
Wheaton Park District

2013 Budget Document

Table of Contents

Statement Description	Page #s
Projected Cash & Investments	1
Fund/Cash Balance Targets	2 - 5
Summarized Revenue and Expenses by Fund	6 - 7
Operating Funds, Excluding Capital and Fund Balance Reserve Transfers	8 - 9
Capital Dollars and Fund Balance Reserve Transfers in Funds	10 - 11
Net Income(Loss) by Fund or Department(s) within Fund	12 - 18
Bottom Line by Fund or Area(s) within Fund	19 - 29
Revenues by Source and Expenditures by Object for All Funds	30 - 36
Revenues by Source and Expenditures by Object for All Funds, with Health & Utilities broken out	37 - 42
Special Events	43 - 44
Recreation Fund Income Statement by Department	45 - 49
Recreation Revenues Detail	50 - 60
Arrowhead Golf Club Income Statement <i>includes Administrative Allocations</i>	61 - 62
Arrowhead Golf Club Income Statement by Department	63 - 66
Capital Overview - Capital Projects Fund	67 - 69
CIP Schedule (Board Prioritization Tool) - Capital Projects Fund	70 - 75
Grant and Donation Schedule - Capital Projects Fund	76
Proposed Capital Expenditures and Fund Transfers Impact on Bottom Line by Fund	77
Reconciliation of Golf Fund Totals to Golf Fund Operating Bottomline	78
Operating Funds CIP Schedule (Board Prioritization Tool)	79 - 81
Labor Allocations by Fund	82 - 88
Labor Allocations by Employee	89 - 101
Salary and Wage Increase Analysis	102 - 103
Employer Health Insurance Expense Analysis	104 - 105
Budget & Appropriations Ordinance	106 - 112
Tax Levy Ordinance	113 - 118
Tax Levy Board Package	119 - 134

PROJECTED CASH & INVESTMENTS

Fund Description	Audited 2011	Projected 2012	Budgeted 2013	Budgeted 2014	Budgeted 2015
General	2,426,086	1,664,463	1,592,003	1,507,976	1,625,138
Recreation	5,598,202	4,313,125	4,617,019	5,073,610	5,697,812
Special Recreation	3,198	18,354	29,076	39,788	50,500
Zoo	(206,557)	(228,276)	7,250	(1,646)	(40,671)
Liability	262,882	233,159	303,211	317,471	331,896
Audit	107,435	92,649	62,344	22,289	4,046
FICA	652,810	291,411	255,652	262,166	271,305
IMRF	(104,765)	432,804	433,272	444,434	455,854
Debt Service	689,975	734,950	732,052	727,444	722,790
Golf	1,119,221	2,302,786	3,243,959	4,192,196	5,140,336
IS&T	55,023	55,023	55,023	55,023	55,023
Health	374,846	371,061	369,411	367,311	365,211
Operating Funds	10,978,356	10,281,509	11,700,271	13,008,061	14,679,241
Capital Projects Fund	9,670,911	5,088,058	803,600	229,604	(184,584)
Total Funds	9,670,911	5,088,058	803,600	229,604	(184,584)
	20,649,266	15,369,567	12,503,871	13,237,666	14,494,657

The projections above are developed taking the audited cash and investments and combining the 2012 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	June Debt Payments	2 - 4 months
FY 2012 Budget Basis:									
Budgeted expenditures less budgeted capital expenditures	3,468,354	7,749,120	1,137,096	557,528	34,372	508,274	833,250	4,200,767	7,705,965
FY 2012 Targets									
Target Minimum	867,090	1,291,520	284,270	139,380	8,590	127,070	208,310	814,551	1,284,330
Target Maximum	1,156,120	None	568,550	278,760	17,190	254,140	416,630	None	2,568,650
Projected Fund Balance 2012									
Audited Fund Balance as of 12/31/2011	2,338,237	4,422,813	(222,067)	229,923	107,553	650,905	(202,964)	690,070	
Projected Net Profit (Loss) for 2012	(761,624)	(1,285,077)	(21,719)	(29,723)	(14,786)	(361,398)	537,569	44,975	
Projected Fund Balance as of 12/31/2012	1,576,613	3,137,736	(243,786)	200,200	92,768	289,507	334,605	735,044	
Audited Cash & Investments 12/31/2011									1,119,221
Projected Cash & Investments 12/31/2012									2,302,786
Analysis Results	Over Maximum Target by	Over Target by	Under Minimum Target by	Meets Target	Over Maximum Target by	Over Maximum Target by	Meets Target	Under Target by	Meets Target
Variances									
Amount over maximum or (under minimum)	420,493		(528,056)	-	75,578	35,367	-		-
Amount over target or (under target)		1,846,216						(79,506)	

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 2013 Budget Basis:									
Budgeted expenditures less budgeted capital	3,689,828	7,981,506	1,192,284	581,386	34,719	523,120	858,273	4,842,427	7,767,003
FY 2013 Targets									
Target Minimum	922,460	1,330,250	298,070	145,350	8,680	130,780	214,570	789,813	1,294,500
Target Maximum	1,229,940	None	596,140	290,690	17,360	261,560	429,140	None	2,589,000
Projected Fund Balance 2013									
Projected Fund Balance as of 12/31/2012	1,576,613	3,137,736	(243,786)	200,200	92,768	289,507	334,605	735,044	
Budgeted Net Profit (Loss) for 2013	(72,459)	303,894	235,526	70,052	(30,306)	(35,760)	468	(2,898)	
Projected Fund Balance as of 12/31/2013	1,504,154	3,441,630	(8,260)	270,252	62,462	253,747	335,073	732,146	
Projected Cash & Investments 12/31/2012									2,302,786
Projected Cash & Investments 12/31/2013									3,243,959
Analysis Results	Over Maximum Target by	Over Target by	Under Minimum Target by	Meets Target	Over Maximum Target by	Meets Target	Meets Target	Under Target by	Over Maximum Target by
Variances									
Amount over maximum or (under minimum)	274,214		(306,330)	-	45,102	-	-		654,959
Amount over target or (under target)		2,111,380						(57,667)	

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 2014 Budget Basis:									
Budgeted expenditures less budgeted capital expenditures	3,774,788	8,206,336	1,228,885	611,805	44,467	534,959	888,359	4,929,739	8,144,000
FY 2014 Targets									
Target Minimum	943,700	1,367,720	307,220	152,950	11,120	133,740	222,090	752,396	1,357,330
Target Maximum	1,258,260	None	614,440	305,900	22,230	267,480	444,180	None	2,714,670
Projected Fund Balance 2014									
Projected Fund Balance as of 12/31/2013	1,504,154	3,441,630	(8,260)	270,252	62,462	253,747	335,073	732,146	
Budgeted Net Profit (Loss) for 2014	(84,028)	456,591	(8,896)	14,260	(40,055)	6,514	11,162	(4,608)	
Projected Fund Balance as of 12/31/2014	1,420,127	3,898,221	(17,156)	284,512	22,407	260,261	346,235	727,538	
Projected Cash & Investments 12/31/2013									3,243,959
Projected Cash & Investments 12/31/2014									4,192,196
Analysis Results	Over Maximum Target by	Over Target by	Under Minimum Target by	Meets Target	Over Maximum Target by	Meets Target	Meets Target	Under Target by	Over Maximum Target by
Variances									
Amount over maximum or (under minimum)	161,867		(324,376)	-	177	-	-		1,477,526
Amount over target or (under target)		2,530,501						(24,857)	

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 2015 Budget Basis:									
Budgeted expenditures less budgeted capital	3,876,718	8,430,411	1,269,469	640,595	45,541	551,223	911,966	5,061,674	8,462,791
FY 2015 Targets									
Target Minimum	969,180	1,405,070	317,370	160,150	11,390	137,810	227,990	706,340	1,410,470
Target Maximum	1,292,240	None	634,730	320,300	22,770	275,610	455,980	None	2,820,930
Projected Fund Balance 2014									
Projected Fund Balance as of 12/31/2014	1,420,127	3,898,221	(17,156)	284,512	22,407	260,261	346,235	727,538	
Budgeted Net Profit (Loss) for 2015	117,163	624,202	(39,025)	14,425	(18,243)	9,140	11,420	(4,654)	
Projected Fund Balance as of 12/31/2015	1,537,289	4,522,424	(56,181)	298,937	4,164	269,401	357,655	722,884	
Projected Cash & Investments 12/31/2014									4,192,196
Projected Cash & Investments 12/31/2015									5,140,336
Analysis Results	Over Maximum Target by	Over Target by	Under Minimum Target by	Meets Target	Under Minimum Target by	Meets Target	Meets Target	Over Target by	Over Maximum Target by
Variances									
Amount over maximum or (under minimum)	245,049		(373,551)	-	(7,226)	-	-		2,319,406
Amount over target or (under target)		3,117,354						16,544	

SUMMARIZED REVENUES AND EXPENSES BY FUND

Row Labels	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
10-General							
4-Revenues	3,527,416	3,837,394	3,801,116	3,812,803	4,013,664	4,134,360	4,252,944
5-Expenses	(3,043,818)	(3,236,268)	(4,583,523)	(4,574,426)	(4,086,123)	(4,218,388)	(4,135,781)
10-General Total	483,598	601,126	(782,407)	(761,624)	(72,459)	(84,028)	117,163
20-Recreation							
4-Revenues	8,424,190	8,612,022	8,614,266	8,368,985	9,003,768	9,197,427	9,377,349
5-Expenses	(6,908,983)	(7,086,688)	(9,910,273)	(9,654,063)	(8,699,874)	(8,740,836)	(8,753,147)
20-Recreation Total	1,515,206	1,525,334	(1,296,007)	(1,285,077)	303,894	456,591	624,202
21-Special Recreation							
4-Revenues	872,268	864,137	873,638	888,784	884,350	884,340	884,340
5-Expenses	(869,363)	(863,723)	(873,628)	(873,628)	(873,628)	(873,628)	(873,628)
21-Special Recreatic	2,905	414	10	15,156	10,722	10,712	10,712
22-Cosley Zoo							
4-Revenues	1,080,977	1,113,067	1,144,231	1,129,428	1,428,460	1,219,989	1,231,144
5-Expenses	(1,169,531)	(1,170,073)	(1,138,915)	(1,151,147)	(1,192,934)	(1,228,885)	(1,270,169)
22-Cosley Zoo Total	(88,555)	(57,006)	5,316	(21,719)	235,526	(8,896)	(39,025)
23-Liability							
4-Revenues	399,618	565,249	520,103	521,620	651,438	626,065	655,020
5-Expenses	(532,626)	(584,718)	(557,528)	(551,343)	(581,386)	(611,805)	(640,595)
23-Liability Total	(133,008)	(19,468)	(37,425)	(29,723)	70,052	14,260	14,425
24-Audit							
4-Revenues	84,107	10,213	6,073	4,695	4,413	4,412	27,298
5-Expenses	(27,285)	(17,754)	(34,372)	(19,480)	(34,719)	(44,467)	(45,541)
24-Audit Total	56,822	(7,541)	(28,299)	(14,786)	(30,306)	(40,055)	(18,243)
25-FICA							
4-Revenues	476,587	481,262	143,753	137,847	487,360	541,473	560,363
5-Expenses	(482,345)	(483,459)	(508,274)	(499,245)	(523,120)	(534,959)	(551,223)
25-FICA Total	(5,758)	(2,197)	(364,521)	(361,398)	(35,760)	6,514	9,140
26-IMRF							
4-Revenues	532,919	548,016	1,377,441	1,374,625	858,741	899,521	923,386
5-Expenses	(818,613)	(813,506)	(833,250)	(837,056)	(858,273)	(888,359)	(911,966)
26-IMRF Total	(285,694)	(265,490)	544,191	537,569	468	11,162	11,420

SUMMARIZED REVENUES AND EXPENSES BY FUND

Row Labels	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
30-Debt Service							
4-Revenues	3,963,325	4,099,978	4,201,268	4,263,324	4,856,465	4,942,490	5,074,269
5-Expenses	(3,937,753)	(4,101,473)	(4,217,465)	(4,218,349)	(4,859,363)	(4,947,098)	(5,078,923)
30-Debt Service Tot	25,572	(1,496)	(16,197)	44,975	(2,898)	(4,608)	(4,654)
40-Capital Projects							
4-Revenues	11,265,764	1,051,967	5,066,540	7,422,766	2,781,535	1,735,559	1,490,194
5-Expenses	(3,732,782)	(2,850,512)	(11,591,059)	(12,005,618)	(7,065,993)	(2,309,555)	(1,904,383)
40-Capital Projects	7,532,982	(1,798,545)	(6,524,519)	(4,582,852)	(4,284,458)	(573,996)	(414,189)
60-Golf Fund							
4-Revenues	7,912,067	8,310,578	8,570,944	8,722,564	8,779,358	9,172,238	9,502,204
5-Expenses	(7,345,314)	(7,629,726)	(8,120,903)	(7,539,000)	(7,838,185)	(8,224,000)	(8,554,064)
60-Golf Fund Total	566,753	680,852	450,041	1,183,564	941,173	948,237	948,140
70-Information Systems ISF							
4-Revenues	245,113	245,215	304,381	304,381	301,114	300,756	300,227
5-Expenses	(253,601)	(274,799)	(304,381)	(304,381)	(301,114)	(300,756)	(300,227)
70-Information Syst	(8,488)	(29,583)	0	0	0	0	0
75-Health Insurance							
4-Revenues	1,137,733	1,253,935	1,511,629	1,510,245	1,649,029	1,747,203	1,851,635
5-Expenses	(1,137,733)	(1,253,935)	(1,514,329)	(1,514,029)	(1,650,679)	(1,749,303)	(1,853,735)
75-Health Insurance	0	0	(2,700)	(3,784)	(1,650)	(2,100)	(2,100)
Grand Total	9,662,336	626,400	(8,052,517)	(5,279,699)	(2,865,696)	733,795	1,256,991
Summary Totals							
Row Labels	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
4-Revenues	39,922,084	30,993,033	36,135,383	38,462,066	35,699,695	35,405,833	36,130,373
5-Expenses	(30,259,748)	(30,366,633)	(44,187,899)	(43,741,765)	(38,565,391)	(34,672,038)	(34,873,382)
Grand Total	9,662,336	626,400	(8,052,517)	(5,279,699)	(2,865,696)	733,795	1,256,991

\$687K variance in AGC's 2012 expense projections vs. actuals is due to handling of principal pymts on debt. It's included in budget so considered in cash flow but excluded from projections because pymts decrease liability instead of showing as expense item.

OPERATING FUNDS
(excluding capital and fund balance transfers)

Row Labels	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
1-Operating Funds							
10-General							
4-Revenues	3,517,416	3,827,394	3,791,116	3,802,803	4,003,664	4,124,360	4,242,944
5-Expenses	(2,900,133)	(3,093,129)	(3,468,354)	(3,477,550)	(3,689,828)	(3,774,788)	(3,876,718)
10-General Total	617,283	734,265	322,762	325,253	313,836	349,572	366,226
20-Recreation							
4-Revenues	8,424,190	8,612,022	8,421,374	8,368,985	8,761,207	8,968,737	9,168,659
5-Expenses	(6,861,534)	(7,028,164)	(7,749,120)	(7,550,548)	(7,981,506)	(8,206,336)	(8,430,411)
20-Recreation Tot	1,562,656	1,583,858	672,254	818,437	779,702	762,401	738,248
21-Special Recreation							
4-Revenues	872,268	864,137	873,638	888,784	884,350	884,340	884,340
5-Expenses	(1,300)		0	0	0	0	0
21-Special Recreat	870,968	864,137	873,638	888,784	884,350	884,340	884,340
22-Cosley Zoo							
4-Revenues	1,080,977	1,113,067	1,144,231	1,129,428	1,184,674	1,219,989	1,231,144
5-Expenses	(1,156,498)	(1,163,285)	(1,137,096)	(1,149,329)	(1,192,284)	(1,228,885)	(1,269,469)
22-Cosley Zoo Tot	(75,521)	(50,218)	7,134	(19,901)	(7,610)	(8,896)	(38,325)
23-Liability							
4-Revenues	399,618	565,249	520,103	521,620	651,438	626,065	655,020
5-Expenses	(532,626)	(584,718)	(557,528)	(551,343)	(581,386)	(611,805)	(640,595)
23-Liability Total	(133,008)	(19,468)	(37,425)	(29,723)	70,052	14,260	14,425
24-Audit							
4-Revenues	84,107	10,213	6,073	4,695	4,413	4,412	27,298
5-Expenses	(27,285)	(17,754)	(34,372)	(19,480)	(34,719)	(44,467)	(45,541)
24-Audit Total	56,822	(7,541)	(28,299)	(14,786)	(30,306)	(40,055)	(18,243)
25-FICA							
4-Revenues	476,587	481,262	143,753	137,847	487,360	541,473	560,363
5-Expenses	(482,345)	(483,459)	(508,274)	(499,245)	(523,120)	(534,959)	(551,223)
25-FICA Total	(5,758)	(2,197)	(364,521)	(361,398)	(35,760)	6,514	9,140
26-IMRF							
4-Revenues	532,919	548,016	1,377,441	1,374,625	858,741	899,521	923,386
5-Expenses	(818,613)	(813,506)	(833,250)	(837,056)	(858,273)	(888,359)	(911,966)
26-IMRF Total	(285,694)	(265,490)	544,191	537,569	468	11,162	11,420
30-Debt Service							

OPERATING FUNDS
(excluding capital and fund balance transfers)

Row Labels	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
4-Revenues	3,963,325	4,099,978	4,201,268	4,263,324	4,856,465	4,942,490	5,074,269
5-Expenses	(3,937,753)	(4,101,473)	(4,217,465)	(4,218,349)	(4,859,363)	(4,947,098)	(5,078,923)
30-Debt Service Tr	25,572	(1,496)	(16,197)	44,975	(2,898)	(4,608)	(4,654)
60-Golf Fund							
4-Revenues	7,912,067	8,310,578	8,570,944	8,722,564	8,779,358	9,172,238	9,502,204
5-Expenses	(6,501,785)	(6,774,536)	(7,705,965)	(7,048,061)	(7,767,003)	(8,144,000)	(8,462,791)
60-Golf Fund Total	1,410,283	1,536,041	864,979	1,674,503	1,012,355	1,028,237	1,039,413
1-Operating Funds Total	4,043,602	4,371,892	2,838,517	3,863,713	2,984,189	3,002,928	3,001,990
2-Capital Funds							
40-Capital Projects							
4-Revenues	11,265,764	1,051,967	2,173,620	4,529,846	2,281,535	985,559	1,040,194
5-Expenses	(550,631)	(603,271)	(1,275,222)	(450,919)	(361,449)	(359,027)	(364,511)
40-Capital Project	10,715,133	448,696	898,398	4,078,927	1,920,086	626,532	675,683
2-Capital Funds Total	10,715,133	448,696	898,398	4,078,927	1,920,086	626,532	675,683
3-ISF							
70-Information Systems ISF							
4-Revenues	245,113	245,215	304,381	304,381	301,114	300,756	300,227
5-Expenses	(224,018)	(229,900)	(284,381)	(284,381)	(294,614)	(300,756)	(293,227)
70-Information Sy	21,096	15,315	20,000	20,000	6,500	0	7,000
75-Health Insurance							
4-Revenues	1,137,733	1,253,935	1,511,629	1,510,245	1,649,029	1,747,203	1,851,635
5-Expenses	(1,137,733)	(1,253,935)	(1,514,329)	(1,514,029)	(1,650,679)	(1,749,303)	(1,853,735)
75-Health Insuran	0	0	(2,700)	(3,784)	(1,650)	(2,100)	(2,100)
3-ISF Total	21,096	15,315	17,300	16,216	4,850	(2,100)	4,900
Grand Total	14,779,831	4,835,903	3,754,214	7,958,856	4,909,124	3,627,361	3,682,573

Row Labels	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
4-Revenues	39,912,084	30,983,033	33,039,571	35,559,146	34,703,348	34,417,142	35,461,683
5-Expenses	(25,132,253)	(26,147,130)	(29,285,357)	(27,600,290)	(29,794,224)	(30,789,782)	(31,779,110)
Grand Total	14,779,831	4,835,903	3,754,214	7,958,856	4,909,124	3,627,361	3,682,573

CAPITAL DOLLARS AND FUND BALANCE RESERVE TRANSFERS IN FUNDS
Grouped by Operating, Capital and Internal Service Funds

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
1-Operating Funds							
10-General							
4-Revenues	10,000	10,000	10,000	10,000	10,000	10,000	10,000
5-Expenses	(143,685)	(143,139)	(1,115,169)	(1,096,876)	(396,295)	(443,600)	(259,064)
10-General Total	(133,685)	(133,139)	(1,105,169)	(1,086,876)	(386,295)	(433,600)	(249,064)
20-Recreation							
4-Revenues			192,892	0	242,560	228,690	208,690
5-Expenses	(47,449)	(58,524)	(2,161,152)	(2,103,514)	(718,368)	(534,500)	(322,736)
20-Recreation Total	(47,449)	(58,524)	(1,968,260)	(2,103,514)	(475,808)	(305,810)	(114,046)
21-Special Recreation							
4-Revenues			0	0	0	0	0
5-Expenses	(868,063)	(863,723)	(873,628)	(873,628)	(873,628)	(873,628)	(873,628)
21-Special Recreation Total	(868,063)	(863,723)	(873,628)	(873,628)	(873,628)	(873,628)	(873,628)
22-Cosley Zoo							
4-Revenues			0	0	243,786	0	0
5-Expenses	(13,033)	(6,788)	(1,818)	(1,818)	(650)	0	(700)
22-Cosley Zoo Total	(13,033)	(6,788)	(1,818)	(1,818)	243,136	0	(700)
23-Liability							
4-Revenues			0	0	0	0	0
5-Expenses			0	0	0	0	0
23-Liability Total			0	0	0	0	0
24-Audit							
4-Revenues			0	0	0	0	0
24-Audit Total			0	0	0	0	0
25-FICA							
4-Revenues			0	0	0	0	0
25-FICA Total			0	0	0	0	0
30-Debt Service							
4-Revenues			0	0	0	0	0
5-Expenses			0	0	0	0	0
30-Debt Service Total			0	0	0	0	0

CAPITAL DOLLARS AND FUND BALANCE RESERVE TRANSFERS IN FUNDS
Grouped by Operating, Capital and Internal Service Funds

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
60-Golf Fund							
4-Revenues			0	0	0	0	0
5-Expenses	(843,530)	(855,190)	(414,939)	(490,939)	(71,182)	(80,000)	(91,273)
60-Golf Fund Total	(843,530)	(855,190)	(414,939)	(490,939)	(71,182)	(80,000)	(91,273)
1-Operating Funds Total	(1,905,760)	(1,917,364)	(4,363,815)	(4,556,775)	(1,563,776)	(1,693,038)	(1,328,711)
2-Capital Funds							
40-Capital Projects							
4-Revenues			2,892,920	2,892,920	500,000	750,000	450,000
5-Expenses	(3,182,151)	(2,247,241)	(10,315,836)	(11,554,700)	(6,704,544)	(1,950,528)	(1,539,871)
40-Capital Projects Total	(3,182,151)	(2,247,241)	(7,422,916)	(8,661,780)	(6,204,544)	(1,200,528)	(1,089,871)
2-Capital Funds Total	(3,182,151)	(2,247,241)	(7,422,916)	(8,661,780)	(6,204,544)	(1,200,528)	(1,089,871)
3-ISF							
70-Information Systems ISF							
4-Revenues			0	0	0	0	0
5-Expenses	(29,583)	(44,898)	(20,000)	(20,000)	(6,500)	0	(7,000)
70-Information Systems ISF Total	(29,583)	(44,898)	(20,000)	(20,000)	(6,500)	0	(7,000)
75-Health Insurance							
4-Revenues			0	0	0	0	0
75-Health Insurance Total			0	0	0	0	0
3-ISF Total	(29,583)	(44,898)	(20,000)	(20,000)	(6,500)	0	(7,000)
Grand Total	(5,117,495)	(4,209,503)	(11,806,731)	(13,238,555)	(7,774,821)	(2,893,566)	(2,425,582)
	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
4-Revenues	10,000	10,000	3,095,812	2,902,920	996,346	988,690	668,690
5-Expenses	(5,127,495)	(4,219,503)	(14,902,543)	(16,141,475)	(8,771,167)	(3,882,256)	(3,094,272)
Grand Total	(5,117,495)	(4,209,503)	(11,806,731)	(13,238,555)	(7,774,821)	(2,893,566)	(2,425,582)

NET INCOME (LOSS) BY FUND OR DEPARTMENT
within fund

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
10-General							
000-Administration							
4-Revenues	1,718,088	1,886,645	1,866,635	1,885,934	1,977,532	2,035,630	2,089,967
5-Expenses	(425,092)	(540,045)	(1,525,312)	(1,603,602)	(1,046,876)	(1,068,217)	(984,967)
000-Administration Total	1,292,996	1,346,600	341,323	282,332	930,656	967,413	1,105,000
101-Parks Maintenance							
4-Revenues	1,662,391	1,798,799	1,754,731	1,759,925	1,844,882	1,900,480	1,953,327
5-Expenses	(2,255,578)	(2,331,860)	(2,588,816)	(2,522,917)	(2,583,352)	(2,685,999)	(2,673,873)
101-Parks Maintenance Total	(593,187)	(533,062)	(834,085)	(762,992)	(738,470)	(785,519)	(720,546)
418-Human Resources							
5-Expenses	(61,284)	(64,371)	(83,426)	(81,384)	(43,288)	(44,172)	(44,667)
418-Human Resources Total	(61,284)	(64,371)	(83,426)	(81,384)	(43,288)	(44,172)	(44,667)
419-Finance							
5-Expenses	(154,527)	(155,826)	(191,072)	(182,381)	(206,690)	(210,802)	(215,138)
419-Finance Total	(154,527)	(155,826)	(191,072)	(182,381)	(206,690)	(210,802)	(215,138)
430-Historical Museum							
4-Revenues	146,937	151,951	179,750	166,943	191,250	198,250	209,650
5-Expenses	(147,337)	(144,166)	(194,897)	(184,143)	(205,917)	(209,197)	(217,136)
430-Historical Museum Total	(400)	7,784	(15,147)	(17,199)	(14,667)	(10,947)	(7,486)
10-General Total	483,598	601,126	(782,407)	(761,624)	(72,459)	(84,028)	117,163
20-Recreation							
000-Administration							
4-Revenues	3,831,721	3,945,398	3,586,117	3,609,831	3,806,041	3,897,844	4,009,615
5-Expenses	(1,991,014)	(1,826,933)	(3,855,277)	(3,789,450)	(2,475,723)	(2,506,458)	(2,354,139)
000-Administration Total	1,840,706	2,118,465	(269,160)	(179,618)	1,330,318	1,391,386	1,655,477
101-Parks Maintenance							
4-Revenues	36,748	32,180	3,000	15,661	12,261	12,506	12,752
5-Expenses	(783,293)	(868,945)	(1,081,188)	(1,049,268)	(1,091,856)	(1,051,254)	(1,061,429)
101-Parks Maintenance Total	(746,544)	(836,764)	(1,078,188)	(1,033,607)	(1,079,595)	(1,038,748)	(1,048,677)
220-Recreation Programs							
4-Revenues	2,087,192	2,222,278	2,273,673	2,318,007	2,470,579	2,554,254	2,597,109

NET INCOME (LOSS) BY FUND OR DEPARTMENT
within fund

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
5-Expenses	(1,327,651)	(1,682,688)	(1,932,442)	(1,909,582)	(2,012,959)	(2,083,763)	(2,113,447)
220-Recreation Programs Total	759,541	539,590	341,231	408,425	457,620	470,491	483,662
221-Athletics							
4-Revenues	610,127	599,813	799,776	582,235	825,351	816,937	802,543
5-Expenses	(584,355)	(550,144)	(616,927)	(623,397)	(687,052)	(619,389)	(624,529)
221-Athletics Total	25,771	49,669	182,849	(41,162)	138,299	197,548	178,014
222-Pools							
4-Revenues	956,085	920,299	999,766	957,690	985,300	993,700	1,011,700
5-Expenses	(733,871)	(699,075)	(792,883)	(782,827)	(795,905)	(827,958)	(877,385)
222-Pools Total	222,214	221,224	206,883	174,863	189,396	165,742	134,315
223-Recreation Facilities-The Zone							
4-Revenues	0		0	0	0	0	0
5-Expenses			0	0	0	0	0
223-Recreation Facilities-The Zone Total	0		0	0	0	0	0
224-Recreation Facilities							
4-Revenues	53,099	59,160	55,450	60,451	57,840	59,113	60,250
5-Expenses	(657,999)	(602,111)	(600,236)	(540,525)	(599,294)	(566,916)	(612,511)
224-Recreation Facilities Total	(604,900)	(542,951)	(544,786)	(480,074)	(541,454)	(507,803)	(552,261)
350-Special Facilities							
4-Revenues	849,218	832,894	896,484	825,110	846,396	863,072	883,380
5-Expenses	(606,687)	(628,206)	(780,556)	(716,232)	(763,332)	(803,513)	(821,249)
350-Special Facilities Total	242,531	204,688	115,928	108,878	83,064	59,559	62,131
418-Human Resources							
5-Expenses	(43,045)	(45,875)	(49,868)	(48,717)	(54,877)	(57,102)	(57,854)
418-Human Resources Total	(43,045)	(45,875)	(49,868)	(48,717)	(54,877)	(57,102)	(57,854)
419-Finance							
5-Expenses	(181,068)	(182,710)	(200,896)	(194,065)	(218,876)	(224,482)	(230,605)
419-Finance Total	(181,068)	(182,710)	(200,896)	(194,065)	(218,876)	(224,482)	(230,605)
20-Recreation Total	1,515,206	1,525,334	(1,296,007)	(1,285,077)	303,894	456,591	624,202
21-Special Recreation							

NET INCOME (LOSS) BY FUND OR DEPARTMENT
within fund

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
000-Administration							
4-Revenues	872,268	864,137	873,638	888,784	884,350	884,340	884,340
5-Expenses	(869,363)	(863,723)	(873,628)	(873,628)	(873,628)	(873,628)	(873,628)
000-Administration Total	2,905	414	10	15,156	10,722	10,712	10,712
21-Special Recreation Total	2,905	414	10	15,156	10,722	10,712	10,712
22-Cosley Zoo							
000-Administration							
4-Revenues	755,888	758,519	769,159	770,909	1,018,477	782,352	790,312
5-Expenses	(63,414)	(31,876)	(12,232)	(11,660)	(12,421)	(12,700)	(12,990)
000-Administration Total	692,474	726,643	756,927	759,249	1,006,056	769,652	777,322
101-Parks Maintenance							
4-Revenues		881	0	0	0	0	0
5-Expenses	(169,631)	(172,302)	(190,273)	(189,551)	(201,011)	(206,267)	(209,703)
101-Parks Maintenance Total	(169,631)	(171,421)	(190,273)	(189,551)	(201,011)	(206,267)	(209,703)
220-Recreation Programs							
4-Revenues	75,885	71,365	83,822	79,369	83,583	84,737	86,432
5-Expenses	(49,747)	(46,973)	(50,139)	(49,815)	(55,287)	(57,102)	(58,194)
220-Recreation Programs Total	26,138	24,392	33,683	29,554	28,296	27,635	28,238
350-Special Facilities							
5-Expenses	(99,311)	(115,779)	(68,419)	(68,398)	(65,519)	(67,169)	(68,880)
350-Special Facilities Total	(99,311)	(115,779)	(68,419)	(68,398)	(65,519)	(67,169)	(68,880)
418-Human Resources							
5-Expenses	(6,925)	(7,194)	(7,836)	(8,161)	(7,063)	(6,809)	(6,934)
418-Human Resources Total	(6,925)	(7,194)	(7,836)	(8,161)	(7,063)	(6,809)	(6,934)
419-Finance							
5-Expenses	(37,394)	(40,284)	(42,992)	(41,935)	(45,761)	(46,960)	(48,248)
419-Finance Total	(37,394)	(40,284)	(42,992)	(41,935)	(45,761)	(46,960)	(48,248)
501-Cosley Zoo							
4-Revenues	249,204	282,302	291,250	279,150	326,400	352,900	354,400
5-Expenses	(743,109)	(755,664)	(767,023)	(781,627)	(805,872)	(831,877)	(865,220)
501-Cosley Zoo Total	(493,905)	(473,363)	(475,773)	(502,477)	(479,472)	(478,977)	(510,820)

NET INCOME (LOSS) BY FUND OR DEPARTMENT
within fund

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
22-Cosley Zoo Total	(88,555)	(57,006)	5,316	(21,719)	235,526	(8,896)	(39,025)
23-Liability							
000-Administration							
4-Revenues	399,618	565,249	520,103	521,620	651,438	626,065	655,020
5-Expenses	(515,375)	(562,653)	(541,028)	(532,343)	(559,386)	(586,805)	(615,595)
000-Administration Total	(115,756)	2,596	(20,925)	(10,723)	92,052	39,260	39,425
418-Human Resources							
5-Expenses	(17,251)	(22,065)	(16,500)	(19,000)	(22,000)	(25,000)	(25,000)
418-Human Resources Total	(17,251)	(22,065)	(16,500)	(19,000)	(22,000)	(25,000)	(25,000)
23-Liability Total	(133,008)	(19,468)	(37,425)	(29,723)	70,052	14,260	14,425
24-Audit							
000-Administration							
4-Revenues	84,107	10,213	6,073	4,695	4,413	4,412	27,298
5-Expenses	(27,285)	(17,754)	(34,372)	(19,480)	(34,719)	(44,467)	(45,541)
000-Administration Total	56,822	(7,541)	(28,299)	(14,786)	(30,306)	(40,055)	(18,243)
24-Audit Total	56,822	(7,541)	(28,299)	(14,786)	(30,306)	(40,055)	(18,243)
25-FICA							
000-Administration							
4-Revenues	476,587	481,262	143,753	137,847	487,360	541,473	560,363
5-Expenses	(482,345)	(483,459)	(508,274)	(499,245)	(523,120)	(534,959)	(551,223)
000-Administration Total	(5,758)	(2,197)	(364,521)	(361,398)	(35,760)	6,514	9,140
25-FICA Total	(5,758)	(2,197)	(364,521)	(361,398)	(35,760)	6,514	9,140
26-IMRF							
000-Administration							
4-Revenues	532,919	548,016	1,377,441	1,374,625	858,741	899,521	923,386
5-Expenses	(818,613)	(813,506)	(833,250)	(837,056)	(858,273)	(888,359)	(911,966)
000-Administration Total	(285,694)	(265,490)	544,191	537,569	468	11,162	11,420
26-IMRF Total	(285,694)	(265,490)	544,191	537,569	468	11,162	11,420

NET INCOME (LOSS) BY FUND OR DEPARTMENT
within fund

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
30-Debt Service							
000-Administration							
4-Revenues	3,963,325	4,099,978	4,201,268	4,263,324	4,856,465	4,942,490	5,074,269
5-Expenses	(3,937,753)	(4,101,473)	(4,217,465)	(4,218,349)	(4,859,363)	(4,947,098)	(5,078,923)
000-Administration Total	25,572	(1,496)	(16,197)	44,975	(2,898)	(4,608)	(4,654)
30-Debt Service Total	25,572	(1,496)	(16,197)	44,975	(2,898)	(4,608)	(4,654)
40-Capital Projects							
000-Administration							
4-Revenues	11,265,764	1,051,967	5,066,540	7,422,766	2,781,535	1,735,559	1,490,194
5-Expenses	(3,353,548)	(1,853,241)	(9,555,741)	(8,785,104)	(3,587,893)	(1,125,468)	(755,468)
000-Administration Total	7,912,216	(801,274)	(4,489,201)	(1,362,338)	(806,358)	610,091	734,726
100-Parks Department							
5-Expenses			0	0	0	0	0
100-Parks Department Total			0	0	0	0	0
101-Parks Maintenance							
4-Revenues			0	0	0	0	0
5-Expenses	(220,919)	(212,883)	(278,636)	(279,966)	(284,571)	(289,729)	(295,071)
101-Parks Maintenance Total	(220,919)	(212,883)	(278,636)	(279,966)	(284,571)	(289,729)	(295,071)
200-Recreation Department							
5-Expenses			0	0	0	0	0
200-Recreation Department Total			0	0	0	0	0
222-Pools							
5-Expenses			0	0	0	0	0
222-Pools Total			0	0	0	0	0
600-Arrowhead							
5-Expenses			0	0	0	0	0
600-Arrowhead Total			0	0	0	0	0
700-Cosley Zoo							
5-Expenses			0	0	0	0	0
700-Cosley Zoo Total			0	0	0	0	0

NET INCOME (LOSS) BY FUND OR DEPARTMENT
within fund

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
800-Park Project Locations							
5-Expenses	(158,315)	(784,388)	(1,756,682)	(2,940,548)	(3,193,530)	(894,358)	(853,844)
800-Park Project Locations Total	(158,315)	(784,388)	(1,756,682)	(2,940,548)	(3,193,530)	(894,358)	(853,844)
40-Capital Projects Total	7,532,982	(1,798,545)	(6,524,519)	(4,582,852)	(4,284,458)	(573,996)	(414,189)
60-Golf Fund							
000-Administration							
4-Revenues	1,204,529	1,393,402	1,384,674	1,390,731	1,071,074	1,300,164	1,485,969
5-Expenses	(2,405,561)	(2,178,447)	(2,104,785)	(1,289,369)	(1,715,614)	(1,957,179)	(2,159,894)
000-Administration Total	(1,201,032)	(785,045)	(720,111)	101,362	(644,540)	(657,015)	(673,925)
101-Parks Maintenance							
5-Expenses	(9,863)	(16,250)	(25,487)	(23,091)	(23,505)	(24,090)	(24,694)
101-Parks Maintenance Total	(9,863)	(16,250)	(25,487)	(23,091)	(23,505)	(24,090)	(24,694)
418-Human Resources							
5-Expenses	(67,926)	(70,638)	(81,401)	(82,842)	(53,081)	(54,272)	(55,445)
418-Human Resources Total	(67,926)	(70,638)	(81,401)	(82,842)	(53,081)	(54,272)	(55,445)
419-Finance							
5-Expenses	(153,592)	(162,162)	(161,848)	(158,147)	(191,231)	(196,172)	(202,763)
419-Finance Total	(153,592)	(162,162)	(161,848)	(158,147)	(191,231)	(196,172)	(202,763)
601-Golf Maintenance							
4-Revenues			0	0	0	0	0
5-Expenses	(937,469)	(918,889)	(1,404,499)	(1,448,968)	(1,039,339)	(1,088,612)	(1,121,531)
601-Golf Maintenance Total	(937,469)	(918,889)	(1,404,499)	(1,448,968)	(1,039,339)	(1,088,612)	(1,121,531)
611-Pro Shop/Golf Fees							
4-Revenues	2,180,218	2,035,590	2,175,250	2,264,060	2,433,150	2,443,098	2,481,621
5-Expenses	(541,105)	(622,272)	(737,643)	(682,208)	(731,607)	(730,204)	(728,996)
611-Pro Shop/Golf Fees Total	1,639,113	1,413,318	1,437,608	1,581,852	1,701,543	1,712,893	1,752,625
612-Food and Beverage							
4-Revenues	4,502,960	4,866,354	4,996,020	5,061,273	5,260,134	5,413,526	5,518,855
5-Expenses	(3,226,100)	(3,659,297)	(3,595,660)	(3,847,775)	(4,074,383)	(4,163,860)	(4,250,940)
612-Food and Beverage Total	1,276,860	1,207,057	1,400,360	1,213,498	1,185,751	1,249,666	1,267,915

NET INCOME (LOSS) BY FUND OR DEPARTMENT
within fund

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
613-Cross Country Skiing							
4-Revenues	24,361	15,231	15,000	6,500	15,000	15,450	15,759
5-Expenses	(3,699)	(1,770)	(9,582)	(6,599)	(9,425)	(9,611)	(9,801)
613-Cross Country Skiing Total	20,662	13,461	5,418	(99)	5,575	5,839	5,958
60-Golf Fund Total	566,753	680,852	450,041	1,183,564	941,173	948,237	948,140
70-Information Systems ISF							
000-Administration							
4-Revenues	245,113	245,215	304,381	304,381	301,114	300,756	300,227
5-Expenses	(253,601)	(274,799)	(304,381)	(304,381)	(301,114)	(300,756)	(300,227)
000-Administration Total	(8,488)	(29,583)	0	0	0	0	0
70-Information Systems ISF Total	(8,488)	(29,583)	0	0	0	0	0
75-Health Insurance							
000-Administration							
4-Revenues	1,137,733	1,253,935	1,511,629	1,510,245	1,649,029	1,747,203	1,851,635
5-Expenses	(1,137,733)	(1,253,935)	(1,514,329)	(1,514,029)	(1,650,679)	(1,749,303)	(1,853,735)
000-Administration Total	0	0	(2,700)	(3,784)	(1,650)	(2,100)	(2,100)
75-Health Insurance Total	0	0	(2,700)	(3,784)	(1,650)	(2,100)	(2,100)
Grand Total	9,662,336	626,400	(8,052,517)	(5,279,699)	(2,865,696)	733,795	1,256,991

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

Row Labels	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
10-General							
000-Nonspecified Area							
4-Revenues	3,462,480	3,701,842	3,656,212	3,655,155	3,848,014	3,965,710	4,082,294
5-Expenses	(2,958,413)	(3,066,693)	(4,392,421)	(4,308,393)	(3,792,268)	(3,921,406)	(3,835,598)
000-Nonspecified Area Total	504,067	635,149	(736,209)	(653,238)	55,746	44,304	246,696
113-Green Team							
4-Revenues	88	187	100	100	100	100	100
5-Expenses		(375)	(500)	(500)	(500)	(500)	(500)
113-Green Team Total	88	(188)	(400)	(400)	(400)	(400)	(400)
415-Marketing							
4-Revenues	64,847	5,000	3,000	1,000	1,000	1,000	1,000
5-Expenses	(85,185)	(54,989)	(91,879)	(111,157)	(139,636)	(142,422)	(145,256)
415-Marketing Total	(20,338)	(49,989)	(88,879)	(110,157)	(138,636)	(141,422)	(144,256)
416-Special Events							
4-Revenues		130,364	141,804	156,548	164,550	167,550	169,550
5-Expenses		(106,532)	(84,348)	(132,217)	(139,194)	(139,245)	(139,316)
416-Special Events Total		23,833	57,456	24,331	25,356	28,305	30,234
854-Historical Museum							
5-Expenses	(220)	(7,679)	(14,375)	(22,159)	(14,525)	(14,816)	(15,112)
854-Historical Museum Total	(220)	(7,679)	(14,375)	(22,159)	(14,525)	(14,816)	(15,112)
10-General Total	483,598	601,126	(782,407)	(761,624)	(72,459)	(84,028)	117,163
20-Recreation							
000-Nonspecified Area							
4-Revenues	3,772,049	3,847,366	3,490,817	3,503,356	3,690,802	3,780,275	3,885,715
5-Expenses	(2,002,442)	(1,742,582)	(3,868,952)	(3,784,377)	(2,487,583)	(2,457,629)	(2,292,938)
000-Nonspecified Area Total	1,769,606	2,104,784	(378,135)	(281,021)	1,203,219	1,322,646	1,592,778
112-Lincoln Marsh							
4-Revenues	130,318	156,956	137,374	124,394	146,759	151,161	155,696
5-Expenses	(290,603)	(322,605)	(363,025)	(321,632)	(381,605)	(404,933)	(415,928)
112-Lincoln Marsh Total	(160,285)	(165,649)	(225,652)	(197,239)	(234,846)	(253,772)	(260,232)
201-Arts and Crafts							
4-Revenues	35,590	31,318	37,278	31,035	34,504	36,147	37,013

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

Row Labels	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
5-Expenses	(24,313)	(18,521)	(23,896)	(18,548)	(18,937)	(19,793)	(20,204)
201-Arts and Crafts Total	11,277	12,797	13,382	12,487	15,567	16,354	16,809
202-Fitness/Dance							
4-Revenues	66,613	80,799	73,569	84,335	89,276	92,694	94,293
5-Expenses	(39,019)	(66,059)	(66,161)	(74,558)	(77,808)	(80,623)	(82,143)
202-Fitness/Dance Total	27,595	14,740	7,408	9,777	11,468	12,071	12,150
203-Athletic Programs							
4-Revenues	310,397	287,711	277,153	293,290	308,636	311,968	318,072
5-Expenses	(182,915)	(191,761)	(193,324)	(200,048)	(210,311)	(214,593)	(218,090)
203-Athletic Programs Total	127,482	95,949	83,828	93,242	98,325	97,375	99,983
204-Leagues							
4-Revenues	586,233	639,673	661,047	782,061	828,772	841,666	854,798
5-Expenses	(326,824)	(472,162)	(576,759)	(610,829)	(676,877)	(692,947)	(702,236)
204-Leagues Total	259,409	167,511	84,288	171,233	151,895	148,719	152,562
206-Outdoor Education							
4-Revenues	713	0	0	0	0	0	0
5-Expenses			0	0	0	0	0
206-Outdoor Education Total	713	0	0	0	0	0	0
207-Camps and Preschool							
4-Revenues	452,466	514,711	536,457	498,412	545,368	550,560	554,533
5-Expenses	(293,281)	(361,091)	(388,975)	(354,972)	(378,729)	(387,774)	(390,268)
207-Camps and Preschool Total	159,185	153,620	147,482	143,440	166,639	162,786	164,265
208-General Interests							
4-Revenues	161,984	147,015	170,177	145,780	170,792	177,684	179,828
5-Expenses	(107,463)	(124,274)	(133,652)	(131,168)	(146,606)	(151,783)	(154,600)
208-General Interests Total	54,522	22,741	36,525	14,612	24,186	25,901	25,228
209-Special Events							
4-Revenues	4,903	6,399	10,205	9,196	9,409	9,565	9,894
5-Expenses	(4,543)	(5,457)	(6,617)	(5,488)	(5,958)	(6,710)	(6,845)
209-Special Events Total	360	942	3,588	3,709	3,452	2,855	3,049
220-Community Center							
4-Revenues	53,099	55,068	52,800	56,451	53,840	55,113	56,250

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

Row Labels	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
5-Expenses	(940,289)	(878,445)	(1,005,323)	(941,606)	(972,593)	(947,755)	(1,001,125)
220-Community Center Total	(887,190)	(823,377)	(952,523)	(885,155)	(918,753)	(892,642)	(944,875)
221-Wheaton Youth Cheerleading							
4-Revenues	85,999	88,400	117,729	86,270	123,499	125,054	126,641
5-Expenses	(80,283)	(74,144)	(88,117)	(88,145)	(81,753)	(82,914)	(84,094)
221-Wheaton Youth Cheerleading Total	5,716	14,256	29,613	(1,875)	41,746	42,140	42,547
222-Wheaton Youth Football							
4-Revenues	220,784	215,358	320,512	192,009	324,363	328,271	332,258
5-Expenses	(192,355)	(196,333)	(216,067)	(217,344)	(205,451)	(208,348)	(211,264)
222-Wheaton Youth Football Total	28,429	19,025	104,445	(25,334)	118,912	119,922	120,994
223-Youth Baseball/Softball							
4-Revenues	303,343	296,055	361,535	303,955	377,489	363,612	343,644
5-Expenses	(311,717)	(279,667)	(312,743)	(317,908)	(399,848)	(328,127)	(329,171)
223-Youth Baseball/Softball Total	(8,373)	16,388	48,792	(13,953)	(22,358)	35,486	14,473
225-Central Athletic Center							
4-Revenues	64,665	121,080	113,000	76,683	82,600	126,200	135,520
5-Expenses	(41,944)	(122,887)	(184,296)	(165,428)	(138,528)	(150,728)	(154,932)
225-Central Athletic Center Total	22,721	(1,807)	(71,296)	(88,744)	(55,928)	(24,528)	(19,412)
226-Wheaton Wings							
4-Revenues			0	0	0	0	0
5-Expenses			0	0	0	0	0
226-Wheaton Wings Total			0	0	0	0	0
231-Northside Pool							
4-Revenues	297,115	258,200	319,961	296,900	304,533	308,833	315,333
5-Expenses	(303,730)	(279,939)	(318,522)	(286,817)	(295,166)	(303,479)	(317,789)
231-Northside Pool Total	(6,615)	(21,739)	1,439	10,083	9,367	5,354	(2,456)
232-Rice Pool							
4-Revenues	658,971	662,099	679,805	660,790	680,767	684,867	696,367
5-Expenses	(588,371)	(602,054)	(646,157)	(658,144)	(671,767)	(699,431)	(738,575)
232-Rice Pool Total	70,600	60,045	33,648	2,646	9,000	(14,564)	(42,208)
302-Parks Plus Fitness Center							
4-Revenues	823,324	813,757	867,484	803,560	817,896	833,972	853,530

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

Row Labels	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
5-Expenses	(565,221)	(594,407)	(656,858)	(611,534)	(637,765)	(675,081)	(688,680)
302-Parks Plus Fitness Center Total	258,103	219,350	210,626	192,026	180,131	158,891	164,850
303-Clocktower Com. and Mini Golf							
4-Revenues	25,894	19,137	29,000	21,550	28,500	29,100	29,850
5-Expenses	(40,236)	(28,860)	(37,104)	(35,969)	(37,252)	(38,184)	(39,418)
303-Clocktower Com. and Mini Golf Total	(14,343)	(9,723)	(8,104)	(14,419)	(8,752)	(9,084)	(9,568)
304-Leisure Center							
4-Revenues	205,003	170,820	168,997	190,183	178,023	179,023	178,523
5-Expenses	(352,051)	(278,516)	(303,940)	(315,322)	(309,442)	(313,698)	(318,050)
304-Leisure Center Total	(147,048)	(107,696)	(134,943)	(125,139)	(131,419)	(134,675)	(139,527)
305-Adult Education							
4-Revenues	69,315	71,173	81,567	72,138	70,940	72,162	73,591
5-Expenses	(45,236)	(89,161)	(120,549)	(110,618)	(111,403)	(115,404)	(118,492)
305-Adult Education Total	24,079	(17,988)	(38,982)	(38,480)	(40,462)	(43,242)	(44,901)
415-Marketing							
4-Revenues	95,412	23,740	12,800	16,000	12,000	12,000	12,000
5-Expenses	(176,148)	(279,035)	(297,356)	(295,945)	(329,149)	(334,184)	(339,224)
415-Marketing Total	(80,735)	(255,295)	(284,556)	(279,945)	(317,149)	(322,184)	(327,224)
416-Special Events							
4-Revenues		105,187	95,000	120,636	125,000	127,500	134,000
5-Expenses		(78,728)	(101,880)	(107,664)	(125,343)	(126,716)	(129,083)
416-Special Events Total		26,460	(6,880)	12,972	(343)	784	4,917
20-Recreation Total	1,515,206	1,525,334	(1,296,007)	(1,285,077)	303,894	456,591	624,202
21-Special Recreation							
000-Nonspecified Area							
4-Revenues	872,268	864,137	873,638	888,784	884,350	884,340	884,340
5-Expenses	(869,363)	(863,723)	(873,628)	(873,628)	(873,628)	(873,628)	(873,628)
000-Nonspecified Area Total	2,905	414	10	15,156	10,722	10,712	10,712
21-Special Recreation Total	2,905	414	10	15,156	10,722	10,712	10,712
22-Cosley Zoo							
000-Nonspecified Area							

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

Row Labels	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
4-Revenues	1,005,092	1,040,702	1,057,409	1,050,059	1,344,877	1,135,252	1,144,712
5-Expenses	(1,030,936)	(1,057,559)	(1,056,828)	(1,069,458)	(1,108,824)	(1,142,280)	(1,181,764)
000-Nonspecified Area Total	(25,844)	(16,858)	581	(19,399)	236,053	(7,028)	(37,052)
206-Outdoor Education							
4-Revenues	75,885	71,365	83,822	79,369	83,583	84,737	86,432
5-Expenses	(49,747)	(46,973)	(50,139)	(49,815)	(55,287)	(57,102)	(58,194)
206-Outdoor Education Total	26,138	24,392	33,683	29,554	28,296	27,635	28,238
415-Marketing							
4-Revenues		1,000	3,000	0	0	0	0
5-Expenses	(88,848)	(65,540)	(31,948)	(31,874)	(28,823)	(29,503)	(30,211)
415-Marketing Total	(88,848)	(64,540)	(28,948)	(31,874)	(28,823)	(29,503)	(30,211)
813-Cosley Zoo							
4-Revenues			0	0	0	0	0
813-Cosley Zoo Total			0	0	0	0	0
22-Cosley Zoo Total	(88,555)	(57,006)	5,316	(21,719)	235,526	(8,896)	(39,025)
23-Liability							
000-Nonspecified Area							
4-Revenues	399,618	565,249	520,103	521,620	651,438	626,065	655,020
5-Expenses	(532,626)	(584,718)	(557,528)	(551,343)	(581,386)	(611,805)	(640,595)
000-Nonspecified Area Total	(133,008)	(19,468)	(37,425)	(29,723)	70,052	14,260	14,425
23-Liability Total	(133,008)	(19,468)	(37,425)	(29,723)	70,052	14,260	14,425
24-Audit							
000-Nonspecified Area							
4-Revenues	84,107	10,213	6,073	4,695	4,413	4,412	27,298
5-Expenses	(27,285)	(17,754)	(34,372)	(19,480)	(34,719)	(44,467)	(45,541)
000-Nonspecified Area Total	56,822	(7,541)	(28,299)	(14,786)	(30,306)	(40,055)	(18,243)
24-Audit Total	56,822	(7,541)	(28,299)	(14,786)	(30,306)	(40,055)	(18,243)
25-FICA							
000-Nonspecified Area							
4-Revenues	476,587	481,262	143,753	137,847	487,360	541,473	560,363
5-Expenses	(482,345)	(483,459)	(508,274)	(499,245)	(523,120)	(534,959)	(551,223)

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

Row Labels	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
000-Nonspecified Area Total	(5,758)	(2,197)	(364,521)	(361,398)	(35,760)	6,514	9,140
25-FICA Total	(5,758)	(2,197)	(364,521)	(361,398)	(35,760)	6,514	9,140
26-IMRF							
000-Nonspecified Area							
4-Revenues	532,919	548,016	1,377,441	1,374,625	858,741	899,521	923,386
5-Expenses	(818,613)	(813,506)	(833,250)	(837,056)	(858,273)	(888,359)	(911,966)
000-Nonspecified Area Total	(285,694)	(265,490)	544,191	537,569	468	11,162	11,420
26-IMRF Total	(285,694)	(265,490)	544,191	537,569	468	11,162	11,420
30-Debt Service							
000-Nonspecified Area							
4-Revenues	3,963,325	4,099,978	4,201,268	4,263,324	4,856,465	4,942,490	5,074,269
5-Expenses	(3,937,753)	(4,101,473)	(4,217,465)	(4,218,349)	(4,859,363)	(4,947,098)	(5,078,923)
000-Nonspecified Area Total	25,572	(1,496)	(16,197)	44,975	(2,898)	(4,608)	(4,654)
30-Debt Service Total	25,572	(1,496)	(16,197)	44,975	(2,898)	(4,608)	(4,654)
40-Capital Projects							
000-Nonspecified Area							
4-Revenues	9,775,851	1,045,245	5,056,540	4,896,466	2,781,535	1,735,559	1,490,194
5-Expenses	(689,535)	(415,208)	(720,233)	(933,682)	(1,715,038)	(945,197)	(1,050,539)
000-Nonspecified Area Total	9,086,316	630,037	4,336,307	3,962,784	1,066,497	790,362	439,655
112-Lincoln Marsh							
5-Expenses	(10,972)	(7,427)	(15,600)	0	0	0	0
112-Lincoln Marsh Total	(10,972)	(7,427)	(15,600)	0	0	0	0
182-Service Center Project							
4-Revenues			0	0	0	0	0
5-Expenses			0	0	0	0	0
182-Service Center Project Total			0	0	0	0	0
183-Golf Service Center Project							
4-Revenues			0	0	0	0	0
183-Golf Service Center Project Total			0	0	0	0	0
184-Northside Park Lagoon Renovtn							

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

Row Labels	2011		2012	2013 Proposed	2014 Proposed	2015 Proposed
	2010 Actuals	Actuals	2012 Budget	Budget	Budget	Budget
4-Revenues	1,489,912	6,722	10,000	85,000	0	0
5-Expenses	(2,883,930)	(1,650,916)	(3,609,544)	(2,861,388)	(603,525)	0
184-Northside Park Lagoon Renovtn Total	(1,394,017)	(1,644,194)	(3,599,544)	(2,776,388)	(603,525)	0
185-Golf Course Renovatn Project						
4-Revenues			0	0	0	0
5-Expenses			0	0	0	0
185-Golf Course Renovatn Project Total			0	0	0	0
186-Overpass Construction Project						
4-Revenues			0	0	0	0
5-Expenses	(1,002)		0	0	0	0
186-Overpass Construction Project Total	(1,002)		0	0	0	0
187-Central Athletic Cntr Project						
4-Revenues			0	2,441,300	0	0
5-Expenses			(5,504,600)	(5,270,000)	(1,553,900)	(470,000)
187-Central Athletic Cntr Project Total			(5,504,600)	(2,828,700)	(1,553,900)	(470,000)
805-Atten						
5-Expenses			0	(12,000)	(335,000)	(31,600)
805-Atten Total			0	(12,000)	(335,000)	(31,600)
806-Briarpatch						
5-Expenses		(175,125)	0	0	(15,000)	0
806-Briarpatch Total		(175,125)	0	0	(15,000)	0
809-Brighton						
5-Expenses			0	0	0	(120,000)
809-Brighton Total			0	0	0	(120,000)
811-Manchester						
5-Expenses	(869)		(800)	(800)	(800)	(800)
811-Manchester Total	(869)		(800)	(800)	(800)	(800)
812-Central Park and.Athletic Ctr.						
5-Expenses	(27,444)	(12,861)	0	0	0	0
812-Central Park and.Athletic Ctr. Total	(27,444)	(12,861)	0	0	0	0
813-Cosley Zoo						

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

Row Labels	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
5-Expenses		(92,734)	(781,000)	(2,504,000)	(21,860)	0	(73,538)
813-Cosley Zoo Total		(92,734)	(781,000)	(2,504,000)	(21,860)	0	(73,538)
815-Graf Park							
5-Expenses		(609)	0	0	(60,000)	0	0
815-Graf Park Total		(609)	0	0	(60,000)	0	0
816-Hawthorne Junction							
5-Expenses			0	0	0	0	(100,000)
816-Hawthorne Junction Total			0	0	0	0	(100,000)
817-Herrick							
5-Expenses			(99,000)	(99,000)	0	0	0
817-Herrick Total			(99,000)	(99,000)	0	0	0
818-Hoffman Park							
5-Expenses			0	0	0	0	0
818-Hoffman Park Total			0	0	0	0	0
819-Hurley Gardens							
5-Expenses			(61,114)	(5,800)	0	0	(20,000)
819-Hurley Gardens Total			(61,114)	(5,800)	0	0	(20,000)
820-Kelly Park							
5-Expenses	(43,932)	(56,473)	(213,240)	(57,020)	0	0	(23,681)
820-Kelly Park Total	(43,932)	(56,473)	(213,240)	(57,020)	0	0	(23,681)
822-Lincoln Marsh							
5-Expenses		0	(279,600)	(15,600)	(1,285,424)	(46,087)	(81,538)
822-Lincoln Marsh Total		0	(279,600)	(15,600)	(1,285,424)	(46,087)	(81,538)
825-Memorial Park							
5-Expenses	0		0	0	(29,186)	(5,732)	0
825-Memorial Park Total	0		0	0	(29,186)	(5,732)	0
826-Northside Park							
5-Expenses			0	0	(49,145)	(110,173)	(21,132)
826-Northside Park Total			0	0	(49,145)	(110,173)	(21,132)
828-Rathje							

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

Row Labels	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
5-Expenses			(16,386)	(16,386)	(120,000)	(150,000)	0
828-Rathje Total			(16,386)	(16,386)	(120,000)	(150,000)	0
829-Hull							
5-Expenses			0	0	0	(120,000)	0
829-Hull Total			0	0	0	(120,000)	0
835-Seven Gables							
5-Expenses		(1,336)	(86,000)	(86,000)	0	0	0
835-Seven Gables Total		(1,336)	(86,000)	(86,000)	0	0	0
844-Arrowhead Golf Club							
5-Expenses			0	0	(175,000)	0	0
844-Arrowhead Golf Club Total			0	0	(175,000)	0	0
845-Scottdale Park							
5-Expenses			0	0	0	0	(160,000)
845-Scottdale Park Total			0	0	0	0	(160,000)
846-CC and Rice and Blanchard							
5-Expenses	(68,216)	(399,960)	(202,942)	(142,942)	(226,115)	(308,966)	(372,155)
846-CC and Rice and Blanchard Total	(68,216)	(399,960)	(202,942)	(142,942)	(226,115)	(308,966)	(372,155)
849-Toohey Park							
5-Expenses	(869)		(800)	(800)	(800)	(800)	(800)
849-Toohey Park Total	(869)		(800)	(800)	(800)	(800)	(800)
851-Firefighters' Park							
5-Expenses			(200)	(200)	(200)	(200)	(200)
851-Firefighters' Park Total			(200)	(200)	(200)	(200)	(200)
852-Clocktower							
5-Expenses			0	0	0	0	0
852-Clocktower Total			0	0	0	0	0
853-Lucent Leased							
5-Expenses	(6,014)	(7,593)	0	0	(750,000)	0	0
853-Lucent Leased Total	(6,014)	(7,593)	0	0	(750,000)	0	0
854-Historical Museum							

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

Row Labels	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
5-Expenses		(30,270)	0	0	(125,000)	0	0
854-Historical Museum Total		(30,270)	0	0	(125,000)	0	0
855-Hubble							
5-Expenses	0	0	0	0	0	0	0
855-Hubble Total	0	0	0	0	0	0	0
40-Capital Projects Total	7,532,982	(1,798,545)	(6,524,519)	(4,582,852)	(4,284,458)	(573,996)	(414,189)
60-Golf Fund							
000-Nonspecified Area							
4-Revenues	1,464,020	1,671,281	1,634,674	1,655,777	1,359,001	1,596,734	1,788,472
5-Expenses	(6,077,485)	(6,017,910)	(6,448,880)	(5,818,616)	(6,012,051)	(6,345,807)	(6,655,682)
000-Nonspecified Area Total	(4,613,466)	(4,346,629)	(4,814,206)	(4,162,839)	(4,653,050)	(4,749,073)	(4,867,210)
415-Marketing							
4-Revenues		1,000	0	0	0	0	0
5-Expenses	(90,447)	(93,783)	(102,015)	(96,058)	(112,591)	(112,714)	(112,838)
415-Marketing Total	(90,447)	(92,783)	(102,015)	(96,058)	(112,591)	(112,714)	(112,838)
901-Banquet							
4-Revenues	2,123,884	2,426,750	2,350,000	2,547,000	2,676,000	2,756,280	2,811,404
5-Expenses	(317,816)	(497,150)	(485,757)	(512,833)	(540,835)	(564,434)	(575,735)
901-Banquet Total	1,806,069	1,929,600	1,864,243	2,034,167	2,135,165	2,191,846	2,235,669
902-Restaurant							
4-Revenues	1,997,943	2,043,588	2,304,020	2,101,221	2,163,481	2,228,385	2,272,952
5-Expenses	(393,975)	(459,442)	(446,794)	(505,274)	(519,694)	(549,924)	(560,985)
902-Restaurant Total	1,603,968	1,584,146	1,857,226	1,595,947	1,643,787	1,678,461	1,711,967
903-Beverage Cart							
4-Revenues	116,036	111,141	105,000	115,206	115,526	118,991	121,371
5-Expenses	(15,270)	(19,894)	(16,407)	(15,967)	(17,668)	(17,992)	(18,331)
903-Beverage Cart Total	100,766	91,247	88,593	99,239	97,858	100,999	103,040
904-Halfway House							
4-Revenues	129,970	119,426	137,000	142,000	147,000	147,000	147,000
5-Expenses	(24,304)	(25,587)	(20,675)	(13,425)	(13,425)	(13,442)	(13,442)
904-Halfway House Total	105,666	93,839	116,325	128,575	133,575	133,558	133,558

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

Row Labels	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
911-Pro Shop							
4-Revenues	165,947	157,051	135,000	157,660	158,000	161,300	163,566
5-Expenses	(133,550)	(205,093)	(215,844)	(232,000)	(237,882)	(243,485)	(248,536)
911-Pro Shop Total	32,397	(48,042)	(80,844)	(74,340)	(79,882)	(82,185)	(84,970)
912-Green Fees							
4-Revenues	1,914,267	1,780,340	1,905,250	2,003,700	2,160,350	2,163,548	2,197,439
5-Expenses	(292,467)	(310,866)	(384,533)	(344,826)	(384,040)	(376,202)	(368,514)
912-Green Fees Total	1,621,800	1,469,474	1,520,717	1,658,874	1,776,310	1,787,346	1,828,925
60-Golf Fund Total	566,753	680,852	450,041	1,183,564	941,173	948,237	948,140
70-Information Systems ISF							
000-Nonspecified Area							
4-Revenues	245,113	245,215	304,381	304,381	301,114	300,756	300,227
5-Expenses	(253,601)	(274,799)	(304,381)	(304,381)	(301,114)	(300,756)	(300,227)
000-Nonspecified Area Total	(8,488)	(29,583)	0	0	0	0	0
70-Information Systems ISF Total	(8,488)	(29,583)	0	0	0	0	0
75-Health Insurance							
000-Nonspecified Area							
4-Revenues	1,137,733	1,253,935	1,511,629	1,510,245	1,649,029	1,747,203	1,851,635
5-Expenses	(1,137,733)	(1,253,935)	(1,514,329)	(1,514,029)	(1,650,679)	(1,749,303)	(1,853,735)
000-Nonspecified Area Total	0	0	(2,700)	(3,784)	(1,650)	(2,100)	(2,100)
75-Health Insurance Total	0	0	(2,700)	(3,784)	(1,650)	(2,100)	(2,100)
Grand Total	9,662,336	626,400	(8,052,517)	(5,279,699)	(2,865,696)	733,795	1,256,991

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
10-General							
4-Revenues							
41-Taxes	3,212,615	3,461,679	3,439,462	3,446,304	3,619,764	3,729,960	3,834,634
42-Charges for Services	120,187	165,707	184,404	196,445	207,400	213,950	218,710
43-Debt Proceeds			0	0	0	0	0
44-Rentals	3,225	3,344	6,500	6,500	8,000	9,500	11,000
45-Product Sales	1,153	4,313	3,250	5,703	6,000	6,450	6,600
46-Grants & Donations	2,533	15,618	25,500	11,693	30,500	32,500	40,000
47-Misc. Income	175,379	172,581	130,000	132,597	130,000	130,000	130,000
48-Interest Income	2,324	4,152	2,000	3,560	2,000	2,000	2,000
49-Transfers In	10,000	10,000	10,000	10,000	10,000	10,000	10,000
4-Revenues Total	3,527,416	3,837,394	3,801,116	3,812,803	4,013,664	4,134,360	4,252,944
5-Expenses							
51-Salaries & Wages	(1,790,145)	(1,840,545)	(1,897,302)	(1,871,112)	(1,991,351)	(2,030,758)	(2,073,170)
52-Contractual Services	(682,556)	(766,645)	(951,476)	(969,676)	(1,044,085)	(1,083,232)	(1,134,267)
53-Supplies	(355,925)	(397,613)	(512,375)	(522,506)	(533,528)	(536,763)	(544,295)
54-Other Charges	(71,507)	(88,325)	(107,200)	(114,255)	(120,863)	(124,034)	(124,986)
57-Capital	(143,685)	(143,139)	(215,749)	(197,456)	(152,509)	(193,600)	(109,064)
59-Transfers Out			(899,420)	(899,420)	(243,786)	(250,000)	(150,000)
5-Expenses Total	(3,043,818)	(3,236,268)	(4,583,523)	(4,574,426)	(4,086,123)	(4,218,388)	(4,135,781)
10-General Total	483,598	601,126	(782,407)	(761,624)	(72,459)	(84,028)	117,163
20-Recreation							
4-Revenues							
41-Taxes	3,630,113	3,680,008	3,389,427	3,396,423	3,570,133	3,680,329	3,785,003
42-Charges for Services	4,360,706	4,430,773	4,556,857	4,546,308	4,746,727	4,816,593	4,894,158
44-Rentals	138,886	212,539	185,325	158,674	157,574	201,147	209,391
45-Product Sales	205,853	207,115	232,620	218,762	221,100	224,797	233,699
46-Grants & Donations	33,227	39,174	26,700	17,192	39,248	17,245	17,250
47-Misc. Income	40,163	31,207	22,645	21,626	21,426	23,626	24,158
48-Interest Income	15,241	11,207	7,800	10,000	5,000	5,000	5,000
49-Transfers In			192,892	0	242,560	228,690	208,690
4-Revenues Total	8,424,190	8,612,022	8,614,266	8,368,985	9,003,768	9,197,427	9,377,349
5-Expenses							

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
51-Salaries & Wages	(3,584,196)	(3,560,126)	(3,746,859)	(3,676,867)	(3,903,584)	(3,992,521)	(4,063,082)
52-Contractual Services	(2,332,818)	(2,413,216)	(2,766,953)	(2,714,372)	(2,835,954)	(2,948,952)	(3,090,123)
53-Supplies	(783,287)	(851,829)	(992,926)	(931,727)	(990,398)	(1,010,152)	(1,022,320)
54-Other Charges	(161,234)	(202,994)	(242,382)	(227,583)	(251,570)	(254,711)	(254,887)
57-Capital	(37,449)	(48,524)	(157,652)	(100,014)	(208,368)	(24,500)	(12,736)
59-Transfers Out	(10,000)	(10,000)	(2,003,500)	(2,003,500)	(510,000)	(510,000)	(310,000)
5-Expenses Total	(6,908,983)	(7,086,688)	(9,910,273)	(9,654,063)	(8,699,874)	(8,740,836)	(8,753,147)
20-Recreation Total	1,515,206	1,525,334	(1,296,007)	(1,285,077)	303,894	456,591	624,202
21-Special Recreation							
4-Revenues							
41-Taxes	871,729	864,107	873,628	888,784	884,340	884,340	884,340
48-Interest Income	539	30	10	0	10	0	0
49-Transfers In			0	0	0	0	0
4-Revenues Total	872,268	864,137	873,638	888,784	884,350	884,340	884,340
5-Expenses							
51-Salaries & Wages			0	0	0	0	0
52-Contractual Services	(1,300)		0	0	0	0	0
53-Supplies			0	0	0	0	0
57-Capital	(868,063)	(863,723)	(873,628)	(873,628)	(873,628)	(873,628)	(873,628)
5-Expenses Total	(869,363)	(863,723)	(873,628)	(873,628)	(873,628)	(873,628)	(873,628)
21-Special Recreation Total	2,905	414	10	15,156	10,722	10,712	10,712
22-Cosley Zoo							
4-Revenues							
41-Taxes	755,663	757,503	766,159	770,884	774,691	782,352	790,312
42-Charges for Services	150,791	187,737	205,922	207,574	286,888	313,008	314,668
44-Rentals	9,960	14,434	11,750	18,500	18,500	20,000	21,500
45-Product Sales	(10)	404	900	945	1,695	1,729	1,763
46-Grants & Donations	162,178	151,692	157,500	131,500	102,500	102,500	102,500
47-Misc. Income	2,170	1,281	2,000	0	400	400	400
48-Interest Income	225	16	0	25	0	0	0
49-Transfers In			0	0	243,786	0	0
4-Revenues Total	1,080,977	1,113,067	1,144,231	1,129,428	1,428,460	1,219,989	1,231,144

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
5-Expenses							
51-Salaries & Wages	(784,501)	(784,079)	(716,929)	(739,025)	(760,908)	(777,110)	(795,598)
52-Contractual Services	(230,623)	(232,288)	(264,052)	(257,457)	(262,922)	(277,081)	(292,038)
53-Supplies	(103,610)	(106,542)	(115,760)	(111,643)	(128,834)	(129,794)	(138,617)
54-Other Charges	(37,765)	(40,376)	(40,355)	(41,204)	(39,620)	(44,900)	(43,215)
57-Capital	(13,033)	(6,788)	(1,818)	(1,818)	(650)	0	(700)
59-Transfers Out			0	0	0	0	0
5-Expenses Total	(1,169,531)	(1,170,073)	(1,138,915)	(1,151,147)	(1,192,934)	(1,228,885)	(1,270,169)
22-Cosley Zoo Total	(88,555)	(57,006)	5,316	(21,719)	235,526	(8,896)	(39,025)
23-Liability							
4-Revenues							
41-Taxes	397,646	564,770	519,903	521,480	651,238	625,865	654,820
47-Misc. Income	1,500		0	0	0	0	0
48-Interest Income	473	479	200	140	200	200	200
49-Transfers In			0	0	0	0	0
4-Revenues Total	399,618	565,249	520,103	521,620	651,438	626,065	655,020
5-Expenses							
51-Salaries & Wages			0	0	0	0	0
52-Contractual Services	(524,615)	(571,028)	(546,554)	(540,343)	(570,386)	(600,805)	(629,595)
53-Supplies	(8,011)	(13,689)	(10,974)	(11,000)	(11,000)	(11,000)	(11,000)
54-Other Charges			0	0	0	0	0
57-Capital			0	0	0	0	0
5-Expenses Total	(532,626)	(584,718)	(557,528)	(551,343)	(581,386)	(611,805)	(640,595)
23-Liability Total	(133,008)	(19,468)	(37,425)	(29,723)	70,052	14,260	14,425
24-Audit							
4-Revenues							
41-Taxes	83,960	9,987	5,998	4,535	4,263	4,262	27,148
48-Interest Income	147	226	75	160	150	150	150
49-Transfers In			0	0	0	0	0
4-Revenues Total	84,107	10,213	6,073	4,695	4,413	4,412	27,298
5-Expenses							
51-Salaries & Wages			(2,472)	(2,371)	(2,419)	(2,467)	(2,541)

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
52-Contractual Services	(27,281)	(17,754)	(31,900)	(17,109)	(32,300)	(42,000)	(43,000)
53-Supplies	(4)		0	0	0	0	0
54-Other Charges			0	0	0	0	0
5-Expenses Total	(27,285)	(17,754)	(34,372)	(19,480)	(34,719)	(44,467)	(45,541)
24-Audit Total	56,822	(7,541)	(28,299)	(14,786)	(30,306)	(40,055)	(18,243)
25-FICA							
4-Revenues							
41-Taxes	475,665	480,041	143,378	136,647	486,660	540,773	559,663
47-Misc. Income			0	0	0	0	0
48-Interest Income	922	1,221	375	1,200	700	700	700
49-Transfers In			0	0	0	0	0
4-Revenues Total	476,587	481,262	143,753	137,847	487,360	541,473	560,363
5-Expenses							
52-Contractual Services	(482,345)	(483,459)	(508,274)	(499,245)	(523,120)	(534,959)	(551,223)
5-Expenses Total	(482,345)	(483,459)	(508,274)	(499,245)	(523,120)	(534,959)	(551,223)
25-FICA Total	(5,758)	(2,197)	(364,521)	(361,398)	(35,760)	6,514	9,140
26-IMRF							
4-Revenues							
41-Taxes	532,452	547,956	1,377,316	1,374,595	858,491	899,271	923,136
47-Misc. Income			0	0	0	0	0
48-Interest Income	467	60	125	30	250	250	250
4-Revenues Total	532,919	548,016	1,377,441	1,374,625	858,741	899,521	923,386
5-Expenses							
52-Contractual Services	(818,613)	(813,506)	(833,250)	(837,056)	(858,273)	(888,359)	(911,966)
5-Expenses Total	(818,613)	(813,506)	(833,250)	(837,056)	(858,273)	(888,359)	(911,966)
26-IMRF Total	(285,694)	(265,490)	544,191	537,569	468	11,162	11,420
30-Debt Service							
4-Revenues							
41-Taxes	3,267,626	3,363,357	3,487,683	3,536,861	4,129,592	4,218,672	4,353,944
43-Debt Proceeds	568,821	580,867	561,505	573,583	574,631	575,145	574,570
46-Grants & Donations	123,535	152,827	151,580	151,580	149,742	147,373	144,455

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
47-Misc. Income			0	0	0	0	0
48-Interest Income	3,343	2,928	500	1,300	2,500	1,300	1,300
49-Transfers In			0	0	0	0	0
4-Revenues Total	3,963,325	4,099,978	4,201,268	4,263,324	4,856,465	4,942,490	5,074,269
5-Expenses							
52-Contractual Services	(3,937,748)	(4,101,473)	(4,217,465)	(4,218,349)	(4,859,363)	(4,947,098)	(5,078,923)
54-Other Charges	(6)		0	0	0	0	0
59-Transfers Out			0	0	0	0	0
5-Expenses Total	(3,937,753)	(4,101,473)	(4,217,465)	(4,218,349)	(4,859,363)	(4,947,098)	(5,078,923)
30-Debt Service Total	25,572	(1,496)	(16,197)	44,975	(2,898)	(4,608)	(4,654)
40-Capital Projects							
4-Revenues							
41-Taxes			0	0	0	0	0
42-Charges for Services			0	0	0	0	0
43-Debt Proceeds	9,612,568	737,038	718,186	807,112	828,701	871,475	922,110
44-Rentals	31,786	42,790	42,884	42,884	42,884	42,884	42,884
45-Product Sales	3,200	8,327	7,200	7,200	7,200	7,200	7,200
46-Grants & Donations	1,538,217	219,751	1,370,350	3,645,750	1,389,250	50,000	50,000
47-Misc. Income	24,184	300	0	0	0	0	0
48-Interest Income	55,808	43,760	35,000	26,900	13,500	14,000	18,000
49-Transfers In			2,892,920	2,892,920	500,000	750,000	450,000
4-Revenues Total	11,265,764	1,051,967	5,066,540	7,422,766	2,781,535	1,735,559	1,490,194
5-Expenses							
51-Salaries & Wages	(163,521)	(157,680)	(182,025)	(182,849)	(154,699)	(157,620)	(160,600)
52-Contractual Services	(291,653)	(375,911)	(906,552)	(144,110)	(77,708)	(80,037)	(82,432)
53-Supplies	(92,111)	(65,578)	(176,945)	(115,980)	(119,342)	(111,670)	(111,780)
54-Other Charges	(3,346)	(4,102)	(9,700)	(7,979)	(9,700)	(9,700)	(9,700)
57-Capital	(3,182,151)	(2,247,241)	(10,315,836)	(11,554,700)	(6,704,544)	(1,950,528)	(1,539,871)
59-Transfers Out			0	0	0	0	0
5-Expenses Total	(3,732,782)	(2,850,512)	(11,591,059)	(12,005,618)	(7,065,993)	(2,309,555)	(1,904,383)
40-Capital Projects Total	7,532,982	(1,798,545)	(6,524,519)	(4,582,852)	(4,284,458)	(573,996)	(414,189)
60-Golf Fund							

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
4-Revenues							
41-Taxes	1,225,020	1,380,924	1,380,924	1,380,924	1,065,574	1,294,664	1,480,469
42-Charges for Services	1,723,328	1,624,371	1,743,500	1,766,400	1,938,400	1,942,145	1,975,469
44-Rentals	321,129	278,222	316,750	350,900	356,750	360,253	363,598
45-Product Sales	4,632,567	4,983,145	5,102,020	5,194,073	5,387,934	5,543,720	5,650,694
46-Grants & Donations		310	0	0	0	0	0
47-Misc. Income	7,884	41,423	27,750	29,267	29,700	30,456	30,974
48-Interest Income	2,140	2,182	0	1,000	1,000	1,000	1,000
49-Transfers In			0	0	0	0	0
4-Revenues Total	7,912,067	8,310,578	8,570,944	8,722,564	8,779,358	9,172,238	9,502,204
5-Expenses							
51-Salaries & Wages	(2,553,826)	(2,704,965)	(2,721,620)	(2,816,752)	(2,894,023)	(2,965,562)	(3,022,703)
52-Contractual Services	(2,011,452)	(2,042,719)	(2,878,281)	(2,068,861)	(2,580,746)	(2,850,549)	(3,074,282)
53-Supplies	(1,749,220)	(1,829,474)	(1,855,289)	(1,945,118)	(2,057,585)	(2,092,230)	(2,129,110)
54-Other Charges	(187,286)	(197,378)	(250,775)	(217,330)	(234,650)	(235,660)	(236,696)
57-Capital	(843,530)	(855,190)	(414,939)	(490,939)	(71,182)	(80,000)	(91,273)
59-Transfers Out			0	0	0	0	0
5-Expenses Total	(7,345,314)	(7,629,726)	(8,120,903)	(7,539,000)	(7,838,185)	(8,224,000)	(8,554,064)
60-Golf Fund Total	566,753	680,852	450,041	1,183,564	941,173	948,237	948,140
70-Information Systems ISF							
4-Revenues							
42-Charges for Services	245,048	245,135	304,381	304,381	301,114	300,756	300,227
43-Debt Proceeds			0	0	0	0	0
47-Misc. Income			0	0	0	0	0
48-Interest Income	66	80	0	0	0	0	0
49-Transfers In			0	0	0	0	0
4-Revenues Total	245,113	245,215	304,381	304,381	301,114	300,756	300,227
5-Expenses							
52-Contractual Services	(175,970)	(178,762)	(225,381)	(224,067)	(232,698)	(237,356)	(238,749)
53-Supplies	(48,047)	(51,139)	(59,000)	(60,314)	(61,916)	(63,400)	(54,478)
57-Capital	(29,583)	(44,898)	(20,000)	(20,000)	(6,500)	0	(7,000)
5-Expenses Total	(253,601)	(274,799)	(304,381)	(304,381)	(301,114)	(300,756)	(300,227)

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
70-Information Systems ISF Total	(8,488)	(29,583)	0	0	0	0	0
75-Health Insurance							
4-Revenues							
42-Charges for Services	1,066,397	1,180,222	1,435,126	1,435,126	1,568,927	1,662,690	1,762,075
47-Misc. Income	71,070	72,884	76,504	74,724	79,352	84,113	89,160
48-Interest Income	266	829	0	395	750	400	400
49-Transfers In			0	0	0	0	0
4-Revenues Total	1,137,733	1,253,935	1,511,629	1,510,245	1,649,029	1,747,203	1,851,635
5-Expenses							
52-Contractual Services	(1,137,733)	(1,253,935)	(1,514,329)	(1,514,029)	(1,650,679)	(1,749,303)	(1,853,735)
5-Expenses Total	(1,137,733)	(1,253,935)	(1,514,329)	(1,514,029)	(1,650,679)	(1,749,303)	(1,853,735)
75-Health Insurance Total	0	0	(2,700)	(3,784)	(1,650)	(2,100)	(2,100)
Grand Total	9,662,336	626,400	(8,052,517)	(5,279,699)	(2,865,696)	733,795	1,256,991

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS
breaking out health insurance and utilities

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
10-General							
4-Revenues							
4-Revenues	3,527,416	3,837,394	3,801,116	3,812,803	4,013,664	4,134,360	4,252,944
4-Revenues Total	3,527,416	3,837,394	3,801,116	3,812,803	4,013,664	4,134,360	4,252,944
5-Expenses							
51-Salary and Wages	(1,790,145)	(1,840,545)	(1,897,302)	(1,871,112)	(1,991,351)	(2,030,758)	(2,073,170)
52-Contractual Services	(229,580)	(289,665)	(371,346)	(398,478)	(413,666)	(417,510)	(424,391)
52-Health & Life Insurance	(333,188)	(353,637)	(444,865)	(444,865)	(476,861)	(505,364)	(535,575)
52-Utilities	(119,789)	(123,343)	(135,265)	(126,334)	(153,558)	(160,359)	(174,301)
53-Supplies	(355,925)	(397,613)	(512,375)	(522,506)	(533,528)	(536,763)	(544,295)
54-Other Charges	(71,507)	(88,325)	(107,200)	(114,255)	(120,863)	(124,034)	(124,986)
57-Capital	(143,685)	(143,139)	(215,749)	(197,456)	(152,509)	(193,600)	(109,064)
59-Transfers Out			0	0	0	0	0
		0	(899,420)	(899,420)	(243,786)	(250,000)	(150,000)
5-Expenses Total	(3,043,818)	(3,236,268)	(4,583,523)	(4,574,426)	(4,086,123)	(4,218,388)	(4,135,781)
10-General Total	483,598	601,126	(782,407)	(761,624)	(72,459)	(84,028)	117,163
20-Recreation							
4-Revenues							
4-Revenues	8,424,190	8,612,022	8,614,266	8,368,985	9,003,768	9,197,427	9,377,349
			0	0	0	0	0
4-Revenues Total	8,424,190	8,612,022	8,614,266	8,368,985	9,003,768	9,197,427	9,377,349
5-Expenses							
51-Salary and Wages	(3,584,196)	(3,560,126)	(3,746,859)	(3,676,867)	(3,903,584)	(3,992,521)	(4,063,082)
52-Contractual Services	(1,455,914)	(1,397,132)	(1,580,683)	(1,554,786)	(1,583,435)	(1,610,702)	(1,621,640)
52-Health & Life Insurance	(340,005)	(396,819)	(468,625)	(468,625)	(529,991)	(561,660)	(595,228)
52-Utilities	(536,899)	(619,265)	(717,645)	(690,962)	(722,528)	(776,590)	(873,255)
53-Supplies	(783,287)	(851,829)	(992,926)	(931,727)	(990,398)	(1,010,152)	(1,022,320)
54-Other Charges	(161,234)	(202,994)	(242,382)	(227,583)	(251,570)	(254,711)	(254,887)
57-Capital	(37,449)	(48,524)	(157,652)	(100,014)	(208,368)	(24,500)	(12,736)
59-Transfers Out	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
			(1,993,500)	(1,993,500)	(500,000)	(500,000)	(300,000)
5-Expenses Total	(6,908,983)	(7,086,688)	(9,910,273)	(9,654,063)	(8,699,874)	(8,740,836)	(8,753,147)

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS
breaking out health insurance and utilities

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
20-Recreation Total	1,515,206	1,525,334	(1,296,007)	(1,285,077)	303,894	456,591	624,202
21-Special Recreation							
4-Revenues							
4-Revenues	872,268	864,137	873,638	888,784	884,350	884,340	884,340
4-Revenues Total	872,268	864,137	873,638	888,784	884,350	884,340	884,340
5-Expenses							
51-Salary and Wages			0	0	0	0	0
52-Contractual Services	(1,300)		0	0	0	0	0
53-Supplies			0	0	0	0	0
57-Capital	(868,063)	(863,723)	(873,628)	(873,628)	(873,628)	(873,628)	(873,628)
5-Expenses Total	(869,363)	(863,723)	(873,628)	(873,628)	(873,628)	(873,628)	(873,628)
21-Special Recreation Total	2,905	414	10	15,156	10,722	10,712	10,712
22-Cosley Zoo							
4-Revenues							
4-Revenues	1,080,977	1,113,067	1,144,231	1,129,428	1,184,674	1,219,989	1,231,144
				0	243,786	0	0
4-Revenues Total	1,080,977	1,113,067	1,144,231	1,129,428	1,428,460	1,219,989	1,231,144
5-Expenses							
51-Salary and Wages	(784,501)	(784,079)	(716,929)	(739,025)	(760,908)	(777,110)	(795,598)
52-Contractual Services	(46,029)	(43,168)	(63,405)	(58,050)	(66,330)	(68,806)	(67,959)
52-Health & Life Insurance	(106,542)	(105,961)	(117,163)	(117,163)	(121,745)	(129,019)	(136,730)
52-Utilities	(78,052)	(83,159)	(83,483)	(82,244)	(74,847)	(79,257)	(87,350)
53-Supplies	(103,610)	(106,542)	(113,910)	(110,143)	(127,334)	(128,894)	(137,717)
54-Other Charges	(37,765)	(40,376)	(40,355)	(41,204)	(39,620)	(44,900)	(43,215)
57-Capital	(13,033)	(6,788)	(1,818)	(1,818)	(650)	0	(700)
59-Transfers Out			0	0	0	0	0
			(1,850)	(1,500)	(1,500)	(900)	(900)
5-Expenses Total	(1,169,531)	(1,170,073)	(1,138,915)	(1,151,147)	(1,192,934)	(1,228,885)	(1,270,169)
22-Cosley Zoo Total	(88,555)	(57,006)	5,316	(21,719)	235,526	(8,896)	(39,025)
23-Liability							
4-Revenues							
4-Revenues	399,618	565,249	520,103	521,620	651,438	626,065	655,020

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS
breaking out health insurance and utilities

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
4-Revenues Total	399,618	565,249	520,103	521,620	651,438	626,065	655,020
5-Expenses							
51-Salary and Wages			0	0	0	0	0
52-Contractual Services	(524,615)	(571,028)	(546,554)	(540,343)	(570,386)	(600,805)	(629,595)
53-Supplies	(8,011)	(13,689)	(10,974)	(11,000)	(11,000)	(11,000)	(11,000)
54-Other Charges			0	0	0	0	0
57-Capital			0	0	0	0	0
5-Expenses Total	(532,626)	(584,718)	(557,528)	(551,343)	(581,386)	(611,805)	(640,595)
23-Liability Total	(133,008)	(19,468)	(37,425)	(29,723)	70,052	14,260	14,425
24-Audit							
4-Revenues							
4-Revenues	84,107	10,213	6,073	4,695	4,413	4,412	27,298
4-Revenues Total	84,107	10,213	6,073	4,695	4,413	4,412	27,298
5-Expenses							
51-Salary and Wages			(2,472)	(2,371)	(2,419)	(2,467)	(2,541)
52-Contractual Services	(27,281)	(17,754)	(31,900)	(17,109)	(32,300)	(42,000)	(43,000)
53-Supplies	(4)		0	0	0	0	0
54-Other Charges			0	0	0	0	0
5-Expenses Total	(27,285)	(17,754)	(34,372)	(19,480)	(34,719)	(44,467)	(45,541)
24-Audit Total	56,822	(7,541)	(28,299)	(14,786)	(30,306)	(40,055)	(18,243)
25-FICA							
4-Revenues							
4-Revenues	476,587	481,262	143,753	137,847	487,360	541,473	560,363
4-Revenues Total	476,587	481,262	143,753	137,847	487,360	541,473	560,363
5-Expenses							
52-Contractual Services	(482,345)	(483,459)	(508,274)	(499,245)	(523,120)	(534,959)	(551,223)
5-Expenses Total	(482,345)	(483,459)	(508,274)	(499,245)	(523,120)	(534,959)	(551,223)
25-FICA Total	(5,758)	(2,197)	(364,521)	(361,398)	(35,760)	6,514	9,140
26-IMRF							
4-Revenues							

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS
breaking out health insurance and utilities

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
4-Revenues	532,919	548,016	1,377,441	1,374,625	858,741	899,521	923,386
4-Revenues Total	532,919	548,016	1,377,441	1,374,625	858,741	899,521	923,386
5-Expenses							
52-Contractual Services	(818,613)	(813,506)	(833,250)	(837,056)	(858,273)	(888,359)	(911,966)
5-Expenses Total	(818,613)	(813,506)	(833,250)	(837,056)	(858,273)	(888,359)	(911,966)
26-IMRF Total	(285,694)	(265,490)	544,191	537,569	468	11,162	11,420
30-Debt Service							
4-Revenues							
4-Revenues	3,963,325	4,099,978	4,201,268	4,263,324	4,856,465	4,942,490	5,074,269
4-Revenues Total	3,963,325	4,099,978	4,201,268	4,263,324	4,856,465	4,942,490	5,074,269
5-Expenses							
52-Contractual Services	(3,937,748)	(4,101,473)	(4,217,465)	(4,218,349)	(4,859,363)	(4,947,098)	(5,078,923)
54-Other Charges	(6)		0	0	0	0	0
59-Transfers Out			0	0	0	0	0
5-Expenses Total	(3,937,753)	(4,101,473)	(4,217,465)	(4,218,349)	(4,859,363)	(4,947,098)	(5,078,923)
30-Debt Service Total	25,572	(1,496)	(16,197)	44,975	(2,898)	(4,608)	(4,654)
40-Capital Projects							
4-Revenues							
4-Revenues	11,265,764	1,051,967	2,173,620	4,529,846	2,281,535	985,559	1,040,194
			2,892,920	2,892,920	500,000	750,000	450,000
4-Revenues Total	11,265,764	1,051,967	5,066,540	7,422,766	2,781,535	1,735,559	1,490,194
5-Expenses							
51-Salary and Wages	(163,521)	(157,680)	(182,025)	(182,849)	(154,699)	(157,620)	(160,600)
52-Contractual Services	(263,825)	(345,685)	(869,623)	(107,547)	(39,156)	(39,250)	(39,275)
52-Health & Life Insurance	(25,416)	(27,458)	(35,387)	(35,387)	(37,426)	(39,661)	(42,031)
52-Utilities	(2,412)	(2,767)	(1,542)	(1,175)	(1,126)	(1,126)	(1,126)
53-Supplies	(92,111)	(65,578)	(176,945)	(115,980)	(119,342)	(111,670)	(111,780)
54-Other Charges	(3,346)	(4,102)	(9,700)	(7,979)	(9,700)	(9,700)	(9,700)
57-Capital	(3,182,151)	(2,247,241)	(10,315,836)	(11,554,700)	(6,704,544)	(1,950,528)	(1,539,871)
59-Transfers Out			0	0	0	0	0
5-Expenses Total	(3,732,782)	(2,850,512)	(11,591,059)	(12,005,618)	(7,065,993)	(2,309,555)	(1,904,383)

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS
breaking out health insurance and utilities

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
40-Capital Projects Total	7,532,982	(1,798,545)	(6,524,519)	(4,582,852)	(4,284,458)	(573,996)	(414,189)
60-Golf Fund							
4-Revenues							
4-Revenues	7,912,067	8,310,578	8,570,944	8,722,564	8,779,358	9,172,238	9,502,204
4-Revenues Total	7,912,067	8,310,578	8,570,944	8,722,564	8,779,358	9,172,238	9,502,204
5-Expenses							
51-Salary and Wages	(2,553,826)	(2,704,965)	(2,721,620)	(2,816,752)	(2,894,023)	(2,965,562)	(3,022,703)
52-Contractual Services	(1,507,067)	(1,502,807)	(2,247,882)	(1,491,855)	(1,934,501)	(2,167,606)	(2,352,892)
52-Health & Life Insurance	(261,246)	(296,347)	(353,137)	(353,137)	(399,363)	(423,233)	(448,534)
52-Utilities	(243,139)	(243,565)	(277,262)	(223,869)	(246,882)	(259,710)	(272,857)
53-Supplies	(1,749,220)	(1,829,474)	(1,855,289)	(1,945,118)	(2,057,585)	(2,092,230)	(2,129,110)
54-Other Charges	(187,286)	(197,378)	(250,775)	(217,330)	(234,650)	(235,660)	(236,696)
57-Capital	(843,530)	(855,190)	(414,939)	(490,939)	(71,182)	(80,000)	(91,273)
59-Transfers Out			0	0	0	0	0
5-Expenses Total	(7,345,314)	(7,629,726)	(8,120,903)	(7,539,000)	(7,838,185)	(8,224,000)	(8,554,064)
60-Golf Fund Total	566,753	680,852	450,041	1,183,564	941,173	948,237	948,140
70-Information Systems ISF							
4-Revenues							
4-Revenues	245,113	245,215	304,381	304,381	301,114	300,756	300,227
4-Revenues Total	245,113	245,215	304,381	304,381	301,114	300,756	300,227
5-Expenses							
52-Contractual Services	(175,970)	(178,762)	(224,797)	(224,067)	(232,698)	(237,356)	(238,749)
52-Utilities			(584)	0	0	0	0
53-Supplies	(48,047)	(51,139)	(59,000)	(60,314)	(61,916)	(63,400)	(54,478)
57-Capital	(29,583)	(44,898)	(20,000)	(20,000)	(6,500)	0	(7,000)
5-Expenses Total	(253,601)	(274,799)	(304,381)	(304,381)	(301,114)	(300,756)	(300,227)
70-Information Systems ISF Total	(8,488)	(29,583)	0	0	0	0	0
75-Health Insurance							
4-Revenues							
4-Revenues	1,137,733	1,253,935	1,511,629	1,510,245	1,649,029	1,747,203	1,851,635
4-Revenues Total	1,137,733	1,253,935	1,511,629	1,510,245	1,649,029	1,747,203	1,851,635

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS
breaking out health insurance and utilities

	2010 Actuals	2011 Actuals	2011 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
5-Expenses							
52-Contractual Services	(1,977)	(2,116)	(2,700)	(2,400)	(2,400)	(2,500)	(2,500)
52-Health & Life Insurance	(1,135,756)	(1,251,819)	(1,511,629)	(1,511,629)	(1,648,279)	(1,746,803)	(1,851,235)
5-Expenses Total	(1,137,733)	(1,253,935)	(1,514,329)	(1,514,029)	(1,650,679)	(1,749,303)	(1,853,735)
75-Health Insurance Total	0	0	(2,700)	(3,784)	(1,650)	(2,100)	(2,100)
Grand Total	9,662,336	626,400	(8,052,517)	(5,279,699)	(2,865,696)	733,795	1,256,991

SPECIAL EVENTS

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
1901-Kite Event							
4-Revenues							
42-Charges for Services		1,544	2,500	3,824	4,000	4,000	4,000
45-Product Sales		555	0	0	0	0	0
4-Revenues Total		2,099	2,500	3,824	4,000	4,000	4,000
5-Expenses							
51-Salaries & Wages			0	0	0	0	0
52-Contractual Services		(572)	(727)	0	(1,000)	(1,000)	(1,000)
53-Supplies		(662)	(1,273)	(2,054)	(1,000)	(1,000)	(1,000)
5-Expenses Total		(1,234)	(2,000)	(2,054)	(2,000)	(2,000)	(2,000)
1901-Kite Event Total		865	500	1,770	2,000	2,000	2,000
1902-4th of July							
4-Revenues							
42-Charges for Services		43,413	45,000	38,675	45,000	45,000	45,000
45-Product Sales		1,842	0	0	0	0	0
4-Revenues Total		45,255	45,000	38,675	45,000	45,000	45,000
5-Expenses							
51-Salaries & Wages		(4,110)	(4,197)	(4,268)	(4,545)	(4,545)	(4,545)
52-Contractual Services		(24,748)	(25,285)	(25,285)	(28,000)	(28,000)	(28,000)
53-Supplies		(2,318)	(2,215)	(2,500)	(3,500)	(3,500)	(3,500)
5-Expenses Total		(31,176)	(31,697)	(32,053)	(36,045)	(36,045)	(36,045)
1902-4th of July Total		14,079	13,303	6,622	8,955	8,955	8,955
1903-Ale Fest							
4-Revenues							
42-Charges for Services		73,319	71,204	100,521	101,000	104,000	106,000
45-Product Sales			0	3,403	3,550	3,550	3,550
4-Revenues Total		73,319	71,204	103,924	104,550	107,550	109,550
5-Expenses							
51-Salaries & Wages		(831)	(903)	(2,482)	(2,533)	(2,584)	(2,635)
52-Contractual Services		(35,575)	(25,639)	(65,331)	(65,866)	(65,866)	(65,886)

SPECIAL EVENTS

					2013		
	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
53-Supplies		(31,546)	(17,609)	(26,047)	(27,000)	(27,000)	(27,000)
5-Expenses Total		(67,952)	(44,151)	(93,860)	(95,399)	(95,450)	(95,521)
1903-Ale Fest Total		5,367	27,053	10,064	9,151	12,100	14,029
1904-Fall Carnival							
4-Revenues							
42-Charges for Services		9,542	20,600	10,000	10,000	10,000	10,000
45-Product Sales		150	0	0	0	0	0
4-Revenues Total		9,692	20,600	10,000	10,000	10,000	10,000
5-Expenses							
51-Salaries & Wages			0	0	0	0	0
52-Contractual Services		(5,490)	(3,500)	(2,500)	(2,500)	(2,500)	(2,500)
53-Supplies		(680)	0	(250)	(250)	(250)	(250)
5-Expenses Total		(6,170)	(3,500)	(2,750)	(2,750)	(2,750)	(2,750)
1904-Fall Carnival Total		3,522	17,100	7,250	7,250	7,250	7,250
1905-Taste of Wheaton							
4-Revenues							
42-Charges for Services		78,763	95,000	91,765	95,000	97,500	98,500
45-Product Sales		26,425	0	28,871	30,000	30,000	35,500
4-Revenues Total		105,187	95,000	120,636	125,000	127,500	134,000
5-Expenses							
51-Salaries & Wages		(10,933)	(26,641)	(28,701)	(35,459)	(35,615)	(36,326)
52-Contractual Services		(50,831)	(59,925)	(63,626)	(70,000)	(71,000)	(72,000)
53-Supplies		(16,964)	(15,314)	(15,337)	(17,500)	(17,575)	(18,080)
5-Expenses Total		(78,728)	(101,880)	(107,664)	(122,959)	(124,190)	(126,406)
1905-Taste of Wheaton Total		26,460	(6,880)	12,972	2,041	3,310	7,594
Grand Total		50,292	51,076	38,678	29,397	33,615	39,828

RECREATION FUND INCOME STATEMENTS

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
20-Recreation							
000-Administration							
4-Revenues							
41-Taxes	3,630,113	3,680,008	3,389,427	3,396,423	3,570,133	3,680,329	3,785,003
42-Charges for Services	126,562	146,313	137,995	135,010	138,325	141,860	143,375
44-Rentals	18,857	34,010	17,195	20,835	20,835	20,835	20,835
45-Product Sales	1,008	27,710	2,500	30,371	32,500	32,575	38,152
46-Grants & Donations	33,227	38,649	26,700	17,192	39,248	17,245	17,250
47-Misc. Income	6,713	7,502	4,500	0	0	0	0
48-Interest Income	15,241	11,207	7,800	10,000	5,000	5,000	5,000
49-Transfers In			0	0	0	0	0
4-Revenues Total	3,831,721	3,945,398	3,586,117	3,609,831	3,806,041	3,897,844	4,009,615
5-Expenses							
51-Salaries & Wages	(1,066,589)	(844,769)	(862,021)	(824,666)	(913,384)	(930,810)	(948,969)
52-Contractual Services	(780,082)	(765,985)	(759,178)	(742,090)	(810,103)	(836,418)	(865,309)
53-Supplies	(85,465)	(99,273)	(106,393)	(103,117)	(120,423)	(109,431)	(108,671)
54-Other Charges	(45,971)	(100,011)	(116,390)	(110,718)	(120,453)	(119,799)	(119,726)
57-Capital	(12,908)	(16,896)	(17,795)	(15,359)	(11,359)	(10,000)	(11,464)
59-Transfers Out			(1,993,500)	(1,993,500)	(500,000)	(500,000)	(300,000)
5-Expenses Total	(1,991,014)	(1,826,933)	(3,855,277)	(3,789,450)	(2,475,723)	(2,506,458)	(2,354,139)
000-Administration Total	1,840,706	2,118,465	(269,160)	(179,618)	1,330,318	1,391,386	1,655,477
101-Parks Maintenance							
4-Revenues							
42-Charges for Services	21,868	19,067	0	0	0	0	0
44-Rentals		10,930	3,000	15,661	12,261	12,506	12,752
45-Product Sales		0	0	0	0	0	0
47-Misc. Income	14,880	2,184	0	0	0	0	0
4-Revenues Total	36,748	32,180	3,000	15,661	12,261	12,506	12,752
5-Expenses							
51-Salaries & Wages	(485,100)	(522,346)	(527,151)	(511,259)	(528,823)	(539,399)	(550,187)
52-Contractual Services	(161,346)	(163,795)	(314,405)	(313,814)	(298,633)	(308,247)	(318,352)
53-Supplies	(136,847)	(153,926)	(183,750)	(177,150)	(185,400)	(189,108)	(192,890)

RECREATION FUND INCOME STATEMENTS

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
57-Capital		(28,879)	(55,882)	(47,046)	(79,000)	(14,500)	0
5-Expenses Total	(783,293)	(868,945)	(1,081,188)	(1,049,268)	(1,091,856)	(1,051,254)	(1,061,429)
101-Parks Maintenance Total	(746,544)	(836,764)	(1,078,188)	(1,033,607)	(1,079,595)	(1,038,748)	(1,048,677)
220-Recreation Programs							
4-Revenues							
42-Charges for Services	2,018,915	2,105,010	2,165,673	2,246,412	2,400,779	2,441,662	2,477,699
44-Rentals	45,683	89,509	86,500	46,000	47,000	88,000	93,500
45-Product Sales	22,594	27,233	21,500	25,596	22,800	24,592	25,910
46-Grants & Donations		525	0	0	0	0	0
4-Revenues Total	2,087,192	2,222,278	2,273,673	2,318,007	2,470,579	2,554,254	2,597,109
5-Expenses							
51-Salaries & Wages	(584,497)	(852,063)	(887,412)	(895,316)	(955,664)	(993,315)	(1,006,686)
52-Contractual Services	(610,602)	(686,928)	(868,511)	(838,139)	(880,439)	(903,430)	(917,249)
53-Supplies	(132,552)	(142,998)	(175,519)	(176,127)	(176,737)	(187,018)	(189,385)
54-Other Charges		(700)	(1,000)	0	0	0	0
57-Capital			0	0	(118)	0	(127)
5-Expenses Total	(1,327,651)	(1,682,688)	(1,932,442)	(1,909,582)	(2,012,959)	(2,083,763)	(2,113,447)
220-Recreation Programs Total	759,541	539,590	341,231	408,425	457,620	470,491	483,662
221-Athletics							
4-Revenues							
42-Charges for Services	531,796	527,951	528,584	520,559	521,515	526,106	530,791
45-Product Sales	78,059	71,714	78,300	61,550	61,150	62,015	62,904
47-Misc. Income	272	149	0	126	126	126	158
49-Transfers In			192,892	0	242,560	228,690	208,690
4-Revenues Total	610,127	599,813	799,776	582,235	825,351	816,937	802,543
5-Expenses							
51-Salaries & Wages	(75,585)	(68,513)	(74,661)	(78,967)	(78,097)	(78,873)	(79,661)
52-Contractual Services	(136,820)	(141,404)	(158,533)	(159,656)	(157,040)	(160,104)	(161,338)
53-Supplies	(279,131)	(272,294)	(302,864)	(303,973)	(301,090)	(302,417)	(305,662)
54-Other Charges	(69,330)	(57,934)	(63,305)	(63,237)	(67,325)	(67,995)	(67,868)
57-Capital	(13,490)		(7,564)	(7,564)	(73,500)	0	0

RECREATION FUND INCOME STATEMENTS

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
59-Transfers Out	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
5-Expenses Total	(584,355)	(550,144)	(616,927)	(623,397)	(687,052)	(619,389)	(624,529)
221-Athletics Total	25,771	49,669	182,849	(41,162)	138,299	197,548	178,014
222-Pools							
4-Revenues							
42-Charges for Services	818,628	805,609	839,311	825,440	851,650	857,500	874,000
44-Rentals	23,430	20,813	22,440	18,250	18,750	19,600	20,600
45-Product Sales	95,880	74,478	121,870	95,500	97,100	97,600	98,100
47-Misc. Income	18,148	19,399	16,145	18,500	17,800	19,000	19,000
4-Revenues Total	956,085	920,299	999,766	957,690	985,300	993,700	1,011,700
5-Expenses							
51-Salaries & Wages	(489,285)	(457,438)	(499,919)	(490,082)	(488,448)	(491,477)	(500,259)
52-Contractual Services	(167,929)	(167,705)	(194,769)	(204,120)	(219,461)	(247,862)	(286,922)
53-Supplies	(58,695)	(55,124)	(76,304)	(67,034)	(66,487)	(66,820)	(68,340)
54-Other Charges	(17,361)	(18,022)	(20,800)	(20,500)	(21,450)	(21,800)	(21,800)
57-Capital	(601)	(785)	(1,091)	(1,091)	(59)	0	(64)
59-Transfers Out			0	0	0	0	0
5-Expenses Total	(733,871)	(699,075)	(792,883)	(782,827)	(795,905)	(827,958)	(877,385)
222-Pools Total	222,214	221,224	206,883	174,863	189,396	165,742	134,315
224-Recreation Facilities							
4-Revenues							
42-Charges for Services	2,294	1,602	2,100	3,556	1,540	1,728	1,757
44-Rentals	49,336	55,412	52,150	55,600	55,000	56,020	57,060
45-Product Sales	1,470	1,172	1,200	1,295	1,300	1,365	1,433
47-Misc. Income	0	973	0	0	0	0	0
4-Revenues Total	53,099	59,160	55,450	60,451	57,840	59,113	60,250
5-Expenses							
51-Salaries & Wages	(221,530)	(157,195)	(162,786)	(160,375)	(165,494)	(168,805)	(172,191)
52-Contractual Services	(393,232)	(403,340)	(342,374)	(331,533)	(338,308)	(355,669)	(397,615)
53-Supplies	(32,329)	(37,909)	(42,278)	(42,194)	(46,746)	(37,511)	(37,155)
54-Other Charges	(1,207)	(2,686)	(4,432)	(4,423)	(4,887)	(4,932)	(4,978)

RECREATION FUND INCOME STATEMENTS

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
57-Capital	(9,700)	(982)	(48,366)	(2,000)	(43,859)	0	(573)
59-Transfers Out			0	0	0	0	0
5-Expenses Total	(657,999)	(602,111)	(600,236)	(540,525)	(599,294)	(566,916)	(612,511)
224-Recreation Facilities Total	(604,900)	(542,951)	(544,786)	(480,074)	(541,454)	(507,803)	(552,261)
350-Special Facilities							
4-Revenues							
42-Charges for Services	840,644	825,222	883,194	815,332	832,918	847,736	866,536
44-Rentals	1,581	1,865	4,040	2,328	3,728	4,186	4,644
45-Product Sales	6,843	4,807	7,250	4,450	6,250	6,650	7,200
46-Grants & Donations			0	0	0	0	0
47-Misc. Income	150	1,000	2,000	3,000	3,500	4,500	5,000
4-Revenues Total	849,218	832,894	896,484	825,110	846,396	863,072	883,380
5-Expenses							
51-Salaries & Wages	(469,396)	(463,992)	(525,958)	(515,933)	(541,654)	(552,184)	(562,919)
52-Contractual Services	(53,186)	(52,476)	(89,671)	(85,508)	(95,236)	(98,297)	(102,088)
53-Supplies	(56,735)	(88,017)	(103,518)	(60,132)	(91,014)	(115,347)	(117,718)
54-Other Charges	(26,620)	(22,740)	(34,455)	(27,705)	(34,955)	(37,685)	(38,015)
57-Capital	(750)	(982)	(26,955)	(26,955)	(473)	0	(509)
59-Transfers Out			0	0	0	0	0
5-Expenses Total	(606,687)	(628,206)	(780,556)	(716,232)	(763,332)	(803,513)	(821,249)
350-Special Facilities Total	242,531	204,688	115,928	108,878	83,064	59,559	62,131
418-Human Resources							
5-Expenses							
51-Salaries & Wages	(31,362)	(32,462)	(33,377)	(33,525)	(44,154)	(46,036)	(46,426)
52-Contractual Services	(9,405)	(10,223)	(12,191)	(12,191)	(5,723)	(6,065)	(6,428)
53-Supplies	(1,533)	(2,289)	(2,300)	(2,000)	(2,500)	(2,500)	(2,500)
54-Other Charges	(745)	(901)	(2,000)	(1,000)	(2,500)	(2,500)	(2,500)
57-Capital			0	0	0	0	0
5-Expenses Total	(43,045)	(45,875)	(49,868)	(48,717)	(54,877)	(57,102)	(57,854)
418-Human Resources Total	(43,045)	(45,875)	(49,868)	(48,717)	(54,877)	(57,102)	(57,854)
419-Finance							

RECREATION FUND INCOME STATEMENTS

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
5-Expenses							
51-Salaries & Wages	(160,852)	(161,349)	(173,575)	(166,743)	(187,865)	(191,621)	(195,784)
52-Contractual Services	(20,217)	(21,361)	(27,321)	(27,321)	(31,010)	(32,860)	(34,821)
5-Expenses Total	(181,068)	(182,710)	(200,896)	(194,065)	(218,876)	(224,482)	(230,605)
419-Finance Total	(181,068)	(182,710)	(200,896)	(194,065)	(218,876)	(224,482)	(230,605)
20-Recreation Total	1,515,206	1,525,334	(1,296,007)	(1,285,077)	303,894	456,591	624,202
Grand Total	1,515,206	1,525,334	(1,296,007)	(1,285,077)	303,894	456,591	624,202

RECREATION REVENUES DETAIL

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
20-Recreation							
000-Nonspecified Area							
41-Taxes							
4101-Current Year Taxes	3,629,356	3,678,409	3,389,427	3,396,423	3,570,133	3,680,329	3,785,003
4102-Prior Year Taxes	757	1,599	0	0	0	0	0
4103-Replacement Taxes			0	0	0	0	0
41-Taxes Total	3,630,113	3,680,008	3,389,427	3,396,423	3,570,133	3,680,329	3,785,003
42-Charges for Services							
4223-Park Services Reimbursements	21,868	19,067	0	0	0	0	0
4250-Program Revenues			0	0	0	0	0
4251-League Fees for WPD Cap. Proj.	43,150	43,810	42,195	43,245	43,325	44,360	44,875
42-Charges for Services Total	65,018	62,877	42,195	43,245	43,325	44,360	44,875
44-Rentals							
4406-Field Rentals/Permits	18,857	44,940	20,195	36,496	33,096	33,341	33,587
44-Rentals Total	18,857	44,940	20,195	36,496	33,096	33,341	33,587
45-Product Sales							
4583-Concessions			0	0	0	0	0
4599-Short/Over		0	0	0	0	0	0
			0	0	0	0	0
45-Product Sales Total		0	0	0	0	0	0
46-Grants & Donations							
4610-Grants & Donations-Operating	7,847	38,649	26,700	17,192	39,248	17,245	17,250
4650-Grants and Donations-Capital	13,380		0	0	0	0	0
46-Grants & Donations Total	21,227	38,649	26,700	17,192	39,248	17,245	17,250
47-Misc. Income							
4710-Employee Health Ins Contrib.			0	0	0	0	0
4750-Miscellaneous Income	21,593	9,686	4,500	0	0	0	0
47-Misc. Income Total	21,593	9,686	4,500	0	0	0	0
48-Interest Income							
4801-Interest Income	15,241	11,207	7,800	10,000	5,000	5,000	5,000
48-Interest Income Total	15,241	11,207	7,800	10,000	5,000	5,000	5,000

RECREATION REVENUES DETAIL

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
49-Transfers In							
4999-"Cash Carryover"			0	0	0	0	0
49-Transfers In Total			0	0	0	0	0
000-Nonspecified Area Total	3,772,049	3,847,366	3,490,817	3,503,356	3,690,802	3,780,275	3,885,715
112-Lincoln Marsh							
42-Charges for Services							
4206-Fundraising/Sponsorships				0	0	0	0
4250-Program Revenues	129,310	155,671	134,874	122,894	144,259	148,586	153,044
42-Charges for Services Total	129,310	155,671	134,874	122,894	144,259	148,586	153,044
45-Product Sales							
4583-Concessions	1,008	1,285	2,500	1,500	2,500	2,575	2,652
45-Product Sales Total	1,008	1,285	2,500	1,500	2,500	2,575	2,652
112-Lincoln Marsh Total	130,318	156,956	137,374	124,394	146,759	151,161	155,696
201-Arts and Crafts							
42-Charges for Services							
4250-Program Revenues	35,590	30,826	37,278	31,035	34,504	36,147	37,013
42-Charges for Services Total	35,590	30,826	37,278	31,035	34,504	36,147	37,013
45-Product Sales							
4503-Wall Tile Sales		492	0	0	0	0	0
45-Product Sales Total		492	0	0	0	0	0
201-Arts and Crafts Total	35,590	31,318	37,278	31,035	34,504	36,147	37,013
202-Fitness/Dance							
42-Charges for Services							
4250-Program Revenues	66,613	80,799	73,569	84,335	89,276	92,694	94,293
42-Charges for Services Total	66,613	80,799	73,569	84,335	89,276	92,694	94,293
202-Fitness/Dance Total	66,613	80,799	73,569	84,335	89,276	92,694	94,293
203-Athletic Programs							
42-Charges for Services							

RECREATION REVENUES DETAIL

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
4250-Program Revenues	310,397	287,711	277,153	293,290	308,636	311,968	318,072
42-Charges for Services Total	310,397	287,711	277,153	293,290	308,636	311,968	318,072
203-Athletic Programs Total	310,397	287,711	277,153	293,290	308,636	311,968	318,072
204-Leagues							
42-Charges for Services							
4206-Fundraising/Sponsorships			0	500	500	510	520
4219-Tournament Entry Fees			0	54,695	54,725	55,820	56,936
4250-Program Revenues	566,090	622,179	646,047	710,554	758,947	770,444	782,152
42-Charges for Services Total	566,090	622,179	646,047	765,749	814,172	826,774	839,608
44-Rentals							
4407-Facility Rentals			0	0	0	0	0
44-Rentals Total			0	0	0	0	0
45-Product Sales							
4500-Clothing Sale Revenues	16,346	14,611	13,000	11,983	11,700	11,934	12,173
4583-Concessions	3,797	2,883	2,000	4,329	2,900	2,958	3,017
45-Product Sales Total	20,142	17,494	15,000	16,312	14,600	14,892	15,190
204-Leagues Total	586,233	639,673	661,047	782,061	828,772	841,666	854,798
206-Outdoor Education							
42-Charges for Services							
4250-Program Revenues	713	0	0	0	0	0	0
42-Charges for Services Total	713	0	0	0	0	0	0
206-Outdoor Education Total	713	0	0	0	0	0	0
207-Camps and Preschool							
42-Charges for Services							
4206-Fundraising/Sponsorships			0	0	0	0	0
4250-Program Revenues	452,466	514,711	536,457	498,412	545,368	550,560	554,533
42-Charges for Services Total	452,466	514,711	536,457	498,412	545,368	550,560	554,533
207-Camps and Preschool Total	452,466	514,711	536,457	498,412	545,368	550,560	554,533

RECREATION REVENUES DETAIL

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
208-General Interests							
42-Charges for Services							
4200-Charges for Services	800		0	0	0	0	0
4206-Fundraising/Sponsorships		800	0	0	0	0	0
4217-AMC Movie Tickets	40,957	21,790	27,000	26,838	27,000	27,000	27,000
4250-Program Revenues	120,228	124,425	143,177	118,942	143,792	150,684	152,828
42-Charges for Services Total	161,984	147,015	170,177	145,780	170,792	177,684	179,828
45-Product Sales							
4583-Concessions			0	0	0	0	0
45-Product Sales Total			0	0	0	0	0
208-General Interests Total	161,984	147,015	170,177	145,780	170,792	177,684	179,828
209-Special Events							
42-Charges for Services							
4206-Fundraising/Sponsorships			0	300	0	0	0
4250-Program Revenues	4,903	6,399	10,205	8,896	9,409	9,565	9,894
42-Charges for Services Total	4,903	6,399	10,205	9,196	9,409	9,565	9,894
209-Special Events Total	4,903	6,399	10,205	9,196	9,409	9,565	9,894
220-Community Center							
42-Charges for Services							
4200-Charges for Services	405	332	400	2,200	300	300	300
4216-General Admission	1,889	1,270	1,700	1,356	1,240	1,428	1,457
42-Charges for Services Total	2,294	1,602	2,100	3,556	1,540	1,728	1,757
44-Rentals							
4407-Facility Rentals	49,336	51,320	49,500	51,600	51,000	52,020	53,060
44-Rentals Total	49,336	51,320	49,500	51,600	51,000	52,020	53,060
45-Product Sales							
4580-Vending - General			0	0	0	0	0
4581-Tree Memorial Revenue			0	0	0	0	0
4582-Commission on Vending Machines	1,232	1,221	1,200	1,295	1,300	1,365	1,433
4599-Short/Over	238	(49)	0	0	0	0	0
45-Product Sales Total	1,470	1,172	1,200	1,295	1,300	1,365	1,433

RECREATION REVENUES DETAIL

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
47-Misc. Income							
4750-Miscellaneous Income	0	973	0	0	0	0	0
47-Misc. Income Total	0	973	0	0	0	0	0
220-Community Center Total	53,099	55,068	52,800	56,451	53,840	55,113	56,250
221-Wheaton Youth Cheerleading							
42-Charges for Services							
4200-Charges for Services	22,419		0	0	0	0	0
4206-Fundraising/Sponsorships		22,228	21,380	21,380	18,090	18,452	18,821
4210-Program Revenue	50,330	54,604	52,890	52,890	48,100	49,062	50,043
4250-Program Revenues			0	0	0	0	0
42-Charges for Services Total	72,749	76,832	74,270	74,270	66,190	67,514	68,864
45-Product Sales							
4500-Clothing Sale Revenues	13,250	11,568	12,000	12,000	11,593	11,825	12,061
45-Product Sales Total	13,250	11,568	12,000	12,000	11,593	11,825	12,061
49-Transfers In							
4999-"Cash Carryover"			31,459	0	45,716	45,716	45,716
49-Transfers In Total			31,459	0	45,716	45,716	45,716
221-Wheaton Youth Cheerleading Total	85,999	88,400	117,729	86,270	123,499	125,054	126,641
222-Wheaton Youth Football							
42-Charges for Services							
4200-Charges for Services	45,987	22,151	19,800	19,956	18,000	18,360	18,727
4206-Fundraising/Sponsorships		29,479	24,000	21,988	25,000	25,500	26,010
4210-Program Revenue	134,860	125,189	122,500	118,065	120,426	122,834	125,291
4250-Program Revenues			0	0	0	0	0
42-Charges for Services Total	180,847	176,819	166,300	160,009	163,426	166,694	170,028
45-Product Sales							
4500-Clothing Sale Revenues	17,168	13,428	20,000	7,000	7,000	7,140	7,283
4583-Concessions	22,770	25,111	24,300	25,000	25,000	25,500	26,010
45-Product Sales Total	39,937	38,539	44,300	32,000	32,000	32,640	33,293

RECREATION REVENUES DETAIL

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
49-Transfers In							
4999-"Cash Carryover"			109,912	0	128,937	128,937	128,937
49-Transfers In Total			109,912	0	128,937	128,937	128,937
222-Wheaton Youth Football Total	220,784	215,358	320,512	192,009	324,363	328,271	332,258
223-Youth Baseball/Softball							
42-Charges for Services							
4200-Charges for Services	111,778	68,453	73,945	81,721	82,922	82,922	82,922
4206-Fundraising/Sponsorships		33,304	42,561	41,489	45,907	45,907	45,907
4210-Program Revenue	155,642	156,702	156,112	146,812	146,812	146,812	146,812
4211-Camp Revenue/Batting Cage	10,780	15,841	15,396	16,257	16,257	16,257	16,257
42-Charges for Services Total	278,200	274,300	288,014	286,279	291,899	291,899	291,899
45-Product Sales							
4583-Concessions	24,872	21,607	22,000	17,550	17,557	17,550	17,550
45-Product Sales Total	24,872	21,607	22,000	17,550	17,557	17,550	17,550
47-Misc. Income							
4750-Miscellaneous Income	272	149	0	126	126	126	158
47-Misc. Income Total	272	149	0	126	126	126	158
49-Transfers In							
4999-"Cash Carryover"			51,521	0	67,908	54,038	34,038
49-Transfers In Total			51,521	0	67,908	54,038	34,038
223-Youth Baseball/Softball Total	303,343	296,055	361,535	303,955	377,489	363,612	343,644
225-Central Athletic Center							
42-Charges for Services							
4200-Charges for Services	400	3,156	0	10,000	10,000	10,000	10,500
4206-Fundraising/Sponsorships		500	0	400	400	500	800
4210-Program Revenue	9,091	9,440	10,000	6,000	10,000	10,000	11,000
4211-Camp Revenue/Batting Cage	7,039	9,306	10,000	5,000	7,000	8,000	9,000
42-Charges for Services Total	16,530	22,402	20,000	21,400	27,400	28,500	31,300
44-Rentals							
4401-Birthday Party Rentals	6,520	8,130	6,500	8,000	7,000	8,000	8,500

RECREATION REVENUES DETAIL

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
4407-Facility Rentals	39,163	81,379	80,000	38,000	40,000	80,000	85,000
44-Rentals Total	45,683	89,509	86,500	46,000	47,000	88,000	93,500
45-Product Sales							
4582-Commission on Vending Machines		29	0	143	200	200	220
4583-Concessions	2,452	9,140	6,500	9,140	8,000	9,500	10,500
45-Product Sales Total	2,452	9,169	6,500	9,283	8,200	9,700	10,720
225-Central Athletic Center Total	64,665	121,080	113,000	76,683	82,600	126,200	135,520
231-Northside Pool							
42-Charges for Services							
4200-Charges for Services	246,155	206,893	260,860	246,200	253,533	255,833	256,833
4216-General Admission	19,701	19,375	19,001	19,000	19,000	20,000	25,000
42-Charges for Services Total	265,856	226,268	279,861	265,200	272,533	275,833	281,833
44-Rentals							
4407-Facility Rentals	9,518	13,198	10,700	10,700	10,700	11,000	11,000
44-Rentals Total	9,518	13,198	10,700	10,700	10,700	11,000	11,000
45-Product Sales							
4580-Vending - General			0	0	0	0	0
4581-Tree Memorial Revenue	2,345	1,954	3,500	2,500	2,500	2,500	2,500
4583-Concessions	18,233	13,855	24,730	16,000	17,000	17,500	18,000
4599-Short/Over	(20)		0	0	0	0	0
45-Product Sales Total	20,558	15,809	28,230	18,500	19,500	20,000	20,500
47-Misc. Income							
4750-Miscellaneous Income	1,183	2,926	1,170	2,500	1,800	2,000	2,000
47-Misc. Income Total	1,183	2,926	1,170	2,500	1,800	2,000	2,000
231-Northside Pool Total	297,115	258,200	319,961	296,900	304,533	308,833	315,333
232-Rice Pool							
42-Charges for Services							
4200-Charges for Services	433,562	467,483	448,970	449,320	467,117	468,667	470,667
4210-Program Revenue	5,455	1,007	2,530	920	1,000	1,000	1,500
4212-Waterslide Income			0	0	0	0	0

RECREATION REVENUES DETAIL

		2011		2012	2013	2014	2015
	2010 Actuals	Actuals	2012 Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
4216-General Admission	113,755	110,851	107,950	110,000	111,000	112,000	120,000
42-Charges for Services Total	552,772	579,341	559,450	560,240	579,117	581,667	592,167
44-Rentals							
4405-Locker Rental	557	476	540	550	550	600	600
4407-Facility Rentals	13,355	7,138	11,200	7,000	7,500	8,000	9,000
44-Rentals Total	13,912	7,615	11,740	7,550	8,050	8,600	9,600
45-Product Sales							
4580-Vending - General			0	0	0	0	0
4581-Tree Memorial Revenue	8,411	6,750	8,640	7,000	7,600	7,600	7,600
4583-Concessions	66,677	51,767	85,000	70,000	70,000	70,000	70,000
4599-Short/Over	234	152	0	0	0	0	0
45-Product Sales Total	75,322	58,670	93,640	77,000	77,600	77,600	77,600
47-Misc. Income							
4750-Miscellaneous Income	16,965	16,474	14,975	16,000	16,000	17,000	17,000
47-Misc. Income Total	16,965	16,474	14,975	16,000	16,000	17,000	17,000
232-Rice Pool Total	658,971	662,099	679,805	660,790	680,767	684,867	696,367
302-Parks Plus Fitness Center							
42-Charges for Services							
4200-Charges for Services	819,455	809,581	860,634	798,517	810,378	824,586	842,776
4206-Fundraising/Sponsorships			0	125	500	600	700
4216-General Admission			0	0	0	0	0
4250-Program Revenues	1,670	1,140	1,560	690	1,040	1,300	1,560
42-Charges for Services Total	821,125	810,721	862,194	799,332	811,918	826,486	845,036
44-Rentals							
4405-Locker Rental	546	536	1,040	728	728	936	1,144
44-Rentals Total	546	536	1,040	728	728	936	1,144
45-Product Sales							
4502-Entree Kitchen	1,108	1,499	1,750	500	1,250	1,350	1,450
4506-Pro Shop Sales	395	0	500	0	500	700	900
45-Product Sales Total	1,503	1,499	2,250	500	1,750	2,050	2,350

RECREATION REVENUES DETAIL

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
47-Misc. Income							
4750-Miscellaneous Income	150	1,000	2,000	3,000	3,500	4,500	5,000
47-Misc. Income Total	150	1,000	2,000	3,000	3,500	4,500	5,000
302-Parks Plus Fitness Center Total	823,324	813,757	867,484	803,560	817,896	833,972	853,530
303-Clocktower Com. and Mini Golf							
42-Charges for Services							
4206-Fundraising/Sponsorships			0	0	0	0	0
4216-General Admission	18,199	14,501	20,000	16,000	20,000	20,000	20,000
4250-Program Revenues	1,320		1,000	0	1,000	1,250	1,500
42-Charges for Services Total	19,519	14,501	21,000	16,000	21,000	21,250	21,500
44-Rentals							
4407-Facility Rentals	1,035	1,329	3,000	1,600	3,000	3,250	3,500
44-Rentals Total	1,035	1,329	3,000	1,600	3,000	3,250	3,500
45-Product Sales							
4506-Pro Shop Sales			0	0	0	0	0
4580-Vending - General			0	0	0	0	0
4581-Tree Memorial Revenue	623	724	1,000	850	1,000	1,100	1,100
4582-Commission on Vending Machines			0	0	0	0	0
4583-Concessions	4,719	2,584	4,000	3,100	3,500	3,500	3,750
4599-Short/Over	(2)		0	0	0	0	0
45-Product Sales Total	5,340	3,308	5,000	3,950	4,500	4,600	4,850
46-Grants & Donations							
4617-Sponsorships			0	0	0	0	0
4650-Grants and Donations-Capital			0	0	0	0	0
46-Grants & Donations Total			0	0	0	0	0
303-Clocktower Com. and Mini Golf Total	25,894	19,137	29,000	21,550	28,500	29,100	29,850
304-Leisure Center							
42-Charges for Services							
4200-Charges for Services			0	0	0	0	0
4206-Fundraising/Sponsorships		1,737	9,400	1,500	1,500	1,500	1,500
4250-Program Revenues	205,003	164,387	156,947	184,683	172,523	173,523	173,023

RECREATION REVENUES DETAIL

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
42-Charges for Services Total	205,003	166,124	166,347	186,183	174,023	175,023	174,523
44-Rentals							
4407-Facility Rentals		4,092	2,650	4,000	4,000	4,000	4,000
44-Rentals Total		4,092	2,650	4,000	4,000	4,000	4,000
45-Product Sales							
4599-Short/Over		79	0	0	0	0	0
45-Product Sales Total		79	0	0	0	0	0
46-Grants & Donations							
4610-Grants & Donations-Operating		525	0	0	0	0	0
4650-Grants and Donations-Capital			0	0	0	0	0
46-Grants & Donations Total		525	0	0	0	0	0
304-Leisure Center Total	205,003	170,820	168,997	190,183	178,023	179,023	178,523
305-Adult Education							
42-Charges for Services							
4206-Fundraising/Sponsorships			0	0	0	0	0
4250-Program Revenues	69,315	71,173	81,567	72,138	70,940	72,162	73,591
42-Charges for Services Total	69,315	71,173	81,567	72,138	70,940	72,162	73,591
305-Adult Education Total	69,315	71,173	81,567	72,138	70,940	72,162	73,591
415-Marketing							
42-Charges for Services							
4206-Fundraising/Sponsorships		23,740	12,800	16,000	12,000	12,000	12,000
4241-Special Events	83,412	0	0	0	0	0	0
42-Charges for Services Total	83,412	23,740	12,800	16,000	12,000	12,000	12,000
46-Grants & Donations							
4610-Grants & Donations-Operating	12,000	0	0	0	0	0	0
4650-Grants and Donations-Capital	0		0	0	0	0	0
46-Grants & Donations Total	12,000	0	0	0	0	0	0
415-Marketing Total	95,412	23,740	12,800	16,000	12,000	12,000	12,000

RECREATION REVENUES DETAIL

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
416-Special Events							
42-Charges for Services							
4206-Fundraising/Sponsorships			0	35,110	35,500	35,500	35,500
4241-Special Events	78,763	95,000	95,000	56,655	59,500	62,000	63,000
42-Charges for Services Total	78,763	95,000	95,000	91,765	95,000	97,500	98,500
45-Product Sales							
4583-Concessions	26,425	26,425	0	28,871	30,000	30,000	35,500
45-Product Sales Total	26,425	26,425	0	28,871	30,000	30,000	35,500
416-Special Events Total		105,187	95,000	120,636	125,000	127,500	134,000
20-Recreation Total	8,424,190	8,612,022	8,614,266	8,368,985	9,003,768	9,197,427	9,377,349
Grand Total	8,424,190	8,612,022	8,614,266	8,368,985	9,003,768	9,197,427	9,377,349

ARROWHEAD GOLF CLUB INCOME STATEMENT

includes administrative allocations

	2010 Actuals	2011 Actuals	2012 Budget	2012 Proposed Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
601 & 611-Golf Maintenance & Pro Shop/Golf Fees							
4-Revenues							
41-Taxes	416,507	469,514	469,514	469,514	362,295	440,186	503,359
42-Charges for Services	1,698,967	1,607,480	1,728,500	1,759,900	1,923,400	1,926,695	1,959,710
44-Rentals	320,523	275,639	316,750	350,900	356,750	360,253	363,598
45-Product Sales	150,225	152,622	130,000	153,000	153,000	156,150	158,313
46-Grants & Donations			-	-	-	-	-
47-Misc. Income	2,808	3,350	1,275	3,254	1,530	1,530	1,530
48-Interest Income	728	742	-	340	340	340	340
49-Transfers In			-	-	-	-	-
4-Revenues Total	2,589,758	2,509,347	2,646,039	2,736,909	2,797,315	2,885,153	2,986,850
5-Expenses							
51-Salaries & Wages	(938,423)	(922,878)	(1,003,584)	(957,575)	(969,511)	(975,738)	(993,567)
52-Contractual Services	(666,051)	(657,116)	(990,459)	(671,767)	(856,012)	(937,599)	(1,005,143)
53-Supplies	(419,322)	(424,865)	(460,750)	(468,204)	(496,826)	(503,864)	(510,979)
54-Other Charges	(64,091)	(70,258)	(83,854)	(75,311)	(79,971)	(80,398)	(80,836)
57-Capital	(287,248)	(291,393)	(410,492)	(486,492)	(42,993)	(80,000)	(90,552)
59-Transfers Out			-	-	-	-	-
5-Expenses Total	(2,375,134)	(2,366,510)	(2,949,138)	(2,659,349)	(2,445,313)	(2,577,599)	(2,681,078)
601 & 611-Golf Maintenance & Pro Shop/Golf Fees Total	214,624	142,836	(303,099)	77,559	352,003	307,555	305,773

612-Food and Beverage

4-Revenues

41-Taxes	808,513	911,410	911,410	911,410	703,279	854,478	977,110
42-Charges for Services		1,660	-	-	-	-	-
44-Rentals	606	2,583	-	-	-	-	-
45-Product Sales	4,482,342	4,830,523	4,972,020	5,041,073	5,234,934	5,387,570	5,492,381
46-Grants & Donations		310	-	-	-	-	-
47-Misc. Income	5,076	38,074	26,475	26,013	28,170	28,926	29,444
48-Interest Income	1,412	1,440	-	660	660	660	660
49-Transfers In			-	-	-	-	-
4-Revenues Total	5,297,949	5,786,000	5,909,905	5,979,156	5,967,043	6,271,634	6,499,595

ARROWHEAD GOLF CLUB INCOME STATEMENT

includes administrative allocations

	2010 Actuals	2011 Actuals	2012 Budget	2012 Proposed Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
5-Expenses							
51-Salaries & Wages	(1,611,941)	(1,780,470)	(1,714,075)	(1,857,678)	(1,920,512)	(1,985,744)	(2,024,974)
52-Contractual Services	(1,345,165)	(1,385,451)	(1,887,201)	(1,396,854)	(1,724,310)	(1,912,519)	(2,068,702)
53-Supplies	(1,329,899)	(1,404,608)	(1,389,539)	(1,472,054)	(1,555,758)	(1,583,266)	(1,612,929)
54-Other Charges	(123,195)	(127,120)	(166,922)	(142,019)	(154,679)	(155,262)	(155,860)
57-Capital	(556,282)	(563,797)	(4,446)	(4,446)	(28,189)	-	(720)
59-Transfers Out	-	-	-	-	-	-	-
5-Expenses Total	(4,966,481)	(5,261,446)	(5,162,184)	(4,873,052)	(5,383,448)	(5,636,790)	(5,863,185)
612-Food and Beverage Total	331,467	524,554	747,721	1,106,104	583,595	634,844	636,410
613-Cross Country Skiing							
4-Revenues							
42-Charges for Services	24,361	15,231	15,000	6,500	15,000	15,450	15,759
45-Product Sales	-	-	-	-	-	-	-
4-Revenues Total	24,361	15,231	15,000	6,500	15,000	15,450	15,759
5-Expenses							
51-Salaries & Wages	(3,462)	(1,617)	(3,961)	(1,500)	(4,000)	(4,080)	(4,162)
52-Contractual Services	(237)	(152)	(621)	(239)	(425)	(431)	(437)
53-Supplies			(5,000)	(4,860)	(5,000)	(5,100)	(5,202)
57-Capital			-	-	-	-	-
5-Expenses Total	(3,699)	(1,770)	(9,582)	(6,599)	(9,425)	(9,611)	(9,801)
613-Cross Country Skiing Total	20,662	13,461	5,418	(99)	5,575	5,839	5,958
Grand Total	566,753	680,852	450,041	1,183,564	941,173	948,237	948,140

ARROWHEAD GOLF CLUB INCOME STATEMENTS

by department

	2010	2011	2012	2013	2014	2015
	Actuals	Actuals	Budget	Proposed	Proposed	Proposed
			Projections	Budget	Budget	Budget
60-Golf Fund						
000-Administration						
4-Revenues						
41-Taxes	1,225,020	1,380,924	1,380,924	1,380,924	1,065,574	1,294,664
42-Charges for Services	0	1,000	0	0	0	0
46-Grants & Donations			0	0	0	0
47-Misc. Income	(22,631)	9,296	3,750	8,807	4,500	4,500
48-Interest Income	2,140	2,182	0	1,000	1,000	1,000
49-Transfers In			0	0	0	0
4-Revenues Total	1,204,529	1,393,402	1,384,674	1,390,731	1,071,074	1,300,164
5-Expenses						
51-Salaries & Wages	(258,948)	(78,511)	(94,297)	(89,029)	(95,208)	(97,112)
52-Contractual Services	(1,175,486)	(1,104,179)	(1,805,543)	(1,033,172)	(1,449,823)	(1,693,267)
53-Supplies	(65,009)	(79,639)	(89,957)	(78,205)	(87,315)	(83,569)
54-Other Charges	(70,046)	(71,394)	(111,375)	(85,350)	(83,150)	(83,230)
57-Capital	(836,071)	(844,725)	(3,613)	(3,613)	(118)	0
59-Transfers Out			0	0	0	0
5-Expenses Total	(2,405,561)	(2,178,447)	(2,104,785)	(1,289,369)	(1,715,614)	(1,957,179)
000-Administration Total	(1,201,032)	(785,045)	(720,111)	101,362	(644,540)	(657,015)
101-Parks Maintenance						
5-Expenses						
51-Salaries & Wages	(2,853)	(7,106)	(12,462)	(12,427)	(12,630)	(13,141)
52-Contractual Services	(1,327)	(1,370)	(4,025)	(4,165)	(3,875)	(4,270)
53-Supplies	(5,682)	(7,775)	(9,000)	(6,500)	(7,000)	(7,283)
54-Other Charges			0	0	0	0
57-Capital			0	0	0	0
5-Expenses Total	(9,863)	(16,250)	(25,487)	(23,091)	(23,505)	(24,694)
101-Parks Maintenance Total	(9,863)	(16,250)	(25,487)	(23,091)	(23,505)	(24,694)
418-Human Resources						

ARROWHEAD GOLF CLUB INCOME STATEMENTS

by department

	2010	2011	2012	2013	2014	2015
	Actuals	Actuals	Budget	Proposed	Proposed	Proposed
			Projections	Budget	Budget	Budget
5-Expenses						
51-Salaries & Wages	(47,654)	(48,872)	(50,041)	(50,238)	(28,656)	(29,814)
52-Contractual Services	(17,541)	(19,024)	(28,461)	(28,805)	(19,425)	(20,631)
54-Other Charges	(2,730)	(2,743)	(2,900)	(3,800)	(5,000)	(5,000)
5-Expenses Total	(67,926)	(70,638)	(81,401)	(82,842)	(53,081)	(55,445)
418-Human Resources Total	(67,926)	(70,638)	(81,401)	(82,842)	(53,081)	(55,445)
419-Finance						
5-Expenses						
51-Salaries & Wages	(126,681)	(133,524)	(131,079)	(127,486)	(151,486)	(157,777)
52-Contractual Services	(26,911)	(28,638)	(30,769)	(30,661)	(39,744)	(44,986)
5-Expenses Total	(153,592)	(162,162)	(161,848)	(158,147)	(191,231)	(202,763)
419-Finance Total	(153,592)	(162,162)	(161,848)	(158,147)	(191,231)	(202,763)
601-Golf Maintenance						
4-Revenues						
46-Grants & Donations			0	0	0	0
4-Revenues Total			0	0	0	0
5-Expenses						
51-Salaries & Wages	(522,632)	(495,225)	(534,423)	(497,950)	(501,537)	(509,545)
52-Contractual Services	(129,244)	(131,284)	(148,296)	(147,938)	(159,752)	(175,226)
53-Supplies	(273,004)	(272,585)	(293,545)	(298,845)	(315,333)	(325,698)
54-Other Charges	(12,590)	(19,795)	(20,000)	(20,000)	(20,000)	(20,808)
57-Capital	0	0	(408,235)	(484,235)	(42,716)	(90,255)
5-Expenses Total	(937,469)	(918,889)	(1,404,499)	(1,448,968)	(1,039,339)	(1,121,531)
601-Golf Maintenance Total	(937,469)	(918,889)	(1,404,499)	(1,448,968)	(1,039,339)	(1,121,531)
611-Pro Shop/Golf Fees						
4-Revenues						
42-Charges for Services	1,698,967	1,607,140	1,728,500	1,759,900	1,923,400	1,959,710
44-Rentals	320,523	275,639	316,750	350,900	356,750	363,598

ARROWHEAD GOLF CLUB INCOME STATEMENTS

by department

	2010	2011	2012	2013	2014	2015
	Actuals	Actuals	2012 Budget	Proposed	Proposed	Proposed
			Projections	Budget	Budget	Budget
45-Product Sales	150,225	152,622	130,000	153,000	153,000	158,313
46-Grants & Donations			0	0	0	0
47-Misc. Income	10,503	189	0	260	0	0
4-Revenues Total	2,180,218	2,035,590	2,175,250	2,264,060	2,433,150	2,481,621
5-Expenses						
51-Salaries & Wages	(267,505)	(336,528)	(371,283)	(364,704)	(370,060)	(382,096)
52-Contractual Services	(121,577)	(133,740)	(206,772)	(150,917)	(181,884)	(162,262)
53-Supplies	(122,283)	(122,560)	(133,559)	(140,559)	(149,426)	(154,384)
54-Other Charges	(26,757)	(25,257)	(25,000)	(25,000)	(30,000)	(30,000)
57-Capital	(2,983)	(4,187)	(1,029)	(1,029)	(236)	(255)
5-Expenses Total	(541,105)	(622,272)	(737,643)	(682,208)	(731,607)	(728,996)
611-Pro Shop/Golf Fees Total	1,639,113	1,413,318	1,437,608	1,581,852	1,701,543	1,752,625
612-Food and Beverage						
4-Revenues						
42-Charges for Services		1,000	0	0	0	0
44-Rentals	606	2,583	0	0	0	0
45-Product Sales	4,482,342	4,830,523	4,972,020	5,041,073	5,234,934	5,492,381
46-Grants & Donations		310	0	0	0	0
47-Misc. Income	20,012	31,938	24,000	20,200	25,200	26,474
4-Revenues Total	4,502,960	4,866,354	4,996,020	5,061,273	5,260,134	5,518,855
5-Expenses						
51-Salaries & Wages	(1,324,090)	(1,603,581)	(1,524,075)	(1,673,419)	(1,730,445)	(1,827,116)
52-Contractual Services	(539,129)	(624,332)	(653,795)	(672,965)	(725,817)	(772,666)
53-Supplies	(1,283,243)	(1,346,915)	(1,324,228)	(1,416,149)	(1,493,510)	(1,552,952)
54-Other Charges	(75,162)	(78,190)	(91,500)	(83,180)	(96,500)	(97,570)
57-Capital	(4,475)	(6,279)	(2,062)	(2,062)	(28,111)	(636)
59-Transfers Out			0	0	0	0
5-Expenses Total	(3,226,100)	(3,659,297)	(3,595,660)	(3,847,775)	(4,074,383)	(4,250,940)

ARROWHEAD GOLF CLUB INCOME STATEMENTS

by department

	2010	2011	2012	2013	2014	2015
	Actuals	Actuals	Budget	Proposed	Proposed	Proposed
			Projections	Budget	Budget	Budget
612-Food and Beverage Total	1,276,860	1,207,057	1,400,360	1,213,498	1,185,751	1,267,915
613-Cross Country Skiing						
4-Revenues						
42-Charges for Services	24,361	15,231	15,000	6,500	15,000	15,759
45-Product Sales	0		0	0	0	0
4-Revenues Total	24,361	15,231	15,000	6,500	15,000	15,759
5-Expenses						
51-Salaries & Wages	(3,462)	(1,617)	(3,961)	(1,500)	(4,000)	(4,162)
52-Contractual Services	(237)	(152)	(621)	(239)	(425)	(437)
53-Supplies			(5,000)	(4,860)	(5,000)	(5,202)
57-Capital			0	0	0	0
5-Expenses Total	(3,699)	(1,770)	(9,582)	(6,599)	(9,425)	(9,801)
613-Cross Country Skiing Total	20,662	13,461	5,418	(99)	5,575	5,958
60-Golf Fund Total	566,753	680,852	450,041	1,183,564	941,173	948,140
Grand Total	566,753	680,852	450,041	1,183,564	941,173	948,140

Capital Overview
Capital Projects Fund

Capital Overview	Recommended Source	2012	2013	2014	2015	2016
Capital Dollars Available						
Capital Dollars Available at Beginning of Fiscal Year		9,557,144	4,974,292	689,834	115,838	(298,350)
Annual Unobligated G.O. Bond Proceeds		807,112	828,701	871,475	922,110	960,721
Grants and Donations		3,645,750	1,339,250	-	-	-
Cosley Foundation Donation for Potential Property Purchase			50,000	50,000	50,000	50,000
Other (ex. Tree Memorials, Cell Tower Rental, Land Cash Donations, etc.)		76,984	63,584	64,084	68,084	70,084
Recommended Fund Balance Reserve Transfer - General Fund		899,420	-	250,000	150,000	-
Recommended Fund Balance Reserve Transfer - Recreation Fund		1,993,500	500,000	500,000	300,000	-
Capital Dollars Available		16,979,910	7,755,827	2,425,393	1,606,032	782,455
Major Capital Projects						
Central Athletic Center	PARC\$2.441M/DCEO\$150K/Bond Proceeds	5,270,000	1,553,900	470,000		
Northside Park Development	\$1.604M Grants/Bond Proceeds	2,861,388	603,525			
Cosley Zoo - Property Acquisition	CFoundation\$800K/ FundBalReserves\$800K	1,600,000				
Synthetic Turf - 1 Field	Bond Proceeds\$375K/FundBalReserves\$375K		750,000			
Major Capital Projects		9,731,388	2,907,425	470,000	-	-
Available Capital Dollars after Major Capital Projects		7,248,522	4,848,402	1,955,393	1,606,032	782,455
2011 Board Approved Capital Projects						
Kelly Park	Bond Proceeds	57,020				
Cosley Zoo - Bobcat Exhibit	DNRGrant \$300K/CFoundation \$493K	750,000				
Cosley Zoo - Perimeter Fence	DCEO Grant \$50K/Bond Proceeds \$49.5K	50,000				
Lincoln Marsh - Boardwalk	DNRGrant\$200K/Friends Of LM \$68K		268,000			
2012 Board Approved Capital Projects						
District Wide Asphalt Replacement	Bond Proceeds	500,000	500,000	500,000	500,000	500,000
Cosley Zoo - Aviary	Merle P. Donation \$25K/Bd Proceeds \$9K	34,000				
Cosley Zoo - Butterfly Garden	Merle Phillips Donation \$25K	25,000				
Cosley Zoo - Turtle Room	Bond Proceeds	45,000				
C.L. Herrick - Playground Replacement	Bond Proceeds	99,000				
Hurley Gardens - Resurface Tennis Courts	Bond Proceeds	5,800				
Rathje - Roosevelt Road Fence	Bond Proceeds	16,386				
Seven Gables/ Hurley Gardens - 2007 Pond Aerators	Bond Proceeds	6,000				
Seven Gables - Colorcoat/Repair 3 Tennis Courts	Bond Proceeds	80,000				
Community Center - 1989 A/C Cooling Tower	Bond Proceeds	50,000				
Rice Pool - Paint & Sandblast previously done in 1998	Bond Proceeds	92,742				
Planning & Support Staff Salary and Wages	Fund Balance Reserves	182,849				
New Project Engineering, Surveying, Appraisals; Maintenance Agreements; etc.	Bond Proceeds	144,110				
Surface Maintenance & Natural Restoration Materials; Hand Tools; etc.	Bond Proceeds	116,344				

\$113.8K difference to Cash & Investments on pg 1 is restricted cash for the Overpass Bridge maintenance.

*Capital Overview
Capital Projects Fund*

Capital Overview	Recommended Source	2012	2013	2014	2015	2016
Legal Notices; Training; Dues & Subscriptions; Mileage Reimbursements; etc.	Fund Balance Reserves	7,979				
Board Approved Capital Fund Expenditures		2,262,230	768,000	500,000	500,000	500,000
Available Capital Dollars after Approved and Major Capital Projects		4,986,292	4,080,402	1,455,393	1,106,032	282,455
2013 Staff Recommendations						
District Wide Unforeseen Capital Expenses	Bond Proceeds		100,000	100,000	100,000	100,000
Generator	Bond Proceeds		25,000			
Atten - 1982 Ballfield Lights #16	Bond Proceeds		125,000			
Atten - 1982 Ballfield Lights #17	Bond Proceeds		125,000			
Atten - Farm Bridge Replacement	Bond Proceeds	12,000	75,000			
Atten - Water Pump Recondition #16, 19, 20	Bond Proceeds		10,000			
Briarpatch - Colorcoat/Repair Two Tennis Courts previously done in 2003	Bond Proceeds		15,000			
Cosley Zoo - Painting - Duck Pond previously done in 2002	Bond Proceeds		8,305			
Cosley Zoo - Smoke/Burglar Alarm System	Bond Proceeds		13,555			
Graf - Exterior Fence (vegetation removal 50yrs of overgrowth)	Bond Proceeds		60,000			
Lincoln Marsh - 1983 High Ropes Course	Bond Proceeds		48,434			
Lincoln Marsh - 1983 High Ropes Course Pole Replacement	Bond Proceeds		10,500			
Lincoln Marsh - 1983 Teams Course	Bond Proceeds		24,217			
Lincoln Marsh - 1993 Open Air Shelter - Marsh	Bond Proceeds		21,673			
Lincoln Marsh - 2005 Land Pride #2702	Bond Proceeds		11,000			
Lincoln Marsh - Elliot Lake Restoration	Bond Proceeds		890,000			
Memorial Park - Resurface One Tennis Court previously done in 1993	Bond Proceeds		22,576			
Memorial Park - Furnace #1 Memorial Building	Bond Proceeds		6,610			
Northside Pool - 1994 Water Heater #1	Bond Proceeds		15,000			
Northside Pool - 1995 Sound System	Bond Proceeds		12,777			
Northside Pool - Painting Exterior of Building previously done in 2002	Bond Proceeds		13,439			
Rathje - Playground Replacement	Bond Proceeds		120,000			
Arrowhead GC - Outdoor Restrooms	\$175K DCEO Grant		175,000			
Rice - (6) 1988 Neptune Filters	Bond Proceeds		180,000			
Rice - 1988 Pool Stairs	Bond Proceeds		13,439			
Rice - 1991 Boiler Room Water Heater	Bond Proceeds		16,000			
Rice - 1992 Ice Maker	Bond Proceeds		5,133			
Rice - General Interior Painting previously done in 2002	Bond Proceeds		11,343			
Lucent - Sensory Playground	Grant\$500K/Kiwanis\$250K		750,000			
Historical Museum - Roof (25% of total project cost)	Seeking Grant Opportunities		125,000			
Planning & Support Staff Salary and Wages	Fund Balance Reserves		154,699	157,620	160,600	163,636
New Project Engineering, Surveying & Appraisals; Maintenance Agreements; etc.	Bond Proceeds		77,708	80,037	82,432	84,898
Surface Maintenance & Natural Restoration Material; Hand Tools; etc.	Bond Proceeds		119,460	111,670	111,907	112,145

Capital Overview
Capital Projects Fund

Capital Overview	Recommended Source	2012	2013	2014	2015	2016
Legal Notices; Training; Dues & Subscriptions; Mileage Reimbursements; etc.	Fund Balance Reserves		9,700	9,700	9,700	9,700
Per the Capital Improvement Program Scheduled for out years	Bond Proceeds			880,528	939,744	502,753
Staff Recommended Capital Fund Expenditures		12,000	3,390,568	1,339,555	1,404,382	973,132
Available Capital Dollars after Commitments and Recommendations		4,974,292	689,834	115,838	(298,350)	(690,677)

CIP Schedule
(Board Prioritization Tool)
Capital Projects Fund

Project Descriptions	2012	2013	2014	2015	2016
40-000-000 Nonspecified Area					
Annual Pond and Stream Maintenance				100,000	100,000
District Wide Asphalt Replacement	500,000	500,000	500,000	500,000	500,000
District Wide Unforeseen Capital Expenses		100,000	100,000	100,000	100,000
Generator		25,000			
Synthetic Turf - 1 Field		750,000			
40-000-000 Nonspecified Area Total	500,000	1,375,000	600,000	700,000	700,000
40-000-184 Northside Park Lagoon Renovtn					
Change Orders - Due to Soils and Other	159,613	54,525			
Landscaping	25,000	50,000			
Parking Lot Renovation	1,655,000	332,000			
Parking Lot Renovation - DEC Wetland Banking	22,575				
Parking Lot Renovation - Wheaton Permitting	74,200				
Utilities	925,000	167,000			
40-000-184 Northside Park Lagoon Renovtn Total	2,861,388	603,525			
40-000-187 Central Athletic Cntr Project					
Architectural Design	20,400				
Athletic Field Development		-	95,000		
Central Athletic Center Improvements	1,750,000	516,700			
Change Orders	100,000	100,000			
Chiller for AC and Exterior Ice			300,000		
Civil Design	14,000				
Construction Admin	15,000	10,000			
Electric Improvements	21,000				
Exterior Restrooms		80,000			
Gateway Garden		200,000			
Interior Concessions Stand Upgrades		65,000			
Light Fixture Replacement		15,000			
Main Gym Roof, Lobby Roof and Kale Roof		550,000			
MEP Design	87,600	7,200			
Parking Lot Light Replacement		10,000			
Perimeter Path			75,000		
Purchase Price	3,250,000				
Roof repair	12,000				
40-000-187 Central Athletic Cntr Project Total	5,270,000	1,553,900	470,000		

CIP Schedule
(Board Prioritization Tool)
Capital Projects Fund

Project Descriptions	2012	2013	2014	2015	2016
40-800-805 Atten					
1982 Ballfield Lights -Atten #16		125,000			
1982 Ballfield Lights -Atten #17		125,000			
Colorcoat/ Repair Courts 4			11,600		
Farm Bridge Replacement		75,000			
Farm Bridge Replacement - Engineering	12,000				
Resurface Courts-4			20,000		
Water Pump Recondition-Atten 16, 19, 20		10,000			
40-800-805 Atten Total	12,000	335,000	31,600		
40-800-806 Briarpatch					
2003 Colorcoat/Repair Two Tennis Courts		15,000			
40-800-806 Briarpatch Total		15,000			
40-800-809 Brighton					
Playground Replacement			120,000		
40-800-809 Brighton Total			120,000		
40-800-813 Cosley Zoo					
1979 Perimeter Fence	50,000				
2002 Painting - Duck Pond		8,305			
Aviary	34,000				
Bobcat Exhibit	750,000				
Butterfly Garden	25,000				
Concrete Approach-Cosley Zoo				22,856	
Cosley Zoo BLDG				24,459	
FOX/COYOTE/ RACOON AREA ROOF				20,770	
FOX/COYOTE/ RACOON AREA STRUCTURE-PAINT				5,452	
Property Acquisition	1,600,000				
Security/ PA System		-			
Smoke/Burglar Alarm System-Cosley Zoo		13,555			
Turtle Room	45,000				
40-800-813 Cosley Zoo Total	2,504,000	21,860		73,538	
40-800-815 Graf Park					
Exterior Fence (vegetation removal 50yrs overgrowth)		60,000			

CIP Schedule
(Board Prioritization Tool)
Capital Projects Fund

Project Descriptions	2012	2013	2014	2015	2016
40-800-815 Graf Park Total		60,000			
40-800-816 Hawthorne Junction					
Playground Replacement				100,000	
40-800-816 Hawthorne Junction Total				100,000	
40-800-817 Herrick					
Playground Replacement	99,000				
40-800-817 Herrick Total	99,000				
40-800-818 Hoffman Park					
Playground Replacement					125,000
40-800-818 Hoffman Park Total					125,000
40-800-819 Hurley Gardens					
Gazebo-Hurley Gardens				5,000	
Resurface Tennis Courts	5,800				
Teahouse-Hurley Gardens				15,000	
40-800-819 Hurley Gardens Total	5,800			20,000	
40-800-820 Kelly Park					
Kelly PLAYGROUND EQUIP				23,681	
Renovation - Sports Court only	57,020				
40-800-820 Kelly Park Total	57,020			23,681	
40-800-822 Lincoln Marsh					
1010 W. MADISONHVAC					7,224
1983 High Ropes Course		48,434			
1983 Teams Course		24,217			
1992 Marsh Boardwalk-1		-			
1993 Open Air Shelter -Marsh		21,673			
2005 Land Pride - Lincoln Marsh #2702		11,000			
Elliot Lake Restoration		890,000			
LM Boardwalk		268,000			
LM Boardwalk		-			
LM SIDEWALK/PATHWAY				35,181	
Marsh Boardwalk - 2			34,257	34,257	

CIP Schedule
(Board Prioritization Tool)
Capital Projects Fund

Project Descriptions	2012	2013	2014	2015	2016
RQST - 1983 High Ropes Course Pole Replacement		10,500			
40-800-822 Lincoln Marsh Total	-	1,273,824	34,257	69,438	7,224
40-800-825 Memorial Park					
1993 Resurface One Tennis Court		22,576			
Floor Resurfacing			5,732		
Furnace #1-Memorial Bldg		6,610			
40-800-825 Memorial Park Total		29,186	5,732		
40-800-826 Northside Park					
1994 NS Pool Water Heater #1		15,000			
1995 NS Pool - Sound System		12,777			
1995 NS Pool Filters			110,173		
2002 NS Pool - Painting Exterior of Building		13,439			
Northside Fencing				21,132	
Vitacourse Replacement					48,000
40-800-826 Northside Park Total		41,216	110,173	21,132	48,000
40-800-828 Rathje					
Playground Replacement		120,000			
Rathje Shoreline and Bridge Replacement			150,000		
Roosevelt Road Fence	16,386				
40-800-828 Rathje Total	16,386	120,000	150,000		
40-800-829 Hull					
Playground Replacement			120,000		
40-800-829 Hull Total			120,000		
40-800-835 Seven Gables					
2007 Pond Aerators	6,000				
Colorcoat/Repair 3 Tennis Courts	80,000				
40-800-835 Seven Gables Total	86,000				
40-800-844 Arrowhead Golf Club					
Arrowhead Outdoor Restrooms		175,000			
40-800-844 Arrowhead Golf Club Total		175,000			

CIP Schedule
(Board Prioritization Tool)
Capital Projects Fund

Project Descriptions	2012	2013	2014	2015	2016
40-800-845 Scottdale Park					
Playground Replacement				160,000	
40-800-845 Scottdale Park Total				160,000	
40-800-846 CC and Rice and Blanchard					
1988 CC/Rice Pool LIGHTING				227,175	
1988 Neptune Filter #1 - Rice		30,000			
1988 Neptune Filter #2 - Rice		30,000			
1988 Neptune Filter #3 - Rice		30,000			
1988 Neptune Filter #4 - Rice		30,000			
1988 Neptune Filter #5 - Rice		30,000			
1988 Neptune Filter #6 - Rice		30,000			
1988 Perimeter Fencing - Rice					123,973
1988 Rice BLDG-STRUCTURES				14,917	
1988 Rice IRRIGATION EQUIP				15,075	
1988 Rice Pool Stairs		13,439			
1988 Rice Shower Water Heater #1			6,646		
1988 Rice Shower Water Heater #2			6,646		
1989 A/C Cooling Tower	50,000				
1989 Playground Upgrade					85,688
1991 Boiler Room Water Heater - Rice		16,000			
1992 Ice Maker - Rice		5,133			
1997 Resurface - Waterslides (2)					12,868
1998 Paint & Sandblast - Rice	92,742				
2002 General Interior Painting-Rice Pool		11,343			
2004 Strantol Control - Rice			6,316		
2007 Rice Rockwork Sealcoat #3			12,458		
24HP Circulating Pump P-6			12,856		
25HP Circulating Pump P-4			14,478		
25HP Circulating Pump P-5			14,478		
Carpet-Atten/Central/Arrow (Community Center)		-			
CC FLOORING/CARPETING				17,500	
CC HVAC				47,037	
CC IRRIGATION EQUIP				50,251	
Ductwork Smoke Detector			8,870		
Electric Ballasts - Level IV			8,735		
Furnace - Rathje			7,622		

CIP Schedule
(Board Prioritization Tool)
Capital Projects Fund

Project Descriptions	2012	2013	2014	2015	2016
Genie Lift Replacement			7,563		
Gym Divider Curtains			68,540		
Heating System Boiler B-1			33,500		
Heating System Boiler B-2			33,500		
Painting - The Zone			6,695		
Pitney Mail Machine			7,056		
Rebld 20HP Circul Pump P-7			6,281		
Refinish East CC Beams			12,673		
Reuphol Lobby Furn - Phase 2			10,079		
Sauna Heater - CC (Mens)			5,114		
Women's Locker Replacement		-	18,660		
40-800-846 CC and Rice and Blanchard Total	142,742	225,915	308,766	371,955	222,529
40-800-853 Lucent					
Sensory Playground		750,000			
40-800-853 Lucent Total		750,000			
40-800-854 Historical Museum					
Historical Museum Roof (25% of Total)		125,000			
40-800-854 Historical Museum Total		125,000			
Grand Total	11,554,336	6,704,426	1,950,528	1,539,744	1,102,753

*Grant and Donation Schedule
Capital Projects Fund*

Project	Source	Status	2012 Projection	2013 Budget	2014 Budget	2015 Budget	2016 Budget
Bobcat Exhibit	Cosley Foundation Donation	Billed upon completion of project	493,234				
Bobcat Exhibit	DNR Grant	Billed upon completion of project	300,000				
LM Boardwalk	DNR Grant	Billed upon completion of project		200,000			
LM Boardwalk	Friends of Lincoln Marsh Donation	Billed upon completion of project		68,000			
Northside Park Renovation	DuPage Water Quality (\$129,038K received \$115,769 as of 2/1)	Billed upon completion of project	10,000				
Community Center Solar Roof	ICECF Grant	Cash received Mar 2012/Revenue recognized in 2011	132,466				
Cosley Zoo Potential Property Purchase	Cosley Foundation Donation	Annual installments of \$50K over 16 yrs for total of \$800K		50,000	50,000	50,000	50,000
Sensory Playground	Grants TBD	TBD		500,000			
Sensory Playground	Kiwanis Donations	TBD		250,000			
Central Athletic Center	PARC Grant designated for Acquisition covers 75% of Purchase Price	Paid upon purchase	2,441,300				
Cosley Zoo Perimeter Fence	Illinois DCEO Grant HB120035 - Pankau	Received 2012	50,000				
CAC - Gateway Garden	Illinois DCEO Grant SR130024 - Hultgren/Johnson	Agreement to be completed			150,000		
Arrowhead Outdoor Restrooms	Illinois DCEO Grant SR120122 - Dillard	Received portion on 6/25/12 remainder anticipated receipt in 2013	43,750	131,250			
Danada South New Storage Building - Completed 2010	Illinois DCEO Grant HB120079 - Connolly	Received 10/15/12	10,000				
Northside Lagoon Dredging - Completed 2011	Illinois DCEO Grant HB120081 - Franco	Received 10/15/12	75,000				
Sunnyside Playground - Completed 2010	Illinois DCEO Grant HB120088 - Pihos	Received 10/15/12	40,000				
Lincoln Marsh Interpretive Path & Prairie Restoration - Completed 2010	Illinois DCEO Grant HB120080 - Fortner	Anticipated receipt in 2012/2013	50,000				
TBD	Illinois DCEO Grant - Cross	Pending			40,000		
Total Grants and Donations			3,645,750	1,389,250	50,000	50,000	50,000

Fiscal Year Impact TBD

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

	2010 Actuals	2011 Actuals	2012 Budget	2012 Proposed Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
1-Operating Funds							
Bottomline Before Transfers and Capital	617,283	734,265	322,762	325,253	313,836	349,572	366,226
Transfers IN/OUT	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Fund Balance Reserves Transfers			(899,420)	(899,420)	(243,786)	(250,000)	(150,000)
Capital	(143,685)	(143,139)	(215,749)	(197,456)	(152,509)	(193,600)	(109,064)
10 - General Total	483,598	601,126	(782,407)	(761,624)	(72,459)	(84,028)	117,163
20 - Recreation							
Bottomline Before Transfers and Capital	1,562,656	1,583,858	672,254	818,437	779,702	762,401	738,248
Transfers IN/OUT	(10,000)	(10,000)	182,892	(10,000)	232,560	218,690	198,690
Fund Balance Reserves Transfers			(1,993,500)	(1,993,500)	(500,000)	(500,000)	(300,000)
Capital	(37,449)	(48,524)	(157,652)	(100,014)	(208,368)	(24,500)	(12,736)
20 - Recreation Total	1,515,206	1,525,334	(1,296,007)	(1,285,077)	303,894	456,591	624,202
22 - Cosley Zoo							
Bottomline Before Transfers and Capital	(75,521)	(50,218)	7,134	(19,901)	(7,610)	(8,896)	(38,325)
Transfers IN/OUT			-	-	-	-	-
Fund Balance Reserves Transfers					243,786	-	-
Capital	(13,033)	(6,788)	(1,818)	(1,818)	(650)	-	(700)
22 - Cosley Zoo Total	(88,555)	(57,006)	5,316	(21,719)	235,526	(8,896)	(39,025)
60 - Golf Fund							
Operating Bottomline Before Trfs and Capital	921,347	874,217	864,979	987,456	1,012,355	1,028,237	1,039,413
Transfers IN/OUT			-	-	-	-	-
Fund Balance Reserves Transfers							
Capital	(728,679)	(428,234)	(414,939)	(490,939)	(71,182)	(80,000)	(91,273)
60 - Golf Fund Total	192,668	445,983	450,041	496,517	941,173	948,237	948,140
<i>These amounts differ from reports on page 7, 9, 18, 29, 35, 41, 62 and 66. A full explanation and reconciliation of these differences is provided on page 78.</i>							
Major Operating Funds Total	2,102,917	2,515,437	(1,623,057)	(1,571,902)	1,408,134	1,311,905	1,650,480
40-Capital Projects							
Bottomline Before Transfers and Capital	10,715,133	448,696	898,398	4,078,927	1,920,086	626,532	675,683
Transfers IN/OUT			-	-	-	-	-
Fund Balance Reserves Transfers			2,892,920	2,892,920	500,000	750,000	450,000
Capital	(3,182,151)	(2,247,241)	(10,315,836)	(11,554,700)	(6,704,544)	(1,950,528)	(1,539,871)
40-Capital Projects Total	7,532,982	(1,798,545)	(6,524,519)	(4,582,852)	(4,284,458)	(573,996)	(414,189)
Grand Total	9,635,899	716,892	(8,147,576)	(6,154,755)	(2,876,324)	737,909	1,236,291

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.

	2010 Actuals	2011 Actuals	2012 Budget	2012 Projections	2013 Proposed Budget	2014 Proposed Budget	2015 Proposed Budget
60-Golf Fund Total as reported on pages 7, 18, 29, 35, 41, 62, and 66	566,753	680,852	450,041	1,183,564	941,173	948,237	948,140
Exclude Amortization and Depreciation	843,530	855,189					
Exclude Capital Expenditures			414,939	490,939	71,182	80,000	91,273
Exclude Fund Balance Transfers	-	-	-	-	-	-	-
60-Golf Fund Bottomline, excluding capital and fund balance transfers as reported on page 9	1,410,283	1,536,041	864,980	1,674,503	1,012,355	1,028,237	1,039,413
Exclude Property Tax Revenue levied for Bond payment	(1,225,020)	(1,380,924)	(1,380,924)	(1,380,924)	(1,065,574)	(1,294,664)	(1,480,469)
Exclude Bond Principal			687,047	-	406,892	657,030	877,152
Exclude Bond Interest	736,084	719,100	693,877	693,877	658,682	637,634	603,317
60- Golf Fund Operating Bottomline Before Transfers and Capital as reported on page 77	921,347	874,217	864,980	987,456	1,012,355	1,028,237	1,039,413
Include Capital Expenditures	(728,679)	(428,234)	(414,939)	(490,939)	(71,182)	(80,000)	(91,273)
60 - Golf Fund Operating Total as reported on page 77	192,668	445,983	450,041	496,517	941,173	948,237	948,140

Operating Funds CIP Schedule
(Board Prioritization Tool)

Project Descriptions	2012	2013	2014	2015
10 - General				
10-000-000 Nonspecified Area				
Roland VS-540 Print, cut sign machine (1/3)	3,613			
10-000-000 Nonspecified Area Total	3,613			
10-101-000 Nonspecified Area				
1999 Dingo #1203		36,000		
2002 New Holland 545D #1207	57,299			
2002 Pickup #1118	13,479			
2002 Toro Z-Master Mower #1305	6,113			
2003 Chevy Dump/ Plow #1104	35,499			
2003 GMC Pick-up/Plow #1122	27,519			
2003 GMC Sierra #1102			30,000	
2004 Dump #1112		40,000		
2004 F450 Dump #1130	35,499			
2004 F450 Dump (F350 1-Ton Dump) #1112			48,000	
2004 Toro Z-Master Mower #1304			8,000	
2004 Z Master Walk Behind Mower #1318	12,799			
2005 Colorado Chevy #1151				22,000
2005 F450 Dump #1103			44,000	
2005 GMC Crew Cab		25,000		
2005 Pickup#1105				22,000
2005 Toro 4000D #1307			48,000	
2006 Toro Walk Behind #1361			8,600	
2007 Chevy Express 1500 #1171		24,000		
2007 Salt Spreader #1106				8,000
2008 F350 Utility Body #1108				24,000
2008 F350 Utility Body #1127				24,000
2001 Turfco Topdresser		6,500		
New Line laser			7,000	
1999 Golf Cart #6				6,900
RQST - 2004 Pressure Washer #1744		12,000		
RQST - Expansion Walk Behind slit seeder		7,000		
10-101-000 Nonspecified Area Total	188,207	150,500	193,600	106,900
10 - General Total	191,820	150,500	193,600	106,900

Operating Funds CIP Schedule
(Board Prioritization Tool)

Project Descriptions	2012	2013	2014	2015
20 - Recreation				
20-000-000 Nonspecified Area				
Atten Park Fence	7,564			
District-Wide Backstop Replacement	-	10,000	10,000	10,000
Roland VS-540 Print, cut sign machine (1/3)	3,613			
20-000-000 Nonspecified Area Total	11,177	10,000	10,000	10,000
20-101-000 Nonspecified Area				
1999 Cushman #1111			14,500	
2001 Ford TN65D NH Tractor #1212	20,964			
2002 Roseman Tiller Rake #1457		6,000		
2004 4000D Toro #1308		56,000		
2006 Sandpro Smitco #1208		17,000		
2012 Turfco T3000 Applicator #1400	9,195			
20-101-000 Nonspecified Area Total	30,159	79,000	14,500	
20-101-231 Northside Pool				
Annual Pump/Motor Repairs	5,000			
20-101-231 Northside Pool Total	5,000			
20-101-232 Rice Pool				
1992 Ice Maker	5,133			
1997 Weil Duplex Concession Sewer	6,754			
20-101-232 Rice Pool Total	11,887			
20-221-223 Youth Baseball/Softball				
Atten Park Fence	7,564			
RQST - Atten 8-3 Row Bleachers		8,000		
RQST - Expansion Seven Gables Ball Field Fence		12,000		
RQST - Expansion Danada Ball Field Fence		20,000		
RQST - 1990 Atten Ball Field Fence		13,500		
RQST - Expansion Atten Storage Garage		20,000		
20-221-223 Youth Baseball/Softball Total	7,564	73,500		
20-224-220 Community Center				
1994 Gym Wall Mats (Phase III)		5,913		
2002 Carpet-Memorial Room	-	31,366		

Operating Funds CIP Schedule
(Board Prioritization Tool)

Project Descriptions	2012	2013	2014	2015
2003 Gym Wall Mats (Phase II)		6,048		
20-224-220 Community Center Total	-	43,327		
20-350-302 Parks Plus Fitness Center				
2001 Carpet - Parks Plus Fitness	19,500			
2001 Carpet - Parks Plus Mats	-			
2012 Whirl Pool/ Spa	6,000			
20-350-302 Parks Plus Fitness Center Total	25,500			
20 - Recreation Total	91,287	205,827	24,500	10,000
60 - Golf Fund				
60-000-000 Nonspecified Area				
1000 Gal Fuel Tank-Arrowhead Golf Club	-			
Roland VS-540 Print, cut sign machine (1/3)	3,613			
60-000-000 Nonspecified Area Total	3,613			
60-601-000 Nonspecified Area				
2003 Driving Range Dividers	7,871			
Bunker Project	450,000			
RQST-Expansion_(2) John Deere 48" Greens Rollers	26,000			
Golf Course Equipment		42,480	80,000	90,000
60-601-000 Nonspecified Area Total	483,871	42,480	80,000	90,000
60-612-000 Nonspecified Area				
RQST - Catering Software for Banquets		7,520		
RQST - F&B Software		20,000		
60-612-000 Nonspecified Area Total		27,520		
60 - Golf Fund Total	487,484	70,000	80,000	90,000
Grand Total	770,591	426,327	298,100	206,900

Labor Allocations by Fund

Salary/Wage Splits	
10-General; 000-Administration	
Benard, Michael J	60.0%
Bendy, Andrew	20.0%
Krajelis, Sherry Lynn	20.0%
Lorimer, Valerie M	35.0%
Nemetz, Kristina	20.0%
Russell, Wendy W	15.0%
Siciliano, Donna	40.0%
Whelan, Tricia K	35.0%
Wilhelmi, Margaret L	40.0%
10-General; 101-Parks Maintenance	
Alexander, Matthew G	100.0%
Baker, Brittany Eve	100.0%
Bower, Larry	30.0%
Dahlstrom, Jeffrey S	100.0%
Daley, Joseph M	100.0%
Devine, Michael Patrick	100.0%
Faust, Jason Paul	100.0%
Flynn, Kevin	100.0%
Haake, Robert P	100.0%
Hinchee, Steven Michael	20.0%
Kasavich, Mark A	100.0%
Kochevar, Nicholas P	100.0%
Lehman, Stephen J	100.0%
Marino, Catherine	100.0%
Novak, Nicholas John	40.0%
O'Reilly, Owen L	75.0%
Park Services Admin	100.0%
Perez, Jose M	100.0%
Runkle, Keith	70.0%
Saxton, Daniel H	100.0%
Seymour, Deborah S	40.0%
Stanczak, Paul T	50.0%
Thermal, Joseph	100.0%
Zavala, Lino	100.0%
Zavala, Ponciano	100.0%

Labor Allocations by Fund

Salary/Wage Splits	
Zavala, Rafael	100.0%
10-General; 1222 WDSRA Salary Reimbursement	
Benard, Michael J	10.0%
Bower, Larry	10.0%
Siciliano, Donna	10.0%
10-General; 418-Human Resources	
Hirshberg, Diane M	20.0%
10-General; 419-Finance	
Cosgrove, Molly	28.0%
Czaja, Lorraine	20.0%
Dubiel, Tricia	15.0%
Hoffman, Jean	30.0%
Trainor, Rita	31.0%
Tucker, Randall	30.0%
10-General; 430-Historical Museum	
Arnas, Sara L	100.0%
Buttita, Sara E	100.0%
Novak, Daniel J	5.0%
20-Recreation; 000-Administration	
Benard, Michael J	30.0%
Boras, Vicki	100.0%
Cleary, Marybeth	100.0%
Dolan, Linda M	100.0%
Johnson, Terra J	100.0%
Keene, Bradley W	25.0%
Kelly, Mike	100.0%
Krajelis, Sherry Lynn	20.0%
Lorimer, Valerie M	50.0%
Miller, Ryan	65.0%
Mitchell, Dana	25.0%
Oppenheim, Sally	100.0%
Russell, Wendy W	15.0%

Labor Allocations by Fund

Salary/Wage Splits	
Siciliano, Donna	40.0%
Thomas, Elizabeth	100.0%
Vasilev, Susan A	100.0%
Whelan, Tricia K	50.0%
Wilhelmi, Margaret L	50.0%
20-Recreation; 101-Parks Maintenance	
Bower, Larry	30.0%
Daniels, Charles	100.0%
Fliehler, Karl	100.0%
Hinchee, Steven Michael	20.0%
Milchoefer, Ron	100.0%
Novak, Nicholas John	40.0%
Oppenheim, Jeremy J	100.0%
O'Reilly, Owen L	15.0%
Runkle, Keith	15.0%
Seymour, Deborah S	40.0%
Shee, Donald	100.0%
Stanczak, Paul T	50.0%
20-Recreation; 220-Recreation Programs	
Athletics	100.0%
Bruggeman, Jennifer A	100.0%
Handlon, Criston	100.0%
Hospes, Jason	100.0%
Keene, Bradley W	75.0%
Miller, Ryan	35.0%
Mitchell, Dana	25.0%
Raitt, Megan Patricia	100.0%
20-Recreation; 221-Athletics	
Mitchell, Dana	50.0%
20-Recreation; 222-Pools	
Nemetz, Kristina	20.0%
Novak, Daniel J	30.0%
Russell, Wendy W	70.0%

Labor Allocations by Fund

Salary/Wage Splits	
20-Recreation; 224-Recreation Facilities	
Donisch, Karen M	100.0%
Havelka, Lynette K	100.0%
20-Recreation; 350-Special Facilities	
Bendy, Andrew	30.0%
Nemetz, Kristina	20.0%
Novak, Daniel J	50.0%
Peca, Vanessa L	100.0%
20-Recreation; 418-Human Resources	
Hirshberg, Diane M	30.0%
20-Recreation; 419-Finance	
Cosgrove, Molly	28.0%
Czaja, Lorraine	30.0%
Dubiel, Tricia	40.0%
Hoffman, Jean	45.0%
Trainor, Rita	32.0%
Tucker, Randall	30.0%
22-Cosley Zoo; 000-Administration	
Siciliano, Donna	10.0%
22-Cosley Zoo; 101-Parks Maintenance	
Bower, Larry	20.0%
Novak, Nicholas John	5.0%
O'Reilly, Owen L	5.0%
Runkle, Keith	5.0%
Seymour, Deborah S	15.0%
Wagner, Mark A	100.0%
22-Cosley Zoo; 350-Special Facilities	
Bendy, Andrew	10.0%
Krajelis, Sherry Lynn	20.0%
Lorimer, Valerie M	15.0%

Labor Allocations by Fund

Salary/Wage Splits	
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	
Cosgrove, Molly	5.0%
Czaja, Lorraine	5.0%
Dubiel, Tricia	10.0%
Hoffman, Jean	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%
Lindquist, Charles	100.0%
Romejko, Tamra A	100.0%
Wahlgren, Susan	100.0%
40-Capital Projects; 101-Parks Maintenance	
Bower, Larry	10.0%
Hinchee, Steven Michael	60.0%
Novak, Nicholas John	10.0%
Runkle, Keith	5.0%
Sperl, Robert Michael	100.0%
60-Golf Fund; 000-Administration	
Bendy, Andrew	40.0%
Krajelis, Sherry Lynn	40.0%
Nemetz, Kristina	40.0%
60-Golf Fund; 101-Parks Maintenance	
Novak, Nicholas John	5.0%
O'Reilly, Owen L	5.0%
Runkle, Keith	5.0%

Labor Allocations by Fund

Salary/Wage Splits	
Seymour, Deborah S	5.0%
60-Golf Fund; 418-Human Resources	
Hirshberg, Diane M	45.0%
60-Golf Fund; 419-Finance	
Cosgrove, Molly	28.0%
Czaja, Lorraine	45.0%
Dubiel, Tricia	35.0%
Hoffman, Jean	15.0%
Trainor, Rita	32.0%
Tucker, Randall	30.0%
60-Golf Fund; 601-Golf Maintenance	
Cervantes, Antonio	100.0%
Cross, Andrew	100.0%
Johnson, Timothy A	100.0%
Kirtland, Justin	100.0%
Rodriguez, Marcial	100.0%
Stoller, Bruce	50.0%
60-Golf Fund; 611-Pro Shop/Golf Fees	
Dalcerro, Neil J	33.0%
Forrest, Mike	33.0%
Klemz, William	100.0%
Stoller, Bruce	50.0%
60-Golf Fund; 612-Food and Beverage	
Craviston, Jaci	100.0%
Dalcerro, Neil J	67.0%
Flood, Robert	100.0%
Forrest, Mike	67.0%
Fota, Thomas J	100.0%
Glass, Steve	100.0%
New Sous Chef	100.0%
Pirhofer, Alan	100.0%
Salerno, Danielle	100.0%

Labor Allocations by Fund

	Salary/Wage Splits
Whitkanack, Brian	100.0%
90-Cosley Foundation; F00-Cosley Foundation-General	
Cosgrove, Molly	11.0%
O'Donnell, Sarah	50.0%
Wilhelmi, Margaret L	10.0%
92-DuPage County Historical Museu; H00-Administrative	
O'Donnell, Sarah	50.0%

Labor Allocations by Employee

Row Labels	Sum of Split 1
Alexander, Matthew G	
10-General; 101-Parks Maintenance	100.0%
Alexander, Matthew G Total	100.0%
Arnas, Sara L	
10-General; 430-Historical Museum	100.0%
Arnas, Sara L Total	100.0%
Athletics	
20-Recreation; 220-Recreation Programs	100.0%
Athletics Total	100.0%
Baker, Brittany Eve	
10-General; 101-Parks Maintenance	100.0%
Baker, Brittany Eve Total	100.0%
Benard, Michael J	
10-General; 000-Administration	60.0%
10-General; 1222 WDSRA Salary Reimbursement	10.0%
20-Recreation; 000-Administration	30.0%
Benard, Michael J Total	100.0%
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%
Bendy, Andrew Total	100.0%
Boras, Vicki	
20-Recreation; 000-Administration	100.0%
Boras, Vicki Total	100.0%
Bower, Larry	
10-General; 101-Parks Maintenance	30.0%
10-General; 1222 WDSRA Salary Reimbursement	10.0%
20-Recreation; 101-Parks Maintenance	30.0%

Labor Allocations by Employee

Row Labels	Sum of Split 1
22-Cosley Zoo; 101-Parks Maintenance	20.0%
40-Capital Projects; 101-Parks Maintenance	10.0%
Bower, Larry Total	100.0%
Briggs, Kathleen M	
22-Cosley Zoo; 501-Cosley Zoo	100.0%
Briggs, Kathleen M Total	100.0%
Bruggeman, Jennifer A	
20-Recreation; 220-Recreation Programs	100.0%
Bruggeman, Jennifer A Total	100.0%
Buttita, Sara E	
10-General; 430-Historical Museum	100.0%
Buttita, Sara E Total	100.0%
Cervantes, Antonio	
60-Golf Fund; 601-Golf Maintenance	100.0%
Cervantes, Antonio Total	100.0%
Cleary, Marybeth	
20-Recreation; 000-Administration	100.0%
Cleary, Marybeth Total	100.0%
Cosgrove, Molly	
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; F00-Cosley Foundation-General	11.0%
Cosgrove, Molly Total	100.0%
Craviston, Jaci	
60-Golf Fund; 612-Food and Beverage	100.0%
Craviston, Jaci Total	100.0%
Cross, Andrew	

Labor Allocations by Employee

Row Labels	Sum of Split 1
60-Golf Fund; 601-Golf Maintenance	100.0%
Cross, Andrew Total	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%
Czaja, Lorraine Total	100.0%
Dahlstrom, Jeffrey S	
10-General; 101-Parks Maintenance	100.0%
Dahlstrom, Jeffrey S Total	100.0%
Dalcerro, Neil J	
60-Golf Fund; 611-Pro Shop/Golf Fees	33.0%
60-Golf Fund; 612-Food and Beverage	67.0%
Dalcerro, Neil J Total	100.0%
Daley, Joseph M	
10-General; 101-Parks Maintenance	100.0%
Daley, Joseph M Total	100.0%
Daniels, Charles	
20-Recreation; 101-Parks Maintenance	100.0%
Daniels, Charles Total	100.0%
Devine, Michael Patrick	
10-General; 101-Parks Maintenance	100.0%
Devine, Michael Patrick Total	100.0%
Dolan, Linda M	
20-Recreation; 000-Administration	100.0%
Dolan, Linda M Total	100.0%
Donisch, Karen M	
20-Recreation; 224-Recreation Facilities	100.0%

Labor Allocations by Employee

Row Labels	Sum of Split 1
Donisch, Karen M Total	100.0%
Dosch, Angie Lynne	
22-Cosley Zoo; 501-Cosley Zoo	100.0%
Dosch, Angie Lynne Total	100.0%
Dubiel, Tricia	
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%
Dubiel, Tricia Total	100.0%
Faust, Jason Paul	
10-General; 101-Parks Maintenance	100.0%
Faust, Jason Paul Total	100.0%
Fliehler, Karl	
20-Recreation; 101-Parks Maintenance	100.0%
Fliehler, Karl Total	100.0%
Flood, Robert	
60-Golf Fund; 612-Food and Beverage	100.0%
Flood, Robert Total	100.0%
Flynn, Kevin	
10-General; 101-Parks Maintenance	100.0%
Flynn, Kevin Total	100.0%
Forrest, Mike	
60-Golf Fund; 611-Pro Shop/Golf Fees	33.0%
60-Golf Fund; 612-Food and Beverage	67.0%
Forrest, Mike Total	100.0%
Fota, Thomas J	
60-Golf Fund; 612-Food and Beverage	100.0%
Fota, Thomas J Total	100.0%

Labor Allocations by Employee

Row Labels	Sum of Split 1
Glass, Steve	
60-Golf Fund; 612-Food and Beverage	100.0%
Glass, Steve Total	100.0%
Haake, Robert P	
10-General; 101-Parks Maintenance	100.0%
Haake, Robert P Total	100.0%
Handlon, Criston	
20-Recreation; 220-Recreation Programs	100.0%
Handlon, Criston Total	100.0%
Havelka, Lynette K	
20-Recreation; 224-Recreation Facilities	100.0%
Havelka, Lynette K Total	100.0%
Hinchee, Steven Michael	
10-General; 101-Parks Maintenance	20.0%
20-Recreation; 101-Parks Maintenance	20.0%
40-Capital Projects; 101-Parks Maintenance	60.0%
Hinchee, Steven Michael Total	100.0%
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%
Hirshberg, Diane M Total	100.0%
Hoffman, Jean	
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%
Hoffman, Jean Total	100.0%

Labor Allocations by Employee

Row Labels	Sum of Split 1
Hospes, Jason	
20-Recreation; 220-Recreation Programs	100.0%
Hospes, Jason Total	100.0%
Johnson, Terra J	
20-Recreation; 000-Administration	100.0%
Johnson, Terra J Total	100.0%
Johnson, Timothy A	
60-Golf Fund; 601-Golf Maintenance	100.0%
Johnson, Timothy A Total	100.0%
Kasavich, Mark A	
10-General; 101-Parks Maintenance	100.0%
Kasavich, Mark A Total	100.0%
Keene, Bradley W	
20-Recreation; 000-Administration	25.0%
20-Recreation; 220-Recreation Programs	75.0%
Keene, Bradley W Total	100.0%
Kelly, Mike	
20-Recreation; 000-Administration	100.0%
Kelly, Mike Total	100.0%
Kirtland, Justin	
60-Golf Fund; 601-Golf Maintenance	100.0%
Kirtland, Justin Total	100.0%
Klemz, William	
60-Golf Fund; 611-Pro Shop/Golf Fees	100.0%
Klemz, William Total	100.0%
Kochevar, Nicholas P	
10-General; 101-Parks Maintenance	100.0%
Kochevar, Nicholas P Total	100.0%

Labor Allocations by Employee

Row Labels	Sum of Split 1
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%
Krajelis, Sherry Lynn Total	100.0%
Lehman, Stephen J	
10-General; 101-Parks Maintenance	100.0%
Lehman, Stephen J Total	100.0%
Lindquist, Charles	
22-Cosley Zoo; 501-Cosley Zoo	100.0%
Lindquist, Charles Total	100.0%
Lorimer, Valerie M	
10-General; 000-Administration	35.0%
20-Recreation; 000-Administration	50.0%
22-Cosley Zoo; 350-Special Facilities	15.0%
Lorimer, Valerie M Total	100.0%
Marino, Catherine	
10-General; 101-Parks Maintenance	100.0%
Marino, Catherine Total	100.0%
Milchoefer, Ron	
20-Recreation; 101-Parks Maintenance	100.0%
Milchoefer, Ron Total	100.0%
Miller, Ryan	
20-Recreation; 000-Administration	65.0%
20-Recreation; 220-Recreation Programs	35.0%
Miller, Ryan Total	100.0%
Mitchell, Dana	
20-Recreation; 000-Administration	25.0%
20-Recreation; 220-Recreation Programs	25.0%

Labor Allocations by Employee

Row Labels	Sum of Split 1
20-Recreation; 221-Athletics	50.0%
Mitchell, Dana Total	100.0%
Nemetz, Kristina	
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%
Nemetz, Kristina Total	100.0%
New Sous Chef	
60-Golf Fund; 612-Food and Beverage	100.0%
New Sous Chef Total	100.0%
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, Daniel J Total	100.0%
Novak, Nicholas John	
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%
Novak, Nicholas John Total	100.0%
O'Donnell, Sarah	
90-Cosley Foundation; F00-Cosley Foundation-General	50.0%
92-DuPage County Historical Museu; H00-Administrative	50.0%
O'Donnell, Sarah Total	100.0%
Oppenheim, Jeremy J	
20-Recreation; 101-Parks Maintenance	100.0%
Oppenheim, Jeremy J Total	100.0%

Labor Allocations by Employee

Row Labels	Sum of Split 1
Oppenheim, Sally	
20-Recreation; 000-Administration	100.0%
Oppenheim, Sally Total	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%
O'Reilly, Owen L Total	100.0%
Park Services Admin	
10-General; 101-Parks Maintenance	100.0%
Park Services Admin Total	100.0%
Peca, Vanessa L	
20-Recreation; 350-Special Facilities	100.0%
Peca, Vanessa L Total	100.0%
Perez, Jose M	
10-General; 101-Parks Maintenance	100.0%
Perez, Jose M Total	100.0%
Pirhofer, Alan	
60-Golf Fund; 612-Food and Beverage	100.0%
Pirhofer, Alan Total	100.0%
Raitt, Megan Patricia	
20-Recreation; 220-Recreation Programs	100.0%
Raitt, Megan Patricia Total	100.0%
Rodriguez, Marcial	
60-Golf Fund; 601-Golf Maintenance	100.0%
Rodriguez, Marcial Total	100.0%
Romejko, Tamra A	

Labor Allocations by Employee

Row Labels	Sum of Split 1
22-Cosley Zoo; 501-Cosley Zoo	100.0%
Romejko, Tamra A Total	100.0%
Runkle, Keith	
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%
Runkle, Keith Total	100.0%
Russell, Wendy W	
10-General; 000-Administration	15.0%
20-Recreation; 000-Administration	15.0%
20-Recreation; 222-Pools	70.0%
Russell, Wendy W Total	100.0%
Salerno, Danielle	
60-Golf Fund; 612-Food and Beverage	100.0%
Salerno, Danielle Total	100.0%
Saxton, Daniel H	
10-General; 101-Parks Maintenance	100.0%
Saxton, Daniel H Total	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%
Seymour, Deborah S Total	100.0%
Shee, Donald	
20-Recreation; 101-Parks Maintenance	100.0%
Shee, Donald Total	100.0%
Siciliano, Donna	

Labor Allocations by Employee

Row Labels	Sum of Split 1
10-General; 000-Administration	40.0%
10-General; 1222 WDSRA Salary Reimbursement	10.0%
20-Recreation; 000-Administration	40.0%
22-Cosley Zoo; 000-Administration	10.0%
Siciliano, Donna Total	100.0%
Sperl, Robert Michael	
40-Capital Projects; 101-Parks Maintenance	100.0%
Sperl, Robert Michael Total	100.0%
Stanczak, Paul T	
10-General; 101-Parks Maintenance	50.0%
20-Recreation; 101-Parks Maintenance	50.0%
Stanczak, Paul T Total	100.0%
Stoller, Bruce	
60-Golf Fund; 601-Golf Maintenance	50.0%
60-Golf Fund; 611-Pro Shop/Golf Fees	50.0%
Stoller, Bruce Total	100.0%
Thermal, Joseph	
10-General; 101-Parks Maintenance	100.0%
Thermal, Joseph Total	100.0%
Thomas, Elizabeth	
20-Recreation; 000-Administration	100.0%
Thomas, Elizabeth Total	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%
Trainor, Rita Total	100.0%
Tucker, Randall	
10-General; 419-Finance	30.0%

Labor Allocations by Employee

Row Labels	Sum of Split 1
20-Recreation; 419-Finance	30.0%
22-Cosley Zoo; 419-Finance	10.0%
60-Golf Fund; 419-Finance	30.0%
Tucker, Randall Total	100.0%
Vasilev, Susan A	
20-Recreation; 000-Administration	100.0%
Vasilev, Susan A Total	100.0%
Wagner, Mark A	
22-Cosley Zoo; 101-Parks Maintenance	100.0%
Wagner, Mark A Total	100.0%
Wahlgren, Susan	
22-Cosley Zoo; 501-Cosley Zoo	100.0%
Wahlgren, Susan Total	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%
Whelan, Tricia K Total	100.0%
Whitkanack, Brian	
60-Golf Fund; 612-Food and Beverage	100.0%
Whitkanack, Brian Total	100.0%
Wilhelmi, Margaret L	
10-General; 000-Administration	40.0%
20-Recreation; 000-Administration	50.0%
90-Cosley Foundation; F00-Cosley Foundation-General	10.0%
Wilhelmi, Margaret L Total	100.0%
Zavala, Lino	
10-General; 101-Parks Maintenance	100.0%
Zavala, Lino Total	100.0%

Labor Allocations by Employee

Row Labels	Sum of Split 1
Zavala, Ponciano	
10-General; 101-Parks Maintenance	100.0%
Zavala, Ponciano Total	100.0%
Zavala, Rafael	
10-General; 101-Parks Maintenance	100.0%
Zavala, Rafael Total	100.0%

Salary and Wage Increase Analysis

	Choice 1	Choice 2	Choice 3
Increase of:	1.0%	2.0%	3.0%

	Current Pay	Choice 1	Choice 2	Choice 3
10-General				
000-Administration	234,154	236,495	238,837	241,179
101-Parks Maintenance	1,021,314	1,031,527	1,041,740	1,051,953
418-Human Resources	12,205	12,327	12,449	12,571
419-Finance	112,445	113,569	114,694	115,818
430-Historical Museum	93,100	94,031	94,962	95,893
10-General Total	1,473,217	1,487,949	1,502,681	1,517,413
20-Recreation				
000-Administration	691,803	698,721	705,639	712,557
101-Parks Maintenance	353,226	356,759	360,291	363,823
220-Recreation Programs	289,963	292,863	295,763	298,662
221-Athletics	21,383	21,597	21,811	22,024
222-Pools	65,328	65,981	66,634	67,288
224-Recreation Facilities	96,670	97,637	98,604	99,570
350-Special Facilities	126,019	127,279	128,539	129,799
418-Human Resources	18,307	18,490	18,673	18,856
419-Finance	149,535	151,031	152,526	154,021
20-Recreation Total	1,812,235	1,830,357	1,848,480	1,866,602
22-Cosley Zoo				
000-Administration	5,111	5,162	5,213	5,264
101-Parks Maintenance	77,421	78,195	78,969	79,743
350-Special Facilities	46,099	46,560	47,021	47,482
418-Human Resources	3,051	3,082	3,112	3,143
419-Finance	32,745	33,073	33,400	33,728
501-Cosley Zoo	253,882	256,420	258,959	261,498
22-Cosley Zoo Total	418,309	422,492	426,675	430,858

Salary and Wage Increase Analysis

	Choice 1	Choice 2	Choice 3
Increase of:	1.0%	2.0%	3.0%

	Current Pay	Choice 1	Choice 2	Choice 3
40-Capital Projects				
101-Parks Maintenance	140,086	141,487	142,888	144,289
40-Capital Projects Total	140,086	141,487	142,888	144,289
60-Golf Fund				
000-Administration	84,795	85,643	86,491	87,339
101-Parks Maintenance	12,157	12,279	12,400	12,522
418-Human Resources	27,460	27,735	28,010	28,284
419-Finance	129,569	130,865	132,160	133,456
601-Golf Maintenance	300,702	303,709	306,716	309,723
611-Pro Shop/Golf Fees	136,762	138,130	139,498	140,865
612-Food and Beverage	576,946	582,715	588,485	594,254
60-Golf Fund Total	1,268,392	1,281,076	1,293,760	1,306,444
90-Cosley Foundation				
000-Administration	46,018	46,478	46,939	47,399
90-Cosley Foundation Total	46,018	46,478	46,939	47,399
92-DuPage County Historical Museu				
000-Administration	35,000	35,350	35,700	36,050
92-DuPage County Historical Museu Total	35,000	35,350	35,700	36,050
Grand Total	5,193,256	5,245,189	5,297,122	5,349,054

Health Insurance Expense Options
Employer and Employee Contributions Options

	Employer	Employee	Total Cost	ER Alt 1	EE Alt 1	ER Alt 2	EE Alt 2	ER Alt 3	EE Alt 3
10-General									
000-Administration	61,896	3,935	65,832	57,352	8,479	48,739	17,093	39,852	25,979
101-Parks Maintenance	338,980	15,938	354,918	330,251	24,667	301,510	53,408	272,704	82,214
418-Human Resources	3,798	187	3,985	3,611	373	2,989	996	2,117	1,867
419-Finance	21,487	1,186	22,673	20,505	2,168	17,344	5,329	13,361	9,312
430-Historical Museum	31,012	1,433	32,444	30,374	2,070	28,249	4,196	25,274	7,171
10-General Total	457,172	22,679	479,851	442,094	37,758	398,831	81,020	353,308	126,543
20-Recreation									
000-Administration	179,600	9,882	189,482	170,873	18,609	143,308	46,173	114,387	75,094
101-Parks Maintenance	124,836	5,776	130,613	120,450	10,163	110,194	20,418	99,299	31,314
220-Recreation Programs	101,594	4,438	106,032	98,559	7,473	87,730	18,302	78,384	27,649
221-Athletics	8,466	382	8,848	8,466	382	8,466	382	8,466	382
222-Pools	8,737	556	9,293	8,533	761	7,850	1,443	6,895	2,399
224-Recreation Facilities	38,368	1,479	39,847	36,889	2,958	31,959	7,888	25,057	14,791
350-Special Facilities	29,289	1,961	31,249	28,027	3,223	23,548	7,702	19,318	11,931
418-Human Resources	5,697	280	5,977	5,417	560	4,483	1,494	3,176	2,801
419-Finance	30,795	1,797	32,592	29,522	3,070	25,566	7,026	20,548	12,044
20-Recreation Total	527,382	26,550	553,933	506,735	47,198	443,105	110,828	375,529	178,404
22-Cosley Zoo									
000-Administration	2,415	91	2,507	2,298	209	2,090	417	1,881	626
101-Parks Maintenance	30,968	1,320	32,289	30,045	2,243	28,347	3,941	26,601	5,688
350-Special Facilities	11,517	754	12,271	10,968	1,303	9,900	2,371	8,832	3,439
418-Human Resources	949	47	996	903	93	747	249	529	467
419-Finance	7,121	432	7,552	6,823	729	5,875	1,677	4,639	2,913
501-Cosley Zoo	68,172	3,761	71,933	64,657	7,276	53,012	18,921	42,653	29,279
22-Cosley Zoo Total	121,143	6,405	127,548	115,695	11,853	99,972	27,576	85,136	42,412
40-Capital Projects									
101-Parks Maintenance	37,225	2,274	39,498	35,049	4,449	29,067	10,431	21,273	18,226
40-Capital Projects Total	37,225	2,274	39,498	35,049	4,449	29,067	10,431	21,273	18,226
60-Golf Fund									
000-Administration	19,088	1,356	20,444	17,792	2,652	14,851	5,593	11,364	9,080
101-Parks Maintenance	2,879	192	3,072	2,843	229	2,721	351	2,550	522
418-Human Resources	8,545	420	8,966	8,125	840	6,725	2,241	4,764	4,201
419-Finance	27,990	1,500	29,490	26,907	2,583	23,847	5,643	20,202	9,288
601-Golf Maintenance	99,655	4,728	104,383	94,775	9,608	80,777	23,606	67,221	37,162
611-Pro Shop/Golf Fees	46,709	2,291	49,000	44,031	4,970	37,811	11,190	30,340	18,660
612-Food and Beverage	192,661	9,996	202,657	181,793	20,864	161,264	41,393	139,700	62,957
60-Golf Fund Total	397,527	20,485	418,012	376,266	41,746	327,995	90,016	276,141	141,870

Health Insurance Expense Options
Employer and Employee Contributions Options

	Employer	Employee	Total Cost	ER Alt 1	EE Alt 1	ER Alt 2	EE Alt 2	ER Alt 3	EE Alt 3
90-Cosley Foundation									
000-Administration	15,434	805	16,238	14,430	1,808	12,512	3,727	10,630	5,608
90-Cosley Foundation Total	15,434	805	16,238	14,430	1,808	12,512	3,727	10,630	5,608
92-DuPage County Historical Museu									
000-Administration	11,908	625	12,533	11,105	1,428	9,677	2,856	8,249	4,284
92-DuPage County Historical Museu Total	11,908	625	12,533	11,105	1,428	9,677	2,856	8,249	4,284
Grand Total	1,567,791	79,823	1,647,614	1,501,374	146,240	1,321,159	326,455	1,130,267	517,347

<i>Overall % employee contributing</i>	<i>4.8%</i>	<i>8.9%</i>	<i>19.8%</i>	<i>31.4%</i>
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ORDINANCE 2012-XX

**AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS
FOR THE WHEATON PARK DISTRICT FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2013
AND ENDING DECEMBER 31, 2013**

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, 2013 AND ENDING DECEMBER 31, 2013 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: \$15,369,567
- (b) That the cash expected to be received during the fiscal year from all sources is: \$34,703,348
- (c) That the estimated expenditures contemplated for the fiscal year are: \$37,811,605
- (d) That the estimated cash expected to be on hand at the end of the fiscal year is: \$12,261,311
- (e) That the estimated amount of taxes to be received by the Wheaton Park District during the fiscal year is: \$16,044,746

Article II: The following sums of money in the "Budget" Column in the amount of \$38,565,391 is the budget for the fiscal year beginning January 1, 2013 and ending December 31, 2013.

The sums of money in the "Appropriation" Column in the amount of \$46,278,469 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, 2013 and ending December 31, 2013.

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 _____, 2012 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 # 2012-XX

Wheaton Park District Budget and Appropriation Proposal for Fiscal Year January 1, 2013 thru December 31, 2013

GENERAL FUND	Budget	Appropriations
Expenses incurred for the general administration and maintenance of the District	4,086,123	4,903,348
 RECREATION FUND		
Expenses incurred for the planning, establishing and maintaining of recreational opportunities for the public	8,699,874	10,439,849
 SPECIAL RECREATION FUND		
Expenses incurred in the provision of recreational programming for our special needs population	873,628	1,048,354
 MUSEUM FUND		
Expenses incurred in the administration and operation of Cosley Zoo which includes exhibits, displays and educational opportunities related to Illinois farm history and wildlife historically native to northeastern Illinois	1,192,934	1,431,521
 INSURANCE LIABILITY FUND		
Expenses incurred to provide business insurance for the District	581,386	697,663
 AUDIT FUND		
Expenses incurred to satisfy the requirement to have an annual audit of the accounts of the District	34,719	41,662
 FICA FUND		
Expenses incurred to pay the employer portion of Federal Insurance Contributions Act retirement obligations	523,120	627,744
 IMRF FUND		
Expenses incurred to pay the employer portion of Illinois Municipal Retirement Fund retirement obligations	858,273	1,029,928
 DEBT SERVICE FUND		
Expenses incurred to satisfy the debt service obligations of the District	4,859,363	5,831,236
 HEALTH FUND		
Expenses incurred to provided health insurance benefits for District employees	1,650,679	1,980,814

CAPITAL PROJECTS FUND	Budget	Appropriations
Expenses incurred to construct, maintain or replace capital assets of the District	7,065,993	8,479,192
GOLF FUND		
Expenses incurred for the administration and operation of the Arrowhead facility	7,838,185	9,405,822
INFORMATION SYSTEMS & TELECOMMUNICATIONS FUND		
Expenses incurred to provide computer equipment, software and telecommunications equipment for the District	301,114	361,337

ARTICLE III: SUMMARY OF BUDGETED AND APPROPRIATED FUNDS

General Fund	4,086,123	4,903,348
Recreation Fund	8,699,874	10,439,849
Special Recreation Fund	873,628	1,048,354
Museum Fund	1,192,934	1,431,521
Insurance Fund	581,386	697,663
Audit Fund	34,719	41,662
FICA Fund	523,120	627,744
IMRF Fund	858,273	1,029,928
Long Term Debt Fund	4,859,363	5,831,236
Health Insurance Fund	1,650,679	1,980,814
Capital Projects Fund	7,065,993	8,479,192
Golf Fund	7,838,185	9,405,822
Information Systems & Telecommunications Fund	301,114	361,337
	<hr/>	<hr/>
Total Budgeted and Appropriated Expenses, <i>including Interfund transfers</i>	38,565,391	46,278,469
Less: Interfund Transfers	(753,786)	(904,543)
	<hr/>	<hr/>
Net Expenses, excluding Interfund Transfers	37,811,605	45,373,926
	<hr/>	<hr/>

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, 2013 and Ending December 31, 2013", 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 November, 2012.

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 _____, 2012.

(SEAL)

Secretary, Wheaton Park District

CERTIFICATION OF ESTIMATE OF
REVENUES FOR FISCAL YEAR 2013

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 2013 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, 2013 and ending December 31, 2013 as adopted by the Board of Park Commissioners at its properly convened meeting held on the _____ day of _____, 2012 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 _____, 2012.

Treasurer and Chief Fiscal Officer,
Wheaton Park District

(SEAL)

CERTIFICATION OF ESTIMATE OF
REVENUES FOR FISCAL YEAR 2013

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, 2013 and ending on December 31, 2013 are estimated to be as follows:

<u>SOURCE</u>	<u>AMOUNT</u>
Taxes	\$16,044,746
Interest on Investments	\$26,060
Charges for Services	\$9,049,456
Rental Revenues	\$583,708
Product Sales	\$5,623,929
Grants and Donations	\$1,711,240
Bond Proceeds	\$1,403,332
Miscellaneous	\$260,878
Beginning Cash Balance	\$15,369,567

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said park district the _____ day of _____, 2012.

Treasurer and Chief Fiscal Officer,
Wheaton Park District

(SEAL)

**Wheaton Park District
ORDINANCE 2012-0X**

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS
FOR THE TAX YEAR 2012**

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

SECTION 1

That the sum of fourteen million, six hundred twenty-three thousand, nine hundred and twenty dollars (\$14,623,920) 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	1,772,938
Contractual Services	929,569
Supplies	475,010
Other Charges	107,607
Capital Items	135,782
Transfers Out	217,047
TOTAL	3,637,954

RECREATION FUND

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

	Amount to be <u>Raised by Taxation</u>
Salaries & Wages	1,609,948
Contractual Services	1,169,627
Supplies	408,468
Other Charges	103,755
Capital Items	85,937
Transfers Out	210,338
TOTAL	3,588,073

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	819,977
TOTAL	819,977

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	446,279
TOTAL	446,279

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	654,510
TOTAL	654,510

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	4,285
TOTAL	4,285

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	888,784
TOTAL	888,784

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	496,616
Contractual Services	171,599
Supplies	84,086
Other Charges	25,859
Capital Items	424
TOTAL	<u>778,584</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	3,805,474
TOTAL	<u>3,805,474</u>

SUMMARY OF LEVIES

General Corporate Levy	3,637,954
Recreation Program Levy	3,588,073
IMRF	819,977
FICA	446,279
Insurance	654,510
Audit	4,285
Special Recreation Association	888,784
Museum	778,584
Debt Service	3,805,474
	<u>14,623,920</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, 2012 and ending December 31, 2012, 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 2012 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 2012-0X shall be in full force and effect from and after its adoption.

ADOPTED this 12th day of December 2012, pursuant to a roll call vote as follows.

AYES: _____

NAYS: _____

ABSENT: _____

John Kelly
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 2012-0X,

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS
FOR THE TAX YEAR 2012,**

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 12th 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 12th day of December.

Mike Benard
Secretary, Board of Park Commissioners
Wheaton Park District

(S E A L)

TRUTH IN TAXATION

CERTIFICATE OF COMPLIANCE

I, John Kelly, 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 2012 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 12th day of December 2012.

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 17, 2012

Re: 2012 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, which also includes a Secretarial Certification.
- A graphic depiction of what the 2012 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.
- CPI history for the District for the 14 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 1999. 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 2002.
- A worksheet that spells out exactly how the limiting rate is calculated.
- Five worksheets that show the Proposed Tax Levies for the 2012, 2013, 2014, 2015 and 2016 levies. You are voting on only the 2012 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 FICA, IMRF, Liability and Audit 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 FICA, IMRF, Liability and Audit levies.

In the proposed levy, you will note that the IMRF levy is being decreased significantly and the FICA fund is being increased significantly. On a combined basis the two levies are being **decreased \$167,750**. This is a result of the IMRF levy for last year being increased to bring its fund balance to its target level. We expect it to meet that level for the year ending 12/31/12 and so we are proposing a level for the 2012 levy to be received in 2013 sufficient to meet its expected expenditures. The FICA fund was levied at significantly below its expected expenditures last year as the fund balance had exceeded the target level. We are increasing it to close to the expected expenditure level, however as we anticipate still having some fund balance in excess of the target level for the year ending 12/31/12 we have not increased the levy to the expected expenditure level. We do anticipate moving up to that level in the 2013 levy which will be received in 2014.

The liability fund is being increased as we anticipated last year. We are increasing it by \$119K which is actually greater than we anticipated last year due to increasing unemployment expenditures.

The recreation fund levy is the levy we have used to “balance” the levy. The good news this year is that we are actually able to “restore” the reduction we had to make in the 2011 levy to the recreation fund. Further we are able to increase the general fund levy \$115K. These are the result of decrease in the retirement levies combined with a 3.0% CPI for the 2012 tax levy. By comparison if the CPI had been 2.1% which is the simple average increase of the prior two years’ levies, we could still have restored the recreation levy but the general fund levy would have had an increase of only \$28K. If the CPI had been at last year’s 1.5% rate, we would have been able to restore \$242K of the recreation levy and no increase in the general levy.

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).

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 got last year times the CPI that the state notifies us of (3.0% for the 2012 levy, which is double what it was in the 2011 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 2.4-2.6%, depending on whether you include or exclude the aberrantly low 2009 CPI of 0.1%.

Wheaton Park District 2012 Proposed Property Tax Levy

A
homeowner
whose



	For the Yr.	Monthly	Daily
House is worth \$600,000 would pay Park District Taxes of:	\$1,289.98	\$107.50	\$3.52
House is worth \$450,000 would pay Park District Taxes of:	\$967.49	\$80.62	\$2.64
House is worth \$300,000 would pay Park District Taxes of:	\$644.99	\$53.75	\$1.76

CPI History

CPI Increase History for Tax Levy

Tax Levy Year	CPI %	Cumulative Average CPI %	Cumulative Average CPI % (without 2009)
1999	1.6%	1.6%	1.6%
2000	2.7%	2.2%	2.2%
2001	3.4%	2.6%	2.6%
2002	1.6%	2.3%	2.3%
2003	2.4%	2.3%	2.3%
2004	1.9%	2.3%	2.3%
2005	3.3%	2.4%	2.4%
2006	3.4%	2.5%	2.5%
2007	2.5%	2.5%	2.5%
2008	4.1%	2.7%	2.7%
2009	0.1%	2.5%	
2010	2.7%	2.5%	2.7%
2011	1.5%	2.4%	2.6%
2012	3.0%	2.4%	2.6%
Median CPI %		2.5%	
Median CPI %, w/o 2009		2.6%	

EAV History

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Residential	1,071,888,110	1,121,716,834	1,165,529,697	1,236,767,964	1,343,321,856	1,453,444,044	1,566,519,105	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
Farm	9,014	9,916	9,920	8,928	-	-	-	-	-	-	-	-	-	-
Commercial	201,274,150	214,546,536	225,351,210	235,095,480	255,078,150	261,686,665	282,347,718	300,775,776	321,197,380	347,733,674	373,666,890	367,379,441	358,257,987	350,483,172
Industrial	1,106,440	1,247,500	1,284,930	1,315,830	1,414,460	1,397,090	1,460,340	1,456,950	1,560,380	5,299,860	5,711,320	11,020,620	10,661,650	10,911,562
Railroad	268,700	261,714	272,815	285,096	338,761	366,392	412,791	388,839	387,532	425,310	464,833	559,680	699,494	745,517
TOTAL EAV	1,274,546,414	1,337,782,500	1,392,448,572	1,473,473,298	1,600,153,227	1,716,894,191	1,850,739,954	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

% Increase(Decrease) in EAV Year by Year

	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011
Residential	4.6%	3.9%	6.1%	8.6%	8.2%	7.8%	9.0%	8.5%	8.3%	4.8%	0.3%	-3.4%	-6.4%
Farm	10.0%	0.0%	-10.0%	-100.0%									
Commercial	6.6%	5.0%	4.3%	8.5%	2.6%	7.9%	6.5%	6.8%	8.3%	7.5%	-1.7%	-2.5%	-2.2%
Industrial	12.7%	3.0%	2.4%	7.5%	-1.2%	4.5%	-0.2%	7.1%	239.7%	7.8%	93.0%	-3.3%	2.3%
Railroad	-2.6%	4.2%	4.5%	18.8%	8.2%	12.7%	-5.8%	-0.3%	9.7%	9.3%	20.4%	25.0%	6.6%
TOTAL EAV	5.0%	4.1%	5.8%	8.6%	7.3%	7.8%	8.6%	8.25%	8.45%	5.16%	0.22%	-3.27%	-5.75%

Average % Increase(Decrease) in EAV Year by Year

	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011
Residential	4.6%	4.3%	4.9%	5.8%	6.3%	6.5%	6.9%	7.1%	7.2%	7.0%	6.4%	5.6%	4.6%
Farm	10.0%	5.0%	0.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%
Commercial	6.6%	5.8%	5.3%	6.1%	5.4%	5.8%	5.9%	6.0%	6.3%	6.4%	5.7%	5.0%	4.4%
Industrial	12.7%	7.9%	6.1%	6.4%	4.9%	4.8%	4.1%	4.5%	30.6%	28.3%	34.2%	31.1%	28.9%
Railroad	-2.6%	0.8%	2.0%	6.2%	6.6%	7.6%	5.7%	5.0%	5.5%	5.9%	7.2%	8.7%	8.5%
TOTAL EAV	5.0%	4.5%	5.0%	5.9%	6.2%	6.4%	6.7%	6.9%	7.1%	6.9%	6.3%	5.5%	4.6%

Composition of EAV

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Residential	84%	84%	84%	84%	84%	85%	85%	85%	85%	85%	85%	85%	85%	84%
Farm	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Commercial	16%	16%	16%	16%	16%	15%	15%	15%	15%	15%	15%	15%	15%	15%
Industrial	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Railroad	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
TOTAL EAV	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

New Construction History

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
New Construction	14,408,340	13,508,040	17,337,900	23,975,110	24,596,240	24,146,230	23,046,830	18,012,950	17,031,400	12,486,695
% Increase(Decrease) Year by Year	9.5%	-6.2%	28.4%	38.3%	2.6%	-1.8%	-4.6%	-21.8%	-5.4%	-26.7%
Average % Increase(Decrease) Year by Year	9.5%	1.6%	10.6%	17.5%	14.5%	11.8%	9.4%	5.5%	4.3%	1.2%
Minimum New Construction	12,486,695									
Maximum New Construction	24,596,240									

Limiting Rate

WORKSHEET TO CALCULATE LIMITING RATE FOR LEVY YEAR 2012

Includes TIF Changes

Numbers shown in italics are per the DuPage County Clerk's office, Kathy King (630)682-7035. All other figures are calculated based upon the County figures.

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 9,581,632

2012 CPI for Levy Year (1) 3.00%
The CPI is established by the state and provided to the county mid-year, per Kathy King.

NUMERATOR --> 9,869,081

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>	
2011 TIF Valuation (DuPage) (2)	2,267,305,335	X	<u>1.0000</u>	2,267,305,335
2011 Less: DuPage new construction (1)	12,486,695	X	8.0%	= 13,485,631
DENOMINATOR -->				<u><u>2,253,819,704</u></u>

Numerator	<u>9,869,081</u>	
Denominator	2,253,819,704	= 0.4379%

Limiting Rate

(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. Adjusted \$9.0 million from TIF
 (2) These figures are per the "FINAL" Tax worksheet for year indicated.

LEVY

WHEATON PARK DISTRICT
TAX LEVY WORKSHEET
 2012 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit (if applicable)	(A)	(B)	(C)	% Increase/ Decrease	Extended Tax Rate
			2011 Limited Figures (DuPage)	2012 Proposed Levy (A)+(C)	Increase (Decrease)	(C)/(A)	(B)/EAV
10	General	0.3500	3,446,304	3,637,954	191,650	6%	0.1605
20	Recreation	0.3700	3,396,423	3,588,073	191,650	6%	0.1583
22	Cosley Zoo	0.0700	770,884	778,584	7,700	1%	0.0343
24	Audit	0.0050	4,535	4,285	(250)	-6%	0.0002
23	Insurance Liability	None	521,480	654,510	133,030	26%	0.0289
26	Retirement-IMRF	None	1,339,977	819,977	(520,000)	-39%	0.0362
25	Retirement-Social Security	None	102,029	446,279	344,250	337%	0.0197
Aggregate Extension			9,581,632	9,929,662	348,030	4%	0.4379
21	SRA	0.0400	888,784	888,784	0	0%	0.0392
30 & 60	Bond & Interest	None	2,800,122	3,035,958	235,835	8%	0.1339
30	Bond & Interest-Limited	None	2,117,663	769,516	(1,348,147)	-64%	0.0339
			15,388,201	14,623,920	(764,281)	-5%	0.6450

2012 LIMITING RATE		0.4379	
Numerator		Denominator	
Prior Year Levy	9,581,632	Prior Year EAV with an increase of 0.0%	2,267,305,335
CPI % Increase (Decrease)	3.0%	Prior Year New Constr. w/ change o 8.0%	(13,485,631)
Levy	9,869,081	Valuation	2,253,819,704

LEVY

WHEATON PARK DISTRICT
TAX LEVY WORKSHEET
 2013 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
			2012 Extensions <i>(DuPage)</i>	2013 Proposed Levy <i>(A)+(C)</i>	Increase (Decrease)	<i>(C)/(A)</i>	<i>(B)/EAV</i>
10	General	0.3500	3,637,954	3,748,704	110,750	3%	0.1621
20	Recreation	0.3700	3,588,073	3,698,823	110,750	3%	0.1599
22	Cosley Zoo	0.0700	778,584	786,284	7,700	1%	0.0340
24	Audit	0.0050	4,285	4,285	0	0%	0.0002
23	Insurance Liability	None	654,510	629,010	(25,500)	-4%	0.0272
26	Retirement-IMRF	None	819,977	859,977	40,000	5%	0.0372
25	Retirement-Social Security	None	446,279	499,679	53,400	12%	0.0216
Aggregate Extension			9,929,662	10,226,762	297,100	3%	0.4422
21	SRA	0.0400	888,784	888,784	0	0%	0.0384
30	Bond & Interest	None	3,035,958	3,310,943	233,455	8%	0.1432
30	Bond & Interest-Limited	None	769,516	770,416	23,785	3%	0.0333
			<u>14,623,920</u>	<u>15,196,905</u>	<u>554,340</u>	<u>4%</u>	<u>0.6571</u>

2013 LIMITING RATE		0.4422	
Numerator		Denominator	
Prior Year Levy	9,869,081	Prior Year EAV with an increase of 2.0%	2,312,651,442
CPI % Increase (Decrease)	<u>3.0%</u>	Prior Year New Construction w/ a 4.3%	<u>(14,067,766)</u>
Levy	<u>10,165,154</u>	Valuation	<u>2,298,583,675</u>

LEVY

**WHEATON PARK DISTRICT
TAX LEVY WORKSHEET
2014 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
			2013 Extensions <i>(DuPage)</i>	2014 Proposed Levy <i>(A)+(C)</i>	Increase (Decrease)	<i>(C)/(A)</i>	<i>(B)/EAV</i>
10	General	0.3500	3,748,704	3,853,904	105,200	3%	0.1634
20	Recreation	0.3700	3,698,823	3,804,023	105,200	3%	0.1613
22	Cosley Zoo	0.0700	786,284	794,284	8,000	1%	0.0337
24	Audit	0.0050	4,285	27,285	23,000	537%	0.0012
23	Insurance Liability	None	629,010	658,110	29,100	5%	0.0279
26	Retirement-IMRF	None	859,977	882,977	23,000	3%	0.0374
25	Retirement-Social Security	None	499,679	517,679	18,000	4%	0.0219
Aggregate Extension			10,226,762	10,538,262	311,500	3%	0.4467
21	SRA	0.0400	888,784	888,784	0	0%	0.0377
30	Bond & Interest	None	3,310,943	3,587,973	277,030	8%	0.1521
30	Bond & Interest-Limited	None	770,416	770,296	(120)	0%	0.0327
			<u>15,196,905</u>	<u>15,785,315</u>	<u>588,410</u>	<u>4%</u>	<u>0.6692</u>

2014 LIMITING RATE		0.4467	
Numerator		Denominator	
Prior Year Levy	10,165,154	Prior Year EAV with an increase of 2.0%	2,358,904,471
CPI % Increase (Decrease)	<u>3.0%</u>	Prior Year New Construction w/ a 6.0%	<u>(14,846,761)</u>
Levy	10,470,108	Valuation	2,344,057,710

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 <i>(C)/(A)</i>	Extended Tax Rate <i>(B)/EAV</i>
			2014 Extensions <i>(DuPage)</i>	2015 Proposed Levy <i>(A)+(C)</i>	Proposed Incr/ (Decr)		
10	General	0.3500	3,853,904	3,981,629	127,725	3%	0.1655
20	Recreation	0.3700	3,804,023	3,931,748	127,725	3%	0.1634
22	Cosley Zoo	0.0700	794,284	802,284	8,000	1%	0.0333
24	Audit	0.0050	27,285	41,485	14,200	52%	0.0017
23	Insurance Liability	None	658,110	689,210	31,100	5%	0.0286
26	Retirement-IMRF	None	882,977	887,977	5,000	1%	0.0369
25	Retirement-Social Security	None	517,679	520,679	3,000	1%	0.0216
Aggregate Extension			10,538,262	10,855,012	316,750	3%	0.4511
21	SRA	0.0400	888,784	888,784	0	0%	0.0369
30	Bond & Interest	None	3,587,973	3,894,935	306,963	9%	0.1619
30	Bond & Interest-Limited	None	770,296	764,146	3,124,639	406%	0.0318
			15,785,315	16,402,877	3,748,351	24%	0.6817

2015 LIMITING RATE		0.4511	
Numerator		Denominator	
Prior Year Levy	10,470,108	Prior Year EAV with an increase of 2.0%	2,406,082,560
CPI % Increase (Decrease)	3.0%	Prior Year New Construction w/ a 5.0%	(15,668,892)
Levy	10,784,212	Valuation	2,390,413,668

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>	Proposed Incr/ (Decr)		
10	General	0.3500	3,981,629	4,071,854	90,225	2%	0.1659
20	Recreation	0.3700	3,931,748	4,021,973	90,225	2%	0.1639
22	Cosley Zoo	0.0700	802,284	810,284	8,000	1%	0.0330
24	Audit	0.0050	41,485	40,485	(1,000)	-2%	0.0016
23	Insurance Liability	None	689,210	721,810	32,600	5%	0.0294
26	Retirement-IMRF	None	887,977	890,977	3,000	0%	0.0363
25	Retirement-Social Security	None	520,679	517,179	(3,500)	-1%	0.0211
Aggregate Extension			10,855,012	11,074,562	219,550	2%	0.4512
21	SRA	0.0400	888,784	888,784	0	0%	0.0362
30	Bond & Interest	None	3,894,935	4,208,003	313,067	8%	0.1715
30	Bond & Interest-Limited	None	764,146	767,041	2,895	0%	0.0313
			16,402,877	16,938,390	535,512	3%	0.6902

2016 LIMITING RATE		0.4512	
Numerator		Denominator	
Prior Year Levy	10,784,212	Prior Year EAV with an increase of 2.0%	2,454,204,211
CPI % Increase (Decrease)	2.0%	Prior Year New Construction w/ a 4.3%	(16,536,548)
Levy	10,999,896	Valuation	2,437,667,663

FICA

FICA FUND LEVY (Fund #25)

Levy Year:	2011	2012	2013	2014	2015	2016
Fiscal Year:	2012	2013	2014	2015	2016	2017

	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
Cash & Investments, Beginning of Year	652,810	297,417	261,658	267,472	275,913	282,806
Anticipated Revenue	143,852	487,361	540,774	559,664	563,629	561,126
Cash & Revenues	796,662	784,778	802,431	827,136	839,542	843,933
Less Expenditures	499,245	523,120	534,959	551,223	556,735	562,303
Est. Cash & Invstm., End of Year	297,417	261,658	267,472	275,913	282,806	281,630
Cash & Investments Goal <i>(50% of Budgeted expenditures)</i>	249,623	261,560	267,480	275,612	278,368	281,151
Excess (Deficit) of Cash & Invstm. Goal	47,794	98	(7)	301	4,439	479

REVENUE BREAKDOWN	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Proposed or extended levy	102,029	446,279	499,679	517,679	520,679	517,179
Less: 0.5%	510	2,231	2,498	2,588	2,603	2,586
Subtotal	101,519	444,047	497,180	515,090	518,075	514,593
CPPRT Less Uncollectibles	41,633	42,613	43,593	44,573	45,553	46,533
Interest	700	700	700	700	700	700
Anticipated Revenues	143,852	487,361	540,774	559,664	563,629	561,126

EXPENDITURE BREAKDOWN	Prior Year	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	499,245	523,120	534,959	551,223	556,735	562,303
Estimated expenditures	499,245	523,120	534,959	551,223	556,735	562,303

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:	2011	2012	2013	2014	2015	2016
Fiscal Year:	2012	2013	2014	2015	2016	2017

	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
Cash & Investments, Beginning of Ye.	(104,765)	433,340	433,808	444,720	455,890	463,895
Anticipated Revenue	1,375,161	858,741	899,271	923,136	929,091	933,056
Cash & Revenues	1,270,396	1,292,081	1,333,079	1,367,856	1,384,981	1,396,951
Less Expenditures	837,056	858,273	888,359	911,966	921,086	930,297
Est. Cash & Invstm., End of Year	433,340	433,808	444,720	455,890	463,895	466,654
Cash & Investments Goal (50% of Budgeted expenditures)	418,528	429,137	444,180	455,983	460,543	465,148
Excess (Deficit) of Cash & Invstm. Goal	14,812	4,671	540	(93)	3,352	1,506

REVENUE BREAKDOWN	2012	2013	2014	2015	2016	2017
Proposed or extended levy	1,339,977	819,977	859,977	882,977	887,977	890,977
Less: 0.5%	6,700	4,100	4,300	4,415	4,440	4,455
Subtotal	1,333,278	815,878	855,678	878,563	883,538	886,523
CPPRT Less Uncollectibles	41,633	42,613	43,593	44,573	45,553	46,533
Interest	250	250	250	250	250	250
Anticipated Revenues	1,375,161	858,741	899,271	923,136	929,091	933,056

EXPENDITURE BREAKDOWN	Prior Year <i>from projections</i>	Estimated <i>from budget input</i>	Estimated <i>from budget input</i>	Estimated <i>from budget input</i>	Estimated <i>(prior yr + 1%)</i>	Estimated <i>(prior yr + 1%)</i>
IMRF	837,056	858,273	888,359	911,966	921,086	930,297
Estimated expenditures	837,056	858,273	888,359	911,966	921,086	930,297

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.

Liabilty

LIABILITY INSURANCE FUND LEVY (Fund #23)

Levy Year:	2011	2012	2013	2014	2015	2016
Fiscal Year:	2012	2013	2014	2015	2016	2017
Cash & Investments, Beg. of Year	262,882	221,612	291,664	305,923	320,348	335,486
Anticipated Revenue	519,073	651,438	626,065	655,020	685,964	718,401
Cash & Revenues	781,955	873,050	917,729	960,943	1,006,312	1,053,888
Less: Expenditures	560,343	581,386	611,805	640,596	670,825	702,567
Est. Cash & Invstm., End of Year	221,612	291,664	305,923	320,348	335,486	351,321
Cash & Investments Goal (50% of Budgeted expenditures)	280,171	290,693	305,903	320,298	335,413	351,283
Excess (Deficit) of Cash & Invstmt. Goal	(58,560)	971	21	50	74	38

REVENUE BREAKDOWN

Actual Extension or Proposed levy	521,480	654,510	629,010	658,110	689,210	721,810
Less: #####	2,607	3,273	3,145	3,291	3,446	3,609
Subtotal	518,873	651,238	625,865	654,820	685,764	718,201
Interest	200	200	200	200	200	200
Anticipated Revenues	519,073	651,438	626,065	655,020	685,964	718,401

EXPENDITURE BREAKDOWN

	Projected	Projected	Projected	Projected	Projected	Projected
PDRMA	471,343	498,386	523,305	549,471	576,944	605,791
Unemployment	50,000	50,000	52,500	55,125	57,881	60,775
Background Checks/Physicals (from HR)	28,000	22,000	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	560,343	581,386	611,805	640,596	670,825	702,567

	Actual	Budget Estimate	Prior Yr. Estimate + 5%	Prior Yr. Estimate + 5%	Prior Yr. Estimate + 5%	Prior Yr. Estimate + 5%
PDRMA Annl Prems (paid monthly)						
Property coverage	146,925	153,981	161,680	169,764	178,252	187,165
Workers Comp	212,488	223,511	234,687	246,421	258,742	271,679
Public Liability	79,057	83,406	87,576	91,955	96,553	101,381
Employment Practices Liab.	27,921	32,079	33,683	35,367	37,135	38,992
Pollution Liability	4,952	5,409	5,679	5,963	6,262	6,575
Total PDRMA Premiums	471,343	498,386	523,305	549,471	576,944	605,791

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:	2011	2012	2013	2014	2015	2016
Fiscal Year:	2012	2013	2014	2015	2016	2017

07-Sep-12	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
Cash & Investments, Beg. of Year	107,435	89,998	62,111	29,524	18,822	21,250
Anticipated Revenue	4,672	4,413	4,413	27,298	41,427	40,432
Cash & Revenues	112,107	94,411	66,524	56,822	60,250	61,682
Less: Expenditures	22,109	32,300	37,000	38,000	39,000	40,000
Est. Cash & Invstm., End of Year	89,998	62,111	29,524	18,822	21,250	21,682
 Cash & Investments Goal (50% of budget)	11,055	16,150	18,500	19,000	19,500	20,000
 Excess (Deficit) of Goal	78,943	45,961	11,024	(178)	1,750	1,682

REVENUE BREAKDOWN

Proposed or actual levy	4,535	4,285	4,285	27,285	41,485	40,485
Less: 0.5%	23	21	21	136	207	202
Subtotal	4,512	4,263	4,263	27,148	41,277	40,282
Interest	160	150	150	150	150	150
Anticipated Revenues	4,672	4,413	4,413	27,298	41,427	40,432

<u>EXPENDITURE BREAKDOWN</u>	Estimated Actual	Estimated Expenditures	Estimated Expenditures	Estimated Expenditures	Estimated Expenditures	Estimated Expenditures
Acctg. Services	5,000	10,000	10,000	10,000	10,000	10,000
Legal & Consulting	0	0	0	0	0	0
Audit Fees for Audit fund	17,109	22,300	27,000	28,000	29,000	30,000
	22,109	32,300	37,000	38,000	39,000	40,000

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.