
Cleary, Marybeth	100.0%
Ditchman, Deborah C	100.0%
Dolan, Linda M	100.0%
Johnson, Terra J	100.0%
Kapala, Nicole	55.0%
Keene, Bradley W	25.0%
Kelly, Michael J	100.0%
Krajelis, Sherry Lynn	20.0%
Lorimer, Valerie M	50.0%
Mitchell, Dana	25.0%
Oppenheim, Sally	100.0%
Russell, Wendy W	15.0%
Sheridan, Robert E	65.0%
Siciliano, Donna R	40.0%
Vasilev, Susan A	100.0%
Whelan, Tricia K	50.0%
Wilhelmi, Margaret L	50.0%
20-Recreation; 101-Parks Maintenance	
Blum, Kevin R	100.0%
Devine, Michael P	100.0%
Horan, Sean P	100.0%
Novak, Nicholas J	40.0%
Open, Position	20.0%
Oppenheim, Jeremy J	100.0%
O'Reilly, Owen L	15.0%
Runkle, Keith R	15.0%
Seymour, Deborah S	40.0%
Shee, Donald	100.0%
Sperl, Robert Michael	30.0%
Stanczak, Paul T	50.0%
20-Recreation; 220-Recreation Programs	
Athletic, Manager	100.0%
Diener, Justin T	100.0%
Handlon, Cristin M	100.0%

Labor Allocations by Fund

Salary/Wage Splits	
Houston, Darrell	100.0%
Keene, Bradley W	75.0%
Mitchell, Dana	25.0%
Raitt, Megan P	100.0%
Sheridan, Robert E	35.0%
Wrobel, Matthew	100.0%
20-Recreation; 221-Athletics	
Mitchell, Dana	50.0%
20-Recreation; 222-Pools	
Nemetz, Kristina F	20.0%
Novak, Daniel J	30.0%
Russell, Wendy W	70.0%
20-Recreation; 224-Recreation Facilities	
Donisch, Karen M	100.0%
Havelka, Lynette K	100.0%
20-Recreation; 350-Special Facilities	
Addition 06, New	100.0%
Bendy, Andrew	30.0%
Miller, Ryan C	100.0%
Nemetz, Kristina F	20.0%
Novak, Daniel J	50.0%
20-Recreation; 418-Human Resources	
Hirshberg, Diane M	30.0%
20-Recreation; 419-Finance	
Chiappetta, Andrea V	40.0%
Cosgrove, Molly M	28.0%
Czaja, Lorraine	30.0%
Herrara, Erin	30.0%
Simpson, Sandra D	45.0%
Trainor, Rita	32.0%
Tucker, Randall	30.0%
22-Cosley Zoo; 000-Administration	
Siciliano, Donna R	10.0%
22-Cosley Zoo; 101-Parks Maintenance	
Novak, Nicholas J	5.0%
O'Reilly, Owen L	5.0%
Runkle, Keith R	5.0%
Seymour, Deborah S	15.0%
Sperl, Robert Michael	20.0%
Wagner, Mark A	100.0%
22-Cosley Zoo; 350-Special Facilities	

Labor Allocations by Fund

Salary/Wage Splits	
Bendy, Andrew	10.0%
Krajelis, Sherry Lynn	20.0%
Lorimer, Valerie M	15.0%
Novak, Daniel J	15.0%
Whelan, Tricia K	15.0%
22-Cosley Zoo; 418-Human Resources	
Hirshberg, Diane M	5.0%
22-Cosley Zoo; 419-Finance	
Chiappetta, Andrea V	10.0%
Cosgrove, Molly M	5.0%
Czaja, Lorraine	5.0%
Herrara, Erin	5.0%
Simpson, Sandra D	10.0%
Trainor, Rita	5.0%
Tucker, Randall	10.0%
22-Cosley Zoo; 501-Cosley Zoo	
Briggs, Kathleen M	100.0%
Dosch, Angie Lynne	100.0%
Fischer, Natasha Drufke	100.0%
Lindquist, Charles	100.0%
Romejko, Tamra A	100.0%
Theuman, Jennifer M	100.0%
Wahlgren, Susan	100.0%
40-Capital Projects; 101-Parks Maintenance	
Hinchee, Steven Michael	100.0%
Novak, Nicholas J	10.0%
Open, Position	60.0%
Runkle, Keith R	5.0%
Sperl, Robert Michael	10.0%
60-Golf Fund; 000-Administration	
Bendy, Andrew	40.0%
Krajelis, Sherry Lynn	40.0%
Nemetz, Kristina F	40.0%
60-Golf Fund; 101-Parks Maintenance	
Novak, Nicholas J	5.0%
O'Reilly, Owen L	5.0%
Runkle, Keith R	5.0%
Seymour, Deborah S	5.0%
60-Golf Fund; 418-Human Resources	
Hirshberg, Diane M	45.0%
60-Golf Fund; 419-Finance	
Chiappetta, Andrea V	35.0%

Labor Allocations by Fund

Salary/Wage Splits	
Cosgrove, Molly M	28.0%
Czaja, Lorraine	45.0%
Herrara, Erin	45.0%
Simpson, Sandra D	15.0%
Trainor, Rita	32.0%
Tucker, Randall	30.0%
60-Golf Fund; 601-Golf Maintenance	
Cervantes, Antonio	100.0%
Cross, Andrew J	100.0%
Johnson, Timothy A	100.0%
Kirtland, Justin S	100.0%
Rodriguez, Marcial	100.0%
Stoller, Bruce	50.0%
60-Golf Fund; 611-Pro Shop/Golf Fees	
Dalcerro, Neil J	33.0%
Forrest, Michael J	33.0%
Nations, Matthew J	100.0%
Ogata, Andrew C	100.0%
Stoller, Bruce	50.0%
60-Golf Fund; 612-Food and Beverage	
Benney, Lisa M	100.0%
Dalcerro, Neil J	67.0%
Forrest, Michael J	67.0%
Fota, Thomas J	100.0%
Gathman, Laura E	100.0%
Hay, Kevin A	100.0%
Maguire, Timothy	100.0%
Pirhofer, Alan S	100.0%
Position, Open	100.0%
Rominski, Erin E	100.0%
Salerno, Danielle M	100.0%
Ward, Aaron J	100.0%
Washam, Brittiny	100.0%
Whitkanack, Brian J	100.0%
Wiley, Alexis K	100.0%
90-Cosley Foundation; 000-Administration	
Cosgrove, Molly M	11.0%
O'Donnell, Sarah A	50.0%
Wilhelmi, Margaret L	10.0%
92-DuPage County Historical Museu; 000-Administration	
O'Donnell, Sarah A	50.0%

Labor Allocations by Employee

Salary/Wage Splits	
Addition 06, New	
20-Recreation; 350-Special Facilities	100.0%
Addition 07, New	
10-General; 101-Parks Maintenance	100.0%
Addition 08, New	
10-General; 101-Parks Maintenance	100.0%
Addition 09, New	
10-General; 101-Parks Maintenance	100.0%
Alexander, Matthew G	
10-General; 101-Parks Maintenance	100.0%
Athletic, Manager	
20-Recreation; 220-Recreation Programs	100.0%
Baker, Brittany E	
10-General; 101-Parks Maintenance	100.0%
Benard, Michael J	
10-General; 000-Administration	70.0%
20-Recreation; 000-Administration	30.0%
Bendy, Andrew	
10-General; 000-Administration	20.0%
20-Recreation; 350-Special Facilities	30.0%
22-Cosley Zoo; 350-Special Facilities	10.0%
60-Golf Fund; 000-Administration	40.0%
Benney, Lisa M	
60-Golf Fund; 612-Food and Beverage	100.0%
Beyer, Vickie A	
20-Recreation; 000-Administration	100.0%
Blum, Kevin R	
20-Recreation; 101-Parks Maintenance	100.0%
Briggs, Kathleen M	
22-Cosley Zoo; 501-Cosley Zoo	100.0%
Calvillo, Miguel	
10-General; 101-Parks Maintenance	100.0%
Cervantes, Antonio	
60-Golf Fund; 601-Golf Maintenance	100.0%

Labor Allocations by Employee

Salary/Wage Splits	
Chiappetta, Andrea V	
10-General; 419-Finance	15.0%
20-Recreation; 419-Finance	40.0%
22-Cosley Zoo; 419-Finance	10.0%
60-Golf Fund; 419-Finance	35.0%
Cleary, Marybeth	
20-Recreation; 000-Administration	100.0%
Cosgrove, Molly M	
10-General; 419-Finance	28.0%
20-Recreation; 419-Finance	28.0%
22-Cosley Zoo; 419-Finance	5.0%
60-Golf Fund; 419-Finance	28.0%
90-Cosley Foundation; 000-Administration	11.0%
Cross, Andrew J	
60-Golf Fund; 601-Golf Maintenance	100.0%
Czaja, Lorraine	
10-General; 419-Finance	20.0%
20-Recreation; 419-Finance	30.0%
22-Cosley Zoo; 419-Finance	5.0%
60-Golf Fund; 419-Finance	45.0%
Dahlstrom, Jeffrey S	
10-General; 101-Parks Maintenance	100.0%
Dalcerro, Neil J	
60-Golf Fund; 611-Pro Shop/Golf Fees	33.0%
60-Golf Fund; 612-Food and Beverage	67.0%
Daley, Joseph M	
10-General; 101-Parks Maintenance	100.0%
Daniels, Charles	
10-General; 101-Parks Maintenance	100.0%
Day, Richard T	
10-General; 101-Parks Maintenance	100.0%
Devine, Michael P	
20-Recreation; 101-Parks Maintenance	100.0%
Diener, Justin T	
20-Recreation; 220-Recreation Programs	100.0%
Ditchman, Deborah C	
20-Recreation; 000-Administration	100.0%

Labor Allocations by Employee

Salary/Wage Splits	
Dolan, Linda M	
20-Recreation; 000-Administration	100.0%
Donisch, Karen M	
20-Recreation; 224-Recreation Facilities	100.0%
Dosch, Angie Lynne	
22-Cosley Zoo; 501-Cosley Zoo	100.0%
Downing, Ashley	
10-General; 430-Historical Museum	100.0%
Fischer, Natasha Drufke	
22-Cosley Zoo; 501-Cosley Zoo	100.0%
Flynn, Kevin P	
10-General; 101-Parks Maintenance	100.0%
Forrest, Michael J	
60-Golf Fund; 611-Pro Shop/Golf Fees	33.0%
60-Golf Fund; 612-Food and Beverage	67.0%
Fota, Thomas J	
60-Golf Fund; 612-Food and Beverage	100.0%
Gathman, Laura E	
60-Golf Fund; 612-Food and Beverage	100.0%
Handlon, Cristin M	
20-Recreation; 220-Recreation Programs	100.0%
Hannemann, Alecia	
10-General; 101-Parks Maintenance	100.0%
Havelka, Lynette K	
20-Recreation; 224-Recreation Facilities	100.0%
Hay, Kevin A	
60-Golf Fund; 612-Food and Beverage	100.0%
Herrera, Erin	
10-General; 419-Finance	20.0%
20-Recreation; 419-Finance	30.0%
22-Cosley Zoo; 419-Finance	5.0%
60-Golf Fund; 419-Finance	45.0%
Hinchee, Steven Michael	
40-Capital Projects; 101-Parks Maintenance	100.0%

Labor Allocations by Employee

Salary/Wage Splits	
Hirshberg, Diane M	
10-General; 418-Human Resources	20.0%
20-Recreation; 418-Human Resources	30.0%
22-Cosley Zoo; 418-Human Resources	5.0%
60-Golf Fund; 418-Human Resources	45.0%
Horan, Sean P	
20-Recreation; 101-Parks Maintenance	100.0%
Houston, Darrell	
20-Recreation; 220-Recreation Programs	100.0%
Johnson, Terra J	
20-Recreation; 000-Administration	100.0%
Johnson, Timothy A	
60-Golf Fund; 601-Golf Maintenance	100.0%
Kapala, Nicole	
10-General; 000-Administration	45.0%
20-Recreation; 000-Administration	55.0%
Kasavich, Mark A	
10-General; 101-Parks Maintenance	100.0%
Keene, Bradley W	
20-Recreation; 000-Administration	25.0%
20-Recreation; 220-Recreation Programs	75.0%
Kelly, Michael J	
20-Recreation; 000-Administration	100.0%
Kirtland, Justin S	
60-Golf Fund; 601-Golf Maintenance	100.0%
Krajelis, Sherry Lynn	
10-General; 000-Administration	20.0%
20-Recreation; 000-Administration	20.0%
22-Cosley Zoo; 350-Special Facilities	20.0%
60-Golf Fund; 000-Administration	40.0%
Lehman, Stephen J	
10-General; 101-Parks Maintenance	100.0%
Lindquist, Charles	
22-Cosley Zoo; 501-Cosley Zoo	100.0%
Lorimer, Valerie M	

Labor Allocations by Employee

		Salary/Wage Splits
10-General; 000-Administration		35.0%
20-Recreation; 000-Administration		50.0%
22-Cosley Zoo; 350-Special Facilities		15.0%
Maguire, Timothy		
60-Golf Fund; 612-Food and Beverage		100.0%
Marino, Catherine		
10-General; 101-Parks Maintenance		100.0%
Miller, Ryan C		
20-Recreation; 350-Special Facilities		100.0%
Mitchell, Dana		
20-Recreation; 000-Administration		25.0%
20-Recreation; 220-Recreation Programs		25.0%
20-Recreation; 221-Athletics		50.0%
Nations, Matthew J		
60-Golf Fund; 611-Pro Shop/Golf Fees		100.0%
Nemetz, Kristina F		
10-General; 000-Administration		20.0%
20-Recreation; 222-Pools		20.0%
20-Recreation; 350-Special Facilities		20.0%
60-Golf Fund; 000-Administration		40.0%
Novak, Daniel J		
10-General; 430-Historical Museum		5.0%
20-Recreation; 222-Pools		30.0%
20-Recreation; 350-Special Facilities		50.0%
22-Cosley Zoo; 350-Special Facilities		15.0%
Novak, Nicholas J		
10-General; 101-Parks Maintenance		40.0%
20-Recreation; 101-Parks Maintenance		40.0%
22-Cosley Zoo; 101-Parks Maintenance		5.0%
40-Capital Projects; 101-Parks Maintenance		10.0%
60-Golf Fund; 101-Parks Maintenance		5.0%
O'Donnell, Sarah A		
90-Cosley Foundation; 000-Administration		50.0%
92-DuPage County Historical Museum; 000-Administration		50.0%
Ogata, Andrew C		
60-Golf Fund; 611-Pro Shop/Golf Fees		100.0%
Open, Position		
10-General; 101-Parks Maintenance		20.0%

Labor Allocations by Employee

Salary/Wage Splits	
20-Recreation; 101-Parks Maintenance	20.0%
40-Capital Projects; 101-Parks Maintenance	60.0%
Oppenheim, Jeremy J	
20-Recreation; 101-Parks Maintenance	100.0%
Oppenheim, Sally	
20-Recreation; 000-Administration	100.0%
O'Reilly, Owen L	
10-General; 101-Parks Maintenance	75.0%
20-Recreation; 101-Parks Maintenance	15.0%
22-Cosley Zoo; 101-Parks Maintenance	5.0%
60-Golf Fund; 101-Parks Maintenance	5.0%
Paterkiewicz, Steven A	
10-General; 101-Parks Maintenance	100.0%
Perez, Jose M	
10-General; 101-Parks Maintenance	100.0%
Pirhofer, Alan S	
60-Golf Fund; 612-Food and Beverage	100.0%
Podkowa, Michelle	
10-General; 430-Historical Museum	100.0%
Position, Open	
60-Golf Fund; 612-Food and Beverage	100.0%
Raitt, Megan P	
20-Recreation; 220-Recreation Programs	100.0%
Rodriguez, Marcial	
60-Golf Fund; 601-Golf Maintenance	100.0%
Romejko, Tamra A	
22-Cosley Zoo; 501-Cosley Zoo	100.0%
Rominski, Erin E	
60-Golf Fund; 612-Food and Beverage	100.0%
Runkle, Keith R	
10-General; 101-Parks Maintenance	70.0%
20-Recreation; 101-Parks Maintenance	15.0%
22-Cosley Zoo; 101-Parks Maintenance	5.0%
40-Capital Projects; 101-Parks Maintenance	5.0%
60-Golf Fund; 101-Parks Maintenance	5.0%

Labor Allocations by Employee

Salary/Wage Splits	
Russell, Wendy W	
10-General; 000-Administration	15.0%
20-Recreation; 000-Administration	15.0%
20-Recreation; 222-Pools	70.0%
Salerno, Danielle M	
60-Golf Fund; 612-Food and Beverage	100.0%
Saxton, Daniel H	
10-General; 101-Parks Maintenance	100.0%
Seymour, Deborah S	
10-General; 101-Parks Maintenance	40.0%
20-Recreation; 101-Parks Maintenance	40.0%
22-Cosley Zoo; 101-Parks Maintenance	15.0%
60-Golf Fund; 101-Parks Maintenance	5.0%
Shee, Donald	
20-Recreation; 101-Parks Maintenance	100.0%
Sheridan, Robert E	
20-Recreation; 000-Administration	65.0%
20-Recreation; 220-Recreation Programs	35.0%
Siciliano, Donna R	
10-General; 000-Administration	50.0%
20-Recreation; 000-Administration	40.0%
22-Cosley Zoo; 000-Administration	10.0%
Simpson, Sandra D	
10-General; 419-Finance	30.0%
20-Recreation; 419-Finance	45.0%
22-Cosley Zoo; 419-Finance	10.0%
60-Golf Fund; 419-Finance	15.0%
Sperl, Robert Michael	
10-General; 000-Administration	10.0%
10-General; 101-Parks Maintenance	30.0%
20-Recreation; 101-Parks Maintenance	30.0%
22-Cosley Zoo; 101-Parks Maintenance	20.0%
40-Capital Projects; 101-Parks Maintenance	10.0%
Stanczak, Paul T	
10-General; 101-Parks Maintenance	50.0%
20-Recreation; 101-Parks Maintenance	50.0%
Stoller, Bruce	
60-Golf Fund; 601-Golf Maintenance	50.0%
60-Golf Fund; 611-Pro Shop/Golf Fees	50.0%

Labor Allocations by Employee

Salary/Wage Splits	
Themel, Joseph S	
10-General; 101-Parks Maintenance	100.0%
Theuman, Jennifer M	
22-Cosley Zoo; 501-Cosley Zoo	100.0%
Trainor, Rita	
10-General; 419-Finance	31.0%
20-Recreation; 419-Finance	32.0%
22-Cosley Zoo; 419-Finance	5.0%
60-Golf Fund; 419-Finance	32.0%
Tucker, Randall	
10-General; 419-Finance	30.0%
20-Recreation; 419-Finance	30.0%
22-Cosley Zoo; 419-Finance	10.0%
60-Golf Fund; 419-Finance	30.0%
Vasilev, Susan A	
20-Recreation; 000-Administration	100.0%
Wagner, Mark A	
22-Cosley Zoo; 101-Parks Maintenance	100.0%
Wahlgren, Susan	
22-Cosley Zoo; 501-Cosley Zoo	100.0%
Ward, Aaron J	
60-Golf Fund; 612-Food and Beverage	100.0%
Washam, Brittny	
60-Golf Fund; 612-Food and Beverage	100.0%
Whelan, Tricia K	
10-General; 000-Administration	35.0%
20-Recreation; 000-Administration	50.0%
22-Cosley Zoo; 350-Special Facilities	15.0%
Whitkanack, Brian J	
60-Golf Fund; 612-Food and Beverage	100.0%
Wiley, Alexis K	
60-Golf Fund; 612-Food and Beverage	100.0%
Wilhelmi, Margaret L	
10-General; 000-Administration	40.0%
20-Recreation; 000-Administration	50.0%
90-Cosley Foundation; 000-Administration	10.0%

Labor Allocations by Employee

Salary/Wage Splits	
Wrobel, Matthew	
20-Recreation; 220-Recreation Programs	100.0%
Zavala, Lino	
10-General; 101-Parks Maintenance	100.0%
Zavala, Ponciano	
10-General; 101-Parks Maintenance	100.0%
Zavala, Rafael	
10-General; 101-Parks Maintenance	100.0%

Pay Raise Comparisons

	Choice 1	Choice 2	Choice 3
Increase of:	1.0%	3.0%	5.0%

	Gross Pay by Split	Sum of Increase w/ Choice 1	Sum of Increase w/ Choice 2	Sum of Increase w/ Choice 3
10-General				
000-Administration	\$305,668	\$308,725	\$314,839	\$320,952
101-Parks Maintenance	\$1,160,139	\$1,171,741	\$1,194,943	\$1,218,146
418-Human Resources	\$13,015	\$13,145	\$13,406	\$13,666
419-Finance	\$118,561	\$119,746	\$122,117	\$124,489
430-Historical Museum	\$83,361	\$84,195	\$85,862	\$87,529
10-General Total	\$1,680,745	\$1,697,552	\$1,731,167	\$1,764,782
20-Recreation				
000-Administration	\$773,403	\$781,137	\$796,605	\$812,073
101-Parks Maintenance	\$370,899	\$374,608	\$382,026	\$389,444
220-Recreation Programs	\$348,536	\$352,022	\$358,993	\$365,963
221-Athletics	\$22,360	\$22,583	\$23,030	\$23,478
222-Pools	\$68,784	\$69,472	\$70,847	\$72,223
224-Recreation Facilities	\$102,096	\$103,116	\$105,158	\$107,200
350-Special Facilities	\$178,336	\$180,119	\$183,686	\$187,252
418-Human Resources	\$19,523	\$19,718	\$20,108	\$20,499
419-Finance	\$155,820	\$157,378	\$160,495	\$163,611
20-Recreation Total	\$2,039,756	\$2,060,154	\$2,100,949	\$2,141,744
22-Cosley Zoo				
000-Administration	\$6,240	\$6,302	\$6,427	\$6,552
101-Parks Maintenance	\$82,949	\$83,779	\$85,438	\$87,097
350-Special Facilities	\$50,504	\$51,009	\$52,020	\$53,030
418-Human Resources	\$3,254	\$3,286	\$3,351	\$3,416
419-Finance	\$33,254	\$33,587	\$34,252	\$34,917
501-Cosley Zoo	\$341,261	\$344,674	\$351,499	\$358,325
22-Cosley Zoo Total	\$517,463	\$522,637	\$532,987	\$543,336
40-Capital Projects				
101-Parks Maintenance	\$133,096	\$134,427	\$137,089	\$139,751
40-Capital Projects Total	\$133,096	\$134,427	\$137,089	\$139,751
60-Golf Fund				
000-Administration	\$93,672	\$94,609	\$96,482	\$98,356
101-Parks Maintenance	\$13,007	\$13,137	\$13,397	\$13,657
418-Human Resources	\$29,284	\$29,577	\$30,163	\$30,748
419-Finance	\$148,193	\$149,675	\$152,639	\$155,603
601-Golf Maintenance	\$345,836	\$349,294	\$356,211	\$363,128
611-Pro Shop/Golf Fees	\$167,190	\$168,862	\$172,206	\$175,549
612-Food and Beverage	\$793,950	\$801,889	\$817,768	\$833,647
60-Golf Fund Total	\$1,591,132	\$1,607,043	\$1,638,866	\$1,670,688

Pay Raise Comparisons

	Choice 1	Choice 2	Choice 3
Increase of:	1.0%	3.0%	5.0%

	Gross Pay by Split	Sum of Increase w/ Choice 1	Sum of Increase w/ Choice 2	Sum of Increase w/ Choice 3
90-Cosley Foundation				
000-Administration	\$49,599	\$50,095	\$51,087	\$52,079
90-Cosley Foundation Total	\$49,599	\$50,095	\$51,087	\$52,079
92-DuPage County Historical Museu				
000-Administration	\$35,613	\$35,969	\$36,681	\$37,393
92-DuPage County Historical Museu Total	\$35,613	\$35,969	\$36,681	\$37,393
Grand Total	\$6,047,404	\$6,107,878	\$6,228,826	\$6,349,774

ORDINANCE 2015-10

**AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS
FOR THE WHEATON PARK DISTRICT FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2016
AND ENDING DECEMBER 31, 2016**

AN ORDINANCE ADOPTING A COMBINED BUDGET AND APPROPRIATING SUCH SUMS OF MONEY AS MAY BE DEEMED NECESSARY TO DEFRAID ALL NECESSARY EXPENSES AND LIABILITIES OF THE WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2016 AND ENDING DECEMBER 31, 2016 AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SUCH APPROPRIATIONS ARE MADE, AND THE AMOUNT APPROPRIATED FOR EACH OBJECT AND PURPOSE.

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE WHEATON PARK DISTRICT:

Article I: As part of the Annual Budget, it is stated:

- (a) That the estimated cash on hand at the beginning of the fiscal year is: \$19,548,844
- (b) That the cash expected to be received during the fiscal year from all sources is: \$36,693,050
- (c) That the estimated expenditures contemplated for the fiscal year are: \$40,212,241
- (d) That the estimated cash expected to be on hand at the end of the fiscal year is: \$16,029,653
- (e) That the estimated amount of taxes to be received by the Wheaton Park District during the fiscal year is: \$17,459,557

Article II: The following sums of money in the "Budget" Column in the amount of \$42,712,241 is the budget for the fiscal year beginning January 1, 2016 and ending December 31, 2016.

The sums of money in the "Appropriation" Column in the amount of \$51,254,689 or as much thereof as may be authorized by law be and the same are hereby appropriated for the corporate purposes of the Wheaton Park District, as therein after specified for the fiscal year beginning January 1, 2016 and ending December 31, 2016.

Section 1. That all unexpended balances of any items of any general appropriation made in this ordinance be expended in making up any insufficiency in any item or items in the same general appropriation made for this ordinance.

Section 2. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 3. If any item, or portion thereof, of this ordinance is held invalid, such decision shall not affect the validity of the remaining portion of such item or the remaining portion of this ordinance.

Section 4. This ordinance shall be in full force and effect from and effect from and after its passage and publication in the manner provided by law.

Section 5. The budget and appropriation ordinance for any fiscal year is not intended or required to be in support of or in relation to any tax levy made during that fiscal year.

Passed by the Board of Park Commissioners of the Wheaton Park District, DuPage County Illinois, on the _____ day of _____, 2015 A.D.

"Ayes"

"Nays"

Secretary of the Board of Park Commissioners of the Wheaton Park District.

President of the Board of Park Commissioners of the Wheaton Park District
Ordinance # 2015-10

Wheaton Park District Budget and Appropriation Proposal for Fiscal Year January 1,

GENERAL FUND	Budget	Appropriations
Expenses incurred for the general administration and maintenance of the District	4,737,046	5,684,455
RECREATION FUND		
Expenses incurred for the planning, establishing and maintaining of recreational opportunities for the public	10,551,423	12,661,708
SPECIAL RECREATION FUND		
Expenses incurred in the provision of recreational programming for our special needs population	873,630	1,048,356
MUSEUM FUND		
Expenses incurred in the administration and operation of Cosley Zoo which	1,297,003	1,556,403
INSURANCE LIABILITY FUND		
Expenses incurred to provide business insurance for the District	599,000	718,800
AUDIT FUND		
Expenses incurred to satisfy the requirement to have an annual audit of the accounts of the District	30,814	36,977
FICA FUND		
Expenses incurred to pay the employer portion of Federal Insurance Contributions Act retirement obligations	543,027	651,632
IMRF FUND		
Expenses incurred to pay the employer portion of Illinois Municipal Retirement Fund retirement obligations	764,256	917,107
DEBT SERVICE FUND		
Expenses incurred to satisfy the debt service obligations of the District	5,232,070	6,278,484
HEALTH FUND		
Expenses incurred to provided health insurance benefits for District employees	1,946,666	2,335,999

	Budget	Appropriations
CAPITAL PROJECTS FUND		
Expenses incurred to construct, maintain or replace capital assets of the District	5,501,398	6,601,678
GOLF FUND		
Expenses incurred for the administration and operation of the Arrowhead facility	10,287,777	12,345,332
INFORMATION SYSTEMS & TELECOMMUNICATIONS FUND		
Expenses incurred to provide computer equipment, software and telecommunications equipment for the District	348,131	417,757

ARTICLE III: SUMMARY OF BUDGETED AND APPROPRIATED FUNDS

General Fund	4,737,046	5,684,455
Recreation Fund	10,551,423	12,661,708
Special Recreation Fund	873,630	1,048,356
Museum Fund	1,297,003	1,556,403
Insurance Fund	599,000	718,800
Audit Fund	30,814	36,977
FICA Fund	543,027	651,632
IMRF Fund	764,256	917,107
Long Term Debt Fund	5,232,070	6,278,484
Health Insurance Fund	1,946,666	2,335,999
Capital Projects Fund	5,501,398	6,601,678
Golf Fund	10,287,777	12,345,332
Information Systems & Telecommunications Fund	348,131	417,757
	<hr/>	<hr/>
Total Budgeted and Appropriated Expenses, <i>including Interfund transfers</i>	42,712,241	51,254,689
Less: Interfund Transfers	<hr/> (2,500,000)	<hr/> (3,000,000)
Net Expenses, excluding Interfund Transfers	<hr/> 40,212,241	<hr/> 48,254,689

STATE OF ILLINOIS)
)
COUNTY OF DU PAGE)

I, Michael J. Benard, do hereby certify that I am the duly qualified and appointed Secretary of the Wheaton Park District, in the County and State aforesaid, and as such Secretary I am the keeper of the records and files of the Board of Park Commissioners of said park district.

I, HEREBY CERTIFY that the foregoing instrument is a true and correct copy of an ordinance entitled: "An Ordinance Making a Combined Annual Budget and Appropriation of Funds for the Wheaton Park District for the Fiscal Year Beginning January 1, 2016 and Ending December 31, 2016", adopted at a meeting of the Board of Park Commissioners of the Wheaton Park District, held at Wheaton, Illinois, in said District at 7:00 p.m. on the ____ of December, 2015.

I do further certify that the deliberations of the Board on the adoption of said ordinance were conducted openly, that the vote on the adoption of said ordinance was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board has complied with all the provisions of the Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I have hereunto affixed my official signature and the corporate seal of said Wheaton Park District, at Wheaton, Illinois, on the _____ day of _____, 2015.

(SEAL)

Secretary, Wheaton Park District

CERTIFICATION OF ESTIMATE OF

REVENUES FOR FISCAL YEAR 2016

I, Rita A. Trainor, do hereby certify that I am the duly qualified and appointed Treasurer and chief fiscal officer of the Wheaton Park District and as such official I do further certify that the estimated revenues by source, anticipated to be received by the Wheaton Park District, DuPage County, Illinois, in the fiscal year

2016 are those estimated revenues as set forth in the attached combined Annual Budget And Appropriation Ordinance of the Wheaton Park District, DuPage County, Illinois, for the fiscal year beginning January 1, 2016 and

ending December 31, 2016 as adopted by the Board of Park Commissioners at its properly convened meeting held on the _____ day of _____, 2015 all as appears from the official records of said park district.

IN WITNESS WHEREOF, I have hereunto affixed my official signature and the corporate seal of said Wheaton Park District, at Wheaton, Illinois on this _____ day of _____, 2015.

Treasurer and Chief Fiscal Officer,
Wheaton Park District

(SEAL)

CERTIFICATION OF ESTIMATE OF
REVENUES FOR FISCAL YEAR 2016

I, Rita A. Trainor, do hereby certify that I am the duly qualified and appointed Treasurer of the Wheaton Park District and the chief fiscal officer of said park district; as such officer I do further certify that the revenues, by source, anticipated to be received by said park district in the fiscal year beginning January 1, 2016 and ending on December 31, 2016 are estimated to be as follows:

<u>SOURCE</u>	<u>AMOUNT</u>
Taxes	\$17,459,557
Interest on Investments	\$52,250
Charges for Services	\$9,878,516
Rental Revenues	\$794,687
Product Sales	\$5,749,052
Grants and Donations	\$1,035,341
Bond Proceeds	\$1,529,796
Miscellaneous	\$193,850
Beginning Cash Balance	\$19,548,844

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said park district the _____ day of _____, 2015.

Treasurer and Chief Fiscal Officer,
Wheaton Park District

(SEAL)

**Wheaton Park District
ORDINANCE 2015-08**

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS
FOR THE TAX YEAR 2015**

BE IT ORDAINED by the Board of Park Commissioners of the Wheaton Park District, DuPage County, Illinois.

SECTION 1

That the sum of fifteen million, nine hundred seventy-six thousand, eight hundred and ninety-five dollars (\$15,976,895) or so much as may be authorized by law, is hereby assessed and levied for the anticipated objects and purposes hereinafter specified against all taxable property within the Wheaton Park District at full, fair cash value as the same is assessed and equalized for State and County purposes.

SECTION 2

Hereinafter set forth under the column entitled "Amount to Be Raised by Taxation" is the specific amount hereby levied for each object and purpose.

GENERAL CORPORATE FUND

I. The amount to be raised by tax levy for all corporate purposes (Authority Sec. 5-1 Park District Code):

	Amount to be <u>Raised by Taxation</u>
Salaries & Wages	1,559,721
Contractual Services	1,167,979
Supplies	388,201
Other Charges	88,515
Capital Items	-
Transfers Out	749,446
TOTAL	3,953,862

RECREATION FUND

II. The amount to be raised by tax levy for recreation programs (Authority Section 5-2 and 5-3a Park District Code):

	Amount to be <u>Raised by Taxation</u>
Salaries & Wages	1,540,608
Contractual Services	1,153,667
Supplies	383,444
Other Charges	87,430
Capital Items	-
Transfers Out	740,263
TOTAL	3,905,412

RETIREMENT FUND

III. The amount to be raised by tax levy for Illinois Municipal Retirement Fund purposes (Authority 40 ILCS 5/7-171):

	Amount to be Raised by Taxation
IMRF Expenditures	713,895
TOTAL	713,895

RETIREMENT FUND

IV. The amount to be raised by taxation for Employer's Social Security Contributions (Authority 40 ILCS 5/7-171 and 40 ILCS 5/21-110):

	Amount to be Raised by Taxation
FICA Expenditures	474,003
TOTAL	474,003

LIABILITY FUND

V. The amount to be raised by tax levy for liability insurance and risk management purposes authorized by Section 9-107 of the Local Governmental and Governmental Employees Tort Immunity Act (Authority 745 ILCS 10/9-107):

	Amount to be Raised by Taxation
Insurance expenditures	583,602
TOTAL	583,602

AUDIT FUND

VI. The amount to be raised by tax levy for auditing expenses (Authority 50 ILCS 310/9):

	Amount to be Raised by Taxation
Auditing Expenses	4,019
TOTAL	4,019

SPECIAL RECREATION ASSOCIATION FUND

VII. The amount to be raised by taxation for the purpose of funding the Park District's share of the expense of providing joint recreation programs for the handicapped (Authority Section 5-8 Park District Code):

	Amount to be Raised by Taxation
Joint Recreation Programs for People with Disabilities	807,495
TOTAL	807,495

MUSEUM FUND

VIII. The amount to be raised by tax levy for the purpose of establishing, acquiring, completing, erecting, enlarging, ornamenting, building, rebuilding, rehabilitating, improving, operating, maintaining and caring for museums and the buildings and grounds thereof (Authority 70 ILCS 1290/2):

	<u>Amount to be Raised by Taxation</u>
Salaries & Wages	538,420
Contractual Services	211,153
Supplies	91,975
Other Charges	33,978
Capital Items	-
TOTAL	<u>875,526</u>

DEBT SERVICE

IX. The amount to be raised by taxation for the purpose of debt service:

	<u>Amount to be Raised by Taxation</u>
Debt Service	4,659,081
TOTAL	<u>4,659,081</u>

SUMMARY OF LEVIES

General Corporate Levy	3,953,862
Recreation Program Levy	3,905,412
IMRF	713,895
FICA	474,003
Insurance	583,602
Audit	4,019
Special Recreation Association	807,495
Museum	875,526
Debt Service	4,659,081
	<u>15,976,895</u>

SECTION 3

Pursuant to Section 4-4 of the Park District Code, neither the Combined Budget and Appropriation Ordinance for the fiscal year beginning January 1, 2015 and ending December 31, 2015, nor any other combined budget and appropriation ordinance, is intended or required to be in support of, or in relation to, the tax levy made in this ordinance.

SECTION 4

The Secretary of the Wheaton Park District shall file with the County Clerk of the County of DuPage, State of Illinois, a certified copy of this Ordinance and said County Clerk shall ascertain the rate per centum which, upon the total values of all property subject to taxation within said District, as the full, fair cash value as the same is assessed and equalized by the Department of Revenue of the State of Illinois for state and county purposes for tax year 2015 will produce the net amount herein levied and ordered certified and they shall extend the tax upon the tax books of the collector of the state and county taxes within said District as provided by law.

SECTION 5

Ordinance 2015-08 shall be in full force and effect from and after its adoption.

ADOPTED this 9th day of December 2015, pursuant to a roll call vote as follows.

AYES: _____

NAYS: _____

ABSENT: _____

Jane Hodgkinson
President, Board of Park Commissioners
Wheaton Park District

ATTEST:

Mike Benard
Secretary, Board of Park Commissioners
Wheaton Park District

(S E A L)

STATE OF ILLINOIS)
) SS.
COUNTY OF DUPAGE)

SECRETARY'S CERTIFICATE

I, **Mike Benard**, do hereby certify that I am Secretary of the Board of Park Commissioners of the Wheaton Park District, DuPage County, Illinois, as such official, I am keeper of the records, ordinances, files and seal of said Park District, and,

I HEREBY CERTIFY that the foregoing instrument is a true and correct copy of Ordinance 2015-08,

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS
FOR THE TAX YEAR 2015,**

of the Wheaton Park District, DuPage County, Illinois adopted at a duly called meeting of the Board of Park Commissioners of the Wheaton Park District, held at Wheaton, Illinois, in said District at 7:00 p.m. on the 9th day of December.

I DO FURTHER CERTIFY that the deliberations of the Board on the adoption of said Ordinance were conducted openly, that the vote on the adoption of said Resolution was taken openly, that said meeting was called and held at specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provision of the Park District Code of the State of Illinois, as amended, and that the Board complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and seal of said Park District at Wheaton, Illinois, this 9th day of December.

Mike Benard
Secretary, Board of Park Commissioners
Wheaton Park District

(S E A L)

TRUTH IN TAXATION

CERTIFICATE OF COMPLIANCE

I, Jane Hodgkinson, hereby certify that I am the presiding officer of the Wheaton Park District, Wheaton, Illinois in DuPage County, Illinois and as such presiding officer, I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of the Illinois Property Tax Code – Truth in Taxation Law, 35 ILCS 200/18-60 through 18-85 (2002).

This certificate applies to the 2015 levy.

IN WITNESS WHEREOF, I have signed my name in my official capacity as the President and presiding officer of the Board of Park Commissioners of the Wheaton Park District, Wheaton, Illinois this 9th day of December 2015.

President, Board of Park Commissioners
Wheaton Park District

(S E A L)

MEMORANDUM

To: Wheaton Park District Board of Commissioners

From: Mike Benard, Executive Director
Rita A. Trainor, Finance Director

Date: October 21, 2015

Re: 2015 Resolution Authorizing the Estimate of Annual Aggregate Levy

Attached is a package of information intended to provide you with a complete picture of how the Estimate of the Annual Aggregate Levy in Compliance with the Truth in Taxation Law was calculated. Included are:

- The resolution itself, including the Secretary's Certification.
- A graphic depiction of what the 2015 proposed levy means to various homeowners in Wheaton, one with a home with a value of \$300,000, one with a value of \$450,000 and one with a value of \$600,000.
- Tax Levy Rate History for the past 10 years. This also includes % increase (decrease) in rates each year over this 10 year period. This is a new schedule to our package this year.
- Tax Levy Dollars History for the past 10 years. This also includes % increase (decrease) in dollars each year over this 10 year period. This is also a new schedule to our package this year.
- CPI history for the District for the 16 most current years. This illustrates the changes in the CPI which is the most significant factor to increase the limiting rate for a stable growth community like Wheaton.
- History of the EAV of the Wheaton Park District since 2005. The increases (decreases) in the EAV, year over year and the average changes in EAV over that same period of time have also been calculated as well as the composition of the components of the EAV.
- New construction history since 2004.
- A worksheet that spells out exactly how the limiting rate is calculated.
- Five worksheets that show the Proposed Tax Levies for the 2015, 2016, 2017, 2018 and 2019 levies. You are voting on only the 2015 levy but the future periods are provided for planning purposes.
- The next four worksheets show the calculations for determining the special purpose levies for the Liability, Audit, FICA and IMRF levies. These special purpose levies are evaluated first in calculating the levy as they represent specific obligations that have been imposed upon or assumed by the District. As such, they are a "higher" priority for the District.

CALCULATION OF LEVY: The District first calculates the Liability, Audit, FICA and IMRF levies.

In the proposed levy, note that beginning with the 2015 levy (to be received in 2016) that this levy will begin to be increased (\$2K), a more significant increase of \$26K is anticipated in the 2016 levy (to be received in 2017). As staff has been explaining, we have been levying very small amounts for this fund to "spend down" the fund balance to bring it in line with the board's fund balance policy. From the 2016 levy forward we anticipate a levy in the neighborhood of the low 30 thousands. The Liability and IMRF levies, and to a lesser extent, the FICA levy are all being decreased to maintain their fund balance targeted levels.

FUTURE TAX PICTURE: In the interest of making complete disclosure, it needs to be understood that the out year levies are guesses as to what is really going to happen to the tax levy. The limiting rate is what we are calculating. The taxes we receive are based on multiplying the limiting rate times the EAV divided by \$100. (The limiting rate is per \$100 of assessed value per statute so that's why we divide by \$100). Further, if Governor Rauner's proposed property tax freeze for our 2016 and 2017 levies (taxes to be received in 2017 and 2018) were to be adopted, this would impact our out year tax estimates. The impact for the two years could be anywhere between \$300K and \$600K, depending the final version of the legislation and the CPI % increases.

So what makes the limiting rate go up or down? Short answer, growth in the CPI, lots of new construction or no growth in EAV.

Limiting Rate Calculation:

- The **numerator** is the taxes we received last year times the CPI that the state notifies us of (0.8% for the 2015 levy, which is 0.7% lower than the 1.5% it was for the 2014 levy)
- The **denominator** is the EAV from the most recent final tax levy worksheet, increased by our best guess as to how much we believe the property values will increase overall, reduced by any new construction.
- Our ability to forecast the future tax levies is based upon how close our assumptions about what the changes in the CPI (measure of inflation), EAV (property values) and new construction are. In the levy presentation for the out years, we have taken a pretty aggressive stance on the CPI growth and used the 3.0% from the 2012 actual CPI. Historically as you can see from the CPI History worksheet our cumulative average CPI has been closer to 2.6-2.8%, depending on whether you include or exclude the aberrantly low 2009 CPI of 0.1%.

**WHEATON PARK DISTRICT
RESOLUTION 2015-02**

**AUTHORIZING THE ESTIMATE OF THE ANNUAL AGGREGATE LEVY IN
COMPLIANCE WITH THE TRUTH IN TAXATION LAW**

RESOLVED, by the Board of Park Commissioners of the Wheaton Park District, DuPage County, Illinois that, based upon the most recently ascertainable information, the following determinations are hereby made in accordance with the “Truth in Taxation Law”:

1. The amount of real estate taxes, exclusive of election costs, public building commission leases and debt service levies, extended by the Park District, plus any amount abated by the Park District before extension, upon the final 2014 real estate tax levy of the Park District (2015 tax bill) is \$11,726,887.
2. The amount of real estate taxes, exclusive of election costs, public building commission leases and debt service levies, proposed to be levied by the Park District for 2015 (2016 tax bill) is \$11,317,813.
3. Based on the foregoing, the estimated percentage decrease in the proposed 2015 aggregate levy from the amount of real estate taxes extended upon the final 2014 aggregate levy is **(3.49)%**, and that, accordingly, no public hearing or publication is required under the Truth in Taxation Law.

AYES:

NAYS:

ABSENT:

Passed this 21st day of October, 2015.

President, Board of Park Commissioners

Attested and Filed this ___ day of _____, 2015.

Secretary, Board of Park Commissioners

STATE OF ILLINOIS)
)
) SS
COUNTY OF DUPAGE)

I, Michael J. Benard, Secretary of the Board of Park Commissioners of the WHEATON PARK DISTRICT, County of DuPage, State of Illinois, do hereby certify that I am the duly qualified and acting Secretary of the Board of Park Commissioners of the Wheaton Park District, County of DuPage and the State of Illinois.

I do further certify that as such official, I have care and custody of all official records of the Board of Park Commissioners of said WHEATON PARK DISTRICT, and I do further certify that the annexed and foregoing Ordinance is a true and correct copy of an Ordinance entitled, “**A RESOLUTION NO. 2015-02 Authorizing the Estimate of Annual Aggregate Levy in Compliance with the Truth in Taxation Law,**” adopted and passed by the Board of Commissioners of the Wheaton Park District on the 21st of October, 2015. The vote to adopt the aforesaid Resolution was as follows:

AYES: _____ NAYS: _____ ABSENT: _____

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the WHEATON PARK DISTRICT.

Michael J. Benard, Secretary,
Board of Commissioners
WHEATON PARK DISTRICT,
County of DuPage, State of Illinois

CERTIFICATE OF PRESIDING OFFICER

I, Jane Hodgkinson hereby certify that I am the duly elected and acting President of the Board of Park Commissioners of the Wheaton Park District, Wheaton, DuPage County, Illinois, and that as such President, I am the presiding officer of the corporate authority of said Park District.

I further certify that the attached copy of the ordinance levying and assessing taxes of the Wheaton Park District for 2015, was adopted pursuant to, and in all respects in compliance with, the provisions of Sections 18-60 through 18-85 of the Truth in Taxation Law ("Law").

The notice and hearing requirements of Sections 18-70 through 18-85 of the Law are inapplicable.

IN WITNESS WHEREOF, I have signed my name in my official capacity as the President and presiding officer of the Board of Park Commissioners of the Wheaton Park District at Wheaton, Illinois this _____ day of _____, 2015.

President, Board of Park Commissioners

Wheaton Park District 2015 Proposed Property Tax Levy

A homeowner
whose



For the Yr. Monthly Daily

House is worth \$ 600,000	would pay Park District Taxes of:	\$1,631.82	\$135.98	\$4.46
House is worth \$ 450,000	would pay Park District Taxes of:	\$1,223.86	\$101.99	\$3.34
House is worth \$ 300,000	would pay Park District Taxes of:	\$815.91	\$67.99	\$2.23

Levy Rate History

Levy	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General	0.0999	0.0998	0.0941	0.0954	0.1301	0.1437	0.1520	0.1711	0.1834	0.1914
Bond and Interest	0.0971	0.0823	0.0799	0.0845	0.0930	0.1060	0.1235	0.1444	0.1641	0.1796
Bond and Interest Limited	0.0827	0.0930	0.0860	0.0818	0.0817	0.0868	0.0934	0.1027	0.1088	0.1116
IMRF	0.0309	0.0300	0.0361	0.0322	0.0200	0.0213	0.0591	0.0386	0.0417	0.0368
Audit	0.0015	0.0010	0.0031	0.0030	0.0034	0.0005	0.0002	0.0002	0.0001	0.0001
Liability	0.0230	0.0175	0.0197	0.0270	0.0161	0.0238	0.0230	0.0308	0.0261	0.0299
FICA	0.0296	0.0230	0.0275	0.0321	0.0177	0.0188	0.0045	0.0210	0.0250	0.0235
Recreation	0.1677	0.1725	0.1492	0.1413	0.1470	0.1530	0.1498	0.1687	0.1811	0.1890
Museum	0.0393	0.0352	0.0323	0.0307	0.0306	0.0291	0.0340	0.0367	0.0401	0.0423
SRA	0.0400	0.0399	0.0372	0.0354	0.0353	0.0365	0.0392	0.0400	0.0400	0.0400
Paving & Lighting	0.0014	0.0010	0.0009	0.0010						
Total Tax Rate	0.6131	0.5952	0.5660	0.5644	0.5749	0.6195	0.6787	0.7542	0.8104	0.8442

% Increase over Prior Year	2005-2004	2006-2005	2007-2006	2008-2007	2009-2008	2010-2009	2011-2010	2012-2011	2013-2012	2014-2013
General	1.8%	-0.1%	-5.7%	1.4%	36.4%	10.5%	5.8%	12.6%	7.2%	4.4%
Bond and Interest	-32.3%	-15.2%	-2.9%	5.8%	10.1%	14.0%	16.5%	16.9%	13.6%	9.4%
Bond and Interest Limited		12.5%	-7.5%	-4.9%	-0.1%	6.2%	7.6%	10.0%	5.9%	2.6%
IMRF	1.6%	-2.9%	20.3%	-10.8%	-37.9%	6.5%	177.5%	-34.7%	8.0%	-11.8%
Audit	-34.8%	-33.3%	210.0%	-3.2%	13.3%	-85.3%	-60.0%	0.0%	-50.0%	0.0%
Liability	-5.7%	-23.9%	12.6%	37.1%	-40.4%	47.8%	-3.4%	33.9%	-15.3%	14.6%
FICA	0.7%	-22.3%	19.6%	16.7%	-44.9%	6.2%	-76.1%	366.7%	19.0%	-6.0%
Recreation	-8.6%	2.9%	-13.5%	-5.3%	4.0%	4.1%	-2.1%	12.6%	7.4%	4.4%
Museum	1.6%	-10.4%	-8.2%	-5.0%	-0.3%	-4.9%	16.8%	7.9%	9.3%	5.5%
SRA	0.0%	-0.3%	-6.8%	-4.8%	-0.3%	3.4%	7.4%	2.0%	0.0%	0.0%
Paving & Lighting	-17.6%	-28.6%	-10.0%	11.1%						
Total Tax Rate	3.6%	-2.9%	-4.9%	-0.3%	1.9%	7.8%	9.6%	11.1%	7.5%	4.2%

Levy \$ History

Levy	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General	2,007,729	2,171,245	2,220,259	2,367,141	3,235,386	3,456,745	3,446,304	3,633,548	3,739,098	3,863,862
Bond and Interest	1,951,456	1,790,516	1,885,214	2,096,682	2,312,766	2,549,861	2,800,122	3,066,536	3,345,616	3,625,651
Bond and Interest Limited	1,662,054	2,023,305	2,029,142	2,029,687	2,031,753	2,087,999	2,117,663	2,180,978	2,218,178	2,252,910
IMRF	621,009	652,679	851,768	798,972	497,369	512,378	1,339,977	819,725	850,166	742,895
Audit	30,146	21,756	73,143	74,438	84,553	12,028	4,535	4,247	2,039	2,019
Liability	462,240	380,729	464,815	669,946	400,382	572,516	521,480	654,081	532,118	603,602
FICA	594,883	500,387	648,853	796,491	440,172	452,239	102,029	445,964	509,692	474,403
Recreation	3,370,331	3,752,904	3,520,325	3,506,049	3,655,662	3,680,459	3,396,423	3,582,581	3,692,207	3,815,412
Museum	789,827	765,810	762,108	761,753	760,975	700,009	770,884	779,376	817,545	853,925
SRA	803,895	868,063	877,722	878,373	877,856	878,018	888,784	849,456	815,507	807,495
Paving & Lighting	28,136	21,756	21,235	24,813						
Total Taxes	12,321,706	12,949,150	13,354,584	14,004,345	14,296,873	14,902,251	15,388,201	16,016,493	16,522,166	17,042,174

% Increase over Prior Ye	2005-2004	2006-2005	2007-2006	2008-2007	2009-2008	2010-2009	2011-2010	2012-2011	2013-2012	2014-2013
General	10.6%	8.1%	2.3%	6.6%	36.7%	6.8%	-0.3%	5.4%	2.9%	3.3%
Bond and Interest	-26.5%	-8.2%	5.3%	11.2%	10.3%	10.3%	9.8%	9.5%	9.1%	8.4%
Bond and Interest Limited		21.7%	0.3%	0.0%	0.1%	2.8%	1.4%	3.0%	1.7%	1.6%
IMRF	10.4%	5.1%	30.5%	-6.2%	-37.7%	3.0%	161.5%	-38.8%	3.7%	-12.6%
Audit	-29.2%	-27.8%	236.2%	1.8%	13.6%	-85.8%	-62.3%	-6.3%	-52.0%	-1.0%
Liability	2.4%	-17.6%	22.1%	44.1%	-40.2%	43.0%	-8.9%	25.4%	-18.6%	13.4%
FICA	9.3%	-15.9%	29.7%	22.8%	-44.7%	2.7%	-77.4%	337.1%	14.3%	-6.9%
Recreation	-0.8%	11.4%	-6.2%	-0.4%	4.3%	0.7%	-7.7%	5.5%	3.1%	3.3%
Museum	10.3%	-3.0%	-0.5%	0.0%	-0.1%	-8.0%	10.1%	1.1%	4.9%	4.4%
SRA	8.6%	8.0%	1.1%	0.1%	-0.1%	0.0%	1.2%	-4.4%	-4.0%	-1.0%
Paving & Lighting	-10.6%	-22.7%	-2.4%	16.8%						
Annual Increase in Taxes	12.5%	5.1%	3.1%	4.9%	2.1%	4.2%	3.3%	4.1%	3.2%	3.1%

Annual Increase in Taxes, excluding Bonds										
	4.9%	4.9%	3.3%	4.6%	0.8%	3.1%	2.0%	2.9%	1.8%	1.9%

	36.2%	5.5%	2.6%	5.4%	5.3%	6.8%	6.0%	6.7%	6.0%	5.7%
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Bonds	29%	29%	29%	29%	30%	31%	32%	33%	34%	34%
Pensions	10%	9%	11%	11%	7%	6%	9%	8%	8%	7%

CPI History

CPI Increase History for Tax Levy

Tax Levy Year	CPI %	Cumulative Average CPI %	Cumulative Average CPI % (without 2009)
2000	2.7%	2.7%	2.7%
2001	3.4%	3.1%	3.1%
2002	1.6%	2.6%	2.6%
2003	2.4%	2.5%	2.5%
2004	1.9%	2.4%	2.4%
2005	3.3%	2.6%	2.6%
2006	3.4%	2.7%	2.7%
2007	2.5%	2.7%	2.7%
2008	4.1%	2.8%	2.8%
2009	0.1%	2.5%	
2010	2.7%	2.6%	2.8%
2011	1.5%	2.5%	2.7%
2012	3.0%	2.5%	2.7%
2013	1.7%	2.5%	2.6%
2014	1.5%	2.4%	2.6%
2015	0.8%	2.3%	2.4%
Median CPI %		2.5%	
Median CPI %, w/o 2009		2.5%	

EAV History

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Residential	1,707,116,748	1,852,451,201	2,006,008,311	2,101,437,019	2,107,885,438	2,035,909,669	1,905,165,084	1,771,790,992	1,696,327,750	1,691,201,324
Farm	-	-	-	-	-	-	-	-	-	-
Commercial	300,775,776	321,197,380	347,733,674	373,666,890	367,379,441	358,257,987	350,483,172	340,758,736	331,633,892	316,746,797
Industrial	1,456,950	1,560,380	5,299,860	5,711,320	11,020,620	10,661,650	10,911,562	10,247,270	9,764,220	9,703,220
Railroad	388,839	387,532	425,310	464,833	559,680	699,494	745,517	843,026	1,040,877	1,085,225
TOTAL EAV	2,009,738,313	2,175,596,493	2,359,467,155	2,481,280,062	2,486,845,179	2,405,528,800	2,267,305,335	2,123,640,024	2,038,766,739	2,018,736,566

% Increase(Decrease) in EAV Year by Year

	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Residential	9.0%	8.5%	8.3%	4.8%	0.3%	-3.4%	-6.4%	-7.0%	-4.3%	-0.3%
Farm										
Commercial	6.5%	6.8%	8.3%	7.5%	-1.7%	-2.5%	-2.2%	-2.8%	-2.7%	-4.5%
Industrial	-0.2%	7.1%	239.7%	7.8%	93.0%	-3.3%	2.3%	-6.1%	-4.7%	-0.6%
Railroad	-5.8%	-0.3%	9.7%	9.3%	20.4%	25.0%	6.6%	13.1%	23.5%	4.3%
TOTAL EAV	8.6%	8.25%	8.45%	5.16%	0.22%	-3.27%	-5.75%	-6.34%	-4.00%	-0.98%

Average % Increase(Decrease) in EAV Year by Year

	1998-2005	1998-2006	1998-2007	1998-2008	1998-2009	1998-2010	1998-2011	1998-2012	1998-2013	1998-2014
Residential	6.9%	7.1%	7.2%	7.0%	6.4%	5.6%	4.6%	3.8%	3.3%	3.0%
Farm	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%
Commercial	5.9%	6.0%	6.3%	6.4%	5.7%	5.0%	4.4%	3.9%	3.5%	3.0%
Industrial	4.1%	4.5%	30.6%	28.3%	34.2%	31.1%	28.9%	26.4%	24.3%	22.7%
Railroad	5.7%	5.0%	5.5%	5.9%	7.2%	8.7%	8.5%	8.8%	9.8%	9.5%
TOTAL EAV	6.7%	6.9%	7.1%	6.9%	6.3%	5.5%	4.6%	3.8%	3.3%	3.1%

Composition of EAV

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Residential	85%	85%	85%	85%	85%	85%	84%	83%	83%	84%
Farm	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Commercial	15%	15%	15%	15%	15%	15%	15%	16%	16%	16%
Industrial	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Railroad	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
TOTAL EAV	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

New Construction History

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
New Construction	17,337,900	23,975,110	24,596,240	24,146,230	23,046,830	18,012,950	17,031,400	12,486,695	10,410,039	10,863,500	11,855,450
% Increase(Decrease) Year by Year	28.4%	38.3%	2.6%	-1.8%	-4.6%	-21.8%	-5.4%	-26.7%	-16.6%	4.4%	9.1%
Average % Increase(Decrease) Year by Year	10.6%	17.5%	14.5%	11.8%	9.4%	5.5%	4.3%	1.2%	-0.4%	0.0%	0.7%
Minimum New Construction	13,152,540	13,152,540	13,152,540	13,152,540	13,152,540	13,152,540	13,152,540	12,486,695	10,410,039	10,410,039	10,410,039
Maximum New Construction	17,337,900	23,975,110	24,596,240	24,596,240	24,596,240	24,596,240	24,596,240	24,596,240	24,596,240	24,596,240	24,596,240

Limiting Rate

WORKSHEET TO CALCULATE LIMITING RATE FOR LEVY YEAR 2015

Includes TIF Changes

NUMERATOR CALCULATION:

IMPORTANT! Use figures from prior year unless taxes have been abated within the past 3 years; if so, use the year with the highest tax extension amongst the past 3 years.

DuPage County 10,356,119

2015 CPI for Levy Year (1) 0.80%

The CPI is established by the state and provided to the county mid-year.

NUMERATOR --> 10,438,968

DENOMINATOR CALCULATION:

IMPORTANT! Use actual figures for the Levy Year; if not available, estimate by using prior year's figures and increase by estimated percentage.

<u>Year</u>		X	<u>Estimated EAV Increase Factor</u>	
2015 TIF Valuation (DuPage) (2)	2,018,736,566	X	<u>0.9700</u>	1,958,174,469
2015 Less: DuPage new construction (1)	11,855,450	X	10.0%	= 13,040,995
DENOMINATOR -->				<u>1,945,133,474</u>

Numerator	<u>10,438,968</u>	
Denominator	1,945,133,474	= 0.5367%

-
- (1) These figures came from the May letter from Gary King (DuPage Co.) providing final prior yr. calculations and information for subsequent year's tax levy. A quicker source is the IDOR website. It posts there in late January.
- (2) These figures are per the "FINAL" Tax worksheet for year indicated.

LEVY

WHEATON PARK DISTRICT
TAX LEVY WORKSHEET
 2015 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A)	(B)	(C)	% Increase/ Decrease	Extended Tax Rate
			2014 Limited Figures <i>(DuPage)</i>	2015 Proposed Levy <i>(A)+(C)</i>	Increase (Decrease)	<i>(C)/(A)</i>	<i>(B)/EAV</i>
10	General	0.3500	3,863,862	3,953,862	90,000	2%	0.2019
20	Recreation	0.3700	3,815,412	3,905,412	90,000	2%	0.1994
22	Cosley Zoo	0.0700	853,926	875,526	21,600	3%	0.0447
24	Audit	0.0050	2,019	4,019	2,000	99%	0.0002
23	Insurance Liability	None	603,602	583,602	(20,000)	-3%	0.0298
26	Retirement-IMRF	None	742,895	713,895	(29,000)	-4%	0.0365
25	Retirement-Social Security	None	474,403	474,003	(400)	0%	0.0242
Aggregate Extension			10,356,119	10,510,319	154,200	1%	0.5367
21	SRA	0.0400	807,495	807,495	0	0%	0.0412
30 & 60	Bond & Interest	None	3,625,651	3,894,935	269,284	7%	0.1989
30	Bond & Interest-Limited	None	2,252,910	764,146	(1,488,764)	-66%	0.0390
			17,042,174	15,976,894	(1,065,280)	-6%	0.8159

2015 LIMITING RATE		0.5367	
Numerator		Denominator	
Prior Year Levy	10,356,119	Prior Year EAV with an increase of -3.0%	1,958,174,469
CPI % Increase (Decrease)	0.8%	Prior Year New Constr. w/ change of 10.0%	(13,040,995)
Levy	10,438,968	Valuation	1,945,133,474

LEVY

WHEATON PARK DISTRICT
TAX LEVY WORKSHEET
 2016 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A)	(B)	(C)	% Increase/ Decrease <i>(C)/(A)</i>	Extended Tax Rate <i>(B)/EAV</i>
			2015 Extensions <i>(DuPage)</i>	2016 Proposed Levy <i>(A)+(C)</i>	Increase (Decrease)		
10	General	0.3500	3,953,862	3,974,362	20,500	1%	0.1990
20	Recreation	0.3700	3,905,412	3,925,912	20,500	1%	0.1966
22	Cosley Zoo	0.0700	875,526	878,476	2,950	0%	0.0440
24	Audit	0.0050	4,019	30,019	26,000	647%	0.0015
23	Insurance Liability	None	583,602	614,602	31,000	5%	0.0308
26	Retirement-IMRF	None	713,895	892,695	178,800	25%	0.0447
25	Retirement-Social Security	None	474,003	510,503	36,500	8%	0.0256
Aggregate Extension			10,510,319	10,826,569	316,250	3%	0.5420
21	SRA	0.0400	807,495	807,495	0	0%	0.0404
30	Bond & Interest	None	3,894,935	4,208,003	313,067	8%	0.2107
30	Bond & Interest-Limited	None	764,146	767,041	2,895	0%	0.0384
			<u>15,976,894</u>	<u>16,609,107</u>	<u>632,212</u>	<u>4%</u>	<u>0.8316</u>

2016 LIMITING RATE		0.5420	
Numerator		Denominator	
Prior Year Levy	10,438,968	Prior Year EAV with an increase of 2.0%	1,997,337,958
CPI % Increase (Decrease)	<u>3.0%</u>	Prior Year New Construction w/ a 4.3%	<u>(13,603,937)</u>
Levy	<u>10,752,137</u>	Valuation	<u>1,983,734,021</u>

LEVY

WHEATON PARK DISTRICT TAX LEVY WORKSHEET

2017 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A)	(B)	(C)	% Increase/ Decrease	Extended Tax
			2016 Extensions <i>(DuPage)</i>	2017 Proposed Levy <i>(A)+(C)</i>	Increase (Decrease)	<i>(C)/(A)</i>	Rate <i>(B)/EAV</i>
10	General	0.3500	3,974,362	4,115,112	140,750	4%	0.2020
20	Recreation	0.3700	3,925,912	4,066,662	140,750	4%	0.1996
22	Cosley Zoo	0.0700	878,476	909,476	31,000	4%	0.0446
24	Audit	0.0050	30,019	31,019	1,000	3%	0.0015
23	Insurance Liability	None	614,602	642,602	28,000	5%	0.0315
26	Retirement-IMRF	None	892,695	868,695	(24,000)	-3%	0.0426
25	Retirement-Social Security	None	510,503	521,503	11,000	2%	0.0256
Aggregate Extension			10,826,569	11,155,069	328,500	3%	0.5475
21	SRA	0.0400	807,495	807,495	0	0%	0.0396
30	Bond & Interest	None	4,208,003	4,550,653	342,650	8%	0.2234
30	Bond & Interest-Limited	None	767,041	768,611	1,570	0%	0.0377
			<u>16,609,107</u>	<u>17,281,827</u>	<u>672,720</u>	<u>4%</u>	<u>0.8483</u>

2017 LIMITING RATE		0.5475	
Numerator		Denominator	
Prior Year Levy	10,752,137	Prior Year EAV with an increase of 2.0%	2,037,284,718
CPI % Increase (Decrease)	3.0%	Prior Year New Construction w/ a 6.0%	(14,357,248)
Levy	<u>11,074,701</u>	Valuation	<u>2,022,927,470</u>

LEVY

WHEATON PARK DISTRICT
TAX LEVY WORKSHEET
 2018 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A)	(B)	(C)	% Increase/ Decrease <i>(C)/(A)</i>	Extended Tax Rate <i>(B)/EAV</i>
			2017 Extensions <i>(DuPage)</i>	2018 Proposed Levy <i>(A)+(C)</i>	Proposed Incr/ (Decr)		
10	General	0.3500	4,115,112	4,245,112	130,000	3%	0.2043
20	Recreation	0.3700	4,066,662	4,196,662	130,000	3%	0.2020
22	Cosley Zoo	0.0700	909,476	937,651	28,175	3%	0.0451
24	Audit	0.0050	31,019	33,019	2,000	6%	0.0016
23	Insurance Liability	None	642,602	663,602	21,000	3%	0.0319
26	Retirement-IMRF	None	868,695	884,695	16,000	2%	0.0426
25	Retirement-Social Security	None	521,503	530,328	8,825	2%	0.0255
Aggregate Extension			11,155,069	11,491,069	336,000	3%	0.5530
21	SRA	0.0400	807,495	807,495	0	0%	0.0389
30	Bond & Interest	None	4,550,653	4,899,905	349,253	8%	0.2358
30	Bond & Interest-Limited	None	768,611	768,914	303	0%	0.0370
			<u>17,281,827</u>	<u>17,967,382</u>	<u>685,555</u>	<u>4%</u>	<u>0.8646</u>

2018 LIMITING RATE		0.5530	
Numerator		Denominator	
Prior Year Levy	11,074,701	Prior Year EAV with an increase of	2.0% 2,078,030,412
CPI % Increase (Decrease)	3.0%	Prior Year New Construction w/ a	5.0% (15,152,272)
Levy	<u>11,406,942</u>	Valuation	<u>2,062,878,140</u>

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2019 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A)	(B)	(C)	% Increase/ Decrease <i>(C)/(A)</i>	Extended Tax Rate <i>(B)/EAV</i>
			2018 Extensions <i>(DuPage)</i>	2019 Proposed Levy <i>(A)+(C)</i>	Proposed Incr/ (Decr)		
10	General	0.3500	4,245,112	4,324,112	79,000	2%	0.2040
20	Recreation	0.3700	4,196,662	4,275,662	79,000	2%	0.2017
22	Cosley Zoo	0.0700	937,651	977,601	39,950	4%	0.0461
24	Audit	0.0050	33,019	33,519	500	2%	0.0016
23	Insurance Liability	None	663,602	683,602	20,000	3%	0.0323
26	Retirement-IMRF	None	884,695	893,695	9,000	1%	0.0422
25	Retirement-Social Security	None	530,328	536,128	5,800	1%	0.0253
	Aggregate Extension		11,491,069	11,724,319	233,250	2%	0.5531
21	SRA	0.0400	807,495	807,495	0	0%	0.0381
30	Bond & Interest	None	4,899,905	5,282,980	383,075	8%	0.2492
30	Bond & Interest-Limited	None	768,914	767,864	(1,050)	0%	0.0362
			17,967,382	18,582,657	615,275	3%	0.8767

2019 LIMITING RATE		0.5531	
Numerator		Denominator	
Prior Year Levy	11,406,942	Prior Year EAV with an increase of	2.0% 2,119,591,020
CPI % Increase (Decrease)	2.0%	Prior Year New Construction w/ a	4.3% (15,991,320)
Levy	11,635,081	Valuation	2,103,599,700

Liabilty

LIABILITY INSURANCE FUND LEVY (Fund #23)

Levy Year:	2014	2015	2016	2017	2018	2019
Fiscal Year:	2015	2016	2017	2018	2019	2020
Spendable Fund Balance, Beginning of Year	304,883	325,934	311,218	309,548	317,353	327,065
Anticipated Revenue	601,284	581,284	612,129	639,989	660,884	680,784
Cash & Revenues	906,167	907,218	923,348	949,537	978,237	1,007,849
Less: Expenditures	580,233	596,000	613,800	632,184	651,172	670,785
Est. Fund Balance, End of Year	325,934	311,218	309,548	317,353	327,065	337,064
Fund Balance Goal (50% of Budgeted expenditures)	290,117	298,000	306,900	316,092	325,586	335,392
Excess (Deficit) of Fund Balance Goal	35,818	13,218	2,648	1,261	1,479	1,672
REVENUE BREAKDOWN						
Actual Extension or Proposed levy	603,602	583,602	614,602	642,602	663,602	683,602
Less: Uncollectibles	3,018	2,918	3,073	3,213	3,318	3,418
Subtotal	600,584	580,684	611,529	639,389	660,284	680,184
Interest	700	600	600	600	600	600
Anticipated Revenues	601,284	581,284	612,129	639,989	660,884	680,784
EXPENDITURE BREAKDOWN						
	Projected	Projected	Projected	Projected	Projected	Projected
PDRMA	494,233	510,000	525,300	541,059	557,291	574,009
Unemployment	50,000	50,000	52,500	55,125	57,881	60,775
Background Checks/Physicals (from HR)	25,000	25,000	25,000	25,000	25,000	25,000
Other Expenditures (Supplies, etc)	11,000	11,000	11,000	11,000	11,000	11,000
Annual Expenditures	580,233	596,000	613,800	632,184	651,172	670,785
	2015	Budget	Prior Yr.	Prior Yr.	Prior Yr.	Prior Yr.
PDRMA Annl Prems (paid monthly)	<i>from projections</i>	Estimate	Estimate + 3%	Estimate + 3%	Estimate + 3%	Estimate + 3%
Property coverage	163,572	166,000	170,980	176,109	181,393	186,834
Workers Comp	227,656	235,000	242,050	249,312	256,791	264,495
Public Liability	70,745	75,000	77,250	79,568	81,955	84,413
Employment Practices Liab.	27,455	29,000	29,870	30,766	31,689	32,640
Pollution Liability	4,806	5,000	5,150	5,305	5,464	5,628
Total PDRMA Premiums	494,233	510,000	525,300	541,059	557,291	574,009

The cash and investments goal of 50% is the maximum end of the established goal for the District. That goal was established when the District had a March 31 fiscal year end. Currently the fiscal year end is December 31, since this means that the 5 months of activity will have been incurred by this fund prior to receiving the current year's first tax installment, we have used the high end of the target in this analysis to assure adequate resources are available to meet the obligations of this fund.

Audit

AUDIT FUND LEVY (Fund #24)

Levy Year:	2014	2015	2016	2017	2018	2019
Fiscal Year:	2015	2016	2017	2018	2019	2020

24-Sep-15	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
Fund Balance, Beginning of Year	61,119	32,964	6,348	5,394	4,874	7,927
Anticipated Revenue	2,209	4,199	30,069	31,064	33,054	33,551
Cash & Revenues	63,328	37,162	36,417	36,457	37,927	41,478
Less: Expenditures	30,364	30,814	31,023	31,584	30,000	31,000
Est. Fund Balance, End of Year	<u>32,964</u>	<u>6,348</u>	<u>5,394</u>	<u>4,874</u>	<u>7,927</u>	<u>10,478</u>
Fund Balance Goal <i>(50% of budget)</i>	15,182	15,407	15,512	15,792	15,000	15,500
Excess (Deficit) of Fund Balance Goal	17,782	(9,059)	(10,118)	(10,918)	(7,073)	(5,022)

REVENUE BREAKDOWN

Proposed or actual levy	2,019	4,019	30,019	31,019	33,019	33,519
Less: Uncollectibles	0.5% 10	20	150	155	165	168
Subtotal	2,009	3,999	29,869	30,864	32,854	33,351
Interest	200	200	200	200	200	200
Anticipated Revenues	<u>2,209</u>	<u>4,199</u>	<u>30,069</u>	<u>31,064</u>	<u>33,054</u>	<u>33,551</u>

<u>EXPENDITURE BREAKDOWN</u>	2015 <i>from projections</i>	Estimated Expenditures	Estimated Expenditures	Estimated Expenditures	Estimated Expenditures	Estimated Expenditures
Salaries and Wages	2,964	2,964	3,023	3,084	3,145	3,208
Acctg. Services	5,000	5,000	5,000	5,000	1,855	1,792
Legal & Consulting	0	0	0	0	0	0
Audit Fees for Audit fund	22,400	22,850	23,000	23,500	25,000	26,000
	<u>30,364</u>	<u>30,814</u>	<u>31,023</u>	<u>31,584</u>	<u>30,000</u>	<u>31,000</u>

The cash and investments goal of 50% is the maximum end of the established goal for the District. That goal was established when the District had a March 31 fiscal year end. Currently the fiscal year end is December 31, since this means that the 5 months of activity will have been incurred by this fund prior to receiving the current year's first tax installment, we have used the high end of the target in this analysis to assure adequate resources are available to meet the obligations of this fund.

FICA

FICA FUND LEVY (Fund #25)

Levy Year:	2014	2015	2016	2017	2018	2019
Fiscal Year:	2015	2016	2017	2018	2019	2020

	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
Fund Balance, Beginning of Year	307,270	318,790	288,342	284,490	282,407	284,314
Anticipated Revenue	512,236	512,579	549,104	560,872	570,492	577,119
Cash & Revenues	819,506	831,369	837,446	845,362	852,899	861,434
Less Expenditures	500,716	543,027	552,956	562,955	568,585	574,270
Est. Fund Balance, End of Year	318,790	288,342	284,490	282,407	284,314	287,164
 Fund Balance Goal (50% of Budgeted expenditures)	250,358	271,514	276,478	281,478	284,292	287,135
Excess (Deficit) of Fund Balance Goal	68,432	16,829	8,012	929	22	28

<u>REVENUE BREAKDOWN</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Proposed or extended levy	474,403	474,003	510,503	521,503	530,328	536,128
Less: Uncollectibles 0.5%	2,372	2,370	2,553	2,608	2,652	2,681
Subtotal	472,031	471,633	507,951	518,896	527,676	533,447
CPPRT	39,555	40,346	41,153	41,976	42,816	43,672
Interest	650	600	600	600	600	600
Anticipated Revenues	512,236	512,579	549,104	560,872	570,492	577,119

<u>EXPENDITURE BREAKDOWN</u>	2015	Estimated	Estimated	Estimated	Estimated	Estimated
	<i>from projections</i>	<i>from budget</i>	<i>from budget</i>	<i>from budget</i>	<i>(prior yr + 1%)</i>	<i>(prior yr + 1%)</i>
FICA	500,716	543,027	552,956	562,955	568,585	574,270
Estimated expenditures	500,716	543,027	552,956	562,955	568,585	574,270

The cash and investments goal of 50% is the maximum end of the established goal for the District. That goal was established when the District had a March 31 fiscal year end. Currently the fiscal year end is December 31, since this means that the 5 months of activity will have been incurred by this fund prior to receiving the current year's first tax installment, we have used the high end of the target in this analysis to assure adequate resources are available to meet the obligations of this fund.

IMRF

IMRF FUND LEVY (Fund #26)

Levy Year:	2014	2015	2016	2017	2018	2019
Fiscal Year:	2015	2016	2017	2018	2019	2020

	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
Fund Balance, Beginning of Year	409,060	438,796	426,067	463,452	460,780	465,777
Anticipated Revenue	779,736	751,272	929,385	906,328	923,087	932,899
Cash & Revenues	1,188,796	1,190,067	1,355,452	1,369,780	1,383,867	1,398,676
Less Expenditures	750,000	764,000	892,000	909,000	918,090	927,271
Est. Fund Balance, End of Year	438,796	426,067	463,452	460,780	465,777	471,405
Fund Balance Goal (50% of Budgeted expenditures)	375,000	382,000	446,000	454,500	459,045	463,635
Excess (Deficit) of Fund Balance Goal	63,796	44,067	17,452	6,280	6,732	7,769

REVENUE BREAKDOWN	2015	2016	2017	2018	2019	2020
Proposed or extended levy	742,895	713,895	892,695	868,695	884,695	893,695
Less: Uncollectibles 0.5%	3,714	3,569	4,463	4,343	4,423	4,468
Subtotal	739,181	710,326	888,232	864,352	880,272	889,227
CPPRT	39,555	40,346	41,153	41,976	42,816	43,672
Interest	1,000	600	625	625	625	625
Anticipated Revenues	779,736	751,272	929,385	906,328	923,087	932,899

EXPENDITURE BREAKDOWN	2015	Estimated	Estimated	Estimated	Estimated	Estimated
	<i>from projections</i>	<i>from budget input</i>	<i>from budget input</i>	<i>from budget input</i>	<i>(prior yr + 1%)</i>	<i>(prior yr + 1%)</i>
IMRF	750,000	764,000	892,000	909,000	918,090	927,271
Estimated expenditures	750,000	764,000	892,000	909,000	918,090	927,271

The cash and investments goal of 50% is the maximum end of the established goal for the District. That goal was established when the District had a March 31 fiscal year end. Currently the fiscal year end is December 31, since this means that the 5 months of activity will have been incurred by this fund prior to receiving the current year's first tax installment, we have used the high end of the target in this analysis to assure adequate resources are available to meet the obligations of this fund.