
Wheaton Park District

2011 Final Budget Document

November 3, 2010

Table of Contents

Statement Description	Page #s
Executive Director's Memo and Organization Chart	1 - 6
2011 Revenues and Expenses by Fund	7
Summarized Revenue and Expenses by Fund	8 - 9
Summarized Revenue and Expenses by Fund Sorted by Operating & Capital	10 - 11
Operating Funds, EXCLUDING CAPITAL	12 - 13
Capital Dollars in Operating Funds	14
Summarized Revenue and Expenses, Capital Fund	15
Arrowhead Golf Club Income Statement includes Administrative Allocations	16 - 17
Arrowhead Golf Club Income Statement by Department	18 - 20
Recreation Fund Income Statement by Department	21 - 25
Income Statements for Major Funds	26 - 28
Revenue Split for Recreation, Cosley Zoo and Arrowhead Funds	29
Revenues by Source and Expenditures by Object for All Funds	30 - 35
Revenues by Source and Expenditures by Object for All Funds, with Health & Utilities broken out	36 - 42
Net Income(Loss) by Fund or Department(s) within Fund	43 - 48
Bottom Line by Fund or Area(s) within Fund	49 - 56
Capital Overview	57 - 59
CIP Schedule (Board Prioritization Tool)	60 - 73
Fund/Cash Balance Targets	74
Projected Cash & Investments	75
Administrative Labor Allocations by Fund	76 - 78
Administrative Labor Allocations by Employee	79 - 82
Salary and Wage Increase Analysis	83 - 84
AGC Administrative Changes in 2011 Budget vs. 2010 Budget	85
Committee Requested Variance Explanations	86 - 92
Variance Explanations from 9/1/2010 Committee Meeting	93 - 96
Budget & Appropriations Ordinance	97 - 103
Tax Levy Ordinance	104 - 110
Tax Levy Board Package	111 - 127
Tax Abatement Ordinance	128 - 130

Wheaton Park District Memorandum

September 8, 2010

To: Board of Park Commissioners

From: Michael J. Benard, Executive Director

Re: **2011 Proposed Budget**

Introduction

Thank you for the opportunity to present to you an overview of the 2011 budget proposal. I have attached a draft of the Budget and Appropriation Ordinance for your advance review. With your approval, we will schedule the opening of the public hearing for the 22nd of September, 7 p.m. at City Hall, prior to the start of the Regular meeting. Commissioners Luetkehans and Kelly (the Finance Sub-committee) met with Staff twice over the last 4 weeks. The anecdotal information provided in the budget document is provided at the request of the sub-committee with the expectation that the information will assist you in navigating the budget proposal in a more efficient manner. I appreciate their counsel and their time spent to insure a smooth budget discussion.

Operating versus Capital Expenditures

A review of pages 12 and 13 of the budget document gives you the best view of our 2011 proposed operating position compared to our 2010 year end projections for each fund. This report does not include capital operating expenditures. As you may recall, beginning in Fiscal Year 2010 we began assigning certain capital expenditures to the operating fund and area that they benefit. This practice allows us to free up our limited bond proceeds for larger district wide expenditures and is in line with our strategic plan which calls for operational sustainability. Page 14 gives you the total capital dollars assigned to each fund in 2011. Pages 57 to 59 provide the details of those capital expenditures as well as those larger capital expenditures that are being paid for via bond proceeds. I endorse all of the capital expenses proposed for 2011. We are focusing on needs each year and deferring replacement whenever possible. Pages 60 to 73 outlines our capital improvement plan and schedule based on life standard expectations of each item. The final capital replacement determination rests with the Park Board on an annual basis.

Tax Levy

The tax levy will be presented to the Park Board on September 22. We received some relief when the CPI came in at 2.7% up from .1% last year (which was abnormally low). This jump in the CPI slows the erosion of our levy by the limiting rate of the property tax cap which in turn provides additional years of projected sustainability in our levy supported operating funds (Corporate and Recreation). In 2009, we had projected a recreation fund shortfall (due to the limiting rate erosion effect on the levy) in 2012. Current information has this shortfall expectation in 2015. Staff continues to aggressively explore and undertake both cost cutting and non tax revenue generating initiatives pursuant to our strategic plan driven goal of reducing our overall reliance on the property tax. With the Park Board's support and guidance, I am confident that we will be operating sustainably in the recreation and general funds well beyond 2015.

Fund Balance Target Analysis

Page 74 of the budget document is an analysis of our fund balance targets based on 2010 year end projection. You will notice that we under-levied in the retirement and insurance liability funds for the 2010 fiscal year. This was done because we had over the maximum target in those fund balances at the conclusion of 2009. We are drawing down those reserves (back to the maximum target fund balance) while shifting levy dollars to the Recreation fund. The General and Recreation Levies are more universally applicable while special funds such as insurance liability and retirement can only be spent on those needs. You will see that the General and Recreation Fund balances are healthy beyond even the targets. The dollars held in reserve beyond the target fund balance can be used for capital projects or operating needs in the future if the Park Board so chooses.

General Fund

Your operating bottom line snapshot (provided at the top of pages 12) shows a \$470,000 bottom line for the 2010 projection and a \$410,000 bottom line for 2011 proposed. On the top of page 14 you will note that approximately \$150,000 of those bottom lines will be spent in capital expenditures as discussed above.

Part time and Seasonal Wages – General Fund

The Board discussion concerning seasonal and part time staffing levels in the Parks Department continues to be a topic of concern for the Finance Sub-committee. Director of Parks and Planning Bower is requesting what amounts to a reinstatement of 2009 levels of staffing. In 2009 non full time wages totaled \$420,000. We project that for 2010 the total expenditure will come in at \$338,000 or a reduction in non full time labor expense of \$82,000 from the previous year. This will be over double what the Board directed cut to this expense area was for 2010 which is excellent. However, this total cost savings should not be used as a new bottom line for non full time wage expenses in this area in the future. I believe doing so would result in service and morale levels that the board would find unacceptable. I recommend that non full time wages for

this area be set at a total of \$385,000 for regular and overtime hours as opposed to the \$425,000 requested by the Department. This will put expenses back in line with the Board's original direction but give the department some room to breathe. I am confident that Larry and his team will continue to exceed your expectations in service and efficiency.

Recreation Fund

Your operating bottom line snapshot (provided at the top of pages 12) shows a nearly \$1,400,000 bottom line for the 2010 projection and a nearly \$1,200,000 bottom line for 2011 proposed. On the top of page 14 you will note that capital expenditures will increase from \$93,000 to \$134,000 from 2010 to 2011. Nearly all of the proposed Recreation Fund capital expenditures for 2011 are attributable to the pools as you will note on page 58. Again, historically these expenses would have been paid from bond proceeds. Positive operating bottom lines allow us a higher level of self sustainability in this area.

The out years (2012 and 2013) reflect significant drops in tax revenue (\$285,000 and \$123,000 respectively – see top of page 21). Again, we attribute the effects of the limiting rate of the tax cap to the recreation fund since it is our largest levy and has significant ability to generate dollars via fees and charges. These reductions represent the worst case scenario. Again, I am confident that we will be operating sustainably in the recreation and general funds well beyond 2015. As we work the strategic plan as it relates to sustainability of our individual business units, where and how we need to change our business practices will be clear. As a reminder, our sustainability charter calls for a report to the board in early 2011 which will allow for time to plan changes for 2012 and 2013.

Barring the unforeseen, by the end of fiscal year 2011 you will have approximately \$4,000,000 in Recreation Fund reserves (above the fund balance target), that can be used for capital projects or operating needs in the future if the Park Board so chooses. Recreation facility renovations and additions that will generate positive operating cash flow should be explored as part of the 2012 budget process.

Cosley Zoo

With the addition of non-resident adult fees, the operational support of the Cosley foundation, and holding the line on staff expenses, we continue to reduce the operational deficit of the Zoo. The Guest Services Supervisor Full time position is not included in this proposal and I do not endorse its' inclusion.

The 2010 projected bottom line is (\$55,000) with the 2011 proposed bottom line coming in at (\$93,000). I am confident that both of those deficit figures will be less than currently anticipated when the dust settles (see middle of page 12).

Arrowhead

Your operating bottom line snapshot (provided at the bottom of pages 12) shows a nearly \$800,000 bottom line for the 2010 projection and a \$500,000 bottom line for 2011 proposed. On page 14 you will note that capital expenditures (paid from operating proceeds) for 2010 and 2011 will come in at \$686,000 and \$480,000 respectively which will reduce your bottom line by the same amounts.

Bunker Project / Golf Operations - Arrowhead

The large capital expense is the bunker renovation project which, if approved, is budgeted at \$400,000 in both 2010 and 2011 (and 2012) with an extra \$100,000 budgeted to be spent on design in 2010. If you agree to fund the bunker project, you will be spending your golf operating revenue over expense in 2010, 2011 and possibly 2012 creating essentially a break even operation during that time. Again, paying for capital needs with operating proceeds reduces the burden on limited bond proceeds.

Food and Beverage – Arrowhead

We continue to post positive numbers in Food and Beverage Operations. Including administrative allocations, we project nearly \$460,000 in revenue over expense for 2010 and (a conservative) \$347,000 revenue over expense in 2011. We will continue to closely and effectively manage this area with the goal of exceeding expectations.

Special Funds

We will continue to levy and budget what we need to meet our obligations in the areas of Liability Insurance, Audit, Retirement, Debt Service and the internal service areas (Information Systems and Insurance).

We continue to levy for our 2 cent Western DuPage Special Recreation Association assessment plus anticipated American with Disabilities Law compliance capital expenses.

Full Time Organizational Structure

I have attached an updated organizational chart which calls for 90 full time employees including the Executive Director. We have reduced our full time cohort by ten employees since 2007 primarily through attrition, re-organization and use of part time staff. I have provided a clear delineation of hierarchy and included a number and percentage per staffing level.

On pages 83 and 84 you will find our total 2010 full time expenses at \$4,875,573 listed by department. I will recommend a 2% pool merit increase, or an additional \$100,000 added to this budget, to be awarded subject to Department Head recommendation, Executive Director approval, and Finance Sub-committee advance review.

I have been asked to provide a recommendation on full time administrative staffing levels at Arrowhead, in particular Golf. I agree from a certain perspective that we are top heavy administratively in that division. However, I cannot endorse the termination/elimination of any full time members of the Golf Team. I believe the ill will among our customers, both internally and externally, generated by such an action will cost us more in business than it will save us in the long run. I prefer to continue to allow attrition to be our guide across the entire agency. I will use those full time staff resources to generate increased bottom line revenue through efficient staffing of our part time cohort and creative programming and sales.

Part time – Seasonal Wages

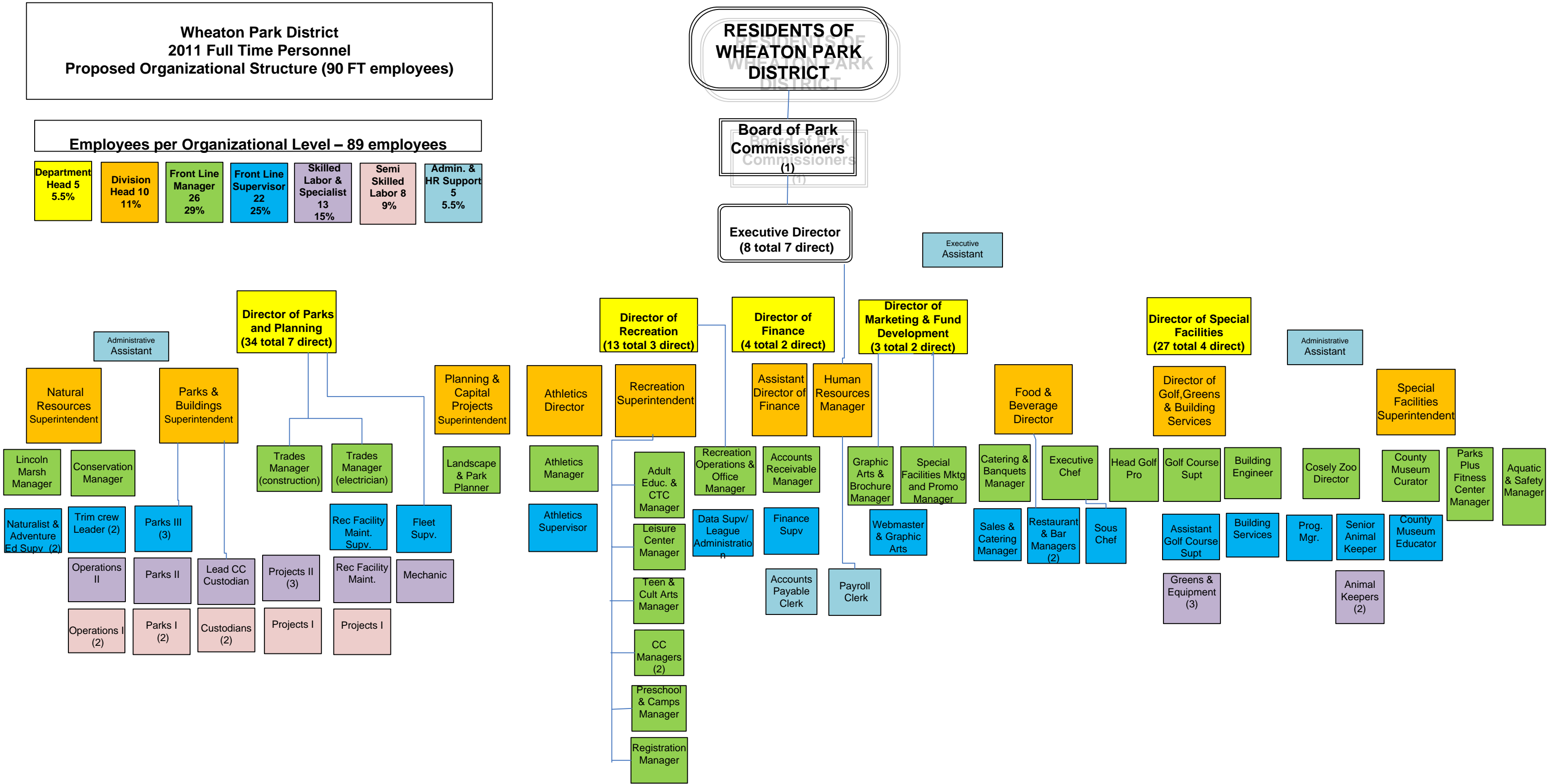
For 2010, we project expenditures in this area to be slightly under \$4,000,000. We are proposing a 2011 expenditure of slightly under \$4,200,000 (after recommended change to the General Fund in this report). This proposed amount includes a 2-3% increase in wages for merit increases and budgeting expenses that will not occur due to program cancellation. I am confident we will come in under the projected amount.

Thank you for your consideration. I appreciate your confidence and support.

**Wheaton Park District
2011 Full Time Personnel
Proposed Organizational Structure (90 FT employees)**

Employees per Organizational Level – 89 employees

Department Head 5 5.5%	Division Head 10 11%	Front Line Manager 26 29%	Front Line Supervisor 22 25%	Skilled Labor & Specialist 13 15%	Semi Skilled Labor 8 9%	Admin. & HR Support 5 5.5%
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Sum of 2011 Prop. Budget Fund	Column Labels 4-Revenues	5-Expenses	Grand Total
10 - General	3,705,008	(3,449,767)	255,241
20 - Recreation	8,767,466	(7,753,335)	1,014,131
21 - Special Recreation	863,823	(868,063)	(4,240)
22 - Cosley Zoo	1,114,596	(1,208,649)	(94,053)
23 - Liability	564,695	(567,383)	(2,688)
24 - Audit	9,960	(31,500)	(21,540)
25 - Retirement	1,018,947	(1,242,300)	(223,353)
30 - Debt Service	4,806,654	(4,093,072)	713,582
40 - Capital Projects	3,572,908	(9,050,731)	(5,477,823)
60 - Golf Fund	7,886,690	(7,843,815)	42,875
70 - Information Systems ISF	289,068	(289,068)	(0)
75 - Health Insurance	1,438,244	(1,440,744)	(2,500)
Grand Total	34,038,059	(37,838,428)	(3,800,368)

Fund/Rev&Exp	Sum of 2008 Actual	Sum of 2009	Sum of 2010	Sum of 2010	Sum of 2011	Sum of 2012	Sum of 2013
		Actual	Budget	Projections	Prop. Budget	Proposed Budget	Proposed Budget
10 - General							
4-Revenues	2,922,837	3,292,994	3,387,260	3,482,438	3,705,008	3,710,448	3,713,583
5-Expenses	(2,262,780)	(2,849,917)	(3,163,205)	(3,168,223)	(3,449,767)	(3,383,248)	(3,507,802)
10 - General Total	660,057	443,077	224,055	314,215	255,241	327,200	205,781
20 - Recreation							
4-Revenues	7,630,567	8,007,777	8,418,602	8,420,263	8,767,466	8,580,458	8,536,996
5-Expenses	(6,577,814)	(8,094,578)	(7,449,674)	(7,142,701)	(7,753,335)	(7,792,704)	(7,811,507)
20 - Recreation Total	1,052,753	(86,800)	968,928	1,277,562	1,014,131	787,754	725,489
21 - Special Recreation							
4-Revenues	881,123	877,091	868,488	868,087	863,823	863,823	863,823
5-Expenses	(986,957)	(1,685,635)	(868,063)	(898,063)	(868,063)	(968,063)	(968,063)
21 - Special Recreation Total	(105,834)	(808,544)	425	(29,976)	(4,240)	(104,240)	(104,240)
22 - Cosley Zoo							
4-Revenues	928,882	1,041,167	1,069,753	1,026,023	1,114,596	1,114,596	1,114,596
5-Expenses	(883,250)	(1,157,493)	(1,156,574)	(1,094,736)	(1,208,649)	(1,224,538)	(1,247,274)
22 - Cosley Zoo Total	45,632	(116,326)	(86,821)	(68,713)	(94,053)	(109,942)	(132,678)
23 - Liability							
4-Revenues	469,516	670,840	400,546	396,026	564,695	611,460	641,310
5-Expenses	(351,002)	(540,209)	(513,648)	(548,320)	(567,383)	(594,282)	(622,510)
23 - Liability Total	118,514	130,631	(113,102)	(152,293)	(2,688)	17,178	18,800
24 - Audit							
4-Revenues	73,283	74,332	82,475	83,622	9,960	9,960	9,960
5-Expenses	(36,553)	(24,904)	(61,282)	(31,435)	(31,500)	(31,900)	(32,300)
24 - Audit Total	36,730	49,428	21,193	52,187	(21,540)	(21,940)	(22,340)
25 - Retirement							
4-Revenues	1,571,659	1,665,326	1,020,586	991,907	1,018,947	1,261,697	1,267,637
5-Expenses	(949,624)	(1,202,784)	(1,292,940)	(1,306,129)	(1,242,300)	(1,247,350)	(1,259,824)
25 - Retirement Total	622,035	462,542	(272,354)	(314,222)	(223,353)	14,347	7,813
30 - Debt Service							
4-Revenues	3,873,724	3,677,977	2,533,228	3,901,652	4,806,654	4,962,087	5,603,762
5-Expenses	(3,879,922)	(3,193,830)	(3,926,845)	(3,940,377)	(4,093,072)	(4,180,616)	(4,797,034)
30 - Debt Service Total	(6,199)	484,148	(1,393,617)	(38,725)	713,582	781,471	806,728
40 - Capital Projects							
4-Revenues	2,896,234	1,131,192	467,999	11,196,523	3,572,908	782,330	796,579
5-Expenses	(4,678,037)	(1,409,011)	(6,091,714)	(3,311,941)	(9,050,731)	(2,577,237)	(2,261,366)
40 - Capital Projects Total	(1,781,803)	(277,820)	(5,623,715)	7,884,582	(5,477,823)	(1,794,907)	(1,464,787)
60 - Golf Fund							

Fund/Rev&Exp	Sum of 2008 Actual	Sum of 2009 Actual	Sum of 2010 Budget	Sum of 2010 Projections	Sum of 2011 Prop. Budget	Sum of 2012	Sum of 2013
						Proposed Budget	Proposed Budget
4-Revenues	6,972,865	7,366,924	8,016,449	7,648,922	7,886,690	8,343,625	8,256,845
5-Expenses	(6,955,484)	(7,329,014)	(7,212,834)	(7,555,298)	(7,843,815)	(8,181,410)	(7,554,534)
60 - Golf Fund Total	17,381	37,910	803,615	93,624	42,875	162,214	702,312
70 - Information Systems ISF							
4-Revenues	433,282	394,609	312,830	312,830	289,068	269,068	269,068
5-Expenses	(189,740)	(302,943)	(312,830)	(312,830)	(289,068)	(269,068)	(269,068)
70 - Information Systems ISF Total	243,542	91,666	1	1	(0)	(0)	(0)
75 - Health Insurance							
4-Revenues	901,545	1,068,208	1,065,018	1,140,638	1,438,244	1,495,774	1,555,605
5-Expenses	(800,122)	(1,070,217)	(1,163,690)	(1,228,390)	(1,440,744)	(1,498,474)	(1,558,355)
75 - Health Insurance Total	101,423	(2,009)	(98,672)	(87,752)	(2,500)	(2,700)	(2,750)
Grand Total	1,004,232	407,903	(5,570,064)	8,930,490	(3,800,368)	56,435	740,127

What is the explanation for the variance between 2010 Projected Net and 2011 Budget as shown on page 4 for the General Fund, the Recreation Fund, the Special Recreation Fund and the Golf Fund?

In the **General Fund** the bottom line decrease of \$71K is primarily attributable to a requested increase of \$87K in part time maintenance wages, \$11K in marketing part time wages, \$67K increase in health insurance, \$28K in utilities, offset by a decrease of \$10K in capital equipment replacements and an increase in tax revenues attributable to an increase in the overall tax levy.

In the **Recreation Fund** the bottom line decrease of \$283K is primarily attributable to a health insurance increase of \$109K, utilities increase of \$71K, \$62K for increased capital items funded by the operating budget, \$26K for football supplies and \$15K in advertising and publicity.

In the **Special Recreation Fund** the bottom line increase of \$26K is attributable to a decrease in the accessibility components being addressed in 2011 versus 2010.

In the **Zoo Fund** the bottom line decrease of \$16K is primarily attributable to health insurance increase of \$13K.

In the **Golf Fund** the bottom line decrease of \$47K, consists of health insurance increase of \$74K, utilities increase of \$59K, increase in part time wages of \$73K, offset by decreases in attorney and professional fees of \$35K and capital of \$95K.

What is the explanation for the variance between 2010 Projected Net and 2010 Budget as shown on page 4 for the Golf Fund?

The decrease of \$710 between the current year's budget and projection is attributable to greens fees being down \$279K from budget due to bad weather and anticipated reduction for closing 9 holes for the bunker project combined with \$400K in the projections for the bunker project, which was not in the budget.

Capital or Operating/Fund/Rev&Exp	Sum of 2008 Actual	Sum of 2009	Sum of 2010	Sum of 2010	Sum of 2011	Sum of 2012	Sum of 2013
		Actual	Budget	Projections	Prop. Budget	Proposed Budget	Proposed Budget
1) Operating							
10 - General							
4-Revenues	2,922,837	3,292,994	3,387,260	3,482,438	3,705,008	3,710,448	3,713,583
5-Expenses	(2,262,780)	(2,849,917)	(3,163,205)	(3,168,223)	(3,449,767)	(3,383,248)	(3,507,802)
10 - General Total	660,057	443,077	224,055	314,215	255,241	327,200	205,781
20 - Recreation							
4-Revenues	7,630,567	8,007,777	8,418,602	8,420,263	8,767,466	8,580,458	8,536,996
5-Expenses	(6,577,814)	(8,094,578)	(7,449,674)	(7,142,701)	(7,753,335)	(7,792,704)	(7,811,507)
20 - Recreation Total	1,052,753	(86,800)	968,928	1,277,562	1,014,131	787,754	725,489
21 - Special Recreation							
4-Revenues	881,123	877,091	868,488	868,087	863,823	863,823	863,823
5-Expenses	(986,957)	(1,685,635)	(868,063)	(898,063)	(868,063)	(968,063)	(968,063)
21 - Special Recreation Total	(105,834)	(808,544)	425	(29,976)	(4,240)	(104,240)	(104,240)
22 - Cosley Zoo							
4-Revenues	928,882	1,041,167	1,069,753	1,026,023	1,114,596	1,114,596	1,114,596
5-Expenses	(883,250)	(1,157,493)	(1,156,574)	(1,094,736)	(1,208,649)	(1,224,538)	(1,247,274)
22 - Cosley Zoo Total	45,632	(116,326)	(86,821)	(68,713)	(94,053)	(109,942)	(132,678)
23 - Liability							
4-Revenues	469,516	670,840	400,546	396,026	564,695	611,460	641,310
5-Expenses	(351,002)	(540,209)	(513,648)	(548,320)	(567,383)	(594,282)	(622,510)
23 - Liability Total	118,514	130,631	(113,102)	(152,293)	(2,688)	17,178	18,800
24 - Audit							
4-Revenues	73,283	74,332	82,475	83,622	9,960	9,960	9,960
5-Expenses	(36,553)	(24,904)	(61,282)	(31,435)	(31,500)	(31,900)	(32,300)
24 - Audit Total	36,730	49,428	21,193	52,187	(21,540)	(21,940)	(22,340)
25 - Retirement							
4-Revenues	1,571,659	1,665,326	1,020,586	991,907	1,018,947	1,261,697	1,267,637
5-Expenses	(949,624)	(1,202,784)	(1,292,940)	(1,306,129)	(1,242,300)	(1,247,350)	(1,259,824)
25 - Retirement Total	622,035	462,542	(272,354)	(314,222)	(223,353)	14,347	7,813
30 - Debt Service							
4-Revenues	3,873,724	3,677,977	2,533,228	3,901,652	4,806,654	4,962,087	5,603,762
5-Expenses	(3,879,922)	(3,193,830)	(3,926,845)	(3,940,377)	(4,093,072)	(4,180,616)	(4,797,034)
30 - Debt Service Total	(6,199)	484,148	(1,393,617)	(38,725)	713,582	781,471	806,728
60 - Golf Fund							
4-Revenues	6,972,865	7,366,924	8,016,449	7,648,922	7,886,690	8,343,625	8,256,845
5-Expenses	(6,955,484)	(7,329,014)	(7,212,834)	(7,555,298)	(7,843,815)	(8,181,410)	(7,554,534)
60 - Golf Fund Total	17,381	37,910	803,615	93,624	42,875	162,214	702,312

Capital or Operating/Fund/Rev&Exp	Sum of 2008 Actual	Sum of 2009	Sum of 2010	Sum of 2010	Sum of 2011	Sum of 2012	Sum of 2013
		Actual	Budget	Projections	Prop. Budget	Proposed Budget	Proposed Budget
1) Operating Total	2,441,070	596,065	152,322	1,133,660	1,679,955	1,854,042	2,207,664
2) Capital							
40 - Capital Projects							
4-Revenues	2,896,234	1,131,192	467,999	11,196,523	3,572,908	782,330	796,579
5-Expenses	(4,678,037)	(1,409,011)	(6,091,714)	(3,311,941)	(9,050,731)	(2,577,237)	(2,261,366)
40 - Capital Projects Total	(1,781,803)	(277,820)	(5,623,715)	7,884,582	(5,477,823)	(1,794,907)	(1,464,787)
2) Capital Total	(1,781,803)	(277,820)	(5,623,715)	7,884,582	(5,477,823)	(1,794,907)	(1,464,787)
3) ISF							
70 - Information Systems ISF							
4-Revenues	433,282	394,609	312,830	312,830	289,068	269,068	269,068
5-Expenses	(189,740)	(302,943)	(312,830)	(312,830)	(289,068)	(269,068)	(269,068)
70 - Information Systems ISF Total	243,542	91,666	1	1	(0)	(0)	(0)
75 - Health Insurance							
4-Revenues	901,545	1,068,208	1,065,018	1,140,638	1,438,244	1,495,774	1,555,605
5-Expenses	(800,122)	(1,070,217)	(1,163,690)	(1,228,390)	(1,440,744)	(1,498,474)	(1,558,355)
75 - Health Insurance Total	101,423	(2,009)	(98,672)	(87,752)	(2,500)	(2,700)	(2,750)
3) ISF Total	344,965	89,657	(98,671)	(87,751)	(2,500)	(2,700)	(2,750)
Grand Total	1,004,232	407,903	(5,570,064)	8,930,490	(3,800,368)	56,435	740,127

Capital or Operating/Fund/Rev&Exp						Sum of 2012	Sum of 2013
	Sum of 2008 Actual	Sum of 2009 Actual	Sum of 2010 Budget	Sum of 2010 Projections	Sum of 2011 Prop. Budget	Proposed Budget	Proposed Budget
1) Operating							
10 - General							
4-Revenues	2,922,837	3,292,994	3,387,260	3,482,438	3,705,008	3,710,448	3,713,583
5-Expenses	(2,262,780)	(2,845,619)	(3,163,205)	(3,011,591)	(3,294,767)	(3,383,248)	(3,507,802)
10 - General Total	660,057	447,375	224,055	470,847	410,241	327,200	205,781
20 - Recreation							
4-Revenues	7,630,567	8,007,777	8,418,602	8,420,263	8,767,466	8,580,458	8,536,996
5-Expenses	(6,577,418)	(8,068,555)	(7,397,673)	(7,049,267)	(7,618,472)	(7,746,273)	(7,790,341)
20 - Recreation Total	1,053,148	(60,777)	1,020,929	1,370,996	1,148,994	834,185	746,655
21 - Special Recreation							
4-Revenues	881,123	877,091	868,488	868,087	863,823	863,823	863,823
5-Expenses	0	0	0	(30,000)	0	(100,000)	(100,000)
21 - Special Recreation Total	881,123	877,091	868,488	838,087	863,823	763,823	763,823
22 - Cosley Zoo							
4-Revenues	928,882	1,041,167	1,069,753	1,026,023	1,114,596	1,114,596	1,114,596
5-Expenses	(883,250)	(1,154,139)	(1,156,574)	(1,081,436)	(1,207,649)	(1,224,538)	(1,247,274)
22 - Cosley Zoo Total	45,632	(112,972)	(86,821)	(55,413)	(93,053)	(109,942)	(132,678)
23 - Liability							
4-Revenues	469,516	670,840	400,546	396,026	564,695	611,460	641,310
5-Expenses	(351,002)	(540,209)	(513,648)	(548,320)	(567,383)	(594,282)	(622,510)
23 - Liability Total	118,514	130,631	(113,102)	(152,293)	(2,688)	17,178	18,800
24 - Audit							
4-Revenues	73,283	74,332	82,475	83,622	9,960	9,960	9,960
5-Expenses	(36,553)	(24,904)	(61,282)	(31,435)	(31,500)	(31,900)	(32,300)
24 - Audit Total	36,730	49,428	21,193	52,187	(21,540)	(21,940)	(22,340)
25 - Retirement							
4-Revenues	1,571,659	1,665,326	1,020,586	991,907	1,018,947	1,261,697	1,267,637
5-Expenses	(949,624)	(1,202,784)	(1,292,940)	(1,306,129)	(1,242,300)	(1,247,350)	(1,259,824)
25 - Retirement Total	622,035	462,542	(272,354)	(314,222)	(223,353)	14,347	7,813
30 - Debt Service							
4-Revenues	3,873,724	3,677,977	2,533,228	3,901,652	4,806,654	4,962,087	5,603,762
5-Expenses	(3,879,922)	(3,193,830)	(3,926,845)	(3,940,377)	(4,093,072)	(4,180,616)	(4,797,034)
30 - Debt Service Total	(6,199)	484,148	(1,393,617)	(38,725)	713,582	781,471	806,728
60 - Golf Fund							
4-Revenues	6,972,865	7,366,924	8,016,449	7,648,922	7,886,690	8,343,625	8,256,845
5-Expenses	(6,557,478)	(6,504,187)	(7,014,322)	(6,869,509)	(7,385,774)	(7,775,069)	(7,548,193)
60 - Golf Fund Total	415,387	862,737	1,002,127	779,413	500,916	568,555	708,653
1) Operating Total	3,826,429	3,140,203	1,270,898	2,950,878	3,296,922	3,174,877	3,103,234

Capital or Operating/Fund/Rev&Exp	Sum of 2008 Actual	Sum of 2009	Sum of 2010	Sum of 2010	Sum of 2011	Sum of 2012	Sum of 2013
		Actual	Budget	Projections	Prop. Budget	Proposed Budget	Proposed Budget
3) ISF							
70 - Information Systems ISF							
4-Revenues	433,282	394,609	312,830	312,830	289,068	269,068	269,068
5-Expenses	(123,338)	(280,061)	(284,175)	(284,175)	(251,560)	(251,560)	(251,560)
70 - Information Systems ISF Total	309,944	114,548	28,656	28,656	37,508	17,508	17,508
75 - Health Insurance							
4-Revenues	901,545	1,068,208	1,065,018	1,140,638	1,438,244	1,495,774	1,555,605
5-Expenses	(800,122)	(1,070,217)	(1,163,690)	(1,228,390)	(1,440,744)	(1,498,474)	(1,558,355)
75 - Health Insurance Total	101,423	(2,009)	(98,672)	(87,752)	(2,500)	(2,700)	(2,750)
3) ISF Total	411,367	112,539	(70,016)	(59,096)	35,008	14,808	14,758
Grand Total	4,237,796	3,252,742	1,200,882	2,891,781	3,331,930	3,189,685	3,117,992

Capital or Operating/Fund/Rev&Exp						Sum of 2012	Sum of 2013
	Sum of 2008 Actual	Sum of 2009 Actual	Sum of 2010 Budget	Sum of 2010 Projections	Sum of 2011 Prop. Budget	Proposed Budget	Proposed Budget
1) Operating							
10 - General							
5-Expenses	0	(4,298)	0	(156,632)	(155,000)	0	0
10 - General Total	0	(4,298)	0	(156,632)	(155,000)	0	0
20 - Recreation							
5-Expenses	(396)	(26,023)	(52,001)	(93,434)	(134,863)	(46,431)	(21,166)
20 - Recreation Total	(396)	(26,023)	(52,001)	(93,434)	(134,863)	(46,431)	(21,166)
21 - Special Recreation							
5-Expenses	(986,957)	(1,685,635)	(868,063)	(868,063)	(868,063)	(868,063)	(868,063)
21 - Special Recreation Total	(986,957)	(1,685,635)	(868,063)	(868,063)	(868,063)	(868,063)	(868,063)
22 - Cosley Zoo							
5-Expenses	0	(3,354)	0	(13,300)	(1,000)	0	0
22 - Cosley Zoo Total	0	(3,354)	0	(13,300)	(1,000)	0	0
23 - Liability							
5-Expenses	0	0	0	0	0	0	0
23 - Liability Total	0	0	0	0	0	0	0
60 - Golf Fund							
5-Expenses	(398,006)	(824,827)	(198,512)	(685,789)	(458,041)	(406,341)	(6,341)
60 - Golf Fund Total	(398,006)	(824,827)	(198,512)	(685,789)	(458,041)	(406,341)	(6,341)
1) Operating Total	(1,385,359)	(2,544,137)	(1,118,576)	(1,817,218)	(1,616,967)	(1,320,835)	(895,570)
3) ISF							
70 - Information Systems ISF							
5-Expenses	(66,402)	(22,882)	(28,655)	(28,655)	(37,508)	(17,508)	(17,508)
70 - Information Systems ISF Total	(66,402)	(22,882)	(28,655)	(28,655)	(37,508)	(17,508)	(17,508)
3) ISF Total	(66,402)	(22,882)	(28,655)	(28,655)	(37,508)	(17,508)	(17,508)
Grand Total	(1,451,760)	(2,567,019)	(1,147,231)	(1,845,873)	(1,654,475)	(1,338,343)	(913,078)

Capital or Operating/Fund/Rev&Exp	Sum of 2008 Actual	Sum of 2009 Actual	Sum of 2010 Budget	Sum of 2010 Projections	Sum of 2011 Prop. Budget	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget
2) Capital							
40 - Capital Projects							
4-Revenues	2,896,234	1,131,192	467,999	11,196,523	3,572,908	782,330	796,579
5-Expenses	(4,678,037)	(1,409,011)	(6,091,714)	(3,311,941)	(9,050,731)	(2,577,237)	(2,261,366)
40 - Capital Projects Total	(1,781,803)	(277,820)	(5,623,715)	7,884,582	(5,477,823)	(1,794,907)	(1,464,787)
2) Capital Total	(1,781,803)	(277,820)	(5,623,715)	7,884,582	(5,477,823)	(1,794,907)	(1,464,787)
Grand Total	(1,781,803)	(277,820)	(5,623,715)	7,884,582	(5,477,823)	(1,794,907)	(1,464,787)

	Sum of 2008 Actual	Sum of 2009 Actual	Sum of 2010 Budget	Sum of 2010 Projections	Sum of 2011 Prop. Budget	Proposed Budget	Proposed Budget
60 - Golf Fund							
601 & 611 - Golf Maintenance & Pro Shop/Golf Fees							
4-Revenues							
41-Taxes	0	309,373	366,583	366,447	416,507	470,552	362,910
42-Charges for Services	1,915,007	1,772,028	2,073,940	1,766,263	1,703,400	1,963,610	2,139,400
44-Rentals	363,490	337,377	380,000	317,900	338,750	326,750	326,250
45-Concess./Prod Sales&Over/Short	195,934	186,510	184,160	145,160	165,000	158,900	157,000
46-Grants and Donations	2,479	42,298	0	0	0	0	0
47-Miscellaneous Income	82,136	4,345	(2,808)	1,020	1,020	1,020	1,020
48-Interest Income	303	152	162	68	0	0	0
49-Transfers In	445,465	0	0	0	0	0	0
4-Revenues Total	3,004,814	2,652,083	3,002,037	2,596,858	2,624,677	2,920,832	2,986,580
5-Expenses							
51-Salaries & Wages	(799,846)	(927,492)	(1,021,231)	(974,185)	(996,386)	(1,019,536)	(1,025,890)
52-Contractual Services	(458,863)	(621,978)	(854,392)	(853,014)	(945,647)	(1,042,202)	(946,663)
53-Supplies	(697,415)	(464,444)	(475,667)	(433,137)	(457,721)	(531,212)	(531,080)
54-Other Charges	(66,107)	(53,939)	(69,572)	(68,416)	(77,819)	(80,828)	(81,023)
57-Capital	(135,322)	(281,497)	(147,805)	(644,082)	(450,637)	(402,537)	(2,537)
59-Transfers Out	(95,098)	0	0	0	0	0	0
5-Expenses Total	(2,252,651)	(2,349,349)	(2,568,666)	(2,972,833)	(2,928,209)	(3,076,315)	(2,587,192)
611 - Pro Shop/Golf Fees Total	752,164	302,733	433,371	(375,975)	(303,532)	(155,483)	399,388
612 - Food and Beverage							
4-Revenues							
41-Taxes	0	600,547	711,603	711,337	808,513	913,425	704,472
44-Rentals	762	1,417	1,232	500	0	0	0
45-Concess./Prod Sales&Over/Short	2,929,989	4,007,103	4,282,160	4,303,000	4,422,520	4,478,238	4,534,511
46-Grants and Donations	4,813	58,929	0	0	0	0	0
47-Miscellaneous Income	165,351	18,132	(11)	21,980	11,980	12,130	12,282
48-Interest Income	589	295	314	132	0	0	0
49-Transfers In	864,726	0	0	0	0	0	0
4-Revenues Total	3,966,229	4,686,424	4,995,297	5,036,949	5,243,013	5,403,792	5,251,266
5-Expenses							
51-Salaries & Wages	(1,548,340)	(1,615,366)	(1,582,972)	(1,566,231)	(1,662,685)	(1,697,656)	(1,724,985)
52-Contractual Services	(975,487)	(1,372,297)	(1,590,680)	(1,562,901)	(1,743,912)	(1,863,912)	(1,676,293)
53-Supplies	(1,568,223)	(1,319,352)	(1,280,046)	(1,274,106)	(1,353,266)	(1,379,488)	(1,400,177)
54-Other Charges	(159,057)	(124,478)	(136,154)	(133,910)	(142,957)	(154,852)	(156,700)
57-Capital	(262,684)	(543,330)	(50,707)	(41,707)	(7,404)	(3,804)	(3,804)
59-Transfers Out	(187,883)	0	0	0	0	0	0
5-Expenses Total	(4,701,675)	(4,974,824)	(4,640,558)	(4,578,855)	(4,910,223)	(5,099,713)	(4,961,959)
612 - Food and Beverage Total	(735,446)	(288,399)	354,739	458,094	332,790	304,079	289,307

	Sum of 2008 Actual	Sum of 2009 Actual	Sum of 2010 Budget	Sum of 2010 Projections	Sum of 2011 Prop. Budget	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget
60 - Golf Fund							
613 - Cross Country Skiing							
4-Revenues							
42-Charges for Services	1,821	28,305	19,000	15,000	19,000	19,000	19,000
45-Concess./Prod Sales&Over/Short	1	112	115	115	0	0	0
4-Revenues Total	1,822	28,417	19,115	15,115	19,000	19,000	19,000
5-Expenses							
51-Salaries & Wages	(668)	(4,841)	(3,610)	(3,610)	(5,000)	(5,000)	(5,000)
52-Contractual Services	0	0	0	0	(383)	(383)	(383)
53-Supplies	(490)	0	0	0	0	0	0
57-Capital	0	0	0	0	0	0	0
5-Expenses Total	(1,158)	(4,841)	(3,610)	(3,610)	(5,383)	(5,383)	(5,383)
613 - Cross Country Skiing Total	664	23,576	15,505	11,505	13,618	13,618	13,618
Grand Total	17,381	37,910	803,615	93,624	42,875	162,214	702,312

Row Labels	Sum of 2008 Actual	Sum of 2009 Actual	Sum of 2010 Budget	Sum of 2010 Projections	Sum of 2011 Prop. Budget	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget
60 - Golf Fund							
000 - Administration							
4-Revenues							
41-Taxes	0	909,920	1,078,186	1,077,784	1,225,020	1,383,977	1,067,382
42-Charges for Services	0	0	0	0	0	0	0
46-Grants and Donations	7,292	89,287	0	0	0	0	0
47-Miscellaneous Income	238,677	11,991	(8,994)	3,000	3,000	3,000	3,000
48-Interest Income	892	447	475	200	0	0	0
49-Transfers In	1,310,191	0	0	0	0	0	0
4-Revenues Total	1,557,052	1,011,644	1,069,667	1,080,984	1,228,020	1,386,977	1,070,382
5-Expenses							
51-Salaries & Wages	(362,310)	(263,641)	(265,433)	(258,904)	(91,367)	(94,784)	(96,734)
52-Contractual Services	(1,072,968)	(1,408,872)	(1,599,506)	(1,540,690)	(1,698,777)	(1,857,391)	(1,545,683)
53-Supplies	(67,177)	(58,772)	(70,114)	(70,614)	(97,900)	(107,444)	(108,210)
54-Other Charges	(63,030)	(61,774)	(84,475)	(82,075)	(93,525)	(100,995)	(101,949)
57-Capital	(398,006)	(817,201)	0	0	0	0	0
59-Transfers Out	(279,699)	0	0	0	0	0	0
5-Expenses Total	(2,243,190)	(2,610,259)	(2,019,528)	(1,952,283)	(1,981,568)	(2,160,613)	(1,852,575)
000 - Administration Total	(686,138)	(1,598,615)	(949,861)	(871,299)	(753,548)	(773,636)	(782,193)
101 - Parks Maintenance							
5-Expenses							
51-Salaries & Wages	7,883	(10,583)	(8,650)	(9,376)	(6,707)	(6,841)	(6,978)
52-Contractual Services	(1,480)	(21,470)	(1,667)	(1,667)	(1,791)	(1,850)	(1,912)
53-Supplies	(155,354)	(10,456)	(10,456)	(10,456)	(10,456)	(10,745)	(10,980)
54-Other Charges	(1,325)	0	0	0	0	0	0
57-Capital	0	0	0	0	0	0	0
5-Expenses Total	(150,276)	(42,509)	(20,773)	(21,499)	(18,954)	(19,435)	(19,869)
101 - Parks Maintenance Total	(150,276)	(42,509)	(20,773)	(21,499)	(18,954)	(19,435)	(19,869)
418 - Human Resources							
5-Expenses							
51-Salaries & Wages	0	(46,701)	(45,472)	(45,447)	(48,388)	(49,400)	(50,476)
52-Contractual Services	0	0	(17,624)	(17,624)	(20,855)	(21,896)	(23,000)
54-Other Charges	(2,060)	(650)	(2,500)	(1,500)	(3,000)	(3,500)	(4,000)
5-Expenses Total	(2,060)	(47,351)	(65,596)	(64,571)	(72,243)	(74,796)	(77,476)
418 - Human Resources Total	(2,060)	(47,351)	(65,596)	(64,571)	(72,243)	(74,796)	(77,476)
419 - Finance							
5-Expenses							

Row Labels	Sum of 2008	Sum of 2009	Sum of 2010	Sum of 2010	Sum of 2011	Sum of 2012	Sum of 2013
	Actual	Actual	Budget	Projections	Prop. Budget	Proposed Budget	Proposed Budget
51-Salaries & Wages	(56,897)	(91,511)	(125,665)	(123,780)	(136,590)	(139,502)	(142,484)
52-Contractual Services	0	(13,838)	(27,913)	(27,913)	(31,343)	(32,628)	(33,990)
5-Expenses Total	(56,897)	(105,349)	(153,578)	(151,693)	(167,933)	(172,131)	(176,475)
419 - Finance Total	(56,897)	(105,349)	(153,578)	(151,693)	(167,933)	(172,131)	(176,475)
601 - Golf Maintenance							
5-Expenses							
51-Salaries & Wages	(424,255)	(502,526)	(556,950)	(543,950)	(535,851)	(544,607)	(551,094)
52-Contractual Services	(10,156)	(56,826)	(138,997)	(134,497)	(151,065)	(159,875)	(166,126)
53-Supplies	(114,665)	(269,591)	(288,078)	(276,078)	(277,750)	(346,750)	(347,775)
54-Other Charges	(15,725)	(14,100)	(20,000)	(20,000)	(20,000)	(20,300)	(20,000)
57-Capital	0	0	(144,000)	(640,277)	(430,000)	(400,000)	0
5-Expenses Total	(564,800)	(843,043)	(1,148,025)	(1,614,802)	(1,414,667)	(1,471,532)	(1,084,996)
601 - Golf Maintenance Total	(564,800)	(843,043)	(1,148,025)	(1,614,802)	(1,414,667)	(1,471,532)	(1,084,996)
611 - Pro Shop/Golf Fees							
4-Revenues							
42-Charges for Services	1,915,007	1,772,028	2,073,940	1,766,263	1,703,400	1,963,610	2,139,400
44-Rentals	363,490	337,377	380,000	317,900	338,750	326,750	326,250
45-Concess./Prod Sales&Over/Short	195,934	186,510	184,160	145,160	165,000	158,900	157,000
46-Grants and Donations	0	11,941	0	0	0	0	0
47-Miscellaneous Income	986	268	250	0	0	0	0
4-Revenues Total	2,475,417	2,308,124	2,638,350	2,229,323	2,207,150	2,449,260	2,622,650
5-Expenses							
51-Salaries & Wages	(235,741)	(284,738)	(312,907)	(281,483)	(364,297)	(376,149)	(373,928)
52-Contractual Services	(83,395)	(74,131)	(155,513)	(178,633)	(198,641)	(231,647)	(234,978)
53-Supplies	(507,089)	(171,315)	(160,195)	(129,495)	(143,130)	(144,278)	(142,780)
54-Other Charges	(27,802)	(18,615)	(20,000)	(20,000)	(25,000)	(25,000)	(25,000)
57-Capital	0	(3,648)	(3,805)	(3,805)	(20,637)	(2,537)	(2,537)
5-Expenses Total	(854,027)	(552,447)	(652,420)	(613,415)	(751,705)	(779,611)	(779,223)
611 - Pro Shop/Golf Fees Total	1,621,390	1,755,676	1,985,930	1,615,908	1,455,445	1,669,649	1,843,427
612 - Food and Beverage							
4-Revenues							
44-Rentals	762	1,417	1,232	500	0	0	0
45-Concess./Prod Sales&Over/Short	2,929,989	4,007,103	4,282,160	4,303,000	4,422,520	4,478,238	4,534,511
47-Miscellaneous Income	7,824	10,218	5,925	20,000	10,000	10,150	10,302
4-Revenues Total	2,938,575	4,018,739	4,289,317	4,323,500	4,432,520	4,488,388	4,544,813
5-Expenses							
51-Salaries & Wages	(1,276,867)	(1,343,159)	(1,289,126)	(1,277,477)	(1,475,871)	(1,505,908)	(1,529,182)

Row Labels	Sum of 2008	Sum of 2009	Sum of 2010	Sum of 2010	Sum of 2011	Sum of 2012	Sum of 2013
	Actual	Actual	Budget	Projections	Prop. Budget	Proposed Budget	Proposed Budget
52-Contractual Services	(266,352)	(419,139)	(503,851)	(514,891)	(587,087)	(600,828)	(617,267)
53-Supplies	(1,421,352)	(1,273,662)	(1,226,870)	(1,220,600)	(1,281,751)	(1,301,483)	(1,321,511)
54-Other Charges	(115,224)	(83,278)	(78,750)	(78,750)	(79,250)	(85,886)	(86,774)
57-Capital	0	(3,978)	(50,707)	(41,707)	(7,404)	(3,804)	(3,804)
59-Transfers Out	(3,282)	0	0	0	0	0	0
5-Expenses Total	(3,083,077)	(3,123,215)	(3,149,305)	(3,133,426)	(3,431,363)	(3,497,909)	(3,558,538)
612 - Food and Beverage Total	(144,502)	895,524	1,140,012	1,190,074	1,001,157	990,478	986,275
613 - Cross Country Skiing							
4-Revenues							
42-Charges for Services	1,821	28,305	19,000	15,000	19,000	19,000	19,000
45-Concess./Prod Sales&Over/Short	1	112	115	115	0	0	0
4-Revenues Total	1,822	28,417	19,115	15,115	19,000	19,000	19,000
5-Expenses							
51-Salaries & Wages	(668)	(4,841)	(3,610)	(3,610)	(5,000)	(5,000)	(5,000)
52-Contractual Services	0	0	0	0	(383)	(383)	(383)
53-Supplies	(490)	0	0	0	0	0	0
57-Capital	0	0	0	0	0	0	0
5-Expenses Total	(1,158)	(4,841)	(3,610)	(3,610)	(5,383)	(5,383)	(5,383)
613 - Cross Country Skiing Total	664	23,576	15,505	11,505	13,618	13,618	13,618
60 - Golf Fund Total	17,381	37,910	803,615	93,624	42,875	162,214	702,312

Why is Golf Maintenance going from total expenses of \$843K in 2009 actual to \$1.148K in the 2010 Budget and \$1,408K in 2011 Budget?

The primary reason is for capital expenditures being moved into the operating budget and out of the capital projects fund. In 2009, the capital expenditures were paid for in the capital projects fund. In the 2010 budget \$144K was budgeted for equipment and in 2011 \$430K is budgeted for capital (\$400K for bunkers and \$30K for cart path replacements).

There were also increases in full time salaries between 2009 actual and 2010 budget for moving the salary of the Director of Golf from the Administrative Department into the Golf Maintenance and the Golf departments and the Assistant Golf Superintendent position being open during a portion of 2009. Those totaled \$53K.

Additionally there was an increase in contractual services of \$82K between 2009 actual and 2010 budget for employer health insurance and FICA. The health insurance increase was for the Director of Golf being moved to this area and full year of Assistant Golf Superintendent budgeted in 2010. The FICA was for all salary and wages in the Golf Maintenance Department, prior to 2010 FICA was being charged to the administrative department.

Row Labels	Sum of 2008 Actual	Sum of 2009 Actual	Sum of 2010 Budget	Sum of 2010 Projections	Sum of 2011 Prop. Budget	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget
20 - Recreation							
000 - Administration							
4-Revenues							
41-Taxes	3,509,878	3,498,993	3,663,049	3,614,981	3,642,682	3,357,366	3,233,986
42-Charges for Services	16,432	103,787	118,620	126,805	120,805	122,805	122,805
44-Rentals	21,111	45,733	25,288	25,288	25,485	25,485	25,485
45-Concess./Prod Sales&Over/Short	251	832	832	832	1,500	1,545	1,591
46-Grants and Donations	73,000	47,600	28,000	24,500	24,500	25,800	25,500
47-Miscellaneous Income	11,095	15,366	(307,921)	4,500	4,500	4,500	4,500
48-Interest Income	55,594	10,309	11,454	8,000	10,000	10,000	10,000
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	3,687,360	3,722,621	3,539,322	3,804,906	3,829,472	3,547,501	3,423,867
5-Expenses							
51-Salaries & Wages	(795,401)	(1,077,692)	(1,125,362)	(1,048,063)	(907,775)	(924,852)	(941,985)
52-Contractual Services	(362,373)	(837,627)	(887,263)	(839,589)	(869,141)	(890,709)	(826,657)
53-Supplies	(134,325)	(263,692)	(217,295)	(185,340)	(168,706)	(169,419)	(172,043)
54-Other Charges	(46,445)	(57,316)	(6,839)	(91,088)	(95,270)	(96,155)	(97,117)
57-Capital	0	(25,282)	(20,463)	(16,463)	(29,924)	(9,604)	(9,604)
59-Transfers Out	(1,017,114)	(721,000)	0	0	0	0	0
5-Expenses Total	(2,355,658)	(2,982,610)	(2,257,222)	(2,180,543)	(2,070,817)	(2,090,739)	(2,047,406)
000 - Administration Total	1,331,702	740,011	1,282,100	1,624,363	1,758,655	1,456,762	1,376,461
101 - Parks Maintenance							
4-Revenues							
42-Charges for Services	0	0	0	0	0	0	0
44-Rentals	0	0	0	0	3,000	0	0
47-Miscellaneous Income	0	0	0	0	0	0	0
4-Revenues Total	0	0	0	0	3,000	0	0
5-Expenses							
51-Salaries & Wages	(210,390)	(264,252)	(526,932)	(520,698)	(515,499)	(526,619)	(537,969)
52-Contractual Services	0	(133,078)	(106,902)	(164,705)	(176,425)	(185,991)	(194,308)
53-Supplies	(44,548)	(42,264)	(138,021)	(142,930)	(169,695)	(173,975)	(178,330)
57-Capital	0	0	0	(47,943)	(101,697)	(10,265)	0
5-Expenses Total	(254,938)	(439,594)	(771,855)	(876,276)	(963,315)	(896,851)	(910,607)
101 - Parks Maintenance Total	(254,938)	(439,594)	(771,855)	(876,276)	(960,315)	(896,851)	(910,607)

Row Labels	Sum of 2008 Actual	Sum of 2009 Actual	Sum of 2010 Budget	Sum of 2010 Projections	Sum of 2011 Prop. Budget	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget
220 - Recreation Programs							
4-Revenues							
42-Charges for Services	1,627,558	2,021,757	2,027,728	1,905,538	2,095,278	2,151,838	2,193,665
44-Rentals	0	0	0	28,680	39,680	40,474	41,285
45-Concess./Prod Sales&Over/Short	9,998	13,628	11,392	4,500	5,000	5,100	5,202
46-Grants and Donations	0	0	0	10,000	10,000	10,200	10,000
4-Revenues Total	1,637,556	2,035,385	2,039,120	1,948,718	2,149,958	2,207,612	2,250,152
5-Expenses							
51-Salaries & Wages	(511,824)	(621,646)	(649,508)	(589,478)	(892,210)	(901,280)	(908,035)
52-Contractual Services	(464,934)	(594,240)	(609,725)	(584,929)	(685,398)	(685,729)	(694,939)
53-Supplies	(113,357)	(121,679)	(126,771)	(123,678)	(154,015)	(149,959)	(151,534)
54-Other Charges	0	0	0	(2,000)	(2,000)	0	0
57-Capital	0	0	0	0	0	0	0
5-Expenses Total	(1,090,116)	(1,337,565)	(1,386,004)	(1,300,084)	(1,733,623)	(1,736,968)	(1,754,508)
220 - Recreation Programs Total	547,440	697,821	653,117	648,634	416,336	470,644	495,644
221 - Athletics							
4-Revenues							
42-Charges for Services	562,831	547,752	568,460	537,382	539,226	543,051	548,438
45-Concess./Prod Sales&Over/Short	116,389	93,671	108,420	92,123	103,000	103,280	103,566
47-Miscellaneous Income	1,943	0	0	0	0	0	0
49-Transfers In	0	0	146,723	160,605	165,614	147,240	133,996
4-Revenues Total	681,163	641,423	823,603	790,109	807,840	793,571	785,999
5-Expenses							
51-Salaries & Wages	(64,953)	(55,701)	(75,236)	(59,904)	(72,921)	(73,345)	(73,776)
52-Contractual Services	(162,695)	(139,430)	(146,837)	(147,017)	(163,349)	(162,321)	(162,864)
53-Supplies	(296,568)	(325,597)	(340,805)	(283,750)	(324,224)	(329,224)	(329,224)
54-Other Charges	(83,901)	(81,021)	(82,361)	(67,421)	(67,157)	(67,157)	(67,157)
57-Capital	0	0	0	(13,490)	0	(10,000)	(10,000)
59-Transfers Out	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
5-Expenses Total	(618,117)	(611,750)	(655,239)	(581,582)	(637,652)	(652,046)	(653,021)
221 - Athletics Total	63,046	29,673	168,364	208,527	170,188	141,525	132,978
222 - Pools							
4-Revenues							
42-Charges for Services	844,823	788,760	888,724	783,770	845,450	870,744	896,037

Row Labels	Sum of 2008	Sum of 2009	Sum of 2010	Sum of 2010	Sum of 2011	Sum of 2012	Sum of 2013
	Actual	Actual	Budget	Projections	Prop. Budget	Proposed Budget	Proposed Budget
44-Rentals	19,350	22,429	25,828	23,640	25,040	25,791	26,542
45-Concess./Prod Sales&Over/Short	105,063	84,136	118,080	103,640	118,180	118,180	121,724
47-Miscellaneous Income	12,313	11,928	16,545	17,190	15,140	15,170	15,370
4-Revenues Total	981,550	907,252	1,049,177	928,240	1,003,810	1,029,885	1,059,674
5-Expenses							
51-Salaries & Wages	(550,471)	(545,486)	(493,353)	(484,355)	(492,425)	(506,520)	(520,652)
52-Contractual Services	(148,569)	(162,256)	(152,942)	(144,674)	(165,114)	(170,106)	(175,154)
53-Supplies	(151,201)	(145,215)	(71,082)	(57,457)	(64,334)	(65,260)	(67,166)
54-Other Charges	(11,440)	(14,753)	(17,720)	(17,404)	(19,600)	(20,183)	(20,816)
57-Capital	0	(18)	(766)	(766)	(926)	(446)	(446)
59-Transfers Out	(180)	0	0	0	0	0	0
5-Expenses Total	(861,862)	(867,728)	(735,864)	(704,656)	(742,399)	(762,514)	(784,234)
222 - Pools Total	119,688	39,524	313,313	223,584	261,411	267,371	275,440
223 - Recreation Facilities-The Zone							
4-Revenues							
42-Charges for Services	816	0	0	0	0	0	0
44-Rentals	0	0	0	0	0	0	0
45-Concess./Prod Sales&Over/Short	874	(3)	0	0	0	0	0
47-Miscellaneous Income	0	0	0	0	0	0	0
4-Revenues Total	1,690	(3)	0	0	0	0	0
5-Expenses							
51-Salaries & Wages	(453)	(834)	0	0	0	0	0
52-Contractual Services	0	0	0	0	0	0	0
53-Supplies	(1,297)	(2,172)	0	0	0	0	0
54-Other Charges	(176)	(880)	0	0	0	0	0
57-Capital	0	0	0	0	0	0	0
5-Expenses Total	(1,926)	(3,885)	0	0	0	0	0
223 - Recreation Facilities-The Zone Total	(235)	(3,888)	0	0	0	0	0
224 - Recreation Facilities							
4-Revenues							
42-Charges for Services	4,855	4,218	8,300	2,200	2,500	2,500	2,500
44-Rentals	26,556	49,600	42,000	47,000	45,600	46,512	47,443
45-Concess./Prod Sales&Over/Short	1,639	621	2,100	1,850	1,980	1,980	1,980
47-Miscellaneous Income	0	0	0	0	0	0	0

Row Labels	Sum of 2008 Actual	Sum of 2009 Actual	Sum of 2010 Budget	Sum of 2010 Projections	Sum of 2011 Prop. Budget	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget
4-Revenues Total	33,050	54,439	52,400	51,050	50,080	50,992	51,923
5-Expenses							
51-Salaries & Wages	(243,325)	(355,048)	(252,261)	(160,361)	(164,807)	(166,742)	(168,716)
52-Contractual Services	(360,744)	(508,042)	(467,953)	(440,347)	(467,992)	(476,497)	(485,264)
53-Supplies	(29,033)	(35,403)	(43,282)	(42,942)	(47,050)	(47,050)	(47,050)
54-Other Charges	(241)	(1,465)	(2,104)	(4,474)	(4,424)	(4,424)	(4,424)
57-Capital	0	(722)	(28,415)	(12,415)	(1,158)	(15,558)	(558)
59-Transfers Out	(7,200)	0	0	0	0	0	0
5-Expenses Total	(640,544)	(900,680)	(794,015)	(660,539)	(685,431)	(710,271)	(706,013)
224 - Recreation Facilities Total	(607,494)	(846,241)	(741,615)	(609,489)	(635,351)	(659,279)	(654,090)
350 - Special Facilities							
4-Revenues							
42-Charges for Services	594,642	637,114	903,722	888,520	911,728	937,676	952,126
44-Rentals	2,667	1,617	2,928	2,120	2,328	2,672	2,705
45-Concess./Prod Sales&Over/Short	10,889	7,929	8,080	6,450	9,250	10,550	10,550
46-Grants and Donations	0	0	250	0	0	0	0
47-Miscellaneous Income	0	0	0	150	0	0	0
4-Revenues Total	608,197	646,660	914,980	897,240	923,306	950,898	965,381
5-Expenses							
51-Salaries & Wages	(452,870)	(582,147)	(465,890)	(464,542)	(455,851)	(468,238)	(473,651)
52-Contractual Services	(39,674)	(81,076)	(63,797)	(67,104)	(79,090)	(80,762)	(81,888)
53-Supplies	(48,806)	(61,481)	(50,901)	(57,214)	(105,870)	(108,384)	(108,759)
54-Other Charges	(15,307)	(22,103)	(39,170)	(28,695)	(41,005)	(41,255)	(39,505)
57-Capital	(396)	0	(2,357)	(2,357)	(1,158)	(558)	(558)
59-Transfers Out	(3,233)	0	0	0	0	0	0
5-Expenses Total	(560,285)	(746,807)	(622,115)	(619,912)	(682,975)	(699,196)	(704,362)
350 - Special Facilities Total	47,912	(100,147)	292,865	277,328	240,331	251,702	261,019
418 - Human Resources							
5-Expenses							
51-Salaries & Wages	(94,840)	(37,086)	(30,314)	(30,299)	(32,259)	(32,933)	(33,651)
52-Contractual Services	0	(7,481)	(9,430)	(9,430)	(11,584)	(12,278)	(13,014)
53-Supplies	0	0	0	0	0	0	0
54-Other Charges	(3,699)	(1,125)	(2,500)	(1,500)	(3,000)	(3,500)	(4,000)
5-Expenses Total	(98,539)	(45,692)	(42,245)	(41,230)	(46,843)	(48,712)	(50,665)

Row Labels	Sum of 2008 Actual	Sum of 2009 Actual	Sum of 2010 Budget	Sum of 2010 Projections	Sum of 2011 Prop. Budget	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget
418 - Human Resources Total	(98,539)	(45,692)	(42,245)	(41,230)	(46,843)	(48,712)	(50,665)
419 - Finance							
5-Expenses							
51-Salaries & Wages	(95,830)	(122,406)	(164,846)	(157,608)	(166,075)	(169,754)	(173,504)
52-Contractual Services	0	(35,860)	(20,270)	(20,270)	(24,205)	(25,654)	(27,189)
5-Expenses Total	(95,830)	(158,266)	(185,116)	(177,879)	(190,281)	(195,408)	(200,692)
419 - Finance Total	(95,830)	(158,266)	(185,116)	(177,879)	(190,281)	(195,408)	(200,692)
20 - Recreation Total	1,052,753	(86,800)	968,928	1,277,562	1,014,131	787,754	725,489

Why are Parks Maintenance expenses on increasing so dramatically from 2008 through 2011 budget?

2008 was the nine month "stub" year. The increases between 2009 and 2010 are primarily due to moving maintenance expenses into the parks maintenance department and out of the various departments. The other component, which began with the 2010 projections is for the capital equipment replacements being funded from operations rather than the Capital Projects Fund, which is where they had been previously.

Row Labels	Sum of 2008 Actual	Sum of 2009	Sum of 2010	Sum of 2010	Sum of 2011	Sum of 2012	Sum of 2013
		Actual	Budget	Projections	Prop. Budget	Proposed Budget	Proposed Budget
10 - General							
4-Revenues							
41-Taxes	2,253,342	2,405,617	3,246,954	3,199,381	3,418,208	3,418,208	3,418,208
42-Charges for Services	0	3,502	30,300	106,490	107,300	112,090	114,570
43-Bond/Capital Lease Proceeds	0	0	0	0	0	0	0
44-Rentals	0	3,775	3,900	3,900	6,000	6,500	7,000
45-Concess./Prod Sales&Over/Short	10	833	5,500	1,495	3,500	3,500	3,500
46-Grants and Donations	352	5,608	15,000	9,000	23,000	23,150	23,305
47-Miscellaneous Income	75,236	139,665	80,838	150,172	135,000	135,000	135,000
48-Interest Income	17,648	2,994	4,768	2,000	2,000	2,000	2,000
49-Transfers In	576,250	731,000	0	10,000	10,000	10,000	10,000
4-Revenues Total	2,922,837	3,292,994	3,387,260	3,482,438	3,705,008	3,710,448	3,713,583
5-Expenses							
51-Salaries & Wages	(1,312,748)	(1,748,909)	(1,854,084)	(1,781,783)	(1,901,258)	(1,942,764)	(2,025,716)
52-Contractual Services	(263,994)	(615,790)	(843,600)	(769,831)	(868,551)	(901,820)	(936,267)
53-Supplies	(359,143)	(387,346)	(359,616)	(358,056)	(414,453)	(423,253)	(428,162)
54-Other Charges	(63,303)	(93,573)	(105,905)	(101,920)	(110,505)	(115,410)	(117,657)
57-Capital	0	(4,298)	0	(156,632)	(155,000)	0	0
59-Transfers Out	(263,592)	0	0	0	0	0	0
5-Expenses Total	(2,262,780)	(2,849,917)	(3,163,205)	(3,168,223)	(3,449,767)	(3,383,248)	(3,507,802)
10 - General Total	660,057	443,077	224,055	314,215	255,241	327,200	205,781
20 - Recreation							
4-Revenues							
41-Taxes	3,509,878	3,498,993	3,663,049	3,614,981	3,642,682	3,357,366	3,233,986
42-Charges for Services	3,651,957	4,103,388	4,515,554	4,244,215	4,514,988	4,628,613	4,715,571
44-Rentals	69,684	119,378	96,044	126,728	141,133	140,934	143,460
45-Concess./Prod Sales&Over/Short	245,103	200,815	248,904	209,395	238,910	240,635	244,613
46-Grants and Donations	73,000	47,600	28,250	34,500	34,500	36,000	35,500
47-Miscellaneous Income	25,351	27,294	(291,376)	21,840	19,640	19,670	19,870
48-Interest Income	55,594	10,309	11,454	8,000	10,000	10,000	10,000
49-Transfers In	0	0	146,723	160,605	165,614	147,240	133,996
4-Revenues Total	7,630,567	8,007,777	8,418,602	8,420,263	8,767,466	8,580,458	8,536,996
5-Expenses							
51-Salaries & Wages	(3,020,358)	(3,662,298)	(3,783,702)	(3,515,308)	(3,699,822)	(3,770,283)	(3,831,940)
52-Contractual Services	(1,538,989)	(2,499,091)	(2,465,120)	(2,418,066)	(2,642,300)	(2,690,047)	(2,661,276)

Row Labels	Sum of 2008 Actual	Sum of 2009	Sum of 2010	Sum of 2010	Sum of 2011	Sum of 2012	Sum of 2013
		Actual	Budget	Projections	Prop. Budget	Proposed Budget	Proposed Budget
53-Supplies	(819,135)	(997,502)	(988,157)	(893,310)	(1,033,894)	(1,043,270)	(1,054,106)
54-Other Charges	(161,209)	(178,664)	(150,694)	(212,582)	(232,456)	(232,674)	(233,019)
57-Capital	(396)	(26,023)	(52,001)	(93,434)	(134,863)	(46,431)	(21,166)
59-Transfers Out	(1,037,727)	(731,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
5-Expenses Total	(6,577,814)	(8,094,578)	(7,449,674)	(7,142,701)	(7,753,335)	(7,792,704)	(7,811,507)
20 - Recreation Total	1,052,753	(86,800)	968,928	1,277,562	1,014,131	787,754	725,489
22 - Cosley Zoo							
4-Revenues							
41-Taxes	759,846	760,220	761,753	752,506	757,170	757,170	757,170
42-Charges for Services	70,541	85,401	145,617	96,817	176,226	176,226	176,226
44-Rentals	2,571	6,223	5,000	6,500	7,000	7,000	7,000
45-Concess./Prod Sales&Over/Short	59,775	60,912	0	0	0	0	0
46-Grants and Donations	16,665	125,937	165,000	167,200	170,700	170,700	170,700
47-Miscellaneous Income	14,837	2,204	(7,987)	3,000	3,500	3,500	3,500
48-Interest Income	4,647	270	370	0	0	0	0
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	928,882	1,041,167	1,069,753	1,026,023	1,114,596	1,114,596	1,114,596
5-Expenses							
51-Salaries & Wages	(576,454)	(752,984)	(738,310)	(713,016)	(760,022)	(771,076)	(782,840)
52-Contractual Services	(86,226)	(232,260)	(241,681)	(226,481)	(260,152)	(269,022)	(278,353)
53-Supplies	(101,639)	(138,282)	(125,115)	(106,989)	(140,936)	(137,026)	(137,791)
54-Other Charges	(17,317)	(30,613)	(51,468)	(34,950)	(46,540)	(47,415)	(48,290)
57-Capital	0	(3,354)	0	(13,300)	(1,000)	0	0
59-Transfers Out	(101,615)	0	0	0	0	0	0
5-Expenses Total	(883,250)	(1,157,493)	(1,156,574)	(1,094,736)	(1,208,649)	(1,224,538)	(1,247,274)
22 - Cosley Zoo Total	45,632	(116,326)	(86,821)	(68,713)	(94,053)	(109,942)	(132,678)
60 - Golf Fund							
4-Revenues							
41-Taxes	0	909,920	1,078,186	1,077,784	1,225,020	1,383,977	1,067,382
42-Charges for Services	1,916,828	1,800,333	2,092,940	1,781,263	1,722,400	1,982,610	2,158,400
44-Rentals	364,251	338,794	381,232	318,400	338,750	326,750	326,250
45-Concess./Prod Sales&Over/Short	3,125,924	4,193,725	4,466,435	4,448,275	4,587,520	4,637,138	4,691,511
46-Grants and Donations	7,292	101,228	0	0	0	0	0
47-Miscellaneous Income	247,487	22,477	(2,819)	23,000	13,000	13,150	13,302

Row Labels	Sum of 2008 Actual	Sum of 2009 Actual	Sum of 2010 Budget	Sum of 2010 Projections	Sum of 2011 Prop. Budget	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget
48-Interest Income	892	447	475	200	0	0	0
49-Transfers In	1,310,191	0	0	0	0	0	0
4-Revenues Total	6,972,865	7,366,924	8,016,449	7,648,922	7,886,690	8,343,625	8,256,845
5-Expenses							
51-Salaries & Wages	(2,348,854)	(2,547,699)	(2,607,813)	(2,544,026)	(2,664,071)	(2,722,192)	(2,755,876)
52-Contractual Services	(1,434,350)	(1,994,275)	(2,445,071)	(2,415,915)	(2,689,941)	(2,906,497)	(2,623,338)
53-Supplies	(2,266,128)	(1,783,796)	(1,755,713)	(1,707,243)	(1,810,987)	(1,910,700)	(1,931,256)
54-Other Charges	(225,165)	(178,417)	(205,725)	(202,325)	(220,775)	(235,681)	(237,722)
57-Capital	(398,006)	(824,827)	(198,512)	(685,789)	(458,041)	(406,341)	(6,341)
59-Transfers Out	(282,981)	0	0	0	0	0	0
5-Expenses Total	(6,955,484)	(7,329,014)	(7,212,834)	(7,555,298)	(7,843,815)	(8,181,410)	(7,554,534)
60 - Golf Fund Total	17,381	37,910	803,615	93,624	42,875	162,214	702,312

Why are tax revenues increasing \$219K from 2010 Projections to 2011 Budget?

The actual limiting rate rose 3% from the taxes we are receiving in 2010 to those we will receive in 2011. This was due primarily to the CPI, upon which the rate is calculated going up to 2.7% (it was .1% for the calculation of the taxes we are receiving this year).

For the Recreation Fund explain the increase in 42 - Charges for Services or reduce to realistic service revenue levels. If reductions are made see to reductions in related expense areas.

The summary answer for this question is that several of the 2010 budgets were overly aggressive and the projections reflect what the staff really believes we will realize in 2010. The 2011 budget reflects what staff believes we can realize with some proposed fee increases and restructuring as well as the full year availability of the Northside Park and Hubble facilities for programming. More specific details on these items are enumerated in the Variance Explanations from 9/1/2010 Committee Meeting at the end of the budget document.

Why are Charges for Services jumping up and down so much throughout the periods shown?

The short answer is Greens Fees. The reason for the volatility is twofold: weather and the anticipated impact of the bunker project. We have experienced two bad weather years for golf, back to back, with 2010 being the worse of the two. In addition in the 2010 projections and the 2011 budget, staff developed those figures anticipating that 9 holes would be out of play for a portion of those years.

Row Labels	Values					Sum of 2012	Sum of 2013
	Sum of 2008 Actual	Sum of 2009 Actual	Sum of 2010 Budget	Sum of 2010 Projections	Sum of 2011 Prop. Budget	Proposed Budget	Proposed Budget
20 - Recreation							
Taxes	3,509,878	3,498,993	3,663,049	3,614,981	3,642,682	3,357,366	3,233,986
Revenues, other than Taxes	4,120,689	4,508,784	4,755,553	4,805,282	5,124,784	5,223,092	5,303,010
20 - Recreation Total	7,630,567	8,007,777	8,418,602	8,420,263	8,767,466	8,580,458	8,536,996
22 - Cosley Zoo							
Taxes	759,846	760,220	761,753	752,506	757,170	757,170	757,170
Revenues, other than Taxes	169,036	280,947	308,000	273,517	357,426	357,426	357,426
22 - Cosley Zoo Total	928,882	1,041,167	1,069,753	1,026,023	1,114,596	1,114,596	1,114,596
60 - Golf Fund							
Taxes	0	909,920	1,078,186	1,077,784	1,225,020	1,383,977	1,067,382
Revenues, other than Taxes	6,972,865	6,457,004	6,938,263	6,571,138	6,661,670	6,959,648	7,189,463
60 - Golf Fund Total	6,972,865	7,366,924	8,016,449	7,648,922	7,886,690	8,343,625	8,256,845

REVENUES & EXPENSES BY FUND	Sum of 2008 Actual	Sum of 2009	Sum of 2010	Sum of 2010	Sum of 2011	Sum of 2012	Sum of 2013
		Actual	Budget	Projections	Prop. Budget	Proposed Budget	Proposed Budget
10 - General							
4-Revenues							
41-Taxes	2,253,342	2,405,617	3,246,954	3,199,381	3,418,208	3,418,208	3,418,208
42-Charges for Services	0	3,502	30,300	106,490	107,300	112,090	114,570
43-Bond/Capital Lease Proceeds	0	0	0	0	0	0	0
44-Rentals	0	3,775	3,900	3,900	6,000	6,500	7,000
45-Concess./Prod Sales&Over/Short	10	833	5,500	1,495	3,500	3,500	3,500
46-Grants and Donations	352	5,608	15,000	9,000	23,000	23,150	23,305
47-Miscellaneous Income	75,236	139,665	80,838	150,172	135,000	135,000	135,000
48-Interest Income	17,648	2,994	4,768	2,000	2,000	2,000	2,000
49-Transfers In	576,250	731,000	0	10,000	10,000	10,000	10,000
4-Revenues Total	2,922,837	3,292,994	3,387,260	3,482,438	3,705,008	3,710,448	3,713,583
5-Expenses							
51-Salaries & Wages	(1,312,748)	(1,748,909)	(1,854,084)	(1,781,783)	(1,901,258)	(1,942,764)	(2,025,716)
52-Contractual Services	(263,994)	(615,790)	(843,600)	(769,831)	(868,551)	(901,820)	(936,267)
53-Supplies	(359,143)	(387,346)	(359,616)	(358,056)	(414,453)	(423,253)	(428,162)
54-Other Charges	(63,303)	(93,573)	(105,905)	(101,920)	(110,505)	(115,410)	(117,657)
57-Capital	0	(4,298)	0	(156,632)	(155,000)	0	0
59-Transfers Out	(263,592)	0	0	0	0	0	0
5-Expenses Total	(2,262,780)	(2,849,917)	(3,163,205)	(3,168,223)	(3,449,767)	(3,383,248)	(3,507,802)
10 - General Total	660,057	443,077	224,055	314,215	255,241	327,200	205,781
20 - Recreation							
4-Revenues							
41-Taxes	3,509,878	3,498,993	3,663,049	3,614,981	3,642,682	3,357,366	3,233,986
42-Charges for Services	3,651,957	4,103,388	4,515,554	4,244,215	4,514,988	4,628,613	4,715,571
44-Rentals	69,684	119,378	96,044	126,728	141,133	140,934	143,460
45-Concess./Prod Sales&Over/Short	245,103	200,815	248,904	209,395	238,910	240,635	244,613
46-Grants and Donations	73,000	47,600	28,250	34,500	34,500	36,000	35,500
47-Miscellaneous Income	25,351	27,294	(291,376)	21,840	19,640	19,670	19,870
48-Interest Income	55,594	10,309	11,454	8,000	10,000	10,000	10,000
49-Transfers In	0	0	146,723	160,605	165,614	147,240	133,996
4-Revenues Total	7,630,567	8,007,777	8,418,602	8,420,263	8,767,466	8,580,458	8,536,996
5-Expenses							
51-Salaries & Wages	(3,020,358)	(3,662,298)	(3,783,702)	(3,515,308)	(3,699,822)	(3,770,283)	(3,831,940)
52-Contractual Services	(1,538,989)	(2,499,091)	(2,465,120)	(2,418,066)	(2,642,300)	(2,690,047)	(2,661,276)
53-Supplies	(819,135)	(997,502)	(988,157)	(893,310)	(1,033,894)	(1,043,270)	(1,054,106)
54-Other Charges	(161,209)	(178,664)	(150,694)	(212,582)	(232,456)	(232,674)	(233,019)
57-Capital	(396)	(26,023)	(52,001)	(93,434)	(134,863)	(46,431)	(21,166)
59-Transfers Out	(1,037,727)	(731,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
5-Expenses Total	(6,577,814)	(8,094,578)	(7,449,674)	(7,142,701)	(7,753,335)	(7,792,704)	(7,811,507)

REVENUES & EXPENSES BY FUND	Sum of 2008 Actual	Sum of 2009	Sum of 2010	Sum of 2010	Sum of 2011	Sum of 2012	Sum of 2013
		Actual	Budget	Projections	Prop. Budget	Proposed Budget	Proposed Budget
20 - Recreation Total	1,052,753	(86,800)	968,928	1,277,562	1,014,131	787,754	725,489
21 - Special Recreation							
4-Revenues							
41-Taxes	875,117	876,606	868,063	868,087	863,723	863,723	863,723
48-Interest Income	6,007	486	425	0	100	100	100
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	881,123	877,091	868,488	868,087	863,823	863,823	863,823
5-Expenses							
51-Salaries & Wages	0	0	0	0	0	0	0
52-Contractual Services	0	0	0	(30,000)	0	(100,000)	(100,000)
53-Supplies	0	0	0	0	0	0	0
57-Capital	(986,957)	(1,685,635)	(868,063)	(868,063)	(868,063)	(868,063)	(868,063)
5-Expenses Total	(986,957)	(1,685,635)	(868,063)	(898,063)	(868,063)	(968,063)	(968,063)
21 - Special Recreation Total	(105,834)	(808,544)	425	(29,976)	(4,240)	(104,240)	(104,240)
22 - Cosley Zoo							
4-Revenues							
41-Taxes	759,846	760,220	761,753	752,506	757,170	757,170	757,170
42-Charges for Services	70,541	85,401	145,617	96,817	176,226	176,226	176,226
44-Rentals	2,571	6,223	5,000	6,500	7,000	7,000	7,000
45-Concess./Prod Sales&Over/Short	59,775	60,912	0	0	0	0	0
46-Grants and Donations	16,665	125,937	165,000	167,200	170,700	170,700	170,700
47-Miscellaneous Income	14,837	2,204	(7,987)	3,000	3,500	3,500	3,500
48-Interest Income	4,647	270	370	0	0	0	0
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	928,882	1,041,167	1,069,753	1,026,023	1,114,596	1,114,596	1,114,596
5-Expenses							
51-Salaries & Wages	(576,454)	(752,984)	(738,310)	(713,016)	(760,022)	(771,076)	(782,840)
52-Contractual Services	(86,226)	(232,260)	(241,681)	(226,481)	(260,152)	(269,022)	(278,353)
53-Supplies	(101,639)	(138,282)	(125,115)	(106,989)	(140,936)	(137,026)	(137,791)
54-Other Charges	(17,317)	(30,613)	(51,468)	(34,950)	(46,540)	(47,415)	(48,290)
57-Capital	0	(3,354)	0	(13,300)	(1,000)	0	0
59-Transfers Out	(101,615)	0	0	0	0	0	0
5-Expenses Total	(883,250)	(1,157,493)	(1,156,574)	(1,094,736)	(1,208,649)	(1,224,538)	(1,247,274)
22 - Cosley Zoo Total	45,632	(116,326)	(86,821)	(68,713)	(94,053)	(109,942)	(132,678)
23 - Liability							
4-Revenues							
41-Taxes	463,436	668,597	399,946	395,926	564,595	611,360	641,210
47-Miscellaneous Income	1,501	1,500	(208)	0	0	0	0

REVENUES & EXPENSES BY FUND	Sum of 2008 Actual	Sum of 2009	Sum of 2010	Sum of 2010	Sum of 2011	Sum of 2012	Sum of 2013
		Actual	Budget	Projections	Prop. Budget	Proposed Budget	Proposed Budget
48-Interest Income	4,580	743	808	100	100	100	100
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	469,516	670,840	400,546	396,026	564,695	611,460	641,310
5-Expenses							
51-Salaries & Wages	0	0	0	0	0	0	0
52-Contractual Services	(349,081)	(535,859)	(502,674)	(537,345)	(556,409)	(582,978)	(610,877)
53-Supplies	(1,921)	(4,350)	(10,974)	(10,974)	(10,974)	(11,304)	(11,633)
54-Other Charges	0	0	0	0	0	0	0
57-Capital	0	0	0	0	0	0	0
5-Expenses Total	(351,002)	(540,209)	(513,648)	(548,320)	(567,383)	(594,282)	(622,510)
23 - Liability Total	118,514	130,631	(113,102)	(152,293)	(2,688)	17,178	18,800
24 - Audit							
4-Revenues							
41-Taxes	72,926	74,289	82,438	83,612	9,950	9,950	9,950
48-Interest Income	357	43	37	10	10	10	10
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	73,283	74,332	82,475	83,622	9,960	9,960	9,960
5-Expenses							
51-Salaries & Wages	(629)	(1,282)	(1,282)	0	0	0	0
52-Contractual Services	(35,924)	(23,622)	(60,000)	(31,435)	(31,500)	(31,900)	(32,300)
53-Supplies	0	0	0	0	0	0	0
54-Other Charges	0	0	0	0	0	0	0
5-Expenses Total	(36,553)	(24,904)	(61,282)	(31,435)	(31,500)	(31,900)	(32,300)
24 - Audit Total	36,730	49,428	21,193	52,187	(21,540)	(21,940)	(22,340)
25 - Retirement							
4-Revenues							
41-Taxes	1,563,719	1,663,646	1,019,332	991,607	1,018,647	1,261,397	1,267,337
47-Miscellaneous Income	0	(0)	(466)	0	0	0	0
48-Interest Income	7,940	1,680	1,720	300	300	300	300
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	1,571,659	1,665,326	1,020,586	991,907	1,018,947	1,261,697	1,267,637
5-Expenses							
52-Contractual Services	(949,624)	(1,202,784)	(1,292,940)	(1,306,129)	(1,242,300)	(1,247,350)	(1,259,824)
5-Expenses Total	(949,624)	(1,202,784)	(1,292,940)	(1,306,129)	(1,242,300)	(1,247,350)	(1,259,824)
25 - Retirement Total	622,035	462,542	(272,354)	(314,222)	(223,353)	14,347	7,813
30 - Debt Service							

REVENUES & EXPENSES BY FUND	Sum of 2008 Actual	Sum of 2009	Sum of 2010	Sum of 2010	Sum of 2011	Sum of 2012	Sum of 2013
		Actual	Budget	Projections	Prop. Budget	Proposed Budget	Proposed Budget
4-Revenues							
41-Taxes	3,863,066	3,164,906	2,723,816	3,266,735	4,085,006	4,249,002	4,890,927
43-Bond/Capital Lease Proceeds	0	511,685	0	511,383	568,821	561,505	563,093
46-Grants and Donations	0	0	0	123,535	152,827	151,580	149,742
47-Miscellaneous Income	0	0	(191,489)	0	0	0	0
48-Interest Income	10,657	1,386	901	0	0	0	0
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	3,873,724	3,677,977	2,533,228	3,901,652	4,806,654	4,962,087	5,603,762
5-Expenses							
52-Contractual Services	(2,970,466)	(3,193,830)	(3,926,845)	(3,940,377)	(4,093,072)	(4,180,616)	(4,797,034)
54-Other Charges	0	0	0	0	0	0	0
59-Transfers Out	(909,456)	0	0	0	0	0	0
5-Expenses Total	(3,879,922)	(3,193,830)	(3,926,845)	(3,940,377)	(4,093,072)	(4,180,616)	(4,797,034)
30 - Debt Service Total	(6,199)	484,148	(1,393,617)	(38,725)	713,582	781,471	806,728
40 - Capital Projects							
4-Revenues							
41-Taxes	21,172	24,763	0	0	0	0	0
43-Bond/Capital Lease Proceeds	0	711,505	0	9,638,771	685,779	718,187	742,193
44-Rentals	0	0	0	33,420	42,884	43,343	43,586
45-Concess./Prod Sales&Over/Short	10,302	14,261	24,000	7,200	7,200	7,200	7,200
46-Grants and Donations	59,500	193,870	1,052,000	1,462,000	2,814,050	10,000	0
47-Miscellaneous Income	85,050	169,282	(625,920)	0	0	0	0
48-Interest Income	66,035	17,511	17,919	55,132	22,995	3,600	3,600
49-Transfers In	2,654,174	0	0	0	0	0	0
4-Revenues Total	2,896,234	1,131,192	467,999	11,196,523	3,572,908	782,330	796,579
5-Expenses							
51-Salaries & Wages	(109,720)	(144,564)	(155,393)	(154,153)	(169,656)	(174,700)	(179,795)
52-Contractual Services	(240,192)	(256,889)	(774,129)	(441,460)	(487,614)	(270,029)	(129,557)
53-Supplies	(166,549)	(148,456)	(118,750)	(112,120)	(102,300)	(119,300)	(108,300)
54-Other Charges	(2,547)	(4,675)	(8,050)	(9,150)	(9,700)	(9,950)	(9,261)
57-Capital	(927,864)	(854,427)	(5,035,392)	(2,595,058)	(8,281,460)	(2,003,258)	(1,834,454)
59-Transfers Out	(3,231,165)	0	0	0	0	0	0
5-Expenses Total	(4,678,037)	(1,409,011)	(6,091,714)	(3,311,941)	(9,050,731)	(2,577,237)	(2,261,366)
40 - Capital Projects Total	(1,781,803)	(277,820)	(5,623,715)	7,884,582	(5,477,823)	(1,794,907)	(1,464,787)
60 - Golf Fund							
4-Revenues							
41-Taxes	0	909,920	1,078,186	1,077,784	1,225,020	1,383,977	1,067,382
42-Charges for Services	1,916,828	1,800,333	2,092,940	1,781,263	1,722,400	1,982,610	2,158,400
44-Rentals	364,251	338,794	381,232	318,400	338,750	326,750	326,250

REVENUES & EXPENSES BY FUND	Sum of 2008 Actual	Sum of 2009	Sum of 2010	Sum of 2010	Sum of 2011	Sum of 2012	Sum of 2013
		Actual	Budget	Projections	Prop. Budget	Proposed Budget	Proposed Budget
45-Concess./Prod Sales&Over/Short	3,125,924	4,193,725	4,466,435	4,448,275	4,587,520	4,637,138	4,691,511
46-Grants and Donations	7,292	101,228	0	0	0	0	0
47-Miscellaneous Income	247,487	22,477	(2,819)	23,000	13,000	13,150	13,302
48-Interest Income	892	447	475	200	0	0	0
49-Transfers In	1,310,191	0	0	0	0	0	0
4-Revenues Total	6,972,865	7,366,924	8,016,449	7,648,922	7,886,690	8,343,625	8,256,845
5-Expenses							
51-Salaries & Wages	(2,348,854)	(2,547,699)	(2,607,813)	(2,544,026)	(2,664,071)	(2,722,192)	(2,755,876)
52-Contractual Services	(1,434,350)	(1,994,275)	(2,445,071)	(2,415,915)	(2,689,941)	(2,906,497)	(2,623,338)
53-Supplies	(2,266,128)	(1,783,796)	(1,755,713)	(1,707,243)	(1,810,987)	(1,910,700)	(1,931,256)
54-Other Charges	(225,165)	(178,417)	(205,725)	(202,325)	(220,775)	(235,681)	(237,722)
57-Capital	(398,006)	(824,827)	(198,512)	(685,789)	(458,041)	(406,341)	(6,341)
59-Transfers Out	(282,981)	0	0	0	0	0	0
5-Expenses Total	(6,955,484)	(7,329,014)	(7,212,834)	(7,555,298)	(7,843,815)	(8,181,410)	(7,554,534)
60 - Golf Fund Total	17,381	37,910	803,615	93,624	42,875	162,214	702,312
70 - Information Systems ISF							
4-Revenues							
42-Charges for Services	0	394,609	312,830	312,830	289,068	269,068	269,068
43-Bond/Capital Lease Proceeds	0	0	0	0	0	0	0
47-Miscellaneous Income	16,413	0	0	0	0	0	0
48-Interest Income	0	0	0	0	0	0	0
49-Transfers In	416,869	0	0	0	0	0	0
4-Revenues Total	433,282	394,609	312,830	312,830	289,068	269,068	269,068
5-Expenses							
52-Contractual Services	(4,693)	(171,996)	(222,023)	(222,023)	(196,460)	(196,460)	(196,460)
53-Supplies	(118,645)	(108,064)	(62,152)	(62,152)	(55,100)	(55,100)	(55,100)
57-Capital	(66,402)	(22,882)	(28,655)	(28,655)	(37,508)	(17,508)	(17,508)
5-Expenses Total	(189,740)	(302,943)	(312,830)	(312,830)	(289,068)	(269,068)	(269,068)
70 - Information Systems ISF Total	243,542	91,666	1	1	(0)	(0)	(0)
75 - Health Insurance							
4-Revenues							
42-Charges for Services	0	1,000,009	1,069,241	1,069,241	1,344,760	1,398,550	1,454,492
47-Miscellaneous Income	32,393	68,180	71,397	71,397	93,484	97,224	101,113
48-Interest Income	100	19	(75,620)	0	0	0	0
49-Transfers In	869,053	0	0	0	0	0	0
4-Revenues Total	901,545	1,068,208	1,065,018	1,140,638	1,438,244	1,495,774	1,555,605
5-Expenses							
52-Contractual Services	(800,122)	(1,070,217)	(1,163,690)	(1,228,390)	(1,440,744)	(1,498,474)	(1,558,355)

REVENUES & EXPENSES BY FUND	Sum of 2008 Actual	Sum of 2009 Actual	Sum of 2010 Budget	Sum of 2010 Projections	Sum of 2011 Prop. Budget	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget
5-Expenses Total	(800,122)	(1,070,217)	(1,163,690)	(1,228,390)	(1,440,744)	(1,498,474)	(1,558,355)
75 - Health Insurance Total	101,423	(2,009)	(98,672)	(87,752)	(2,500)	(2,700)	(2,750)
Grand Total	1,004,232	407,903	(5,570,064)	8,930,490	(3,800,368)	56,435	740,127

REVENUES & EXPENSES BY FUND	Sum of 2008 Actual	Sum of 2009 Actual	Sum of 2010 Budget	Sum of 2010 Projections	Sum of 2011 Prop. Budget	Sum of 2012	Sum of 2013
						Proposed Budget	Proposed Budget
10 - General							
4-Revenues							
41-Taxes	2,253,342	2,405,617	3,246,954	3,199,381	3,418,208	3,418,208	3,418,208
42-Charges for Services	0	3,502	30,300	106,490	107,300	112,090	114,570
43-Bond/Capital Lease Proceeds	0	0	0	0	0	0	0
44-Rentals	0	3,775	3,900	3,900	6,000	6,500	7,000
45-Concess./Prod Sales&Over/Short	10	833	5,500	1,495	3,500	3,500	3,500
46-Grants and Donations	352	5,608	15,000	9,000	23,000	23,150	23,305
47-Miscellaneous Income	75,236	139,665	80,838	150,172	135,000	135,000	135,000
48-Interest Income	17,648	2,994	4,768	2,000	2,000	2,000	2,000
49-Transfers In	576,250	731,000	0	10,000	10,000	10,000	10,000
4-Revenues Total	2,922,837	3,292,994	3,387,260	3,482,438	3,705,008	3,710,448	3,713,583
5-Expenses							
51-Salaries & Wages	(1,312,748)	(1,748,909)	(1,854,084)	(1,781,783)	(1,901,258)	(1,942,764)	(2,025,716)
52-Contractual Services	(165,481)	(187,335)	(377,964)	(307,823)	(312,255)	(318,335)	(324,088)
52-Health & Life Insurance	0	(289,150)	(334,076)	(334,076)	(400,726)	(424,727)	(450,167)
52-Utilities	(98,513)	(139,305)	(131,560)	(127,932)	(155,570)	(158,758)	(162,012)
53-Supplies	(359,143)	(387,346)	(359,616)	(358,056)	(414,453)	(423,253)	(428,162)
54-Other Charges	(63,303)	(93,573)	(105,905)	(101,920)	(110,505)	(115,410)	(117,657)
57-Capital	0	(4,298)	0	(156,632)	(155,000)	0	0
59-Transfers Out	(263,592)	0	0	0	0	0	0
5-Expenses Total	(2,262,780)	(2,849,917)	(3,163,205)	(3,168,223)	(3,449,767)	(3,383,248)	(3,507,802)
10 - General Total	660,057	443,077	224,055	314,215	255,241	327,200	205,781
20 - Recreation							
4-Revenues							
41-Taxes	3,509,878	3,498,993	3,663,049	3,614,981	3,642,682	3,357,366	3,233,986
42-Charges for Services	3,651,957	4,103,388	4,515,554	4,244,215	4,514,988	4,628,613	4,715,571
44-Rentals	69,684	119,378	96,044	126,728	141,133	140,934	143,460
45-Concess./Prod Sales&Over/Short	242,172	198,950	248,724	209,395	238,910	240,635	244,613
46-Grants and Donations	73,000	47,600	28,250	34,500	34,500	36,000	35,500
47-Miscellaneous Income	25,351	27,294	(291,376)	21,840	19,640	19,670	19,870
48-Interest Income	55,594	10,309	11,454	8,000	10,000	10,000	10,000
49-Transfers In	0	0	146,723	160,605	165,614	147,240	133,996
#N/A	2,931	1,865	180	0	0	0	0

REVENUES & EXPENSES BY FUND	Sum of 2008 Actual	Sum of 2009	Sum of 2010	Sum of 2010	Sum of 2011	Sum of 2012	Sum of 2013
		Actual	Budget	Projections	Prop. Budget	Proposed Budget	Proposed Budget
4-Revenues Total	7,630,567	8,007,777	8,418,602	8,420,263	8,767,466	8,580,458	8,536,996
5-Expenses							
51-Salaries & Wages	(3,020,358)	(3,662,298)	(3,783,702)	(3,515,308)	(3,699,822)	(3,770,283)	(3,831,940)
52-Contractual Services	(1,088,246)	(1,519,671)	(1,536,990)	(1,492,407)	(1,537,041)	(1,544,313)	(1,473,234)
52-Health & Life Insurance	0	(360,939)	(340,912)	(341,263)	(449,658)	(476,584)	(505,123)
52-Utilities	(450,743)	(618,480)	(587,218)	(584,396)	(655,600)	(669,150)	(682,919)
53-Supplies	(819,135)	(997,502)	(988,157)	(893,310)	(1,033,894)	(1,043,270)	(1,054,106)
54-Other Charges	(161,209)	(178,664)	(150,694)	(212,582)	(232,456)	(232,674)	(233,019)
57-Capital	(396)	(26,023)	(52,001)	(93,434)	(134,863)	(46,431)	(21,166)
59-Transfers Out	(1,037,727)	(731,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
5-Expenses Total	(6,577,814)	(8,094,578)	(7,449,674)	(7,142,701)	(7,753,335)	(7,792,704)	(7,811,507)
20 - Recreation Total	1,052,753	(86,800)	968,928	1,277,562	1,014,131	787,754	725,489
21 - Special Recreation							
4-Revenues							
41-Taxes	875,117	876,606	868,063	868,087	863,723	863,723	863,723
48-Interest Income	6,007	486	425	0	100	100	100
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	881,123	877,091	868,488	868,087	863,823	863,823	863,823
5-Expenses							
51-Salaries & Wages	0	0	0	0	0	0	0
52-Contractual Services	0	0	0	(30,000)	0	(100,000)	(100,000)
53-Supplies	0	0	0	0	0	0	0
57-Capital	(986,957)	(1,685,635)	(868,063)	(868,063)	(868,063)	(868,063)	(868,063)
5-Expenses Total	(986,957)	(1,685,635)	(868,063)	(898,063)	(868,063)	(968,063)	(968,063)
21 - Special Recreation Total	(105,834)	(808,544)	425	(29,976)	(4,240)	(104,240)	(104,240)
22 - Cosley Zoo							
4-Revenues							
41-Taxes	759,846	760,220	761,753	752,506	757,170	757,170	757,170
42-Charges for Services	70,541	85,401	145,617	96,817	176,226	176,226	176,226
44-Rentals	2,571	6,223	5,000	6,500	7,000	7,000	7,000
45-Concess./Prod Sales&Over/Short	59,775	60,912	0	0	0	0	0

REVENUES & EXPENSES BY FUND	Sum of 2008 Actual	Sum of 2009	Sum of 2010	Sum of 2010	Sum of 2011	Sum of 2012	Sum of 2013
		Actual	Budget	Projections	Prop. Budget	Proposed Budget	Proposed Budget
46-Grants and Donations	16,665	125,937	165,000	167,200	170,700	170,700	170,700
47-Miscellaneous Income	14,837	2,204	(7,987)	3,000	3,500	3,500	3,500
48-Interest Income	4,647	270	370	0	0	0	0
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	928,882	1,041,167	1,069,753	1,026,023	1,114,596	1,114,596	1,114,596
5-Expenses							
51-Salaries & Wages	(576,454)	(752,984)	(738,310)	(713,016)	(760,022)	(771,076)	(782,840)
52-Contractual Services	(29,162)	(54,975)	(60,105)	(54,453)	(51,476)	(51,964)	(52,459)
52-Health & Life Insurance	0	(101,911)	(106,826)	(106,826)	(120,071)	(127,261)	(134,881)
52-Utilities	(57,063)	(75,374)	(74,750)	(65,202)	(88,605)	(89,797)	(91,013)
53-Supplies	(101,639)	(138,282)	(125,115)	(106,989)	(140,936)	(137,026)	(137,791)
54-Other Charges	(17,317)	(30,613)	(51,468)	(34,950)	(46,540)	(47,415)	(48,290)
57-Capital	0	(3,354)	0	(13,300)	(1,000)	0	0
59-Transfers Out	(101,615)	0	0	0	0	0	0
5-Expenses Total	(883,250)	(1,157,493)	(1,156,574)	(1,094,736)	(1,208,649)	(1,224,538)	(1,247,274)
22 - Cosley Zoo Total	45,632	(116,326)	(86,821)	(68,713)	(94,053)	(109,942)	(132,678)
23 - Liability							
4-Revenues							
41-Taxes	463,436	668,597	399,946	395,926	564,595	611,360	641,210
47-Miscellaneous Income	1,501	1,500	(208)	0	0	0	0
48-Interest Income	4,580	743	808	100	100	100	100
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	469,516	670,840	400,546	396,026	564,695	611,460	641,310
5-Expenses							
51-Salaries & Wages	0	0	0	0	0	0	0
52-Contractual Services	(349,081)	(535,859)	(502,674)	(537,345)	(556,409)	(582,978)	(610,877)
53-Supplies	(1,921)	(4,350)	(10,974)	(10,974)	(10,974)	(11,304)	(11,633)
54-Other Charges	0	0	0	0	0	0	0
57-Capital	0	0	0	0	0	0	0
5-Expenses Total	(351,002)	(540,209)	(513,648)	(548,320)	(567,383)	(594,282)	(622,510)
23 - Liability Total	118,514	130,631	(113,102)	(152,293)	(2,688)	17,178	18,800

REVENUES & EXPENSES BY FUND	Sum of 2008 Actual	Sum of 2009	Sum of 2010	Sum of 2010	Sum of 2011	Sum of 2012	Sum of 2013
		Actual	Budget	Projections	Prop. Budget	Proposed Budget	Proposed Budget
24 - Audit							
4-Revenues							
41-Taxes	72,926	74,289	82,438	83,612	9,950	9,950	9,950
48-Interest Income	357	43	37	10	10	10	10
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	73,283	74,332	82,475	83,622	9,960	9,960	9,960
5-Expenses							
51-Salaries & Wages	(629)	(1,282)	(1,282)	0	0	0	0
52-Contractual Services	(35,924)	(23,622)	(60,000)	(31,435)	(31,500)	(31,900)	(32,300)
53-Supplies	0	0	0	0	0	0	0
54-Other Charges	0	0	0	0	0	0	0
5-Expenses Total	(36,553)	(24,904)	(61,282)	(31,435)	(31,500)	(31,900)	(32,300)
24 - Audit Total	36,730	49,428	21,193	52,187	(21,540)	(21,940)	(22,340)
25 - Retirement							
4-Revenues							
41-Taxes	1,563,719	1,663,646	1,019,332	991,607	1,018,647	1,261,397	1,267,337
47-Miscellaneous Income	0	(0)	(466)	0	0	0	0
48-Interest Income	7,940	1,680	1,720	300	300	300	300
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	1,571,659	1,665,326	1,020,586	991,907	1,018,947	1,261,697	1,267,637
5-Expenses							
52-Contractual Services	(949,624)	(1,202,784)	(1,292,940)	(1,306,129)	(1,242,300)	(1,247,350)	(1,259,824)
5-Expenses Total	(949,624)	(1,202,784)	(1,292,940)	(1,306,129)	(1,242,300)	(1,247,350)	(1,259,824)
25 - Retirement Total	622,035	462,542	(272,354)	(314,222)	(223,353)	14,347	7,813
30 - Debt Service							
4-Revenues							
41-Taxes	3,863,066	3,164,906	2,723,816	3,266,735	4,085,006	4,249,002	4,890,927
43-Bond/Capital Lease Proceeds	0	511,685	0	511,383	568,821	561,505	563,093
46-Grants and Donations	0	0	0	123,535	152,827	151,580	149,742
47-Miscellaneous Income	0	0	(191,489)	0	0	0	0
48-Interest Income	10,657	1,386	901	0	0	0	0

REVENUES & EXPENSES BY FUND	Sum of 2008 Actual	Sum of 2009 Actual	Sum of 2010 Budget	Sum of 2010 Projections	Sum of 2011 Prop. Budget	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	3,873,724	3,677,977	2,533,228	3,901,652	4,806,654	4,962,087	5,603,762
5-Expenses							
52-Contractual Services	(2,970,466)	(3,193,830)	(3,926,845)	(3,940,377)	(4,093,072)	(4,180,616)	(4,797,034)
54-Other Charges	0	0	0	0	0	0	0
59-Transfers Out	(909,456)	0	0	0	0	0	0
5-Expenses Total	(3,879,922)	(3,193,830)	(3,926,845)	(3,940,377)	(4,093,072)	(4,180,616)	(4,797,034)
30 - Debt Service Total	(6,199)	484,148	(1,393,617)	(38,725)	713,582	781,471	806,728
40 - Capital Projects							
4-Revenues							
41-Taxes	21,172	24,763	0	0	0	0	0
43-Bond/Capital Lease Proceeds	0	711,505	0	9,638,771	685,779	718,187	742,193
44-Rentals	0	0	0	33,420	42,884	43,343	43,586
45-Concess./Prod Sales&Over/Short	10,302	14,261	24,000	7,200	7,200	7,200	7,200
46-Grants and Donations	59,500	193,870	1,052,000	1,462,000	2,814,050	10,000	0
47-Miscellaneous Income	85,050	169,282	(625,920)	0	0	0	0
48-Interest Income	66,035	17,511	17,919	55,132	22,995	3,600	3,600
49-Transfers In	2,654,174	0	0	0	0	0	0
4-Revenues Total	2,896,234	1,131,192	467,999	11,196,523	3,572,908	782,330	796,579
5-Expenses							
51-Salaries & Wages	(109,720)	(144,564)	(155,393)	(154,153)	(169,656)	(174,700)	(179,795)
52-Contractual Services	(238,178)	(235,750)	(746,045)	(413,612)	(453,900)	(234,400)	(91,900)
52-Health & Life Insurance	0	(18,801)	(25,484)	(25,484)	(31,114)	(32,977)	(34,952)
52-Utillities	(2,015)	(2,339)	(2,600)	(2,364)	(2,600)	(2,652)	(2,705)
53-Supplies	(166,549)	(148,456)	(118,750)	(112,120)	(102,300)	(119,300)	(108,300)
54-Other Charges	(2,547)	(4,675)	(8,050)	(9,150)	(9,700)	(9,950)	(9,261)
57-Capital	(927,864)	(854,427)	(5,035,392)	(2,595,058)	(8,281,460)	(2,003,258)	(1,834,454)
59-Transfers Out	(3,231,165)	0	0	0	0	0	0
5-Expenses Total	(4,678,037)	(1,409,011)	(6,091,714)	(3,311,941)	(9,050,731)	(2,577,237)	(2,261,366)
40 - Capital Projects Total	(1,781,803)	(277,820)	(5,623,715)	7,884,582	(5,477,823)	(1,794,907)	(1,464,787)
60 - Golf Fund							

REVENUES & EXPENSES BY FUND	Sum of 2008 Actual	Sum of 2009 Actual	Sum of 2010 Budget	Sum of 2010 Projections	Sum of 2011 Prop. Budget	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget
4-Revenues							
41-Taxes	0	909,920	1,078,186	1,077,784	1,225,020	1,383,977	1,067,382
42-Charges for Services	1,916,828	1,800,333	2,092,940	1,781,263	1,722,400	1,982,610	2,158,400
44-Rentals	364,251	338,794	381,232	318,400	338,750	326,750	326,250
45-Concess./Prod Sales&Over/Short	3,125,924	4,193,725	4,466,435	4,448,275	4,587,520	4,637,138	4,691,511
46-Grants and Donations	7,292	101,228	0	0	0	0	0
47-Miscellaneous Income	247,487	22,477	(2,819)	23,000	13,000	13,150	13,302
48-Interest Income	892	447	475	200	0	0	0
49-Transfers In	1,310,191	0	0	0	0	0	0
4-Revenues Total	6,972,865	7,366,924	8,016,449	7,648,922	7,886,690	8,343,625	8,256,845
5-Expenses							
51-Salaries & Wages	(2,348,854)	(2,547,699)	(2,607,813)	(2,544,026)	(2,664,071)	(2,722,192)	(2,755,876)
52-Contractual Services	(1,226,702)	(1,510,390)	(1,915,329)	(1,926,216)	(2,067,114)	(2,257,939)	(1,952,367)
52-Health & Life Insurance	0	(229,208)	(261,943)	(261,943)	(335,808)	(355,885)	(377,165)
52-Utilities	(207,649)	(254,677)	(267,800)	(227,756)	(287,020)	(292,673)	(293,806)
53-Supplies	(2,266,128)	(1,783,796)	(1,755,713)	(1,707,243)	(1,810,987)	(1,910,700)	(1,931,256)
54-Other Charges	(225,165)	(178,417)	(205,725)	(202,325)	(220,775)	(235,681)	(237,722)
57-Capital	(398,006)	(824,827)	(198,512)	(685,789)	(458,041)	(406,341)	(6,341)
59-Transfers Out	(282,981)	0	0	0	0	0	0
#N/A	0	0	0	0	0	0	0
5-Expenses Total	(6,955,484)	(7,329,014)	(7,212,834)	(7,555,298)	(7,843,815)	(8,181,410)	(7,554,534)
60 - Golf Fund Total	17,381	37,910	803,615	93,624	42,875	162,214	702,312
70 - Information Systems ISF							
4-Revenues							
42-Charges for Services	0	394,609	312,830	312,830	289,068	269,068	269,068
43-Bond/Capital Lease Proceeds	0	0	0	0	0	0	0
47-Miscellaneous Income	16,413	0	0	0	0	0	0
48-Interest Income	0	0	0	0	0	0	0
49-Transfers In	416,869	0	0	0	0	0	0
4-Revenues Total	433,282	394,609	312,830	312,830	289,068	269,068	269,068
5-Expenses							
52-Contractual Services	(4,693)	(171,996)	(222,023)	(222,023)	(196,460)	(196,460)	(196,460)
53-Supplies	(118,645)	(108,064)	(62,152)	(62,152)	(55,100)	(55,100)	(55,100)

REVENUES & EXPENSES BY FUND	Sum of 2008 Actual	Sum of 2009 Actual	Sum of 2010 Budget	Sum of 2010 Projections	Sum of 2011 Prop. Budget	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget
57-Capital	(66,402)	(22,882)	(28,655)	(28,655)	(37,508)	(17,508)	(17,508)
5-Expenses Total	(189,740)	(302,943)	(312,830)	(312,830)	(289,068)	(269,068)	(269,068)
70 - Information Systems ISF Total	243,542	91,666	1	1	(0)	(0)	(0)
75 - Health Insurance							
4-Revenues							
42-Charges for Services	0	1,000,009	1,069,241	1,069,241	1,344,760	1,398,550	1,454,492
47-Miscellaneous Income	32,393	68,180	71,397	71,397	93,484	97,224	101,113
48-Interest Income	100	19	(75,620)	0	0	0	0
49-Transfers In	869,053	0	0	0	0	0	0
4-Revenues Total	901,545	1,068,208	1,065,018	1,140,638	1,438,244	1,495,774	1,555,605
5-Expenses							
52-Contractual Services	(1,312)	(2,130)	(2,600)	(67,300)	(144,500)	(150,380)	(156,337)
52-Health & Life Insurance	(798,810)	(1,068,087)	(1,161,090)	(1,161,090)	(1,296,244)	(1,348,094)	(1,402,018)
5-Expenses Total	(800,122)	(1,070,217)	(1,163,690)	(1,228,390)	(1,440,744)	(1,498,474)	(1,558,355)
75 - Health Insurance Total	101,423	(2,009)	(98,672)	(87,752)	(2,500)	(2,700)	(2,750)
Grand Total	1,004,232	407,903	(5,570,064)	8,930,490	(3,800,368)	56,435	740,127

See full explanation on the last page of this document.

Why have the part time nonexempt wages gone up \$11K in the 2011 proposed budget for marketing in the General Fund:

Marketing Part Time Wages for an additional special events coordinator for 15-20 hours per week.

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2008 Actual	Sum of 2009 Actual	Sum of 2010 Budget	Sum of 2010 Projections	Sum of 2011 Prop. Budget	Sum of 2012	Sum of 2013
						Proposed Budget	Proposed Budget
10 - General							
000 - Administration							
4-Revenues	1,765,884	1,946,142	1,589,083	1,682,393	1,776,604	1,778,804	1,778,804
5-Expenses	(531,595)	(352,074)	(466,369)	(470,738)	(535,488)	(545,047)	(554,384)
000 - Administration Total	1,234,289	1,594,068	1,122,714	1,211,655	1,241,116	1,233,757	1,224,420
101 - Parks Maintenance							
4-Revenues	1,145,758	1,205,897	1,623,477	1,644,929	1,744,104	1,744,104	1,744,104
5-Expenses	(1,507,249)	(2,145,463)	(2,309,662)	(2,306,252)	(2,497,944)	(2,409,717)	(2,514,610)
101 - Parks Maintenance Total	(361,490)	(939,565)	(686,185)	(661,322)	(753,840)	(665,613)	(770,506)
418 - Human Resources							
5-Expenses	(110,766)	(69,515)	(73,397)	(67,737)	(77,579)	(81,741)	(85,560)
418 - Human Resources Total	(110,766)	(69,515)	(73,397)	(67,737)	(77,579)	(81,741)	(85,560)
419 - Finance							
5-Expenses	(101,425)	(159,022)	(158,078)	(164,166)	(166,154)	(170,103)	(174,205)
419 - Finance Total	(101,425)	(159,022)	(158,078)	(164,166)	(166,154)	(170,103)	(174,205)
430 - Historical Museum							
4-Revenues	11,195	140,954	174,700	155,115	184,300	187,540	190,675
5-Expenses	(11,745)	(123,843)	(155,699)	(159,331)	(172,603)	(176,640)	(179,043)
430 - Historical Museum Total	(550)	17,111	19,001	(4,216)	11,697	10,900	11,631
10 - General Total	660,057	443,077	224,055	314,215	255,241	327,200	205,781
20 - Recreation							
000 - Administration							
4-Revenues	3,687,360	3,722,621	3,539,322	3,804,906	3,829,472	3,547,501	3,423,867
5-Expenses	(2,355,658)	(2,982,610)	(2,257,222)	(2,180,543)	(2,070,817)	(2,090,739)	(2,047,406)
000 - Administration Total	1,331,702	740,011	1,282,100	1,624,363	1,758,655	1,456,762	1,376,461
101 - Parks Maintenance							
4-Revenues	0	0	0	0	3,000	0	0
5-Expenses	(254,938)	(439,594)	(771,855)	(876,276)	(963,315)	(896,851)	(910,607)
101 - Parks Maintenance Total	(254,938)	(439,594)	(771,855)	(876,276)	(960,315)	(896,851)	(910,607)
220 - Recreation Programs							
4-Revenues	1,637,556	2,035,385	2,039,120	1,948,718	2,149,958	2,207,612	2,250,152
5-Expenses	(1,090,116)	(1,337,565)	(1,386,004)	(1,300,084)	(1,733,623)	(1,736,968)	(1,754,508)
220 - Recreation Programs Total	547,440	697,821	653,117	648,634	416,336	470,644	495,644
221 - Athletics							
4-Revenues	681,163	641,423	823,603	790,109	807,840	793,571	785,999
5-Expenses	(618,117)	(611,750)	(655,239)	(581,582)	(637,652)	(652,046)	(653,021)
221 - Athletics Total	63,046	29,673	168,364	208,527	170,188	141,525	132,978

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2008 Actual	Sum of 2009 Actual	Sum of 2010 Budget	Sum of 2010 Projections	Sum of 2011 Prop. Budget	Sum of 2012	Sum of 2013
						Proposed Budget	Proposed Budget
222 - Pools							
4-Revenues	981,550	907,252	1,049,177	928,240	1,003,810	1,029,885	1,059,674
5-Expenses	(861,862)	(867,728)	(735,864)	(704,656)	(742,399)	(762,514)	(784,234)
222 - Pools Total	119,688	39,524	313,313	223,584	261,411	267,371	275,440
223 - Recreation Facilities-The Zone							
4-Revenues	1,690	(3)	0	0	0	0	0
5-Expenses	(1,926)	(3,885)	0	0	0	0	0
223 - Recreation Facilities-The Zone Total	(235)	(3,888)	0	0	0	0	0
224 - Recreation Facilities							
4-Revenues	33,050	54,439	52,400	51,050	50,080	50,992	51,923
5-Expenses	(640,544)	(900,680)	(794,015)	(660,539)	(685,431)	(710,271)	(706,013)
224 - Recreation Facilities Total	(607,494)	(846,241)	(741,615)	(609,489)	(635,351)	(659,279)	(654,090)
350 - Special Facilities							
4-Revenues	608,197	646,660	914,980	897,240	923,306	950,898	965,381
5-Expenses	(560,285)	(746,807)	(622,115)	(619,912)	(682,975)	(699,196)	(704,362)
350 - Special Facilities Total	47,912	(100,147)	292,865	277,328	240,331	251,702	261,019
418 - Human Resources							
5-Expenses	(98,539)	(45,692)	(42,245)	(41,230)	(46,843)	(48,712)	(50,665)
418 - Human Resources Total	(98,539)	(45,692)	(42,245)	(41,230)	(46,843)	(48,712)	(50,665)
419 - Finance							
5-Expenses	(95,830)	(158,266)	(185,116)	(177,879)	(190,281)	(195,408)	(200,692)
419 - Finance Total	(95,830)	(158,266)	(185,116)	(177,879)	(190,281)	(195,408)	(200,692)
20 - Recreation Total	1,052,753	(86,800)	968,928	1,277,562	1,014,131	787,754	725,489
21 - Special Recreation							
000 - Administration							
4-Revenues	881,123	877,091	868,488	868,087	863,823	863,823	863,823
5-Expenses	(986,957)	(1,685,635)	(868,063)	(898,063)	(868,063)	(968,063)	(968,063)
000 - Administration Total	(105,834)	(808,544)	425	(29,976)	(4,240)	(104,240)	(104,240)
21 - Special Recreation Total	(105,834)	(808,544)	425	(29,976)	(4,240)	(104,240)	(104,240)
22 - Cosley Zoo							
000 - Administration							
4-Revenues	872,495	968,514	989,836	961,306	1,025,470	1,025,470	1,025,470
5-Expenses	(720,093)	(926,715)	(881,421)	(824,181)	(905,967)	(914,006)	(928,411)
000 - Administration Total	152,402	41,799	108,415	137,125	119,503	111,464	97,059
101 - Parks Maintenance							

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2008 Actual	Sum of 2009	Sum of 2010	Sum of 2010	Sum of 2011	Sum of 2012	Sum of 2013
		Actual	Budget	Projections	Prop. Budget	Proposed Budget	Proposed Budget
4-Revenues	0	0	0	0	0	0	0
5-Expenses	(83,480)	(140,586)	(180,895)	(180,583)	(200,556)	(206,549)	(212,959)
101 - Parks Maintenance Total	(83,480)	(140,586)	(180,895)	(180,583)	(200,556)	(206,549)	(212,959)
220 - Recreation Programs							
4-Revenues	56,387	72,653	79,917	64,717	89,126	89,126	89,126
5-Expenses	(43,735)	(52,244)	(49,027)	(45,959)	(52,225)	(52,225)	(52,225)
220 - Recreation Programs Total	12,652	20,409	30,891	18,758	36,901	36,901	36,901
418 - Human Resources							
5-Expenses	(20,304)	(9,649)	(7,624)	(7,124)	(8,307)	(9,035)	(9,777)
418 - Human Resources Total	(20,304)	(9,649)	(7,624)	(7,124)	(8,307)	(9,035)	(9,777)
419 - Finance							
5-Expenses	(15,637)	(28,300)	(37,608)	(36,889)	(41,594)	(42,723)	(43,901)
419 - Finance Total	(15,637)	(28,300)	(37,608)	(36,889)	(41,594)	(42,723)	(43,901)
22 - Cosley Zoo Total	45,632	(116,326)	(86,821)	(68,713)	(94,053)	(109,942)	(132,678)
23 - Liability							
000 - Administration							
4-Revenues	469,516	670,840	400,546	396,026	564,695	611,460	641,310
5-Expenses	(351,002)	(540,209)	(488,648)	(528,320)	(542,383)	(569,282)	(597,510)
000 - Administration Total	118,514	130,631	(88,102)	(132,293)	22,312	42,178	43,800
418 - Human Resources							
5-Expenses	0	0	(25,000)	(20,000)	(25,000)	(25,000)	(25,000)
418 - Human Resources Total	0	0	(25,000)	(20,000)	(25,000)	(25,000)	(25,000)
23 - Liability Total	118,514	130,631	(113,102)	(152,293)	(2,688)	17,178	18,800
24 - Audit							
000 - Administration							
4-Revenues	73,283	74,332	82,475	83,622	9,960	9,960	9,960
5-Expenses	(36,553)	(24,904)	(61,282)	(31,435)	(31,500)	(31,900)	(32,300)
000 - Administration Total	36,730	49,428	21,193	52,187	(21,540)	(21,940)	(22,340)
24 - Audit Total	36,730	49,428	21,193	52,187	(21,540)	(21,940)	(22,340)
25 - Retirement							
000 - Administration							
4-Revenues	1,571,659	1,665,326	1,020,586	991,907	1,018,947	1,261,697	1,267,637
5-Expenses	(949,624)	(1,202,784)	(1,292,940)	(1,306,129)	(1,242,300)	(1,247,350)	(1,259,824)
000 - Administration Total	622,035	462,542	(272,354)	(314,222)	(223,353)	14,347	7,813
25 - Retirement Total	622,035	462,542	(272,354)	(314,222)	(223,353)	14,347	7,813

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2008 Actual	Sum of 2009 Actual	Sum of 2010 Budget	Sum of 2010 Projections	Sum of 2011 Prop. Budget	Sum of 2012	Sum of 2013
						Proposed Budget	Proposed Budget
30 - Debt Service							
000 - Administration							
4-Revenues	3,873,724	3,677,977	2,533,228	3,901,652	4,806,654	4,962,087	5,603,762
5-Expenses	(3,879,922)	(3,193,830)	(3,926,845)	(3,940,377)	(4,093,072)	(4,180,616)	(4,797,034)
000 - Administration Total	(6,199)	484,148	(1,393,617)	(38,725)	713,582	781,471	806,728
30 - Debt Service Total	(6,199)	484,148	(1,393,617)	(38,725)	713,582	781,471	806,728
40 - Capital Projects							
000 - Administration							
4-Revenues	2,896,234	1,131,192	467,999	11,196,523	3,572,908	782,330	796,579
5-Expenses	(3,519,550)	(1,067,018)	(4,984,927)	(2,427,034)	(5,001,290)	(613,052)	(408,576)
000 - Administration Total	(623,317)	64,174	(4,516,928)	8,769,489	(1,428,382)	169,278	388,003
100 - Parks Department							
5-Expenses	(597,396)	0	0	0	0	0	0
100 - Parks Department Total	(597,396)	0	0	0	0	0	0
101 - Parks Maintenance							
5-Expenses	(164,560)	(198,770)	(237,487)	(232,237)	(240,381)	(256,827)	(261,436)
101 - Parks Maintenance Total	(164,560)	(198,770)	(237,487)	(232,237)	(240,381)	(256,827)	(261,436)
200 - Recreation Department							
5-Expenses	(65,684)	0	0	0	0	0	0
200 - Recreation Department Total	(65,684)	0	0	0	0	0	0
222 - Pools							
5-Expenses	(12,035)	0	0	0	0	0	0
222 - Pools Total	(12,035)	0	0	0	0	0	0
600 - Arrowhead							
5-Expenses	0	0	0	0	0	0	0
600 - Arrowhead Total	0	0	0	0	0	0	0
700 - Cosley Zoo							
5-Expenses	0	0	0	0	0	0	0
700 - Cosley Zoo Total	0	0	0	0	0	0	0
800 - Park Project Locations							
5-Expenses	(318,812)	(143,224)	(869,300)	(652,670)	(3,809,060)	(1,707,358)	(1,591,354)
800 - Park Project Locations Total	(318,812)	(143,224)	(869,300)	(652,670)	(3,809,060)	(1,707,358)	(1,591,354)
40 - Capital Projects Total	(1,781,803)	(277,820)	(5,623,715)	7,884,582	(5,477,823)	(1,794,907)	(1,464,787)
60 - Golf Fund							

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2008 Actual	Sum of 2009 Actual	Sum of 2010 Budget	Sum of 2010 Projections	Sum of 2011 Prop. Budget	Sum of 2012	Sum of 2013
						Proposed Budget	Proposed Budget
000 - Administration							
4-Revenues	1,557,052	1,011,644	1,069,667	1,080,984	1,228,020	1,386,977	1,070,382
5-Expenses	(2,243,190)	(2,610,259)	(2,019,528)	(1,952,283)	(1,981,568)	(2,160,613)	(1,852,575)
000 - Administration Total	(686,138)	(1,598,615)	(949,861)	(871,299)	(753,548)	(773,636)	(782,193)
101 - Parks Maintenance							
5-Expenses	(150,276)	(42,509)	(20,773)	(21,499)	(18,954)	(19,435)	(19,869)
101 - Parks Maintenance Total	(150,276)	(42,509)	(20,773)	(21,499)	(18,954)	(19,435)	(19,869)
418 - Human Resources							
5-Expenses	(2,060)	(47,351)	(65,596)	(64,571)	(72,243)	(74,796)	(77,476)
418 - Human Resources Total	(2,060)	(47,351)	(65,596)	(64,571)	(72,243)	(74,796)	(77,476)
419 - Finance							
5-Expenses	(56,897)	(105,349)	(153,578)	(151,693)	(167,933)	(172,131)	(176,475)
419 - Finance Total	(56,897)	(105,349)	(153,578)	(151,693)	(167,933)	(172,131)	(176,475)
601 - Golf Maintenance							
5-Expenses	(564,800)	(843,043)	(1,148,025)	(1,614,802)	(1,414,667)	(1,471,532)	(1,084,996)
601 - Golf Maintenance Total	(564,800)	(843,043)	(1,148,025)	(1,614,802)	(1,414,667)	(1,471,532)	(1,084,996)
611 - Pro Shop/Golf Fees							
4-Revenues	2,475,417	2,308,124	2,638,350	2,229,323	2,207,150	2,449,260	2,622,650
5-Expenses	(854,027)	(552,447)	(652,420)	(613,415)	(751,705)	(779,611)	(779,223)
611 - Pro Shop/Golf Fees Total	1,621,390	1,755,676	1,985,930	1,615,908	1,455,445	1,669,649	1,843,427
612 - Food and Beverage							
4-Revenues	2,938,575	4,018,739	4,289,317	4,323,500	4,432,520	4,488,388	4,544,813
5-Expenses	(3,083,077)	(3,123,215)	(3,149,305)	(3,133,426)	(3,431,363)	(3,497,909)	(3,558,538)
612 - Food and Beverage Total	(144,502)	895,524	1,140,012	1,190,074	1,001,157	990,478	986,275
613 - Cross Country Skiing							
4-Revenues	1,822	28,417	19,115	15,115	19,000	19,000	19,000
5-Expenses	(1,158)	(4,841)	(3,610)	(3,610)	(5,383)	(5,383)	(5,383)
613 - Cross Country Skiing Total	664	23,576	15,505	11,505	13,618	13,618	13,618
60 - Golf Fund Total	17,381	37,910	803,615	93,624	42,875	162,214	702,312
70 - Information Systems ISF							
000 - Administration							
4-Revenues	433,282	394,609	312,830	312,830	289,068	269,068	269,068
5-Expenses	(189,740)	(302,943)	(312,830)	(312,830)	(289,068)	(269,068)	(269,068)
000 - Administration Total	243,542	91,666	1	1	(0)	(0)	(0)
70 - Information Systems ISF Total	243,542	91,666	1	1	(0)	(0)	(0)

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2008 Actual	Sum of 2009 Actual	Sum of 2010 Budget	Sum of 2010 Projections	Sum of 2011 Prop. Budget	Sum of 2012	Sum of 2013
						Proposed Budget	Proposed Budget
75 - Health Insurance							
000 - Administration							
4-Revenues	901,545	1,068,208	1,065,018	1,140,638	1,438,244	1,495,774	1,555,605
5-Expenses	(800,122)	(1,070,217)	(1,163,690)	(1,228,390)	(1,440,744)	(1,498,474)	(1,558,355)
000 - Administration Total	101,423	(2,009)	(98,672)	(87,752)	(2,500)	(2,700)	(2,750)
75 - Health Insurance Total	101,423	(2,009)	(98,672)	(87,752)	(2,500)	(2,700)	(2,750)
Grand Total	1,004,232	407,903	(5,570,064)	8,930,490	(3,800,368)	56,435	740,127

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2008 Actual	Sum of 2009 Actual	Sum of 2010 Budget	Sum of 2010 Projections	Sum of 2011 Prop. Budget	Sum of 2012	Sum of 2013
						Proposed Budget	Proposed Budget
10 - General							
000 - Nonspecified Area							
4-Revenues	2,922,837	3,290,212	3,367,260	3,421,907	3,639,508	3,642,748	3,645,883
5-Expenses	(2,262,780)	(2,844,663)	(3,101,143)	(3,076,231)	(3,329,689)	(3,258,157)	(3,382,486)
000 - Nonspecified Area Total	660,057	445,549	266,117	345,676	309,819	384,591	263,397
113 - Green Team							
4-Revenues	0	60	0	55	0	0	0
5-Expenses	0	(16)	0	0	(500)	(515)	(530)
113 - Green Team Total	0	44	0	55	(500)	(515)	(530)
415 - Marketing							
4-Revenues	0	2,721	20,000	60,476	65,500	67,700	67,700
5-Expenses	0	(5,237)	(62,061)	(80,317)	(107,903)	(112,606)	(112,511)
415 - Marketing Total	0	(2,516)	(42,061)	(19,841)	(42,403)	(44,906)	(44,811)
854 - Historical Museum							
5-Expenses	0	0	0	(11,675)	(11,675)	(11,970)	(12,275)
854 - Historical Museum Total	0	0	0	(11,675)	(11,675)	(11,970)	(12,275)
10 - General Total	660,057	443,077	224,055	314,215	255,241	327,200	205,781
20 - Recreation							
000 - Nonspecified Area							
4-Revenues	3,659,543	3,657,652	3,451,490	3,708,074	3,740,972	3,452,656	3,329,276
5-Expenses	(2,651,253)	(3,303,897)	(2,170,422)	(2,227,289)	(2,174,354)	(2,195,737)	(2,152,642)
000 - Nonspecified Area Total	1,008,290	353,755	1,281,068	1,480,785	1,566,618	1,256,919	1,176,634
112 - Lincoln Marsh							
4-Revenues	126,655	133,401	129,955	109,054	123,473	127,579	131,407
5-Expenses	(212,271)	(286,295)	(318,047)	(305,192)	(341,182)	(351,709)	(366,050)
112 - Lincoln Marsh Total	(85,617)	(152,894)	(188,092)	(196,138)	(217,709)	(224,129)	(234,644)
200 - Recreation							
4-Revenues	0	0	0	0	0	0	0
200 - Recreation Total	0	0	0	0	0	0	0
201 - Arts/Crafts							
4-Revenues	34,667	31,125	43,655	35,497	40,123	40,926	41,746
5-Expenses	(24,593)	(23,193)	(21,780)	(24,670)	(25,109)	(25,109)	(25,109)
201 - Arts/Crafts Total	10,074	7,931	21,875	10,827	15,014	15,817	16,637
202 - Fitness/Dance							
4-Revenues	39,384	66,477	67,731	73,932	95,211	98,826	100,699
5-Expenses	(25,563)	(35,765)	(37,056)	(43,404)	(80,529)	(80,860)	(81,846)
202 - Fitness/Dance Total	13,820	30,712	30,675	30,528	14,682	17,966	18,853

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2008 Actual	Sum of 2009 Actual	Sum of 2010 Budget	Sum of 2010 Projections	Sum of 2011 Prop. Budget	Sum of 2012	Sum of 2013
						Proposed Budget	Proposed Budget
203 - Athletic Programs							
4-Revenues	270,520	295,224	281,489	290,824	296,160	302,083	308,124
5-Expenses	(166,085)	(181,260)	(183,800)	(178,019)	(212,510)	(214,117)	(214,563)
203 - Athletic Programs Total	104,435	113,964	97,690	112,805	83,650	87,966	93,562
204 - Leagues							
4-Revenues	277,990	502,627	462,451	542,168	530,826	541,443	552,271
5-Expenses	(160,331)	(278,602)	(284,476)	(309,411)	(427,443)	(430,415)	(433,495)
204 - Leagues Total	117,659	224,025	177,975	232,758	103,383	111,028	118,776
206 - Outdoor Education							
4-Revenues	1,238	580	0	0	0	0	0
5-Expenses	0	0	0	0	0	0	0
206 - Outdoor Education Total	1,238	580	0	0	0	0	0
207 - Camps/Preschool							
4-Revenues	458,590	530,898	537,371	448,543	595,263	617,816	628,147
5-Expenses	(293,191)	(342,126)	(360,876)	(313,908)	(459,706)	(460,321)	(462,208)
207 - Camps/Preschool Total	165,400	188,772	176,495	134,635	135,557	157,496	165,939
208 - General Interests							
4-Revenues	158,327	203,894	233,303	144,335	142,119	144,626	147,182
5-Expenses	(111,240)	(150,285)	(171,208)	(103,165)	(125,381)	(121,335)	(126,562)
208 - General Interests Total	47,088	53,609	62,095	41,170	16,738	23,291	20,620
209 - Special Events							
4-Revenues	5,050	5,353	6,590	7,075	8,533	8,704	8,878
5-Expenses	(3,965)	(4,006)	(4,423)	(5,376)	(5,901)	(5,925)	(5,725)
209 - Special Events Total	1,085	1,347	2,167	1,699	2,632	2,779	3,153
220 - Community Center							
4-Revenues	33,050	54,439	52,400	51,050	50,080	50,992	51,923
5-Expenses	(726,182)	(1,068,965)	(1,083,939)	(939,854)	(974,037)	(1,006,712)	(1,010,530)
220 - Community Center Total	(693,132)	(1,014,526)	(1,031,539)	(888,804)	(923,957)	(955,720)	(958,607)
221 - Wheaton Youth Cheerleading							
4-Revenues	83,727	81,604	99,982	106,226	108,761	110,492	112,258
5-Expenses	(81,817)	(76,661)	(81,763)	(78,738)	(89,060)	(89,200)	(89,347)
221 - Wheaton Youth Cheerleading Total	1,910	4,943	18,219	27,488	19,701	21,292	22,911
222 - Wheaton Youth Football							
4-Revenues	258,188	223,921	328,180	312,243	325,249	330,494	335,844
5-Expenses	(251,661)	(236,256)	(250,579)	(203,233)	(236,608)	(236,935)	(237,277)
222 - Wheaton Youth Football Total	6,527	(12,335)	77,601	109,011	88,641	93,559	98,568

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2008 Actual	Sum of 2009	Sum of 2010	Sum of 2010	Sum of 2011	Sum of 2012	Sum of 2013
		Actual	Budget	Projections	Prop. Budget	Proposed Budget	Proposed Budget
223 - Youth Baseball/Softball							
4-Revenues	339,249	335,898	395,441	371,639	373,829	352,585	337,897
5-Expenses	(284,639)	(299,283)	(322,897)	(299,611)	(311,984)	(325,911)	(326,398)
223 - Youth Baseball/Softball Total	54,610	36,615	72,544	72,028	61,846	26,674	11,499
225 - Hubble							
4-Revenues	0	0	0	41,677	59,680	61,884	63,123
5-Expenses	0	0	0	(27,417)	(50,600)	(50,710)	(50,822)
225 - Hubble Total	0	0	0	14,260	9,080	11,174	12,301
226 - Wheaton Wings							
4-Revenues	0	0	0	0	0	0	0
5-Expenses	0	0	0	0	0	0	0
226 - Wheaton Wings Total	0	0	0	0	0	0	0
231 - Northside Pool							
4-Revenues	297,846	265,240	339,299	297,370	319,050	327,780	337,245
5-Expenses	(307,146)	(282,015)	(303,997)	(335,120)	(335,927)	(310,997)	(319,151)
231 - Northside Pool Total	(9,300)	(16,776)	35,302	(37,750)	(16,877)	16,783	18,095
232 - Rice Pool							
4-Revenues	683,704	642,013	709,878	630,870	684,760	702,105	722,428
5-Expenses	(570,756)	(592,578)	(601,123)	(583,172)	(670,969)	(630,560)	(638,225)
232 - Rice Pool Total	112,948	49,434	108,755	47,698	13,791	71,544	84,203
233 - The Zone							
4-Revenues	1,690	(3)	0	0	0	0	0
5-Expenses	(1,926)	(3,885)	0	0	0	0	0
233 - The Zone Total	(235)	(3,888)	0	0	0	0	0
302 - Parks Plus Fitness Center							
4-Revenues	577,330	619,091	883,850	868,870	894,936	922,081	936,081
5-Expenses	(434,007)	(575,031)	(570,607)	(575,182)	(610,954)	(627,125)	(632,255)
302 - Parks Plus Fitness Center Total	143,323	44,060	313,243	293,688	283,982	294,956	303,826
303 - Clocktower Commons/Mini Golf							
4-Revenues	30,867	27,569	31,130	28,370	28,370	28,817	29,300
5-Expenses	(26,220)	(22,855)	(42,639)	(41,271)	(44,400)	(45,089)	(45,805)
303 - Clocktower Commons/Mini Golf Total	4,648	4,715	(11,509)	(12,901)	(16,030)	(16,272)	(16,505)
304 - Leisure Center							
4-Revenues	218,824	194,952	205,060	193,475	196,947	200,884	204,492
5-Expenses	(196,834)	(206,058)	(344,433)	(330,299)	(294,771)	(295,007)	(297,636)
304 - Leisure Center Total	21,990	(11,106)	(139,373)	(136,824)	(97,824)	(94,123)	(93,144)
305 - Adult Education							

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2008 Actual	Sum of 2009	Sum of 2010	Sum of 2010	Sum of 2011	Sum of 2012	Sum of 2013
		Actual	Budget	Projections	Prop. Budget	Proposed Budget	Proposed Budget
4-Revenues	46,878	71,687	72,347	62,970	63,124	64,386	65,674
5-Expenses	(30,870)	(48,097)	(50,864)	(44,756)	(88,330)	(89,658)	(91,443)
305 - Adult Education Total	16,008	23,590	21,483	18,214	(25,206)	(25,272)	(25,768)
415 - Marketing							
4-Revenues	27,250	64,137	87,000	96,000	90,000	93,300	93,000
5-Expenses	(17,264)	(77,465)	(244,746)	(173,614)	(193,580)	(199,273)	(204,420)
415 - Marketing Total	9,986	(13,328)	(157,746)	(77,614)	(103,580)	(105,973)	(111,420)
20 - Recreation Total	1,052,753	(86,800)	968,928	1,277,562	1,014,131	787,754	725,489
21 - Special Recreation	(105,834)	(808,544)	425	(29,976)	(4,240)	(104,240)	(104,240)
22 - Cosley Zoo							
000 - Nonspecified Area							
4-Revenues	872,495	968,514	989,836	961,306	1,025,470	1,025,470	1,025,470
5-Expenses	(839,476)	(1,088,340)	(1,041,680)	(998,208)	(1,095,249)	(1,109,322)	(1,130,288)
000 - Nonspecified Area Total	33,019	(119,827)	(51,844)	(36,901)	(69,779)	(83,852)	(104,818)
206 - Outdoor Education							
4-Revenues	56,387	72,653	79,917	64,717	89,126	89,126	89,126
5-Expenses	(43,735)	(52,244)	(49,027)	(45,959)	(52,225)	(52,225)	(52,225)
206 - Outdoor Education Total	12,652	20,409	30,891	18,758	36,901	36,901	36,901
415 - Marketing							
5-Expenses	(39)	(16,909)	(65,867)	(50,569)	(61,175)	(62,991)	(64,761)
415 - Marketing Total	(39)	(16,909)	(65,867)	(50,569)	(61,175)	(62,991)	(64,761)
813 - Cosley Zoo							
4-Revenues	0	0	0	0	0	0	0
813 - Cosley Zoo Total	0	0	0	0	0	0	0
22 - Cosley Zoo Total	45,632	(116,326)	(86,821)	(68,713)	(94,053)	(109,942)	(132,678)
23 - Liability	118,514	130,631	(113,102)	(152,293)	(2,688)	17,178	18,800
24 - Audit	36,730	49,428	21,193	52,187	(21,540)	(21,940)	(22,340)
25 - Retirement	622,035	462,542	(272,354)	(314,222)	(223,353)	14,347	7,813
30 - Debt Service	(6,199)	484,148	(1,393,617)	(38,725)	713,582	781,471	806,728
40 - Capital Projects							
000 - Nonspecified Area							
4-Revenues	2,895,288	1,107,988	(69,035)	9,734,523	3,544,608	772,330	796,579
5-Expenses	(4,222,433)	(792,895)	(1,750,914)	(512,771)	(334,671)	(703,379)	(670,012)

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2008 Actual	Sum of 2009	Sum of 2010	Sum of 2010	Sum of 2011	Sum of 2012	Sum of 2013
		Actual	Budget	Projections	Prop. Budget	Proposed Budget	Proposed Budget
000 - Nonspecified Area Total	(1,327,145)	315,093	(1,819,949)	9,221,752	3,209,937	68,951	126,567
112 - Lincoln Marsh							
5-Expenses	(10,744)	(10,761)	(11,000)	(11,000)	(15,600)	(11,000)	0
112 - Lincoln Marsh Total	(10,744)	(10,761)	(11,000)	(11,000)	(15,600)	(11,000)	0
182 - Service Center Project							
4-Revenues	0	0	0	0	0	0	0
5-Expenses	0	0	0	0	0	0	0
182 - Service Center Project Total	0	0	0	0	0	0	0
183 - Golf Service Center Project							
4-Revenues	0	0	0	0	0	0	0
183 - Golf Service Center Project Total	0	0	0	0	0	0	0
184 - Northside Park Lagoon Renovtn							
4-Revenues	946	23,204	537,034	1,462,000	28,300	10,000	0
5-Expenses	(136,792)	(472,893)	(3,471,500)	(2,146,500)	(4,907,000)	(166,500)	0
184 - Northside Park Lagoon Renovtn Total	(135,846)	(449,689)	(2,934,466)	(684,500)	(4,878,700)	(156,500)	0
185 - Golf Course Renovatn Project							
4-Revenues	0	0	0	0	0	0	0
5-Expenses	0	0	0	0	0	0	0
185 - Golf Course Renovatn Project Total	0	0	0	0	0	0	0
186 - Overpass Construction Project							
4-Revenues	0	0	0	0	0	0	0
5-Expenses	0	0	0	0	0	0	0
186 - Overpass Construction Project Total	0	0	0	0	0	0	0
811 - Manchester							
5-Expenses	(1,000)	0	(800)	(870)	(800)	(800)	(800)
811 - Manchester Total	(1,000)	0	(800)	(870)	(800)	(800)	(800)
812 - Central Park and Hubble							
5-Expenses	0	0	0	0	0	0	0
812 - Central Park and Hubble Total	0	0	0	0	0	0	0
813 - Cosley Zoo							
5-Expenses	0	0	0	0	(1,655,000)	0	(67,162)
813 - Cosley Zoo Total	0	0	0	0	(1,655,000)	0	(67,162)
815 - Graf Park							
5-Expenses	(171,748)	0	0	0	0	(48,931)	0
815 - Graf Park Total	(171,748)	0	0	0	0	(48,931)	0

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2008 Actual	Sum of 2009	Sum of 2010	Sum of 2010	Sum of 2011	Sum of 2012	Sum of 2013
		Actual	Budget	Projections	Prop. Budget	Proposed Budget	Proposed Budget
817 - Herrick							
5-Expenses	0	0	0	0	0	(130,650)	0
817 - Herrick Total	0	0	0	0	0	(130,650)	0
819 - Hurley Gardens							
5-Expenses	(8,779)	(26,430)	0	0	(22,600)	(10,433)	0
819 - Hurley Gardens Total	(8,779)	(26,430)	0	0	(22,600)	(10,433)	0
820 - Kelly Park							
5-Expenses	0	0	(801,500)	0	(674,500)	0	0
820 - Kelly Park Total	0	0	(801,500)	0	(674,500)	0	0
822 - Lincoln Marsh							
5-Expenses	(73)	0	0	0	(268,000)	(349,843)	(94,324)
822 - Lincoln Marsh Total	(73)	0	0	0	(268,000)	(349,843)	(94,324)
825 - Memorial Park							
5-Expenses	(27,832)	(47,236)	0	0	0	0	(29,186)
825 - Memorial Park Total	(27,832)	(47,236)	0	0	0	0	(29,186)
826 - Northside Park							
5-Expenses	(650)	(650)	(10,000)	(10,000)	0	(291,250)	(31,368)
826 - Northside Park Total	(650)	(650)	(10,000)	(10,000)	0	(291,250)	(31,368)
835 - Seven Gables							
5-Expenses	(60,320)	0	0	0	0	(281,707)	(261,317)
835 - Seven Gables Total	(60,320)	0	0	0	0	(281,707)	(261,317)
844 - Arrowhead Golf Club							
5-Expenses	(1,604)	0	0	0	0	(200,228)	(5,000)
844 - Arrowhead Golf Club Total	(1,604)	0	0	0	0	(200,228)	(5,000)
845 - Scottdale Park							
5-Expenses	0	0	0	0	0	0	(42,244)
845 - Scottdale Park Total	0	0	0	0	0	0	(42,244)
846 - CC/Rice/Blanchard							
5-Expenses	(1,782)	(28,217)	(45,200)	(620,000)	(358,560)	(208,816)	(681,453)
846 - CC/Rice/Blanchard Total	(1,782)	(28,217)	(45,200)	(620,000)	(358,560)	(208,816)	(681,453)
849 - Toohey Park							
5-Expenses	(1,000)	(1,000)	(800)	(800)	(800)	(800)	(800)
849 - Toohey Park Total	(1,000)	(1,000)	(800)	(800)	(800)	(800)	(800)
851 - Firefighters' Park							
5-Expenses	(500)	(500)	0	0	(200)	0	0

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2008 Actual	Sum of 2009 Actual	Sum of 2010 Budget	Sum of 2010 Projections	Sum of 2011 Prop. Budget	Sum of 2012	Sum of 2013
						Proposed Budget	Proposed Budget
851 - Firefighters' Park Total	(500)	(500)	0	0	(200)	0	0
852 - Clocktower							
5-Expenses	(9,040)	(1,195)	0	0	0	0	0
852 - Clocktower Total	(9,040)	(1,195)	0	0	0	0	0
853 - Lucent							
5-Expenses	(22,533)	(27,235)	0	0	(110,000)	0	0
853 - Lucent Total	(22,533)	(27,235)	0	0	(110,000)	0	0
854 - Historical Museum							
5-Expenses	(1,210)	0	0	(10,000)	(505,500)	0	0
854 - Historical Museum Total	(1,210)	0	0	(10,000)	(505,500)	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	(1,781,803)	(277,820)	(5,623,715)	7,884,582	(5,280,323)	(1,622,007)	(1,087,087)
60 - Golf Fund							
000 - Nonspecified Area							
4-Revenues	1,777,721	1,266,619	1,338,514	1,303,599	1,464,520	1,624,715	1,309,376
5-Expenses	(5,182,526)	(6,110,475)	(5,909,343)	(6,349,775)	(6,270,002)	(6,572,390)	(5,931,128)
000 - Nonspecified Area Total	(3,404,805)	(4,843,856)	(4,570,829)	(5,046,176)	(4,805,482)	(4,947,675)	(4,621,752)
415 - Marketing							
5-Expenses	(130,912)	(87,603)	(91,154)	(91,154)	(98,519)	(100,609)	(101,559)
415 - Marketing Total	(130,912)	(87,603)	(91,154)	(91,154)	(98,519)	(100,609)	(101,559)
901 - Banquet							
4-Revenues	1,239,217	1,846,472	1,999,525	1,898,000	1,909,000	1,929,090	1,949,181
5-Expenses	(242,098)	(314,532)	(328,059)	(300,675)	(427,248)	(434,262)	(439,975)
901 - Banquet Total	997,119	1,531,940	1,671,467	1,597,326	1,481,752	1,494,828	1,509,207
902 - Restaurant							
4-Revenues	1,415,140	1,854,593	1,967,420	2,130,000	2,204,020	2,237,060	2,270,616
5-Expenses	(618,963)	(336,560)	(347,627)	(310,603)	(416,459)	(428,244)	(436,666)
902 - Restaurant Total	796,178	1,518,033	1,619,793	1,819,397	1,787,561	1,808,816	1,833,950
903 - Beverage Cart							
4-Revenues	111,730	96,741	98,990	95,000	100,000	101,500	103,023
5-Expenses	(43,847)	(15,631)	(16,526)	(16,290)	(19,045)	(19,296)	(19,551)
903 - Beverage Cart Total	67,883	81,110	82,465	78,711	80,955	82,204	83,471
904 - Halfway House							

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2008 Actual	Sum of 2009 Actual	Sum of 2010 Budget	Sum of 2010 Projections	Sum of 2011 Prop. Budget	Sum of 2012	Sum of 2013
						Proposed Budget	Proposed Budget
4-Revenues	110,737	118,109	120,650	120,000	137,000	137,000	137,000
5-Expenses	0	(16,421)	(16,295)	(16,210)	(17,750)	(18,016)	(18,287)
904 - Halfway House Total	110,737	101,689	104,355	103,790	119,250	118,984	118,714
911 - Pro Shop							
4-Revenues	202,010	190,448	188,030	149,160	169,000	162,400	160,500
5-Expenses	(492,389)	(143,082)	(164,288)	(133,588)	(228,158)	(233,228)	(234,658)
911 - Pro Shop Total	(290,379)	47,366	23,742	15,572	(59,158)	(70,828)	(74,158)
912 - Greens Fees							
4-Revenues	2,116,310	1,993,942	2,303,320	1,953,163	1,903,150	2,151,860	2,327,150
5-Expenses	(244,750)	(304,710)	(339,543)	(337,004)	(366,634)	(375,366)	(372,710)
912 - Greens Fees Total	1,871,560	1,689,232	1,963,777	1,616,159	1,536,516	1,776,494	1,954,440
60 - Golf Fund Total	17,381	37,910	803,615	93,624	42,875	162,214	702,312
70 - Information Systems ISF	243,542	91,666	1	1	(0)	(0)	(0)
75 - Health Insurance	101,423	(2,009)	(98,672)	(87,752)	(2,500)	(2,700)	(2,750)
Grand Total	1,004,232	407,903	(5,570,064)	8,930,490	(3,602,868)	229,335	1,117,827

	Recommended Source	2010	2011	2012	2013	2014
Capital Dollars Available						
Capital Dollars Available at Beginning of Fiscal Year		3,396,159	11,280,741	5,805,452		
Alt Rev Bond Proceeds Feb 2010		8,920,154				
Annual Unobligated G.O. Bond Proceeds		718,617	685,780	718,187	742,193	767,698
Grants and Donations		1,462,000	2,814,050			
Other		95,752	73,079			
Capital Dollars Available		14,592,682	14,853,650	6,523,639		
Committed Capital Projects						
Northside Park Development 2010		2,146,500				
Northside Park Development 2011 Est	Bond Proceeds/Partial Grant		4,907,000			
Northside Park Development 2012 Est				418,000		
Community Center Roof		550,000				
Committed Capital Projects		2,696,500	4,907,000	418,000	-	-
Available Capital Dollars after Commitments		11,896,182	# 9,946,650	# 6,105,639		
2010 Board Approved Capital Projects						
Atten - Ball field Lights - Atten #15	Bond Proceeds	100,000				
Atten - Musco Lighting Controller	Bond Proceeds	7,600				
Briarknoll Park - Resurface Pathway	Bond Proceeds	39,000				
Community Center - Lot-Sealcoat	Bond Proceeds	12,914				
Rice Pool Pump House - 75HP Turbine Water Pump #2	Bond Proceeds	14,645				
Rice Pool Pump House - Re-Cond 30HP Water Pump #2	Bond Proceeds	13,799				
Hubble - Middle School Field House Renovations	Bond Proceeds	10,000				
Lucent - Drainage	Bond Proceeds		80,000			
Lucent - Field Improvements	Bond Proceeds		30,000			
Work Order Software Module	Bond Proceeds	11,600				
Total Station Planning Software	Bond Proceeds	5,500				
Pools - VGB Improvements	Bond Proceeds	25,000				
Museum Boiler Replacement	Bond Proceeds	10,000				
Northside Park - Annual Pump Repairs	Bond Proceeds	10,000				
Community Center - Unscheduled repairs	Bond Proceeds	30,000				
Community Center - Annual HVAC/Plumbing repair	Bond Proceeds	15,000				
Other Expenses - 51 - Salary and Wages	Bond Proceeds	154,153				
Other Expenses - 52 - Contractual Services	Bond Proceeds	44,960				
Other Expenses - 53 - Supplies	Bond Proceeds	102,120				
Other Expenses - 54 - Other Charges	Bond Proceeds	9,150				
Board Approved Capital Fund Expenditures		615,441	110,000			
Available Capital Project Dollars after Commitments and Approved Projects		11,280,741	9,836,650			

2011 Staff Recommendations source Bond Proceeds

	Recommended Source	2010	2011	2012	2013	2014
Briarpatch Park - Playground Upgrade	Bond Proceeds		157,500			
Hurley Gardens - Resurface Courts - 1	Bond Proceeds		22,600			
Kelly Park - Restrooms & Shelter	Bond Proceeds/Partial Grant		240,000			
Kelly Park - Outdoor Ice Skating	Bond Proceeds/Partial Grant		200,000			
Kelly Park - Water Play Feature	Bond Proceeds/Partial Grant		100,000			
Kelly Park - Basketball	Bond Proceeds/Partial Grant		55,000			
Kelly Park - Basketball/Field Hockey	Bond Proceeds/Partial Grant		50,000			
Kelly Park - Water & Sewer	Bond Proceeds/Partial Grant		22,000			
Kelly Park - Bike Parking	Bond Proceeds/Partial Grant		7,500			
Cosley Zoo - Animal Welcome Center & Bobcat Exhibit	Grant & Foundation Donation		1,655,000			
Lincoln Marsh Boardwalk	Grant & Foundation Donation		268,000			
Rathje Park - Parking Lot Resurface	Bond Proceeds		40,000			
Community Center - Generator Replacement	Bond Proceeds		75,000			
Community Center - Women's Locker Replacement	Bond Proceeds		18,660			
Community Center - Carpet Replacement (Kelly, Atten, Central, AGC)	Bond Proceeds		14,700			
Community Center - Gymnasium Floor Replacement	Bond Proceeds		160,000			
Museum - Roof Replacement	100% Grant		505,500			
Community Center/Rice Pool - Unscheduled Repairs & Maintenance	Bond Proceeds		30,000			
Other Expenses - 51 - Salary and Wages	Bond Proceeds		167,124			
Other Expenses - 52 - Contractual Services	Bond Proceeds		130,614			
Other Expenses - 53 - Supplies	Bond Proceeds		102,300			
Other Expenses - 54 - Other Charges	Bond Proceeds		9,700			

Staff Recommended Capital Fund Expenditures funded primarily by Bond Proceeds 4,031,198

Available Bond Proceeds after Commitments and Recommendations 5,805,452

Staff Recommendations source Operating Budget

Northside Pool - Pool Water Heater #2	Operating Budget	Rec	15,000
Northside Pool - Resurface Slide Tower	Operating Budget	Rec	9,136
Northside Pool - Annual Pump/Motor Repairs	Operating Budget	Rec	10,000
Rice Pool - Refinish Waterslides	Operating Budget	Rec	40,000
Rice Pool - Sound System Speakers	Operating Budget	Rec	18,826
Rice Pool - Re-Deck Rice Pool Bridge	Operating Budget	Rec	8,735
District Wide - Annual Backstop Replacement	Operating Budget	Rec	10,000
Rec Total			<u>111,697</u>
AGC - Range Picker - Utility Vehicle w/ Cage	Operating Budget	AGC	10,500
AGC - Five Gang Ball Picker	Operating Budget	AGC	5,200
AGC - Bunker Replacement	Operating Budget	AGC	400,000
AGC - Cart Path Replacement	Operating Budget	AGC	30,000
AGC Total			<u>445,700</u>
Parks Fleet - Dodge Dakota Plow	Operating Budget	General	22,000
Parks Fleet - Chevy Boom Truck	Operating Budget	General	55,000
Parks Fleet - 1310 Toro Mower 32	Operating Budget	General	38,000

	Recommended Source		2010	2011	2012	2013	2014
Admin - Ford Explorer	Operating Budget	General		22,000			
District Wide - Bulk Sealcoat for Parking Lots	Operating Budget	General		12,000			
AGC - Residence upkeep	Operating Budget	General		5,000			
Corp Total				<u>154,000</u>			
Staff Recommended Capital Expenditures funded by Operating Budget			-	711,397			

Staff Recommended Capital Expenditures funded by Operating Budget are reflected in the current 2011 Budget Proposal

Other items approved by the Board:

1	11
2	12
3	13
4	14
5	15
6	16
7	17
8	18
9	19
10	20

This overview shows the **Northside Park project** including \$2 million for dredging and \$2.8 million for parking lot, roads, utilities and the interpretative center architecture in 2011. However, depending on how the actual bids and alternatives come in and the board direction thereof, both the amounts and the timing of the expenses may change.

The **Northside Park project** has grant funds to be received in 2010 of \$28,300.

The **Kelly Park project** has grant funds to be received in 2010 of \$357,250.

The **Museum Roof project** has grant funds to be received in 2010 of \$505,500, 100% of the project cost.

The **Cosley Zoo Animal Welcome Center and the Bobcat Exhibit projects** have grant funds to be received in 2010 of \$1,000,000, the balance of the project costs \$655,000 are to be paid for by a donation from the Foundation.

The **Lincoln Marsh Boardwalk project** has grant funds to be received in 2010 of \$200,000, and \$68,000 in donations from the Friends of Lincoln Marsh.

LOCATION	Project Description	2010	2011	2012	2013	2014	2015	2016 and Beyond	Grand Total
26W101 BUTTERFIELD (Exec. Dir. Residence)	26W101 BUTTERFIELD RESIDENCE							18,061	18,061
26W101 BUTTERFIELD (Exec. Dir. Residence) Total								18,061	18,061
ALL LOCATIONS	ADA TRANSITION PLAN		100,000	100,000	100,000				300,000
	BULK SEALCOAT		12,000	12,000	12,000				36,000
	DISTRICT-WIDE BACKSTOP REPLACEMENT (ANNUAL)		10,000	10,000	10,000				30,000
	UPGRADE TELEPHONE SYSTEM							136,399	136,399
	Work Order Software Module	11,600							11,600
ALL LOCATIONS Total		11,600	122,000	122,000	122,000			136,399	513,999
ARROWHEAD GOLF CLUB	1000 GAL FUEL TANK			17,447					17,447
	328D Toro			57,000					57,000
	4000-D Mower	41,500							41,500
	50HP MOTOR			9,681					9,681
	50HP SUBMERSIBLE PUMP							12,507	12,507
	75HP PUMP (1)			41,541			41,541		83,081
	ARROWHEAD LOT-RESURFACE							176,782	176,782
	ARROWHEAD RESIDENCE			5,000	5,000	5,000	5,000	5,000	25,000
	Bathrooms			175,000					175,000
	BEER COOLER							21,535	21,535
	BEVERAGE CART				13,804				13,804
	BOOTH							24,246	24,246
	BRIDGE CART - 1							13,614	13,614
	BRIDGE CART - 2							12,997	12,997
	BRIDGE CART - 3							14,415	14,415
	BRIDGE CART - 4							24,224	24,224
	BROWER ROLLER			15,000					15,000
	BUFFALO TURBINE BLOWER (2)							0	0
	BUNKER REDESIGN CONTRACTING	400,000	400,000	400,000					1,200,000
	CART BLDG ROOF							10,051	10,051
	CART PATH REPLACEMENT		30,000						30,000
	Chevy 2500 Pick-up					27,000			27,000
	Chevy Pick-up			19,000					19,000
	CLA-VALVE			10,114					10,114
	COOLER - 1							15,581	15,581
	COOLER - 2							15,581	15,581
	CUSHMAN CORE HARVESTER			5,000					5,000
	CUSHMAN UTILITY CART					20,000			20,000
	CUSHMAN UTILITY CART (2)			38,000					38,000
	DRIVING RANGE DIVIDERS					7,871			7,871
	F150	25,948							25,948
	FLEX 21 GREEN MOWER					68,978			68,978
	GIANT BLOWER 4000			10,000					10,000
	GREENS COVERS-EAST 9				8,347				8,347

LOCATION	Project Description	2010	2011	2012	2013	2014	2015	2016 and Beyond	Grand Total
ARROWHEAD GOLF CLUB	GREENS COVERS-SOUTH 9				6,365				6,365
	GREENS COVERS-WEST 9				11,419				11,419
	IRRIGATION SATELITES-EAST					47,843			47,843
	JOHN DEERE 3225C FAIRWAYMOWER-DIESEL				40,000				40,000
	JOHN DEERE 3235 FAIRWAYMOWER-DIESEL			40,000					40,000
	JOHN DEERE 4710 TRACTOR- DIESEL				25,000				25,000
	JOHN DEERE 5105 TRACTOR- DIESEL						25,000		25,000
	JOHN DEERE AERCORE			20,000					20,000
	NEARY 277 BEDKNIFE GRINDER					15,000			15,000
	NEARY 550SR REEL GRINDER					30,000			30,000
	OASIS-BPCL IRRIGATION METER			8,735					8,735
	OPEN AIR SHELTER-AH							25,286	25,286
	OPEN AIR SHELTER-EAST								29,320
	OPEN AIR SHELTER-SOUTH				20,409				20,409
	OPEN AIR SHELTER-WEST			20,228					20,228
	PAINT/GUTTER AH BLDGS							12,464	12,464
	PARKING LOT LIGHTING								354,662
	PARKING LOT LIGHTS ARROWHEAD								103,103
	PARKING LOT OVERLAY								126,815
	Personal Lift								10,000
	PESTICIDE CONTAINMENT FLOOR						7,315		7,315
	PESTICIDE STORAGE SHED						28,175		28,175
	POINT-OF-SALE SYSTEM						60,503		60,503
	POLARIS INDY LX SNOWMOBILE				14,500				14,500
	PROCORE 648 AERATOR						25,420		25,420
	PSI CONTROL PANEL				13,952				13,952
	PUMPHOUSE ELECTRIC								49,668
	RANGE PICKER				8,600				8,600
	RANGE PICKER (G11A)	9,500							9,500
	RESURFACE CART PATH-EAST								187,836
	RESURFACE CART PATH-SOUTH								225,764
	RESURFACE PATHWAY TO RESIDENCE						10,781		10,781
	TORO 1600 Collar/Approach Mower						9,209		9,209
	Toro 5210 (2)				78,000				78,000
	TORO GM 4000 Rough Mower								52,000
	TORO GREENSMaster 3150 (2)						63,866		63,866
	TORO GREENSMaster 3150 (4)				105,000				105,000
	TORO GROUNDMASTER4000-D								117,000
	TORO MP 5700					44,330			44,330
	TORO MULTI PRO 5700 B 300 GAL. SPRAYER				43,557				43,557
TORO REELMASTER 5210 Fairway Mower (2)							103,300	103,300	
TORO REELMASTER 7 GANG MOWER							24,566	24,566	
TORO Sidewinder 3500 Bank Mower (2)							80,000	80,000	
Toro Spray Pesticide								68,000	
TORO WORKMAN 1110 (3)					21,309			21,309	
TORO WORKMAN 3200					20,000			20,000	
UPGRADE PUMHOUSE WELL PRODTN						36,286		36,286	

LOCATION	Project Description	2010	2011	2012	2013	2014	2015	2016 and Beyond	Grand Total
ARROWHEAD GOLF CLUB	VERTI- DRAIN AERATOR					22,514			22,514
	VERTI-QUAKE 2516							23,907	23,907
	VICON SPREADER			5,000					5,000
	WELL HOUSE #1 ROOF			9,753					9,753
	Fairway Mowers (2)	79,312							79,312
	Utility Vehicles	35,016							35,016
	Range Picker - Utility Vehicle with Cage		10,500						10,500
	Five Gang Ball Picker		5,200						5,200
	ARROWHEAD RESIDENCE UPKEEP		5,000						5,000
	Bunker Redesign Architecture	100,000							100,000
ARROWHEAD GOLF CLUB Total		691,277	450,700	1,170,109	215,984	485,762	317,156	1,694,608	5,025,595
ARROWHEAD GOLF FLEET	100 Yamaha Golf Cars					210,000			210,000
	44" Toro			6,000					6,000
	F450 Dump/Plow			38,000		38,000			76,000
	KWIK-TRENCH TRENCHER			23,000					23,000
	NATIONAL BANK MOWER						15,000		15,000
	New Holland							56,000	56,000
	TY-CROP MH 400 SH Topdresser							32,472	32,472
	TYCROP PROPASS 180					8,000			8,000
	YAMAHA U-MAX UTILITY CART MED.					8,000			8,000
ARROWHEAD GOLF FLEET Total			67,000	264,000	15,000	88,472	434,472		
ATTEN PARK	ATTEN LOT-RESURFACE			112,000					112,000
	ATTEN ROAD-RESURFACE					12,282			12,282
	BALLFIELD FENCE/BACKSTOP - 16, 17, 18					37,928			37,928
	BALLFIELD LIGHTS-ATTEN #15	100,000							100,000
	BALLFIELD LIGHTS-ATTEN #16				125,000				125,000
	BALLFIELD LIGHTS-ATTEN #17				125,000				125,000
	BALLFIELD LIGHTS-ATTEN LOWER 3						428,400		428,400
	COLORCOAT/REPAIR COURTS 4					11,600			11,600
	IRRIGATION SYSTEM - ATTEN LOWER 3							456,685	456,685
	Musco Lighting Controller	7,600							7,600
	PLAYGROUND UPGRADE							108,547	108,547
	RESURFACE COURTS-4			20,000					89,222
	RESURFACE PATHWAY-GARDEN PLOT PATH							9,543	9,543
	RESURFACE PATHWAYS					42,400			42,400
	SCOREBOARD							10,837	10,837
	SHELTER							238,712	238,712
TENNIS COURT FENCE							32,620	32,620	
ATTEN PARK Total		107,600	132,000	250,000	104,210	1,374,566	1,968,376		
ATTEN, HOFFMAN, BRIARPATCH	WIDEN, RESURF PATHS (GRANT)							46,739	46,739
ATTEN, HOFFMAN, BRIARPATCH Total								46,739	46,739
ATTEN/BRIARPATCH PARK	ATTEN/BRIARPATCH ROOF							10,837	10,837
ATTEN/BRIARPATCH PARK Total								10,837	10,837

LOCATION	Project Description	2010	2011	2012	2013	2014	2015	2016 and Beyond	Grand Total
BLANCHARD HOUSE	BLANCHARD HOUSE ROOF							17,046	17,046
BLANCHARD HOUSE Total								17,046	17,046
BRIARKNOLL PARK	PLAYGROUND UPGRADE							155,797	155,797
	RESURFACE PATHWAY	39,000							39,000
BRIARKNOLL PARK Total		39,000						155,797	194,797
BRIARPATCH PARK	COLORCOAT/REPAIR COURTS-2				15,000				15,000
	PLAYGROUND UPGRADE		157,500						157,500
	RESURFACE COURTS-2							39,144	39,144
	RESURFACE PATHWAY							34,919	34,919
	SHELTER							261,693	261,693
	TENNIS COURT VINYL FENCE							12,733	12,733
BRIARPATCH PARK Total			157,500		15,000			348,489	520,989
BRIGHTON PARK	PLAYGROUND UPGRADE					85,688			85,688
	RESURFACE PATHWAY							12,501	12,501
BRIGHTON PARK Total						85,688		12,501	98,189
C.L. HERRICK PARK	PLAYGROUND UPGRADE			117,650					117,650
C.L. HERRICK PARK Total				117,650					117,650
CC/RICE POOL	PARKING LOT LIGHTS-CC/RICE						227,175		227,175
CC/RICE POOL Total							227,175		227,175
COMM CENTER BOILER ROOM	24HP CIRCULATING PUMP P-6					12,856			12,856
	25HP CIRCULATING PUMP P-4					14,478			14,478
	25HP CIRCULATING PUMP P-5					14,478			14,478
	HEATING SYSTEM BOILER B-1					33,500			33,500
	HEATING SYSTEM BOILER B-2					33,500			33,500
	REBLD 20 HP CIRCUL PUMP P-7					6,281			6,281
COMM CENTER BOILER ROOM Total						115,095			115,095
COMMUNITY CENTER	A/C COOLING TOWER					48,765			48,765
	ANNUAL HVAC/PLUMBING REPAIR	15,000	15,000	15,000	15,000	15,000			75,000
	BOILER ROOM WATER HEATER				16,000				16,000
	CARPET REPLACEMENT (KELLY, ATTEN, CENTRAL, AGC)		14,700						14,700
	CARPET-MEMORIAL ROOM			31,366					31,366
	CARPET-PARKS PLUS FITNESS				51,400				51,400
	CARPET-PARKS PLUS MATS			10,658					10,658
	CARPET-THE ZONE						17,500		17,500
	CC CONCRETE WORK-CURB, RAMP							32,212	32,212
	CC FILTER ROOM ROOF							100,003	100,003
	CC FOLDING WALL REPLMNTS							17,471	17,471
	CC LOT-RESURFACE							343,719	343,719

LOCATION	Project Description	2010	2011	2012	2013	2014	2015	2016 and Beyond	Grand Total	
COMMUNITY CENTER	CC LOT-SEALCOAT	12,914							12,914	
	COMMUNITY CENTER ROOFING							268,388	268,388	
	DUCTWORK SMOKE DETECTOR					8,870			8,870	
	ELECTRIC BALLASTS-LEVEL IV					8,735			8,735	
	ENTRANCE DOORS - THE ZONE							13,546	13,546	
	FIRE ALARM PANEL							54,183	54,183	
	FITNESS EQUIP REPLMT					28,377			28,377	
	FREEZER/REFRIG (2)-APPLEBY							15,352	15,352	
	GENIE LIFT REPLACEMENT					7,563			7,563	
	GYM DIVIDER CURTAINS					68,540			68,540	
	GYM WALL MATS (PHASE II)					6,048			6,048	
	GYM WALL MATS (PHASE III)					5,913			5,913	
	GYMNASIUM FLOOR			160,000						160,000
	HVAC CHILLER OVERHAUL							47,037		47,037
	HVAC/PLUMBING REPAIRS				15,000					15,000
	LAWN SPRINKLING EQUIP							50,251		50,251
	LOCKERS-MEN'S ROOM								6,720	6,720
	PAINTING-THE ZONE						6,695			6,695
	PIANO & BENCH							5,531		5,531
	PITNEY MAIL MACHINE						7,056			7,056
	PLAYGROUND UPGRADE								96,438	96,438
	RECESS CAN LIGHT-PHASE III								12,464	12,464
	RECESS CAN LIGHTS-PHASE I								12,464	12,464
	RECESS CAN LIGHTS-PHASE II								12,464	12,464
	REFINISH EAST CC BEAMS						12,673			12,673
	REUPHOL LOBBY FURN-PHASE 2						10,079			10,079
	ROOF REPLACEMENT		550,000							550,000
	SAUNA HEATER-CC (MENS)						5,114			5,114
	STAGE CURTAINS		11,458							11,458
	STOVE-APPLEBY ROOM								27,091	27,091
	UNSCHEDULED REPAIRS		30,000	30,000	30,000	30,000	30,000	30,000	60,000	240,000
	WALL SCONCES - PARKS PLUS FITNESS								7,224	7,224
	WEIL DUPLEX SEWERAGE PUMPS BOILER ROOM								7,361	7,361
WEIL DUPLEX SEWERAGE PUMPS LAUNDRY ROOM								7,541	7,541	
WHIRLPOOL TUB/TILE (MENS)								23,881	23,881	
WOMEN'S LOCKER REPLACEMENT			18,660						18,660	
Generator Replacement			75,000						75,000	
COMMUNITY CENTER Total		619,372	313,360	102,024	112,400	269,427	144,788	1,124,053	2,685,425	
COMMUNITY PARK	IRRIGATION SYSTEM-1							14,095	14,095	
	IRRIGATION SYSTEM-2							14,924	14,924	
COMMUNITY PARK Total								29,019	29,019	
COSLEY HOUSE	0N251 GARY RESIDENCE							13,595	13,595	
COSLEY HOUSE Total								13,595	13,595	

LOCATION	Project Description	2010	2011	2012	2013	2014	2015	2016 and Beyond	Grand Total
COSLEY ZOO	ANIMAL WELCOME CENTER		810,000						810,000
	AVIARY					69,880			69,880
	BOBCAT EXHIBIT		845,000						845,000
	CABOOSE RENOVATION							18,696	18,696
	CANTILEVERED SHADE STRUCTURE		7,800						7,800
	CHICKEN HOUSE							7,226	7,226
	CONCRETE APPROACH						22,856		22,856
	CONCRETE APRON DUMPSTERS							7,528	7,528
	COSLEY LOT-RESURFACE							45,996	45,996
	DEER PEN FENCE							9,031	9,031
	DEER PEN ROOF							14,449	14,449
	DRIVEWAY RENOVATION		20,000						20,000
	DUCK POND FENCE						7,336		7,336
	DUCK POND WATER WHEEL							10,079	10,079
	FLOOD LIGHTS (5)						9,031		9,031
	GIFT SHOP APPEARANCE ENHANCEMENT		23,500						23,500
	GIFT SHOP DISPLAY CABINET						11,685		11,685
	HAY RACK							16,000	16,000
	HEATING/COOLING UNIT							16,901	16,901
	HOG SHED							41,714	41,714
	INTERACTIVE ISLAND RENOVATION		50,000						50,000
	INTERPRETIVE SIGNAGE		20,000						20,000
	KEIBLER BARN ROOF							55,533	55,533
	MASTER PLAN DETENTION		75,000						75,000
	Mule Zoo					8,600			8,600
	NEW HOLLAND SKID STEER- DIESEL							25,000	25,000
	PAINTING-DUCK POND					8,305			8,305
	PAINTING-KEIBLER BARN							15,581	15,581
	PAINTING-TAYLOR BARN						11,702		11,702
	PAINTING-WILDLIFE PONDS-FOX/COYOTE/								
	RACCOON AREA							5,452	5,452
	PARKING LOT LIGHTS-COSLEY								61,862
	PERIMETER FENCE				55,000				55,000
	PERMANENT ARCH AT ENTRANCE		33,000						33,000
	PIG COOKER				14,022				14,022
	Public Seating	7,000	7,000						14,000
	PUMP HOUSE-POND								76,646
	RAPTOR CAGE FENCE						7,790		7,790
	REPLACEMENT OF RESIDENCE AC/FURNACE		7,500						7,500
	SHELTER ROOF								21,673
	SMOKE/BURGLAR ALARM SYSTEM							13,555	13,555
	SPRINKLER SYSTEM								23,378
SQUIRREL DISPLAY								6,448	
STAFF PARKING GATES								16,616	
STALL MATS (11)-KEIBLER BARN								6,818	
STATION DECK				12,000				12,000	
STORAGE BUILDING								105,513	
SUBMERSIBLE WATER PUMP								10,666	

LOCATION	Project Description	2010	2011	2012	2013	2014	2015	2016 and Beyond	Grand Total	
COSLEY ZOO	TAYLOR BARN DECK					8,200			8,200	
	TAYLOR BARN REFINISHING							10,470	10,470	
	TAYLOR BARN ROOF							38,019	38,019	
	TRAIN DEPOT - PAINTING						24,459		24,459	
	TRAIN DEPOT ROOF	6,000							6,000	
	TRAIN DEPOT SIDING							34,316	34,316	
	TRAIN STATION A/C						12,620		12,620	
	TRAIN STATION BOILER					9,536			9,536	
	TRAIN STATION ROOF							72,226	72,226	
	VARNISH INT STALLS (IN HOUSE)-KEIBLER BARN					6,720			6,720	
	WILDLIFE BLDG FENCE-COYOTE/FOX/RACCOON AREA					23,479			23,479	
	WILDLIFE BLDG ROOF-FOX/COYOTE/ RACCOON AREA							20,770	20,770	
	Zoo Trailer								22,000	22,000
	PIG & POULTRY EXHIBIT								410,000	410,000
Phillips Donation Project tbd			50,000						50,000	
COSLEY ZOO Total		13,000	1,948,800	81,022	16,905	188,214	101,856	1,175,384	3,525,181	
GRAF PARK	BALLFIELD FENCE/BACKSTOP FIELD 4							10,469	10,469	
	BALLFIELD FENCE/BACKSTOP FIELDS 3, 5							20,938	20,938	
	EXTERIOR FENCE			48,931					48,931	
	GRAF NORTH LOT-RESURFACE					16,616			16,616	
	GRAF SOUTH LOT-RESURFACE					18,657			18,657	
	LAWN SPRINKLING EQUIP							13,275	13,275	
	OVERPASS-CHAINLINK FENCING							945,991	945,991	
	OVERPASS-LIGHTING							1,047,754	1,047,754	
	OVERPASS-SPLITRAIL FENCING							19,452	19,452	
	OVERPASS-SURFACING-ASPHALT							74,737	74,737	
	PLAYGROUND UPGRADE							99,200	99,200	
	PRESS BOX							9,031	9,031	
	RESURFACE PATHWAY							7,748	7,748	
SHELTER							537,712	537,712		
GRAF PARK Total				48,931		35,273		2,786,306	2,870,510	
HAWTHORNE JUNCTION	PLAYGROUND UPGRADE						85,688		85,688	
	RESURFACE PATHWAY							18,644	18,644	
HAWTHORNE JUNCTION Total							85,688	18,644	104,332	
HERRICK PARK	PATH REPLACEMENT			13,000					13,000	
HERRICK PARK Total				13,000					13,000	
HOFFMAN PARK	BALLFIELD FENCE/BACKSTOP						10,469		10,469	
	HOFFMAN LOT-RESURFACE							18,112	18,112	
	PLAYGROUND UPGRADE					85,688			85,688	
	RESURFACE PATHWAY					12,752			12,752	
HOFFMAN PARK Total					98,440	10,469	18,112	127,021		

LOCATION	Project Description	2010	2011	2012	2013	2014	2015	2016 and Beyond	Grand Total
HUBBLE	Hubble Middle School FieldHouse Renovations	10,000							10,000
HUBBLE Total		10,000							10,000
HULL PARK	RESURFACE PATHWAY							9,701	9,701
HULL PARK Total								9,701	9,701
HULL PARK	PLAYGROUND UPGRADE						85,688		85,688
HULL PARK Total							85,688		85,688
HURLEY GARDENS	COLORCOAT/REPAIR COURTS-1							3,973	3,973
	PATHS							48,931	48,931
	RESURFACE COURTS-1		22,600						22,600
	TENNIS COURT FENCE							22,834	22,834
HURLEY GARDENS Total			22,600					75,738	98,338
HURLEY GARDENS/ 7 GABLES	POND AERATORS			10,433					10,433
HURLEY GARDENS/ 7 GABLES Total				10,433					10,433
JEFFERSON SCHOOL SITE	BALLFIELD FENCE/BACKSTOP						20,938		20,938
JEFFERSON SCHOOL SITE Total							20,938		20,938
KELLY PARK	BALLFIELD FENCE/BACKSTOP - 3						31,407		31,407
	BASKETBALL		55,000						55,000
	BASKETBALL/FIELD HOCKEY		50,000						50,000
	BIKE PARKING		7,500						7,500
	OUTDOOR ICE SKATING		200,000						200,000
	PLAYGROUND-2-5						12,620		12,620
	PLAYGROUND-5-12						96,594		96,594
	PLAYGROUND-KOMPAN						23,681		23,681
	RESTROOMS & SHELTER		240,000						240,000
	RESURFACE PATHWAY - EAST						114,651		114,651
	RESURFACE PATHWAY - WEST						78,522		78,522
	SPLASH PAD		100,000						100,000
	WATER & SEWER		22,000						22,000
KELLY PARK Total			674,500				55,088	302,386	1,031,974
LEISURE CENTER	FLOOR RESURFACING					5,732			5,732
LEISURE CENTER Total						5,732			5,732
LINCOLN MARSH	1010 MADISON RESIDENCE ROOF							33,500	33,500
	BURN/FIRE EQUIPMENT							9,917	9,917
	HANDICAP RAMP-MARSH							6,515	6,515
	HIGH ROPES COURSE				48,434				48,434
	LINCOLN MARSH BOARDWALK		268,000						268,000
	MARSH BOARDWALK-1			49,843					49,843

LOCATION	Project Description	2010	2011	2012	2013	2014	2015	2016 and Beyond	Grand Total
LINCOLN MARSH	MARSH BOARDWALK-2					34,257			34,257
	MARSH BOARDWALK-3						35,181		35,181
	Northside Renovation Project			300,000					300,000
	OPEN AIR SHELTER-MARSH				21,673				21,673
	PIT TOILET-MARSH							14,630	14,630
	PROPANE FURN-1010 MADISON							7,224	7,224
	TEAMS COURSE				24,217				24,217
LINCOLN MARSH Total			268,000	349,843	94,324	34,257	35,181	71,786	853,391
LUCENT	BALLFIELD FENCING/BACKSTOP - 2							20,938	20,938
	FIELD IMPROVEMENTS		110,000						110,000
	IRRIGATION EQUIPMENT							180,611	180,611
LUCENT Total		110,000						201,549	311,549
MEMORIAL PARK	COLORCOAT/REPAIR COURTS-1							3,973	3,973
	DOUGHBOY-RENOVATION							23,229	23,229
	ENTRANCE ARCHES							140,285	140,285
	FURNACE #1-MEMORIAL BLDG						6,610		6,610
	GAZEBO							30,578	30,578
	LEISURE CENTER ROOF							163,705	163,705
	MEMORIAL BANDSHELL ROOF							59,060	59,060
	MEMORIAL LOT-RESURFACE							7,270	7,270
	PARK LIGHTS-MEMORIAL PARK							53,873	53,873
	RESTROOMS							466,434	466,434
	RESURFACE COURTS-1				22,576				22,576
	RESURFACE PATHWAY							228,343	228,343
	TENNIS COURT VINYL FENCE							24,791	24,791
MEMORIAL PARK Total					22,576		6,610	1,201,541	1,230,728
MUSEUM	AUDITORIUM RESTORATION		15,000						15,000
	Ford Explorer		22,000						22,000
	MUSEUM GALLERY LIGHTING UPGRADE		15,000						15,000
	PITNEY MAIL MACHINE						7,056		7,056
	REPLACEMENT BOILER	10,000							10,000
	ROOF REPLACEMENT		505,500						505,500
MUSEUM Total		10,000	557,500					7,056	574,556
NORTHSIDE PARK	BALLFIELD FENCE/BACKSTOP - FIELD 8							14,656	14,656
	Basketball Courts	41,000							41,000
	BOY SCOUT CABIN ROOF						32,510		32,510
	COLORCOAT/REPAIR COURTS-2							10,810	10,810
	COLORCOAT/REPAIR COURTS-4							11,477	11,477
	CONSTRUCTION SUPERVISION		122,000						122,000
	GIRL SCOUT CABIN ROOF						32,510		32,510
	NORTHSIDE LOT-RESURFACE DARLING STREET							22,296	22,296
	NORTHSIDE POOL LOT-RESURFACE							28,795	28,795
Northside Renovation Project	275,000		213,000		220,000			708,000	

LOCATION	Project Description	2010	2011	2012	2013	2014	2015	2016 and Beyond	Grand Total
NORTHSIDE PARK	OUTFIELD FENCE/BACKSTOP - FIELD 8					7,224			7,224
	PICNIC SHELTER ROOF							11,740	11,740
	Playground	254,000							254,000
	RESURFACE COURTS-2							36,122	36,122
	RESURFACE COURTS-4							72,244	72,244
	SLED HILL FENCE							16,392	16,392
	TENNIS COURT FENCE						21,132		21,132
	TENNIS LIGHTS-NORTHSIDE			76,250					76,250
	WARMING SHELTER ROOF						27,092		27,092
	WOOD SHOP ROOF							10,972	10,972
	Annual Pump Repairs	10,000							10,000
	Prof Svcs-Parking Lots	220,000							220,000
	Prof Svcs-Engineering-Phase III	131,500							131,500
	Lagoon Restoration	1,500,000							1,500,000
	Northside Interpretive Center Architecture		235,000						235,000
	Parking Lot and Roads		2,200,000						2,200,000
	Dredging		2,000,000						2,000,000
Utilities		350,000						350,000	
NORTHSIDE PARK Total		2,431,500	4,907,000	289,250		227,224	164,334	184,414	8,203,723
NORTHSIDE POOL	140 Manhours - painting, prep, brush blasting	9,600							9,600
	ANNUAL PUMP/MOTOR REPAIRS	10,300	10,000	10,000	10,000	10,000	10,000		60,300
	BLDG PAINTING-EXTERIOR						11,593		11,593
	BLDG PAINTING-INTERIOR						15,650		15,650
	CHEMICAL CONTROLLER				7,929				7,929
	DIVE STAND					8,308			8,308
	DOMESTIC WATER HEATER			12,000					12,000
	FILTRATION TURBINE #1	12,431							12,431
	FILTRATION TURBINE #2					13,977			13,977
	HANDICAP LIFT							5,616	5,616
	LAWN SPRINKLING SYSTEM					7,224			7,224
	MAIN ELECTRICAL SWITCHBOARD							6,020	6,020
	PAINTING-NS POOL	15,000							15,000
	PARK LIGHTS-NS POOL							137,006	137,006
	PARKING LOT LIGHTS-NS POOL							41,241	41,241
	PERIMETER GUTTER GRATE							20,861	20,861
	POOL FILTERS					110,173			110,173
	POOL VACUUM	5,106							5,106
	POOL WATER HEATER -#1	15,000							15,000
	POOL WATER HEATER -#2		15,000						15,000
POOL WATER HEATER -#3			15,000					15,000	
RESURFACE SLIDE TOWER		9,136						9,136	
STORAGE TANK						5,373		5,373	
SWITCH/METER CABINET							7,538	7,538	
NORTHSIDE POOL Total		67,438	34,136	37,000	17,929	155,055	37,243	218,281	567,082
PARK SERVICES CENTER	BRIDGE TO GABLES							964,131	964,131

LOCATION	Project Description	2010	2011	2012	2013	2014	2015	2016 and Beyond	Grand Total
PARK SERVICES CENTER	Cushman					14,500			14,500
	Dingo				36,000				36,000
	Dodge Dakota Plow	17,065	22,000						39,065
	FLUID SYSTEM							14,656	14,656
	LANDSCAPING SUPPLIES				10,456				10,456
	MATERIAL STORAGE BINS ROOF							13,546	13,546
	MEMBRANE ROOF							778,984	778,984
	PERIMETER FENCE							231,070	231,070
	TORO Z-MASTER MOWER			10,000					10,000
	Walk roller							18,500	18,500
PARK SERVICES CENTER Total		17,065	22,000	10,000	46,456	14,500		2,020,886	2,130,907
PARKS FLEET	328D Toro							45,000	45,000
	4000D Toro				63,000		62,000	136,000	261,000
	4000D Toro (2)	41,286							41,286
	7210 Toro							60,000	60,000
	Aeravator				12,000				12,000
	Arctic Cat 4x4 and plow							10,000	10,000
	BEVERAGE CART				13,500				13,500
	Chevy Boom Truck		55,000						55,000
	Chevy Dump/Plow			40,000					40,000
	Chevy Express 1500				24,000				24,000
	Chipper	25,880							25,880
	Colorado Chevy							22,000	22,000
	DITCH WITCH TRENCHER						17,900		17,900
	Express Van				27,000				27,000
	F350 Utility Body						82,000		82,000
	F450	35,000							35,000
	F450 Dump						44,000		44,000
	F450 Dump (F350 1-Ton Dump)						43,000		43,000
	F550 Dump							47,000	47,000
	Foley Blade Grinder							17,000	17,000
	Ford F250						30,000		30,000
	Ford Hi-Ranger							40,000	40,000
	Ford Ranger							39,000	39,000
	Ford TN65D NH Tractor			30,000					30,000
	Forklift						25,000		25,000
	Genie Personal Lift 1101					7,500			7,500
	GMC 2500 4x4					32,000			32,000
	GMC Crew Cab					27,000			27,000
	GMC Pick-up/Plow					29,000			29,000
	Golf cart							6,900	6,900
	Hot patcher			16,500					16,500
	Ingersoll Rand compressor					14,000			14,000
	Kifco Water Reel								15,000
	Kubota								84,550
Kubota, RTV 900								16,000	
Land Pride							13,000	13,000	

LOCATION	Project Description	2010	2011	2012	2013	2014	2015	2016 and Beyond	Grand Total
PARKS FLEET	Line laser					7,000			7,000
	New Holland 545D			55,000					55,000
	Power Boss floor sweeper				17,200				17,200
	Replace 1310 Toro Mower 325		38,000						38,000
	Ride on roller							13,500	13,500
	ROSEMAN TILLER RAKE			6,000					6,000
	Salt spreader						8,000		8,000
	Sandpro Smitco			17,000		18,000			35,000
	SEALCOATER	13,852							13,852
	Skidsteer Ford NH Endloader	23,549							23,549
	Skidsteer Trailer							8,000	8,000
	Stump grinder							34,000	34,000
	Sweep Star						39,000	30,000	69,000
	Top dresser					16,500			16,500
	TURFCO TOPDRESSER							6,500	6,500
Vermeer Tree Spade							35,000	35,000	
Z Master			11,000					11,000	
PARKS FLEET Total		139,567	93,000	175,500	266,200	322,400	118,400	630,050	1,745,117
PLANNING	TOTAL STATION	5,500							5,500
PLANNING Total		5,500							5,500
PRAIRIE PATH PARK	PATH							9,451	9,451
	PLAYGROUND UPGRADE						85,688		85,688
PRAIRIE PATH PARK Total							85,688	9,451	95,139
PRESIDENTS PARK	BALLFIELD FENCE/BACKSTOP - 2						10,469		10,469
	PLAYGROUND UPGRADE					85,688			85,688
	RESURFACE PATHWAY							7,813	7,813
PRESIDENTS PARK Total						85,688	10,469	7,813	103,970
RATHJE PARK	FENCE							41,876	41,876
	PLAYGROUND UPGRADE				120,000				120,000
	RATHJE HOUSE ROOF							33,485	33,485
	RATHJE LOT-RESURFACE		40,000						40,000
	RESURFACE PATHWAY							24,522	24,522
RATHJE PARK Total			40,000		120,000			99,883	259,883
RATHJE PARK HOUSE	FURNACE-RATHJE					7,622			7,622
	WINDOWS-SUNROOM/PORCH							9,843	9,843
RATHJE PARK HOUSE Total						7,622		9,843	17,465
RICE POOL	ANNUAL CAPITAL REPAIR -RICE		30,000	30,000	30,000	30,000	30,000	90,000	240,000
	FOOD WARMING DRAWERS (4)							9,030	9,030
	FRYER							11,559	11,559
	GENERAL INTERIOR PAINTING						10,079		10,079
	HVAC/PLUMBING REPAIRS		15,000						15,000
	ICE MAKERS (2)			10,265					10,265

LOCATION	Project Description	2010	2011	2012	2013	2014	2015	2016 and Beyond	Grand Total	
RICE POOL	LAWN SPRINKLING EQUIP						15,075		15,075	
	NEPTUNE FILTER #1				63,860				63,860	
	NEPTUNE FILTER #2				63,860				63,860	
	NEPTUNE FILTER #3				63,860				63,860	
	NEPTUNE FILTER #4				63,860				63,860	
	NEPTUNE FILTER #5				63,860				63,860	
	NEPTUNE FILTER #6				63,860				63,860	
	OVERHEAD DOORS								20,938	20,938
	OVERHEAD DOORS-FILTER BLDG								7,790	7,790
	PAINT & SANDBLAST-RICE				92,742					92,742
	PARK LIGHTS-RICE POOL								171,257	171,257
	PERIMETER FENCING								10,127	10,127
	PERIMETER FENCING-RICE						123,973			123,973
	PLAYGROUND UPGRADE								6,920	6,920
	POOL ASPHALT WORK					25,911				25,911
	POOL VACUUM	5,106								5,106
	POOL WATER HEATER #1-FILTER BLDG								32,717	32,717
	POOL WATER HEATER #2-FILTER BLDG								32,717	32,717
	RE-DECK RICE POOL BRIDGE			8,735						8,735
	REFINISH WATERSLIDES			40,000						40,000
	REPLACE 3 BSKT/FT VALVES								7,702	7,702
	REPLACE INT FENCE-RICE								149,908	149,908
	RESURFACE-WATERSLIDES (2)						12,868			12,868
	RICE POOL LOT-RESURFACE						450,000			450,000
	RICE POOL STAIRS							13,439		13,439
	RICE ROCKWORK SEALCOAT #2								12,458	12,458
	RICE ROCKWORK SEALCOAT #3						12,458			12,458
	RICE ROCKWORK SEALCOAT #4								14,956	14,956
	RICE ROCKWORK SEALCOAT #5								14,956	14,956
	SHOWER WATER HEATER #1						6,646			6,646
	SHOWER WATER HEATER #2						6,646			6,646
	SOUND SYSTEM SPEAKERS			18,826						18,826
	STRANTOL CONTROL						6,316			6,316
	WALK-IN FREEZER								5,780	5,780
	WALK-IN REFRIGERATOR								5,057	5,057
	WATERSLIDE STRUCTURES							14,917		14,917
WEIL DUPLEX CONCESSION SEWERAGE PUMPS				6,754					6,754	
VGB IMPROVEMENTS		25,000							25,000	
RICE POOL Total		30,106	112,561	47,019	531,814	648,906	83,511	603,873	2,057,790	
RICE POOL PUMP HOUSE	15HP CIRCULATION PUMP					6,777			6,777	
	5HP CIRCULATION PUMP							5,736	5,736	
	7.5HP CIRCULATION PUMP #1							5,874	5,874	
	7.5HP CIRCULATION PUMP #2							5,874	5,874	
	75HP TURBINE WATER PUMP #1							19,055	19,055	
	75HP TURBINE WATER PUMP #2	14,645							14,645	
RE-COND 30HP WATER PUMP #1								12,438	12,438	

LOCATION	Project Description	2010	2011	2012	2013	2014	2015	2016 and Beyond	Grand Total
RICE POOL PUMP HOUSE	RE-COND 30HP WATER PUMP #2	13,799							13,799
RICE POOL PUMP HOUSE Total		28,444				6,777		48,977	84,198
SCOTTDALE PARK	PLAYGROUND UPGRADE						85,688		85,688
	RESURFACE PATHWAY				86,000				86,000
SCOTTDALE PARK Total					86,000		85,688		171,688
SEVEN GABLES PARK	1748 NAPERVILLE BARN							64,245	64,245
	1756 GABLES BARN							7,857	7,857
	BIG BARN							196,430	196,430
	COLORCOAT/REPAIR COURTS-3			16,707					16,707
	CORN CRIB							26,347	26,347
	HOG BARN							45,597	45,597
	Path Repair on E side of pond			265,000					265,000
	PICNIC SHELTER ROOF-SEVEN GABLES							27,904	27,904
	PLAYGROUND UPGRADE							85,688	85,688
	RESURFACE COURTS-3							40,520	40,520
	RESURFACE PATHWAY (PHASE I)							37,391	37,391
	SEVEN GABLES -RESURFACE				261,317				261,317
	SEVEN GABLES STABLES							56,456	56,456
	TENNIS COURT VINYL FENCE							41,179	41,179
SEVEN GABLES PARK Total				281,707	261,317			629,615	1,172,639
SUNNYSIDE PARK	PLAYGROUND UPGRADE							85,688	85,688
SUNNYSIDE PARK Total								85,688	85,688
TOOHEY PARK	Playground							28,601	28,601
TOOHEY PARK Total								28,601	28,601
TRIANGLE PARK	PLAYGROUND UPGRADE							85,688	85,688
TRIANGLE PARK Total								85,688	85,688
WW STEVENS PARK	PLAYGROUND UPGRADE							85,688	85,688
WW STEVENS PARK Total								85,688	85,688
Grand Total		4,221,469	9,833,657	3,054,487	2,178,906	3,154,271	1,690,970	15,687,136	39,820,897

Fund Balance Target Analysis
2010 Projections

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	Retirement 25	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	June Debt Payments	2 - 4 months
FY 2011 Budget Basis:								
Budgeted expenditures less budgeted capital expenditures	3,449,767	7,753,335	1,208,649	567,383	31,500	1,242,300	4,102,022	7,843,815
FY 2011 Targets:								
Target Minimum	862,440	1,292,220	302,160	141,850	7,880	310,580	835,661	1,307,300
Target Maximum	1,149,920	None	604,320	283,690	15,750	621,150	None	2,614,600
Fund Balance 2010								
Fund Balance as of 12/31/09	1,252,465	1,386,233	(76,507)	382,399	58,272	1,007,080	665,993	
Projected Net Profit (Loss) for 2010	314,215	1,277,562	(68,713)	(152,293)	52,187	(314,222)	(38,725)	
Fund Balance as of 12/31/10	1,566,680	2,663,795	(145,220)	230,106	110,459	692,858	627,268	
Cash, Beginning of Year 12/31/08								75,731
Cash, End of Year 12/31/09								419,923
Analysis Results								
	Over Maximum	Over Target	Under Minimum	Meets	Over Maximum	Over Maximum	Under Target	Under Minimum
Variances								
Amount over maximum or (under minimum)	416,760		(447,380)	-	94,709	71,708		(887,377)
Amount (over target) or under target		(1,371,575)					208,393	

PROJECTED CASH & INVESTMENTS

Fund Description	Audited 2009	Projected 2010	Projected 2011	Projected 2012	Projected 2013
General	1,341,030	1,655,245	1,910,486	2,237,686	2,443,467
Recreation	2,189,181	3,466,743	4,480,874	5,268,629	5,994,117
Special Recreation	-	(29,976)	(34,216)	(138,456)	(242,696)
Zoo	1,200	(67,513)	(161,566)	(271,508)	(404,186)
Liability	420,944	268,651	265,962	283,140	301,940
Audit	57,422	109,609	88,069	66,129	43,789
Retirement	1,085,860	771,638	548,285	562,632	570,445
Debt Service	645,861	607,136	1,320,718	2,102,189	2,908,916
Golf	419,923	513,547	556,422	718,636	1,420,948
IS&T	67,813	67,814	67,813	67,813	67,813
Health	357,308	269,556	267,056	264,356	261,606
Operating Funds	6,586,542	7,632,450	9,309,905	11,161,246	13,366,160
Capital Projects Fund	3,932,657	11,817,239	6,339,416	4,544,509	3,079,722
Total Funds	10,519,199	19,449,689	15,649,321	15,705,756	16,445,882

The projections above are developed taking the audited cash and investments and combining the 2010 projections or the applicable budgeted bottom lines in each fund to get the projection.

Row Labels	Sum of Split %
10-General Fund; 000-Administration	
Benard, Michael J	45.0%
Bendy, Andrew	20.0%
Johnson, Geri	20.0%
Krajelis, Sherry Lynn	20.0%
Lorimer, Valerie M	25.0%
Siciliano, Donna	40.0%
Whelan, Tricia K	25.0%
10-General Fund; 1222-WDSRA Salary Reimbursement	
Benard, Michael J	10.0%
Bower, Larry	10.0%
Siciliano, Donna	10.0%
10-General Fund; 418-Human Resources	
Czaja, Lorraine	20.0%
Hirshberg, Diane M	20.0%
10-General Fund; 419-Finance	
Dubiel, Tricia	15.0%
Forsberg, Donna J	28.0%
Hoffman, Jean	30.0%
Trainor, Rita	31.0%
Tucker, Randall	30.0%
20-Recreation Fund; 000-Administration	
Benard, Michael J	45.0%
Bendy, Andrew	20.0%
Boras, Vicki	100.0%
Cleary, Marybeth	100.0%
Dabaco, Dana	25.0%
Dolan, Linda M	100.0%
Egan, Rebecca	100.0%
Johnson, Geri	20.0%
Johnson, Terra J	100.0%
Keene, Bradley W	25.0%
Kelly, Mike	100.0%

Row Labels	Sum of Split %
Krajelis, Sherry Lynn	20.0%
Lorimer, Valerie M	50.0%
Miller, Ryan	65.0%
Oppenheim, Sally	100.0%
Siciliano, Donna	40.0%
Vasilev, Susan A	100.0%
Vaughn, Katherine S	25.0%
Whelan, Tricia K	50.0%
Wilhelmi, Margaret L	37.5%

20-Recreation Fund; 418-Human Resources

Czaja, Lorraine	30.0%
Hirshberg, Diane M	30.0%

20-Recreation Fund; 419-Finance

Dubiel, Tricia	40.0%
Forsberg, Donna J	28.0%
Hoffman, Jean	45.0%
Trainor, Rita	32.0%
Tucker, Randall	20.0%

22-Cosley Zoo; 000-Administration

Bendy, Andrew	20.0%
Briggs, Kathleen M	100.0%
Dosch, Angie Lynne	100.0%
Johnson, Geri	20.0%
Krajelis, Sherry Lynn	20.0%
Lindquist, Charles	100.0%
Lorimer, Valerie M	25.0%
Novak, Daniel J	30.0%
Romejko, Tamra A	100.0%
Siciliano, Donna	10.0%
To be hired ?	100.0%
Wahlgren, Susan	100.0%
Whelan, Tricia K	25.0%

22-Cosley Zoo; 418-Human Resources

Row Labels	Sum of Split %
Czaja, Lorraine	5.0%
Hirshberg, Diane M	5.0%
22-Cosley Zoo; 419-Finance	
Dubiel, Tricia	10.0%
Forsberg, Donna J	5.0%
Hoffman, Jean	10.0%
Trainor, Rita	5.0%
Tucker, Randall	10.0%
60-AGC; 000-Administration	
Bendy, Andrew	40.0%
Johnson, Geri	40.0%
Krajelis, Sherry Lynn	40.0%
60-AGC; 418-Human Resources	
Czaja, Lorraine	45.0%
Hirshberg, Diane M	45.0%
60-AGC; 419-Finance	
Dubiel, Tricia	35.0%
Forsberg, Donna J	28.0%
Hoffman, Jean	15.0%
Trainor, Rita	32.0%
Tucker, Randall	40.0%
90-Cosley Foundation; F00-Cosley Foundation-General	
Forsberg, Donna J	11.0%
Wilhelmi, Margaret L	62.5%

Row Labels	Sum of Split %
Benard, Michael J	
10-General Fund; 000-Administration	45.0%
10-General Fund; 1222-WDSRA Salary Reimbursement	10.0%
20-Recreation Fund; 000-Administration	45.0%
Bendy, Andrew	
10-General Fund; 000-Administration	20.0%
20-Recreation Fund; 000-Administration	20.0%
22-Cosley Zoo; 000-Administration	20.0%
60-AGC; 000-Administration	40.0%
Boras, Vicki	
20-Recreation Fund; 000-Administration	100.0%
Bower, Larry	
10-General Fund; 1222-WDSRA Salary Reimbursement	10.0%
Briggs, Kathleen M	
22-Cosley Zoo; 000-Administration	100.0%
Cleary, Marybeth	
20-Recreation Fund; 000-Administration	100.0%
Czaja, Lorraine	
10-General Fund; 418-Human Resources	20.0%
20-Recreation Fund; 418-Human Resources	30.0%
22-Cosley Zoo; 418-Human Resources	5.0%
60-AGC; 418-Human Resources	45.0%
Dabaco, Dana	
20-Recreation Fund; 000-Administration	25.0%
Dolan, Linda M	
20-Recreation Fund; 000-Administration	100.0%
Dosch, Angie Lynne	
22-Cosley Zoo; 000-Administration	100.0%

Row Labels	Sum of Split %
Dubiel, Tricia	
10-General Fund; 419-Finance	15.0%
20-Recreation Fund; 419-Finance	40.0%
22-Cosley Zoo; 419-Finance	10.0%
60-AGC; 419-Finance	35.0%
Egan, Rebecca	
20-Recreation Fund; 000-Administration	100.0%
Forsberg, Donna J	
10-General Fund; 419-Finance	28.0%
20-Recreation Fund; 419-Finance	28.0%
22-Cosley Zoo; 419-Finance	5.0%
60-AGC; 419-Finance	28.0%
90-Cosley Foundation; F00-Cosley Foundation-General	11.0%
Hirshberg, Diane M	
10-General Fund; 418-Human Resources	20.0%
20-Recreation Fund; 418-Human Resources	30.0%
22-Cosley Zoo; 418-Human Resources	5.0%
60-AGC; 418-Human Resources	45.0%
Hoffman, Jean	
10-General Fund; 419-Finance	30.0%
20-Recreation Fund; 419-Finance	45.0%
22-Cosley Zoo; 419-Finance	10.0%
60-AGC; 419-Finance	15.0%
Johnson, Geri	
10-General Fund; 000-Administration	20.0%
20-Recreation Fund; 000-Administration	20.0%
22-Cosley Zoo; 000-Administration	20.0%
60-AGC; 000-Administration	40.0%
Johnson, Terra J	
20-Recreation Fund; 000-Administration	100.0%

Row Labels	Sum of Split %
Keene, Bradley W	
20-Recreation Fund; 000-Administration	25.0%
Kelly, Mike	
20-Recreation Fund; 000-Administration	100.0%
Krajelis, Sherry Lynn	
10-General Fund; 000-Administration	20.0%
20-Recreation Fund; 000-Administration	20.0%
22-Cosley Zoo; 000-Administration	20.0%
60-AGC; 000-Administration	40.0%
Lindquist, Charles	
22-Cosley Zoo; 000-Administration	100.0%
Lorimer, Valerie M	
10-General Fund; 000-Administration	25.0%
20-Recreation Fund; 000-Administration	50.0%
22-Cosley Zoo; 000-Administration	25.0%
Miller, Ryan	
20-Recreation Fund; 000-Administration	65.0%
Novak, Daniel J	
22-Cosley Zoo; 000-Administration	30.0%
Oppenheim, Sally	
20-Recreation Fund; 000-Administration	100.0%
Romejko, Tamra A	
22-Cosley Zoo; 000-Administration	100.0%
Siciliano, Donna	
10-General Fund; 000-Administration	40.0%
10-General Fund; 1222-WDSRA Salary Reimbursement	10.0%
20-Recreation Fund; 000-Administration	40.0%

Row Labels	Sum of Split %
22-Cosley Zoo; 000-Administration	10.0%
To be hired ?	
22-Cosley Zoo; 000-Administration	100.0%
Trainer, Rita	
10-General Fund; 419-Finance	31.0%
20-Recreation Fund; 419-Finance	32.0%
22-Cosley Zoo; 419-Finance	5.0%
60-AGC; 419-Finance	32.0%
Tucker, Randall	
10-General Fund; 419-Finance	30.0%
20-Recreation Fund; 419-Finance	20.0%
22-Cosley Zoo; 419-Finance	10.0%
60-AGC; 419-Finance	40.0%
Vasilev, Susan A	
20-Recreation Fund; 000-Administration	100.0%
Vaughn, Katherine S	
20-Recreation Fund; 000-Administration	25.0%
Wahlgren, Susan	
22-Cosley Zoo; 000-Administration	100.0%
Whelan, Tricia K	
10-General Fund; 000-Administration	25.0%
20-Recreation Fund; 000-Administration	50.0%
22-Cosley Zoo; 000-Administration	25.0%
Wilhelmi, Margaret L	
20-Recreation Fund; 000-Administration	37.5%
90-Cosley Foundation; F00-Cosley Foundation-General	62.5%

		Choice 1	Choice 2	Choice 3
	Increase Options	1.0%	2.0%	3.0%
Area	Sum of Wages and Sick Payout (no increase)	Sum of Increase Choice 1	Sum of Increase Choice 2	Sum of Increase Choice 3
10 - General				
101 - Parks Maintenance	979,586	9,796	19,592	29,388
430 - Historical Museum	90,967	910	1,819	2,729
000 - Administration	135,572	1,356	2,711	4,067
418 - Human Resources	21,065	211	421	632
419 - Finance	104,204	1,042	2,084	3,126
10 - General Total	1,331,394	13,314	26,628	39,942
20 - Recreation				
101 - Parks Maintenance	347,443	3,474	6,949	10,423
000 - Administration	708,121	7,081	14,162	21,244
220 - Recreation Programs	225,816	2,258	4,516	6,774
418 - Human Resources	31,597	316	632	948
221 - Athletics	20,756	208	415	623
224 - Recreation Facilities	94,879	949	1,898	2,846
419 - Finance	127,616	1,276	2,552	3,828
222 - Pools	65,406	654	1,308	1,962
350 - Special Facilities	67,943	679	1,359	2,038
20 - Recreation Total	1,689,575	16,896	33,792	50,687
22 - Cosley Zoo				
101 - Parks Maintenance	74,816	748	1,496	2,244
000 - Administration	340,047	3,400	6,801	10,201
418 - Human Resources	5,266	53	105	158
419 - Finance	30,156	302	603	905
22 - Cosley Zoo Total	450,286	4,503	9,006	13,509
40 - Capital Projects				
101 - Parks Maintenance	126,634	1,266	2,533	3,799
40 - Capital Projects Total	126,634	1,266	2,533	3,799

Area	Sum of Wages and Sick Payout (no increase)	Sum of Increase Choice 1	Sum of Increase Choice 2	Sum of Increase Choice 3
60 - Golf Fund				
101 - Parks Maintenance	6,575	66	132	197
000 - Administration	79,281	793	1,586	2,378
601 - Golf Maintenance	321,376	3,214	6,428	9,641
418 - Human Resources	47,395	474	948	1,422
611 - Pro Shop/Golf Fees	137,603	1,376	2,752	4,128
612 - Food and Beverage	520,773	5,208	10,415	15,623
419 - Finance	115,977	1,160	2,320	3,479
60 - Golf Fund Total	1,228,980	12,290	24,580	36,869
90 - Cosley Foundation				
000 - Administration	48,704	487	974	1,461
90 - Cosley Foundation Total	48,704	487	974	1,461
Grand Total	4,875,573	48,756	97,511	146,267

Changes in AGC Administrative Charges

Between 2010 and 2011

	<u>BUDGET</u>		
	2010	2011	
<i>In Administrative</i>			
Taxes	1,078,186	1,225,020	These dollars for the 2005 GO Bonds associated with building the AGC Clubhouse.
Interest	743,348	719,170	
Principal	341,700	505,850	
FT Bldg Maintenance	107,345	-	These dollars are for Neil and all of his staff. Beginning in 2011 they are being split to Golf, Banquets and Restaurant.
PT Bldg Maintenance	76,000	-	
Health & Life Insurance	31,299	-	
<i>In Golf</i>			
Interest	-	5,656	This is the debt service on the GPS devices.
Principal	-	23,228	
<i>Mike has instructed us to move the 2010 GPS into Golf too, but the numbers you are looking at shows the 2010 budget in the administrative area, which is where it was budgeted in 2010.</i>			
FT Bldg Maintenance	-	36,153	These dollars are for Neil and all of his staff. Beginning in 2011 they are being split to Golf, Banquets and Restaurant.
PT Bldg Maintenance	-	24,552	
Health & Life Insurance	-	12,704	
<i>In Banquets</i>			
FT Bldg Maintenance	-	36,153	These dollars are for Neil and all of his staff. Beginning in 2011 they are being split to Golf, Banquets and Restaurant.
PT Bldg Maintenance	-	24,552	
Health & Life Insurance	-	12,704	
<i>In Restaurant</i>			
FT Bldg Maintenance	-	37,249	These dollars are for Neil and all of his staff. Beginning in 2011 they are being split to Golf, Banquets and Restaurant.
PT Bldg Maintenance	-	25,296	
Health & Life Insurance	-	13,089	

NOTE: Numbers highlighted in blue denotes items where the budget committee specifically requested a variance explanation.

10 General	2011 Budget vs. 2010 Budget						2011 Budget vs. 2010 Projections	
	2009 Actual	2010 Budget	2010 Projected	2011 Budget	\$ Amount	%	\$ Amount	%
51-Salaries & Wages	(1,748,909)	(1,854,084)	(1,781,783)	(1,913,631)	(59,547)	3.2%	(131,848)	7.4%
52-Contractual Services	(615,790)	(843,600)	(769,831)	(868,551)	(24,951)	3.0%	(98,720)	12.8%
53-Supplies	(387,346)	(359,616)	(358,056)	(414,453)	(54,837)	15.2%	(56,397)	15.8%
54-Other Charges	(93,059)	(105,905)	(101,920)	(110,505)	(4,600)	4.3%	(8,585)	8.4%
57-Capital	(4,298)	-	(156,632)	(155,000)	(155,000)	n/a	1,632	-1.0%
59-Transfers Out	-	-	-	-	-	n/a	-	n/a
Exps	(2,849,402)	(3,163,205)	(3,168,223)	(3,462,140)	(298,935)	9.5%	(293,917)	9.3%

VARIANCE EXPLANATIONS

(In Thousands)
Compared to
2010 Projections

Wages

Seasonal wages in the maintenance area increased to historical levels to reduce mowing cycle and meet increased work orders from increased requests to do things "in house". 87

Exempt salaries are budgeted at 100%, meaning that every position is filled all year. In 2010 the Executive Assistant position was not filled during the first quarter. 8

Nonexempt wages are budgeted at 100%, meaning that every position is filled all year. In 2010 one position was filled at the end of January and another position is open currently (anticipating it will take 8 weeks to fill). 11

Marketing Part Time Wages for an additional special events coordinator for 15-20 hours per week. 11

HR Part Time wages, employee took unpaid time in 2010 to deal with family issues. Not anticipated to happen again in 2011. 3

Museum is budgeting for a Collections Assistant position that will be funded by grant money. 12

Other (0)
132

Supplies

4th of July Event & Partnerships 6

Maintenance Equipment -varies from year to year based upon what equipment needs to be replaced. The most significant change is for the purchase of a replacement walk behind rototiller as well as some small engine equipment.

Fencing Supplies -this budget was cut in 2010 from \$9,310 to 0. In 2010 only limited repairs were done to fences and they were paid for from other supply accounts to satisfy needs. This amount is to cover necessary repairs to perimeter fences. 9

(In Thousands)
**Compared to
 2010 Projections**

Electrical Supplies -Increase needed to upgrade electrical panel at Memorial Park to accommodate the new special events and the length of time they run. Also need to upgrade the electrical at Hurley Gardens for the increase in rentals for weddings and parties at this site.	5
Carpentry Supplies -these increases reflect the increased cost of the commodities used combined with the increased number of in-house work projects.	6
Machinery Supplies -Because of the increase in time we've added to our equipment replacement cycles we are experiencing increased repair and maintenance costs.	5
Turf -Chemical and fertilizer costs have risen, plus this was a line that was used to implement board cuts last year so it looks aberrantly low in budget.	4
Petroleum/Fuel -Cut of \$45K made here last year to get to the board bottom line. Fuel prices are up, \$800 left in the account with 4 1/2 months to go.	7
Other	15
	56

20 Recreation

			2011 Budget vs. 2010 Budget				2011 Budget vs. 2010 Projections	
	2009 Actual	2010 Budget	2010 Projected	2011 Budget	\$ Amount	%	\$ Amount	%
51-Salaries & Wages	(3,662,298)	(3,783,702)	(3,515,308)	(3,666,030)	117,672	-3.1%	(150,722)	4.3%
52-Contractual Services	(2,499,091)	(2,465,120)	(2,418,066)	(2,642,300)	(177,179)	7.2%	(224,233)	9.3%
53-Supplies	(997,502)	(988,157)	(893,310)	(1,033,894)	(45,737)	4.6%	(140,584)	15.7%
54-Other Charges	(178,664)	(150,694)	(212,582)	(232,456)	(81,762)	54.3%	(19,874)	9.3%
57-Capital	(26,023)	(52,001)	(93,434)	(134,863)	(82,862)	n/a	(41,429)	44.3%
59-Transfers Out	(731,000)	(10,000)	(10,000)	(10,000)	-	n/a	-	n/a
Exps	(8,094,578)	(7,449,674)	(7,142,701)	(7,719,543)	(269,869)	3.6%	(576,842)	8.1%

VARIANCE EXPLANATIONS

Contractual Services

Consultant Fees -increase requested for possible future projects as directed by the Board. 20

Professional Fees -increase requested for possible future projects as directed by the Board. 10

(In Thousands)
**Compared to
 2010 Projections**

(In Thousands)
**Compared to
2010 Projections**

Health Insurance -this is up due to the 10% increase assumption used for the 2011 budget from the current levels. The projections are up for increase in experience from actual for such changes as increases in dependents or changes in coverage. 109

Electric -this is based on a review of historical expenses and includes an increase assumption for the rate increase that ComEd is seeking and believes it will be granted that will go into effect next July. 45

Natural Gas -this is based upon a review of history. 15

Telephone -this is based upon a review of history. 15

Other 10

224

Supplies

Program Supplies -increase due to anticipated increase in program participation in various programs, there are offsetting program revenues. 46

General Supplies -increase in Rice Pool Supplies for new patron lounge chairs. In order to improve the bottom line in 2010, they didn't purchase any, but they cannot continue to not replace them without impacting safety or service levels. 3

General Supplies -increase for Hubble. 3

General Supplies -increase due to football leagues equipment. The football program is budgeting a positive bottom line of \$89K in 2011. 26

Equipment -With the closing of the satellite locations, it is important to ensure that there is adequate and sufficient equipment available in our main location. PPFC has begun to evaluate whether it is appropriate to maintain existing equipment or to replace it, especially as several pieces of equipment are rapidly aging (10 plus years old). Staff is looking into replacing the entire fitness center with new equipment, possibly through a leasing agreement. Staff is also evaluating new flooring options as the current flooring needs to be replaced (2 years past scheduled replacement). in the past, these dollars came from the Capital Fund, as expenses must now be absorbed by the individual departments, the increase shows up here. 40

Softgoods, cost of goods sold -increase is to cover the anticipated increased in sales of football uniforms/equipment. There is an equal increase in the football clothing sale revenue account. 11

Other 12

141

(In Thousands)
**Compared to
 2010 Projections**

Other Charges

Advertising and Publicity -this in special facilities.

10

Training -this includes increases in Special Facilities (\$3K) and Park Plus Fitness (\$2K). The training budget amount was for the conferences for Jason and Ryan. However, do to their newness on the job, it was decided to delay the training until next year and spend 2010 getting to know their job. The PPF training was for management attending Club Industry (fitness conference held in October) at \$1,500 and for Coordinator training reimbursement, in 2010 only personal trainers and group fitness instructors were budgeted for training reimbursement.

6

Other

4

20

22 Cosley Zoo

2011 Budget vs. 2010 Budget

**2011 Budget vs. 2010
 Projections**

	2009 Actual	2010 Budget	2010 Projected	2011 Budget	\$ Amount	%	\$ Amount	%
51-Salaries & Wages	(752,984)	(738,310)	(713,016)	(751,016)	(12,706)	1.7%	(38,001)	5.3%
52-Contractual Services	(232,260)	(241,681)	(226,481)	(260,152)	(18,471)	7.6%	(33,670)	14.9%
53-Supplies	(138,282)	(125,115)	(106,989)	(140,936)	(15,821)	12.6%	(33,947)	31.7%
54-Other Charges	(30,613)	(51,468)	(34,950)	(46,540)	4,928	-9.6%	(11,590)	33.2%
57-Capital	(3,354)	-	(13,300)	(1,000)	(1,000)	n/a	12,300	-92.5%
59-Transfers Out	-	-	-	-	-	n/a	-	n/a
Exps	(1,157,493)	(1,156,574)	(1,094,736)	(1,199,644)	(43,070)	3.7%	(104,908)	9.6%

(In Thousands)
**Compared to
 2010 Projections**

VARIANCE EXPLANATIONS

51 - Salaries & Wages

Increase in full time salary and wages attributable to positions budgeted at 100%, but projected at actual experience and an increase in sick time payout (\$1K).

13

Increase in part time wages primarily due to admissions positions for the full year.

25

38

(In Thousands)
**Compared to
 2010 Projections**

53 - Supplies

General Supplies - need for additional chairs and classroom table replacement for rentals and programs; replacement of concession café table and chairs; tables for the Taylor Barn Rental Site 7

Electrical Supplies - increase is because we are at capacity at the Zoo. The cost to upgrade would be \$\$\$ so instead we're trying to reduce power needs (at Christmas lights festival) by purchasing LED lights which take less power and last longer so as to not pull as much electricity to an already overloaded system. 2

Building Supplies - replacement of spindles and rails along the station which are rotting. This account has been underbudgeted in the past and has been supplemented from the parks budget. 2

Machinery Supplies - To replace 3 AC units for the animal holding buildings, refrigerator/freezer for concessions, and milking machine. 5

Tools - To purchase tools for the zoo, we have been borrowing from parks, but that has been hindering parks staff from making progress. Also, snow removal equipment is needed for the paths at the zoo. 2

Uniforms - zoo replaces a portion of uniforms (sweatshirts) every other year therefore not included in the 2010 budget or projections. 2

Landscape - Increase because each year we have to mulch the animal exhibits and grounds and to follow AZA standards the playground mulch must be used which costs \$22.00 a yard and it takes 125 yards - \$2,750. Therefore it is impossible to do more than mulch with only \$3,000. So additional \$3,550 is being requested to begin doing some planting, turf renovation, etc without taking \$\$\$s from parks. 4

Land Development Supplies - renovation of christmas light figures which several figures are in need of repair and additional animal id signs. 5

Other 5

34

60 AGC

					2011 Budget vs. 2010 Budget		2011 Budget vs. 2010 Projections	
	2009 Actual	2010 Budget	2010 Projected	2011 Budget	\$ Amount	%	\$ Amount	%
51-Salaries & Wages	(2,547,699)	(2,607,813)	(2,544,026)	(2,639,491)	(31,678)	1.2%	(95,465)	3.8%
52-Contractual Services	(1,994,275)	(2,445,071)	(2,415,915)	(2,689,941)	(244,870)	10.0%	(274,027)	11.3%
53-Supplies	(1,783,796)	(1,755,713)	(1,707,243)	(1,810,987)	(55,274)	3.1%	(103,744)	6.1%
54-Other Charges	(178,417)	(205,725)	(202,325)	(220,775)	(15,050)	7.3%	(18,450)	9.1%
57-Capital	(824,827)	(198,512)	(685,789)	(479,041)	(280,529)	n/a	206,748	-30.1%
59-Transfers Out	-	-	-	-	-	n/a	-	n/a
Exps	(7,329,014)	(7,212,834)	(7,555,298)	(7,840,235)	(627,401)	8.7%	(284,938)	3.8%

VARIANCE EXPLANATIONS

(In Thousands)
**Compared to
 2010 Projections**

Labor

<i>Full Time Wages</i> -increase in restaurant manager wages	20
<i>Full Time Wages</i> -2% wage increase given by board. This wasn't in budget nor were the projections adjusted for it, as we believe with staff turnover we will come in within the budget.	22
<i>Part Time Wages</i> -increase PT Banquets Wages is for a 3% raise.	6
<i>Part Time Wages</i> -increase in PT host and hostesses wages is for a 3% raise.	5
<i>Part Time Wages</i> -increase in PT pro shop, rangers and starters wages to restore the assistant golf professional position.	15
<i>Part Time Wages</i> -increase in PT bussers, dishwashers and cooks wages is for a part-time sous chef position that Chef has been trying to fill for 6 months.	15
<i>Part Time Wages</i> -increase in PT bussers, dishwashers and cooks wages is a 3% increase in wages.	13
	96

52- Contractual Services:

<i>Debt Interest and Principal</i> - \$147K increase due to increase in scheduled debt payments on GO Bonds	147
<i>Cleaning Services</i> - \$7K increase for AGC annual building cleaning and carpet/chairs cleaning which had been cut from the 2010 Budget	7
<i>Financial Service Charges</i> - due to an increase in credit card processing fees. This is due to several factors. 1) an unbudgeted increase in the interchange fee in 2010. 2) Gateway processor fees coming in higher than anticipated (we only started using the gateway in April, 2009 and with the 30 day lag in billing information we only had two months worth of activity, April and May, which are relatively low volume months to base budget for 2010 on). The other increase factor we are seeing is there appears to be an increase in the percentage of transactions that are being done via credit card. This is an anecdotal observation from the finance staff that see the daily cash reporting.	4
<i>Health Insurance</i> -this is up due to the 10% increase assumption used for the 2011 budget from the current levels. The projections are up for increase in experience from actual for such changes as increases in dependents or changes in coverage.	74
<i>Printing</i> - increase for printing of facility wide sales brochures(\$9K) and menus(\$3K).	12
FICA Employer Contributions - As wages increase the employer portion of FICA increases.	16
Other	14
	274

54- Other Charges:

(In Thousands)
**Compared to
2010 Projections**

Advertising and Publicity - additional advertising with Chicago District Golf Association which will allow us to capture member information and email address in order to continue to promote the Arrowhead course in future.	5
To place job ads in Monster.com and newspaper in order to bring in more qualified applicants. During 2010 we used Craig's List in order to save money but is not the best place to find good applicant for certain positions.	2
Training - \$2K for maintenance staff to attend sanitation/cleaning class and \$6K for staff to attend Food & Beverage Show	8
Equipment Repairs - to cover anticipated maintenance and repairs on the A/C units which have been in operation for about 5 years.	3
	<hr/>
	18
	<hr/>

Additional Questions of Budget Committee

from September 1, 2010 meeting

Identify where the leagues are assisting in paying for full time Recreation staff (soccer/baseball-softball/football-cheer/lacrosse)

The data specialist is the only person being paid for out of any sports area. 7.5% of her salary is being paid for out of Cheerleading, 17.5% is out of Football and 25% is out of Baseball/Softball.

Beginning in 2011, the athletic programs and in house leagues are beginning to pay a portion of the following positions:

	Athletic Programs	In House Leagues
Athletic Director	10%	65%
Athletic Manager	25%	75%
Athletic Manager		35%
Preschool and Camps Manager	10%	
Adult Education Supervisor	15%	

What is the explanation for the variance between 2010 Projected Net and 2011 Budget as shown on page 4 for the General Fund, the Recreation Fund, the Special Recreation Fund and the Golf Fund?

In the **General Fund** the bottom line decrease of \$71K is primarily attributable to a requested increase of \$87K in part time maintenance wages, \$11K in marketing part time wages, \$67K increase in health insurance, \$28K in utilities, offset by a decrease of \$10K in capital equipment replacements and an increase in tax revenues attributable to an increase in the overall tax levy.

In the **Recreation Fund** the bottom line decrease of \$283K is primarily attributable to a health insurance increase of \$109K, utilities increase of \$71K, \$62K for increased capital items funded by the operating budget, \$26K for football supplies and \$15K in advertising and publicity.

In the **Special Recreation Fund** the bottom line increase of \$26K is attributable to a decrease in the accessibility components being addressed in 2011 versus 2010.

In the **Zoo Fund** the bottom line decrease of \$16K is primarily attributable to health insurance increase of \$13K.

In the **Golf Fund** the bottom line decrease of \$47K, consists of health insurance increase of \$74K, utilities increase of \$59K, increase in part time wages of \$73K, offset by decreases in attorney and professional fees of \$35K and capital of \$95K.

What is the explanation for the variance between 2010 Projected Net and 2010 Budget as shown on page 4 for the Golf Fund?

The decrease of \$710 between the current year's budget and projection is attributable to greens fees being down \$279K from budget due to bad weather and anticipated reduction for closing 9 holes for the bunker project combined with \$400K in the projections for the bunker project, which was not in the budget.

Why is Golf Maintenance going from total expenses of \$843K in 2009 actual to \$1.148K in the 2010 Budget and \$1,408K in 2011 Budget?

The primary reason is for capital expenditures being moved into the operating budget and out of the capital projects fund. In 2009, the capital expenditures were paid for in the capital projects fund. In the 2010 budget \$144K was budgeted for equipment and in 2011 \$430K is budgeted for capital (\$400K for bunkers and \$30K for cart path replacements).

There were also increases in full time salaries between 2009 actual and 2010 budget for moving the salary of the Director of Golf from the Administrative Department into the Golf Maintenance and the Golf departments and the Assistant Golf Superintendent position being open during a portion of 2009. Those totaled \$53K.

Additionally there was an increase in contractual services of \$82K between 2009 actual and 2010 budget for employer health insurance and FICA. The health insurance increase was for the Director of Golf being moved to this area and full year of Assistant Golf Superintendent budgeted in 2010. The FICA was for all salary and wages in the Golf Maintenance Department, prior to 2010 FICA was being charged to the administrative department.

Why are Parks Maintenance expenses on increasing so dramatically from 2008 through 2011 budget?

2008 was the nine month "stub" year. The increases between 2009 and 2010 are primarily due to moving maintenance expenses into the parks maintenance department and out of the various departments. The other component, which began with the 2010 projections is for the capital equipment replacements being funded from operations rather than the Capital Projects Fund, which is where they had been previously.

Why are tax revenues increasing \$219K from 2010 Projections to 2011 Budget?

The actual limiting rate rose 3% from the taxes we are receiving in 2010 to those we will receive in 2011. This was due primarily to the CPI, upon which the rate is calculated going up to 2.7% (it was .1% for the calculation of the taxes we are receiving this year). This is particularly significant to note as if we were to use this 2.7% rate for each of the out years of our budget, our total taxes received across all funds (excluding debt and WDSRA, because they aren't subject to tax caps) our taxes would remain virtually unchanged. However, as I've used an increase assumption of only 2.0% in the out years, you are seeing declines in taxes in the out years (in Recreation, which is where we elect to put our tax reductions.)

Why are Charges for Services jumping up and down so much throughout the periods shown?

The short answer is Greens Fees. The reason for the volatility is twofold: weather and the anticipated impact of the bunker project. We have experienced two bad weather years for golf, back to back, with 2010 being the worse of the two. In addition in the 2010 projections and the 2011 budget, staff developed those figures anticipating that 9 holes would be out of play for a portion of those years.

For the Recreation Fund explain the increase in 42 - Charges for Services or reduce to realistic service revenue levels. If reductions are made see to reductions in related expense areas.

The summary answer for this question is that several of the 2010 budgets were overly aggressive and the projections reflect what the staff really believes we will realize in 2010. The 2011 budget reflects what staff believes we can realize with some proposed fee increases and restructuring as well as the full year availability of the Northside Park and Hubble facilities for programming. More specific details on these items are enumerated below.

Parks Plus Fitness - The 2010 Projection of \$868K is \$14K less than the 2010 budget of \$882K due to aggressive budget figures for short term and annual memberships. Staff anticipates a \$22K increase in membership sales based on their 2011 membership goal, adding 22 (2-person household) annual members and 51 short term memberships, transferring high school members to our main location will help in reaching this goal. \$1K increase anticipated in Kidz Kingdom revenue due to increase in memberships.

Pools - The 2010 projection of \$784K is \$105K less than the 2010 budget due to aggressive budget figures for pool pass and swim lessons in 2010. Staff anticipates a \$62K revenue increase for 2011 based on recommended rate increase for pool passes, daily admissions and swim lessons. The proposed budget was figured by using the 2010 actual guest/patron counts with the recommended increased rate which will be presented for your approval in October.

Lincoln Marsh Programs - The 2010 projection of \$108K is \$21K less than the 2010 budget of \$129K which is mainly due to continual cuts in funding for school and large group field trips the most significant impact being \$17K decrease in Teams Ropes Course revenue. Staff anticipates a \$6K increase in 2011 Teams Ropes Course revenue due to the restructuring of and increase in fees. This calculation was based on 2010 participation. A \$2K increase in Critter Camp revenue due to a 30 minute extension of the camp day which will result in an increase of fees. A \$1K increase is due to being able to offer the Native Ways Program in 2011 because of Northside Park being available in 2011.

Northside Park Camp Programs - During the 2010 renovations Camp Illini, Mean Green Camp and Awesome August had to be relocated to Hawthorne School this significantly impacted enrollment. The 2010 projection is \$61K less than the 2010 budget of \$98K due to this relocation. In 2011 staff anticipates revenue will increase by \$65K since the camps will be held at Northside Park.

Hubble Programs - Staff anticipates a \$7K inc in 2011 budgeted revenues due to programs offered at Hubble location.

Wings Program - Staff anticipates a \$6K increase in revenue due to an increase the number of teams and fees.

To: Finance sub-committee
From: Larry Bower Director of Parks and Planning
Deb Seymour Superintendent of Horticulture and Natural Resources
2011 Budget Justification
Facts to consider

The following is a list of areas to consider by the finance sub-committee related to an increase in salary and wages.

- Asked to cut from 30 part-time staff to 25 which we tried. At the maximum this summer we were at 22 and then after a couple of weeks we were at 19 when the college students realized this is a physical labor job and requires time and effort they did not want to commit to and subsequently quit. Therefore, we were very short-handed with staff needs this growing season, but made it work by pushing the staff to do more which they responded to. This is a concern because pushing people to their limit is when accidents happen and morale sinks.
- The above shortage caused us to be down on our trim crew/detail crew and with the heavy rains in June we were behind in the weeding detail of our parks which we did get a few complaints on but handled them within the department.
- Asked to cut overtime which we did by over 500 hours. This also resulted in lost time on the detail work.
- Taking on more and more especially with AGC, Cosley and Hubble which stretches an already thin staff even more.
- AGC: unbudgeted time to help them achieve the goal of the Half-way House move. Staff spent **284** man hours to complete the electrical hook-up, installing brick paving, and creating signs, banners and stickers for the unit.
- Cosley zoo: unbudgeted time to create the ticket booths for admission sales. Staff spent **555** man hours to complete the electrical hook-up, brick paver installation, construction of the booths, signs and banners to complete this for the July 15th deadline.
- Cosley zoo requested a change to the donation box which was an unbudgeted time expense. In 2009 we built the donation box and in 2010 they wanted it re-designed.
- Hubble athletic center is another added facility that we struggle to maintain with our already thin staff. This requires custodial work, minor repairs, and outside mowing and trimming which becomes difficult to achieve but are making it work.
- Because of our willingness to help other departments achieve their goals we are now behind in the playground installation at Northside and will have to utilize operation staff to complete this before the onslaught of winter which in turn may put us behind in our day-to-day operations.

The 2011 wage numbers are reduced from what we asked for in 2010 by nearly \$25,000. This department has been frugal with expenditures and trying to adhere to the board's requests for reducing costs. In addition, our projections are honest figures which have not been padded. We pride ourselves on integrity, quality and hard work and this should be considered so we can keep this department providing the services everyone expects and we are known for.

Variance Explanations from 9/1/2010 Committee Meeting

ORDINANCE 2011-08

**AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS
FOR THE WHEATON PARK DISTRICT FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2011
AND ENDING DECEMBER 31, 2011**

AN ORDINANCE ADOPTING A COMBINED BUDGET AND APPROPRIATING SUCH SUMS OF MONEY AS MAY BE DEEMED NECESSARY TO DEFRAY ALL NECESSARY EXPENSES AND . LIABILITIES OF THE WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2011 AND ENDING DECEMBER 31, 2011 AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SUCH APPROPRIATIONS ARE MADE, AND THE AMOUNT APPROPRIATED FOR EACH OBJECT AND PURPOSE.

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

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

- (a) That the estimated cash on hand at the beginning of the fiscal year is: **\$19,449,689**
- (b) That the cash expected to be received during the fiscal year from all sources is: \$33,862,446
- (c) That the estimated expenditures contemplated for the fiscal year are: \$37,828,428
- (d) That the estimated cash expected to be on hand at the end of the fiscal year is: \$15,483,707
- (e) That the estimated amount of taxes to be received by the Wheaton Park District during the fiscal year is: \$15,585,001

Article II: The following sums of money in the "Budget" Column in the amount of \$37,838,428 is the budget for the fiscal year beginning January 1, 2011 and ending December 31, 2011.

The sums of money in the "Appropriation" Column in the amount of \$45,406,113 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, 2011 and ending December 31, 2011.

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 _____, 2010 A.D.

"Ayes"

"Nays"

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

Approved by me on the _____ day of _____, 2010 A.D.

President of the Board of Park Commissioners of the Wheaton Park District
Ordinance # 2011-08

Wheaton Park District Budget and Appropriation Proposal for Fiscal Year January 1, 2011 thru December 31, 2011

GENERAL FUND	Budget	Appropriations
Expenses incurred for the general administration and maintenance of the District	3,449,767	4,139,720
 RECREATION FUND		
Expenses incurred for the planning, establishing and maintaining of recreational opportunities for the public	7,753,335	9,304,002
 SPECIAL RECREATION FUND		
Expenses incurred in the provision of recreational programming for our special needs population	868,063	1,041,676
 MUSEUM FUND		
Expenses incurred in the administration and providing of recreational programming at Cosley Zoo	1,208,649	1,450,379
 INSURANCE LIABILITY FUND		
Expenses incurred to provide business insurance for the District	567,383	680,860
 AUDIT FUND		
Expenses incurred to satisfy the requirement to have an annual audit of the accounts of the District	31,500	37,800
 RETIREMENT FUND		
Expenses incurred to pay the employer portion of retirement obligations	1,242,300	1,490,760
 DEBT SERVICE FUND		
Expenses incurred to satisfy the debt service obligations of the District	4,093,072	4,911,687
 HEALTH FUND		
Expenses incurred to provided health insurance benefits for District employees	1,440,744	1,728,893
 CAPITAL PROJECTS FUND		
Expenses incurred to construct, maintain or replace capital assets of the District	9,050,731	10,860,877

	Budget	Appropriations
GOLF FUND		
Expenses incurred for the administration and operation of the Arrowhead facility	7,843,815	9,412,578
INFORMATION SYSTEMS & TELECOMMUNICATIONS FUND		
Expenses incurred to provide computer equipment, software and telecommunications equipment for the District	289,068	346,882

ARTICLE III: SUMMARY OF BUDGETED AND APPROPRIATED FUNDS

General Fund	3,449,767	4,139,720
Recreation Fund	7,753,335	9,304,002
Special Recreation Fund	868,063	1,041,676
Museum Fund	1,208,649	1,450,379
Insurance Fund	567,383	680,860
Audit Fund	31,500	37,800
Retirement Fund	1,242,300	1,490,760
Long Term Debt Fund	4,093,072	4,911,687
Health Insurance Fund	1,440,744	1,728,893
Capital Projects Fund	9,050,731	10,860,877
Golf Fund	7,843,815	9,412,578
Information Systems & Telecommunications Fund	289,068	346,882
	<hr/>	<hr/>
Total Budgeted and Appropriated Expenses, <i>including Interfund transfers</i>	37,838,428	45,406,113
Less: Interfund Transfers	(10,000)	(12,000)
	<hr/>	<hr/>
Net Expenses, excluding Interfund Transfers	37,828,428	45,394,113
	<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, 2011 and Ending December 31, 2011", 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, 2011.

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 _____, 2010.

(SEAL)

Secretary, Wheaton Park District

CERTIFICATION OF ESTIMATE OF
REVENUES FOR FISCAL YEAR 2011

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 2011 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, 2011 and ending December 31, 2011 as adopted by the Board of Park Commissioners at its properly convened meeting held on the _____ day of _____, 2010 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 _____, 2010.

Treasurer and Chief Fiscal Officer,
Wheaton Park District

(SEAL)

**CERTIFICATION OF ESTIMATE OF
REVENUES FOR FISCAL YEAR 2011**

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, 2011 and ending on December 31, 2011 are estimated to be as follows:

<u>SOURCE</u>	<u>AMOUNT</u>
Taxes	\$15,585,001
Interest on Investments	\$35,505
Charges for Services	\$8,154,742
Rental Revenues	\$535,767
Food Operations	\$4,837,130
Grants and Donations	\$3,195,077
Bond Proceeds	\$1,254,600
Miscellaneous	\$264,624
Beginning Cash Balance	\$19,449,689

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said park district the _____ day of _____, 2010.

Treasurer and Chief Fiscal Officer,
Wheaton Park District

(SEAL)

**Wheaton Park District
ORDINANCE 2010-09**

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS
FOR THE TAX YEAR 2010**

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, two hundred twenty-five thousand, one hundred and twenty-four dollars (\$14,225,124) 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):

<u>Amount to be Raised by Taxation</u>	
Salaries & Wages	1,893,332
Contractual Services	864,930
Supplies	412,725
Other Charges	110,045
Capital Items	154,354
Total	<u>3,435,386</u>

RECREATION FUND

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

	<u>Amount to be Raised by Taxation</u>
Salaries & Wages	1,746,990
Contractual Services	1,247,647
Supplies	488,186
Other Charges	109,761
Capital Items	63,680
Transfers Out	<u>4,722</u>
Total	<u>3,660,986</u>

RETIREMENT FUND

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

	<u>Amount to be Raised by Taxation</u>
IMRF Expenditures	<u>\$508,619</u>
TOTAL	<u>\$508,619</u>

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):

	<u>Amount to be Raised by Taxation</u>
FICA	<u>\$448,172</u>
TOTAL	<u>\$448,172</u>

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):

	<u>Amount to be Raised by Taxation</u>
Insurance expenditures	<u>\$567,432</u>
TOTAL	<u>\$567,432</u>

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	<u>\$10,000</u>
TOTAL	<u>\$10,000</u>

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	<u>\$868,062</u>
TOTAL	<u>\$868,062</u>

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):

**Amount to be
Raised by Taxation**

Salaries & Wages	434,498
Contractual Services	148,727
Supplies	80,572
Other Charges	26,606
Capital Items	<u>572</u>
Total	<u>\$690,975</u>

DEBT SERVICE FUND

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

	<u>Amount to be Raised by Taxation</u>
Debt Service	<u>4,035,492</u>
TOTAL	<u>\$4,035,492</u>

SUMMARY OF LEVIES

General Corporate Fund	\$3,435,386
Recreation Program Fund	3,660,986
IMRF	508,619
FICA	448,172
Insurance	567,432
Audit	10,000
Special Recreation Association	868,062
Museum	690,975
Debt Service	<u>4,035,492</u>
TOTAL	<u>\$14,225,124</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, 2010 and ending December 31, 2010, 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 2010 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 2010-09 shall be in full force and effect from and after its adoption.

ADOPTED this 3rd day of November 2010, pursuant to a roll call vote as follows.

AYES: _____

NAYS: _____

ABSENT: _____

Ray Morrill
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 2010-09,

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS
FOR THE TAX YEAR 2010,**

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 [3rd day of November 2010](#).

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 [3rd day of November 2010](#).

Mike Benard
Secretary, Board of Park Commissioners
Wheaton Park District

(S E A L)

TRUTH IN TAXATION

CERTIFICATE OF COMPLIANCE

I, **Ray Morrill**, 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 2010 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 3rd day of November, 2010.

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: September 22, 2010

Re: 2010 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 2010 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.
- (NEW in 2010)CPI history for the District for 13 most current years. This was added to help illustrate 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 1998. 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 1998.
- A worksheet that spells out exactly how the limiting rate is calculated.
- Five worksheets that show the Proposed Tax Levies for the 2010, 2011, 2012, 2013 and 2014 levies. You are voting on only the 2010 levy but the future periods are provided for planning purposes.
- The next three worksheets show the calculations for determining the special purpose levies for the IMRF & FICA, 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 IMRF, FICA, Liability and Audit levies. In the proposed levy, you will note that the Audit levy is being reduced significantly. This is to “spend down” the fund balance relative to this levy. This is due to two factors, 1) the favorable audit bid for auditing services and 2) a reduction in the expenses that we are incurring in this fund relative to staff preparation for the external audit. As was explained in this memo last year, the other special purpose levies are being increased and those increases continue throughout three of the four out years presented. In 2014 the social security level is actually being reduced \$10K. Due to the CPI coming in at 2.7% just above the 12 year average of 2.6% (excluding the aberrantly low 2009 increase of .1%) we were able to avoid having to significantly reduce the Recreation Fund levy and were able to increase it by a modes \$5K.

FUTURE TAX PICTURE: In the interest of making complete disclosure, it needs to be understood that the out year levies are educated 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 (2.7% for the 2010 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 developing these “future” levies, what we have done is be conservative in the numerator side of the equation, which would reduce the limiting rate and be less conservative in the denominator which would increase the limiting rate. To elaborate:

Numerator

We used a **CPI** of 2.0% for 2011 thru 2014 levies, that is 0.6% below the running average of 2.6% that 0.6% difference is 23% below that 12 year average, thus this numerator is done conservatively or on the low side. *[See CPI History in this tax levy package for rate history.]*

Denominator

We used increases in the **EAV** of 2%, 3%, 4% and 5% for 2011-2014, respectively. These rates were used as “best guesses”. The average increase over the past 11 years has been 6.3%, last year it was 0.2%, which is aberrantly low. *[The rate history is presented in this tax levy package, see the EAV History page.]* However, we did not feel it was reasonable to assume that the EAV was going to experience a bounce-back in the next year and instead, we used the above rates as representing a gradual increase in property values over the next four years.

We used increases of 5.4% in the **new construction** figure which serves to make the denominator smaller and so the limiting rate bigger. The 5.4% is the 10 year average increase in new construction for Wheaton.

WHY EXPLAIN?

This expanded explanation was added this year to dispel the mistaken impression that our tax dollars were going to drop “like a rock” within a few years that seems to have arisen from our previous tax presentations. Make no mistake the Property Tax Extension Limitation Law is definitely having an impact on our tax receipts. That impact is reducing the increase in taxes or keeping them flat or even possibly declining in absolute dollars, but not that we were going to experience a precipitous drop in taxes.

**WHEATON PARK DISTRICT
RESOLUTION 2010-10**

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

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

1. The amount of real estate taxes, exclusive of election costs, public building commission leases and debt service levies, extended by the Park District, plus any amount abated by the Park District before extension, upon the final 2009 real estate tax levy of the Park District (2010 tax bill) is \$9,952,354.
2. The amount of real estate taxes, exclusive of election costs, public building commission leases and debt service levies, proposed to be levied by the Park District for 2010 (2011 tax bill) is \$10,189,633.
3. Based on the foregoing, the estimated percentage increase in the proposed 2010 aggregate levy over the amount of real estate taxes extended upon the final 2009 aggregate levy is 2.38%, and that, accordingly, no public hearing or publication is required under the Truth in Taxation Law.

AYES: NAYS:

ABSENT:

Passed this ____ day of _____, 2010.

President, Board of Park Commissioners

Attested and Filed this ____ day of _____, 2010.

Secretary, Board of Park Commissioners

STATE OF ILLINOIS)
)
) SS
COUNTY OF DUPAGE)

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

I do further certify that as such official, I have care and custody of all official records of the Board of Park Commissioners of said WHEATON PARK DISTRICT, and I do further certify that the annexed and foregoing Ordinance is a true and correct copy of an Ordinance entitled, "**A RESOLUTION NO. 2010-10 Authorizing the Estimate of Annual Aggregate Levy in Compliance with the Truth in Taxation Law.**" adopted and passed by the Board of Commissioners of the Wheaton Park District on the 22nd of September, 2010. The vote to adopt the aforesaid Resolution was as follows:

AYES: _____ NAYS: _____ ABSENT: _____

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

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

Wheaton Park District Property Taxes

A
homeowner
whose



	For the Yr.	Monthly	Daily
House is worth \$600,000 would pay Park District Taxes of:	\$1,144.03	\$95.34	\$3.13
House is worth \$450,000 would pay Park District Taxes of:	\$858.02	\$71.50	\$2.34
House is worth \$300,000 would pay Park District Taxes of:	\$572.01	\$47.67	\$1.56

CPI Increase History for Tax Levy

Tax Levy Year	CPI %	Cumulative Average CPI %	Cumulative Average CPI % (<i>without 2009</i>)
1998	1.7%		
1999	1.6%	1.7%	1.7%
2000	2.7%	2.2%	2.2%
2001	3.4%	3.1%	3.1%
2002	1.6%	2.5%	2.5%
2003	2.4%	2.0%	2.0%
2004	1.9%	2.2%	2.2%
2005	3.3%	2.6%	2.6%
2006	3.4%	3.4%	3.4%
2007	2.5%	3.0%	3.0%
2008	4.1%	3.3%	3.3%
2009	0.1%	2.1%	
2010	2.7%	1.4%	2.6%
Median CPI %		2.5%	
Median CPI %, w/o 2009		2.6%	

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
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
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
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
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
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

% 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
Residential	4.6%	3.9%	6.1%	8.6%	8.2%	7.8%	9.0%	8.5%	8.3%	4.8%	0.3%
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%
Industrial	12.7%	3.0%	2.4%	7.5%	-1.2%	4.5%	-0.2%	7.1%	239.7%	7.8%	93.0%
Railroad	-2.6%	4.2%	4.5%	18.8%	8.2%	12.7%	-5.8%	-0.3%	9.7%	9.3%	20.4%
TOTAL EAV	5.0%	4.1%	5.8%	8.6%	7.3%	7.8%	8.6%	8.3%	8.5%	5.2%	0.2%

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
Residential	4.6%	4.3%	4.9%	5.8%	6.3%	6.5%	6.9%	7.1%	7.2%	7.0%	6.4%
Farm	10.0%	5.0%	0.0%	-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%
Industrial	12.7%	7.9%	6.1%	6.4%	4.9%	4.8%	4.1%	4.5%	30.6%	28.3%	34.2%
Railroad	-2.6%	0.8%	2.0%	6.2%	6.6%	7.6%	5.7%	5.0%	5.5%	5.9%	7.2%
TOTAL EAV	5.0%	4.5%	5.0%	5.9%	6.2%	6.4%	6.7%	6.9%	7.1%	6.9%	6.3%

Composition of EAV

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Residential	84%	84%	84%	84%	84%	85%	85%	85%	85%	85%	85%	85%
Farm	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%
Industrial	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%
TOTAL EAV	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
New Construction	12,637,744	13,152,540	14,408,340	13,508,040	17,337,900	23,975,110	24,596,240	24,146,230	23,046,830	18,012,950	
% Increase(Decrease) Year by Year		4.1%	9.5%	-6.2%	28.4%	38.3%	2.6%	-1.8%	-4.6%	-21.8%	
Average % Increase(Decrease) Year by Year		4.1%	6.8%	2.5%	8.9%	14.8%	12.8%	10.7%	8.8%	5.4%	
Minimum New Construction	12,637,744										
Maximum New Construction	24,596,240										

WORKSHEET TO CALCULATE LIMITING RATE FOR LEVY YEAR 2010

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 9,074,498

2010 CPI for Levy Year (1) 2.700%

*The CPI is established by the state and provided to the county mid-year,
per Kathy King.*

NUMERATOR --> 9,319,510

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>	
2009 TIF Valuation (DuPage) (2)	2,486,845,179	X	<u>1.0000</u>	2,486,845,179
2009 Less: DuPage new construction (1)	18,012,950	X	0.00	= 0
DENOMINATOR -->				<u>2,486,845,179</u>

Numerator	9,319,510		<u>Limiting Rate</u>
Denominator	<u>2,486,845,179</u>	=	0.3748%

(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.

WHEATON PARK DISTRICT
TAX LEVY WORKSHEET
 2010 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit (if applicable)	(A) 2009 Limited Figures (DuPage)	(B) 2010 Proposed Levy (A)+(C)	(C) 2009 Proposed Incr/ (Decr)	% Increase/ Decrease (C)/(A)	2009 Extended Tax Rate (B)/EAV
10	General	0.3500	3,235,386	3,435,386	200,000	6%	0.1381
20	Recreation	0.3700	3,655,662	3,660,987	5,325	0%	0.1472
22	Cosley Zoo	0.0700	760,975	690,975	(70,000)	-9%	0.0278
24	Audit	0.0050	84,553	10,000	(74,553)	-88%	0.0004
23	Insurance Liability	None	400,382	567,432	167,050	42%	0.0228
25	Retirement-IMRF	None	497,369	508,619	11,250	2%	0.0205
25	Retirement-Social Security	None	440,172	448,172	8,000	2%	0.0180
Aggregate Extension			9,074,498	9,321,570	247,072	3%	0.3748
21	SRA	0.0400	877,856	868,063	(9,793)	-1%	0.0349
30	Bond & Interest	None	2,312,766	2,523,038	210,271	9%	0.1015
30	Bond & Interest-Limited	None	2,031,753	1,512,454	(519,299)	-26%	0.0608
			14,296,873	14,225,124	(71,749)	-1%	0.5720

2010 LIMITING RATE		0.3748	
Numerator		Denominator	
Prior Year Levy	9,074,498	Prior Year EAV with an increase of 0%	2,486,845,179
CPI % Increase (Decrease)	2.7%	Prior Year New Constr. w/ change o 5%	0
Levy	9,319,510	Valuation	2,486,845,179

LEVY

WHEATON PARK DISTRICT
TAX LEVY WORKSHEET
 2011 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit (if applicable)	(A)	(B)	(C)	% Increase/ Decrease (C)/(A)	2011
			2010	2011 Proposed Levy (A)+(C)	2010 Proposed Incr/ (Decr)		Extended Tax Rate (B)/EAV
			Extensions (DuPage)				
10	General	0.3500	3,435,386	3,435,386	0	0%	0.1381
20	Recreation	0.3700	3,660,987	3,374,237	(286,750)	-8%	0.1357
22	Cosley Zoo	0.0700	690,975	690,975	0	0%	0.0278
24	Audit	0.0050	10,000	10,000	0	0%	0.0004
23	Insurance Liability	None	567,432	614,432	47,000	8%	0.0247
25	Retirement-IMRF	None	508,619	698,619	190,000	37%	0.0281
25	Retirement-Social Security	None	448,172	500,172	52,000	12%	0.0201
	Aggregate Extension		9,321,570	9,323,820	2,250	0%	0.3749
21	SRA	0.0400	868,063	868,063	0	0%	0.0349
30	Bond & Interest	None	2,523,038	2,772,288	233,455	9%	0.1115
30	Bond & Interest-Limited	None	1,512,454	1,480,691	23,785	2%	0.0595
			14,225,124	14,444,862	259,490	2%	0.5809

2011 LIMITING RATE		0.3675	
Numerator		Denominator	
Prior Year Levy	9,319,510	Prior Year EAV with an increase of 4.0%	2,586,318,986
CPI % Increase (Decrease)	2.0%	Prior Year New Construction w/ a 5.4%	0
Levy	9,505,900	Valuation	2,586,318,986

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 (C)/(A)	2012 Extended Tax Rate (B)/EAV
			2011 Extensions (DuPage)	2012 Proposed (A)+(C)	2012 Proposed Incr/ (Decr)		
10	General	0.3500	3,435,386	3,435,386	0	0%	0.1381
20	Recreation	0.3700	3,374,237	3,250,237	(124,000)	-4%	0.1307
22	Cosley Zoo	0.0700	690,975	690,975	0	0%	0.0278
24	Audit	0.0050	10,000	10,000	0	0%	0.0004
23	Insurance Liability	None	614,432	644,432	30,000	5%	0.0259
25	Retirement-IMRF	None	698,619	700,619	2,000	0%	0.0282
25	Retirement-Social Security	None	500,172	502,172	2,000	0%	0.0202
	Aggregate Extension		9,323,820	9,233,820	(90,000)	-1%	0.3713
21	SRA	0.0400	868,063	868,063	0	0%	0.0349
30	Bond & Interest	None	2,772,288	3,035,958	263,670	10%	0.1221
30	Bond & Interest-Limited	None	1,480,691	1,482,351	1,660	0%	0.0596
			14,444,862	14,620,192	175,330	1%	0.5879

2012 LIMITING RATE		0.3640	
Numerator		Denominator	
Prior Year Levy	9,505,900	Prior Year EAV with an increase of 3.0%	2,663,908,556
CPI % Increase (Decrease)	2.0%	Prior Year New Construction w/ a 5.4%	0
Levy	9,696,018	Valuation	2,663,908,556

LEVY

WHEATON PARK DISTRICT
TAX LEVY WORKSHEET
2013 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit (if applicable)	(A)	(B)	(C)	% Increase/ Decrease (C)/(A)	2013
			2012	2013 Proposed Levy (A)+(C)	2013 Proposed Incr/ (Decr)		Extended Tax Rate (B)/EAV
10	General	0.3500	3,435,386	3,435,386	0	0%	0.1381
20	Recreation	0.3700	3,250,237	3,009,237	(241,000)	-7%	0.1210
22	Cosley Zoo	0.0700	690,975	690,975	0	0%	0.0278
24	Audit	0.0050	10,000	25,950	15,950	160%	0.0010
23	Insurance Liability	None	644,432	676,032	31,600	5%	0.0272
25	Retirement-IMRF	None	700,619	709,619	9,000	1%	0.0285
25	Retirement-Social Security	None	502,172	510,172	8,000	2%	0.0205
	Aggregate Extension		9,233,820	9,057,370	(176,450)	-2%	0.3642
21	SRA	0.0400	868,063	868,063	0	0%	0.0349
30	Bond & Interest	None	3,035,958	3,310,943	274,985	9%	0.1331
30	Bond & Interest-Limited	None	1,482,351	1,481,483	1,828,591	123%	0.0596
			14,620,192	14,717,858	1,927,126	13%	0.5918

2013 LIMITING RATE		0.3570	
Numerator		Denominator	
Prior Year Levy	9,696,018	Prior Year EAV with an increase of 4.0%	2,770,464,898
CPI % Increase (Decrease)	2.0%	Prior Year New Construction w/ a 5.4%	0
Levy	9,889,938	Valuation	2,770,464,898

LEVY

WHEATON PARK DISTRICT
TAX LEVY WORKSHEET
2014 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit (if applicable)	(A)	(B)	(C)	% Increase/ Decrease (C)/(A)	2014 Extended Tax Rate (B)/EAV
			2013 Extensions (DuPage)	2014 Proposed Levy (A)+(C)	2014 Proposed Incr/ (Decr)		
10	General	0.3500	3,435,386	3,435,386	0	0%	0.1381
20	Recreation	0.3700	3,009,237	2,691,237	(318,000)	-11%	0.1082
22	Cosley Zoo	0.0700	690,975	690,975	0	0%	0.0278
24	Audit	0.0050	25,950	42,525	16,575	64%	0.0017
23	Insurance Liability	None	676,032	706,532	30,500	5%	0.0284
25	Retirement-IMRF	None	709,619	729,619	20,000	3%	0.0293
25	Retirement-Social Security	None	510,172	500,172	(10,000)	-2%	0.0201
	Aggregate Extension		9,057,370	8,796,445	(260,925)	-3%	0.3537
21	SRA	0.0400	868,063	868,063	0	0%	0.0349
30	Bond & Interest	None	3,310,943	3,587,973	277,030	8%	0.1443
30	Bond & Interest-Limited	None	1,481,483	1,478,025	(3,458)	0%	0.0594
			14,717,858	14,730,506	12,648	0%	0.5923

2014 LIMITING RATE		0.3468	
Numerator		Denominator	
Prior Year Levy	9,889,938	Prior Year EAV with an increase of 5.0%	2,908,988,143
CPI % Increase (Decrease)	2.0%	Prior Year New Construction w/ a 5.4%	0
Levy	10,087,737	Valuation	2,908,988,143

LEVY

IMRF & FICA FUND LEVIES (Fund #25)

Levy Year:	2009	2010	2011	2012	2013	2014
Fiscal Year:	2010	2011	2012	2013	2014	2015

	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
Cash & Investments, Beginning of Year	1,085,860	849,205	621,268	629,321	630,820	638,511
Anticipated Revenue	993,345	1,014,363	1,255,403	1,261,323	1,280,113	1,291,973
Cash & Revenues	2,079,205	1,863,568	1,876,671	1,890,643	1,910,933	1,930,484
Less Expenditures	1,230,000	1,242,300	1,247,350	1,259,824	1,272,422	1,285,146
Est. Cash & Invstm., End of Year	849,205	621,268	629,321	630,820	638,511	645,338
Cash & Investments Goal (50% of Budgeted expenditures)	615,000	621,150	623,675	629,912	636,211	642,573
Excess (Deficit) of Cash & Invstm. Goal	234,205	118	5,646	908	2,300	2,765

REVENUE BREAKDOWN	2010	2011	2012	2013	2014	2015
Proposed or extended levy	937,541	956,791	1,198,791	1,202,791	1,219,791	1,229,791
Less: 1%	9,375	9,568	11,988	12,028	12,198	12,298
Subtotal	928,165	947,223	1,186,803	1,190,763	1,207,593	1,217,493
CPPRT Less Uncollectibles	64,680	66,640	68,600	70,560	72,520	74,480
Interest	500	500	500	500	500	500
Anticipated Revenues	993,345	1,014,363	1,255,403	1,261,323	1,280,113	1,291,973

EXPENDITURE BREAKDOWN	Prior Year Actual + 5%	Estimated (prior yr + 1%)	Estimated (prior yr + 1%)	Estimated (prior yr + 1%)	Estimated (prior yr + 1%)	Estimated (prior yr + 1%)
IMRF	730,000	737,300	737,300	744,673	752,120	759,641
FICA	500,000	505,000	510,050	515,151	520,302	525,505
Estimated expenditures	1,230,000	1,242,300	1,247,350	1,259,824	1,272,422	1,285,146

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 & FICA

LIABILITY INSURANCE FUND LEVY (Fund #23)

Levy Year:	2009	2010	2011	2012	2013	2014
Fiscal Year:	2010	2011	2012	2013	2014	2015
Cash & Investments, Beg. of Year	420,944	282,061	281,031	298,385	315,887	333,642
Anticipated Revenue	396,498	561,878	608,408	638,108	669,392	699,587
Cash & Revenues	817,442	843,939	889,439	936,493	985,279	1,033,229
Less: Expenditures	535,381	562,908	591,053	620,606	651,636	684,218
Est. Cash & Invstm., End of Year	282,061	281,031	298,385	315,887	333,642	349,011
Cash & Investments Goal (50% of Budgeted expenditures)	267,691	281,454	295,527	310,303	325,818	342,109
Excess (Deficit) of Cash & Invstm. Goal	14,371	(423)	2,859	5,584	7,824	6,902
REVENUE BREAKDOWN						
Actual Extension or Proposed levy	400,382	567,432	614,432	644,432	676,032	706,532
Less: 1%	4,004	5,674	6,144	6,444	6,760	7,065
Subtotal	396,378	561,758	608,288	637,988	669,272	699,467
Interest	120	120	120	120	120	120
Anticipated Revenues	396,498	561,878	608,408	638,108	669,392	699,587
EXPENDITURE BREAKDOWN						
	Projected	Projected	Projected	Projected	Projected	Projected
PDRMA	505,381	531,408	557,978	585,877	615,171	645,930
Unemployment	25,000	26,250	27,563	28,941	30,388	31,907
Other Expenditures (Supplies, etc)	5,000	5,250	5,513	5,788	6,078	6,381
Annual Expenditures	535,381	562,908	591,053	620,606	651,636	684,218
	Actual	Budget Estimate	Prior Yr. Estimate + 5%	Prior Yr. Estimate + 5%	Prior Yr. Estimate + 5%	Prior Yr. Estimate + 5%
PDRMA Annl Prens (paid monthly)						
Property coverage	156,586	157,314	165,180	173,439	182,111	191,216
Workers Comp	197,365	214,700	225,435	236,707	248,542	260,969
Public Liability	92,643	93,951	98,649	103,581	108,760	114,198
Employment Practices Liab.	33,474	34,959	36,707	38,542	40,469	42,493
Pollution Liability	5,313	5,484	5,758	6,046	6,348	6,666
Professional Fees	20,000	25,000	26,250	27,563	28,941	30,388
Total PDRMA Premiums	505,381	531,408	557,978	585,877	615,171	645,930

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 FUND LEVY (Fund #24)

Levy Year:	2009	2010	2011	2012	2013	2014
Fiscal Year:	2010	2011	2012	2013	2014	2015

10-Sep-10	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
Cash & Investments, Beg. of Year	57,422	101,139	79,548	57,558	35,168	20,868
Anticipated Revenue	83,717	9,910	9,910	9,910	25,700	42,109
Cash & Revenues	141,139	111,048	89,458	67,468	60,868	62,978
Less: Expenditures	40,000	31,500	31,900	32,300	40,000	42,000
Est. Cash & Invstm., End of Year	101,139	79,548	57,558	35,168	20,868	20,978
Cash & Investments Goal (50% of budget)	20,000	15,750	15,950	16,150	20,000	21,000
Excess (Deficit) of Goal	81,139	63,798	41,608	19,018	868	(22)

REVENUE BREAKDOWN

Proposed or actual levy	84,553	10,000	10,000	10,000	25,950	42,525
Less: 1%	846	100	100	100	259	425
Subtotal	83,707	9,900	9,900	9,900	25,690	42,099
Interest	10	10	10	10	10	10
Anticipated Revenues	83,717	9,910	9,910	9,910	25,700	42,109

EXPENDITURE BREAKDOWN	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	35,000	21,500	21,900	22,300	30,000	32,000
	40,000	31,500	31,900	32,300	40,000	42,000

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.

ANNUAL ABATEMENT ORDINANCE

ORDINANCE NO. 2010-10

ORDINANCE abating the tax hereto levied for the year 2010 to pay the principal of and interest on \$9,000,000 Taxable General Obligation Park Bonds (Alternate Revenue Source), Series 2010, of the Wheaton Park District, DuPage County, Illinois.

WHEREAS the Board of Park Commissioners (the “*Board*”) of the Wheaton Park District, DuPage County, Illinois (the “*District*”), by Ordinance Number 2010-2, adopted on the 17th day of February, 2010 (the “*Ordinance*”), did provide for the issue of \$9,000,000 Taxable General Obligation Park Bonds (Alternate Revenue Source), Series 2010, of the District (the “*Bonds*”), dated February 24, 2010, and the levy of a direct annual tax sufficient to pay the principal of and interest on the Bonds; and

WHEREAS it is hereby determined that Pledged Revenues (as defined in the Ordinance) are available to pay the principal of and interest on the Bonds on June 15, 2011, and December 15, 2011 (collectively, the “*Payment Dates*”); and

WHEREAS the Pledged Revenues have been deposited into the Bond Fund (as defined in the Ordinance) in an amount equal to the tax heretofore levied for the year 2010 to pay the Bonds on the Payment Dates; and

WHEREAS it is necessary and in the best interests of the District that the tax heretofore levied for the year 2010 to pay the principal of and interest on the Bonds on the Payment Dates be abated;

NOW THEREFORE Be It Ordained by the Board of Park Commissioners of the Wheaton Park District, DuPage County, Illinois, as follows:

Section 1. Abatement of Tax. The tax heretofore levied for the year 2010 in the Ordinance is hereby abated in its entirety.

Section 2. Filing of Ordinance. Forthwith upon the adoption of this ordinance, the Secretary shall file a certified copy hereof with the County Clerk of The County of DuPage, Illinois, and it shall be the duty of said County Clerk to abate said tax levied for the year 2010 in accordance with the provisions hereof.

Section 3. Effective Date. This ordinance shall be in full force and effect forthwith upon its adoption.

Adopted November 3rd, 2010.

President, Board of Park Commissioners

ATTEST:

Secretary, Board of Park Commissioners

STATE OF ILLINOIS)
) SS
COUNTY OF DUPAGE)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of The County of DuPage, Illinois, and as such official I do further certify that on the ____ day of _____, 20__, there was filed in my office a duly certified copy of Ordinance No. 2010-10 entitled:

ORDINANCE abating the tax hereto levied for the year 2010 to pay the principal of and interest on \$9,000,000 Taxable General Obligation Park Bonds (Alternate Revenue Source), Series 2010, of the Wheaton Park District, DuPage County, Illinois.

(the “*Ordinance*”) duly adopted by the Board of Park Commissioners of the Wheaton Park District, DuPage County, Illinois (the “*District*”), on the 3rd day of November, 2010, and that the same has been deposited in the official files and records of my office.

I do further certify that the taxes heretofore levied for the year 2010 for the payment of the District’s \$9,000,000 Taxable General Obligation Park Bonds (Alternate Revenue Source), Series 2010, as described in the Ordinance will be abated in their entirety as provided in the Ordinance.

IN WITNESS WHEREOF I hereunto affix my official signature and the seal of said County this ____ day of _____, 20__.

County Clerk of The County
of DuPage, Illinois

[SEAL]