
Wheaton Park District

2012 Budget Document

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PROJECTED CASH & INVESTMENTS

Fund Description	Audited 2010	Projected 2011	Budgeted 2012	Budgeted 2013	Budgeted 2014
General	1,822,832	2,166,425	1,384,017	1,408,723	1,422,769
Recreation	3,990,127	5,055,944	3,759,938	3,779,785	3,797,805
Special Recreation	(531)	(521)	(511)	(501)	(491)
Zoo	(149,913)	(182,839)	(177,523)	(172,594)	(195,287)
Liability	282,619	287,360	249,935	234,246	228,326
Audit	113,797	91,922	63,623	37,325	9,220
FICA	653,512	639,468	274,947	248,635	235,420
IMRF	157,715	(127,684)	416,507	425,265	429,289
Debt Service	691,514	672,606	656,409	653,374	645,383
Golf	788,453	1,238,652	1,688,693	2,393,195	3,338,306
IS&T	58,576	41,068	41,068	41,068	41,068
Health	363,403	363,403	360,703	358,003	355,303
Operating Funds	8,772,104	10,245,804	8,717,806	9,406,524	10,307,111
Capital Projects Fund	11,132,528	8,792,326	5,772,407	2,828,637	1,837,374
Total Funds	19,904,632	19,038,129	14,490,213	12,235,161	12,144,485

The projections above are developed taking the audited cash and investments and combining the 2011 projections or the applicable budgeted bottom lines in each fund to get the projection.

Fund Balance Target Analysis
2011 Projections

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service 30	Golf 60
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures	3 to 4 months	> 2 months	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	June Debt Payments	2 - 4 months
FY 2012 Budget Basis:									
Budgeted expenditures less budgeted capital expenditures	3,468,354	7,765,526	1,137,096	557,528	34,372	508,274	833,250	2,875,055	7,705,965
FY 2012 Targets									
Target Minimum	867,090	1,294,250	284,270	139,380	8,590	127,070	208,310	814,551	1,284,330
Target Maximum	1,156,120	None	568,550	278,760	17,190	254,140	416,630	None	2,568,650
Fund Balance 2011									
Spendable Fund Balance as of 12/31/10	1,718,077	2,878,189	(167,322)	248,252	115,094	653,102	62,526	691,565	
Projected Net Profit (Loss) for 2011	343,593	1,065,817	(32,926)	4,741	(21,875)	(14,044)	(285,399)	(18,908)	
Projected Spendable Fund Balance as of 12/31/11	2,061,670	3,944,006	(200,248)	252,993	93,219	639,058	(222,873)	672,657	
Cash, End of Year 12/31/10									788,453
Projected Cash, End of Year 12/31/11									1,238,652
Variances	Over Target Maximum by	Over Target by	Under Target Minimum by	Meets Target	Over Target Maximum by	Over Target Maximum by	Under Target Minimum by	Under Target by	Under Target Minimum by
Amount over maximum or (under minimum)	905,550	2,649,756	(484,518)	-	76,029	384,918	(431,183)	(141,894)	(45,678)
Fund Balance 2012									
Estimated Spendable Fund Balance as of 12/31/11	2,061,670	3,944,006	(200,248)	252,993	93,219	639,058	(222,873)	672,657	
Budgeted Net Profit (Loss) for 2012	(782,407)	(1,296,006)	5,316	(37,425)	(28,299)	(364,521)	544,191	(3,034)	450,041
Estimated Spendable Fund Balance as of 12/31/12	1,279,262	2,648,000	(194,932)	215,568	64,920	274,537	321,318	669,622	
Estimated Cash, End of Year 12/31/11									1,238,652
Estimated Cash, End of Year 12/31/12									1,688,693
Variances	Over Target Maximum by	Over Target by	Under Target Minimum by	Meets Target	Over Target Maximum by	Over Target Maximum by	Meets Target	Under Target by	Meets Target
Amount over maximum or (under minimum)	123,142	1,353,750	(479,202)	-	47,730	20,397	-	(144,928)	

SUMMARIZED REVENUES AND EXPENSES BY FUND

Fund/Rev&Exp	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget	Sum of 2014 Proposed Budget
10 - General							
4-Revenues	3,292,994	3,528,466	3,705,008	3,754,869	3,801,116	3,812,334	3,819,821
5-Expenses	(2,851,213)	(3,043,818)	(3,449,767)	(3,411,276)	(4,583,523)	(3,787,629)	(3,805,774)
10 - General Total	441,781	484,648	255,241	343,593	(782,407)	24,705	14,046
20 - Recreation							
4-Revenues	8,007,777	8,424,190	8,769,088	8,355,485	8,614,266	8,770,236	8,772,796
5-Expenses	(8,094,578)	(6,912,942)	(7,753,335)	(7,289,667)	(9,910,273)	(8,750,388)	(8,754,777)
20 - Recreation Total	(86,800)	1,511,247	1,015,753	1,065,817	(1,296,006)	19,847	18,019
21 - Special Recreation							
4-Revenues	877,091	872,268	863,823	868,073	873,638	873,638	873,638
5-Expenses	(1,685,635)	(869,363)	(868,063)	(868,063)	(873,628)	(873,628)	(873,628)
21 - Special Recreation Total	(808,544)	2,905	(4,240)	10	10	10	10
22 - Cosley Zoo							
4-Revenues	1,041,167	1,080,977	1,114,596	1,102,328	1,144,231	1,170,875	1,170,943
5-Expenses	(1,157,493)	(1,169,531)	(1,208,649)	(1,135,254)	(1,138,915)	(1,165,947)	(1,193,635)
22 - Cosley Zoo Total	(116,326)	(88,555)	(94,053)	(32,926)	5,316	4,929	(22,693)
23 - Liability							
4-Revenues	670,840	399,618	564,695	564,795	520,103	566,868	606,892
5-Expenses	(540,209)	(532,626)	(567,383)	(560,054)	(557,528)	(582,557)	(612,812)
23 - Liability Total	130,631	(133,008)	(2,688)	4,741	(37,425)	(15,689)	(5,920)
24 - Audit							
4-Revenues	74,332	84,107	9,960	10,025	6,073	6,073	12,043
5-Expenses	(24,904)	(27,285)	(31,500)	(31,900)	(34,372)	(32,371)	(40,148)
24 - Audit Total	49,428	56,822	(21,540)	(21,875)	(28,299)	(26,298)	(28,105)
25 - FICA							
4-Revenues	1,665,326	476,587	512,871	487,956	143,753	492,003	512,898
5-Expenses	(1,202,784)	(482,345)	(505,000)	(502,000)	(508,274)	(518,315)	(526,114)
25 - FICA Total	462,542	(5,758)	7,871	(14,044)	(364,521)	(26,312)	(13,216)
26 - IMRF							
4-Revenues	0	532,919	506,076	547,851	1,377,441	850,341	854,022
5-Expenses	0	(818,613)	(737,300)	(833,250)	(833,250)	(841,583)	(849,998)
26 - IMRF Total	0	(285,694)	(231,224)	(285,399)	544,191	8,758	4,024

See Revenues by Source and Expenditures by Fund Statement for Explanation of General Fund

2012 budgeted losses in the General and Recreation funds are the result of transferring funds in excess of board policy to the capital fund. For more detail see the

Recreation expenses are increasing from 2011 Projections to 2012 Budget \$244K in salary and wages; \$226K in contractual services; Supplies \$140K; see

Revenues are varying from year to year in the special purpose revenue Funds reflective of adjusting their cash & investment balances to the

SUMMARIZED REVENUES AND EXPENSES BY FUND

Fund/Rev&Exp	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget	Sum of 2014 Proposed Budget
30 - Debt Service							
4-Revenues	3,677,977	3,963,325	4,085,006	4,083,100	4,201,268	4,803,336	4,855,362
5-Expenses	(3,193,830)	(3,937,753)	(4,093,072)	(4,102,008)	(4,217,465)	(4,806,370)	(4,863,353)
30 - Debt Service Total	484,148	25,572	(8,066)	(18,908)	(16,197)	(3,034)	(7,991)
40 - Capital Projects							
4-Revenues	1,131,192	11,265,764	3,572,908	1,379,841	5,066,540	1,586,897	1,430,418
5-Expenses	(1,409,011)	(3,732,782)	(9,050,731)	(3,720,043)	(8,086,459)	(4,530,667)	(2,421,681)
40 - Capital Projects Total	(277,820)	7,532,982	(5,477,823)	(2,340,202)	(3,019,919)	(2,943,770)	(991,263)
60 - Golf Fund							
4-Revenues	7,366,924	7,912,067	7,886,690	7,957,870	8,570,944	8,614,908	9,203,311
5-Expenses	(7,329,014)	(7,345,314)	(7,838,775)	(7,507,671)	(8,120,903)	(7,910,405)	(8,258,200)
60 - Golf Fund Total	37,910	566,753	47,915	450,199	450,041	704,502	945,111
70 - Information Systems ISF							
4-Revenues	394,609	245,113	289,068	288,337	304,381	263,557	263,557
5-Expenses	(302,943)	(253,601)	(289,068)	(305,845)	(304,381)	(263,557)	(263,557)
70 - Information Systems ISF Total	91,666	(8,488)	(0)	(17,508)	0	0	0
75 - Health Insurance							
4-Revenues	1,068,208	1,137,733	1,438,244	1,438,244	1,511,629	1,602,188	1,698,175
5-Expenses	(1,070,217)	(1,137,733)	(1,440,744)	(1,438,244)	(1,514,329)	(1,604,888)	(1,700,875)
75 - Health Insurance Total	(2,009)	0	(2,500)	0	(2,700)	(2,700)	(2,700)
Grand Total	406,606	9,659,427	(4,515,354)	(866,503)	(4,547,916)	(2,255,052)	(90,676)
Totals							
4-Revenues	29,268,438	39,923,134	33,318,034	30,838,773	36,135,383	33,413,253	34,073,875
5-Expenses	(28,861,831)	(30,263,707)	(37,833,388)	(31,705,276)	(40,683,299)	(35,668,305)	(34,164,551)
Grand Total	406,606	9,659,427	(4,515,354)	(866,503)	(4,547,916)	(2,255,052)	(90,676)

See AGC Income Statement by Department for variance explanations for the **Golf Fund**.

OPERATING FUNDS
(excluding capital and fund balance reserve transfers)

Capital or Operating/Fund/Rev&Exp	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget	Sum of 2014 Proposed Budget
1) Operating							
10 - General							
4-Revenues	2,561,994	3,518,466	3,695,008	3,744,869	3,791,116	3,802,334	3,809,821
5-Expenses	(2,846,915)	(2,900,133)	(3,294,767)	(3,277,149)	(3,468,354)	(3,570,017)	(3,646,420)
10 - General Total	(284,921)	618,333	400,241	467,720	322,762	232,317	163,400
20 - Recreation							
4-Revenues	8,007,777	8,424,190	8,603,474	8,355,485	8,421,374	8,577,344	8,579,904
5-Expenses	(7,337,555)	(6,865,493)	(7,608,472)	(7,209,401)	(7,765,526)	(7,976,248)	(8,110,952)
20 - Recreation Total	670,223	1,558,697	995,003	1,146,083	655,848	601,096	468,953
21 - Special Recreation							
4-Revenues	877,091	872,268	863,823	868,073	873,638	873,638	873,638
5-Expenses	0	(1,300)	0	0	0	0	0
21 - Special Recreation Total	877,091	870,968	863,823	868,073	873,638	873,638	873,638
22 - Cosley Zoo							
4-Revenues	1,041,167	1,080,977	1,114,596	1,102,328	1,144,231	1,170,875	1,170,943
5-Expenses	(1,154,139)	(1,156,498)	(1,201,709)	(1,134,254)	(1,137,096)	(1,165,947)	(1,193,635)
22 - Cosley Zoo Total	(112,972)	(75,521)	(87,113)	(31,926)	7,134	4,929	(22,693)
23 - Liability							
4-Revenues	670,840	399,618	564,695	564,795	520,103	566,868	606,892
5-Expenses	(540,209)	(532,626)	(567,383)	(560,054)	(557,528)	(582,557)	(612,812)
23 - Liability Total	130,631	(133,008)	(2,688)	4,741	(37,425)	(15,689)	(5,920)
24 - Audit							
4-Revenues	74,332	84,107	9,960	10,025	6,073	6,073	12,043
5-Expenses	(24,904)	(27,285)	(31,500)	(31,900)	(34,372)	(32,371)	(40,148)
24 - Audit Total	49,428	56,822	(21,540)	(21,875)	(28,299)	(26,298)	(28,105)
25 - FICA							
4-Revenues	1,665,326	476,587	512,871	487,956	143,753	492,003	512,898
5-Expenses	(1,202,784)	(482,345)	(505,000)	(502,000)	(508,274)	(518,315)	(526,114)
25 - FICA Total	462,542	(5,758)	7,871	(14,044)	(364,521)	(26,312)	(13,216)
26 - IMRF							
4-Revenues	0	532,919	506,076	547,851	1,377,441	850,341	854,022
5-Expenses	0	(818,613)	(737,300)	(833,250)	(833,250)	(841,583)	(849,998)
26 - IMRF Total	0	(285,694)	(231,224)	(285,399)	544,191	8,758	4,024

OPERATING FUNDS
(excluding capital and fund balance reserve transfers)

Capital or Operating/Fund/Rev&Exp	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget	Sum of 2014 Proposed Budget
30 - Debt Service							
4-Revenues	3,677,977	3,963,325	4,085,006	4,083,100	4,201,268	4,803,336	4,855,362
5-Expenses	(3,193,830)	(3,937,753)	(4,093,072)	(4,102,008)	(4,217,465)	(4,806,370)	(4,863,353)
30 - Debt Service Total	484,148	25,572	(8,066)	(18,908)	(16,197)	(3,034)	(7,991)
60 - Golf Fund							
4-Revenues	7,366,924	7,912,067	7,886,690	7,957,870	8,570,944	8,614,908	9,203,311
5-Expenses	(6,504,187)	(6,501,784)	(7,380,734)	(7,078,435)	(7,705,965)	(7,591,601)	(7,992,880)
60 - Golf Fund Total	862,737	1,410,283	505,956	879,435	864,979	1,023,306	1,210,431
1) Operating Total	3,138,906	4,040,693	2,422,263	2,993,900	2,822,111	2,672,711	2,642,522
2) Capital							
40 - Capital Projects							
4-Revenues	1,131,192	11,265,764	3,572,908	1,379,841	2,173,620	827,277	852,782
5-Expenses	(554,584)	(550,631)	(769,271)	(674,838)	(457,069)	(455,001)	(464,219)
40 - Capital Projects Total	576,607	10,715,133	2,803,637	705,003	1,716,551	372,276	388,563
2) Capital Total	576,607	10,715,133	2,803,637	705,003	1,716,551	372,276	388,563
3) ISF							
70 - Information Systems ISF							
4-Revenues	394,609	245,113	289,068	288,337	304,381	263,557	263,557
5-Expenses	(280,061)	(224,018)	(251,560)	(268,338)	(284,381)	(263,557)	(263,557)
70 - Information Systems ISF Total	114,548	21,096	37,508	19,999	20,000	0	0
75 - Health Insurance							
4-Revenues	1,068,208	1,137,733	1,438,244	1,438,244	1,511,629	1,602,188	1,698,175
5-Expenses	(1,070,217)	(1,137,733)	(1,440,744)	(1,438,244)	(1,514,329)	(1,604,888)	(1,700,875)
75 - Health Insurance Total	(2,009)	0	(2,500)	0	(2,700)	(2,700)	(2,700)
3) ISF Total	112,539	21,096	35,008	19,999	17,300	(2,700)	(2,700)
Grand Total	3,828,053	14,776,921	5,260,908	3,718,901	4,555,962	3,042,286	3,028,385

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

Capital or Operating/Fund/Rev&Exp	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget	Sum of 2014 Proposed Budget
1) Operating							
10 - General							
4-Revenues	731,000	10,000	10,000	10,000	10,000	10,000	10,000
5-Expenses	(4,298)	(143,685)	(155,000)	(134,127)	(1,115,169)	(217,612)	(159,354)
10 - General Total	726,702	(133,685)	(145,000)	(124,127)	(1,105,169)	(207,612)	(149,354)
20 - Recreation							
4-Revenues	0	0	165,614	0	192,892	192,892	192,892
5-Expenses	(757,023)	(47,449)	(144,863)	(80,266)	(2,144,746)	(774,140)	(643,825)
20 - Recreation Total	(757,023)	(47,449)	20,751	(80,266)	(1,951,854)	(581,248)	(450,933)
21 - Special Recreation							
4-Revenues	0	0	0	0	0	0	0
5-Expenses	(1,685,635)	(868,063)	(868,063)	(868,063)	(873,628)	(873,628)	(873,628)
21 - Special Recreation Total	(1,685,635)	(868,063)	(868,063)	(868,063)	(873,628)	(873,628)	(873,628)
22 - Cosley Zoo							
4-Revenues	0	0	0	0	0	0	0
5-Expenses	(3,354)	(13,033)	(6,940)	(1,000)	(1,818)	0	0
22 - Cosley Zoo Total	(3,354)	(13,033)	(6,940)	(1,000)	(1,818)	0	0
23 - Liability							
4-Revenues	0	0	0	0	0	0	0
5-Expenses	0	0	0	0	0	0	0
23 - Liability Total	0	0	0	0	0	0	0
24 - Audit							
4-Revenues	0	0	0	0	0	0	0
24 - Audit Total	0	0	0	0	0	0	0
25 - FICA							
4-Revenues	0	0	0	0	0	0	0
25 - FICA Total	0	0	0	0	0	0	0

General & Recreation Fund increases in 2012 are due to fund balance reserve transfers to the Capital Fund per board policy (discussed in more detail in the Capital Overview Schedule).

Recreation Fund revenues shown in the budget columns here are for the athletic board of control's "cash carryover" figures.

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

Capital or Operating/Fund/Rev&Exp	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
30 - Debt Service							
4-Revenues	0	0	0	0	0	0	0
5-Expenses	0	0	0	0	0	0	0
30 - Debt Service Total	0	0	0	0	0	0	0
60 - Golf Fund							
4-Revenues	0	0	0	0	0	0	0
5-Expenses	(824,827)	(843,530)	(458,041)	(429,236)	(414,939)	(318,804)	(265,320)
60 - Golf Fund Total	(824,827)	(843,530)	(458,041)	(429,236)	(414,939)	(318,804)	(265,320)
1) Operating Total	(2,544,137)	(1,905,760)	(1,457,294)	(1,502,692)	(4,347,409)	(1,981,292)	(1,739,235)
2) Capital							
40 - Capital Projects							
4-Revenues	0	0	0	0	2,892,920	759,620	577,636
5-Expenses	(854,427)	(3,182,151)	(8,281,460)	(3,045,205)	(7,629,390)	(4,075,666)	(1,957,462)
40 - Capital Projects Total	(854,427)	(3,182,151)	(8,281,460)	(3,045,205)	(4,736,470)	(3,316,046)	(1,379,826)
2) Capital Total	(854,427)	(3,182,151)	(8,281,460)	(3,045,205)	(4,736,470)	(3,316,046)	(1,379,826)
3) ISF							
70 - Information Systems ISF							
4-Revenues	0	0	0	0	0	0	0
5-Expenses	(22,882)	(29,583)	(37,508)	(37,507)	(20,000)	0	0
70 - Information Systems ISF Total	(22,882)	(29,583)	(37,508)	(37,507)	(20,000)	0	0
75 - Health Insurance							
4-Revenues	0	0	0	0	0	0	0
75 - Health Insurance Total	0	0	0	0	0	0	0
3) ISF Total	(22,882)	(29,583)	(37,508)	(37,507)	(20,000)	0	0
Grand Total	(3,421,446)	(5,117,495)	(9,776,262)	(4,585,404)	(9,103,878)	(5,297,338)	(3,119,061)

AGC's bunker project completes in 2012; in 2013 the capital budget is all for equipment; in 2014 \$35.5K is for improvements to pesticide storage shed, \$36K for upgrade to pumphouse and the rest is for equipment.

Capital Projects in 2012 revenues includes the fund balance reserve transfers from the General and Recreation funds per board policy. Capital Projects expenses in 2012 include \$2,000K for Central Athletic Center improvements; \$3,610K for Northside; \$633K for Zoo, primarily the Bobcat Exhibit; \$213K for Kelly Park; \$268K for Lincoln Marsh Boardwalk; and \$500K for asphalt replacement. In 2013 there is \$3,000K for more C.A.C. improvements, \$500K for asphalt replacement and \$200K for Atten Ball field Lights. In 2014 \$1,000K to finalize improvements to C. A. C., \$500K for asphalt replacement and \$110K for Northside pool filters replacement.

IS&T \$20K in 2012 is for a work order system, Maintenance Trac.

NET INCOME (LOSS) BY FUND OR DEPARTMENT
within fund

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget	Sum of 2014 Proposed Budget
10 - General							
000 - Administration							
4-Revenues	1,946,142	1,719,138	1,776,604	1,854,404	1,866,635	1,867,853	1,868,590
5-Expenses	(352,074)	(425,092)	(534,982)	(580,642)	(1,525,312)	(737,597)	(698,827)
000 - Administration Total	1,594,068	1,294,046	1,241,622	1,273,761	341,323	1,130,256	1,169,763
101 - Parks Maintenance							
4-Revenues	1,205,897	1,662,391	1,744,104	1,741,354	1,754,731	1,755,481	1,755,731
5-Expenses	(2,145,463)	(2,255,578)	(2,501,044)	(2,449,489)	(2,588,816)	(2,574,562)	(2,620,402)
101 - Parks Maintenance Total	(939,565)	(593,187)	(756,940)	(708,135)	(834,085)	(819,081)	(864,671)
418 - Human Resources							
5-Expenses	(69,515)	(61,284)	(77,651)	(67,632)	(83,426)	(83,981)	(85,951)
418 - Human Resources Total	(69,515)	(61,284)	(77,651)	(67,632)	(83,426)	(83,981)	(85,951)
419 - Finance							
5-Expenses	(159,022)	(154,527)	(163,488)	(160,929)	(191,072)	(191,334)	(195,490)
419 - Finance Total	(159,022)	(154,527)	(163,488)	(160,929)	(191,072)	(191,334)	(195,490)
430 - Historical Museum							
4-Revenues	140,954	146,937	184,300	159,111	179,750	189,000	195,500
5-Expenses	(125,140)	(147,337)	(172,603)	(152,584)	(194,897)	(200,155)	(205,105)
430 - Historical Museum Total	15,814	(400)	11,697	6,527	(15,147)	(11,155)	(9,605)
10 - General Total	441,781	484,648	255,241	343,593	(782,407)	24,705	14,046
20 - Recreation							
000 - Administration							
4-Revenues	3,723,201	3,832,434	3,829,472	3,855,977	3,597,317	3,725,917	3,660,334
5-Expenses	(2,982,610)	(1,991,131)	(2,049,906)	(1,964,362)	(3,865,547)	(2,569,934)	(2,488,979)
000 - Administration Total	740,591	1,841,302	1,779,566	1,891,615	(268,230)	1,155,983	1,171,355
101 - Parks Maintenance							
4-Revenues	0	36,748	3,000	1,500	3,000	3,090	3,120
5-Expenses	(567,842)	(880,503)	(1,066,315)	(968,905)	(1,066,228)	(1,116,804)	(1,109,916)
101 - Parks Maintenance Total	(567,842)	(843,754)	(1,063,315)	(967,405)	(1,063,228)	(1,113,714)	(1,106,796)
220 - Recreation Programs							
4-Revenues	2,034,805	2,086,479	2,150,580	2,075,761	2,262,473	2,261,990	2,288,791

Administration Department expenses are up due to fund balance reserve transfer to the Capital Fund per Board policy.

Maintenance Department expenses are increasing \$182K compared to projections, this is primarily due to health insurance (\$50K), fuel (\$32K), capital (\$73K) and IS&T (\$12K).

Human Resources and Finance Department expenses are increasing primarily due to 3% budgeted increase in salary & wages, health insurance and information systems and telephone(IS&T) allocations. Prior to 2012 these departments were not being charged IS&T.

See Recreation Fund Income Statement by Department for variance explanations for this fund.

NET INCOME (LOSS) BY FUND OR DEPARTMENT
within fund

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
5-Expenses	(1,337,565)	(1,327,883)	(1,733,623)	(1,638,546)	(1,888,960)	(1,963,630)	(1,975,644)
220 - Recreation Programs Total	697,241	758,596	416,957	437,215	373,513	298,360	313,147
221 - Athletics							
4-Revenues	641,423	610,127	807,840	600,342	799,776	799,776	799,776
5-Expenses	(611,750)	(584,355)	(627,652)	(591,571)	(660,408)	(661,849)	(662,806)
221 - Athletics Total	29,673	25,771	180,188	8,771	139,368	137,927	136,970
222 - Pools							
4-Revenues	907,252	956,085	1,003,810	918,894	999,766	1,016,046	1,037,130
5-Expenses	(848,013)	(733,871)	(745,274)	(711,544)	(792,883)	(808,845)	(825,587)
222 - Pools Total	59,239	222,214	258,536	207,350	206,883	207,200	211,543
223 - Recreation Facilities-The Zone							
4-Revenues	(3)	0	0	0	0	0	0
5-Expenses	(3,885)	0	0	0	0	0	0
223 - Recreation Facilities-The Zone Total	(3,888)	0	0	0	0	0	0
224 - Recreation Facilities							
4-Revenues	54,439	53,099	50,080	54,420	55,450	55,450	55,450
5-Expenses	(792,147)	(564,399)	(592,431)	(520,075)	(604,406)	(592,610)	(611,521)
224 - Recreation Facilities Total	(737,708)	(511,300)	(542,351)	(465,655)	(548,956)	(537,160)	(556,071)
350 - Special Facilities							
4-Revenues	646,660	849,218	924,306	848,590	896,484	907,968	928,195
5-Expenses	(746,807)	(606,687)	(701,010)	(658,411)	(781,076)	(778,600)	(815,132)
350 - Special Facilities Total	(100,147)	242,531	223,296	190,179	115,408	129,368	113,063
418 - Human Resources							
5-Expenses	(45,692)	(43,045)	(46,843)	(48,348)	(49,868)	(51,466)	(52,920)
418 - Human Resources Total	(45,692)	(43,045)	(46,843)	(48,348)	(49,868)	(51,466)	(52,920)
419 - Finance							
5-Expenses	(158,266)	(181,068)	(190,281)	(187,903)	(200,896)	(206,650)	(212,271)
419 - Finance Total	(158,266)	(181,068)	(190,281)	(187,903)	(200,896)	(206,650)	(212,271)
20 - Recreation Total	(86,800)	1,511,247	1,015,753	1,065,817	(1,296,006)	19,847	18,019

See Recreation Fund Income Statement by Department for variance explanations for this fund.

21 - Special Recreation

NET INCOME (LOSS) BY FUND OR DEPARTMENT
within fund

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
000 - Administration							
4-Revenues	877,091	872,268	863,823	868,073	873,638	873,638	873,638
5-Expenses	(1,685,635)	(869,363)	(868,063)	(868,063)	(873,628)	(873,628)	(873,628)
000 - Administration Total	(808,544)	2,905	(4,240)	10	10	10	10
21 - Special Recreation Total	(808,544)	2,905	(4,240)	10	10	10	10
22 - Cosley Zoo							
000 - Administration							
4-Revenues	821,264	755,888	757,170	750,453	766,159	766,159	766,159
5-Expenses	(51,358)	(62,588)	(10,953)	(11,320)	(12,232)	(12,520)	(12,792)
000 - Administration Total	769,906	693,300	746,217	739,133	753,927	753,639	753,367
101 - Parks Maintenance							
4-Revenues	0	0	0	0	0	0	0
5-Expenses	(122,366)	(169,631)	(196,616)	(185,208)	(190,273)	(196,632)	(201,454)
101 - Parks Maintenance Total	(122,366)	(169,631)	(196,616)	(185,208)	(190,273)	(196,632)	(201,454)
220 - Recreation Programs							
4-Revenues	72,653	75,885	89,126	76,850	83,822	98,616	98,684
5-Expenses	(52,244)	(49,747)	(52,225)	(42,567)	(50,139)	(52,183)	(52,214)
220 - Recreation Programs Total	20,409	26,138	36,901	34,283	33,683	46,433	46,470
350 - Special Facilities							
5-Expenses	(73,364)	(99,311)	(132,189)	(113,240)	(68,419)	(64,659)	(67,459)
350 - Special Facilities Total	(73,364)	(99,311)	(132,189)	(113,240)	(68,419)	(64,659)	(67,459)
418 - Human Resources							
5-Expenses	(9,649)	(6,925)	(8,307)	(7,533)	(7,836)	(8,069)	(8,312)
418 - Human Resources Total	(9,649)	(6,925)	(8,307)	(7,533)	(7,836)	(8,069)	(8,312)
419 - Finance							
5-Expenses	(28,300)	(37,394)	(41,594)	(41,249)	(42,992)	(44,213)	(45,428)
419 - Finance Total	(28,300)	(37,394)	(41,594)	(41,249)	(42,992)	(44,213)	(45,428)
501 - Cosley Zoo							
4-Revenues	147,250	249,204	268,300	275,025	294,250	306,100	306,100
5-Expenses	(820,214)	(743,936)	(766,764)	(734,138)	(767,023)	(787,672)	(805,976)
501 - Cosley Zoo Total	(672,963)	(494,732)	(498,464)	(459,113)	(472,773)	(481,572)	(499,876)

See Revenues by Source and Expenditures by Object for all Funds Statement for variance explanations for this fund.

NET INCOME (LOSS) BY FUND OR DEPARTMENT
within fund

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
22 - Cosley Zoo Total	(116,326)	(88,555)	(94,053)	(32,926)	5,316	4,929	(22,693)
23 - Liability							
000 - Administration							
4-Revenues	670,840	399,618	564,695	564,795	520,103	566,868	606,892
5-Expenses	(523,646)	(515,375)	(542,383)	(540,054)	(541,028)	(565,057)	(590,812)
000 - Administration Total	147,194	(115,756)	22,312	24,741	(20,925)	1,811	16,080
418 - Human Resources							
5-Expenses	(16,563)	(17,251)	(25,000)	(20,000)	(16,500)	(17,500)	(22,000)
418 - Human Resources Total	(16,563)	(17,251)	(25,000)	(20,000)	(16,500)	(17,500)	(22,000)
23 - Liability Total	130,631	(133,008)	(2,688)	4,741	(37,425)	(15,689)	(5,920)
24 - Audit							
000 - Administration							
4-Revenues	74,332	84,107	9,960	10,025	6,073	6,073	12,043
5-Expenses	(24,904)	(27,285)	(31,500)	(31,900)	(34,372)	(32,371)	(40,148)
000 - Administration Total	49,428	56,822	(21,540)	(21,875)	(28,299)	(26,298)	(28,105)
24 - Audit Total	49,428	56,822	(21,540)	(21,875)	(28,299)	(26,298)	(28,105)
25 - FICA							
000 - Administration							
4-Revenues	1,665,326	476,587	512,871	487,956	143,753	492,003	512,898
5-Expenses	(1,202,784)	(482,345)	(505,000)	(502,000)	(508,274)	(518,315)	(526,114)
000 - Administration Total	462,542	(5,758)	7,871	(14,044)	(364,521)	(26,312)	(13,216)
25 - FICA Total	462,542	(5,758)	7,871	(14,044)	(364,521)	(26,312)	(13,216)
26 - IMRF							
000 - Administration							
4-Revenues	0	532,919	506,076	547,851	1,377,441	850,341	854,022
5-Expenses	0	(818,613)	(737,300)	(833,250)	(833,250)	(841,583)	(849,998)
000 - Administration Total	0	(285,694)	(231,224)	(285,399)	544,191	8,758	4,024
26 - IMRF Total	0	(285,694)	(231,224)	(285,399)	544,191	8,758	4,024

NET INCOME (LOSS) BY FUND OR DEPARTMENT
within fund

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
30 - Debt Service							
000 - Administration							
4-Revenues	3,677,977	3,963,325	4,085,006	4,083,100	4,201,268	4,803,336	4,855,362
5-Expenses	(3,193,830)	(3,937,753)	(4,093,072)	(4,102,008)	(4,217,465)	(4,806,370)	(4,863,353)
000 - Administration Total	484,148	25,572	(8,066)	(18,908)	(16,197)	(3,034)	(7,991)
30 - Debt Service Total	484,148	25,572	(8,066)	(18,908)	(16,197)	(3,034)	(7,991)
40 - Capital Projects							
000 - Administration							
4-Revenues	1,131,192	11,265,764	3,572,908	1,379,841	5,066,540	1,586,897	1,430,418
5-Expenses	(1,067,018)	(3,353,548)	(5,001,290)	(1,823,182)	(4,199,141)	(589,990)	(589,990)
000 - Administration Total	64,174	7,912,216	(1,428,382)	(443,341)	867,399	996,907	840,428
101 - Parks Maintenance							
5-Expenses	(198,770)	(220,919)	(240,381)	(241,792)	(278,636)	(333,882)	(403,029)
101 - Parks Maintenance Total	(198,770)	(220,919)	(240,381)	(241,792)	(278,636)	(333,882)	(403,029)
222 - Pools							
5-Expenses	0	0	0	0	0	0	0
222 - Pools Total	0	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	(143,224)	(158,315)	(3,809,060)	(1,655,070)	(3,608,682)	(3,606,795)	(1,428,662)
800 - Park Project Locations Total	(143,224)	(158,315)	(3,809,060)	(1,655,070)	(3,608,682)	(3,606,795)	(1,428,662)
40 - Capital Projects Total	(277,820)	7,532,982	(5,477,823)	(2,340,202)	(3,019,919)	(2,943,770)	(991,263)
60 - Golf Fund							
000 - Administration							
4-Revenues	1,011,644	1,204,529	1,228,020	1,228,770	1,384,674	1,069,324	1,298,414

NET INCOME (LOSS) BY FUND OR DEPARTMENT
within fund

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
5-Expenses	(2,610,259)	(2,405,561)	(1,980,952)	(1,890,152)	(2,104,785)	(1,799,369)	(2,051,560)
000 - Administration Total	(1,598,615)	(1,201,032)	(752,932)	(661,382)	(720,111)	(730,045)	(753,146)
101 - Parks Maintenance							
5-Expenses	(42,509)	(9,863)	(18,954)	(14,743)	(25,487)	(26,596)	(27,169)
101 - Parks Maintenance Total	(42,509)	(9,863)	(18,954)	(14,743)	(25,487)	(26,596)	(27,169)
418 - Human Resources							
5-Expenses	(47,351)	(67,926)	(72,243)	(72,271)	(81,401)	(83,493)	(86,287)
418 - Human Resources Total	(47,351)	(67,926)	(72,243)	(72,271)	(81,401)	(83,493)	(86,287)
419 - Finance							
5-Expenses	(105,349)	(153,592)	(167,933)	(165,927)	(161,848)	(167,144)	(171,568)
419 - Finance Total	(105,349)	(153,592)	(167,933)	(165,927)	(161,848)	(167,144)	(171,568)
601 - Golf Maintenance							
5-Expenses	(843,043)	(937,469)	(1,414,674)	(1,335,196)	(1,404,499)	(1,331,904)	(1,320,335)
601 - Golf Maintenance Total	(843,043)	(937,469)	(1,414,674)	(1,335,196)	(1,404,499)	(1,331,904)	(1,320,335)
611 - Pro Shop/Golf Fees							
4-Revenues	2,308,124	2,180,218	2,207,150	2,085,050	2,175,250	2,284,013	2,392,775
5-Expenses	(552,447)	(541,105)	(751,873)	(684,890)	(737,642)	(758,679)	(766,353)
611 - Pro Shop/Golf Fees Total	1,755,676	1,639,113	1,455,277	1,400,160	1,437,608	1,525,334	1,626,422
612 - Food and Beverage							
4-Revenues	4,018,739	4,502,960	4,432,520	4,627,050	4,996,020	5,245,821	5,495,622
5-Expenses	(3,123,215)	(3,226,100)	(3,426,764)	(3,341,694)	(3,595,660)	(3,733,543)	(3,825,115)
612 - Food and Beverage Total	895,524	1,276,860	1,005,756	1,285,356	1,400,360	1,512,278	1,670,507
613 - Cross Country Skiing							
4-Revenues	28,417	24,361	19,000	17,000	15,000	15,750	16,500
5-Expenses	(4,841)	(3,699)	(5,383)	(2,799)	(9,582)	(9,678)	(9,812)
613 - Cross Country Skiing Total	23,576	20,662	13,618	14,201	5,418	6,072	6,688
60 - Golf Fund Total	37,910	566,753	47,915	450,199	450,041	704,502	945,111
70 - Information Systems ISF							
000 - Administration							
4-Revenues	394,609	245,113	289,068	288,337	304,381	263,557	263,557

See AGC Income Statement by Department for variance explanations for this fund.

NET INCOME (LOSS) BY FUND OR DEPARTMENT
within fund

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
5-Expenses	(302,943)	(253,601)	(289,068)	(305,845)	(304,381)	(263,557)	(263,557)
000 - Administration Total	91,666	(8,488)	(0)	(17,508)	0	0	0
70 - Information Systems ISF Total	91,666	(8,488)	(0)	(17,508)	0	0	0
75 - Health Insurance							
000 - Administration							
4-Revenues	1,068,208	1,137,733	1,438,244	1,438,244	1,511,629	1,602,188	1,698,175
5-Expenses	(1,070,217)	(1,137,733)	(1,440,744)	(1,438,244)	(1,514,329)	(1,604,888)	(1,700,875)
000 - Administration Total	(2,009)	0	(2,500)	0	(2,700)	(2,700)	(2,700)
75 - Health Insurance Total	(2,009)	0	(2,500)	0	(2,700)	(2,700)	(2,700)
Grand Total	406,606	9,659,427	(4,515,354)	(866,503)	(4,547,916)	(2,255,052)	(90,676)

BOTTOM LINE BY FUND OR AREA(S)
within fund

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
10 - General							
000 - Nonspecified Area							
4-Revenues	3,290,212	3,462,480	3,639,508	3,610,170	3,656,212	3,666,212	3,672,962
5-Expenses	(2,845,960)	(2,958,413)	(3,294,189)	(3,245,641)	(4,392,421)	(3,589,910)	(3,603,854)
000 - Nonspecified Area Total	444,253	504,067	345,319	364,528	(736,209)	76,302	69,108
113 - Green Team							
4-Revenues	60	88	0	100	100	100	100
5-Expenses	(16)	0	(500)	(500)	(500)	(500)	(500)
113 - Green Team Total	44	88	(500)	(400)	(400)	(400)	(400)
415 - Marketing							
4-Revenues	2,721	65,897	25,500	2,000	3,000	3,000	3,000
5-Expenses	(5,237)	(85,185)	(77,903)	(70,045)	(91,879)	(97,148)	(99,924)
415 - Marketing Total	(2,516)	(19,288)	(52,403)	(68,045)	(88,879)	(94,148)	(96,924)
416 - Special Events							
4-Revenues	0	0	40,000	142,599	141,804	143,022	143,759
5-Expenses	0	0	(65,500)	(81,864)	(84,348)	(85,264)	(86,546)
416 - Special Events Total	0	0	(25,500)	60,735	57,456	57,758	57,213
854 - Historical Museum							
5-Expenses	0	(220)	(11,675)	(13,225)	(14,375)	(14,806)	(14,950)
854 - Historical Museum Total	0	(220)	(11,675)	(13,225)	(14,375)	(14,806)	(14,950)
10 - General Total	441,781	484,648	255,241	343,593	(782,407)	24,705	14,046
20 - Recreation							
000 - Nonspecified Area							
4-Revenues	3,658,232	3,772,762	3,740,972	3,737,177	3,490,817	3,619,432	3,551,802
5-Expenses	(3,303,897)	(2,002,442)	(2,022,415)	(1,874,921)	(3,867,832)	(2,578,448)	(2,447,167)
000 - Nonspecified Area Total	354,335	1,770,319	1,718,557	1,862,256	(377,015)	1,040,984	1,104,635
112 - Lincoln Marsh							
4-Revenues	133,401	130,318	123,473	124,788	137,374	141,495	145,740
5-Expenses	(286,295)	(290,603)	(342,152)	(333,098)	(363,025)	(380,071)	(390,295)
112 - Lincoln Marsh Total	(152,894)	(160,285)	(218,679)	(208,310)	(225,652)	(238,577)	(244,556)
200 - Recreation							

BOTTOM LINE BY FUND OR AREA(S)
within fund

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
4-Revenues	0	0	0	0	0	0	0
200 - Recreation Total	0	0	0	0	0	0	0
201 - Arts and Crafts							
4-Revenues	31,125	35,590	40,123	32,907	37,278	35,438	35,438
5-Expenses	(23,193)	(24,313)	(25,109)	(19,619)	(23,896)	(22,878)	(22,900)
201 - Arts and Crafts Total	7,931	11,277	15,014	13,288	13,382	12,560	12,538
202 - Fitness/Dance							
4-Revenues	66,477	66,613	95,211	65,235	73,569	73,569	73,569
5-Expenses	(35,765)	(39,019)	(80,529)	(58,747)	(66,161)	(67,029)	(67,736)
202 - Fitness/Dance Total	30,712	27,595	14,682	6,488	7,408	6,540	5,833
203 - Athletic Programs							
4-Revenues	295,224	310,397	283,325	280,017	277,153	276,498	282,028
5-Expenses	(181,220)	(182,915)	(203,565)	(198,829)	(195,203)	(191,179)	(191,938)
203 - Athletic Programs Total	114,004	127,482	79,760	81,188	81,950	85,320	90,091
204 - Leagues							
4-Revenues	502,627	586,233	544,283	610,355	657,547	652,652	665,705
5-Expenses	(278,642)	(327,056)	(441,387)	(477,151)	(520,699)	(537,808)	(541,122)
204 - Leagues Total	223,985	259,177	102,896	133,204	136,848	114,844	124,583
206 - Outdoor Education							
4-Revenues	0	0	0	0	0	0	0
5-Expenses	0	0	0	0	0	0	0
206 - Outdoor Education Total	0	0	0	0	0	0	0
207 - Camps and Preschool							
4-Revenues	530,898	452,466	595,263	489,029	539,957	539,957	539,957
5-Expenses	(342,126)	(293,281)	(454,706)	(377,288)	(400,614)	(404,784)	(406,641)
207 - Camps and Preschool Total	188,772	159,185	140,557	111,740	139,343	135,173	133,316
208 - General Interests							
4-Revenues	203,894	161,984	142,119	127,739	170,977	173,677	177,727
5-Expenses	(150,285)	(107,463)	(125,381)	(115,874)	(135,852)	(137,387)	(138,094)
208 - General Interests Total	53,609	54,522	16,738	11,865	35,125	36,290	39,633
209 - Special Events							

BOTTOM LINE BY FUND OR AREA(S)
within fund

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
4-Revenues	5,353	4,903	8,533	8,160	10,205	10,365	10,365
5-Expenses	(4,006)	(4,543)	(5,901)	(5,165)	(6,617)	(6,555)	(6,535)
209 - Special Events Total	1,347	360	2,632	2,995	3,588	3,810	3,830
220 - Community Center							
4-Revenues	54,439	53,099	50,080	51,770	52,800	52,800	52,800
5-Expenses	(1,068,965)	(940,289)	(974,637)	(901,049)	(1,006,943)	(1,008,135)	(1,033,722)
220 - Community Center Total	(1,014,526)	(887,190)	(924,557)	(849,279)	(954,143)	(955,335)	(980,922)
221 - Wheaton Youth Cheerleading							
4-Revenues	81,604	85,999	108,761	84,977	117,729	117,729	117,729
5-Expenses	(76,661)	(80,283)	(89,060)	(84,723)	(88,117)	(88,284)	(88,427)
221 - Wheaton Youth Cheerleading Total	4,943	5,716	19,701	254	29,613	29,446	29,302
222 - Wheaton Youth Football							
4-Revenues	223,921	220,784	325,249	209,313	320,512	320,512	320,512
5-Expenses	(236,256)	(192,355)	(226,608)	(212,392)	(243,348)	(243,893)	(244,228)
222 - Wheaton Youth Football Total	(12,335)	28,429	98,641	(3,079)	77,164	76,619	76,284
223 - Youth Baseball/Softball							
4-Revenues	335,898	303,343	373,829	306,052	361,535	361,535	361,535
5-Expenses	(299,283)	(311,717)	(311,984)	(294,456)	(328,943)	(329,672)	(330,151)
223 - Youth Baseball/Softball Total	36,615	(8,373)	61,846	11,596	32,592	31,862	31,384
225 - Central Athletic Center							
4-Revenues	0	64,665	59,680	101,957	113,000	113,000	113,000
5-Expenses	0	(41,944)	(60,600)	(93,046)	(188,296)	(238,800)	(238,900)
225 - Central Athletic Center Total	0	22,721	(920)	8,911	(75,296)	(125,800)	(125,900)
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	265,240	297,115	319,050	262,615	319,961	326,348	334,304
5-Expenses	(282,015)	(303,730)	(336,402)	(289,936)	(318,522)	(340,051)	(332,452)
231 - Northside Pool Total	(16,776)	(6,615)	(17,352)	(27,321)	1,439	(13,703)	1,853

BOTTOM LINE BY FUND OR AREA(S)
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BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
232 - Rice Pool							
4-Revenues	642,013	658,971	684,760	656,278	679,805	689,698	702,826
5-Expenses	(592,578)	(591,981)	(673,369)	(592,223)	(646,157)	(653,014)	(691,598)
232 - Rice Pool Total	49,434	66,990	11,391	64,055	33,648	36,684	11,228
233 - The Zone							
4-Revenues	(3)	0	0	0	0	0	0
5-Expenses	(3,885)	0	0	0	0	0	0
233 - The Zone Total	(3,888)	0	0	0	0	0	0
302 - Parks Plus Fitness Center							
4-Revenues	619,091	823,324	895,936	830,840	867,484	878,048	897,815
5-Expenses	(575,031)	(565,221)	(610,954)	(599,628)	(656,858)	(653,611)	(688,071)
302 - Parks Plus Fitness Center Total	44,060	258,103	284,982	231,212	210,626	224,437	209,744
303 - Clocktower Com. and Mini Golf							
4-Revenues	27,569	25,894	28,370	17,750	29,000	29,920	30,380
5-Expenses	(22,855)	(40,353)	(45,220)	(32,230)	(36,604)	(37,046)	(37,524)
303 - Clocktower Com. and Mini Golf Total	4,715	(14,460)	(16,850)	(14,480)	(7,604)	(7,126)	(7,144)
304 - Leisure Center							
4-Revenues	194,952	205,003	196,947	176,603	168,997	168,997	168,997
5-Expenses	(206,058)	(352,051)	(298,056)	(279,812)	(296,801)	(299,277)	(302,433)
304 - Leisure Center Total	(11,106)	(147,048)	(101,109)	(103,209)	(127,804)	(130,280)	(133,436)
305 - Adult Education							
4-Revenues	71,687	69,315	63,124	63,122	81,567	81,567	81,567
5-Expenses	(48,097)	(45,236)	(88,330)	(81,155)	(120,549)	(123,065)	(125,376)
305 - Adult Education Total	23,590	24,079	(25,206)	(18,033)	(38,982)	(41,498)	(43,809)
415 - Marketing							
4-Revenues	2,500	12,000	12,000	12,800	12,000	12,000	12,000
5-Expenses	(5,119)	(110,276)	(260,469)	(281,616)	(297,356)	(305,930)	(323,595)
415 - Marketing Total	(2,619)	(98,276)	(248,469)	(268,816)	(285,356)	(293,930)	(311,595)
416 - Special Events							
4-Revenues	61,637	83,412	78,000	106,000	95,000	95,000	97,000
5-Expenses	(72,346)	(65,871)	(76,500)	(86,708)	(101,880)	(103,473)	(105,872)
416 - Special Events Total	(10,709)	17,541	1,500	19,292	(6,880)	(8,473)	(8,872)

BOTTOM LINE BY FUND OR AREA(S)
within fund

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
20 - Recreation Total	(86,800)	1,511,247	1,015,753	1,065,817	(1,296,006)	19,847	18,019
21 - Special Recreation	(808,544)	2,905	(4,240)	10	10	10	10
22 - Cosley Zoo							
000 - Nonspecified Area							
4-Revenues	968,514	1,005,092	1,025,470	1,025,478	1,060,409	1,072,259	1,072,259
5-Expenses	(1,088,340)	(1,030,936)	(1,095,249)	(1,050,636)	(1,056,828)	(1,086,567)	(1,112,449)
000 - Nonspecified Area Total	(119,827)	(25,844)	(69,779)	(25,158)	3,581	(14,308)	(40,190)
206 - Outdoor Education							
4-Revenues	72,653	75,885	89,126	76,850	83,822	98,616	98,684
5-Expenses	(52,244)	(49,747)	(52,225)	(42,567)	(50,139)	(52,183)	(52,214)
206 - Outdoor Education Total	20,409	26,138	36,901	34,283	33,683	46,433	46,470
415 - Marketing							
5-Expenses	(16,909)	(88,848)	(61,175)	(42,050)	(31,948)	(27,197)	(28,973)
415 - Marketing Total	(16,909)	(88,848)	(61,175)	(42,050)	(31,948)	(27,197)	(28,973)
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	(116,326)	(88,555)	(94,053)	(32,926)	5,316	4,929	(22,693)
23 - Liability	130,631	(133,008)	(2,688)	4,741	(37,425)	(15,689)	(5,920)
24 - Audit	49,428	56,822	(21,540)	(21,875)	(28,299)	(26,298)	(28,105)
25 - FICA	462,542	(5,758)	7,871	(14,044)	(364,521)	(26,312)	(13,216)
26 - IMRF	0	(285,694)	(231,224)	(285,399)	544,191	8,758	4,024
30 - Debt Service	484,148	25,572	(8,066)	(18,908)	(16,197)	(3,034)	(7,991)
40 - Capital Projects							
000 - Nonspecified Area							
4-Revenues	1,107,988	9,775,851	3,544,608	969,841	5,056,540	1,586,897	1,430,418

BOTTOM LINE BY FUND OR AREA(S)
within fund

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
5-Expenses	(792,895)	(689,535)	(334,671)	(419,907)	(868,233)	(923,872)	(993,019)
000 - Nonspecified Area Total	315,093	9,086,316	3,209,937	549,934	4,188,307	663,025	437,399
112 - Lincoln Marsh							
5-Expenses	0	0	0	(15,600)	(15,600)	(15,600)	(15,600)
112 - Lincoln Marsh Total	0	0	0	(15,600)	(15,600)	(15,600)	(15,600)
184 - Northside Park Lagoon Renovtn							
4-Revenues	23,204	1,489,912	28,300	410,000	10,000	0	0
5-Expenses	(472,893)	(2,883,930)	(4,907,000)	(1,645,066)	(3,609,544)	0	0
184 - Northside Park Lagoon Renovtn Total	(449,689)	(1,394,017)	(4,878,700)	(1,235,066)	(3,599,544)	0	0
186 - Overpass Construction Project							
4-Revenues	0	0	0	0	0	0	0
5-Expenses	0	(1,002)	0	0	0	0	0
186 - Overpass Construction Project Total	0	(1,002)	0	0	0	0	0
805 - Atten							
5-Expenses	0	0	0	0	0	(200,000)	0
805 - Atten Total	0	0	0	0	0	(200,000)	0
806 - Briarpatch							
5-Expenses	0	0	(157,500)	(157,500)	0	(15,000)	0
806 - Briarpatch Total	0	0	(157,500)	(157,500)	0	(15,000)	0
809 - Brighton							
5-Expenses	0	0	0	0	0	0	0
809 - Brighton Total	0	0	0	0	0	0	0
811 - Manchester							
5-Expenses	0	(869)	(800)	(800)	(800)	(800)	(800)
811 - Manchester Total	0	(869)	(800)	(800)	(800)	(800)	(800)
812 - Central Park and.Athletic Ctr.							
5-Expenses	0	(7,170)	0	0	0	0	0
812 - Central Park and.Athletic Ctr. Total	0	(7,170)	0	0	0	0	0
813 - Cosley Zoo							
5-Expenses	0	0	(1,655,000)	(155,000)	(633,000)	(8,305)	0

BOTTOM LINE BY FUND OR AREA(S)
within fund

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
813 - Cosley Zoo Total	0	0	(1,655,000)	(155,000)	(633,000)	(8,305)	0
815 - Graf Park							
5-Expenses	0	0	0	0	0	0	0
815 - Graf Park Total	0	0	0	0	0	0	0
817 - Herrick							
5-Expenses	0	0	0	0	(99,000)	0	0
817 - Herrick Total	0	0	0	0	(99,000)	0	0
818 - Hoffman Park							
5-Expenses	0	0	0	0	0	0	0
818 - Hoffman Park Total	0	0	0	0	0	0	0
819 - Hurley Gardens							
5-Expenses	(26,430)	0	(22,600)	0	(77,500)	0	0
819 - Hurley Gardens Total	(26,430)	0	(22,600)	0	(77,500)	0	0
820 - Kelly Park							
5-Expenses	0	(43,932)	(674,500)	(794,077)	(213,240)	0	0
820 - Kelly Park Total	0	(43,932)	(674,500)	(794,077)	(213,240)	0	0
822 - Lincoln Marsh							
5-Expenses	(10,761)	(10,972)	(283,600)	(11,600)	(279,600)	(41,600)	(11,600)
822 - Lincoln Marsh Total	(10,761)	(10,972)	(283,600)	(11,600)	(279,600)	(41,600)	(11,600)
825 - Memorial Park							
5-Expenses	(47,236)	0	0	0	0	0	0
825 - Memorial Park Total	(47,236)	0	0	0	0	0	0
826 - Northside Park							
5-Expenses	(650)	0	0	0	0	(7,929)	(110,173)
826 - Northside Park Total	(650)	0	0	0	0	(7,929)	(110,173)
828 - Rathje							
5-Expenses	0	0	(40,000)	0	0	(120,000)	0
828 - Rathje Total	0	0	(40,000)	0	0	(120,000)	0
835 - Seven Gables							

BOTTOM LINE BY FUND OR AREA(S)
within fund

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
5-Expenses	0	0	0	0	(86,000)	0	0
835 - Seven Gables Total	0	0	0	0	(86,000)	0	0
844 - Arrowhead Golf Club							
5-Expenses	0	0	0	0	0	0	0
844 - Arrowhead Golf Club Total	0	0	0	0	0	0	0
845 - Scottdale Park							
5-Expenses	0	0	0	0	0	0	0
845 - Scottdale Park Total	0	0	0	0	0	0	0
846 - CC and Rice and Blanchard							
5-Expenses	(28,217)	(68,216)	(358,560)	(486,900)	(202,942)	(196,561)	(289,489)
846 - CC and Rice and Blanchard Total	(28,217)	(68,216)	(358,560)	(486,900)	(202,942)	(196,561)	(289,489)
849 - Toohey Park							
5-Expenses	(1,000)	(869)	(800)	(800)	(800)	(800)	(800)
849 - Toohey Park Total	(1,000)	(869)	(800)	(800)	(800)	(800)	(800)
851 - Firefighters' Park							
5-Expenses	(500)	0	(200)	(200)	(200)	(200)	(200)
851 - Firefighters' Park Total	(500)	0	(200)	(200)	(200)	(200)	(200)
852 - Clocktower							
5-Expenses	(1,195)	0	0	0	0	0	0
852 - Clocktower Total	(1,195)	0	0	0	0	0	0
853 - Lucent							
5-Expenses	(27,235)	(6,014)	(110,000)	(7,593)	0	0	0
853 - Lucent Total	(27,235)	(6,014)	(110,000)	(7,593)	0	0	0
854 - Historical Museum							
5-Expenses	0	0	(505,500)	(25,000)	0	0	0
854 - Historical Museum Total	0	0	(505,500)	(25,000)	0	0	0
855 - Central Athletic Center							
5-Expenses	0	(20,274)	0	0	(2,000,000)	(3,000,000)	(1,000,000)
855 - Central Athletic Center Total	0	(20,274)	0	0	(2,000,000)	(3,000,000)	(1,000,000)

BOTTOM LINE BY FUND OR AREA(S)
within fund

BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
40 - Capital Projects Total	(277,820)	7,532,982	(5,477,823)	(2,340,202)	(3,019,919)	(2,943,770)	(991,263)
60 - Golf Fund							
000 - Nonspecified Area							
4-Revenues	1,266,619	1,464,020	1,464,520	1,471,270	1,634,674	1,331,824	1,573,414
5-Expenses	(6,110,475)	(6,024,846)	(6,261,962)	(5,985,577)	(6,448,880)	(6,174,687)	(6,488,895)
000 - Nonspecified Area Total	(4,843,856)	(4,560,827)	(4,797,442)	(4,514,307)	(4,814,206)	(4,842,863)	(4,915,481)
415 - Marketing							
5-Expenses	(87,603)	(90,447)	(98,519)	(96,713)	(102,015)	(105,463)	(108,752)
415 - Marketing Total	(87,603)	(90,447)	(98,519)	(96,713)	(102,015)	(105,463)	(108,752)
901 - Banquet							
4-Revenues	1,846,472	2,123,884	1,909,000	2,229,300	2,350,000	2,467,500	2,585,000
5-Expenses	(314,532)	(357,542)	(427,248)	(421,929)	(485,757)	(503,440)	(518,137)
901 - Banquet Total	1,531,940	1,766,342	1,481,752	1,807,371	1,864,243	1,964,060	2,066,863
902 - Restaurant							
4-Revenues	1,854,593	1,997,943	2,204,020	2,104,250	2,304,020	2,419,221	2,534,422
5-Expenses	(336,560)	(406,888)	(419,459)	(423,915)	(446,794)	(468,709)	(480,100)
902 - Restaurant Total	1,518,033	1,591,055	1,784,561	1,680,335	1,857,226	1,950,512	2,054,322
903 - Beverage Cart							
4-Revenues	96,741	116,036	100,000	90,000	105,000	110,250	115,500
5-Expenses	(15,631)	(15,270)	(19,045)	(16,417)	(16,407)	(15,800)	(16,271)
903 - Beverage Cart Total	81,110	100,766	80,955	73,583	88,593	94,450	99,229
904 - Halfway House							
4-Revenues	118,109	129,970	137,000	105,000	137,000	143,850	150,700
5-Expenses	(16,421)	(24,304)	(17,750)	(24,490)	(20,675)	(23,142)	(23,815)
904 - Halfway House Total	101,689	105,666	119,250	80,510	116,325	120,708	126,885
911 - Pro Shop							
4-Revenues	190,448	165,947	169,000	144,500	135,000	141,750	148,500
5-Expenses	(143,082)	(133,550)	(228,158)	(209,760)	(215,844)	(224,158)	(230,878)
911 - Pro Shop Total	47,366	32,397	(59,158)	(65,260)	(80,844)	(82,408)	(82,378)
912 - Golf Fees							
4-Revenues	1,993,942	1,914,267	1,903,150	1,813,550	1,905,250	2,000,513	2,095,775

BOTTOM LINE BY FUND OR AREA(S)
within fund

		Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014
BOTTOM LINE BY AREA WITHIN EACH FUND	Sum of 2009 Actual	Actual	Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
5-Expenses	(304,710)	(292,467)	(366,634)	(328,869)	(384,533)	(395,006)	(391,352)
912 - Golf Fees Total	1,689,232	1,621,800	1,536,516	1,484,681	1,520,717	1,605,506	1,704,423
60 - Golf Fund Total	37,910	566,753	47,915	450,199	450,041	704,502	945,111
70 - Information Systems ISF	91,666	(8,488)	(0)	(17,508)	0	0	0
75 - Health Insurance	(2,009)	0	(2,500)	0	(2,700)	(2,700)	(2,700)
Grand Total	406,606	9,659,427	(4,515,354)	(866,503)	(4,547,916)	(2,255,052)	(90,676)

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS

REVENUES & EXPENSES BY FUND	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012	Sum of 2013	Sum of
					Proposed Budget	Proposed Budget	2014 Proposed Budget
10 - General							
4-Revenues							
41-Taxes	2,405,617	3,212,615	3,418,208	3,410,708	3,439,462	3,439,462	3,439,462
42-Charges for Services	3,502	121,237	107,300	174,713	184,404	191,572	194,759
43-Bond/Capital Lease Proceeds	0	0	0	0	0	0	0
44-Rentals	3,775	3,225	6,000	4,300	6,500	8,000	9,500
45-Concess./Prod Sales&Over/Short	833	1,153	3,500	2,200	3,250	3,200	3,600
46-Grants and Donations	5,608	2,533	23,000	12,727	25,500	28,100	30,500
47-Miscellaneous Income	139,665	175,379	135,000	138,220	130,000	130,000	130,000
48-Interest Income	2,994	2,324	2,000	2,000	2,000	2,000	2,000
49-Transfers In	731,000	10,000	10,000	10,000	10,000	10,000	10,000
4-Revenues Total	3,292,994	3,528,466	3,705,008	3,754,869	3,801,116	3,812,334	3,819,821
5-Expenses							
51-Salaries & Wages	(1,748,909)	(1,790,145)	(1,901,258)	(1,844,377)	(1,897,302)	(1,949,835)	(1,984,959)
52-Contractual Services	(615,790)	(682,556)	(873,549)	(865,679)	(951,465)	(979,646)	(1,013,432)
53-Supplies	(387,822)	(355,925)	(412,455)	(464,142)	(513,187)	(533,010)	(538,847)
54-Other Charges	(94,394)	(71,507)	(107,505)	(102,951)	(106,400)	(107,526)	(109,183)
57-Capital	(4,298)	(143,685)	(155,000)	(134,127)	(215,749)	(119,000)	(110,600)
59-Transfers Out	0	0	0	0	(899,420)	(98,612)	(48,754)
5-Expenses Total	(2,851,213)	(3,043,818)	(3,449,767)	(3,411,276)	(4,583,523)	(3,787,629)	(3,805,774)
10 - General Total	441,781	484,648	255,241	343,593	(782,407)	24,705	14,046
20 - Recreation							
4-Revenues							
41-Taxes	3,498,993	3,630,113	3,642,682	3,633,850	3,389,427	3,523,752	3,456,092
42-Charges for Services	4,102,808	4,359,993	4,498,844	4,292,055	4,543,857	4,569,202	4,636,349
44-Rentals	119,958	139,599	141,133	177,887	185,325	185,845	187,185
45-Concess./Prod Sales&Over/Short	200,815	205,853	256,676	181,688	233,620	234,545	235,278
46-Grants and Donations	47,600	33,227	34,500	40,242	38,700	37,700	37,700
47-Miscellaneous Income	27,294	40,163	19,640	21,963	22,645	18,500	19,500
48-Interest Income	10,309	15,241	10,000	7,800	7,800	7,800	7,800
49-Transfers In	0	0	165,614	0	192,892	192,892	192,892
4-Revenues Total	8,007,777	8,424,190	8,769,088	8,355,485	8,614,266	8,770,236	8,772,796
5-Expenses							
51-Salaries & Wages	(3,662,298)	(3,584,428)	(3,697,223)	(3,541,788)	(3,748,221)	(3,847,170)	(3,913,117)
52-Contractual Services	(2,500,138)	(2,332,935)	(2,638,946)	(2,519,876)	(2,715,366)	(2,835,822)	(2,908,587)

General Fund Charges for Services are projected to come in \$67K above budget primarily due to Wheaton Alefest \$71K. Salary and wages are budgeted to increase in 2012 due to the 3% increase assumption used, partly offset by the annual reevaluation of full time salary allocations. Contractual Services are budgeted to increase \$116K from 2011 projections primarily due to health insurance (\$81K) and IS&T services (\$44K) partly offset by \$13K decrease due the savings from the new copier agreement. \$32K of the \$55K increase in Supplies from 2011 projections to 2012 budget is fuel costs, \$11K is IS&T supplies. Recreation revenues are increasing in 2012 compared to 2011 projections due to \$298K in program revenues (\$110 in recreation programs, \$133K, and \$33K for PPF); \$193K for Athletic "cash carryovers", partly offset by a decrease in tax es of \$244K.

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS

REVENUES & EXPENSES BY FUND	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	2014 Proposed Budget
53-Supplies	(996,455)	(786,897)	(1,031,434)	(914,573)	(1,051,197)	(1,042,150)	(1,037,216)
54-Other Charges	(178,664)	(161,234)	(240,869)	(233,166)	(250,742)	(251,106)	(252,031)
57-Capital	(26,023)	(37,449)	(134,863)	(70,266)	(141,246)	(103,132)	(104,943)
59-Transfers Out	(731,000)	(10,000)	(10,000)	(10,000)	(2,003,500)	(671,008)	(538,882)
5-Expenses Total	(8,094,578)	(6,912,942)	(7,753,335)	(7,289,667)	(9,910,273)	(8,750,388)	(8,754,777)
20 - Recreation Total	(86,800)	1,511,247	1,015,753	1,065,817	(1,296,006)	19,847	18,019
21 - Special Recreation							
4-Revenues							
41-Taxes	876,606	871,729	863,723	868,063	873,628	873,628	873,628
48-Interest Income	486	539	100	10	10	10	10
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	877,091	872,268	863,823	868,073	873,638	873,638	873,638
5-Expenses							
51-Salaries & Wages	0	0	0	0	0	0	0
52-Contractual Services	0	(1,300)	0	0	0	0	0
53-Supplies	0	0	0	0	0	0	0
57-Capital	(1,685,635)	(868,063)	(868,063)	(868,063)	(873,628)	(873,628)	(873,628)
5-Expenses Total	(1,685,635)	(869,363)	(868,063)	(868,063)	(873,628)	(873,628)	(873,628)
21 - Special Recreation Total	(808,544)	2,905	(4,240)	10	10	10	10
22 - Cosley Zoo							
4-Revenues							
41-Taxes	760,220	755,663	757,170	750,450	766,159	766,159	766,159
42-Charges for Services	82,493	146,862	173,426	192,525	205,922	226,626	226,694
44-Rentals	7,577	11,845	8,300	11,000	11,750	12,250	12,250
45-Concess./Prod Sales&Over/Short	60,912	(10)	700	450	900	1,140	1,140
46-Grants and Donations	127,490	164,223	171,500	147,900	157,500	162,600	162,600
47-Miscellaneous Income	2,204	2,170	3,500	0	2,000	2,100	2,100
48-Interest Income	270	225	0	3	0	0	0
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	1,041,167	1,080,977	1,114,596	1,102,328	1,144,231	1,170,875	1,170,943
5-Expenses							
51-Salaries & Wages	(752,984)	(784,501)	(760,022)	(734,713)	(716,929)	(737,009)	(752,084)
52-Contractual Services	(232,260)	(230,623)	(254,957)	(255,801)	(264,052)	(271,941)	(282,035)

See Recreation Fund Income Statement by Department for more detailed variance explanations for this fund.

Charges for services are projected to come in above budget \$19K due to admissions exceeding budget by \$30K and program revenues missing budget by \$12K. The 2012 budget for admissions is increased \$5K from projections. Contractual services increase in 2012 is due to health insurance (\$5K) and IS&T services (\$8K).

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS

REVENUES & EXPENSES BY FUND	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	2014 Proposed Budget
53-Supplies	(138,282)	(103,610)	(140,191)	(107,738)	(115,760)	(121,172)	(122,309)
54-Other Charges	(30,613)	(37,765)	(46,540)	(36,002)	(40,355)	(35,825)	(37,207)
57-Capital	(3,354)	(13,033)	(6,940)	(1,000)	(1,818)	0	0
59-Transfers Out	0	0	0	0	0	0	0
5-Expenses Total	(1,157,493)	(1,169,531)	(1,208,649)	(1,135,254)	(1,138,915)	(1,165,947)	(1,193,635)
22 - Cosley Zoo Total	(116,326)	(88,555)	(94,053)	(32,926)	5,316	4,929	(22,693)
23 - Liability							
4-Revenues							
41-Taxes	668,597	397,646	564,595	564,595	519,903	566,668	606,692
47-Miscellaneous Income	1,500	1,500	0	0	0	0	0
48-Interest Income	743	473	100	200	200	200	200
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	670,840	399,618	564,695	564,795	520,103	566,868	606,892
5-Expenses							
51-Salaries & Wages	0	0	0	0	0	0	0
52-Contractual Services	(535,859)	(524,615)	(556,409)	(550,054)	(546,554)	(571,557)	(601,262)
53-Supplies	(4,350)	(8,011)	(10,974)	(10,000)	(10,974)	(11,000)	(11,550)
54-Other Charges	0	0	0	0	0	0	0
57-Capital	0	0	0	0	0	0	0
5-Expenses Total	(540,209)	(532,626)	(567,383)	(560,054)	(557,528)	(582,557)	(612,812)
23 - Liability Total	130,631	(133,008)	(2,688)	4,741	(37,425)	(15,689)	(5,920)
24 - Audit							
4-Revenues							
41-Taxes	74,289	83,960	9,950	9,950	5,998	5,998	11,968
48-Interest Income	43	147	10	75	75	75	75
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	74,332	84,107	9,960	10,025	6,073	6,073	12,043
5-Expenses							
51-Salaries & Wages	(1,282)	0	0	0	(2,472)	(2,571)	(2,648)
52-Contractual Services	(23,622)	(27,281)	(31,500)	(31,900)	(31,900)	(29,800)	(37,500)
53-Supplies	0	(4)	0	0	0	0	0
54-Other Charges	0	0	0	0	0	0	0
5-Expenses Total	(24,904)	(27,285)	(31,500)	(31,900)	(34,372)	(32,371)	(40,148)

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS

REVENUES & EXPENSES BY FUND	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012	Sum of 2013	Sum of
					Proposed Budget	Proposed Budget	2014 Proposed Budget
24 - Audit Total	49,428	56,822	(21,540)	(21,875)	(28,299)	(26,298)	(28,105)
25 - FICA							
4-Revenues							
41-Taxes	1,663,646	475,665	512,571	487,581	143,378	491,628	512,523
47-Miscellaneous Income	(0)	0	0	0	0	0	0
48-Interest Income	1,680	922	300	375	375	375	375
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	1,665,326	476,587	512,871	487,956	143,753	492,003	512,898
5-Expenses							
52-Contractual Services	(1,202,784)	(482,345)	(505,000)	(502,000)	(508,274)	(518,315)	(526,114)
5-Expenses Total	(1,202,784)	(482,345)	(505,000)	(502,000)	(508,274)	(518,315)	(526,114)
25 - FICA Total	462,542	(5,758)	7,871	(14,044)	(364,521)	(26,312)	(13,216)
26 - IMRF							
4-Revenues							
41-Taxes	0	532,452	506,076	547,726	1,377,316	849,966	853,647
47-Miscellaneous Income	0	0	0	0	0	0	0
48-Interest Income	0	467	0	125	125	375	375
4-Revenues Total	0	532,919	506,076	547,851	1,377,441	850,341	854,022
5-Expenses							
52-Contractual Services	0	(818,613)	(737,300)	(833,250)	(833,250)	(841,583)	(849,998)
5-Expenses Total	0	(818,613)	(737,300)	(833,250)	(833,250)	(841,583)	(849,998)
26 - IMRF Total	0	(285,694)	(231,224)	(285,399)	544,191	8,758	4,024
30 - Debt Service							
4-Revenues							
41-Taxes	3,164,906	3,267,626	3,363,359	3,363,357	3,487,683	3,994,501	4,041,296
43-Bond/Capital Lease Proceeds	511,685	568,821	568,821	567,663	561,505	658,093	665,693
46-Grants and Donations	0	123,535	152,827	151,580	151,580	149,742	147,373
47-Miscellaneous Income	0	0	0	0	0	0	0
48-Interest Income	1,386	3,343	0	500	500	1,000	1,000
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	3,677,977	3,963,325	4,085,006	4,083,100	4,201,268	4,803,336	4,855,362

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS

REVENUES & EXPENSES BY FUND	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012	Sum of 2013	Sum of
					Proposed Budget	Proposed Budget	2014 Proposed Budget
5-Expenses							
52-Contractual Services	(3,193,830)	(3,937,748)	(4,093,072)	(4,102,008)	(4,217,465)	(4,806,370)	(4,863,353)
54-Other Charges	0	(6)	0	0	0	0	0
59-Transfers Out	0	0	0	0	0	0	0
5-Expenses Total	(3,193,830)	(3,937,753)	(4,093,072)	(4,102,008)	(4,217,465)	(4,806,370)	(4,863,353)
30 - Debt Service Total	484,148	25,572	(8,066)	(18,908)	(16,197)	(3,034)	(7,991)
40 - Capital Projects							
4-Revenues							
41-Taxes	24,763	0	0	0	0	0	0
43-Bond/Capital Lease Proceeds	711,505	9,612,568	685,779	737,038	718,186	742,193	767,698
44-Rentals	0	31,786	42,884	42,884	42,884	42,884	42,884
45-Concess./Prod Sales&Over/Short	14,261	3,200	7,200	6,600	7,200	7,200	7,200
46-Grants and Donations	193,870	1,538,217	2,814,050	558,019	1,370,350	0	0
47-Miscellaneous Income	169,282	24,184	0	300	0	0	0
48-Interest Income	17,511	55,808	22,995	35,000	35,000	35,000	35,000
49-Transfers In	0	0	0	0	2,892,920	759,620	577,636
4-Revenues Total	1,131,192	11,265,764	3,572,908	1,379,841	5,066,540	1,586,897	1,430,418
5-Expenses							
51-Salaries & Wages	(144,564)	(163,521)	(169,656)	(166,578)	(182,025)	(185,257)	(188,152)
52-Contractual Services	(256,889)	(291,653)	(487,614)	(385,595)	(138,399)	(125,243)	(127,521)
53-Supplies	(148,456)	(92,111)	(102,300)	(113,966)	(126,945)	(134,802)	(138,846)
54-Other Charges	(4,675)	(3,346)	(9,700)	(8,700)	(9,700)	(9,700)	(9,700)
57-Capital	(854,427)	(3,182,151)	(8,281,460)	(3,045,205)	(7,629,390)	(4,075,666)	(1,957,462)
59-Transfers Out	0	0	0	0	0	0	0
5-Expenses Total	(1,409,011)	(3,732,782)	(9,050,731)	(3,720,043)	(8,086,459)	(4,530,667)	(2,421,681)
40 - Capital Projects Total	(277,820)	7,532,982	(5,477,823)	(2,340,202)	(3,019,919)	(2,943,770)	(991,263)
60 - Golf Fund							
4-Revenues							
41-Taxes	909,920	1,225,020	1,225,020	1,225,020	1,380,924	1,065,574	1,294,664
42-Charges for Services	1,812,274	1,723,328	1,722,400	1,670,800	1,743,500	1,830,675	1,917,850
44-Rentals	338,794	321,129	338,750	293,750	316,750	332,588	348,425
45-Concess./Prod Sales&Over/Short	4,193,725	4,632,567	4,587,520	4,748,550	5,102,020	5,357,121	5,612,222
46-Grants and Donations	89,287	0	0	0	0	0	0

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS

REVENUES & EXPENSES BY FUND	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	2014 Proposed Budget
47-Miscellaneous Income	22,477	7,884	13,000	19,750	27,750	28,950	30,150
48-Interest Income	447	2,140	0	0	0	0	0
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	7,366,924	7,912,067	7,886,690	7,957,870	8,570,944	8,614,908	9,203,311
5-Expenses							
51-Salaries & Wages	(2,547,699)	(2,553,826)	(2,664,071)	(2,549,319)	(2,721,620)	(2,806,592)	(2,877,858)
52-Contractual Services	(1,994,275)	(2,011,452)	(2,689,091)	(2,618,180)	(2,878,681)	(2,621,722)	(2,893,843)
53-Supplies	(1,783,796)	(1,749,220)	(1,805,797)	(1,691,961)	(1,855,289)	(1,905,990)	(1,956,759)
54-Other Charges	(178,417)	(187,286)	(221,775)	(218,975)	(250,375)	(257,297)	(264,419)
57-Capital	(824,827)	(843,530)	(458,041)	(429,236)	(414,939)	(318,804)	(265,320)
59-Transfers Out	0	0	0	0	0	0	0
5-Expenses Total	(7,329,014)	(7,345,314)	(7,838,775)	(7,507,671)	(8,120,903)	(7,910,405)	(8,258,200)
60 - Golf Fund Total	37,910	566,753	47,915	450,199	450,041	704,502	945,111
70 - Information Systems ISF							
4-Revenues							
42-Charges for Services	394,609	245,048	289,068	288,337	304,381	263,557	263,557
43-Bond/Capital Lease Proceeds	0	0	0	0	0	0	0
47-Miscellaneous Income	0	0	0	0	0	0	0
48-Interest Income	0	66	0	0	0	0	0
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	394,609	245,113	289,068	288,337	304,381	263,557	263,557
5-Expenses							
52-Contractual Services	(171,996)	(175,970)	(196,460)	(213,238)	(225,381)	(208,557)	(208,557)
53-Supplies	(108,064)	(48,047)	(55,100)	(55,100)	(59,000)	(55,000)	(55,000)
57-Capital	(22,882)	(29,583)	(37,508)	(37,507)	(20,000)	0	0
5-Expenses Total	(302,943)	(253,601)	(289,068)	(305,845)	(304,381)	(263,557)	(263,557)
70 - Information Systems ISF Total	91,666	(8,488)	(0)	(17,508)	0	0	0
75 - Health Insurance							
4-Revenues							
42-Charges for Services	1,000,009	1,066,397	1,344,760	1,344,760	1,435,126	1,521,094	1,612,215
47-Miscellaneous Income	68,180	71,070	93,484	93,484	76,504	81,094	85,960
48-Interest Income	19	266	0	0	0	0	0
49-Transfers In	0	0	0	0	0	0	0

See AGC Income Statement by Department for variance explanations for this fund.

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS

REVENUES & EXPENSES BY FUND	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012	Sum of 2013	Sum of
					Proposed Budget	Proposed Budget	2014 Proposed Budget
4-Revenues Total	1,068,208	1,137,733	1,438,244	1,438,244	1,511,629	1,602,188	1,698,175
5-Expenses							
52-Contractual Services	(1,070,217)	(1,137,733)	(1,440,744)	(1,438,244)	(1,514,329)	(1,604,888)	(1,700,875)
5-Expenses Total	(1,070,217)	(1,137,733)	(1,440,744)	(1,438,244)	(1,514,329)	(1,604,888)	(1,700,875)
75 - Health Insurance Total	(2,009)	0	(2,500)	0	(2,700)	(2,700)	(2,700)
Grand Total	406,606	9,659,427	(4,515,354)	(866,503)	(4,547,916)	(2,255,052)	(90,676)

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

REVENUES & EXPENSES BY FUND	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
10 - General							
4-Revenues							
41-Taxes	2,405,617	3,212,615	3,418,208	3,410,708	3,439,462	3,439,462	3,439,462
42-Charges for Services	3,502	121,237	107,300	174,713	184,404	191,572	194,759
43-Bond/Capital Lease Proceeds	0	0	0	0	0	0	0
44-Rentals	3,775	3,225	6,000	4,300	6,500	8,000	9,500
45-Concess./Prod Sales&Over/Short	833	1,153	3,500	2,200	3,250	3,200	3,600
46-Grants and Donations	5,608	2,533	23,000	12,727	25,500	28,100	30,500
47-Miscellaneous Income	139,665	175,379	135,000	138,220	130,000	130,000	130,000
48-Interest Income	2,994	2,324	2,000	2,000	2,000	2,000	2,000
49-Transfers In	731,000	10,000	10,000	10,000	10,000	10,000	10,000
4-Revenues Total	3,292,994	3,528,466	3,705,008	3,754,869	3,801,116	3,812,334	3,819,821
5-Expenses							
51-Salaries & Wages	(1,748,909)	(1,790,145)	(1,901,258)	(1,844,377)	(1,897,302)	(1,949,835)	(1,984,959)
52-Contractual Services	(187,335)	(229,580)	(317,253)	(329,195)	(371,335)	(366,015)	(366,710)
52-Health & Life Insurance	(289,150)	(333,188)	(400,726)	(400,726)	(444,865)	(471,519)	(499,771)
52-Utilities	(139,305)	(119,789)	(155,570)	(135,758)	(135,265)	(142,112)	(146,951)
53-Supplies	(387,822)	(355,925)	(412,455)	(464,142)	(513,187)	(533,010)	(538,847)
54-Other Charges	(94,394)	(71,507)	(107,505)	(102,951)	(106,400)	(107,526)	(109,183)
57-Capital	(4,298)	(143,685)	(155,000)	(134,127)	(215,749)	(119,000)	(110,600)
59-Transfers Out	0	0	0	0	(899,420)	(98,612)	(48,754)
5-Expenses Total	(2,851,213)	(3,043,818)	(3,449,767)	(3,411,276)	(4,583,523)	(3,787,629)	(3,805,774)
10 - General Total	441,781	484,648	255,241	343,593	(782,407)	24,705	14,046
20 - Recreation							
4-Revenues							
41-Taxes	3,498,993	3,630,113	3,642,682	3,633,850	3,389,427	3,523,752	3,456,092
42-Charges for Services	4,102,808	4,359,993	4,498,844	4,292,055	4,543,857	4,569,202	4,636,349
44-Rentals	119,958	139,599	141,133	177,887	185,325	185,845	187,185
45-Concess./Prod Sales&Over/Short	200,815	205,853	256,676	181,688	233,620	234,545	235,278
46-Grants and Donations	47,600	33,227	34,500	40,242	38,700	37,700	37,700
47-Miscellaneous Income	27,294	40,163	19,640	21,963	22,645	18,500	19,500
48-Interest Income	10,309	15,241	10,000	7,800	7,800	7,800	7,800
49-Transfers In	0	0	165,614	0	192,892	192,892	192,892
4-Revenues Total	8,007,777	8,424,190	8,769,088	8,355,485	8,614,266	8,770,236	8,772,796
5-Expenses							

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

REVENUES & EXPENSES BY FUND	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
51-Salaries & Wages	(3,662,298)	(3,584,428)	(3,697,223)	(3,541,788)	(3,748,221)	(3,847,170)	(3,913,117)
52-Contractual Services	(1,519,671)	(1,456,031)	(1,533,688)	(1,464,996)	(1,529,096)	(1,539,020)	(1,557,618)
52-Health & Life Insurance	(360,939)	(340,005)	(449,658)	(449,658)	(468,625)	(496,692)	(526,442)
52-Utilities	(619,527)	(536,899)	(655,600)	(605,221)	(717,645)	(800,110)	(824,527)
53-Supplies	(996,455)	(786,897)	(1,031,434)	(914,573)	(1,051,197)	(1,042,150)	(1,037,216)
54-Other Charges	(178,664)	(161,234)	(240,869)	(233,166)	(250,742)	(251,106)	(252,031)
57-Capital	(26,023)	(37,449)	(134,863)	(70,266)	(141,246)	(103,132)	(104,943)
59-Transfers Out	(731,000)	(10,000)	(10,000)	(10,000)	(2,003,500)	(671,008)	(538,882)
5-Expenses Total	(8,094,578)	(6,912,942)	(7,753,335)	(7,289,667)	(9,910,273)	(8,750,388)	(8,754,777)
20 - Recreation Total	(86,800)	1,511,247	1,015,753	1,065,817	(1,296,006)	19,847	18,019
21 - Special Recreation							
4-Revenues							
41-Taxes	876,606	871,729	863,723	868,063	873,628	873,628	873,628
48-Interest Income	486	539	100	10	10	10	10
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	877,091	872,268	863,823	868,073	873,638	873,638	873,638
5-Expenses							
51-Salaries & Wages	0	0	0	0	0	0	0
52-Contractual Services	0	(1,300)	0	0	0	0	0
53-Supplies	0	0	0	0	0	0	0
57-Capital	(1,685,635)	(868,063)	(868,063)	(868,063)	(873,628)	(873,628)	(873,628)
5-Expenses Total	(1,685,635)	(869,363)	(868,063)	(868,063)	(873,628)	(873,628)	(873,628)
21 - Special Recreation Total	(808,544)	2,905	(4,240)	10	10	10	10
22 - Cosley Zoo							
4-Revenues							
41-Taxes	760,220	755,663	757,170	750,450	766,159	766,159	766,159
42-Charges for Services	82,493	146,862	173,426	192,525	205,922	226,626	226,694
44-Rentals	7,577	11,845	8,300	11,000	11,750	12,250	12,250
45-Concess./Prod Sales&Over/Short	60,912	(10)	700	450	900	1,140	1,140
46-Grants and Donations	127,490	164,223	171,500	147,900	157,500	162,600	162,600
47-Miscellaneous Income	2,204	2,170	3,500	0	2,000	2,100	2,100
48-Interest Income	270	225	0	3	0	0	0
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	1,041,167	1,080,977	1,114,596	1,102,328	1,144,231	1,170,875	1,170,943

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

REVENUES & EXPENSES BY FUND	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
5-Expenses							
51-Salaries & Wages	(752,984)	(784,501)	(760,022)	(734,713)	(716,929)	(737,009)	(752,084)
52-Contractual Services	(54,975)	(46,029)	(46,281)	(54,232)	(63,405)	(60,808)	(61,401)
52-Health & Life Insurance	(101,911)	(106,542)	(120,071)	(120,071)	(117,163)	(124,181)	(131,620)
52-Utilities	(75,374)	(78,052)	(88,605)	(81,498)	(83,483)	(86,952)	(89,014)
53-Supplies	(138,282)	(103,610)	(140,191)	(107,738)	(115,760)	(121,172)	(122,309)
54-Other Charges	(30,613)	(37,765)	(46,540)	(36,002)	(40,355)	(35,825)	(37,207)
57-Capital	(3,354)	(13,033)	(6,940)	(1,000)	(1,818)	0	0
59-Transfers Out	0	0	0	0	0	0	0
5-Expenses Total	(1,157,493)	(1,169,531)	(1,208,649)	(1,135,254)	(1,138,915)	(1,165,947)	(1,193,635)
22 - Cosley Zoo Total	(116,326)	(88,555)	(94,053)	(32,926)	5,316	4,929	(22,693)
23 - Liability							
4-Revenues							
41-Taxes	668,597	397,646	564,595	564,595	519,903	566,668	606,692
47-Miscellaneous Income	1,500	1,500	0	0	0	0	0
48-Interest Income	743	473	100	200	200	200	200
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	670,840	399,618	564,695	564,795	520,103	566,868	606,892
5-Expenses							
51-Salaries & Wages	0	0	0	0	0	0	0
52-Contractual Services	(535,859)	(524,615)	(556,409)	(550,054)	(546,554)	(571,557)	(601,262)
53-Supplies	(4,350)	(8,011)	(10,974)	(10,000)	(10,974)	(11,000)	(11,550)
54-Other Charges	0	0	0	0	0	0	0
57-Capital	0	0	0	0	0	0	0
5-Expenses Total	(540,209)	(532,626)	(567,383)	(560,054)	(557,528)	(582,557)	(612,812)
23 - Liability Total	130,631	(133,008)	(2,688)	4,741	(37,425)	(15,689)	(5,920)
24 - Audit							
4-Revenues							
41-Taxes	74,289	83,960	9,950	9,950	5,998	5,998	11,968
48-Interest Income	43	147	10	75	75	75	75
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	74,332	84,107	9,960	10,025	6,073	6,073	12,043

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

REVENUES & EXPENSES BY FUND	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
5-Expenses							
51-Salaries & Wages	(1,282)	0	0	0	(2,472)	(2,571)	(2,648)
52-Contractual Services	(23,622)	(27,281)	(31,500)	(31,900)	(31,900)	(29,800)	(37,500)
53-Supplies	0	(4)	0	0	0	0	0
54-Other Charges	0	0	0	0	0	0	0
5-Expenses Total	(24,904)	(27,285)	(31,500)	(31,900)	(34,372)	(32,371)	(40,148)
24 - Audit Total	49,428	56,822	(21,540)	(21,875)	(28,299)	(26,298)	(28,105)
25 - FICA							
4-Revenues							
41-Taxes	1,663,646	475,665	512,571	487,581	143,378	491,628	512,523
47-Miscellaneous Income	(0)	0	0	0	0	0	0
48-Interest Income	1,680	922	300	375	375	375	375
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	1,665,326	476,587	512,871	487,956	143,753	492,003	512,898
5-Expenses							
52-Contractual Services	(1,202,784)	(482,345)	(505,000)	(502,000)	(508,274)	(518,315)	(526,114)
5-Expenses Total	(1,202,784)	(482,345)	(505,000)	(502,000)	(508,274)	(518,315)	(526,114)
25 - FICA Total	462,542	(5,758)	7,871	(14,044)	(364,521)	(26,312)	(13,216)
26 - IMRF							
4-Revenues							
41-Taxes	0	532,452	506,076	547,726	1,377,316	849,966	853,647
47-Miscellaneous Income	0	0	0	0	0	0	0
48-Interest Income	0	467	0	125	125	375	375
4-Revenues Total	0	532,919	506,076	547,851	1,377,441	850,341	854,022
5-Expenses							
52-Contractual Services	0	(818,613)	(737,300)	(833,250)	(833,250)	(841,583)	(849,998)
5-Expenses Total	0	(818,613)	(737,300)	(833,250)	(833,250)	(841,583)	(849,998)
26 - IMRF Total	0	(285,694)	(231,224)	(285,399)	544,191	8,758	4,024
30 - Debt Service							
4-Revenues							
41-Taxes	3,164,906	3,267,626	3,363,359	3,363,357	3,487,683	3,994,501	4,041,296

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

REVENUES & EXPENSES BY FUND	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
43-Bond/Capital Lease Proceeds	511,685	568,821	568,821	567,663	561,505	658,093	665,693
46-Grants and Donations	0	123,535	152,827	151,580	151,580	149,742	147,373
47-Miscellaneous Income	0	0	0	0	0	0	0
48-Interest Income	1,386	3,343	0	500	500	1,000	1,000
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	3,677,977	3,963,325	4,085,006	4,083,100	4,201,268	4,803,336	4,855,362
5-Expenses							
52-Contractual Services	(3,193,830)	(3,937,748)	(4,093,072)	(4,102,008)	(4,217,465)	(4,806,370)	(4,863,353)
54-Other Charges	0	(6)	0	0	0	0	0
59-Transfers Out	0	0	0	0	0	0	0
5-Expenses Total	(3,193,830)	(3,937,753)	(4,093,072)	(4,102,008)	(4,217,465)	(4,806,370)	(4,863,353)
30 - Debt Service Total	484,148	25,572	(8,066)	(18,908)	(16,197)	(3,034)	(7,991)
40 - Capital Projects							
4-Revenues							
41-Taxes	24,763	0	0	0	0	0	0
43-Bond/Capital Lease Proceeds	711,505	9,612,568	685,779	737,038	718,186	742,193	767,698
44-Rentals	0	31,786	42,884	42,884	42,884	42,884	42,884
45-Concess./Prod Sales&Over/Short	14,261	3,200	7,200	6,600	7,200	7,200	7,200
46-Grants and Donations	193,870	1,538,217	2,814,050	558,019	1,370,350	0	0
47-Miscellaneous Income	169,282	24,184	0	300	0	0	0
48-Interest Income	17,511	55,808	22,995	35,000	35,000	35,000	35,000
49-Transfers In	0	0	0	0	2,892,920	759,620	577,636
4-Revenues Total	1,131,192	11,265,764	3,572,908	1,379,841	5,066,540	1,586,897	1,430,418
5-Expenses							
51-Salaries & Wages	(144,564)	(163,521)	(169,656)	(166,578)	(182,025)	(185,257)	(188,152)
52-Contractual Services	(235,750)	(263,825)	(453,900)	(354,481)	(101,470)	(86,164)	(86,164)
52-Health & Life Insurance	(18,801)	(25,416)	(31,114)	(31,114)	(35,387)	(37,506)	(39,753)
52-Utilities	(2,339)	(2,412)	(2,600)	0	(1,542)	(1,573)	(1,605)
53-Supplies	(148,456)	(92,111)	(102,300)	(113,966)	(126,945)	(134,802)	(138,846)
54-Other Charges	(4,675)	(3,346)	(9,700)	(8,700)	(9,700)	(9,700)	(9,700)
57-Capital	(854,427)	(3,182,151)	(8,281,460)	(3,045,205)	(7,629,390)	(4,075,666)	(1,957,462)
59-Transfers Out	0	0	0	0	0	0	0
5-Expenses Total	(1,409,011)	(3,732,782)	(9,050,731)	(3,720,043)	(8,086,459)	(4,530,667)	(2,421,681)
40 - Capital Projects Total	(277,820)	7,532,982	(5,477,823)	(2,340,202)	(3,019,919)	(2,943,770)	(991,263)

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

REVENUES & EXPENSES BY FUND	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
60 - Golf Fund							
4-Revenues							
41-Taxes	909,920	1,225,020	1,225,020	1,225,020	1,380,924	1,065,574	1,294,664
42-Charges for Services	1,812,274	1,723,328	1,722,400	1,670,800	1,743,500	1,830,675	1,917,850
44-Rentals	338,794	321,129	338,750	293,750	316,750	332,588	348,425
45-Concess./Prod Sales&Over/Short	4,193,725	4,632,567	4,587,520	4,748,550	5,102,020	5,357,121	5,612,222
46-Grants and Donations	89,287	0	0	0	0	0	0
47-Miscellaneous Income	22,477	7,884	13,000	19,750	27,750	28,950	30,150
48-Interest Income	447	2,140	0	0	0	0	0
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	7,366,924	7,912,067	7,886,690	7,957,870	8,570,944	8,614,908	9,203,311
5-Expenses							
51-Salaries & Wages	(2,547,699)	(2,553,826)	(2,664,071)	(2,549,319)	(2,721,620)	(2,806,592)	(2,877,858)
52-Contractual Services	(1,510,390)	(1,507,067)	(2,067,264)	(2,027,419)	(2,248,282)	(1,953,230)	(2,190,936)
52-Health & Life Insurance	(229,208)	(261,246)	(335,808)	(335,808)	(353,137)	(374,291)	(396,713)
52-Utilities	(254,677)	(243,139)	(286,020)	(254,953)	(277,262)	(294,202)	(306,194)
53-Supplies	(1,783,796)	(1,749,220)	(1,805,797)	(1,691,961)	(1,855,289)	(1,905,990)	(1,956,759)
54-Other Charges	(178,417)	(187,286)	(221,775)	(218,975)	(250,375)	(257,297)	(264,419)
57-Capital	(824,827)	(843,530)	(458,041)	(429,236)	(414,939)	(318,804)	(265,320)
59-Transfers Out	0	0	0	0	0	0	0
5-Expenses Total	(7,329,014)	(7,345,314)	(7,838,775)	(7,507,671)	(8,120,903)	(7,910,405)	(8,258,200)
60 - Golf Fund Total	37,910	566,753	47,915	450,199	450,041	704,502	945,111
70 - Information Systems ISF							
4-Revenues							
42-Charges for Services	394,609	245,048	289,068	288,337	304,381	263,557	263,557
43-Bond/Capital Lease Proceeds	0	0	0	0	0	0	0
47-Miscellaneous Income	0	0	0	0	0	0	0
48-Interest Income	0	66	0	0	0	0	0
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	394,609	245,113	289,068	288,337	304,381	263,557	263,557
5-Expenses							
52-Contractual Services	(171,996)	(175,970)	(196,460)	(213,238)	(224,797)	(208,557)	(208,557)
52-Utilities	0	0	0	0	(584)	0	0
53-Supplies	(108,064)	(48,047)	(55,100)	(55,100)	(59,000)	(55,000)	(55,000)

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

REVENUES & EXPENSES BY FUND	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
57-Capital	(22,882)	(29,583)	(37,508)	(37,507)	(20,000)	0	0
5-Expenses Total	(302,943)	(253,601)	(289,068)	(305,845)	(304,381)	(263,557)	(263,557)
70 - Information Systems ISF Total	91,666	(8,488)	(0)	(17,508)	0	0	0
75 - Health Insurance							
4-Revenues							
42-Charges for Services	1,000,009	1,066,397	1,344,760	1,344,760	1,435,126	1,521,094	1,612,215
47-Miscellaneous Income	68,180	71,070	93,484	93,484	76,504	81,094	85,960
48-Interest Income	19	266	0	0	0	0	0
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	1,068,208	1,137,733	1,438,244	1,438,244	1,511,629	1,602,188	1,698,175
5-Expenses							
52-Contractual Services	(2,130)	(142,560)	(144,500)	(142,000)	(148,700)	(157,460)	(166,746)
52-Health & Life Insurance	(1,068,087)	(995,173)	(1,296,244)	(1,296,244)	(1,365,629)	(1,447,428)	(1,534,129)
5-Expenses Total	(1,070,217)	(1,137,733)	(1,440,744)	(1,438,244)	(1,514,329)	(1,604,888)	(1,700,875)
75 - Health Insurance Total	(2,009)	0	(2,500)	0	(2,700)	(2,700)	(2,700)
Grand Total	406,606	9,659,427	(4,515,354)	(866,503)	(4,547,916)	(2,255,052)	(90,676)

RECREATION FUND INCOME STATEMENT

Row Labels	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget	Sum of 2014 Proposed Budget
20 - Recreation							
000 - Administration							
4-Revenues							
41-Taxes	3,498,993	3,630,113	3,642,682	3,633,850	3,389,427	3,523,752	3,456,092
42-Charges for Services	103,787	126,562	120,805	148,195	137,195	137,195	139,195
44-Rentals	46,313	19,570	25,485	22,715	17,195	16,895	16,895
45-Concess./Prod Sales&Over/Short	832	1,008	1,500	1,500	2,500	2,575	2,652
46-Grants and Donations	47,600	33,227	24,500	39,217	38,700	37,700	37,700
47-Miscellaneous Income	15,366	6,713	4,500	2,700	4,500	0	0
48-Interest Income	10,309	15,241	10,000	7,800	7,800	7,800	7,800
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	3,723,201	3,832,434	3,829,472	3,855,977	3,597,317	3,725,917	3,660,334
5-Expenses							
51-Salaries & Wages	(1,077,692)	(1,066,589)	(892,973)	(863,325)	(862,021)	(881,835)	(901,275)
52-Contractual Services	(838,674)	(780,199)	(864,435)	(835,554)	(760,133)	(785,018)	(815,576)
53-Supplies	(262,645)	(85,465)	(167,305)	(123,140)	(115,708)	(115,604)	(116,343)
54-Other Charges	(57,316)	(45,971)	(95,270)	(112,419)	(116,390)	(116,469)	(116,903)
57-Capital	(25,282)	(12,908)	(29,924)	(29,924)	(17,795)	(10,000)	(10,000)
59-Transfers Out	(721,000)	0	0	0	(1,993,500)	(661,008)	(528,882)
5-Expenses Total	(2,982,610)	(1,991,131)	(2,049,906)	(1,964,362)	(3,865,547)	(2,569,934)	(2,488,979)
000 - Administration Total	740,591	1,841,302	1,779,566	1,891,615	(268,230)	1,155,983	1,171,355
101 - Parks Maintenance							
4-Revenues							
42-Charges for Services	0	21,868	0	0	0	0	0
44-Rentals	0	0	3,000	1,500	3,000	3,090	3,120
45-Concess./Prod Sales&Over/Short	0	0	0	0	0	0	0
47-Miscellaneous Income	0	14,880	0	0	0	0	0
4-Revenues Total	0	36,748	3,000	1,500	3,000	3,090	3,120
5-Expenses							
51-Salaries & Wages	(264,252)	(485,100)	(515,499)	(505,741)	(527,151)	(540,873)	(549,997)
52-Contractual Services	(241,611)	(254,946)	(274,355)	(271,565)	(299,445)	(311,627)	(320,373)
53-Supplies	(61,979)	(140,457)	(174,765)	(154,500)	(183,750)	(186,173)	(187,980)
57-Capital	0	0	(101,697)	(37,100)	(55,882)	(78,132)	(51,566)
5-Expenses Total	(567,842)	(880,503)	(1,066,315)	(968,905)	(1,066,228)	(1,116,804)	(1,109,916)
101 - Parks Maintenance Total	(567,842)	(843,754)	(1,063,315)	(967,405)	(1,063,228)	(1,113,714)	(1,106,796)
220 - Recreation Programs							
4-Revenues							
42-Charges for Services	2,021,177	2,018,202	2,079,884	1,974,160	2,153,473	2,152,690	2,179,185
44-Rentals	0	45,683	39,680	78,964	86,500	86,500	86,500
45-Concess./Prod Sales&Over/Short	13,628	22,594	21,016	21,612	22,500	22,800	23,106
46-Grants and Donations	0	0	10,000	1,025	0	0	0

Administrative Department Taxes in 2013 are budgeted to increase \$134K due to the special purpose levies being reduced a net \$133K and an overall increase of \$2K in taxes. **The decreases in 2012 and 2014** are due to tax caps. **Charges for Services 2011 Projections** are estimated to be \$27K above budget as the Taste of Wheaton revenues came in \$28K above the \$78K budget. The 2012-2013 budgets have been increased \$17K and 2014's by \$19K from the 2011 level for Taste of Wheaton.

Administrative Department Contractual Services 2012 Budget vs 2011 Projections are projected to decrease primarily due to the decrease in IS&T services (change in allocation not a change in Districtwide expense).

Parks Maintenance Salary and Wages in 2012 are budgeted to increase from 2011 as a result of a 3% wage increase assumption and the annual reevaluation of labor allocations, the same labor allocations are used for 2013 and 2014. **Contractual Services are budgeted to increase \$36K** from projections due to health insurance (\$17K); Contractual Other (\$12K, \$8K is for HVAC repairs at the Community Center).

Recreation Programs Rentals are up over budget in 2011 by \$37K due to Hubble rentals. The 2012-2014 budgets reflect these increases as well. **Salaries and**

RECREATION FUND INCOME STATEMENT

Row Labels	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
4-Revenues Total	2,034,805	2,086,479	2,150,580	2,075,761	2,262,473	2,261,990	2,288,791
5-Expenses							
51-Salaries & Wages	(621,646)	(584,729)	(892,210)	(835,843)	(888,254)	(914,579)	(921,365)
52-Contractual Services	(594,240)	(610,602)	(685,398)	(655,588)	(822,809)	(873,367)	(878,250)
53-Supplies	(121,679)	(132,552)	(154,015)	(145,115)	(176,897)	(174,684)	(175,029)
54-Other Charges	0	0	(2,000)	(2,000)	(1,000)	(1,000)	(1,000)
57-Capital	0	0	0	0	0	0	0
5-Expenses Total	(1,337,565)	(1,327,883)	(1,733,623)	(1,638,546)	(1,888,960)	(1,963,630)	(1,975,644)
220 - Recreation Programs Total	697,241	758,596	416,957	437,215	373,513	298,360	313,147
221 - Athletics							
4-Revenues							
42-Charges for Services	547,752	531,796	539,226	523,418	528,584	528,584	528,584
45-Concess./Prod Sales&Over/Short	93,671	78,059	103,000	76,776	78,300	78,300	78,300
47-Miscellaneous Income	0	272	0	149	0	0	0
49-Transfers In	0	0	165,614	0	192,892	192,892	192,892
4-Revenues Total	641,423	610,127	807,840	600,342	799,776	799,776	799,776
5-Expenses							
51-Salaries & Wages	(55,701)	(75,585)	(72,921)	(68,421)	(74,661)	(75,611)	(76,047)
52-Contractual Services	(139,430)	(136,820)	(149,937)	(164,714)	(167,033)	(167,524)	(168,045)
53-Supplies	(325,597)	(279,131)	(319,224)	(286,856)	(337,049)	(337,049)	(337,049)
54-Other Charges	(81,021)	(69,330)	(75,570)	(61,580)	(71,665)	(71,665)	(71,665)
57-Capital	0	(13,490)	0	0	0	0	0
59-Transfers Out	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
5-Expenses Total	(611,750)	(584,355)	(627,652)	(591,571)	(660,408)	(661,849)	(662,806)
221 - Athletics Total	29,673	25,771	180,188	8,771	139,368	137,927	136,970
222 - Pools							
4-Revenues							
42-Charges for Services	788,760	818,628	845,450	804,042	839,311	854,626	873,460
44-Rentals	22,429	23,430	25,040	21,188	22,440	23,050	24,300
45-Concess./Prod Sales&Over/Short	84,136	95,880	118,180	74,550	121,870	121,870	121,870
47-Miscellaneous Income	11,928	18,148	15,140	19,114	16,145	16,500	17,500
4-Revenues Total	907,252	956,085	1,003,810	918,894	999,766	1,016,046	1,037,130
5-Expenses							
51-Salaries & Wages	(545,486)	(489,285)	(492,425)	(459,414)	(499,919)	(511,264)	(518,509)
52-Contractual Services	(162,256)	(167,929)	(167,989)	(179,479)	(194,769)	(202,995)	(210,672)
53-Supplies	(125,500)	(58,695)	(64,334)	(53,891)	(76,304)	(73,786)	(75,406)
54-Other Charges	(14,753)	(17,361)	(19,600)	(17,834)	(20,800)	(20,800)	(21,000)
57-Capital	(18)	(601)	(926)	(926)	(1,091)	0	0
59-Transfers Out	0	0	0	0	0	0	0
5-Expenses Total	(848,013)	(733,871)	(745,274)	(711,544)	(792,883)	(808,845)	(825,587)
222 - Pools Total	59,239	222,214	258,536	207,350	206,883	207,200	211,543

Wages are showing an increase in 2012 from projections due to 3% increase and the annual salary allocation reevaluation.

Contractual Services are projected to increase in 2012 primarily due to utilities for Central Athletic Center (\$95K); health insurance (\$14K) and Program Contractual Services (\$57K, \$34K is in Leagues).

Supplies are budgeted to increase in 2012 due to Program Supplies (\$31K; most significantly from Leagues \$15K, \$4K from Athletics, \$4K from Camps and Preschools and \$3K in General Interests).

Athletics Charges for Services are projected to come in \$16K below budget \$14K of which is from Football. Concessions and Product Sales are projected to fall below budget due to an aggressive budget for football clothing sales that wasn't realized (\$10K) and concession stand sales down (13K).

Athletics projected Supplies are down from budget due to Program Supplies (\$7K), Baseball/Softball Equipment (\$10K), Softgoods cost of goods sold (\$12K), \$10K in football and \$1K in Cheerleading.

RECREATION FUND INCOME STATEMENT

Row Labels	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget	Sum of 2014 Proposed Budget
223 - Recreation Facilities-The Zone							
4-Revenues							
42-Charges for Services	0	0	0	0	0	0	0
44-Rentals	0	0	0	0	0	0	0
45-Concess./Prod Sales&Over/Short	(3)	0	0	0	0	0	0
47-Miscellaneous Income	0	0	0	0	0	0	0
4-Revenues Total	(3)	0	0	0	0	0	0
5-Expenses							
51-Salaries & Wages	(834)	0	0	0	0	0	0
52-Contractual Services	0	0	0	0	0	0	0
53-Supplies	(2,172)	0	0	0	0	0	0
54-Other Charges	(880)	0	0	0	0	0	0
57-Capital	0	0	0	0	0	0	0
5-Expenses Total	(3,885)	0	0	0	0	0	0
223 - Recreation Facilities-The Zone Total	(3,888)	0	0	0	0	0	0
224 - Recreation Facilities							
4-Revenues							
42-Charges for Services	4,218	2,294	2,500	2,100	2,100	2,100	2,100
44-Rentals	49,600	49,336	45,600	51,220	52,150	52,150	52,150
45-Concess./Prod Sales&Over/Short	621	1,470	1,980	1,100	1,200	1,200	1,200
47-Miscellaneous Income	0	0	0	0	0	0	0
4-Revenues Total	54,439	53,099	50,080	54,420	55,450	55,450	55,450
5-Expenses							
51-Salaries & Wages	(355,048)	(221,530)	(164,807)	(158,603)	(162,786)	(166,687)	(170,020)
52-Contractual Services	(399,509)	(299,632)	(376,030)	(309,583)	(341,994)	(356,952)	(372,530)
53-Supplies	(35,403)	(32,329)	(46,012)	(47,050)	(46,828)	(49,539)	(49,539)
54-Other Charges	(1,465)	(1,207)	(4,424)	(3,682)	(4,432)	(4,432)	(4,432)
57-Capital	(722)	(9,700)	(1,158)	(1,158)	(48,366)	(15,000)	(15,000)
59-Transfers Out	0	0	0	0	0	0	0
5-Expenses Total	(792,147)	(564,399)	(592,431)	(520,075)	(604,406)	(592,610)	(611,521)
224 - Recreation Facilities Total	(737,708)	(511,300)	(542,351)	(465,655)	(548,956)	(537,160)	(556,071)
350 - Special Facilities							
4-Revenues							
42-Charges for Services	637,114	840,644	910,978	840,140	883,194	894,008	913,825
44-Rentals	1,617	1,581	2,328	2,300	4,040	4,160	4,220
45-Concess./Prod Sales&Over/Short	7,929	6,843	11,000	6,150	7,250	7,800	8,150
46-Grants and Donations	0	0	0	0	0	0	0
47-Miscellaneous Income	0	150	0	0	2,000	2,000	2,000
4-Revenues Total	646,660	849,218	924,306	848,590	896,484	907,968	928,195
5-Expenses							
51-Salaries & Wages	(582,147)	(469,396)	(468,055)	(454,280)	(526,478)	(544,585)	(559,598)

Special Facilities Charges for Services are down from budget due to PPF revenues coming in below budget.

RECREATION FUND INCOME STATEMENT

Row Labels	Sum of 2009 Actual	Sum of 2010	Sum of 2011	Sum of 2011	Sum of 2012	Sum of 2013	Sum of 2014
		Actual	Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
52-Contractual Services	(81,076)	(53,186)	(85,013)	(67,603)	(89,671)	(96,460)	(98,756)
53-Supplies	(61,481)	(56,735)	(105,779)	(101,720)	(112,360)	(102,816)	(93,371)
54-Other Charges	(22,103)	(26,620)	(41,005)	(33,650)	(34,455)	(34,740)	(35,031)
57-Capital	0	(750)	(1,158)	(1,158)	(18,113)	0	(28,377)
59-Transfers Out	0	0	0	0	0	0	0
5-Expenses Total	(746,807)	(606,687)	(701,010)	(658,411)	(781,076)	(778,600)	(815,132)
350 - Special Facilities Total	(100,147)	242,531	223,296	190,179	115,408	129,368	113,063
418 - Human Resources							
5-Expenses							
51-Salaries & Wages	(37,086)	(31,362)	(32,259)	(32,464)	(33,377)	(34,044)	(34,724)
52-Contractual Services	(7,481)	(9,405)	(11,584)	(11,584)	(12,191)	(12,922)	(13,696)
53-Supplies	0	(1,533)	0	(2,300)	(2,300)	(2,500)	(2,500)
54-Other Charges	(1,125)	(745)	(3,000)	(2,000)	(2,000)	(2,000)	(2,000)
57-Capital	0	0	0	0	0	0	0
5-Expenses Total	(45,692)	(43,045)	(46,843)	(48,348)	(49,868)	(51,466)	(52,920)
418 - Human Resources Total	(45,692)	(43,045)	(46,843)	(48,348)	(49,868)	(51,466)	(52,920)
419 - Finance							
5-Expenses							
51-Salaries & Wages	(122,406)	(160,852)	(166,075)	(163,698)	(173,575)	(177,693)	(181,581)
52-Contractual Services	(35,860)	(20,217)	(24,205)	(24,205)	(27,321)	(28,957)	(30,690)
5-Expenses Total	(158,266)	(181,068)	(190,281)	(187,903)	(200,896)	(206,650)	(212,271)
419 - Finance Total	(158,266)	(181,068)	(190,281)	(187,903)	(200,896)	(206,650)	(212,271)
20 - Recreation Total	(86,800)	1,511,247	1,015,753	1,065,817	(1,296,006)	19,847	18,019

Special Facilities Salary and Wages in 2012 are budgeted to increase from 2011 as a result of 3% increase assumption and the annual reevaluation of labor allocations, the same labor allocations are used for 2013 and 2014. **Contractual Services are budgeted to increase \$24K from 2011 projections**, \$8K is health insurance; \$9K is IS&T services; \$5K is telephone, (IS&T and telephone are reallocating those costs, not a District-wide increase).

The **increase in Supplies in HR** is for postage, which is primarily for mailing out paystubs/checks that were not picked up. Previously this was being charged to the Recreation Administrative Department.

Recreation Revenues Detail

Row Labels	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget	Sum of 2014 Proposed Budget
000 - Nonspecified Area							
41-Taxes							
4101 - Current Year Taxes	3,498,854	3,629,356	3,642,682	3,633,850	3,389,427	3,523,752	3,456,092
4102 - Prior Year Taxes	140	757	0	0	0	0	0
4103 - Replacement Taxes	0	0	0	0	0	0	0
41-Taxes Total	3,498,993	3,630,113	3,642,682	3,633,850	3,389,427	3,523,752	3,456,092
42-Charges for Services							
4223 - Park Services Reimbursements	0	21,868	0	0	0	0	0
4250 - Program Revenues	0	0	0	0	0	0	0
4251 - League Fees for WPD Cap. Proj.	42,150	43,150	42,805	42,195	42,195	42,195	42,195
42-Charges for Services Total	42,150	65,018	42,805	42,195	42,195	42,195	42,195
44-Rentals							
4406 - Field Rentals/Permits	46,313	19,570	28,485	24,215	20,195	19,985	20,015
44-Rentals Total	46,313	19,570	28,485	24,215	20,195	19,985	20,015
45-Concess./Prod Sales&Over/Short							
4583 - Concessions	0	0	0	0	0	0	0
4599 - Short/Over	0	0	0	0	0	0	0
45-Concess./Prod Sales&Over/Short Total	0	0	0	0	0	0	0
46-Grants and Donations							
4610 - Grants & Donations-Operating	0	7,847	12,500	26,417	0	0	25,700
4650 - Grants and Donations-Capital	45,100	13,380	0	0	26,700	25,700	0
46-Grants and Donations Total	45,100	21,227	12,500	26,417	26,700	25,700	25,700
47-Miscellaneous Income							
4710 - Employee Health Ins Contrib.	0	0	0	0	0	0	0
4750 - Miscellaneous Income	15,366	21,593	4,500	2,700	4,500	0	0
47-Miscellaneous Income Total	15,366	21,593	4,500	2,700	4,500	0	0
48-Interest Income							
4801 - Interest Income	10,309	15,241	10,000	7,800	7,800	7,800	7,800
48-Interest Income Total	10,309	15,241	10,000	7,800	7,800	7,800	7,800
49-Transfers In							
4999 - "Cash Carryover"	0	0	0	0	0	0	0
49-Transfers In Total	0	0	0	0	0	0	0
000 - Nonspecified Area Total	3,658,232	3,772,762	3,740,972	3,737,177	3,490,817	3,619,432	3,551,802

Recreation Revenues Detail

Row Labels	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget	Sum of 2014 Proposed Budget
112 - Lincoln Marsh							
42-Charges for Services							
4250 - Program Revenues	132,569	129,310	121,973	123,288	134,874	138,920	143,087
42-Charges for Services Total	132,569	129,310	121,973	123,288	134,874	138,920	143,087
45-Concess./Prod Sales&Over/Short							
4583 - Concessions	832	1,008	1,500	1,500	2,500	2,575	2,652
45-Concess./Prod Sales&Over/Short Total	832	1,008	1,500	1,500	2,500	2,575	2,652
112 - Lincoln Marsh Total	133,401	130,318	123,473	124,788	137,374	141,495	145,740
200 - Recreation							
42-Charges for Services							
4250 - Program Revenues	0	0	0	0	0	0	0
42-Charges for Services Total	0	0	0	0	0	0	0
200 - Recreation Total	0	0	0	0	0	0	0
201 - Arts and Crafts							
42-Charges for Services							
4250 - Program Revenues	31,125	35,590	40,123	32,557	36,278	34,438	34,438
42-Charges for Services Total	31,125	35,590	40,123	32,557	36,278	34,438	34,438
45-Concess./Prod Sales&Over/Short							
4503 - Wall Tile Sales	0	0	0	350	1,000	1,000	1,000
45-Concess./Prod Sales&Over/Short Total	0	0	0	350	1,000	1,000	1,000
201 - Arts and Crafts Total	31,125	35,590	40,123	32,907	37,278	35,438	35,438
202 - Fitness/Dance							
42-Charges for Services							
4250 - Program Revenues	66,477	66,613	95,211	65,235	73,569	73,569	73,569
42-Charges for Services Total	66,477	66,613	95,211	65,235	73,569	73,569	73,569
202 - Fitness/Dance Total	66,477	66,613	95,211	65,235	73,569	73,569	73,569
203 - Athletic Programs							
42-Charges for Services							
4250 - Program Revenues	295,224	310,397	283,325	280,017	277,153	276,498	282,028
42-Charges for Services Total	295,224	310,397	283,325	280,017	277,153	276,498	282,028

Recreation Revenues Detail

Row Labels	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget	Sum of 2014 Proposed Budget
203 - Athletic Programs Total	295,224	310,397	283,325	280,017	277,153	276,498	282,028
204 - Leagues							
42-Charges for Services							
4250 - Program Revenues	488,998	566,090	528,267	595,564	642,547	637,352	650,099
42-Charges for Services Total	488,998	566,090	528,267	595,564	642,547	637,352	650,099
45-Concess./Prod Sales&Over/Short							
4500 - Clothing Sale Revenues	13,006	16,346	16,016	12,791	13,000	13,260	13,525
4583 - Concessions	622	3,797	0	2,000	2,000	2,040	2,081
45-Concess./Prod Sales&Over/Short Total	13,628	20,142	16,016	14,791	15,000	15,300	15,606
204 - Leagues Total	502,627	586,233	544,283	610,355	657,547	652,652	665,705
206 - Outdoor Education							
42-Charges for Services							
4250 - Program Revenues	0	0	0	0	0	0	0
42-Charges for Services Total	0	0	0	0	0	0	0
206 - Outdoor Education Total	0	0	0	0	0	0	0
207 - Camps and Preschool							
42-Charges for Services							
4250 - Program Revenues	530,898	452,466	595,263	489,029	539,957	539,957	539,957
42-Charges for Services Total	530,898	452,466	595,263	489,029	539,957	539,957	539,957
207 - Camps and Preschool Total	530,898	452,466	595,263	489,029	539,957	539,957	539,957
208 - General Interests							
42-Charges for Services							
4200 - Charges for Services	0	0	0	800	800	800	800
4206 - Fundraising/Sponsorships	800	800	800	0	0	0	0
4217 - AMC Movie Tickets	74,432	40,957	16,000	24,475	27,000	29,700	33,750
4250 - Program Revenues	128,663	120,228	125,319	102,464	143,177	143,177	143,177
42-Charges for Services Total	203,894	161,984	142,119	127,739	170,977	173,677	177,727
45-Concess./Prod Sales&Over/Short							
4583 - Concessions	0	0	0	0	0	0	0
45-Concess./Prod Sales&Over/Short Total	0	0	0	0	0	0	0

Recreation Revenues Detail

Row Labels	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget	Sum of 2014 Proposed Budget
208 - General Interests Total	203,894	161,984	142,119	127,739	170,977	173,677	177,727
209 - Special Events							
42-Charges for Services							
4250 - Program Revenues	5,353	4,903	8,533	8,160	10,205	10,365	10,365
42-Charges for Services Total	5,353	4,903	8,533	8,160	10,205	10,365	10,365
209 - Special Events Total	5,353	4,903	8,533	8,160	10,205	10,365	10,365
220 - Community Center							
42-Charges for Services							
4200 - Charges for Services	2,177	405	800	400	400	400	400
4216 - General Admission	2,041	1,889	1,700	1,700	1,700	1,700	1,700
42-Charges for Services Total	4,218	2,294	2,500	2,100	2,100	2,100	2,100
44-Rentals							
4407 - Facility Rentals	49,600	49,336	45,600	48,570	49,500	49,500	49,500
44-Rentals Total	49,600	49,336	45,600	48,570	49,500	49,500	49,500
45-Concess./Prod Sales&Over/Short							
4582 - Commission on Vending Machines	1,754	1,232	1,980	1,100	1,200	1,200	1,200
4599 - Short/Over	(1,132)	238	0	0	0	0	0
4580 - Tree Memorial Revenues	0	0	0	0	0	0	0
4581 - Vending Revenue	0	0	0	0	0	0	0
45-Concess./Prod Sales&Over/Short Total	621	1,470	1,980	1,100	1,200	1,200	1,200
47-Miscellaneous Income							
4750 - Miscellaneous Income	0	0	0	0	0	0	0
47-Miscellaneous Income Total	0	0	0	0	0	0	0
220 - Community Center Total	54,439	53,099	50,080	51,770	52,800	52,800	52,800
221 - Wheaton Youth Cheerleading							
42-Charges for Services							
4200 - Charges for Services	0	0	0	0	0	0	0
4206 - Fundraising/Sponsorships	13,129	22,419	21,300	22,340	21,380	21,380	21,380
4210 - Program Revenue	51,935	50,330	51,250	51,250	52,890	52,890	52,890
4250 - Program Revenues	0	0	0	0	0	0	0
42-Charges for Services Total	65,064	72,749	72,550	73,590	74,270	74,270	74,270
45-Concess./Prod Sales&Over/Short							

Recreation Revenues Detail

Row Labels	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget	Sum of 2014 Proposed Budget
4500 - Clothing Sale Revenues	16,540	13,250	14,000	11,387	12,000	12,000	12,000
45-Concess./Prod Sales&Over/Short Total	16,540	13,250	14,000	11,387	12,000	12,000	12,000
49-Transfers In							
4999 - "Cash Carryover"	0	0	22,211	0	31,459	31,459	31,459
49-Transfers In Total	0	0	22,211	0	31,459	31,459	31,459
221 - Wheaton Youth Cheerleading Total	81,604	85,999	108,761	84,977	117,729	117,729	117,729
222 - Wheaton Youth Football							
42-Charges for Services							
4200 - Charges for Services	15,976	20,928	18,900	19,800	19,800	19,800	19,800
4206 - Fundraising/Sponsorships	24,196	25,059	30,000	24,788	24,000	24,000	24,000
4210 - Program Revenue	136,475	134,860	132,000	122,000	122,500	122,500	122,500
4250 - Program Revenues	0	0	0	0	0	0	0
42-Charges for Services Total	176,647	180,847	180,900	166,588	166,300	166,300	166,300
45-Concess./Prod Sales&Over/Short							
4500 - Clothing Sale Revenues	19,893	17,168	30,000	19,225	20,000	20,000	20,000
4583 - Concessions	27,381	22,770	33,000	23,500	24,300	24,300	24,300
45-Concess./Prod Sales&Over/Short Total	47,274	39,937	63,000	42,725	44,300	44,300	44,300
49-Transfers In							
4999 - "Cash Carryover"	0	0	81,349	0	109,912	109,912	109,912
49-Transfers In Total	0	0	81,349	0	109,912	109,912	109,912
222 - Wheaton Youth Football Total	223,921	220,784	325,249	209,313	320,512	320,512	320,512
223 - Youth Baseball/Softball							
42-Charges for Services							
4200 - Charges for Services	84,957	66,170	74,800	68,888	73,945	73,945	73,945
4206 - Fundraising/Sponsorships	53,960	45,608	44,616	41,528	42,561	42,561	42,561
4210 - Program Revenue	157,863	155,642	155,735	157,383	156,112	156,112	156,112
4211 - Camp Revenue/Batting Cage	9,262	10,780	10,625	15,441	15,396	15,396	15,396
42-Charges for Services Total	306,041	278,200	285,776	283,240	288,014	288,014	288,014
45-Concess./Prod Sales&Over/Short							
4583 - Concessions	29,857	24,872	26,000	22,664	22,000	22,000	22,000
45-Concess./Prod Sales&Over/Short Total	29,857	24,872	26,000	22,664	22,000	22,000	22,000
47-Miscellaneous Income							

Recreation Revenues Detail

Row Labels	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget	Sum of 2014 Proposed Budget
4750 - Miscellaneous Income	0	272	0	149	0	0	0
47-Miscellaneous Income Total	0	272	0	149	0	0	0
49-Transfers In							
4999 - "Cash Carryover"	0	0	62,053	0	51,521	51,521	51,521
49-Transfers In Total	0	0	62,053	0	51,521	51,521	51,521
223 - Youth Baseball/Softball Total	335,898	303,343	373,829	306,052	361,535	361,535	361,535
225 - Central Athletic Center							
42-Charges for Services							
4200 - Charges for Services	0	0	0	0	0	0	0
4206 - Fundraising/Sponsorships	0	400	0	0	0	0	0
4210 - Program Revenue	0	9,091	5,000	7,000	10,000	10,000	10,000
4211 - Camp Revenue/Batting Cage	0	7,039	10,000	9,521	10,000	10,000	10,000
42-Charges for Services Total	0	16,530	15,000	16,521	20,000	20,000	20,000
44-Rentals							
4401 - Birthday Party Rentals	0	6,520	4,680	7,080	6,500	6,500	6,500
4407 - Facility Rentals	0	39,163	35,000	71,884	80,000	80,000	80,000
44-Rentals Total	0	45,683	39,680	78,964	86,500	86,500	86,500
45-Concess./Prod Sales&Over/Short							
4582 - Commission on Vending Machines	0	0	0	0	0	0	0
4583 - Concessions	0	2,452	5,000	6,472	6,500	6,500	6,500
45-Concess./Prod Sales&Over/Short Total	0	2,452	5,000	6,472	6,500	6,500	6,500
225 - Central Athletic Center Total	0	64,665	59,680	101,957	113,000	113,000	113,000
226 - Wheaton Wings							
42-Charges for Services							
4200 - Charges for Services	0	0	0	0	0	0	0
4206 - Fundraising/Sponsorships	0	0	0	0	0	0	0
4209 - Camp Revenue	0	0	0	0	0	0	0
4210 - Program Revenue	0	0	0	0	0	0	0
4250 - Program Revenues	0	0	0	0	0	0	0
42-Charges for Services Total	0	0	0	0	0	0	0
45-Concess./Prod Sales&Over/Short							
4500 - Clothing Sale Revenues	0	0	0	0	0	0	0
45-Concess./Prod Sales&Over/Short Total	0	0	0	0	0	0	0

Recreation Revenues Detail

Row Labels	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget	Sum of 2014 Proposed Budget
49-Transfers In							
4999 - "Cash Carryover"	0	0	0	0	0	0	0
49-Transfers In Total	0	0	0	0	0	0	0
226 - Wheaton Wings Total	0	0	0	0	0	0	0
231 - Northside Pool							
42-Charges for Services							
4200 - Charges for Services	218,215	246,155	263,640	212,489	260,860	266,617	272,373
4216 - General Admission	17,189	19,701	19,000	19,375	19,001	19,001	20,001
42-Charges for Services Total	235,404	265,856	282,640	231,864	279,861	285,618	292,374
44-Rentals							
4407 - Facility Rentals	10,896	9,518	10,700	13,198	10,700	11,000	11,700
44-Rentals Total	10,896	9,518	10,700	13,198	10,700	11,000	11,700
45-Concess./Prod Sales&Over/Short							
4583 - Concessions	16,014	18,233	22,040	13,855	24,730	24,730	24,730
4599 - Short/Over	(23)	(20)	0	0	0	0	0
4580 - Tree Memorial Revenues	0	0	0	0	0	0	0
4581 - Vending Revenue	1,768	2,345	2,500	1,955	3,500	3,500	3,500
45-Concess./Prod Sales&Over/Short Total	17,759	20,558	24,540	15,809	28,230	28,230	28,230
47-Miscellaneous Income							
4750 - Miscellaneous Income	1,180	1,183	1,170	1,744	1,170	1,500	2,000
47-Miscellaneous Income Total	1,180	1,183	1,170	1,744	1,170	1,500	2,000
231 - Northside Pool Total	265,240	297,115	319,050	262,615	319,961	326,348	334,304
232 - Rice Pool							
42-Charges for Services							
4200 - Charges for Services	463,642	433,562	449,360	460,320	448,970	458,528	468,086
4210 - Program Revenue	5,931	5,455	5,500	1,007	2,530	2,530	3,000
4212 - Waterslide Income	0	0	0	0	0	0	0
4216 - General Admission	83,783	113,755	107,950	110,851	107,950	107,950	110,000
42-Charges for Services Total	553,356	552,772	562,810	572,178	559,450	569,008	581,086
44-Rentals							
4405 - Locker Rental	432	557	540	540	540	550	600
4407 - Facility Rentals	11,101	13,355	13,800	7,450	11,200	11,500	12,000

Recreation Revenues Detail

Row Labels	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget	Sum of 2014 Proposed Budget
44-Rentals Total	11,533	13,912	14,340	7,990	11,740	12,050	12,600
45-Concess./Prod Sales&Over/Short							
4583 - Concessions	57,911	66,677	85,000	52,000	85,000	85,000	85,000
4599 - Short/Over	(271)	234	0	0	0	0	0
4580 - Tree Memorial Revenues	0	0	0	0	0	0	0
4581 - Vending Revenue	8,736	8,411	8,640	6,740	8,640	8,640	8,640
45-Concess./Prod Sales&Over/Short Total	66,376	75,322	93,640	58,740	93,640	93,640	93,640
47-Miscellaneous Income							
4750 - Miscellaneous Income	10,748	16,965	13,970	17,370	14,975	15,000	15,500
47-Miscellaneous Income Total	10,748	16,965	13,970	17,370	14,975	15,000	15,500
232 - Rice Pool Total	642,013	658,971	684,760	656,278	679,805	689,698	702,826
233 - The Zone							
42-Charges for Services							
4200 - Charges for Services	0	0	0	0	0	0	0
4206 - Fundraising/Sponsorships	0	0	0	0	0	0	0
4210 - Program Revenue	0	0	0	0	0	0	0
4216 - General Admission	0	0	0	0	0	0	0
42-Charges for Services Total	0	0	0	0	0	0	0
44-Rentals							
4401 - Birthday Party Rentals	0	0	0	0	0	0	0
4407 - Facility Rentals	0	0	0	0	0	0	0
44-Rentals Total	0	0	0	0	0	0	0
45-Concess./Prod Sales&Over/Short							
4506 - Pro Shop Sales	0	0	0	0	0	0	0
4583 - Concessions	0	0	0	0	0	0	0
4599 - Short/Over	0	0	0	0	0	0	0
4580 - Tree Memorial Revenues	(3)	0	0	0	0	0	0
4581 - Vending Revenue	0	0	0	0	0	0	0
45-Concess./Prod Sales&Over/Short Total	(3)	0	0	0	0	0	0
47-Miscellaneous Income							
4750 - Miscellaneous Income	0	0	0	0	0	0	0
47-Miscellaneous Income Total	0	0	0	0	0	0	0
233 - The Zone Total	(3)	0	0	0	0	0	0

Recreation Revenues Detail

Row Labels	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget	Sum of 2014 Proposed Budget
302 - Parks Plus Fitness Center							
42-Charges for Services							
4200 - Charges for Services	614,563	819,455	888,698	827,580	860,634	870,388	889,675
4216 - General Admission	0	0	0	0	0	0	0
4250 - Program Revenues	2,345	1,670	1,560	1,560	1,560	1,820	1,950
42-Charges for Services Total	616,908	821,125	890,258	829,140	862,194	872,208	891,625
44-Rentals							
4405 - Locker Rental	280	546	728	300	1,040	1,040	1,040
44-Rentals Total	280	546	728	300	1,040	1,040	1,040
45-Concess./Prod Sales&Over/Short							
4502 - Entree Kitchen	1,865	1,108	1,750	1,400	1,750	1,800	1,900
4506 - Pro Shop Sales	38	395	3,200	0	500	1,000	1,250
45-Concess./Prod Sales&Over/Short Total	1,903	1,503	4,950	1,400	2,250	2,800	3,150
47-Miscellaneous Income							
4750 - Miscellaneous Income	0	150	0	0	2,000	2,000	2,000
47-Miscellaneous Income Total	0	150	0	0	2,000	2,000	2,000
302 - Parks Plus Fitness Center Total	619,091	823,324	895,936	830,840	867,484	878,048	897,815
303 - Clocktower Com. and Mini Golf							
42-Charges for Services							
4216 - General Admission	19,370	18,199	19,400	11,000	20,000	20,800	21,200
4250 - Program Revenues	836	1,320	1,320	0	1,000	1,000	1,000
42-Charges for Services Total	20,206	19,519	20,720	11,000	21,000	21,800	22,200
44-Rentals							
4407 - Facility Rentals	1,337	1,035	1,600	2,000	3,000	3,120	3,180
44-Rentals Total	1,337	1,035	1,600	2,000	3,000	3,120	3,180
45-Concess./Prod Sales&Over/Short							
4506 - Pro Shop Sales	0	0	0	0	0	0	0
4582 - Commission on Vending Machines	0	0	0	0	0	0	0
4583 - Concessions	5,422	4,719	5,300	4,000	4,000	4,000	4,000
4599 - Short/Over	18	(2)	0	0	0	0	0
4580 - Tree Memorial Revenues	0	0	0	0	0	0	0
4581 - Vending Revenue	586	623	750	750	1,000	1,000	1,000
45-Concess./Prod Sales&Over/Short Total	6,026	5,340	6,050	4,750	5,000	5,000	5,000

Recreation Revenues Detail

Row Labels	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget	Sum of 2014 Proposed Budget
46-Grants and Donations							
4617 - Sponsorships	0	0	0	0	0	0	0
4650 - Grants and Donations-Capital	0	0	0	0	0	0	0
46-Grants and Donations Total	0	0	0	0	0	0	0
303 - Clocktower Com. and Mini Golf Total	27,569	25,894	28,370	17,750	29,000	29,920	30,380
304 - Leisure Center							
42-Charges for Services							
4200 - Charges for Services	0	0	0	0	0	0	0
4206 - Fundraising/Sponsorships	2,325	1,525	1,500	13,257	9,400	9,400	9,400
4250 - Program Revenues	192,627	203,478	185,447	159,671	156,947	156,947	156,947
42-Charges for Services Total	194,952	205,003	186,947	172,928	166,347	166,347	166,347
44-Rentals							
4407 - Facility Rentals	0	0	0	2,650	2,650	2,650	2,650
44-Rentals Total	0	0	0	2,650	2,650	2,650	2,650
45-Concess./Prod Sales&Over/Short							
4599 - Short/Over	0	0	0	0	0	0	0
45-Concess./Prod Sales&Over/Short Total	0	0	0	0	0	0	0
46-Grants and Donations							
4610 - Grants & Donations-Operating	0	0	10,000	1,025	0	0	0
4650 - Grants and Donations-Capital	0	0	0	0	0	0	0
46-Grants and Donations Total	0	0	10,000	1,025	0	0	0
304 - Leisure Center Total	194,952	205,003	196,947	176,603	168,997	168,997	168,997
305 - Adult Education							
42-Charges for Services							
4250 - Program Revenues	71,687	69,315	63,124	63,122	81,567	81,567	81,567
42-Charges for Services Total	71,687	69,315	63,124	63,122	81,567	81,567	81,567
305 - Adult Education Total	71,687	69,315	63,124	63,122	81,567	81,567	81,567
415 - Marketing							
42-Charges for Services							
4241 - Special Events	0	0	0	0	0	0	0
42-Charges for Services Total	0	0	0	0	0	0	0

Recreation Revenues Detail

Row Labels	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget	Sum of 2014 Proposed Budget
46-Grants and Donations							
4610 - Grants & Donations-Operating	0	12,000	12,000	12,800	12,000	12,000	12,000
4650 - Grants and Donations-Capital	2,500	0	0	0	0	0	0
46-Grants and Donations Total	2,500	12,000	12,000	12,800	12,000	12,000	12,000
415 - Marketing Total	2,500	12,000	12,000	12,800	12,000	12,000	12,000
416 - Special Events							
42-Charges for Services							
4241 - Special Events	61,637	83,412	78,000	106,000	95,000	95,000	97,000
42-Charges for Services Total	61,637	83,412	78,000	106,000	95,000	95,000	97,000
45-Concess./Prod Sales&Over/Short							
4583 - Concessions	0	0	0	0	0	0	0
45-Concess./Prod Sales&Over/Short Total	0	0	0	0	0	0	0
416 - Special Events Total	61,637	83,412	78,000	106,000	95,000	95,000	97,000
Grand Total	8,007,777	8,424,190	8,769,088	8,355,485	8,614,266	8,770,236	8,772,796

ARROWHEAD GOLF CLUB INCOME STATEMENT

includes administrative allocations

	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012 Prop. Budget	Sum of 2013 Prop. Budget	Sum of 2014 Prop. Budget
60 - Golf Fund							
601 & 611 - Golf Maintenance & Pro Shop/Golf Fees							
4-Revenues							
41-Taxes	309,373	416,507	416,507	416,507	469,514	362,295	440,186
42-Charges for Services	1,783,969	1,698,967	1,703,400	1,653,800	1,728,500	1,814,925	1,901,350
44-Rentals	337,377	320,523	338,750	290,250	316,750	332,588	348,425
45-Concess./Prod Sales&Over/Short	186,510	150,225	165,000	141,000	130,000	136,500	143,000
46-Grants and Donations	30,357	0	0	0	0	0	0
47-Miscellaneous Income	4,345	2,808	1,020	1,275	1,275	1,275	1,275
48-Interest Income	152	728	0	0	0	0	0
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	2,652,083	2,589,758	2,624,677	2,502,832	2,646,039	2,647,583	2,834,236
5-Expenses							
51-Salaries & Wages	(927,492)	(938,423)	(996,386)	(927,980)	(1,003,584)	(1,032,695)	(1,057,618)
52-Contractual Services	(621,978)	(666,051)	(945,323)	(913,163)	(990,595)	(899,436)	(983,528)
53-Supplies	(464,444)	(419,322)	(457,670)	(419,216)	(460,750)	(473,031)	(485,379)
54-Other Charges	(53,939)	(64,091)	(78,159)	(76,547)	(83,718)	(86,466)	(89,282)
57-Capital	(281,497)	(287,248)	(450,637)	(411,832)	(410,492)	(305,000)	(265,320)
59-Transfers Out	0	0	0	0	0	0	0
5-Expenses Total	(2,349,349)	(2,375,134)	(2,928,175)	(2,748,737)	(2,949,138)	(2,796,627)	(2,881,127)
611 - Pro Shop/Golf Fees Total	302,733	214,624	(303,498)	(245,905)	(303,099)	(149,044)	(46,891)
612 - Food and Beverage							
4-Revenues							
41-Taxes	600,547	808,513	808,513	808,513	911,410	703,279	854,478
44-Rentals	1,417	606	0	3,500	0	0	0
45-Concess./Prod Sales&Over/Short	4,007,103	4,482,342	4,422,520	4,607,550	4,972,020	5,220,621	5,469,222
46-Grants and Donations	58,929	0	0	0	0	0	0
47-Miscellaneous Income	18,132	5,076	11,980	18,475	26,475	27,675	28,875
48-Interest Income	295	1,412	0	0	0	0	0
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	4,686,424	5,297,949	5,243,013	5,438,038	5,909,905	5,951,575	6,352,575
5-Expenses							
51-Salaries & Wages	(1,615,366)	(1,611,941)	(1,662,685)	(1,618,739)	(1,714,075)	(1,769,777)	(1,816,000)
52-Contractual Services	(1,372,297)	(1,345,165)	(1,743,385)	(1,704,818)	(1,887,465)	(1,721,728)	(1,909,743)
53-Supplies	(1,319,352)	(1,329,899)	(1,348,127)	(1,272,745)	(1,389,539)	(1,427,959)	(1,466,380)
54-Other Charges	(124,478)	(123,195)	(143,617)	(142,429)	(166,658)	(170,831)	(175,137)
57-Capital	(543,330)	(556,282)	(7,404)	(17,404)	(4,446)	(13,804)	0
59-Transfers Out	0	0	0	0	0	0	0
5-Expenses Total	(4,974,824)	(4,966,481)	(4,905,218)	(4,756,135)	(5,162,184)	(5,104,100)	(5,367,260)
612 - Food and Beverage Total	(288,399)	331,467	337,795	681,904	747,721	847,474	985,315

Increase in Contractual Services for 2012 budget vs 2011 is primarily principal on debt. This is also the primary reason for the budgeted figures exceeding actuals as principal is never recognized in actuals as an expense (balance sheet, not an income statement item).

Increase in Contractual Services for 2012 budget vs 2011 is primarily principal on debt. This is also the primary reason for the budgeted figures exceeding actuals as principal is never recognized in actuals as an expense (balance sheet, not an income statement item).

ARROWHEAD GOLF CLUB INCOME STATEMENT

includes administrative allocations

	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012 Prop. Budget	Sum of 2013 Prop. Budget	Sum of 2014 Prop. Budget
60 - Golf Fund							
613 - Cross Country Skiing							
4-Revenues							
42-Charges for Services	28,305	24,361	19,000	17,000	15,000	15,750	16,500
45-Concess./Prod Sales&Over/Short	112	0	0	0	0	0	0
4-Revenues Total	28,417	24,361	19,000	17,000	15,000	15,750	16,500
5-Expenses							
51-Salaries & Wages	(4,841)	(3,462)	(5,000)	(2,600)	(3,961)	(4,120)	(4,240)
52-Contractual Services	0	(237)	(383)	(199)	(621)	(558)	(572)
53-Supplies	0	0	0	0	(5,000)	(5,000)	(5,000)
57-Capital	0	0	0	0	0	0	0
5-Expenses Total	(4,841)	(3,699)	(5,383)	(2,799)	(9,582)	(9,678)	(9,812)
613 - Cross Country Skiing Total	23,576	20,662	13,618	14,201	5,418	6,072	6,688
Grand Total	37,910	566,753	47,915	450,199	450,041	704,502	945,111

Increase in supplies in 2012-2014 is to purchase new cross country ski rental equipment.

ARROWHEAD GOLF CLUB INCOME STATEMENT
by department

Row Labels	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget	Sum of 2014 Proposed Budget
60 - Golf Fund							
000 - Administration							
4-Revenues							
41-Taxes	909,920	1,225,020	1,225,020	1,225,020	1,380,924	1,065,574	1,294,664
42-Charges for Services	0	0	0	0	0	0	0
46-Grants and Donations	89,287	0	0	0	0	0	0
47-Miscellaneous Income	11,991	(22,631)	3,000	3,750	3,750	3,750	3,750
48-Interest Income	447	2,140	0	0	0	0	0
49-Transfers In	0	0	0	0	0	0	0
4-Revenues Total	1,011,644	1,204,529	1,228,020	1,228,770	1,384,674	1,069,324	1,298,414
5-Expenses							
51-Salaries & Wages	(263,641)	(258,948)	(91,367)	(91,007)	(94,297)	(97,063)	(99,766)
52-Contractual Services	(1,408,872)	(1,175,486)	(1,697,311)	(1,631,020)	(1,805,543)	(1,494,863)	(1,738,482)
53-Supplies	(58,772)	(65,009)	(97,750)	(74,900)	(89,957)	(92,692)	(94,984)
54-Other Charges	(61,774)	(70,046)	(94,525)	(93,225)	(111,375)	(114,752)	(118,329)
57-Capital	(817,201)	(836,071)	0	0	(3,613)	0	0
59-Transfers Out	0	0	0	0	0	0	0
5-Expenses Total	(2,610,259)	(2,405,561)	(1,980,952)	(1,890,152)	(2,104,785)	(1,799,369)	(2,051,560)
000 - Administration Total	(1,598,615)	(1,201,032)	(752,932)	(661,382)	(720,111)	(730,045)	(753,146)
101 - Parks Maintenance							
5-Expenses							
51-Salaries & Wages	(10,583)	(2,853)	(6,707)	(6,747)	(12,462)	(12,712)	(12,966)
52-Contractual Services	(21,470)	(1,327)	(1,791)	(1,496)	(4,025)	(4,614)	(4,843)
53-Supplies	(10,456)	(5,682)	(10,456)	(6,500)	(9,000)	(9,270)	(9,360)
54-Other Charges	0	0	0	0	0	0	0
57-Capital	0	0	0	0	0	0	0
5-Expenses Total	(42,509)	(9,863)	(18,954)	(14,743)	(25,487)	(26,596)	(27,169)
101 - Parks Maintenance Total	(42,509)	(9,863)	(18,954)	(14,743)	(25,487)	(26,596)	(27,169)
418 - Human Resources							
5-Expenses							
51-Salaries & Wages	(46,701)	(47,654)	(48,388)	(48,671)	(50,041)	(51,041)	(52,061)
52-Contractual Services	0	(17,541)	(20,855)	(21,099)	(28,861)	(29,952)	(31,726)
54-Other Charges	(650)	(2,730)	(3,000)	(2,500)	(2,500)	(2,500)	(2,500)
5-Expenses Total	(47,351)	(67,926)	(72,243)	(72,271)	(81,401)	(83,493)	(86,287)
418 - Human Resources Total	(47,351)	(67,926)	(72,243)	(72,271)	(81,401)	(83,493)	(86,287)
419 - Finance							
5-Expenses							
51-Salaries & Wages	(91,511)	(126,681)	(136,590)	(134,180)	(131,079)	(134,052)	(136,914)
52-Contractual Services	(13,838)	(26,911)	(31,343)	(31,747)	(30,769)	(33,092)	(34,654)
5-Expenses Total	(105,349)	(153,592)	(167,933)	(165,927)	(161,848)	(167,144)	(171,568)
419 - Finance Total	(105,349)	(153,592)	(167,933)	(165,927)	(161,848)	(167,144)	(171,568)

Increase in Administration Contractual Services for 2012 budget vs 2011 is primarily principal on debt as discussed in the AGC Income Statement, includes Administrative Allocations. **The increase in Contractual Services in 2012 for Parks** is primarily due to health insurance (\$3K). **The increase in Contractual Services in 2012 for HR** is due to moving background checks, physicals and back evaluations for AGC hires into the AGC fund, which previously had been in Liability Fund (\$6K); and health insurance (\$2K). **The increase in Contractual Services in 2012 for Golf Maintenance** is due to health insurance(\$4K) and IS&T (\$4K). **The increase in Supplies** is due to Chemicals (\$13K), Gas (\$6K) and Landscaping (\$4K). **The increases in Capital** are explained in **Capital Dollars and Fund Balance Reserve Transfers in Funds Grouped by Operating, Capital and Internal Service Funds Statement.**

ARROWHEAD GOLF CLUB INCOME STATEMENT
by department

Row Labels	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget	Sum of 2014 Proposed Budget
601 - Golf Maintenance							
5-Expenses							
51-Salaries & Wages	(502,526)	(522,632)	(535,851)	(502,643)	(534,423)	(549,126)	(561,882)
52-Contractual Services	(56,826)	(129,244)	(151,072)	(145,954)	(148,296)	(156,085)	(163,220)
53-Supplies	(269,591)	(273,004)	(277,750)	(267,600)	(293,545)	(301,093)	(308,713)
54-Other Charges	(14,100)	(12,590)	(20,000)	(19,000)	(20,000)	(20,600)	(21,200)
57-Capital	0	0	(430,000)	(400,000)	(408,235)	(305,000)	(265,320)
5-Expenses Total	(843,043)	(937,469)	(1,414,674)	(1,335,196)	(1,404,499)	(1,331,904)	(1,320,335)
601 - Golf Maintenance Total	(843,043)	(937,469)	(1,414,674)	(1,335,196)	(1,404,499)	(1,331,904)	(1,320,335)
611 - Pro Shop/Golf Fees							
4-Revenues							
42-Charges for Services	1,783,969	1,698,967	1,703,400	1,653,800	1,728,500	1,814,925	1,901,350
44-Rentals	337,377	320,523	338,750	290,250	316,750	332,588	348,425
45-Concess./Prod Sales&Over/Short	186,510	150,225	165,000	141,000	130,000	136,500	143,000
46-Grants and Donations	0	0	0	0	0	0	0
47-Miscellaneous Income	268	10,503	0	0	0	0	0
4-Revenues Total	2,308,124	2,180,218	2,207,150	2,085,050	2,175,250	2,284,013	2,392,775
5-Expenses							
51-Salaries & Wages	(284,738)	(267,505)	(364,297)	(329,932)	(371,283)	(383,314)	(393,156)
52-Contractual Services	(74,131)	(121,577)	(198,809)	(194,186)	(206,772)	(212,094)	(205,008)
53-Supplies	(171,315)	(122,283)	(143,130)	(123,940)	(133,559)	(137,271)	(141,189)
54-Other Charges	(18,615)	(26,757)	(25,000)	(25,000)	(25,000)	(26,000)	(27,000)
57-Capital	(3,648)	(2,983)	(20,637)	(11,832)	(1,029)	0	0
5-Expenses Total	(552,447)	(541,105)	(751,873)	(684,890)	(737,642)	(758,679)	(766,353)
611 - Pro Shop/Golf Fees Total	1,755,676	1,639,113	1,455,277	1,400,160	1,437,608	1,525,334	1,626,422
612 - Food and Beverage							
4-Revenues							
44-Rentals	1,417	606	0	3,500	0	0	0
45-Concess./Prod Sales&Over/Short	4,007,103	4,482,342	4,422,520	4,607,550	4,972,020	5,220,621	5,469,222
46-Grants and Donations	0	0	0	0	0	0	0
47-Miscellaneous Income	10,218	20,012	10,000	16,000	24,000	25,200	26,400
4-Revenues Total	4,018,739	4,502,960	4,432,520	4,627,050	4,996,020	5,245,821	5,495,622
5-Expenses							
51-Salaries & Wages	(1,343,159)	(1,324,090)	(1,475,871)	(1,433,540)	(1,524,075)	(1,575,165)	(1,616,874)
52-Contractual Services	(419,139)	(539,129)	(587,528)	(592,479)	(653,795)	(690,465)	(715,338)
53-Supplies	(1,273,662)	(1,283,243)	(1,276,711)	(1,219,021)	(1,324,228)	(1,360,664)	(1,397,513)
54-Other Charges	(83,278)	(75,162)	(79,250)	(79,250)	(91,500)	(93,445)	(95,390)
57-Capital	(3,978)	(4,475)	(7,404)	(17,404)	(2,062)	(13,804)	0
59-Transfers Out	0	0	0	0	0	0	0
5-Expenses Total	(3,123,215)	(3,226,100)	(3,426,764)	(3,341,694)	(3,595,660)	(3,733,543)	(3,825,115)
612 - Food and Beverage Total	895,524	1,276,860	1,005,756	1,285,356	1,400,360	1,512,278	1,670,507

Increase in Pro Shop/Golf Fees salary and wages in 2012 are attributable to the 3% increase assumption and more part time hours. The increase in contractual services is primarily due to increases in telephone (\$14K), health insurance (\$5K), FICA (\$4K), partly offset by decreases in IS&T services (\$10K). Telephone was previously charged at the Administrative or 000 department level.

The increase in wages in Food & Beverage from 2011 budget is attributable to a 3% increase (\$44K) and increased part time hours (\$12K). The increase in 2012 budget for contractual services from projections is due to health insurance (\$25K), telephone (\$24K), banquet premium service (\$22K, this has a revenue offset). The telephone was previously charged at the Administrative or 000 department level. Sunnies are in primarily

ARROWHEAD GOLF CLUB INCOME STATEMENT
by department

Row Labels	Sum of 2009 Actual	Sum of 2010 Actual	Sum of 2011 Budget	Sum of 2011 Projections	Sum of 2012 Proposed Budget	Sum of 2013 Proposed Budget	Sum of 2014 Proposed Budget
613 - Cross Country Skiing							
4-Revenues							
42-Charges for Services	28,305	24,361	19,000	17,000	15,000	15,750	16,500
45-Concess./Prod Sales&Over/Short	112	0	0	0	0	0	0
4-Revenues Total	28,417	24,361	19,000	17,000	15,000	15,750	16,500
5-Expenses							
51-Salaries & Wages	(4,841)	(3,462)	(5,000)	(2,600)	(3,961)	(4,120)	(4,240)
52-Contractual Services	0	(237)	(383)	(199)	(621)	(558)	(572)
53-Supplies	0	0	0	0	(5,000)	(5,000)	(5,000)
57-Capital	0	0	0	0	0	0	0
5-Expenses Total	(4,841)	(3,699)	(5,383)	(2,799)	(9,582)	(9,678)	(9,812)
613 - Cross Country Skiing Total	23,576	20,662	13,618	14,201	5,418	6,072	6,688
60 - Golf Fund Total	37,910	566,753	47,915	450,199	450,041	704,502	945,111

Supplies are up primarily for the related cost of food and beverage for the revenue increases budgeted.

Capital Overview

Capital Overview	Recommended Source	2011	2012	2013	2014
Capital Dollars Available					
Capital Dollars Available at Beginning of Fiscal Year		11,132,528	8,792,325	5,772,407	2,828,637
Annual Unobligated G.O. Bond Proceeds		737,038	718,186	742,193	767,698
Grants and Donations		520,000	1,370,350	-	-
Other (ex. Tree Memorials, Cell Tower Rental, Land Cash Donations, etc.)		122,803	85,084	85,084	85,084
Recommended Fund Balance Reserve Transfer - General Fund			899,420	98,612	48,754
Recommended Fund Balance Reserve Transfer - Recreation Fund			1,993,500	661,008	528,882
Capital Dollars Available		12,512,369	13,858,865	7,359,304	4,259,055
Major Capital Projects					
Central Athletic Center	Bond Proceeds		2,000,000	3,000,000	1,000,000
Northside Park Development	Bond Proceeds/Partial Grant	1,645,000	3,609,544		
Major Capital Projects		1,645,000	5,609,544	3,000,000	1,000,000
Available Capital Dollars after Major Capital Projects		10,867,369	8,249,321	4,359,304	3,259,055
2010 Board Approved Capital Projects					
Atten - Ball field Lights - Atten #15	Bond Proceeds	20,935			
Lucent - Field Improvements & Drainage	Bond Proceeds	7,593			
Community Center - Roof Replacement	Bond Proceeds	83,400			
2011 Board Approved Capital Projects					
Briarpatch Park - Playground Upgrade	Bond Proceeds	157,500			
Hurley Gardens - Resurface Courts/Parking Lot	Bond Proceeds	-	77,500		
Kelly Park	Bond Proceeds /\$357K OSALD Grant	794,077	213,240		
Community Center - Generator Replacement	Bond Proceeds	75,000			
Community Center - Carpet Replacement (Kelly, Atten, Central, AGC)	Bond Proceeds	14,700			
Community Center - Gymnasium Floor Replacement	Bond Proceeds	146,000			
Community Center - Photovoltaic Project	Bond Proceeds/\$132.6K ICECF Grant	221,000			
Dupage County Historical Museum - Gallery Lighting Upgrade	Bond Proceeds /\$10K City Grant	25,000			
Cosley Zoo - Bobcat Exhibit	\$300K DNRGrant/\$280K CFoundation	55,000	525,000		
Cosley Zoo - Stormwater Detention	\$100K Cosley Foundation pays	100,000			
Lincoln Marsh - Boardwalk	\$200K DNRGrant/\$68K Friends Of LM	-	268,000		
Planning & Support Staff Salary and Wages	Bond Proceeds	166,578			
New Project Engineering, Surveying & Appraisals; Maintenance Agreements; etc.	Bond Proceeds	85,595			
Surface Maintenance & Natural Restoration Materials; Hand Tools; etc.	Bond Proceeds	113,966			
Legal Notices; Training; Dues & Subscriptions; Mileage Rembursements; etc.	Bond Proceeds	8,700			
Board Approved Capital Fund Expenditures		2,075,044	1,083,740	-	-
Available Capital Project Dollars after Approved and Major Capital Projects		8,792,325	7,165,581	4,359,304	3,259,055
2012 Staff Recommendations source Bond Proceeds					
District Wide Asphalt Replacement	Bond Proceeds		500,000	500,000	500,000
Cosley Zoo - Perimeter Fence	Bond Proceeds		55,000		
Cosley Zoo - Security/PA System	Bond Proceeds		8,000		

The Recommended Fund Balance Reserve Transfers for the General Fund transfers the balance over the maximum target, per the Fund Balance Policy, to the Capital Projects Fund in 2012. In the Recreation fund, the recommended transfer moves the fund balance over 3 months of operating expenses to the Capital Projects Fund (the policy is only 2 months).

Capital Overview

Capital Overview	Recommended Source	2011	2012	2013	2014
*Cosley Zoo - Turtle Room	Bond Proceeds/50% DuP Forest reimburses		45,000		
C.L. Herrick - Playground Replacement	Bond Proceeds		99,000		
Seven Gables/ Hurley Gardens - Pond Aerators	Bond Proceeds		6,000		
Seven Gables - Colorcoat/repair Tennis Courts	Bond Proceeds		80,000		
Rice Pool - Paint & Sandblast	Bond Proceeds		92,742		
Community Center - A/C Cooling Tower	Bond Proceeds		50,000		
Planning & Support Staff Salary and Wages	Bond Proceeds		182,025	185,257	188,152
New Project Engineering, Surveying & Appraisals; Maintenance Agreements; etc.	Bond Proceeds		138,398	125,242	127,521
Surface Maintenance & Natural Restoration Material; Hand Tools; etc.	Bond Proceeds		127,309	134,802	138,846
Legal Notices; Training; Dues & Subscriptions; Mileage Rembursements; etc.	Bond Proceeds		9,700	9,700	9,700
Per the Capital Improvement Program Scheduled for out years	Bond Proceeds			575,666	457,462
Staff Recommended Capital Fund Expenditures funded primarily by Bond Proceeds		-	1,393,174	1,530,667	1,421,681
Available Bond Proceeds after Commitments and Recommendations		8,792,325	5,772,407	2,828,637	1,837,374
2011 Board Approved source Operating Budget					
Recreation Fund Capital Expenditures					
Northside Pool - Pool Water Heater	Operating Budget	18,600			
Rice Pool - Refinish Waterslides	Operating Budget	5,500			
Rice Pool - Sound System Speakers	Operating Budget	6,000			
Rice Pool - Re-Deck Rice Pool Bridge	Operating Budget	7,000			
District Wide - Annual Backstop Replacement	Operating Budget	10,000			
Total Recreation Fund Capital Expenditures		47,100			
Arrowhead Golf Fund Capital Expenses					
AGC - Range Picker - Utility Vehicle w/ Cage	Operating Budget	6,895			
AGC - Oven	Operating Budget	10,000			
AGC - Bunker Replacement	Operating Budget	400,000	400,000		
Total Arrowhead Fund Capital Expenses		416,895	400,000		
General Fund Capital Expenditures					
Parks Fleet - Chevy Boom Truck	Operating Budget	22,731			
Parks Fleet - #1116 Truck	Operating Budget	41,815			
Parks Fleet - 1310 Toro Mower 32	Operating Budget	41,350			
Admin - Ford Ranger	Operating Budget	27,231			
Total General Fund Capital Expenditures		133,127			
Capital Expenditures funded by Operating Budget		597,122	400,000		
2012 Staff Recommendations source Operating Budget					
Recreation Fund Capital Expenditures					
Northside Pool - Annual Pump/Motor Repairs	Operating Budget		5,000		
Rice Pool - Wiel Duplex Concession Sewer	Operating Budget		6,754		
Rice Pool - Ice Makers (2)	Operating Budget		5,133		
Community Center - Carpet Memorial Room	Operating Budget		31,366		

Capital Overview

Capital Overview	Recommended Source	2011	2012	2013	2014
Community Center - HVAC/Plumbing Repair	Operating Budget		15,000		
Community Center - Carpet Parks Plus Mats	Operating Budget		10,658		
Community Center - Whirl Pool/Spa	Operating Budget		6,000		
Parks Fleet - Ford TN65D NH Tractor	Operating Budget		30,000		
Parks Fleet - Turfco T3000 Applicator	Operating Budget		8,995		
District Wide - Roland Sign Machine, 1/3 split among Rec, Corp and AGC	Operating Budget		3,613		
District Wide - Annual Backstop Replacement	Operating Budget		10,000		
Total Recreation Fund Capital Expenditures			132,519	103,132	104,943
Arrowhead Golf Fund Capital Expenses					
AGC - Driving Range Dividers	Operating Budget		7,871		
District Wide - Roland Sign Machine, 1/3 split among Rec, Corp and AGC	Operating Budget		3,613		
Total Arrowhead Fund Capital Expenses			11,484	318,804	265,320
General Fund Capital Expenditures					
Parks Fleet - New Holland 545D #1207	Operating Budget		55,000		
Parks Fleet -Walk Behind Mower #1318	Operating Budget		14,500		
Parks Fleet - GMC Sonoma Pickup #1118	Operating Budget		16,000		
Parks Fleet - Chevy Dump/Plow #1104	Operating Budget		44,000		
Parks Fleet - F450 Dump/Plow #1130	Operating Budget		44,000		
Parks Fleet - GMC 2500HD Pick-up/Plow #1122	Operating Budget		25,000		
Parks Fleet - Ride On Toro Z-Master Mower #1305	Operating Budget		8,000		
District Wide - Roland Sign Machine, 1/3 split among Rec, Corp and AGC	Operating Budget		3,613		
Total General Fund Capital Expenditures			210,113	119,000	110,600
Staff Recommended Capital Expenditures funded by Operating Budget		597,122	754,116	540,936	480,863

Staff Recommended Capital Expenditures funded by Operating Budget are reflected in the current 2012 Budget Proposal

Cosley Zoo Turtle Room Project - Staff is currently seeking 50% reimbursement from the DuPage Forest Preserve District. Project will not be done unless reimbursement is granted.

CIP Schedule
(Board Prioritization Tool)

Project Descriptions	2011	2012	2013	2014
10-000-000				
Roland VS-540 Print, cut sign machine (1/3)		3,613		
10-000-000 Total		3,613		
10-101-000				
15 Passenger Van #1141				28,000
Chevy Boom Truck	22,731			
Chevy Dump/ Plow #1104; 2003; 44K Miles; DW Projects & Snow Dump #1112		44,000		
F450 Dump #1130; 2004; 40K Miles; DW Chipper & Special Events		44,000	40,000	
GMC Sonoma Pickup #1118; 2002; 62K Miles; Pool Maintenance		16,000		
New Holland 545D End Loader #1207; 2002; 1,240 Hrs; District Wide Pickup #1151		55,000		18,000
Replace 1310 Toro Mower 325	41,350			
Replace ED Explorer with Ford Ranger	27,231			
Replace Truck 1116 - Chevy Boom Truck	41,815			
Ride On Toro Z-Master Mower #1305; 2005; 820Hrs; Trim Crew		8,000		
Toro Z-Master Mower				8,000
Walk Behind Mower #1318; 2004; N/A; Trim Crew		14,500		
GMC 2500HD Pick-up/Plow #1122; 2003; 66K Miles; DW 200 Gal Watering Plow		25,000		
Chevy Express 1500 #1171			24,000	
GMC Crew Cab #1177			25,000	
4000D Toro #1308 (50/50 Fund 10 & 20)			30,000	
Toro Walk Behind #1361				8,600
F450 Dump (F350 1-Ton Dump) #1170				48,000
10-101-000 Total	133,127	206,500	119,000	110,600
20-000-000				
District-Wide Backstop Replacement	10,000	10,000	10,000	10,000
Roland VS-540 Print, cut sign machine (1/3)		3,613		
20-000-000 Total	10,000	13,613	10,000	10,000
20-101-000				
Cushman				14,500
Ford TN65D NH Tractor		30,000		
Roseman Tiller Rake			6,000	
Sandpro Smitco			17,000	
Turfco T3000 Applicator		8,995		
4000D Toro #1308 (50/50 Fund 10 & 20)			30,000	
20-101-000 Total		38,995	53,000	14,500

CIP Schedule
(Board Prioritization Tool)

Project Descriptions	2011	2012	2013	2014
20-101-231-Northside Pool				
Annual Pump/Motor Repairs		5,000	5,000	5,000
Pool Water Heater #1			15,000	
Pool Water Heater Repairs & Replace of \$15K Heater	18,600			
20-101-231-Northside Pool Total	18,600	5,000	20,000	5,000
20-101-232-Rice Pool				
Redeck Rice Pool Bridge	7,000			
Refinish Waterslides	5,500			
Rice Rockwork Sealcoat #3				12,458
Shower Water Heater #1				6,646
Shower Water Heater #2				6,646
Sound System Speakers	6,000			
Strantol Control				6,316
Weil Duplex Concession Sewer		6,754		
Ice Makers (1 of 2)		5,133	5,132	
20-101-232-Rice Pool Total	18,500	11,887	5,132	32,066
20-224-220-Community Center				
Carpet-Memorial Room		31,366		
HVAC/ Plumbing Repairs		15,000	15,000	15,000
20-224-220-Community Center Total		46,366	15,000	15,000
20-350-302-Parks Plus Fitness Center				
Carpet - Parks Plus Mats		10,658		
Fitness Equipment				28,377
Whirl Pool/ Spa		6,000		
20-350-302-Parks Plus Fitness Center Total		16,658		28,377
40-000-000				
Atten Lighting Work - Apr	20,935			
CC - Roof Replacement	83,400			
Asphalt Replacement		500,000	500,000	500,000
40-000-000 Total	104,335	500,000	500,000	500,000
40-000-184-Northside Park Lagoon Renovtn				
Dredging	1,335,000			
Engineer/ Architect Fees	300,000			
Landscaping	10,000	25,000		

**Northside
Parking Lot
Renovation**
2012 budget of
\$2.62M assumes
asphalt
surfacing.
Permeable
pavers quoted at
\$4.97M.

CIP Schedule
(Board Prioritization Tool)

Project Descriptions	2011	2012	2013	2014
Parking Lot Renovation		2,621,234		
Utilities		963,310		
40-000-184-Northside Park Lagoon Renovtn Total	1,645,000	3,609,544		
40-101-000				
Mechanic's Truck #1102			33,000	
Z Turn Mower #1304			18,000	
4000 w Snow Equipment #1307				65,000
328 w Snow Grounds Master #1384				38,000
40-101-000 Total			51,000	103,000
40-800-805-Atten				
Ballfield Lights -Atten #16			100,000	
Ballfield Lights -Atten #17			100,000	
40-800-805-Atten Total			200,000	
40-800-806-Briarpatch				
Colorcoat/Repair Courts-2			15,000	
Playground Replacement	157,500			
40-800-806-Briarpatch Total	157,500		15,000	
40-800-813-Cosley Zoo				
Bobcat Exhibit (offset by \$300K DNR Grant & \$280K CF Donation)	55,000	525,000		
Painting - Duck Pond			8,305	
Perimeter Fence		55,000		
Turtle Room		45,000		
Security/ PA System		8,000		
Cosley Detention (offset by \$100K CF Donation)	100,000			
40-800-813-Cosley Zoo Total	155,000	633,000	8,305	
40-800-817-Herrick				
Playground Replacement		99,000		
40-800-817-Herrick Total		99,000		
40-800-819-Hurley Gardens				
Resurface Tennis into Prking lot		77,500		
40-800-819-Hurley Gardens Total		77,500		
40-800-820-Kelly Park				
Renovation	794,077	213,240		

Hurley Gardens
2012 budget of \$77.5K reflects converting tennis courts to parking lot w/ approach drive.
Alternative Options:
1. Remove courts & restore turf \$10K
2. Resurface & color coat tennis surface \$24K.

CIP Schedule
(Board Prioritization Tool)

Project Descriptions	2011	2012	2013	2014
40-800-820-Kelly Park Total	794,077	213,240		
40-800-822-Lincoln Marsh				
High Ropes Course			24,000	
LM Boardwalk (offset by \$200K DNR Grant & \$68K FOLM Donation)		268,000		
Teams Course			6,000	
40-800-822-Lincoln Marsh Total		268,000	30,000	
40-800-826-Northside Park				
Pool Filters				110,173
40-800-826-Northside Park Total				110,173
40-800-828-Rathje				
Playground Replacement			120,000	
40-800-828-Rathje Total			120,000	
40-800-835-Seven Gables				
Colorcoat/ Repair Courts-3		80,000		
Pond Aerators		6,000		
40-800-835-Seven Gables Total		86,000		
40-800-846-CC and Rice and Blanchard				
24HP Circulating Pump P-6				12,856
25HP Circulating Pump P-4				14,478
25HP Circulating Pump P-5				14,478
A/C Cooling Tower		50,000		
Boiler Room Water Heater			16,000	
Carpet - Parks Plus Fitness			51,400	
Carpet Replacement (Kelly, Atten, Central, AGC)	14,700			
Ductwork Smoke Detector				8,870
Electric Ballasts - Level IV				8,735
Furnace - Rathje				7,622
Generator Replacement	75,000			
Genie Lift Replacement				7,563
Gym Divider Curtains				68,540
Gym Floor	146,000			
Gym Wall Mats (Phase II)			6,048	
Gym Wall Mats (Phase III)			5,913	
Heating System Boiler B-1				33,500
Heating System Boiler B-2				33,500

CIP Schedule
(Board Prioritization Tool)

Project Descriptions	2011	2012	2013	2014
Neptune Filter #1			12,000	
Neptune Filter #2			12,000	
Neptune Filter #3			12,000	
Neptune Filter #4			12,000	
Neptune Filter #5			12,000	
Neptune Filter #6			12,000	
Paint & Sandblast - Rice		92,742		
Photovoltaic Project (offset by ICECF Grant \$132.6K)	221,000			
Rebld 20HP Circul Pump P-7				6,281
Refinish East CC Beams				12,673
Reuphol Lobby Furn - Phase 2				10,079
Sauna Heater - CC (Mens)				5,114
40-800-846-CC and Rice and Blanchard Total	456,700	142,742	151,361	244,289
40-800-853-Lucent				
Drainage Improvements	7,593			
40-800-853-Lucent Total	7,593			
40-800-854-Historical Museum				
Museum Gallery Lighting Upgrade (offset by \$10K City Grant)	25,000			
40-800-854-Historical Museum Total	25,000			
40-800-855-Central Athletic Center				
Central Athletic Center Improvements		2,000,000	3,000,000	1,000,000
40-800-855-Central Athletic Center Total		2,000,000	3,000,000	1,000,000
60-000-000				
Roland VS-540 Print, cut sign machine (1/3)		3,613		
60-000-000 Total		3,613		
60-601-000				
328D Toro			57,000	
Bunker Project	400,000	400,000		
Driving Range Dividers		7,871		
F450 Dump/ Plow			38,000	
Flex 21 Green Mower				68,978
Irrigation Satelites - East				47,843
John Deere 3225C Fairway Mower - Diesel			40,000	
John Deere 3235 Fairway mower - Diesel			40,000	
John Deere 4710 Tractor - Diesel			25,000	

CIP Schedule
(Board Prioritization Tool)

Project Descriptions	2011	2012	2013	2014
Neary 277 Bedknife Grinder				15,000
Neary 550SR Reel Grinder				30,000
Pesticide Containment Floor				7,315
Pesticide Storage Shed				28,175
Toro 1600 Collar/ Approach Mower				9,209
Toro Greenamster 3150 (4)			105,000	
Upgrade Pumphouse Well Prodtn				36,286
Verti-drain Aerator				22,514
60-601-000 Total	400,000	407,871	305,000	265,320
60-611-000				
Range Picker G-27A	6,895			
60-611-000 Total	6,895			
60-612-000				
Beverage Cart			13,804	
Oven	10,000			
60-612-000 Total	10,000		13,804	
Grand Total	3,942,327	8,383,142	4,616,602	2,438,325

Administrative Labor Allocations by Fund

Row Labels	Sum of Split %
10-General Fund; 000-Administration	
Benard, Michael J	60.0%
Bendy, Andrew	20.0%
Johnson, Geri	20.0%
Krajelis, Sherry Lynn	20.0%
Lorimer, Valerie M	35.0%
Siciliano, Donna	40.0%
Whelan, Tricia K	35.0%
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	30.0%
Boras, Vicki	100.0%
Cleary, Marybeth	100.0%
Dolan, Linda M	100.0%
Egan, Rebecca	100.0%
Johnson, Terra J	100.0%
Keene, Bradley W	25.0%
Kelly, Mike	100.0%

Administrative Labor Allocations by Fund

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%
Whelan, Tricia K	50.0%
Wilhelmi, Margaret L	37.5%
Mitchell, Dana	25.0%
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	30.0%
22-Cosley Zoo; 000-Administration	
Siciliano, Donna	10.0%
22-Cosley Zoo; 418-Human Resources	
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%

Administrative Labor Allocations by Fund

Row Labels	Sum of Split %
<hr/>	
60-AGC; 000-Administration	
Bendy, Andrew	40.0%
Johnson, Geri	40.0%
Krajelis, Sherry Lynn	40.0%
<hr/>	
60-AGC; 418-Human Resources	
Czaja, Lorraine	45.0%
Hirshberg, Diane M	45.0%
<hr/>	
60-AGC; 419-Finance	
Dubiel, Tricia	35.0%
Forsberg, Donna J	28.0%
Hoffman, Jean	15.0%
Trainor, Rita	32.0%
Tucker, Randall	30.0%
<hr/>	
90-Cosley Foundation; F00-Cosley Foundation-General	
Forsberg, Donna J	11.0%
Wilhelmi, Margaret L	62.5%

Administrative Labor Allocations by Employee

Row Labels	Sum of Split %
Benard, Michael J	
10-General Fund; 000-Administration	60.0%
10-General Fund; 1222-WDSRA Salary Reimbursement	10.0%
20-Recreation Fund; 000-Administration	30.0%
Bendy, Andrew	
10-General Fund; 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%
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%
Dolan, Linda M	
20-Recreation Fund; 000-Administration	100.0%
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	

Administrative Labor Allocations by Employee

Row Labels	Sum of Split %
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%
60-AGC; 000-Administration	40.0%
Johnson, Terra J	
20-Recreation Fund; 000-Administration	100.0%
Keene, Bradley W	
20-Recreation Fund; 000-Administration	25.0%
Kelly, Mike	
20-Recreation Fund; 000-Administration	100.0%

Administrative Labor Allocations by Employee

Row Labels	Sum of Split %
Krajelis, Sherry Lynn	
10-General Fund; 000-Administration	20.0%
20-Recreation Fund; 000-Administration	20.0%
60-AGC; 000-Administration	40.0%
Lorimer, Valerie M	
10-General Fund; 000-Administration	35.0%
20-Recreation Fund; 000-Administration	50.0%
Miller, Ryan	
20-Recreation Fund; 000-Administration	65.0%
Oppenheim, Sally	
20-Recreation Fund; 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%
22-Cosley Zoo; 000-Administration	10.0%
Trainor, 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	30.0%
22-Cosley Zoo; 419-Finance	10.0%
60-AGC; 419-Finance	30.0%
Vasilev, Susan A	

Administrative Labor Allocations by Employee

Row Labels	Sum of Split %
20-Recreation Fund; 000-Administration	100.0%
<hr/>	
Whelan, Tricia K	
10-General Fund; 000-Administration	35.0%
20-Recreation Fund; 000-Administration	50.0%
<hr/>	
Wilhelmi, Margaret L	
20-Recreation Fund; 000-Administration	37.5%
90-Cosley Foundation; F00-Cosley Foundation-General	62.5%
<hr/>	
Mitchell, Dana	
20-Recreation Fund; 000-Administration	25.0%

Salary and Wage Increase Analysis

		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	1,003,807	10,038	20,076	30,114
430 - Historical Museum	91,545	915	1,831	2,746
000 - Administration	171,824	1,718	3,436	5,155
418 - Human Resources	22,218	222	444	667
419 - Finance	108,756	1,088	2,175	3,263
10 - General Total	1,398,151	13,982	27,963	41,945
20 - Recreation				
101 - Parks Maintenance	368,992	3,690	7,380	11,070
000 - Administration	681,728	6,817	13,635	20,452
220 - Recreation Programs	242,264	2,423	4,845	7,268
418 - Human Resources	33,327	333	667	1,000
221 - Athletics	21,383	214	428	641
224 - Recreation Facilities	98,275	983	1,966	2,948
419 - Finance	141,296	1,413	2,826	4,239
222 - Pools	78,498	785	1,570	2,355
350 - Special Facilities	125,623	1,256	2,512	3,769
20 - Recreation Total	1,791,385	17,914	35,828	53,742
22 - Cosley Zoo				
101 - Parks Maintenance	78,473	785	1,569	2,354
000 - Administration	5,062	51	101	152
418 - Human Resources	5,555	56	111	167
419 - Finance	31,593	316	632	948
350 - Special Facilities	46,607	466	932	1,398
501 - Cosley Zoo	258,946	2,589	5,179	7,768
22 - Cosley Zoo Total	426,235	4,262	8,525	12,787
40 - Capital Projects				

Salary and Wage Increase Analysis

Area	Sum of Wages and Sick Payout (no increase)	Sum of Increase Choice 1	Sum of Increase Choice 2	Sum of Increase Choice 3
101 - Parks Maintenance	141,928	1,419	2,839	4,258
40 - Capital Projects Total	141,928	1,419	2,839	4,258
60 - Golf Fund				
101 - Parks Maintenance	12,462	125	249	374
000 - Administration	83,493	835	1,670	2,505
601 - Golf Maintenance	322,750	3,228	6,455	9,683
418 - Human Resources	49,991	500	1,000	1,500
611 - Pro Shop/Golf Fees	142,103	1,421	2,842	4,263
612 - Food and Beverage	544,959	5,450	10,899	16,349
419 - Finance	113,482	1,135	2,270	3,404
60 - Golf Fund Total	1,269,241	12,692	25,385	38,077
90 - Cosley Foundation				
000 - Administration	51,279	513	1,026	1,538
90 - Cosley Foundation Total	51,279	513	1,026	1,538
Grand Total	5,078,220	50,782	101,564	152,347

Employer Health Insurance Expense
Employee % of Earnings Contribution Options

	Health 1	Health 2	Health 3
Increase Options	0.25%	0.50%	2.00%

Area	Total Employer Health Now	Health 1	Health 2	Health 3
10 - General				
000 - Administration	41,510	38,396	41,080	40,651
101 - Parks Maintenance	344,895	331,979	342,385	339,876
418 - Human Resources	8,097	7,846	8,041	7,986
419 - Finance	18,950	18,543	18,775	18,600
430 - Historical Museum	29,521	29,228	29,292	29,063
10 - General Total	442,972	425,992	439,574	436,175
20 - Recreation				
000 - Administration	167,001	160,891	165,401	163,801
101 - Parks Maintenance	106,937	102,412	106,014	105,092
220 - Recreation Programs	73,100	70,427	72,494	71,888
221 - Athletics	8,165	7,684	8,112	8,058
222 - Pools	5,831	5,368	5,754	5,677
224 - Recreation Facilities	40,675	39,438	40,429	40,183
350 - Special Facilities	25,153	23,598	24,839	24,525
418 - Human Resources	12,145	11,768	12,062	11,979
419 - Finance	27,126	26,254	26,872	26,619
20 - Recreation Total	466,132	447,840	461,978	457,823
22 - Cosley Zoo				
000 - Administration	2,264	2,150	2,251	2,238
101 - Parks Maintenance	30,041	28,496	29,845	29,648
350 - Special Facilities	11,747	11,040	11,631	11,514
418 - Human Resources	2,024	1,961	2,010	1,996
419 - Finance	6,640	6,423	6,577	6,514
501 - Cosley Zoo	63,855	61,613	63,208	62,560
22 - Cosley Zoo Total	116,571	111,684	115,521	114,471
40 - Capital Projects				

Employer Health Insurance Expense
Employee % of Earnings Contribution Options

Area	Total Employer Health Now	Health 1	Health 2	Health 3
101 - Parks Maintenance	35,191	33,750	34,836	34,482
40 - Capital Projects Total	35,191	33,750	34,836	34,482
60 - Golf Fund				
000 - Administration	14,642	13,635	14,433	14,224
101 - Parks Maintenance	3,197	2,990	3,166	3,134
418 - Human Resources	18,218	17,652	18,093	17,968
419 - Finance	20,751	20,026	20,567	20,384
601 - Golf Maintenance	93,031	89,176	92,224	91,417
611 - Pro Shop/Golf Fees	42,167	40,504	41,812	41,456
612 - Food and Beverage	159,429	149,955	158,066	156,704
60 - Golf Fund Total	351,434	333,940	348,361	345,287
90 - Cosley Foundation				
000 - Administration	15,878	14,818	15,750	15,622
90 - Cosley Foundation Total	15,878	14,818	15,750	15,622
Grand Total	1,428,179	1,368,023	1,416,019	1,403,860

ORDINANCE 2011-04

**AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS
FOR THE WHEATON PARK DISTRICT FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2012
AND ENDING DECEMBER 31, 2012**

AN ORDINANCE ADOPTING A COMBINED BUDGET AND APPROPRIATING SUCH SUMS OF MONEY AS MAY BE DEEMED NECESSARY TO DEFRAID ALL NECESSARY EXPENSES AND LIABILITIES OF THE WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2012 AND ENDING DECEMBER 31, 2012 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: \$19,038,129
- (b) That the cash expected to be received during the fiscal year from all sources is: \$33,039,571
- (c) That the estimated expenditures contemplated for the fiscal year are: \$37,780,379
- (d) That the estimated cash expected to be on hand at the end of the fiscal year is: \$14,297,321
- (e) That the estimated amount of taxes to be received by the Wheaton Park District during the fiscal year is: \$15,383,878

Article II: The following sums of money in the "Budget" Column in the amount of \$40,683,299 is the budget for the fiscal year beginning January 1, 2012 and ending December 31, 2012.

The sums of money in the "Appropriation" Column in the amount of \$48,819,959 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, 2012 and ending December 31, 2012.

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 _____, 2011 A.D.

"Ayes"

"Nays"

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

President of the Board of Park Commissioners of the Wheaton Park District
Ordinance # 2011-04

Wheaton Park District Budget and Appropriation Proposal for Fiscal Year January 1, 2012 thru December 31, 2012

GENERAL FUND	Budget	Appropriations
Expenses incurred for the general administration and maintenance of the District	4,583,523	5,500,228
 RECREATION FUND		
Expenses incurred for the planning, establishing and maintaining of recreational opportunities for the public	9,910,273	11,892,327
 SPECIAL RECREATION FUND		
Expenses incurred in the provision of recreational programming for our special needs population	873,628	1,048,354
 MUSEUM FUND		
Expenses incurred in the administration and operation of Cosley Zoo which includes exhibits, displays and educational opportunities related to Illinois farm history and wildlife historically native to northeastern Illinois	1,138,915	1,366,698
 INSURANCE LIABILITY FUND		
Expenses incurred to provide business insurance for the District	557,528	669,034
 AUDIT FUND		
Expenses incurred to satisfy the requirement to have an annual audit of the accounts of the District	34,372	41,246
 FICA FUND		
Expenses incurred to pay the employer portion of Federal Insurance Contributions Act retirement obligations	508,274	609,928
 IMRF FUND		
Expenses incurred to pay the employer portion of Illinois Municipal Retirement Fund retirement obligations	833,250	999,900
 DEBT SERVICE FUND		
Expenses incurred to satisfy the debt service obligations of the District	4,217,465	5,060,958
 HEALTH FUND		
Expenses incurred to provided health insurance benefits for District employees	1,514,329	1,817,195

CAPITAL PROJECTS FUND	Budget	Appropriations
Expenses incurred to construct, maintain or replace capital assets of the District	8,086,459	9,703,750
GOLF FUND		
Expenses incurred for the administration and operation of the Arrowhead facility	8,120,903	9,745,084
INFORMATION SYSTEMS & TELECOMMUNICATIONS FUND		
Expenses incurred to provide computer equipment, software and telecommunications equipment for the District	304,381	365,257

ARTICLE III: SUMMARY OF BUDGETED AND APPROPRIATED FUNDS

General Fund	4,583,523	5,500,228
Recreation Fund	9,910,273	11,892,327
Special Recreation Fund	873,628	1,048,354
Museum Fund	1,138,915	1,366,698
Insurance Fund	557,528	669,034
Audit Fund	34,372	41,246
FICA Fund	508,274	609,928
IMRF Fund	833,250	999,900
Long Term Debt Fund	4,217,465	5,060,958
Health Insurance Fund	1,514,329	1,817,195
Capital Projects Fund	8,086,459	9,703,750
Golf Fund	8,120,903	9,745,084
Information Systems & Telecommunications Fund	304,381	365,257
	<hr/>	<hr/>
Total Budgeted and Appropriated Expenses, <i>including Interfund transfers</i>	40,683,299	48,819,959
Less: Interfund Transfers	(2,902,920)	(3,483,504)
	<hr/>	<hr/>
Net Expenses, excluding Interfund Transfers	37,780,379	45,336,455
	<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, 2012 and Ending December 31, 2012", 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 _____, 2011.

(SEAL)

Secretary, Wheaton Park District

CERTIFICATION OF ESTIMATE OF

REVENUES FOR FISCAL YEAR 2012

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 2012 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, 2012 and ending December 31, 2012 as adopted by the Board of Park Commissioners at its properly convened meeting held on the _____ day of _____, 2011 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 _____, 2011.

Treasurer and Chief Fiscal Officer,
Wheaton Park District

(SEAL)

CERTIFICATION OF ESTIMATE OF
REVENUES FOR FISCAL YEAR 2012

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, 2012 and ending on December 31, 2012 are estimated to be as follows:

<u>SOURCE</u>	<u>AMOUNT</u>
Taxes	\$15,383,878
Interest on Investments	\$46,085
Charges for Services	\$8,417,189
Rental Revenues	\$563,209
Food Operations	\$5,346,990
Grants and Donations	\$1,743,630
Bond Proceeds	\$1,279,691
Miscellaneous	\$258,899
Beginning Cash Balance	\$19,038,129

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said park district the _____ day of _____, 2011.

Treasurer and Chief Fiscal Officer,
Wheaton Park District

(SEAL)

**Wheaton Park District
ORDINANCE 2011-06**

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS
FOR THE TAX YEAR 2011**

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

SECTION 1

That the sum of fifteen million, three hundred fifty-two thousand, nine hundred and ninety-nine dollars (\$15,352,999) or so much as may be authorized by law, is hereby assessed and levied for the anticipated objects and purposes hereinafter specified against all taxable property within the Wheaton Park District at full, fair cash value as the same is assessed and equalized for State and County purposes.

SECTION 2

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

GENERAL CORPORATE FUND

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

	Amount to be Raised by Taxation
Salaries & Wages	1,430,884
Contractual Services	717,564
Supplies	387,029
Other Charges	80,244
Capital Items	162,711
Transfers Out	678,313
TOTAL	3,456,745

RECREATION FUND

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

	Amount to be Raised by Taxation
Salaries & Wages	1,288,376
Contractual Services	933,353
Supplies	361,328
Other Charges	86,188
Capital Items	48,551
Transfers Out	688,663
TOTAL	3,406,459

RETIREMENT FUND

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

	Amount to be Raised by Taxation
IMRF Expenditures	1,342,378
TOTAL	1,342,378

RETIREMENT FUND

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

	Amount to be Raised by Taxation
FICA Expenditures	102,239
TOTAL	102,239

LIABILITY FUND

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

	Amount to be Raised by Taxation
Insurance expenditures	522,516
TOTAL	522,516

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	6,028
TOTAL	6,028

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	878,018
TOTAL	878,018

MUSEUM FUND

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

	<u>Amount to be Raised by Taxation</u>
Salaries & Wages	484,709
Contractual Services	178,523
Supplies	78,264
Other Charges	27,284
Capital Items	1,229
TOTAL	<u>770,009</u>

DEBT SERVICE

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

	<u>Amount to be Raised by Taxation</u>
Debt Service	4,868,607
TOTAL	<u>4,868,607</u>

SUMMARY OF LEVIES

General Corporate Levy	3,456,745
Recreation Program Levy	3,406,459
IMRF	1,342,378
FICA	102,239
Insurance	522,516
Audit	6,028
Special Recreation Association	878,018
Museum	770,009
Debt Service	4,868,607
	<u>15,352,999</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, 2011 and ending December 31, 2011, 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 land equalized by the Department of Revenue of the State of Illinois for state and county purposes for tax year 2011 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 2011-06 shall be in full force and effect from and after its adoption.

ADOPTED this 21st day of December 2011, 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 2011-06,

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS
FOR THE TAX YEAR 2011,**

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 21st day of December.

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

IN WITNESS WHEREOF, I hereunto affix my official signature and seal of said Park District at Wheaton, Illinois, this 21st day of December.

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 2011 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 21st day of December 2011.

President, Board of Park Commissioners
Wheaton Park District

(S E A L)

MEMORANDUM

To: Wheaton Park District Board of Commissioners

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

Date: October 19, 2011

Re: 2011 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 2011 proposed levy means to various homeowners in Wheaton, one with a home with a value of \$300,000, one with a value of \$450,000 and one with a value of \$600,000.
- CPI history for the District for 13 most current years. This illustrates the changes in the CPI which is the most significant factor to increase the limiting rate for a stable growth community like Wheaton.
- History of the EAV of the Wheaton Park District since 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 2011, 2012, 2013, 2014 and 2015 levies. You are voting on only the 2011 levy but the future periods are provided for planning purposes.
- The next four worksheets show the calculations for determining the special purpose levies for the FICA, IMRF, Liability and Audit levies. These special purpose levies are evaluated first in calculating the levy as they represent specific obligations that have been imposed upon or assumed by the District. As such, they are a “higher” priority for the District.

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

In the proposed levy, you will note that the IMRF levy is being increased significantly and the FICA fund is being reduced significantly. On a combined basis the two levies are being increased \$480,000. This is a result of the past two years levies for these funds being levied at below expenditure levels to “spend down” the amount in the Retirement Fund as planned. Having now spent those funds down, we now need to increase these levies to cover the expenditures of the FICA and IMRF funds.

The liability fund is being reduced by \$50,000 as it has sufficient resources to meet the fund’s expenditures at that lower level for next year. However, in the following year we anticipate needing to bring that levy back up.

The recreation fund levy is the levy selected to “balance” the levy. This year, as we have been explaining for past three years, we have now reached the point where the Recreation Fund levy has to be significantly reduced to stay within the tax caps.

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 (1.5% for the 2011 levy)
- The **denominator** is the EAV from the most recent final tax levy worksheet, increased by our best guess as to how much we believe the property values will increase overall, reduced by any new construction.
- Our ability to forecast the future tax levies is based upon how close our assumptions about what the changes in the CPI (measure of inflation), EAV (property values) and new construction are.

In 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 2012 thru 2015 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 an increase of 2% in the **EAV** for 2012-2015, respectively. These rates were used as “best guesses”. The average increase over the past 11 years has been 5.5%, last year it was a **decrease** of 3.3%, which in our experience had never occurred here. *[The rate history is presented in this tax levy package, see the EAV History page.]*

We used an increase of 8.0% for the **new construction** figure for the current proposed levy. We used increases of 4.9% for out years in the **new construction** figure which serves to make the denominator smaller and so the limiting rate bigger. The 4.9% is the 11 year average increase in new construction for Wheaton.

**WHEATON PARK DISTRICT
RESOLUTION 2011-XX**

**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 2010 real estate tax levy of the Park District (2011 tax bill) is \$10,833,212.
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 2011 (2012 tax bill) is \$10,484,391.
3. Based on the foregoing, the estimated percentage decrease in the proposed 2011 aggregate levy over the amount of real estate taxes extended upon the final 2010 aggregate levy is 3.22%, and that, accordingly, no public hearing or publication is required under the Truth in Taxation Law.

AYES: NAYS:

ABSENT:

Passed this ___ day of _____, 2011.

President, Board of Park Commissioners

Attested and Filed this ___ day of _____, 2011.

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. 2011-XX 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 19th of October, 2011. 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

Housing Comparison

Wheaton Park District Property Taxes

A
homeowner
whose



	For the Yr.	Monthly	Daily
House is worth \$600,000 would pay Park District Taxes of:	\$1,276.48	\$106.37	\$3.49
House is worth \$450,000 would pay Park District Taxes of:	\$957.36	\$79.78	\$2.62
House is worth \$300,000 would pay Park District Taxes of:	\$638.24	\$53.19	\$1.74

CPI History

CPI Increase History for Tax Levy

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

EAV History

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Residential	1,071,888,110	1,121,716,834	1,165,529,697	1,236,767,964	1,343,321,856	1,453,444,044	1,566,519,105	1,707,116,748	1,852,451,201	2,006,008,311	2,101,437,019	2,107,885,438	2,035,909,669
Farm	9,014	9,916	9,920	8,928	-	-	-	-	-	-	-	-	-
Commercial	201,274,150	214,546,536	225,351,210	235,095,480	255,078,150	261,686,665	282,347,718	300,775,776	321,197,380	347,733,674	373,666,890	367,379,441	358,257,987
Industrial	1,106,440	1,247,500	1,284,930	1,315,830	1,414,460	1,397,090	1,460,340	1,456,950	1,560,380	5,299,860	5,711,320	11,020,620	10,661,650
Railroad	268,700	261,714	272,815	285,096	338,761	366,392	412,791	388,839	387,532	425,310	464,833	559,680	699,494
TOTAL EAV	1,274,546,414	1,337,782,500	1,392,448,572	1,473,473,298	1,600,153,227	1,716,894,191	1,850,739,954	2,009,738,313	2,175,596,493	2,359,467,155	2,481,280,062	2,486,845,179	2,405,528,800

% Increase(Decrease) in EAV Year by Year

	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010
Residential	4.6%	3.9%	6.1%	8.6%	8.2%	7.8%	9.0%	8.5%	8.3%	4.8%	0.3%	-3.4%
Farm	10.0%	0.0%	-10.0%	-100.0%								
Commercial	6.6%	5.0%	4.3%	8.5%	2.6%	7.9%	6.5%	6.8%	8.3%	7.5%	-1.7%	-2.5%
Industrial	12.7%	3.0%	2.4%	7.5%	-1.2%	4.5%	-0.2%	7.1%	239.7%	7.8%	93.0%	-3.3%
Railroad	-2.6%	4.2%	4.5%	18.8%	8.2%	12.7%	-5.8%	-0.3%	9.7%	9.3%	20.4%	25.0%
TOTAL EAV	5.0%	4.1%	5.8%	8.6%	7.3%	7.8%	8.6%	8.3%	8.5%	5.2%	0.2%	-3.3%

Average % Increase(Decrease) in EAV Year by Year

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

Composition of EAV

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

New Construction History

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
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	18,163,110	
% Increase(Decrease) Year by Year		4.1%	9.5%	-6.2%	28.4%	38.3%	2.6%	-1.8%	-4.6%	-21.8%	0.8%	
Average % Increase(Decrease) Year by Year		4.1%	6.8%	2.5%	8.9%	14.8%	12.8%	10.7%	8.8%	5.4%	4.9%	
Minimum New Construction	12,637,744											
Maximum New Construction	24,596,240											

Limiting Rate

WORKSHEET TO CALCULATE LIMITING RATE FOR LEVY YEAR 2011

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 9,386,373

2011 CPI for Levy Year (1) 1.500%

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

NUMERATOR --> 9,527,169

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>	
2010 TIF Valuation (DuPage) (2)	2,405,528,800	X	<u>1.0000</u>	2,405,528,800
2010 Less: DuPage new construction (1)	18,163,110	X	8.0%	= 19,616,159
	DENOMINATOR -->			2,385,912,641

Numerator	<u>9,527,169</u>		<u>Limiting Rate</u>
Denominator	2,385,912,641	=	0.3993%

-
- (1) These figures came from the May letter from Gary King (DuPage Co.) providing final prior yr. calculations and information for subsequent year's tax levy. Adjusted \$9.0 million from TIF
- (2) These figures are per the "FINAL" Tax worksheet for year indicated.

LEVY

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

			(A) 2010 Limited Figures <i>(DuPage)</i>	(B) 2011 Proposed Levy <i>(A)+(C)</i>	(C) 2009 Proposed Incr/ (Decr)	% Increase/ Decrease <i>(C)/(A)</i>	2009 Extended Tax Rate <i>(B)/EAV</i>
Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>					
10	General	0.3500	3,456,745	3,456,745	0	0%	0.1437
20	Recreation	0.3700	3,680,459	3,406,459	(274,000)	-7%	0.1416
22	Cosley Zoo	0.0700	700,009	770,009	70,000	10%	0.0320
24	Audit	0.0050	12,028	6,028	(6,000)	-50%	0.0003
23	Insurance Liability	None	572,516	522,516	(50,000)	-9%	0.0217
26	Retirement-IMRF	None	512,378	1,342,378	830,000	162%	0.0558
25	Retirement-Social Security	None	452,239	102,239	(350,000)	-77%	0.0043
	Aggregate Extension		9,386,373	9,606,373	220,000	2%	0.3993
21	SRA	0.0400	878,018	878,018	0	0%	0.0365
30 & 60	Bond & Interest	None	2,549,861	3,485,373	935,512	37%	0.1449
30	Bond & Interest-Limited	None	2,087,999	1,383,234	(704,765)	-34%	0.0575
			14,902,251	15,352,998	450,747	3%	0.6382

2011 LIMITING RATE		0.3993	
Numerator		Denominator	
Prior Year Levy	9,386,373	Prior Year EAV with an increase of 0.0%	2,405,528,800
CPI % Increase (Decrease)	1.5%	Prior Year New Constr. w/ change of 8.0%	(19,616,159)
Levy	9,527,169	Valuation	2,385,912,641

LEVY

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

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A)	(B)	(C)	% Increase/ Decrease <i>(C)/(A)</i>	2012
			2011	2012 Proposed Levy <i>(A)+(C)</i>	2010 Proposed Incr/ (Decr)		Extended Tax Rate <i>(B)/EAV</i>
			Extensions <i>(DuPage)</i>				
10	General	0.3500	3,456,745	3,456,745	0	0%	0.1437
20	Recreation	0.3700	3,406,459	3,541,459	135,000	4%	0.1472
22	Cosley Zoo	0.0700	770,009	770,009	0	0%	0.0320
24	Audit	0.0050	6,028	6,028	0	0%	0.0003
23	Insurance Liability	None	522,516	569,516	47,000	9%	0.0237
26	Retirement-IMRF	None	1,342,378	812,378	(530,000)	-39%	0.0338
25	Retirement-Social Security	None	102,239	452,239	350,000	342%	0.0188
	Aggregate Extension		9,606,373	9,608,373	2,000	0%	0.3994
21	SRA	0.0400	878,018	878,018	0	0%	0.0365
30	Bond & Interest	None	3,485,373	3,748,793	233,455	7%	0.1558
30	Bond & Interest-Limited	None	1,383,234	56,681	23,785	2%	0.0024
			15,352,998	14,291,865	259,240	2%	0.5941

2012 LIMITING RATE		0.3994	
Numerator		Denominator	
Prior Year Levy	9,527,169	Prior Year EAV with an increase of 2.0%	2,453,639,376
CPI % Increase (Decrease)	2.0%	Prior Year New Construction w/ a 4.9%	(20,581,404)
Levy	9,717,712	Valuation	2,433,057,972

LEVY

WHEATON PARK DISTRICT TAX LEVY WORKSHEET

2013 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A) 2012 Extensions <i>(DuPage)</i>	(B) 2013 Levy <i>(A)+(C)</i>	(C) 2013 Proposed Incr/ (Decr)	% Increase/ Decrease <i>(C)/(A)</i>	2013 Extended Tax Rate <i>(B)/EAV</i>
10	General	0.3500	3,456,745	3,456,745	0	0%	0.1437
20	Recreation	0.3700	3,541,459	3,473,459	(68,000)	-2%	0.1444
22	Cosley Zoo	0.0700	770,009	770,009	0	0%	0.0320
24	Audit	0.0050	6,028	12,028	6,000	100%	0.0005
23	Insurance Liability	None	569,516	609,741	40,225	7%	0.0253
26	Retirement-IMRF	None	812,378	816,078	3,700	0%	0.0339
25	Retirement-Social Security	None	452,239	473,239	21,000	5%	0.0197
Aggregate Extension			9,608,373	9,611,298	2,925	0%	0.3996
21	SRA	0.0400	878,018	878,018	0	0%	0.0365
30	Bond & Interest	None	3,748,793	4,022,009	273,216	7%	0.1672
30	Bond & Interest-Limited	None	56,681	59,350	2,669	5%	0.0025
			<u>14,291,865</u>	<u>14,570,675</u>	<u>278,810</u>	<u>2%</u>	<u>0.6057</u>

2013 LIMITING RATE		0.3995	
Numerator		Denominator	
Prior Year Levy	9,717,712	Prior Year EAV with an increase of 2.0%	2,502,712,164
CPI % Increase (Decrease)	<u>2.0%</u>	Prior Year New Construction w/ a 4.9%	<u>(21,687,610)</u>
Levy	9,912,067	Valuation	2,481,024,554

LEVY

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

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A)	(B)	(C)	% Increase/ Decrease <i>(C)/(A)</i>	2014
			2013	2014 Proposed Levy <i>(A)+(C)</i>	2014 Proposed Incr/ (Decr)		Extended Tax Rate <i>(B)/EAV</i>
			Extensions <i>(DuPage)</i>				
10	General	0.3500	3,456,745	3,456,745	0	0%	0.1437
20	Recreation	0.3700	3,473,459	3,395,959	(77,500)	-2%	0.1412
22	Cosley Zoo	0.0700	770,009	770,009	0	0%	0.0320
24	Audit	0.0050	12,028	39,500	27,472	228%	0.0016
23	Insurance Liability	None	609,741	642,341	32,600	5%	0.0267
26	Retirement-IMRF	None	816,078	826,378	10,300	1%	0.0344
25	Retirement-Social Security	None	473,239	482,939	9,700	2%	0.0201
	Aggregate Extension		9,611,298	9,613,870	2,572	0%	0.3997
21	SRA	0.0400	878,018	878,018	0	0%	0.0365
30	Bond & Interest	None	4,022,009	4,295,701	273,693	7%	0.1786
30	Bond & Interest-Limited	None	59,350	62,567	4,236,351	7138%	0.0026
			14,570,675	14,850,157	4,512,616	31%	0.6173

2014 LIMITING RATE		0.3996	
Numerator		Denominator	
Prior Year Levy	9,912,067	Prior Year EAV with an increase of 2.0%	2,552,766,407
CPI % Increase (Decrease)	2.0%	Prior Year New Construction w/ a 4.9%	(22,853,271)
Levy	<u>10,110,308</u>	Valuation	<u>2,529,913,136</u>

LEVY

WHEATON PARK DISTRICT TAX LEVY WORKSHEET

2015 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	(A) 2014	(B) 2015 Proposed Levy (A)+(C)	(C) 2015 Proposed Incr/ (Decr)	% Increase/ Decrease (C)/(A)	2015 Extended Tax Rate (B)/EAV
	Statutory Rate Limit <i>(if applicable)</i>	Extensions <i>(DuPage)</i>				
10	General	0.3500	3,456,745	0	0%	0.1437
20	Recreation	0.3700	3,395,959	(50,000)	-1%	0.1391
22	Cosley Zoo	0.0700	770,009	0	0%	0.0320
24	Audit	0.0050	39,500	6,575	17%	0.0019
23	Insurance Liability	None	642,341	31,900	5%	0.0280
26	Retirement-IMRF	None	826,378	8,000	1%	0.0347
25	Retirement-Social Security	None	482,939	5,000	1%	0.0203
	Aggregate Extension		9,613,870	1,475	0%	0.3997
21	SRA	0.0400	878,018	0	0%	0.0365
30	Bond & Interest	None	4,295,701	306,638	7%	0.1913
30	Bond & Interest-Limited	None	62,567	(5,825)	-9%	0.0024
			14,850,157	302,288	2%	0.6299

2015 LIMITING RATE		0.3998	
Numerator		Denominator	
Prior Year Levy	10,110,308	Prior Year EAV with an increase of 2.0%	2,603,821,735
CPI % Increase (Decrease)	2.0%	Prior Year New Construction w/ a 4.9%	(24,081,584)
Levy	<u>10,312,514</u>	Valuation	<u>2,579,740,151</u>

FICA

FICA FUND LEVY (Fund #25)

Levy Year:	2010	2011	2012	2013	2014	2015
Fiscal Year:	2011	2012	2013	2014	2015	2016

	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
Cash & Investments, Beginning of Year	653,512	642,274	280,516	260,813	257,780	260,178
Anticipated Revenue	488,762	143,242	490,347	512,117	522,700	528,630
Cash & Revenues	1,142,274	785,516	770,863	772,930	780,480	788,808
Less Expenditures	500,000	505,000	510,050	515,151	520,302	525,505
Est. Cash & Invstm., End of Year	642,274	280,516	260,813	257,780	260,178	263,303
Cash & Investments Goal <i>(50% of Budgeted expenditures)</i>	250,000	252,500	255,025	257,575	260,151	262,753
Excess (Deficit) of Cash & Invstm. Goal	392,274	28,016	5,788	205	27	550

<u>REVENUE BREAKDOWN</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Proposed or extended levy	452,239	102,239	452,239	473,239	482,939	487,939
Less: 1%	4,522	1,022	4,522	4,732	4,829	4,879
Subtotal	447,717	101,217	447,717	468,507	478,110	483,060
CPPRT Less Uncollectibles	40,670	41,650	42,630	43,610	44,590	45,570
Interest	375	375	375	375	375	375
Anticipated Revenues	488,762	143,242	490,347	512,117	522,700	528,630

<u>EXPENDITURE BREAKDOWN</u>	<u>Prior Year</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>
	<u>Actual + 5%</u>	<i>(prior yr + 1%)</i>	<i>(prior yr + 1%)</i>	<i>(prior yr + 1%)</i>	<i>(prior yr + 1%)</i>	<i>(prior yr + 1%)</i>
FICA	500,000	505,000	510,050	515,151	520,302	525,505
Estimated expenditures	500,000	505,000	510,050	515,151	520,302	525,505

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

IMRF

IMRF FUND LEVY (Fund #26)

Levy Year:	2010	2011	2012	2013	2014	2015
Fiscal Year:	2011	2012	2013	2014	2015	2016
	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
Cash & Investments, Beginning of Year:	157,715	(119,236)	418,243	423,544	425,073	429,278
Anticipated Revenue	548,049	1,370,729	846,884	851,527	862,704	871,604
Cash & Revenues	705,764	1,251,493	1,265,127	1,275,071	1,287,777	1,300,882
Less Expenditures	825,000	833,250	841,583	849,998	858,498	867,083
Est. Cash & Invstm., End of Year	(119,236)	418,243	423,544	425,073	429,278	433,799
Cash & Investments Goal (50% of Budgeted expenditures)	412,500	416,625	420,791	424,999	429,249	433,542
Excess (Deficit) of Cash & Invstm. Goal	(531,736)	1,618	2,753	74	29	257
REVENUE BREAKDOWN	2011	2012	2013	2014	2015	2016
Proposed or extended levy	512,378	1,342,378	812,378	816,078	826,378	834,378
Less: 1%	5,124	13,424	8,124	8,161	8,264	8,344
Subtotal	507,254	1,328,954	804,254	807,917	818,114	826,034
CPPRT Less Uncollectibles	40,670	41,650	42,630	43,610	44,590	45,570
Interest	125	125	125	125	125	125
Anticipated Revenues	548,049	1,370,729	846,884	851,527	862,704	871,604
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	825,000	833,250	841,583	849,998	858,498	867,083
Estimated expenditures	825,000	833,250	841,583	849,998	858,498	867,083

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

Liabilty

LIABILITY INSURANCE FUND LEVY (Fund #23)

Levy Year:	2010	2011	2012	2013	2014	2015
Fiscal Year:	2011	2012	2013	2014	2015	2016
Cash & Investments, Beg. of Year	282,619	302,151	283,087	283,725	296,017	311,005
Anticipated Revenue	566,911	517,491	564,021	603,843	636,117	667,698
Cash & Revenues	849,529	819,642	847,108	887,569	932,134	978,703
Less: Expenditures	547,378	536,555	563,383	591,552	621,129	652,186
Est. Cash & Invstm., End of Year	302,151	283,087	283,725	296,017	311,005	326,517
Cash & Investments Goal (50% of Budgeted expenditures)	273,689	268,278	281,691	295,776	310,565	326,093
Excess (Deficit) of Cash & Invstm. Goal	28,462	14,810	2,034	241	440	424

REVENUE BREAKDOWN

Actual Extension or Proposed levy	572,516	522,516	569,516	609,741	642,341	674,241
Less: 1%	5,725	5,225	5,695	6,097	6,423	6,742
Subtotal	566,791	517,291	563,821	603,643	635,917	667,498
Interest	120	200	200	200	200	200
Anticipated Revenues	566,911	517,491	564,021	603,843	636,117	667,698

EXPENDITURE BREAKDOWN

	Projected	Projected	Projected	Projected	Projected	Projected
PDRMA	517,378	505,055	530,308	556,823	584,664	613,898
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	547,378	536,555	563,383	591,552	621,129	652,186

	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	154,818	145,625	152,906	160,552	168,579	177,008
Workers Comp	217,020	216,474	227,298	238,663	250,596	263,125
Public Liability	88,683	82,042	86,144	90,451	94,974	99,723
Employment Practices Liab.	31,500	30,766	32,304	33,920	35,615	37,396
Pollution Liability	5,357	5,148	5,405	5,676	5,959	6,257
Professional Fees	20,000	25,000	26,250	27,563	28,941	30,388
Total PDRMA Premiums	517,378	505,055	530,308	556,823	584,664	613,898

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

Audit

AUDIT FUND LEVY (Fund #24)

Levy Year:	2010	2011	2012	2013	2014	2015
Fiscal Year:	2011	2012	2013	2014	2015	2016

21-Aug-11	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
Cash & Investments, Beg. of Year	113,797	104,214	78,356	52,099	24,081	21,261
Anticipated Revenue	11,917	6,042	6,042	11,982	39,180	45,689
Cash & Revenues	125,714	110,256	84,399	64,081	63,261	66,950
Less: Expenditures	21,500	31,900	32,300	40,000	42,000	44,000
Est. Cash & Invstm., End of Year	104,214	78,356	52,099	24,081	21,261	22,950
Cash & Investments Goal <i>(50% of budget)</i>	10,750	15,950	16,150	20,000	21,000	22,000
Excess (Deficit) of Goal	93,464	62,406	35,949	4,081	261	950

REVENUE BREAKDOWN

Proposed or actual levy	12,028	6,028	6,028	12,028	39,500	46,075
Less: 1%	120	60	60	120	395	461
Subtotal	11,907	5,967	5,967	11,907	39,105	45,614
Interest	10	75	75	75	75	75
Anticipated Revenues	11,917	6,042	6,042	11,982	39,180	45,689

<u>EXPENDITURE BREAKDOWN</u>	<u>Estimated Actual</u>	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	16,500	21,900	22,300	30,000	32,000	34,000
	21,500	31,900	32,300	40,000	42,000	44,000

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.