

# Wheaton Park District

---

**2015 Budget Document**

---

*Version created: 12/18/2014 13:37*

# *Table of Contents*

| Statement Description   | Page #s   |
|---|-----------|
| Projected Cash & Investments  | 1         |
| Fund/Cash Balance Targets   | 2 - 5     |
| Summarized Revenue and Expenses by Fund   | 6 - 7     |
| Operating Funds, Excluding Capital and Fund Balance Reserve Transfers                           | 8 - 9     |
| Capital Dollars and Fund Balance Reserve Transfers in Funds                                     | 10 - 11   |
| Net Income(Loss) by Fund or Department(s) within Fund   | 12 - 19   |
| Bottom Line by Fund or Area(s) within Fund  | 20 - 32   |
| Revenues by Source and Expenditures by Object for All Funds                                     | 33 - 38   |
| Revenues by Source and Expenditures by Object for All Funds, with Health & Utilities broken out | 39 - 44   |
| Special Events  | 45 - 49   |
| Recreation Fund Income Statement by Department  | 50 - 54   |
| Recreation Revenues Detail  | 55 - 65   |
| Arrowhead Golf Club Income Statement <i>includes Administrative Allocations</i>                 | 66 - 67   |
| Arrowhead Golf Club Income Statement by Department  | 68 - 71   |
| Reconciliation of Golf Fund Totals to Golf Fund Operating Bottomline                            | 72        |
| Proposed Capital Expenditures and Fund Transfers Impact on Bottom Line by Fund                  | 73 - 74   |
| Capital Overview - Capital Projects Fund  | 75 - 77   |
| CIP Schedule (Board Prioritization Tool) - Capital Projects Fund                                | 78 - 82   |
| Grant and Donation Schedule - Capital Projects Fund   | 83        |
| Operating Funds CIP Schedule (Board Prioritization Tool)  | 84 - 87   |
| Labor Allocations by Fund   | 88 - 92   |
| Labor Allocations by Employee   | 93 - 100  |
| Salary and Wage Increase Analysis   | 101 - 102 |
| Budget & Appropriations Ordinance   | 103 - 109 |
| Tax Levy Ordinance  | 110 - 115 |
| Tax Levy Board Package  | 116 - 135 |

## PROJECTED CASH & INVESTMENTS

| Fund Description       | Audited<br>2013   | Projected<br>2014 | Budgeted<br>2015  | Budgeted<br>2016  | Budgeted<br>2017  |
|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| General                | 2,300,361         | 2,209,838         | 2,190,750         | 2,186,177         | 2,229,124         |
| Recreation             | 5,786,392         | 4,953,276         | 4,186,322         | 3,390,372         | 3,295,164         |
| Special Recreation     | 184               | (61,345)          | (123,196)         | (185,097)         | (246,998)         |
| Zoo                    | 62,214            | 84,502            | 81,068            | 63,128            | 7,504             |
| Liability              | 374,533           | 324,941           | 332,837           | 342,591           | 351,743           |
| Audit                  | 80,477            | 58,228            | 29,059            | 6,455             | 3,215             |
| FICA                   | 274,767           | 303,499           | 282,652           | 283,002           | 285,765           |
| IMRF                   | 416,918           | 476,386           | 471,564           | 524,453           | 532,358           |
| Debt Service           | 789,167           | 659,869           | 655,615           | 650,570           | 644,335           |
| Golf                   | 2,898,918         | 3,321,604         | 3,511,478         | 3,656,729         | 4,202,343         |
| IS&T                   | 27,397            | 26,922            | 26,922            | 26,922            | 26,922            |
| Health                 | 387,877           | 386,045           | 384,195           | 382,345           | 380,495           |
| <b>Operating Funds</b> | <b>13,399,205</b> | <b>12,743,765</b> | <b>12,029,266</b> | <b>11,327,646</b> | <b>11,711,970</b> |
| Capital Projects Fund  | 3,557,431         | 4,853,562         | 3,543,473         | 2,685,369         | 3,243,591         |
| <b>Total Funds</b>     | <b>3,557,431</b>  | <b>4,853,562</b>  | <b>3,543,473</b>  | <b>2,685,369</b>  | <b>3,243,591</b>  |
|                        | <b>16,956,635</b> | <b>17,597,327</b> | <b>15,572,739</b> | <b>14,013,016</b> | <b>14,955,560</b> |

*The projections above are developed taking the audited cash and investments and combining the 2014 projections or the applicable budgeted bottom lines in each fund to get the projection.*

## Fund Balance Target Analysis

|  | General<br>10                     | Recreation<br>20          | Cosley<br>22                           | Insurance<br>Liability<br>23 | Audit<br>24                           | FICA<br>25                            | IMRF<br>26              | Debt Service<br>30      | Golf<br>60                            |
|--|-----------------------------------|---------------------------|--|------------------------------|---------------------------------------|---------------------------------------|-------------------------|-------------------------|---------------------------------------|
| <b>Basis of Measurement:</b>                             |                                   |                           |  |                              |                                       |                                       |                         |                         |                                       |
| Budgeted expenditures less budget capital expenditures   | 3 to 4 months                     | > 2 months                | 3 to 6 month                           | 3 to 6 month                 | 3 to 6 month                          | 3 to 6 month                          | 3 to 6 month            | \$ 5,000.00             | 2 - 4 months                          |
| <b>FY 2014 Budget Basis:</b>                             |                                   |                           |  |                              |                                       |                                       |                         |                         |                                       |
| Budgeted expenditures less budgeted capital expenditures | 3,758,650                         | 7,899,168                 | 1,234,286                              | 580,531                      | 26,900                                | 532,448                               | 832,000                 |                         | 7,909,174                             |
| <b>FY 2014 Targets</b>                                   |                                   |                           |  |                              |                                       |                                       |                         |                         |                                       |
| Target Minimum   | 939,660                           | 1,316,530                 | 308,570                                | 145,130                      | 6,730                                 | 133,110                               | 208,000                 | 5,000                   | 1,318,200                             |
| Target Maximum   | 1,252,880                         | None                      | 617,140                                | 290,270                      | 13,450                                | 266,220                               | 416,000                 | None                    | 2,636,390                             |
| <b>Projected Fund Balance 2014</b>                       |                                   |                           |  |                              |                                       |                                       |                         |                         |                                       |
| Audited Fund Balance as of 12/31/2013                    | 1,750,697                         | 3,620,460                 | (200,794)                              | 230,256                      | 93,289                                | 283,533                               | 319,411                 | 738,013                 |                                       |
| Projected Net Profit (Loss) for 2014                     | (90,523)                          | (833,116)                 | 22,288                                 | (49,591)                     | (22,249)                              | 28,733                                | 59,467                  | (129,298)               |                                       |
| <b>Projected Fund Balance as of 12/31/2014</b>           | <b>1,660,174</b>                  | <b>2,787,344</b>          | <b>(178,506)</b>                       | <b>180,665</b>               | <b>71,040</b>                         | <b>312,266</b>                        | <b>378,879</b>          | <b>608,715</b>          |                                       |
| <b>Audited Cash &amp; Investments 12/31/2013</b>         |                                   |                           |  |                              |                                       |                                       |                         |                         | 2,898,918                             |
| <b>Projected Cash &amp; Investments 12/31/2014</b>       |                                   |                           |  |                              |                                       |                                       |                         |                         | 3,321,604                             |
| <b>Analysis Results</b>                                  | <b>Over Maximum<br/>Target by</b> | <b>Over Target<br/>by</b> | <b>Under<br/>Minimum<br/>Target by</b> | <b>Meets<br/>Target</b>      | <b>Over<br/>Maximum<br/>Target by</b> | <b>Over<br/>Maximum<br/>Target by</b> | <b>Meets<br/>Target</b> | <b>Meets<br/>Target</b> | <b>Over<br/>Maximum<br/>Target by</b> |
| <b>Variances</b>   |                                   |                           |  |                              |                                       |                                       |                         |                         |                                       |
| Amount over maximum or (under minimum)                   | 407,294                           |                           | (487,076)                              | -                            | 57,590                                | 46,046                                | -                       |                         | 685,214                               |
| Amount over target or (under target)                     |                                   | 1,470,814                 |  |                              |                                       |                                       |                         | -                       |                                       |

## Fund Balance Target Analysis

|  | General<br>10                     | Recreation<br>20          | Cosley<br>22                           | Insurance<br>Liability<br>23 | Audit<br>24                           | FICA<br>25                            | IMRF<br>26              | Debt Service            | Golf<br>60                            |
|--|-----------------------------------|---------------------------|--|------------------------------|---------------------------------------|---------------------------------------|-------------------------|-------------------------|---------------------------------------|
| <b>Basis of Measurement:</b>                           |                                   |                           |  |                              |                                       |                                       |                         |                         |                                       |
| 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                          |
| <b>FY 2015 Budget Basis:</b>                           |                                   |                           |  |                              |                                       |                                       |                         |                         |                                       |
| Budgeted expenditures less budgeted capital            | 3,783,791                         | 7,912,429                 | 1,317,109                              | 592,111                      | 30,364                                | 533,056                               | 783,839                 |                         | 8,718,376                             |
| <b>FY 2015 Targets</b>                                 |                                   |                           |  |                              |                                       |                                       |                         |                         |                                       |
| Target Minimum   | 945,950                           | 1,318,740                 | 329,280                                | 148,030                      | 7,590                                 | 133,260                               | 195,960                 | 5,000                   | 1,453,060                             |
| Target Maximum   | 1,261,260                         | None                      | 658,550                                | 296,060                      | 15,180                                | 266,530                               | 391,920                 | None                    | 2,906,130                             |
| <b>Projected Fund Balance 2015</b>                     |                                   |                           |  |                              |                                       |                                       |                         |                         |                                       |
| Projected Fund Balance as of 12/31/2014                | 1,660,174                         | 2,787,344                 | (178,506)                              | 180,665                      | 71,040                                | 312,266                               | 378,879                 | 608,715                 |                                       |
| Budgeted Net Profit (Loss) for 2015                    | (19,088)                          | (766,955)                 | (3,434)                                | 7,896                        | (29,169)                              | (20,847)                              | (4,822)                 | (4,254)                 |                                       |
| <b>Projected Fund Balance as of 12/31/2015</b>         | <b>1,641,086</b>                  | <b>2,020,389</b>          | <b>(181,940)</b>                       | <b>188,561</b>               | <b>41,871</b>                         | <b>291,419</b>                        | <b>374,057</b>          | <b>604,461</b>          |                                       |
| <b>Projected Cash &amp; Investments 12/31/2014</b>     |                                   |                           |  |                              |                                       |                                       |                         |                         | 3,321,604                             |
| <b>Projected Cash &amp; Investments 12/31/2015</b>     |                                   |                           |  |                              |                                       |                                       |                         |                         | <b>3,511,478</b>                      |
| <b>Analysis Results</b>                                | <b>Over Maximum<br/>Target by</b> | <b>Over Target<br/>by</b> | <b>Under<br/>Minimum<br/>Target by</b> | <b>Meets<br/>Target</b>      | <b>Over<br/>Maximum<br/>Target by</b> | <b>Over<br/>Maximum<br/>Target by</b> | <b>Meets<br/>Target</b> | <b>Meets<br/>Target</b> | <b>Over<br/>Maximum<br/>Target by</b> |
| <b>Variances</b>                                       |                                   |                           |  |                              |                                       |                                       |                         |                         |                                       |
| Amount over maximum or (under minimum)                 | 379,826                           |                           | (511,220)                              | -                            | 26,691                                | 24,889                                | -                       |                         | 605,348                               |
| Amount over target or (under target)                   |                                   | 701,649                   |  |                              |                                       |                                       |                         | -                       |                                       |

## Fund Balance Target Analysis

|  | General<br>10                     | Recreation<br>20           | Cosley<br>22                           | Insurance<br>Liability<br>23 | Audit<br>24                           | FICA<br>25                            | IMRF<br>26              | Debt Service<br>30      | Golf<br>60                            |
|--|-----------------------------------|----------------------------|--|------------------------------|---------------------------------------|---------------------------------------|-------------------------|-------------------------|---------------------------------------|
| <b>Basis of Measurement:</b>                             |                                   |                            |  |                              |                                       |                                       |                         |                         |                                       |
| 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                          |
| <b>FY 2016 Budget Basis:</b>                             |                                   |                            |  |                              |                                       |                                       |                         |                         |                                       |
| Budgeted expenditures less budgeted capital expenditures | 3,896,322                         | 8,055,053                  | 1,343,350                              | 611,794                      | 30,814                                | 544,881                               | 895,000                 |                         | 9,295,117                             |
| <b>FY 2016 Targets</b>                                   |                                   |                            |  |                              |                                       |                                       |                         |                         |                                       |
| Target Minimum   | 974,080                           | 1,342,510                  | 335,840                                | 152,950                      | 7,700                                 | 136,220                               | 223,750                 | 5,000                   | 1,549,190                             |
| Target Maximum   | 1,298,770                         | None                       | 671,670                                | 305,900                      | 15,410                                | 272,440                               | 447,500                 | None                    | 3,098,370                             |
| <b>Projected Fund Balance 2016</b>                       |                                   |                            |  |                              |                                       |                                       |                         |                         |                                       |
| Projected Fund Balance as of 12/31/2015                  | 1,641,086                         | 2,020,389                  | (181,940)                              | 188,561                      | 41,871                                | 291,419                               | 374,057                 | 604,461                 |                                       |
| Budgeted Net Profit (Loss) for 2016                      | (4,574)                           | (795,950)                  | (17,940)                               | 9,754                        | (22,604)                              | 350                                   | 52,889                  | (5,045)                 |                                       |
| <b>Projected Fund Balance as of 12/31/2016</b>           | <b>1,636,513</b>                  | <b>1,224,439</b>           | <b>(199,880)</b>                       | <b>198,315</b>               | <b>19,267</b>                         | <b>291,769</b>                        | <b>426,946</b>          | <b>599,416</b>          |                                       |
| <b>Projected Cash &amp; Investments 12/31/2015</b>       |                                   |                            |  |                              |                                       |                                       |                         |                         | 3,511,478                             |
| <b>Projected Cash &amp; Investments 12/31/2016</b>       |                                   |                            |  |                              |                                       |                                       |                         |                         | 3,656,729                             |
| <b>Analysis Results</b>                                  |                                   |                            |  |                              |                                       |                                       |                         |                         |                                       |
|  | <b>Over Maximum<br/>Target by</b> | <b>Under Target<br/>by</b> | <b>Under<br/>Minimum<br/>Target by</b> | <b>Meets<br/>Target</b>      | <b>Over<br/>Maximum<br/>Target by</b> | <b>Over<br/>Maximum<br/>Target by</b> | <b>Meets<br/>Target</b> | <b>Meets<br/>Target</b> | <b>Over<br/>Maximum<br/>Target by</b> |
| <b>Variances</b>   |                                   |                            |  |                              |                                       |                                       |                         |                         |                                       |
| Amount over maximum or (under minimum)                   | 337,743                           |                            | (535,720)                              | -                            | 3,857                                 | 19,329                                | -                       |                         | 558,359                               |
| Amount over target or (under target)                     |                                   | (118,071)                  |  |                              |                                       |                                       |                         | -                       |                                       |

## Fund Balance Target Analysis

|  | General<br>10                 | Recreation<br>20       | Cosley<br>22                   | Insurance<br>Liability<br>23 | Audit<br>24                   | FICA<br>25                    | IMRF<br>26          | Debt Service<br>30  | Golf<br>60                    |
|--|-------------------------------|------------------------|--------------------------------|------------------------------|-------------------------------|-------------------------------|---------------------|---------------------|-------------------------------|
| <b>Basis of Measurement:</b>                           |                               |                        |                                |                              |                               |                               |                     |                     |                               |
| 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                  |
| <b>FY 2017 Budget Basis:</b>                           |                               |                        |                                |                              |                               |                               |                     |                     |                               |
| Budgeted expenditures less budgeted capital            | 4,000,877                     | 8,237,442              | 1,384,083                      | 630,058                      | 31,350                        | 554,461                       | 913,000             |                     | 9,462,043                     |
| <b>FY 2017 Targets</b>                                 |                               |                        |                                |                              |                               |                               |                     |                     |                               |
| Target Minimum   | 1,000,220                     | 1,372,910              | 346,020                        | 157,510                      | 7,840                         | 138,620                       | 228,250             | 5,000               | 1,577,010                     |
| Target Maximum   | 1,333,630                     | None                   | 692,040                        | 315,030                      | 15,670                        | 277,230                       | 456,500             | None                | 3,154,010                     |
| <b>Projected Fund Balance 2016</b>                     |                               |                        |                                |                              |                               |                               |                     |                     |                               |
| Projected Fund Balance as of 12/31/2016                | 1,636,513                     | 1,224,439              | (199,880)                      | 198,315                      | 19,267                        | 291,769                       | 426,946             | 599,416             |                               |
| Budgeted Net Profit (Loss) for 2017                    | 42,947                        | (95,207)               | (55,624)                       | 9,152                        | (3,240)                       | 2,763                         | 7,905               | (6,235)             |                               |
| <b>Projected Fund Balance as of 12/31/2017</b>         | <b>1,679,460</b>              | <b>1,129,232</b>       | <b>(255,504)</b>               | <b>207,467</b>               | <b>16,028</b>                 | <b>294,532</b>                | <b>434,851</b>      | <b>593,181</b>      |                               |
| <b>Projected Cash &amp; Investments 12/31/2016</b>     |                               |                        |                                |                              |                               |                               |                     |                     | 3,656,729                     |
| <b>Projected Cash &amp; Investments 12/31/2017</b>     |                               |                        |                                |                              |                               |                               |                     |                     | 4,202,343                     |
| <b>Analysis Results</b>                                | <b>Over Maximum Target by</b> | <b>Under Target by</b> | <b>Under Minimum Target by</b> | <b>Meets Target</b>          | <b>Over Maximum Target by</b> | <b>Over Maximum Target by</b> | <b>Meets Target</b> | <b>Meets Target</b> | <b>Over Maximum Target by</b> |
| <b>Variances</b>                                       |                               |                        |                                |                              |                               |                               |                     |                     |                               |
| Amount over maximum or (under minimum)                 | 345,830                       |                        | (601,524)                      | -                            | 358                           | 17,302                        | -                   |                     | 1,048,333                     |
| Amount over target or (under target)                   |                               | (243,678)              |                                |                              |                               |                               |                     | -                   |                               |

**SUMMARIZED REVENUE AND EXPENSES BY FUND**

|                                    | 2014             |                 |                  |                  |                  |                  |                 |
|------------------------------------|------------------|-----------------|------------------|------------------|------------------|------------------|-----------------|
|                                    | 2012 Actuals     | 2013 Actuals    | 2014 Budget      | Projections      | 2015 Budget      | 2016 Budget      | 2017 Budget     |
| <b>10-General</b>                  |                  |                 |                  |                  |                  |                  |                 |
| 4-Revenues                         | 3,802,114        | 4,050,549       | 4,218,176        | 4,284,470        | 4,438,933        | 4,496,068        | 4,665,824       |
| 5-Expenses                         | (4,389,654)      | (3,604,252)     | (4,402,499)      | (4,374,993)      | (4,458,021)      | (4,500,642)      | (4,622,877)     |
| <b>10-General Total</b>            | <b>(587,540)</b> | <b>446,297</b>  | <b>(184,323)</b> | <b>(90,523)</b>  | <b>(19,088)</b>  | <b>(4,574)</b>   | <b>42,947</b>   |
| <b>20-Recreation</b>               |                  |                 |                  |                  |                  |                  |                 |
| 4-Revenues                         | 8,535,650        | 8,763,084       | 9,115,116        | 8,813,442        | 9,155,474        | 9,259,103        | 9,492,235       |
| 5-Expenses                         | (9,338,004)      | (7,966,230)     | (9,941,248)      | (9,646,558)      | (9,922,429)      | (10,055,053)     | (9,587,442)     |
| <b>20-Recreation Total</b>         | <b>(802,353)</b> | <b>796,854</b>  | <b>(826,132)</b> | <b>(833,116)</b> | <b>(766,955)</b> | <b>(795,950)</b> | <b>(95,207)</b> |
| <b>21-Special Recreation</b>       |                  |                 |                  |                  |                  |                  |                 |
| 4-Revenues                         | 874,240          | 865,717         | 845,209          | 812,101          | 811,779          | 811,729          | 811,729         |
| 5-Expenses                         | (873,628)        | (873,628)       | (873,630)        | (873,630)        | (873,630)        | (873,630)        | (873,630)       |
| <b>21-Special Recreation Total</b> | <b>612</b>       | <b>(7,911)</b>  | <b>(28,421)</b>  | <b>(61,529)</b>  | <b>(61,851)</b>  | <b>(61,901)</b>  | <b>(61,901)</b> |
| <b>22-Cosley Zoo</b>               |                  |                 |                  |                  |                  |                  |                 |
| 4-Revenues                         | 1,129,438        | 1,389,629       | 1,240,747        | 1,254,897        | 1,313,675        | 1,325,410        | 1,328,459       |
| 5-Expenses                         | (1,108,166)      | (1,141,175)     | (1,235,775)      | (1,232,609)      | (1,317,109)      | (1,343,350)      | (1,384,083)     |
| <b>22-Cosley Zoo Total</b>         | <b>21,273</b>    | <b>248,455</b>  | <b>4,972</b>     | <b>22,288</b>    | <b>(3,434)</b>   | <b>(17,940)</b>  | <b>(55,624)</b> |
| <b>23-Liability</b>                |                  |                 |                  |                  |                  |                  |                 |
| 4-Revenues                         | 517,010          | 651,876         | 527,330          | 530,940          | 600,007          | 621,548          | 639,210         |
| 5-Expenses                         | (516,677)        | (543,342)       | (580,531)        | (580,531)        | (592,111)        | (611,794)        | (630,058)       |
| <b>23-Liability Total</b>          | <b>333</b>       | <b>108,534</b>  | <b>(53,201)</b>  | <b>(49,591)</b>  | <b>7,896</b>     | <b>9,754</b>     | <b>9,152</b>    |
| <b>24-Audit</b>                    |                  |                 |                  |                  |                  |                  |                 |
| 4-Revenues                         | 4,775            | 4,517           | 698              | 2,280            | 1,195            | 8,210            | 28,110          |
| 5-Expenses                         | (19,039)         | (20,800)        | (26,900)         | (24,529)         | (30,364)         | (30,814)         | (31,350)        |
| <b>24-Audit Total</b>              | <b>(14,264)</b>  | <b>(16,283)</b> | <b>(26,202)</b>  | <b>(22,249)</b>  | <b>(29,169)</b>  | <b>(22,604)</b>  | <b>(3,240)</b>  |
| <b>25-FICA</b>                     |                  |                 |                  |                  |                  |                  |                 |
| 4-Revenues                         | 136,390          | 481,944         | 546,305          | 546,208          | 512,209          | 545,231          | 557,224         |
| 5-Expenses                         | (503,762)        | (497,667)       | (532,448)        | (517,475)        | (533,056)        | (544,881)        | (554,461)       |
| <b>25-FICA Total</b>               | <b>(367,372)</b> | <b>(15,723)</b> | <b>13,857</b>    | <b>28,733</b>    | <b>(20,847)</b>  | <b>350</b>       | <b>2,763</b>    |
| <b>26-IMRF</b>                     |                  |                 |                  |                  |                  |                  |                 |
| 4-Revenues                         | 1,361,273        | 854,198         | 886,256          | 885,492          | 779,017          | 947,889          | 920,905         |
| 5-Expenses                         | (838,898)        | (830,110)       | (832,000)        | (826,025)        | (783,839)        | (895,000)        | (913,000)       |



**SUMMARIZED REVENUE AND EXPENSES BY FUND**

|   | 2012 Actuals       | 2013 Actuals       | 2014 Budget        | 2014             |                      |                      |                      |
|---|--------------------|--------------------|--------------------|------------------|----------------------|----------------------|----------------------|
|   |                    |                    |                    | Projections      | 2015 Budget          | 2016 Budget          | 2017 Budget          |
| <b>26-IMRF Total</b>                    | <b>522,375</b>     | <b>24,088</b>      | <b>54,256</b>      | <b>59,467</b>    | <b>(4,822)</b>       | <b>52,889</b>        | <b>7,905</b>         |
| <b>30-Debt Service</b>                  |                    |                    |                    |                  |                      |                      |                      |
| 4-Revenues                              | 4,265,759          | 4,910,844          | 4,832,103          | 4,812,392        | 5,056,892            | 5,200,318            | 5,309,132            |
| 5-Expenses                              | (4,217,816)        | (4,859,689)        | (4,940,959)        | (4,941,690)      | (5,061,146)          | (5,205,363)          | (5,315,367)          |
| <b>30-Debt Service Total</b>            | <b>47,943</b>      | <b>51,154</b>      | <b>(108,856)</b>   | <b>(129,298)</b> | <b>(4,254)</b>       | <b>(5,045)</b>       | <b>(6,235)</b>       |
| <b>40-Capital Projects</b>              |                    |                    |                    |                  |                      |                      |                      |
| 4-Revenues                              | 8,314,460          | 1,993,698          | 3,858,945          | 4,289,068        | 4,025,543            | 3,310,979            | 2,706,484            |
| 5-Expenses                              | (11,113,582)       | (4,262,947)        | (4,588,424)        | (2,992,937)      | (5,335,632)          | (4,169,083)          | (2,148,262)          |
| <b>40-Capital Projects Total</b>        | <b>(2,799,122)</b> | <b>(2,269,249)</b> | <b>(729,479)</b>   | <b>1,296,131</b> | <b>(1,310,089)</b>   | <b>(858,104)</b>     | <b>558,221</b>       |
| <b>60-Golf Fund</b>                     |                    |                    |                    |                  |                      |                      |                      |
| 4-Revenues                              | 8,264,762          | 8,669,032          | 9,005,763          | 9,098,358        | 9,469,565            | 9,890,283            | 10,298,027           |
| 5-Expenses                              | (7,869,379)        | (7,885,254)        | (8,908,973)        | (8,675,672)      | (9,279,691)          | (9,745,032)          | (9,752,413)          |
| <b>60-Golf Fund Total</b>               | <b>395,382</b>     | <b>783,778</b>     | <b>96,790</b>      | <b>422,686</b>   | <b>189,874</b>       | <b>145,251</b>       | <b>545,614</b>       |
| <b>70-Information Systems ISF</b>       |                    |                    |                    |                  |                      |                      |                      |
| 4-Revenues                              | 261,552            | 220,907            | 303,695            | 302,990          | 300,001              | 300,000              | 300,001              |
| 5-Expenses                              | (278,972)          | (240,771)          | (303,695)          | (303,465)        | (300,001)            | (300,000)            | (300,001)            |
| <b>70-Information Systems ISF Total</b> | <b>(17,419)</b>    | <b>(19,864)</b>    | <b>-</b>           | <b>(475)</b>     | <b>-</b>             | <b>(0)</b>           | <b>0</b>             |
| <b>75-Health Insurance</b>              |                    |                    |                    |                  |                      |                      |                      |
| 4-Revenues                              | 1,325,114          | 1,427,148          | 1,789,128          | 1,788,746        | 1,707,615            | 1,809,444            | 1,917,378            |
| 5-Expenses                              | (1,325,114)        | (1,427,148)        | (1,790,878)        | (1,790,578)      | (1,709,465)          | (1,811,294)          | (1,919,228)          |
| <b>75-Health Insurance Total</b>        | <b>-</b>           | <b>-</b>           | <b>(1,750)</b>     | <b>(1,832)</b>   | <b>(1,850)</b>       | <b>(1,850)</b>       | <b>(1,850)</b>       |
| <b>Grand Total</b>                      | <b>(3,600,152)</b> | <b>130,130</b>     | <b>(1,788,490)</b> | <b>640,692</b>   | <b>(2,024,588)</b>   | <b>(1,559,723)</b>   | <b>942,545</b>       |
| <b>2015 Proposed Budget</b>             |                    |                    |                    |                  |                      |                      |                      |
|   | 2012 Actuals       | 2013 Actuals       | 2014 Budget        | 2014 Projections | 2015 Proposed Budget | 2016 Proposed Budget | 2017 Proposed Budget |
| 4-Revenues                              | 38,792,538         | 34,283,142         | 37,169,469         | 37,421,383       | 38,171,905           | 38,526,213           | 38,974,717           |
| 5-Expenses                              | (42,392,690)       | (34,153,013)       | (38,957,959)       | (36,780,691)     | (40,196,493)         | (40,085,936)         | (38,032,172)         |
| <b>Grand Total</b>                      | <b>(3,600,152)</b> | <b>130,130</b>     | <b>(1,788,490)</b> | <b>640,692</b>   | <b>(2,024,588)</b>   | <b>(1,559,723)</b>   | <b>942,545</b>       |

*Operating Funds, Excluding Capital and Fund Balance Reserve Transfers*

|                                    | 2014             |                  |                  |                  |                  |                  |                  |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                    | 2012 Actuals     | 2013 Actuals     | 2014 Budget      | Projections      | 2015 Budget      | 2016 Budget      | 2017 Budget      |
| <b>10-General</b>                  |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                         | 3,784,888        | 4,040,549        | 4,208,176        | 4,274,470        | 4,428,933        | 4,496,068        | 4,665,824        |
| 5-Expenses                         | (3,241,662)      | (3,264,868)      | (3,758,650)      | (3,720,117)      | (3,783,791)      | (3,896,322)      | (4,000,877)      |
| <b>10-General Total</b>            | <b>543,226</b>   | <b>775,681</b>   | <b>449,526</b>   | <b>554,353</b>   | <b>645,142</b>   | <b>599,746</b>   | <b>664,947</b>   |
| <b>20-Recreation</b>               |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                         | 8,535,650        | 8,763,084        | 9,047,208        | 8,748,948        | 9,070,474        | 9,208,703        | 9,441,427        |
| 5-Expenses                         | (7,247,647)      | (7,248,679)      | (7,899,168)      | (7,582,954)      | (7,912,429)      | (8,055,053)      | (8,237,442)      |
| <b>20-Recreation Total</b>         | <b>1,288,003</b> | <b>1,514,405</b> | <b>1,148,040</b> | <b>1,165,995</b> | <b>1,158,045</b> | <b>1,153,650</b> | <b>1,203,985</b> |
| <b>21-Special Recreation</b>       |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                         | 874,240          | 865,717          | 845,209          | 812,101          | 811,779          | 811,729          | 811,729          |
| 5-Expenses                         |                  |                  | -                | -                | -                | -                | -                |
| <b>21-Special Recreation Total</b> | <b>874,240</b>   | <b>865,717</b>   | <b>845,209</b>   | <b>812,101</b>   | <b>811,779</b>   | <b>811,729</b>   | <b>811,729</b>   |
| <b>22-Cosley Zoo</b>               |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                         | 1,129,438        | 1,188,834        | 1,240,747        | 1,254,897        | 1,313,675        | 1,325,410        | 1,328,459        |
| 5-Expenses                         | (1,106,603)      | (1,140,698)      | (1,234,286)      | (1,231,120)      | (1,317,109)      | (1,343,350)      | (1,384,083)      |
| <b>22-Cosley Zoo Total</b>         | <b>22,835</b>    | <b>48,136</b>    | <b>6,460</b>     | <b>23,777</b>    | <b>(3,434)</b>   | <b>(17,940)</b>  | <b>(55,624)</b>  |
| <b>23-Liability</b>                |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                         | 517,010          | 651,876          | 527,330          | 530,940          | 600,007          | 621,548          | 639,210          |
| 5-Expenses                         | (516,677)        | (543,342)        | (580,531)        | (580,531)        | (592,111)        | (611,794)        | (630,058)        |
| <b>23-Liability Total</b>          | <b>333</b>       | <b>108,534</b>   | <b>(53,201)</b>  | <b>(49,591)</b>  | <b>7,896</b>     | <b>9,754</b>     | <b>9,152</b>     |
| <b>24-Audit</b>                    |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                         | 4,775            | 4,517            | 698              | 2,280            | 1,195            | 8,210            | 28,110           |
| 5-Expenses                         | (19,039)         | (20,800)         | (26,900)         | (24,529)         | (30,364)         | (30,814)         | (31,350)         |
| <b>24-Audit Total</b>              | <b>(14,264)</b>  | <b>(16,283)</b>  | <b>(26,202)</b>  | <b>(22,249)</b>  | <b>(29,169)</b>  | <b>(22,604)</b>  | <b>(3,240)</b>   |
| <b>25-FICA</b>                     |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                         | 136,390          | 481,944          | 546,305          | 546,208          | 512,209          | 545,231          | 557,224          |
| 5-Expenses                         | (503,762)        | (497,667)        | (532,448)        | (517,475)        | (533,056)        | (544,881)        | (554,461)        |
| <b>25-FICA Total</b>               | <b>(367,372)</b> | <b>(15,723)</b>  | <b>13,857</b>    | <b>28,733</b>    | <b>(20,847)</b>  | <b>350</b>       | <b>2,763</b>     |
| <b>26-IMRF</b>                     |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                         | 1,361,273        | 854,198          | 886,256          | 885,492          | 779,017          | 947,889          | 920,905          |

**Operating Funds, Excluding Capital and Fund Balance Reserve Transfers**

|   |                     |                     |                    |                         |                        |                        |                        |
|---|---------------------|---------------------|--------------------|-------------------------|------------------------|------------------------|------------------------|
| 5-Expenses                              | (838,898)           | (830,110)           | (832,000)          | (826,025)               | (783,839)              | (895,000)              | (913,000)              |
| <b>26-IMRF Total</b>                    | <b>522,375</b>      | <b>24,088</b>       | <b>54,256</b>      | <b>59,467</b>           | <b>(4,822)</b>         | <b>52,889</b>          | <b>7,905</b>           |
| <b>30-Debt Service</b>                  |                     |                     |                    |                         |                        |                        |                        |
| 4-Revenues                              | 4,265,759           | 4,910,844           | 4,832,103          | 4,812,392               | 5,056,892              | 5,200,318              | 5,309,132              |
| 5-Expenses                              | (4,217,816)         | (4,859,689)         | (4,940,959)        | (4,941,690)             | (5,061,146)            | (5,205,363)            | (5,315,367)            |
| <b>30-Debt Service Total</b>            | <b>47,943</b>       | <b>51,154</b>       | <b>(108,856)</b>   | <b>(129,298)</b>        | <b>(4,254)</b>         | <b>(5,045)</b>         | <b>(6,235)</b>         |
| <b>40-Capital Projects</b>              |                     |                     |                    |                         |                        |                        |                        |
| 4-Revenues                              | 5,421,540           | 1,493,698           | 1,358,945          | 1,789,068               | 1,525,543              | 1,060,979              | 1,106,484              |
| 5-Expenses                              | (546,208)           | (355,365)           | (474,774)          | (360,253)               | (652,827)              | (573,398)              | (594,867)              |
| <b>40-Capital Projects Total</b>        | <b>4,875,333</b>    | <b>1,138,333</b>    | <b>884,171</b>     | <b>1,428,815</b>        | <b>872,716</b>         | <b>487,581</b>         | <b>511,616</b>         |
| <b>60-Golf Fund</b>                     |                     |                     |                    |                         |                        |                        |                        |
| 4-Revenues                              | 8,264,762           | 8,669,032           | 9,005,763          | 9,098,358               | 9,469,565              | 9,890,283              | 10,298,027             |
| 5-Expenses                              | (6,886,597)         | (7,027,869)         | (7,909,174)        | (8,202,888)             | (8,718,376)            | (9,295,117)            | (9,462,043)            |
| <b>60-Golf Fund Total</b>               | <b>1,378,164</b>    | <b>1,641,163</b>    | <b>1,096,589</b>   | <b>895,470</b>          | <b>751,189</b>         | <b>595,166</b>         | <b>835,984</b>         |
| <b>70-Information Systems ISF</b>       |                     |                     |                    |                         |                        |                        |                        |
| 4-Revenues                              | 261,552             | 220,907             | 303,695            | 302,990                 | 300,001                | 300,000                | 300,001                |
| 5-Expenses                              | (248,037)           | (207,105)           | (288,695)          | (288,465)               | (300,001)              | (300,000)              | (300,001)              |
| <b>70-Information Systems ISF Total</b> | <b>13,516</b>       | <b>13,802</b>       | <b>15,000</b>      | <b>14,525</b>           | <b>-</b>               | <b>(0)</b>             | <b>0</b>               |
| <b>75-Health Insurance</b>              |                     |                     |                    |                         |                        |                        |                        |
| 4-Revenues                              | 1,325,114           | 1,427,148           | 1,789,128          | 1,788,746               | 1,707,615              | 1,809,444              | 1,917,378              |
| 5-Expenses                              | (1,325,114)         | (1,427,148)         | (1,790,878)        | (1,790,578)             | (1,709,465)            | (1,811,294)            | (1,919,228)            |
| <b>75-Health Insurance Total</b>        | <b>-</b>            | <b>-</b>            | <b>(1,750)</b>     | <b>(1,832)</b>          | <b>(1,850)</b>         | <b>(1,850)</b>         | <b>(1,850)</b>         |
| <b>Grand Total</b>                      | <b>9,184,332</b>    | <b>6,149,007</b>    | <b>4,323,099</b>   | <b>4,780,265</b>        | <b>4,182,392</b>       | <b>3,663,427</b>       | <b>3,981,132</b>       |
|   |                     |                     |                    |                         | <b>2015</b>            | <b>2016</b>            | <b>2017</b>            |
|   | <b>2012 Actuals</b> | <b>2013 Actuals</b> | <b>2014 Budget</b> | <b>2014 Projections</b> | <b>Proposed Budget</b> | <b>Proposed Budget</b> | <b>Proposed Budget</b> |
| 4-Revenues                              | 35,882,392          | 33,572,347          | 34,591,561         | 34,846,889              | 35,576,905             | 36,225,813             | 37,323,909             |
| 5-Expenses                              | (26,698,060)        | (27,423,340)        | (30,268,462)       | (30,066,624)            | (31,394,513)           | (32,562,386)           | (33,342,777)           |
| <b>Grand Total</b>                      | <b>9,184,332</b>    | <b>6,149,007</b>    | <b>4,323,099</b>   | <b>4,780,265</b>        | <b>4,182,392</b>       | <b>3,663,427</b>       | <b>3,981,132</b>       |

**Capital Dollars and Fund Balance Reserve Transfers in Funds**

|                                    | 2014               |                  |                    |                    |                    |                    |                    |
|------------------------------------|--------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                    | 2012 Actuals       | 2013 Actuals     | 2014 Budget        | Projections        | 2015 Budget        | 2016 Budget        | 2017 Budget        |
| <b>10-General</b>                  |                    |                  |                    |                    |                    |                    |                    |
| 4-Revenues                         | 17,226             | 10,000           | 10,000             | 10,000             | 10,000             | -                  | -                  |
| 5-Expenses                         | (1,147,992)        | (339,384)        | (643,849)          | (654,876)          | (674,230)          | (604,320)          | (622,000)          |
| <b>10-General Total</b>            | <b>(1,130,766)</b> | <b>(329,384)</b> | <b>(633,849)</b>   | <b>(644,876)</b>   | <b>(664,230)</b>   | <b>(604,320)</b>   | <b>(622,000)</b>   |
| <b>20-Recreation</b>               |                    |                  |                    |                    |                    |                    |                    |
| 4-Revenues                         |                    |                  | 67,908             | 64,494             | 85,000             | 50,400             | 50,808             |
| 5-Expenses                         | (2,090,357)        | (717,551)        | (2,042,080)        | (2,063,605)        | (2,010,000)        | (2,000,000)        | (1,350,000)        |
| <b>20-Recreation Total</b>         | <b>(2,090,357)</b> | <b>(717,551)</b> | <b>(1,974,172)</b> | <b>(1,999,111)</b> | <b>(1,925,000)</b> | <b>(1,949,600)</b> | <b>(1,299,192)</b> |
| <b>21-Special Recreation</b>       |                    |                  |                    |                    |                    |                    |                    |
| 4-Revenues                         |                    |                  | -                  | -                  | -                  | -                  | -                  |
| 5-Expenses                         | (873,628)          | (873,628)        | (873,630)          | (873,630)          | (873,630)          | (873,630)          | (873,630)          |
| <b>21-Special Recreation Total</b> | <b>(873,628)</b>   | <b>(873,628)</b> | <b>(873,630)</b>   | <b>(873,630)</b>   | <b>(873,630)</b>   | <b>(873,630)</b>   | <b>(873,630)</b>   |
| <b>22-Cosley Zoo</b>               |                    |                  |                    |                    |                    |                    |                    |
| 4-Revenues                         | -                  | 200,796          | -                  | -                  | -                  | -                  | -                  |
| 5-Expenses                         | (1,562)            | (477)            | (1,489)            | (1,489)            | -                  | -                  | -                  |
| <b>22-Cosley Zoo Total</b>         | <b>(1,562)</b>     | <b>200,319</b>   | <b>(1,489)</b>     | <b>(1,489)</b>     | <b>-</b>           | <b>-</b>           | <b>-</b>           |
| <b>23-Liability</b>                |                    |                  |                    |                    |                    |                    |                    |
| 4-Revenues                         |                    |                  | -                  | -                  | -                  | -                  | -                  |
| 5-Expenses                         |                    |                  | -                  | -                  | -                  | -                  | -                  |
| <b>23-Liability Total</b>          |                    |                  | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           |
| <b>24-Audit</b>                    |                    |                  |                    |                    |                    |                    |                    |
| 4-Revenues                         |                    |                  | -                  | -                  | -                  | -                  | -                  |
| <b>24-Audit Total</b>              |                    |                  | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           |
| <b>25-FICA</b>                     |                    |                  |                    |                    |                    |                    |                    |
| 4-Revenues                         |                    |                  | -                  | -                  | -                  | -                  | -                  |
| <b>25-FICA Total</b>               |                    |                  | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           |
| <b>30-Debt Service</b>             |                    |                  |                    |                    |                    |                    |                    |
| 4-Revenues                         |                    |                  | -                  | -                  | -                  | -                  | -                  |
| 5-Expenses                         |                    |                  | -                  | -                  | -                  | -                  | -                  |
| <b>30-Debt Service Total</b>       |                    |                  | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           |

**Capital Dollars and Fund Balance Reserve Transfers in Funds**

|   | 2014                |                    |                    |                    |                    |                    |                    |
|---|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | 2012 Actuals        | 2013 Actuals       | 2014 Budget        | Projections        | 2015 Budget        | 2016 Budget        | 2017 Budget        |
| <b>40-Capital Projects</b>              |                     |                    |                    |                    |                    |                    |                    |
| 4-Revenues                              | 2,892,920           | 500,000            | 2,500,000          | 2,500,000          | 2,500,000          | 2,250,000          | 1,600,000          |
| 5-Expenses                              | (10,567,374)        | (3,907,582)        | (4,113,650)        | (2,632,684)        | (4,682,805)        | (3,595,685)        | (1,553,395)        |
| <b>40-Capital Projects Total</b>        | <b>(7,674,454)</b>  | <b>(3,407,582)</b> | <b>(1,613,650)</b> | <b>(132,684)</b>   | <b>(2,182,805)</b> | <b>(1,345,685)</b> | <b>46,605</b>      |
| <b>60-Golf Fund</b>                     |                     |                    |                    |                    |                    |                    |                    |
| 4-Revenues                              |                     |                    | -                  | -                  | -                  | -                  | -                  |
| 5-Expenses                              | (982,782)           | (857,385)          | (999,799)          | (472,784)          | (561,315)          | (449,915)          | (290,370)          |
| <b>60-Golf Fund Total</b>               | <b>(982,782)</b>    | <b>(857,385)</b>   | <b>(999,799)</b>   | <b>(472,784)</b>   | <b>(561,315)</b>   | <b>(449,915)</b>   | <b>(290,370)</b>   |
| <b>70-Information Systems ISF</b>       |                     |                    |                    |                    |                    |                    |                    |
| 4-Revenues                              |                     |                    | -                  | -                  | -                  | -                  | -                  |
| 5-Expenses                              | (30,935)            | (33,666)           | (15,000)           | (15,000)           | -                  | -                  | -                  |
| <b>70-Information Systems ISF Total</b> | <b>(30,935)</b>     | <b>(33,666)</b>    | <b>(15,000)</b>    | <b>(15,000)</b>    | <b>-</b>           | <b>-</b>           | <b>-</b>           |
| <b>75-Health Insurance</b>              |                     |                    |                    |                    |                    |                    |                    |
| 4-Revenues                              |                     |                    | -                  | -                  | -                  | -                  | -                  |
| <b>75-Health Insurance Total</b>        |                     |                    | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           |
| <b>Grand Total</b>                      | <b>(12,784,484)</b> | <b>(6,018,877)</b> | <b>(6,111,588)</b> | <b>(4,139,573)</b> | <b>(6,206,980)</b> | <b>(5,223,150)</b> | <b>(3,038,587)</b> |

|                    | 2012 Actuals        | 2013 Actuals       | 2014 Budget        | 2014 Projections   | 2015 Proposed Budget | 2016 Proposed Budget | 2017 Proposed Budget |
|--------------------|---------------------|--------------------|--------------------|--------------------|----------------------|----------------------|----------------------|
| 4-Revenues         | 2,910,146           | 710,796            | 2,577,908          | 2,574,494          | 2,595,000            | 2,300,400            | 1,650,808            |
| 5-Expenses         | (15,694,630)        | (6,729,673)        | (8,689,497)        | (6,714,067)        | (8,801,980)          | (7,523,550)          | (4,689,395)          |
| <b>Grand Total</b> | <b>(12,784,484)</b> | <b>(6,018,877)</b> | <b>(6,111,588)</b> | <b>(4,139,573)</b> | <b>(6,206,980)</b>   | <b>(5,223,150)</b>   | <b>(3,038,587)</b>   |

**NET INCOME (LOSS) BY FUND OR DEPARTMENT**

|                                    | 2014             |                    |                    |                    |                    |                    |                    |
|------------------------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                    | 2012 Actuals     | 2013 Actuals       | 2014 Budget        | Projections        | 2015 Budget        | 2016 Budget        | 2017 Budget        |
| <b>10-General</b>                  |                  |                    |                    |                    |                    |                    |                    |
| <b>000-Administration</b>          |                  |                    |                    |                    |                    |                    |                    |
| 4-Revenues                         | 1,920,867        | 2,063,704          | 2,129,413          | 2,202,357          | 2,280,055          | 2,300,088          | 2,385,830          |
| 5-Expenses                         | (1,511,509)      | (928,830)          | (1,340,680)        | (1,434,428)        | (1,425,849)        | (1,192,760)        | (1,212,664)        |
| <b>000-Administration Total</b>    | <b>409,358</b>   | <b>1,134,875</b>   | <b>788,733</b>     | <b>767,930</b>     | <b>854,206</b>     | <b>1,107,329</b>   | <b>1,173,166</b>   |
| <b>101-Parks Maintenance</b>       |                  |                    |                    |                    |                    |                    |                    |
| 4-Revenues                         | 1,719,534        | 1,823,426          | 1,898,413          | 1,913,248          | 1,937,555          | 1,946,638          | 2,021,630          |
| 5-Expenses                         | (2,458,382)      | (2,274,146)        | (2,600,831)        | (2,488,107)        | (2,550,780)        | (2,789,461)        | (2,871,915)        |
| <b>101-Parks Maintenance Total</b> | <b>(738,848)</b> | <b>(450,720)</b>   | <b>(702,418)</b>   | <b>(574,859)</b>   | <b>(613,225)</b>   | <b>(842,823)</b>   | <b>(850,285)</b>   |
| <b>418-Human Resources</b>         |                  |                    |                    |                    |                    |                    |                    |
| 5-Expenses                         | (71,238)         | (42,042)           | (47,502)           | (48,362)           | (52,158)           | (53,965)           | (54,750)           |
| <b>418-Human Resources Total</b>   | <b>(71,238)</b>  | <b>(42,042)</b>    | <b>(47,502)</b>    | <b>(48,362)</b>    | <b>(52,158)</b>    | <b>(53,965)</b>    | <b>(54,750)</b>    |
| <b>419-Finance</b>                 |                  |                    |                    |                    |                    |                    |                    |
| 5-Expenses                         | (172,700)        | (180,168)          | (201,456)          | (201,305)          | (191,605)          | (195,291)          | (199,329)          |
| <b>419-Finance Total</b>           | <b>(172,700)</b> | <b>(180,168)</b>   | <b>(201,456)</b>   | <b>(201,305)</b>   | <b>(191,605)</b>   | <b>(195,291)</b>   | <b>(199,329)</b>   |
| <b>430-Historical Museum</b>       |                  |                    |                    |                    |                    |                    |                    |
| 4-Revenues                         | 161,713          | 163,419            | 190,350            | 168,865            | 221,323            | 249,342            | 258,364            |
| 5-Expenses                         | (175,825)        | (179,067)          | (212,031)          | (202,792)          | (237,629)          | (269,165)          | (284,217)          |
| <b>430-Historical Museum Total</b> | <b>(14,112)</b>  | <b>(15,648)</b>    | <b>(21,681)</b>    | <b>(33,927)</b>    | <b>(16,306)</b>    | <b>(19,823)</b>    | <b>(25,853)</b>    |
| <b>10-General Total</b>            | <b>(587,540)</b> | <b>446,297</b>     | <b>(184,323)</b>   | <b>(90,523)</b>    | <b>(19,088)</b>    | <b>(4,574)</b>     | <b>42,947</b>      |
| <b>20-Recreation</b>               |                  |                    |                    |                    |                    |                    |                    |
| <b>000-Administration</b>          |                  |                    |                    |                    |                    |                    |                    |
| 4-Revenues                         | 3,625,388        | 3,801,562          | 3,920,514          | 3,966,888          | 4,085,304          | 4,120,859          | 4,272,261          |
| 5-Expenses                         | (3,675,452)      | (2,202,457)        | (3,963,328)        | (3,934,664)        | (3,983,945)        | (4,022,336)        | (3,415,496)        |
| <b>000-Administration Total</b>    | <b>(50,064)</b>  | <b>1,599,105</b>   | <b>(42,814)</b>    | <b>32,224</b>      | <b>101,359</b>     | <b>98,522</b>      | <b>856,764</b>     |
| <b>101-Parks Maintenance</b>       |                  |                    |                    |                    |                    |                    |                    |
| 4-Revenues                         | 35,299           | 22,843             | 12,261             | 16,727             | 12,261             | 12,261             | 12,261             |
| 5-Expenses                         | (1,011,906)      | (1,054,142)        | (1,026,076)        | (1,043,840)        | (1,074,757)        | (1,093,071)        | (1,117,535)        |
| <b>101-Parks Maintenance Total</b> | <b>(976,607)</b> | <b>(1,031,299)</b> | <b>(1,013,815)</b> | <b>(1,027,113)</b> | <b>(1,062,496)</b> | <b>(1,080,810)</b> | <b>(1,105,274)</b> |

**NET INCOME (LOSS) BY FUND OR DEPARTMENT**

|   | 2014             |                  |                  |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|   | 2012 Actuals     | 2013 Actuals     | 2014 Budget      | Projections      | 2015 Budget      | 2016 Budget      | 2017 Budget      |
| <b>220-Recreation Programs</b>                  |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                                      | 2,432,578        | 2,644,245        | 2,684,639        | 2,565,626        | 2,657,169        | 2,715,623        | 2,776,682        |
| 5-Expenses                                      | (1,892,436)      | (2,076,212)      | (2,027,726)      | (1,942,331)      | (2,003,021)      | (2,038,173)      | (2,076,708)      |
| <b>220-Recreation Programs Total</b>            | <b>540,142</b>   | <b>568,033</b>   | <b>656,913</b>   | <b>623,295</b>   | <b>654,148</b>   | <b>677,449</b>   | <b>699,974</b>   |
| <b>221-Athletics</b>                            |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                                      | 592,328          | 534,217          | 617,943          | 496,613          | 546,505          | 521,627          | 532,097          |
| 5-Expenses                                      | (608,153)        | (496,428)        | (573,850)        | (477,957)        | (546,096)        | (508,570)        | (518,827)        |
| <b>221-Athletics Total</b>                      | <b>(15,825)</b>  | <b>37,790</b>    | <b>44,093</b>    | <b>18,657</b>    | <b>410</b>       | <b>13,058</b>    | <b>13,271</b>    |
| <b>222-Pools</b>                                |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                                      | 971,548          | 877,757          | 972,850          | 888,586          | 941,500          | 950,500          | 957,500          |
| 5-Expenses                                      | (748,605)        | (706,963)        | (790,363)        | (759,137)        | (779,022)        | (801,146)        | (815,977)        |
| <b>222-Pools Total</b>                          | <b>222,943</b>   | <b>170,794</b>   | <b>182,487</b>   | <b>129,450</b>   | <b>162,478</b>   | <b>149,354</b>   | <b>141,523</b>   |
| <b>223-Recreation Facilities-The Zone</b>       |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                                      |                  |                  | -                | -                | -                | -                | -                |
| 5-Expenses                                      |                  |                  | -                | -                | -                | -                | -                |
| <b>223-Recreation Facilities-The Zone Total</b> |                  |                  | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>224-Recreation Facilities</b>                |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                                      | 62,167           | 73,882           | 62,368           | 60,874           | 61,210           | 62,434           | 63,683           |
| 5-Expenses                                      | (476,781)        | (518,224)        | (527,848)        | (517,017)        | (556,401)        | (584,679)        | (614,929)        |
| <b>224-Recreation Facilities Total</b>          | <b>(414,614)</b> | <b>(444,342)</b> | <b>(465,481)</b> | <b>(456,143)</b> | <b>(495,191)</b> | <b>(522,245)</b> | <b>(551,246)</b> |
| <b>350-Special Facilities</b>                   |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                                      | 816,342          | 808,578          | 844,541          | 818,128          | 851,525          | 875,800          | 877,750          |
| 5-Expenses                                      | (687,172)        | (663,677)        | (762,271)        | (710,035)        | (733,211)        | (755,024)        | (769,282)        |
| <b>350-Special Facilities Total</b>             | <b>129,169</b>   | <b>144,901</b>   | <b>82,270</b>    | <b>108,093</b>   | <b>118,314</b>   | <b>120,776</b>   | <b>108,468</b>   |
| <b>418-Human Resources</b>                      |                  |                  |                  |                  |                  |                  |                  |
| 5-Expenses                                      | (46,869)         | (50,963)         | (57,911)         | (54,100)         | (51,203)         | (52,704)         | (54,261)         |
| <b>418-Human Resources Total</b>                | <b>(46,869)</b>  | <b>(50,963)</b>  | <b>(57,911)</b>  | <b>(54,100)</b>  | <b>(51,203)</b>  | <b>(52,704)</b>  | <b>(54,261)</b>  |
| <b>419-Finance</b>                              |                  |                  |                  |                  |                  |                  |                  |

**NET INCOME (LOSS) BY FUND OR DEPARTMENT**

|                                      | 2014             |                  |                  |                  |                  |                  |                  |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                      | 2012 Actuals     | 2013 Actuals     | 2014 Budget      | Projections      | 2015 Budget      | 2016 Budget      | 2017 Budget      |
| 5-Expenses                           | (190,629)        | (197,165)        | (211,874)        | (207,478)        | (194,773)        | (199,349)        | (204,427)        |
| <b>419-Finance Total</b>             | <b>(190,629)</b> | <b>(197,165)</b> | <b>(211,874)</b> | <b>(207,478)</b> | <b>(194,773)</b> | <b>(199,349)</b> | <b>(204,427)</b> |
| <b>20-Recreation Total</b>           | <b>(802,353)</b> | <b>796,854</b>   | <b>(826,132)</b> | <b>(833,116)</b> | <b>(766,955)</b> | <b>(795,950)</b> | <b>(95,207)</b>  |
| <b>21-Special Recreation</b>         |                  |                  |                  |                  |                  |                  |                  |
| <b>000-Administration</b>            |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                           | 874,240          | 865,717          | 845,209          | 812,101          | 811,779          | 811,729          | 811,729          |
| 5-Expenses                           | (873,628)        | (873,628)        | (873,630)        | (873,630)        | (873,630)        | (873,630)        | (873,630)        |
| <b>000-Administration Total</b>      | <b>612</b>       | <b>(7,911)</b>   | <b>(28,421)</b>  | <b>(61,529)</b>  | <b>(61,851)</b>  | <b>(61,901)</b>  | <b>(61,901)</b>  |
| <b>21-Special Recreation Total</b>   | <b>612</b>       | <b>(7,911)</b>   | <b>(28,421)</b>  | <b>(61,529)</b>  | <b>(61,851)</b>  | <b>(61,901)</b>  | <b>(61,901)</b>  |
| <b>22-Cosley Zoo</b>                 |                  |                  |                  |                  |                  |                  |                  |
| <b>000-Administration</b>            |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                           | 766,455          | 978,649          | 811,996          | 815,869          | 850,472          | 857,735          | 857,734          |
| 5-Expenses                           | (16,643)         | (11,492)         | (11,230)         | (11,930)         | (12,497)         | (12,917)         | (13,354)         |
| <b>000-Administration Total</b>      | <b>749,812</b>   | <b>967,157</b>   | <b>800,766</b>   | <b>803,939</b>   | <b>837,975</b>   | <b>844,818</b>   | <b>844,380</b>   |
| <b>101-Parks Maintenance</b>         |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                           |                  |                  | -                | -                | -                | -                | -                |
| 5-Expenses                           | (180,344)        | (209,460)        | (212,357)        | (221,121)        | (226,485)        | (232,583)        | (238,368)        |
| <b>101-Parks Maintenance Total</b>   | <b>(180,344)</b> | <b>(209,460)</b> | <b>(212,357)</b> | <b>(221,121)</b> | <b>(226,485)</b> | <b>(232,583)</b> | <b>(238,368)</b> |
| <b>220-Recreation Programs</b>       |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                           | 80,497           | 83,824           | 91,251           | 97,522           | 99,403           | 102,875          | 105,425          |
| 5-Expenses                           | (44,204)         | (47,077)         | (52,692)         | (49,993)         | (55,078)         | (55,889)         | (56,795)         |
| <b>220-Recreation Programs Total</b> | <b>36,293</b>    | <b>36,747</b>    | <b>38,559</b>    | <b>47,529</b>    | <b>44,325</b>    | <b>46,986</b>    | <b>48,630</b>    |
| <b>350-Special Facilities</b>        |                  |                  |                  |                  |                  |                  |                  |
| 5-Expenses                           | (66,930)         | (66,280)         | (67,138)         | (67,710)         | (73,581)         | (75,284)         | (78,049)         |
| <b>350-Special Facilities Total</b>  | <b>(66,930)</b>  | <b>(66,280)</b>  | <b>(67,138)</b>  | <b>(67,710)</b>  | <b>(73,581)</b>  | <b>(75,284)</b>  | <b>(78,049)</b>  |
| <b>418-Human Resources</b>           |                  |                  |                  |                  |                  |                  |                  |
| 5-Expenses                           | (7,675)          | (5,398)          | (6,660)          | (6,033)          | (7,311)          | (7,313)          | (7,522)          |
| <b>418-Human Resources Total</b>     | <b>(7,675)</b>   | <b>(5,398)</b>   | <b>(6,660)</b>   | <b>(6,033)</b>   | <b>(7,311)</b>   | <b>(7,313)</b>   | <b>(7,522)</b>   |



**NET INCOME (LOSS) BY FUND OR DEPARTMENT**

|                                  | 2014             |                  |                  |                  |                  |                  |                  |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                  | 2012 Actuals     | 2013 Actuals     | 2014 Budget      | Projections      | 2015 Budget      | 2016 Budget      | 2017 Budget      |
| <b>419-Finance</b>               |                  |                  |                  |                  |                  |                  |                  |
| 5-Expenses                       | (41,029)         | (40,969)         | (43,808)         | (42,826)         | (40,239)         | (41,209)         | (42,261)         |
| <b>419-Finance Total</b>         | <b>(41,029)</b>  | <b>(40,969)</b>  | <b>(43,808)</b>  | <b>(42,826)</b>  | <b>(40,239)</b>  | <b>(41,209)</b>  | <b>(42,261)</b>  |
| <b>501-Cosley Zoo</b>            |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                       | 282,485          | 327,156          | 337,500          | 341,506          | 363,800          | 364,800          | 365,300          |
| 5-Expenses                       | (751,341)        | (760,499)        | (841,889)        | (832,996)        | (901,918)        | (918,156)        | (947,734)        |
| <b>501-Cosley Zoo Total</b>      | <b>(468,855)</b> | <b>(433,343)</b> | <b>(504,389)</b> | <b>(491,491)</b> | <b>(538,118)</b> | <b>(553,356)</b> | <b>(582,434)</b> |
| <b>22-Cosley Zoo Total</b>       | <b>21,273</b>    | <b>248,455</b>   | <b>4,972</b>     | <b>22,288</b>    | <b>(3,434)</b>   | <b>(17,940)</b>  | <b>(55,624)</b>  |
| <b>23-Liability</b>              |                  |                  |                  |                  |                  |                  |                  |
| <b>000-Administration</b>        |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                       | 517,010          | 651,876          | 527,330          | 530,940          | 600,007          | 621,548          | 639,210          |
| 5-Expenses                       | (494,660)        | (528,104)        | (555,531)        | (555,531)        | (567,111)        | (584,794)        | (603,058)        |
| <b>000-Administration Total</b>  | <b>22,350</b>    | <b>123,772</b>   | <b>(28,201)</b>  | <b>(24,591)</b>  | <b>32,896</b>    | <b>36,754</b>    | <b>36,152</b>    |
| <b>418-Human Resources</b>       |                  |                  |                  |                  |                  |                  |                  |
| 5-Expenses                       | (22,017)         | (15,238)         | (25,000)         | (25,000)         | (25,000)         | (27,000)         | (27,000)         |
| <b>418-Human Resources Total</b> | <b>(22,017)</b>  | <b>(15,238)</b>  | <b>(25,000)</b>  | <b>(25,000)</b>  | <b>(25,000)</b>  | <b>(27,000)</b>  | <b>(27,000)</b>  |
| <b>23-Liability Total</b>        | <b>333</b>       | <b>108,534</b>   | <b>(53,201)</b>  | <b>(49,591)</b>  | <b>7,896</b>     | <b>9,754</b>     | <b>9,152</b>     |
| <b>24-Audit</b>                  |                  |                  |                  |                  |                  |                  |                  |
| <b>000-Administration</b>        |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                       | 4,775            | 4,517            | 698              | 2,280            | 1,195            | 8,210            | 28,110           |
| 5-Expenses                       | (19,039)         | (20,800)         | (26,900)         | (24,529)         | (30,364)         | (30,814)         | (31,350)         |
| <b>000-Administration Total</b>  | <b>(14,264)</b>  | <b>(16,283)</b>  | <b>(26,202)</b>  | <b>(22,249)</b>  | <b>(29,169)</b>  | <b>(22,604)</b>  | <b>(3,240)</b>   |
| <b>24-Audit Total</b>            | <b>(14,264)</b>  | <b>(16,283)</b>  | <b>(26,202)</b>  | <b>(22,249)</b>  | <b>(29,169)</b>  | <b>(22,604)</b>  | <b>(3,240)</b>   |
| <b>25-FICA</b>                   |                  |                  |                  |                  |                  |                  |                  |
| <b>000-Administration</b>        |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                       | 136,390          | 481,944          | 546,305          | 546,208          | 512,209          | 545,231          | 557,224          |
| 5-Expenses                       | (503,762)        | (497,667)        | (532,448)        | (517,475)        | (533,056)        | (544,881)        | (554,461)        |

**NET INCOME (LOSS) BY FUND OR DEPARTMENT**

|                                    | 2014             |                    |                  |                  |                  |                  |                  |
|------------------------------------|------------------|--------------------|------------------|------------------|------------------|------------------|------------------|
|                                    | 2012 Actuals     | 2013 Actuals       | 2014 Budget      | Projections      | 2015 Budget      | 2016 Budget      | 2017 Budget      |
| <b>000-Administration Total</b>    | <b>(367,372)</b> | <b>(15,723)</b>    | <b>13,857</b>    | <b>28,733</b>    | <b>(20,847)</b>  | <b>350</b>       | <b>2,763</b>     |
| <b>25-FICA Total</b>               | <b>(367,372)</b> | <b>(15,723)</b>    | <b>13,857</b>    | <b>28,733</b>    | <b>(20,847)</b>  | <b>350</b>       | <b>2,763</b>     |
| <b>26-IMRF</b>                     |                  |                    |                  |                  |                  |                  |                  |
| <b>000-Administration</b>          |                  |                    |                  |                  |                  |                  |                  |
| 4-Revenues                         | 1,361,273        | 854,198            | 886,256          | 885,492          | 779,017          | 947,889          | 920,905          |
| 5-Expenses                         | (838,898)        | (830,110)          | (832,000)        | (826,025)        | (783,839)        | (895,000)        | (913,000)        |
| <b>000-Administration Total</b>    | <b>522,375</b>   | <b>24,088</b>      | <b>54,256</b>    | <b>59,467</b>    | <b>(4,822)</b>   | <b>52,889</b>    | <b>7,905</b>     |
| <b>26-IMRF Total</b>               | <b>522,375</b>   | <b>24,088</b>      | <b>54,256</b>    | <b>59,467</b>    | <b>(4,822)</b>   | <b>52,889</b>    | <b>7,905</b>     |
| <b>30-Debt Service</b>             |                  |                    |                  |                  |                  |                  |                  |
| <b>000-Administration</b>          |                  |                    |                  |                  |                  |                  |                  |
| 4-Revenues                         | 4,265,759        | 4,910,844          | 4,832,103        | 4,812,392        | 5,056,892        | 5,200,318        | 5,309,132        |
| 5-Expenses                         | (4,217,816)      | (4,859,689)        | (4,940,959)      | (4,941,690)      | (5,061,146)      | (5,205,363)      | (5,315,367)      |
| <b>000-Administration Total</b>    | <b>47,943</b>    | <b>51,154</b>      | <b>(108,856)</b> | <b>(129,298)</b> | <b>(4,254)</b>   | <b>(5,045)</b>   | <b>(6,235)</b>   |
| <b>30-Debt Service Total</b>       | <b>47,943</b>    | <b>51,154</b>      | <b>(108,856)</b> | <b>(129,298)</b> | <b>(4,254)</b>   | <b>(5,045)</b>   | <b>(6,235)</b>   |
| <b>40-Capital Projects</b>         |                  |                    |                  |                  |                  |                  |                  |
| <b>000-Administration</b>          |                  |                    |                  |                  |                  |                  |                  |
| 4-Revenues                         | 8,313,770        | 1,992,198          | 3,858,945        | 3,663,268        | 4,025,543        | 3,310,979        | 2,706,484        |
| 5-Expenses                         | (8,053,289)      | (3,012,035)        | (2,501,835)      | (1,883,215)      | (2,899,117)      | (2,100,983)      | (772,509)        |
| <b>000-Administration Total</b>    | <b>260,482</b>   | <b>(1,019,837)</b> | <b>1,357,110</b> | <b>1,780,053</b> | <b>1,126,427</b> | <b>1,209,996</b> | <b>1,933,975</b> |
| <b>100-Parks Department</b>        |                  |                    |                  |                  |                  |                  |                  |
| 5-Expenses                         |                  |                    | -                | -                | -                | -                | -                |
| <b>100-Parks Department Total</b>  |                  |                    | -                | -                | -                | -                | -                |
| <b>101-Parks Maintenance</b>       |                  |                    |                  |                  |                  |                  |                  |
| 4-Revenues                         | 690              | -                  | -                | -                | -                | -                | -                |
| 5-Expenses                         | (239,836)        | (262,148)          | (285,579)        | (280,607)        | (289,045)        | (294,190)        | (299,424)        |
| <b>101-Parks Maintenance Total</b> | <b>(239,146)</b> | <b>(262,148)</b>   | <b>(285,579)</b> | <b>(280,607)</b> | <b>(289,045)</b> | <b>(294,190)</b> | <b>(299,424)</b> |
| <b>200-Recreation Department</b>   |                  |                    |                  |                  |                  |                  |                  |

**NET INCOME (LOSS) BY FUND OR DEPARTMENT**

|   | 2014               |                    |                    |                  |                    |                    |                    |
|---|--------------------|--------------------|--------------------|------------------|--------------------|--------------------|--------------------|
|   | 2012 Actuals       | 2013 Actuals       | 2014 Budget        | Projections      | 2015 Budget        | 2016 Budget        | 2017 Budget        |
| 5-Expenses                              |                    |                    | -                  | -                | -                  | -                  | -                  |
| <b>200-Recreation Department Total</b>  |                    |                    | -                  | -                | -                  | -                  | -                  |
| <b>222-Pools</b>                        |                    |                    |                    |                  |                    |                    |                    |
| 5-Expenses                              |                    |                    | -                  | -                | -                  | -                  | -                  |
| <b>222-Pools Total</b>                  |                    |                    | -                  | -                | -                  | -                  | -                  |
| <b>600-Arrowhead</b>                    |                    |                    |                    |                  |                    |                    |                    |
| 5-Expenses                              |                    |                    | -                  | -                | -                  | -                  | -                  |
| <b>600-Arrowhead Total</b>              |                    |                    | -                  | -                | -                  | -                  | -                  |
| <b>700-Cosley Zoo</b>                   |                    |                    |                    |                  |                    |                    |                    |
| 5-Expenses                              |                    |                    | -                  | -                | -                  | -                  | -                  |
| <b>700-Cosley Zoo Total</b>             |                    |                    | -                  | -                | -                  | -                  | -                  |
| <b>800-Park Project Locations</b>       |                    |                    |                    |                  |                    |                    |                    |
| 4-Revenues                              | -                  | 1,500              | -                  | 625,800          | -                  | -                  | -                  |
| 5-Expenses                              | (2,820,457)        | (988,764)          | (1,801,010)        | (829,115)        | (2,147,470)        | (1,773,910)        | (1,076,330)        |
| <b>800-Park Project Locations Total</b> | <b>(2,820,457)</b> | <b>(987,264)</b>   | <b>(1,801,010)</b> | <b>(203,315)</b> | <b>(2,147,470)</b> | <b>(1,773,910)</b> | <b>(1,076,330)</b> |
| <b>40-Capital Projects Total</b>        | <b>(2,799,122)</b> | <b>(2,269,249)</b> | <b>(729,479)</b>   | <b>1,296,131</b> | <b>(1,310,089)</b> | <b>(858,104)</b>   | <b>558,221</b>     |
| <b>60-Golf Fund</b>                     |                    |                    |                    |                  |                    |                    |                    |
| <b>000-Administration</b>               |                    |                    |                    |                  |                    |                    |                    |
| 4-Revenues                              | 1,079,994          | 1,310,391          | 1,301,664          | 1,304,664        | 1,489,869          | 1,697,087          | 1,939,831          |
| 5-Expenses                              | (2,256,736)        | (2,129,250)        | (1,970,646)        | (1,956,170)      | (2,238,668)        | (2,497,920)        | (2,705,072)        |
| <b>000-Administration Total</b>         | <b>(1,176,742)</b> | <b>(818,859)</b>   | <b>(668,982)</b>   | <b>(651,506)</b> | <b>(748,799)</b>   | <b>(800,833)</b>   | <b>(765,241)</b>   |
| <b>101-Parks Maintenance</b>            |                    |                    |                    |                  |                    |                    |                    |
| 5-Expenses                              | (22,367)           | (26,331)           | (23,948)           | (25,843)         | (23,940)           | (24,524)           | (25,129)           |
| <b>101-Parks Maintenance Total</b>      | <b>(22,367)</b>    | <b>(26,331)</b>    | <b>(23,948)</b>    | <b>(25,843)</b>  | <b>(23,940)</b>    | <b>(24,524)</b>    | <b>(25,129)</b>    |
| <b>418-Human Resources</b>              |                    |                    |                    |                  |                    |                    |                    |
| 5-Expenses                              | (78,537)           | (47,348)           | (49,426)           | (52,035)         | (73,097)           | (75,860)           | (77,716)           |
| <b>418-Human Resources Total</b>        | <b>(78,537)</b>    | <b>(47,348)</b>    | <b>(49,426)</b>    | <b>(52,035)</b>  | <b>(73,097)</b>    | <b>(75,860)</b>    | <b>(77,716)</b>    |

**NET INCOME (LOSS) BY FUND OR DEPARTMENT**

|   | 2014             |                  |                    |                    |                    |                    |                    |
|---|------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | 2012 Actuals     | 2013 Actuals     | 2014 Budget        | Projections        | 2015 Budget        | 2016 Budget        | 2017 Budget        |
| <b>419-Finance</b>                      |                  |                  |                    |                    |                    |                    |                    |
| 5-Expenses                              | (155,349)        | (174,732)        | (184,289)          | (181,066)          | (179,681)          | (184,056)          | (188,804)          |
| <b>419-Finance Total</b>                | <b>(155,349)</b> | <b>(174,732)</b> | <b>(184,289)</b>   | <b>(181,066)</b>   | <b>(179,681)</b>   | <b>(184,056)</b>   | <b>(188,804)</b>   |
| <b>601-Golf Maintenance</b>             |                  |                  |                    |                    |                    |                    |                    |
| 4-Revenues                              | -                | -                | -                  | 175,000            | -                  | -                  | -                  |
| 5-Expenses                              | (948,483)        | (943,819)        | (1,227,361)        | (1,216,023)        | (1,246,381)        | (1,156,033)        | (1,281,885)        |
| <b>601-Golf Maintenance Total</b>       | <b>(948,483)</b> | <b>(943,819)</b> | <b>(1,227,361)</b> | <b>(1,041,023)</b> | <b>(1,246,381)</b> | <b>(1,156,033)</b> | <b>(1,281,885)</b> |
| <b>611-Pro Shop/Golf Fees</b>           |                  |                  |                    |                    |                    |                    |                    |
| 4-Revenues                              | 2,293,302        | 2,260,797        | 2,491,675          | 2,304,052          | 2,493,675          | 2,547,175          | 2,547,175          |
| 5-Expenses                              | (666,513)        | (639,911)        | (1,081,434)        | (864,082)          | (825,529)          | (1,037,946)        | (860,563)          |
| <b>611-Pro Shop/Golf Fees Total</b>     | <b>1,626,789</b> | <b>1,620,886</b> | <b>1,410,241</b>   | <b>1,439,970</b>   | <b>1,668,146</b>   | <b>1,509,229</b>   | <b>1,686,612</b>   |
| <b>612-Food and Beverage</b>            |                  |                  |                    |                    |                    |                    |                    |
| 4-Revenues                              | 4,886,425        | 5,093,972        | 5,197,424          | 5,287,642          | 5,471,021          | 5,631,021          | 5,796,021          |
| 5-Expenses                              | (3,735,937)      | (3,917,046)      | (4,362,433)        | (4,369,926)        | (4,682,138)        | (4,758,386)        | (4,602,888)        |
| <b>612-Food and Beverage Total</b>      | <b>1,150,489</b> | <b>1,176,926</b> | <b>834,991</b>     | <b>917,716</b>     | <b>788,883</b>     | <b>872,635</b>     | <b>1,193,133</b>   |
| <b>613-Cross Country Skiing</b>         |                  |                  |                    |                    |                    |                    |                    |
| 4-Revenues                              | 5,041            | 3,873            | 15,000             | 27,000             | 15,000             | 15,000             | 15,000             |
| 5-Expenses                              | (5,456)          | (6,819)          | (9,436)            | (10,528)           | (10,256)           | (10,306)           | (10,356)           |
| <b>613-Cross Country Skiing Total</b>   | <b>(415)</b>     | <b>(2,946)</b>   | <b>5,564</b>       | <b>16,472</b>      | <b>4,744</b>       | <b>4,694</b>       | <b>4,644</b>       |
| <b>60-Golf Fund Total</b>               | <b>395,382</b>   | <b>783,778</b>   | <b>96,790</b>      | <b>422,686</b>     | <b>189,874</b>     | <b>145,251</b>     | <b>545,614</b>     |
| <b>70-Information Systems ISF</b>       |                  |                  |                    |                    |                    |                    |                    |
| <b>000-Administration</b>               |                  |                  |                    |                    |                    |                    |                    |
| 4-Revenues                              | 261,552          | 220,907          | 303,695            | 302,990            | 300,001            | 300,000            | 300,001            |
| 5-Expenses                              | (278,972)        | (240,771)        | (303,695)          | (303,465)          | (300,001)          | (300,000)          | (300,001)          |
| <b>000-Administration Total</b>         | <b>(17,419)</b>  | <b>(19,864)</b>  | <b>-</b>           | <b>(475)</b>       | <b>-</b>           | <b>(0)</b>         | <b>0</b>           |
| <b>70-Information Systems ISF Total</b> | <b>(17,419)</b>  | <b>(19,864)</b>  | <b>-</b>           | <b>(475)</b>       | <b>-</b>           | <b>(0)</b>         | <b>0</b>           |
| <b>75-Health Insurance</b>              |                  |                  |                    |                    |                    |                    |                    |
| <b>000-Administration</b>               |                  |                  |                    |                    |                    |                    |                    |

**NET INCOME (LOSS) BY FUND OR DEPARTMENT**

|                                  | 2014               |                |                    |                |                    |                    |                |
|----------------------------------|--------------------|----------------|--------------------|----------------|--------------------|--------------------|----------------|
|                                  | 2012 Actuals       | 2013 Actuals   | 2014 Budget        | Projections    | 2015 Budget        | 2016 Budget        | 2017 Budget    |
| 4-Revenues                       | 1,325,114          | 1,427,148      | 1,789,128          | 1,788,746      | 1,707,615          | 1,809,444          | 1,917,378      |
| 5-Expenses                       | (1,325,114)        | (1,427,148)    | (1,790,878)        | (1,790,578)    | (1,709,465)        | (1,811,294)        | (1,919,228)    |
| <b>000-Administration Total</b>  | -                  | -              | <b>(1,750)</b>     | <b>(1,832)</b> | <b>(1,850)</b>     | <b>(1,850)</b>     | <b>(1,850)</b> |
| <b>75-Health Insurance Total</b> | -                  | -              | <b>(1,750)</b>     | <b>(1,832)</b> | <b>(1,850)</b>     | <b>(1,850)</b>     | <b>(1,850)</b> |
| <b>Grand Total</b>               | <b>(3,600,152)</b> | <b>130,130</b> | <b>(1,788,490)</b> | <b>640,692</b> | <b>(2,024,588)</b> | <b>(1,559,723)</b> | <b>942,545</b> |

**BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND**

|                                       | 2014             |                  |                  |                  |                  |                  |                  |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                       | 2012 Actuals     | 2013 Actuals     | 2014 Budget      | Projections      | 2015 Budget      | 2016 Budget      | 2017 Budget      |
| <b>10-General</b>                     |                  |                  |                  |                  |                  |                  |                  |
| <b>000-Nonspecified Area</b>          |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                            | 3,650,968        | 3,807,290        | 3,956,176        | 3,950,347        | 4,086,533        | 4,142,618        | 4,301,374        |
| 5-Expenses                            | (4,163,358)      | (3,231,269)      | (3,944,997)      | (3,892,603)      | (3,964,107)      | (3,998,925)      | (4,110,996)      |
| <b>000-Nonspecified Area Total</b>    | <b>(512,390)</b> | <b>576,021</b>   | <b>11,179</b>    | <b>57,743</b>    | <b>122,426</b>   | <b>143,693</b>   | <b>190,378</b>   |
| <b>113-Green Team</b>                 |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                            | 332              | 380              | 250              | 250              | 150              | 200              | 200              |
| 5-Expenses                            | (477)            | (85)             | (500)            | (500)            | (600)            | (600)            | (600)            |
| <b>113-Green Team Total</b>           | <b>(145)</b>     | <b>295</b>       | <b>(250)</b>     | <b>(250)</b>     | <b>(450)</b>     | <b>(400)</b>     | <b>(400)</b>     |
| <b>415-Marketing</b>                  |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                            | 1,760            | -                | -                | 2,195            | -                | -                | -                |
| 5-Expenses                            | (98,029)         | (123,026)        | (154,959)        | (148,964)        | (180,438)        | (182,413)        | (187,526)        |
| <b>415-Marketing Total</b>            | <b>(96,269)</b>  | <b>(123,026)</b> | <b>(154,959)</b> | <b>(146,769)</b> | <b>(180,438)</b> | <b>(182,413)</b> | <b>(187,526)</b> |
| <b>416-Special Events</b>             |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                            | 149,054          | 161,879          | 180,750          | 250,679          | 271,250          | 272,250          | 283,250          |
| 5-Expenses                            | (129,714)        | (151,205)        | (180,575)        | (219,395)        | (240,400)        | (242,617)        | (243,838)        |
| <b>416-Special Events Total</b>       | <b>19,340</b>    | <b>10,674</b>    | <b>175</b>       | <b>31,284</b>    | <b>30,850</b>    | <b>29,634</b>    | <b>39,412</b>    |
| <b>854-Historical Museum</b>          |                  |                  |                  |                  |                  |                  |                  |
| 5-Expenses                            | 1,924            | (43,417)         | (14,525)         | (13,288)         | (14,570)         | (14,861)         | (15,159)         |
| <b>854-Historical Museum Total</b>    | <b>1,924</b>     | <b>(43,417)</b>  | <b>(14,525)</b>  | <b>(13,288)</b>  | <b>(14,570)</b>  | <b>(14,861)</b>  | <b>(15,159)</b>  |
| <b>856-Prairie Ave Building</b>       |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                            | -                | 81,000           | 81,000           | 81,000           | 81,000           | 81,000           | 81,000           |
| 5-Expenses                            | -                | (55,250)         | (106,943)        | (100,242)        | (57,905)         | (61,226)         | (64,758)         |
| <b>856-Prairie Ave Building Total</b> | <b>-</b>         | <b>25,750</b>    | <b>(25,943)</b>  | <b>(19,242)</b>  | <b>23,095</b>    | <b>19,774</b>    | <b>16,242</b>    |
| <b>10-General Total</b>               | <b>(587,540)</b> | <b>446,297</b>   | <b>(184,323)</b> | <b>(90,523)</b>  | <b>(19,088)</b>  | <b>(4,574)</b>   | <b>42,947</b>    |
| <b>20-Recreation</b>                  |                  |                  |                  |                  |                  |                  |                  |
| <b>000-Nonspecified Area</b>          |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                            | 3,541,484        | 3,705,972        | 3,791,275        | 3,834,699        | 3,954,215        | 3,991,717        | 4,141,065        |
| 5-Expenses                            | (3,678,038)      | (2,255,125)      | (3,862,699)      | (3,835,699)      | (3,854,101)      | (3,885,902)      | (3,280,287)      |

**BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND**

|                                    | 2014             |                  |                  |                  |                  |                  |                  |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                    | 2012 Actuals     | 2013 Actuals     | 2014 Budget      | Projections      | 2015 Budget      | 2016 Budget      | 2017 Budget      |
| <b>000-Nonspecified Area Total</b> | <b>(136,554)</b> | <b>1,450,847</b> | <b>(71,424)</b>  | <b>(1,000)</b>   | <b>100,114</b>   | <b>105,815</b>   | <b>860,778</b>   |
| <b>112-Lincoln Marsh</b>           |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                         | 154,436          | 171,357          | 166,133          | 160,446          | 173,378          | 178,579          | 183,936          |
| 5-Expenses                         | (326,601)        | (334,978)        | (415,985)        | (403,521)        | (422,847)        | (435,570)        | (446,985)        |
| <b>112-Lincoln Marsh Total</b>     | <b>(172,164)</b> | <b>(163,622)</b> | <b>(249,852)</b> | <b>(243,075)</b> | <b>(249,469)</b> | <b>(256,991)</b> | <b>(263,049)</b> |
| <b>200-Recreation</b>              |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                         |                  |                  | -                | -                | -                | -                | -                |
| <b>200-Recreation Total</b>        |                  |                  | -                | -                | -                | -                | -                |
| <b>201-Arts and Crafts</b>         |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                         | 31,514           | 33,752           | 32,879           | 31,817           | 33,945           | 34,624           | 35,316           |
| 5-Expenses                         | (20,958)         | (18,507)         | (17,626)         | (16,888)         | (18,246)         | (18,486)         | (18,730)         |
| <b>201-Arts and Crafts Total</b>   | <b>10,556</b>    | <b>15,245</b>    | <b>15,253</b>    | <b>14,929</b>    | <b>15,699</b>    | <b>16,138</b>    | <b>16,586</b>    |
| <b>202-Performing Arts</b>         |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                         | 96,934           | 90,961           | 94,449           | 87,916           | 91,022           | 92,842           | 94,699           |
| 5-Expenses                         | (85,400)         | (81,159)         | (81,483)         | (78,472)         | (81,110)         | (82,425)         | (83,669)         |
| <b>202-Performing Arts Total</b>   | <b>11,534</b>    | <b>9,802</b>     | <b>12,966</b>    | <b>9,444</b>     | <b>9,912</b>     | <b>10,417</b>    | <b>11,030</b>    |
| <b>203-Athletic Programs</b>       |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                         | 300,318          | 317,848          | 295,967          | 321,683          | 321,686          | 328,119          | 334,682          |
| 5-Expenses                         | (197,813)        | (209,956)        | (224,456)        | (219,706)        | (219,450)        | (222,833)        | (226,277)        |
| <b>203-Athletic Programs Total</b> | <b>102,505</b>   | <b>107,891</b>   | <b>71,511</b>    | <b>101,977</b>   | <b>102,236</b>   | <b>105,286</b>   | <b>108,404</b>   |
| <b>204-Leagues</b>                 |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                         | 828,911          | 938,907          | 944,909          | 907,216          | 919,213          | 937,597          | 956,349          |
| 5-Expenses                         | (632,241)        | (807,784)        | (717,637)        | (700,639)        | (711,988)        | (723,369)        | (735,013)        |
| <b>204-Leagues Total</b>           | <b>196,671</b>   | <b>131,122</b>   | <b>227,272</b>   | <b>206,577</b>   | <b>207,225</b>   | <b>214,228</b>   | <b>221,336</b>   |
| <b>206-Outdoor Education</b>       |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                         |                  |                  | -                | -                | -                | -                | -                |
| 5-Expenses                         |                  |                  | -                | -                | -                | -                | -                |
| <b>206-Outdoor Education Total</b> |                  |                  | -                | -                | -                | -                | -                |

**BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND**

|  | 2014             |                  |                  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|  | 2012 Actuals     | 2013 Actuals     | 2014 Budget      | Projections      | 2015 Budget      | 2016 Budget      | 2017 Budget      |
| <b>207-Camps and Preschool</b>           |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                               | 502,845          | 525,486          | 552,545          | 542,089          | 545,271          | 556,026          | 567,446          |
| 5-Expenses                               | (348,845)        | (353,237)        | (378,893)        | (364,901)        | (369,018)        | (375,070)        | (381,286)        |
| <b>207-Camps and Preschool Total</b>     | <b>154,000</b>   | <b>172,250</b>   | <b>173,652</b>   | <b>177,188</b>   | <b>176,253</b>   | <b>180,956</b>   | <b>186,160</b>   |
| <b>208-General Interests</b>             |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                               | 145,730          | 159,521          | 168,984          | 133,049          | 162,307          | 165,553          | 168,864          |
| 5-Expenses                               | (132,268)        | (137,349)        | (142,044)        | (120,816)        | (131,385)        | (133,437)        | (136,290)        |
| <b>208-General Interests Total</b>       | <b>13,462</b>    | <b>22,171</b>    | <b>26,940</b>    | <b>12,233</b>    | <b>30,922</b>    | <b>32,116</b>    | <b>32,574</b>    |
| <b>209-Special Events</b>                |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                               | 8,269            | 9,256            | 10,679           | 10,089           | 12,014           | 12,254           | 12,475           |
| 5-Expenses                               | (6,099)          | (5,913)          | (8,459)          | (6,110)          | (7,438)          | (7,542)          | (7,691)          |
| <b>209-Special Events Total</b>          | <b>2,169</b>     | <b>3,343</b>     | <b>2,220</b>     | <b>3,979</b>     | <b>4,577</b>     | <b>4,712</b>     | <b>4,784</b>     |
| <b>220-Community Center</b>              |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                               | 58,227           | 69,062           | 58,368           | 55,674           | 56,710           | 57,844           | 59,001           |
| 5-Expenses                               | (856,383)        | (869,688)        | (895,630)        | (890,786)        | (946,934)        | (982,944)        | (1,021,157)      |
| <b>220-Community Center Total</b>        | <b>(798,156)</b> | <b>(800,626)</b> | <b>(837,262)</b> | <b>(835,112)</b> | <b>(890,224)</b> | <b>(925,100)</b> | <b>(962,156)</b> |
| <b>221-Wheaton Youth Cheerleading</b>    |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                               | 80,477           | 68,584           | 69,171           | 54,647           | 55,847           | 56,928           | 58,031           |
| 5-Expenses                               | (87,223)         | (57,894)         | (74,351)         | (54,194)         | (55,588)         | (56,511)         | (57,449)         |
| <b>221-Wheaton Youth Cheerleading T</b>  | <b>(6,746)</b>   | <b>10,690</b>    | <b>(5,180)</b>   | <b>453</b>       | <b>259</b>       | <b>417</b>       | <b>582</b>       |
| <b>222-Wheaton Youth Football</b>        |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                               | 200,431          | 189,829          | 202,655          | 160,172          | 186,700          | 190,434          | 194,243          |
| 5-Expenses                               | (217,581)        | (181,487)        | (202,352)        | (163,604)        | (186,638)        | (189,383)        | (193,306)        |
| <b>222-Wheaton Youth Football Total</b>  | <b>(17,149)</b>  | <b>8,342</b>     | <b>303</b>       | <b>(3,432)</b>   | <b>62</b>        | <b>1,051</b>     | <b>937</b>       |
| <b>223-Youth Baseball/Softball</b>       |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                               | 311,420          | 275,804          | 346,117          | 281,794          | 303,958          | 274,265          | 279,824          |
| 5-Expenses                               | (303,350)        | (257,046)        | (297,147)        | (259,898)        | (303,870)        | (262,676)        | (268,072)        |
| <b>223-Youth Baseball/Softball Total</b> | <b>8,070</b>     | <b>18,758</b>    | <b>48,970</b>    | <b>21,896</b>    | <b>88</b>        | <b>11,589</b>    | <b>11,752</b>    |
| <b>225-Central Athletic Center</b>       |                  |                  |                  |                  |                  |                  |                  |



**BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND**

|  | 2014            |                 |                 |                 |                 |                 |                 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|  | 2012 Actuals    | 2013 Actuals    | 2014 Budget     | Projections     | 2015 Budget     | 2016 Budget     | 2017 Budget     |
| 4-Revenues                                 | 79,174          | 85,682          | 126,300         | 104,410         | 121,264         | 127,675         | 135,160         |
| 5-Expenses                                 | (97,643)        | (73,665)        | (113,933)       | (104,408)       | (121,264)       | (127,384)       | (134,251)       |
| <b>225-Central Athletic Center Total</b>   | <b>(18,469)</b> | <b>12,017</b>   | <b>12,367</b>   | <b>2</b>        | <b>(0)</b>      | <b>291</b>      | <b>909</b>      |
| <b>226-Wheaton Wings</b>                   |                 |                 |                 |                 |                 |                 |                 |
| 4-Revenues                                 |                 |                 | -               | -               | -               | -               | -               |
| 5-Expenses                                 |                 |                 | -               | -               | -               | -               | -               |
| <b>226-Wheaton Wings Total</b>             |                 |                 | -               | -               | -               | -               | -               |
| <b>231-Northside Pool</b>                  |                 |                 |                 |                 |                 |                 |                 |
| 4-Revenues                                 | 293,184         | 280,694         | 293,300         | 280,020         | 295,500         | 297,500         | 299,500         |
| 5-Expenses                                 | (281,105)       | (289,916)       | (301,543)       | (316,107)       | (319,678)       | (326,263)       | (332,216)       |
| <b>231-Northside Pool Total</b>            | <b>12,079</b>   | <b>(9,222)</b>  | <b>(8,243)</b>  | <b>(36,087)</b> | <b>(24,178)</b> | <b>(28,763)</b> | <b>(32,716)</b> |
| <b>232-Rice Pool</b>                       |                 |                 |                 |                 |                 |                 |                 |
| 4-Revenues                                 | 678,365         | 597,063         | 679,550         | 608,566         | 646,000         | 653,000         | 658,000         |
| 5-Expenses                                 | (630,366)       | (598,962)       | (656,029)       | (622,083)       | (642,395)       | (662,106)       | (675,308)       |
| <b>232-Rice Pool Total</b>                 | <b>47,999</b>   | <b>(1,899)</b>  | <b>23,521</b>   | <b>(13,516)</b> | <b>3,605</b>    | <b>(9,106)</b>  | <b>(17,308)</b> |
| <b>233-The Zone</b>                        |                 |                 |                 |                 |                 |                 |                 |
| 4-Revenues                                 |                 |                 | -               | -               | -               | -               | -               |
| 5-Expenses                                 |                 |                 | -               | -               | -               | -               | -               |
| <b>233-The Zone Total</b>                  |                 |                 | -               | -               | -               | -               | -               |
| <b>302-Parks Plus Fitness Center</b>       |                 |                 |                 |                 |                 |                 |                 |
| 4-Revenues                                 | 793,699         | 790,071         | 822,241         | 797,328         | 826,925         | 849,550         | 849,550         |
| 5-Expenses                                 | (599,261)       | (564,017)       | (641,281)       | (587,506)       | (603,039)       | (622,636)       | (635,216)       |
| <b>302-Parks Plus Fitness Center Total</b> | <b>194,437</b>  | <b>226,053</b>  | <b>180,960</b>  | <b>209,822</b>  | <b>223,886</b>  | <b>226,914</b>  | <b>214,334</b>  |
| <b>303-Clocktower Com. and Mini Golf</b>   |                 |                 |                 |                 |                 |                 |                 |
| 4-Revenues                                 | 19,722          | 18,507          | 22,300          | 20,800          | 24,600          | 26,250          | 28,200          |
| 5-Expenses                                 | (34,898)        | (31,417)        | (34,561)        | (34,784)        | (36,048)        | (37,076)        | (37,942)        |
| <b>303-Clocktower Com. and Mini Golf</b>   | <b>(15,176)</b> | <b>(12,910)</b> | <b>(12,261)</b> | <b>(13,984)</b> | <b>(11,448)</b> | <b>(10,826)</b> | <b>(9,742)</b>  |
| <b>304-Leisure Center</b>                  |                 |                 |                 |                 |                 |                 |                 |
| 4-Revenues                                 | 199,973         | 230,418         | 214,855         | 202,748         | 208,712         | 212,885         | 217,155         |

**BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND**

|                                    | 2014             |                  |                  |                  |                  |                  |                  |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                    | 2012 Actuals     | 2013 Actuals     | 2014 Budget      | Projections      | 2015 Budget      | 2016 Budget      | 2017 Budget      |
| 5-Expenses                         | (316,456)        | (344,697)        | (337,134)        | (334,684)        | (336,674)        | (343,928)        | (350,428)        |
| <b>304-Leisure Center Total</b>    | <b>(116,483)</b> | <b>(114,279)</b> | <b>(122,279)</b> | <b>(131,936)</b> | <b>(127,962)</b> | <b>(131,043)</b> | <b>(133,273)</b> |
| <b>305-Adult Education</b>         |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                         | 73,303           | 76,038           | 70,439           | 59,364           | 62,608           | 63,860           | 65,137           |
| 5-Expenses                         | (109,938)        | (97,494)         | (67,637)         | (60,889)         | (62,447)         | (63,291)         | (64,578)         |
| <b>305-Adult Education Total</b>   | <b>(36,635)</b>  | <b>(21,457)</b>  | <b>2,802</b>     | <b>(1,525)</b>   | <b>161</b>       | <b>569</b>       | <b>559</b>       |
| <b>415-Marketing</b>               |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                         | 16,600           | 12,000           | 12,000           | 21,544           | 12,000           | 12,000           | 12,000           |
| 5-Expenses                         | (279,043)        | (278,400)        | (334,545)        | (339,931)        | (357,781)        | (364,305)        | (368,913)        |
| <b>415-Marketing Total</b>         | <b>(262,443)</b> | <b>(266,400)</b> | <b>(322,545)</b> | <b>(318,387)</b> | <b>(345,781)</b> | <b>(352,305)</b> | <b>(356,913)</b> |
| <b>416-Special Events</b>          |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                         | 120,636          | 116,274          | 140,000          | 137,372          | 141,600          | 139,600          | 141,600          |
| 5-Expenses                         | (96,496)         | (117,537)        | (135,822)        | (130,932)        | (134,490)        | (131,918)        | (132,376)        |
| <b>416-Special Events Total</b>    | <b>24,140</b>    | <b>(1,264)</b>   | <b>4,178</b>     | <b>6,440</b>     | <b>7,110</b>     | <b>7,682</b>     | <b>9,224</b>     |
| <b>815-Graf Park</b>               |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                         | -                | -                | -                | -                | -                | -                | -                |
| <b>815-Graf Park Total</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>20-Recreation Total</b>         | <b>(802,353)</b> | <b>796,854</b>   | <b>(826,132)</b> | <b>(833,116)</b> | <b>(766,955)</b> | <b>(795,950)</b> | <b>(95,207)</b>  |
| <b>21-Special Recreation</b>       |                  |                  |                  |                  |                  |                  |                  |
| <b>000-Nonspecified Area</b>       |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                         | 874,240          | 865,717          | 845,209          | 812,101          | 811,779          | 811,729          | 811,729          |
| 5-Expenses                         | (873,628)        | (873,628)        | (873,630)        | (873,630)        | (873,630)        | (873,630)        | (873,630)        |
| <b>000-Nonspecified Area Total</b> | <b>612</b>       | <b>(7,911)</b>   | <b>(28,421)</b>  | <b>(61,529)</b>  | <b>(61,851)</b>  | <b>(61,901)</b>  | <b>(61,901)</b>  |
| <b>21-Special Recreation Total</b> | <b>612</b>       | <b>(7,911)</b>   | <b>(28,421)</b>  | <b>(61,529)</b>  | <b>(61,851)</b>  | <b>(61,901)</b>  | <b>(61,901)</b>  |
| <b>22-Cosley Zoo</b>               |                  |                  |                  |                  |                  |                  |                  |
| <b>000-Nonspecified Area</b>       |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                         | 1,045,941        | 1,303,206        | 1,149,496        | 1,161,097        | 1,214,272        | 1,222,535        | 1,223,034        |
| 5-Expenses                         | (1,027,148)      | (1,064,340)      | (1,154,721)      | (1,154,393)      | (1,228,254)      | (1,253,028)      | (1,291,174)      |

**BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND**

|                                    | 2014            |                 |                 |                 |                 |                 |                 |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                                    | 2012 Actuals    | 2013 Actuals    | 2014 Budget     | Projections     | 2015 Budget     | 2016 Budget     | 2017 Budget     |
| <b>000-Nonspecified Area Total</b> | <b>18,793</b>   | <b>238,866</b>  | <b>(5,225)</b>  | <b>6,704</b>    | <b>(13,982)</b> | <b>(30,493)</b> | <b>(68,140)</b> |
| <b>206-Outdoor Education</b>       |                 |                 |                 |                 |                 |                 |                 |
| 4-Revenues                         | 80,497          | 83,824          | 91,251          | 92,050          | 99,403          | 102,875         | 105,425         |
| 5-Expenses                         | (44,204)        | (47,077)        | (52,692)        | (49,993)        | (55,078)        | (55,889)        | (56,795)        |
| <b>206-Outdoor Education Total</b> | <b>36,293</b>   | <b>36,747</b>   | <b>38,559</b>   | <b>42,057</b>   | <b>44,325</b>   | <b>46,986</b>   | <b>48,630</b>   |
| <b>415-Marketing</b>               |                 |                 |                 |                 |                 |                 |                 |
| 4-Revenues                         | 3,000           | 2,600           | -               | 1,750           | -               | -               | -               |
| 5-Expenses                         | (36,814)        | (29,758)        | (28,362)        | (28,223)        | (33,776)        | (34,433)        | (36,114)        |
| <b>415-Marketing Total</b>         | <b>(33,814)</b> | <b>(27,158)</b> | <b>(28,362)</b> | <b>(26,473)</b> | <b>(33,776)</b> | <b>(34,433)</b> | <b>(36,114)</b> |
| <b>813-Cosley Zoo</b>              |                 |                 |                 |                 |                 |                 |                 |
| 4-Revenues                         |                 |                 | -               | -               | -               | -               | -               |
| <b>813-Cosley Zoo Total</b>        |                 |                 | -               | -               | -               | -               | -               |
| <b>22-Cosley Zoo Total</b>         | <b>21,273</b>   | <b>248,455</b>  | <b>4,972</b>    | <b>22,288</b>   | <b>(3,434)</b>  | <b>(17,940)</b> | <b>(55,624)</b> |
| <b>23-Liability</b>                |                 |                 |                 |                 |                 |                 |                 |
| <b>000-Nonspecified Area</b>       |                 |                 |                 |                 |                 |                 |                 |
| 4-Revenues                         | 517,010         | 651,876         | 527,330         | 530,940         | 600,007         | 621,548         | 639,210         |
| 5-Expenses                         | (516,677)       | (543,342)       | (580,531)       | (580,531)       | (592,111)       | (611,794)       | (630,058)       |
| <b>000-Nonspecified Area Total</b> | <b>333</b>      | <b>108,534</b>  | <b>(53,201)</b> | <b>(49,591)</b> | <b>7,896</b>    | <b>9,754</b>    | <b>9,152</b>    |
| <b>23-Liability Total</b>          | <b>333</b>      | <b>108,534</b>  | <b>(53,201)</b> | <b>(49,591)</b> | <b>7,896</b>    | <b>9,754</b>    | <b>9,152</b>    |
| <b>24-Audit</b>                    |                 |                 |                 |                 |                 |                 |                 |
| <b>000-Nonspecified Area</b>       |                 |                 |                 |                 |                 |                 |                 |
| 4-Revenues                         | 4,775           | 4,517           | 698             | 2,280           | 1,195           | 8,210           | 28,110          |
| 5-Expenses                         | (19,039)        | (20,800)        | (26,900)        | (24,529)        | (30,364)        | (30,814)        | (31,350)        |
| <b>000-Nonspecified Area Total</b> | <b>(14,264)</b> | <b>(16,283)</b> | <b>(26,202)</b> | <b>(22,249)</b> | <b>(29,169)</b> | <b>(22,604)</b> | <b>(3,240)</b>  |
| <b>24-Audit Total</b>              | <b>(14,264)</b> | <b>(16,283)</b> | <b>(26,202)</b> | <b>(22,249)</b> | <b>(29,169)</b> | <b>(22,604)</b> | <b>(3,240)</b>  |
| <b>25-FICA</b>                     |                 |                 |                 |                 |                 |                 |                 |
| <b>000-Nonspecified Area</b>       |                 |                 |                 |                 |                 |                 |                 |

**BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND**

|   | 2014             |                 |                  |                  |                  |                  |                  |
|---|------------------|-----------------|------------------|------------------|------------------|------------------|------------------|
|   | 2012 Actuals     | 2013 Actuals    | 2014 Budget      | Projections      | 2015 Budget      | 2016 Budget      | 2017 Budget      |
| 4-Revenues                              | 136,390          | 481,944         | 546,305          | 546,208          | 512,209          | 545,231          | 557,224          |
| 5-Expenses                              | (503,762)        | (497,667)       | (532,448)        | (517,475)        | (533,056)        | (544,881)        | (554,461)        |
| <b>000-Nonspecified Area Total</b>      | <b>(367,372)</b> | <b>(15,723)</b> | <b>13,857</b>    | <b>28,733</b>    | <b>(20,847)</b>  | <b>350</b>       | <b>2,763</b>     |
| <b>25-FICA Total</b>                    | <b>(367,372)</b> | <b>(15,723)</b> | <b>13,857</b>    | <b>28,733</b>    | <b>(20,847)</b>  | <b>350</b>       | <b>2,763</b>     |
| <b>26-IMRF</b>                          |                  |                 |                  |                  |                  |                  |                  |
| <b>000-Nonspecified Area</b>            |                  |                 |                  |                  |                  |                  |                  |
| 4-Revenues                              | 1,361,273        | 854,198         | 886,256          | 885,492          | 779,017          | 947,889          | 920,905          |
| 5-Expenses                              | (838,898)        | (830,110)       | (832,000)        | (826,025)        | (783,839)        | (895,000)        | (913,000)        |
| <b>000-Nonspecified Area Total</b>      | <b>522,375</b>   | <b>24,088</b>   | <b>54,256</b>    | <b>59,467</b>    | <b>(4,822)</b>   | <b>52,889</b>    | <b>7,905</b>     |
| <b>26-IMRF Total</b>                    | <b>522,375</b>   | <b>24,088</b>   | <b>54,256</b>    | <b>59,467</b>    | <b>(4,822)</b>   | <b>52,889</b>    | <b>7,905</b>     |
| <b>30-Debt Service</b>                  |                  |                 |                  |                  |                  |                  |                  |
| <b>000-Nonspecified Area</b>            |                  |                 |                  |                  |                  |                  |                  |
| 4-Revenues                              | 4,265,759        | 4,910,844       | 4,832,103        | 4,812,392        | 5,056,892        | 5,200,318        | 5,309,132        |
| 5-Expenses                              | (4,217,816)      | (4,859,689)     | (4,940,959)      | (4,941,690)      | (5,061,146)      | (5,205,363)      | (5,315,367)      |
| <b>000-Nonspecified Area Total</b>      | <b>47,943</b>    | <b>51,154</b>   | <b>(108,856)</b> | <b>(129,298)</b> | <b>(4,254)</b>   | <b>(5,045)</b>   | <b>(6,235)</b>   |
| <b>30-Debt Service Total</b>            | <b>47,943</b>    | <b>51,154</b>   | <b>(108,856)</b> | <b>(129,298)</b> | <b>(4,254)</b>   | <b>(5,045)</b>   | <b>(6,235)</b>   |
| <b>40-Capital Projects</b>              |                  |                 |                  |                  |                  |                  |                  |
| <b>000-Nonspecified Area</b>            |                  |                 |                  |                  |                  |                  |                  |
| 4-Revenues                              | 5,860,302        | 1,792,335       | 3,858,945        | 3,663,268        | 4,025,543        | 3,310,979        | 2,706,484        |
| 5-Expenses                              | (319,626)        | (1,074,667)     | (1,947,503)      | (1,795,957)      | (1,045,412)      | (2,063,548)      | (1,071,932)      |
| <b>000-Nonspecified Area Total</b>      | <b>5,540,676</b> | <b>717,668</b>  | <b>1,911,442</b> | <b>1,867,311</b> | <b>2,980,131</b> | <b>1,247,431</b> | <b>1,634,551</b> |
| <b>112-Lincoln Marsh</b>                |                  |                 |                  |                  |                  |                  |                  |
| 5-Expenses                              | (1,479)          | -               | -                | -                | -                | -                | -                |
| <b>112-Lincoln Marsh Total</b>          | <b>(1,479)</b>   | <b>-</b>        | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>182-Service Center Project</b>       |                  |                 |                  |                  |                  |                  |                  |
| 4-Revenues                              |                  |                 | -                | -                | -                | -                | -                |
| 5-Expenses                              |                  |                 | -                | -                | -                | -                | -                |
| <b>182-Service Center Project Total</b> |                  |                 | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |

**BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND**

|   | 2014               |                    |                  |                  |                    |                  |                 |
|---|--------------------|--------------------|------------------|------------------|--------------------|------------------|-----------------|
|   | 2012 Actuals       | 2013 Actuals       | 2014 Budget      | Projections      | 2015 Budget        | 2016 Budget      | 2017 Budget     |
| <b>183-Golf Service Center Project</b>        |                    |                    |                  |                  |                    |                  |                 |
| 4-Revenues                                    |                    |                    | -                | -                | -                  | -                | -               |
| <b>183-Golf Service Center Project Total</b>  |                    |                    | -                | -                | -                  | -                | -               |
| <b>184-Northside Park Lagoon Renovtn</b>      |                    |                    |                  |                  |                    |                  |                 |
| 4-Revenues                                    | 13,658             | -                  | -                | -                | -                  | -                | -               |
| 5-Expenses                                    | (2,987,552)        | (375,517)          | (44,565)         | (46,000)         | (50,000)           | -                | -               |
| <b>184-Northside Park Lagoon Renovtr</b>      | <b>(2,973,894)</b> | <b>(375,517)</b>   | <b>(44,565)</b>  | <b>(46,000)</b>  | <b>(50,000)</b>    | -                | -               |
| <b>185-Golf Course Renovatn Project</b>       |                    |                    |                  |                  |                    |                  |                 |
| 4-Revenues                                    |                    |                    | -                | -                | -                  | -                | -               |
| 5-Expenses                                    |                    |                    | -                | -                | -                  | -                | -               |
| <b>185-Golf Course Renovatn Project Total</b> |                    |                    | -                | -                | -                  | -                | -               |
| <b>186-Overpass Construction Project</b>      |                    |                    |                  |                  |                    |                  |                 |
| 4-Revenues                                    |                    |                    | -                | -                | -                  | -                | -               |
| 5-Expenses                                    | (4,043)            | -                  | -                | -                | -                  | -                | -               |
| <b>186-Overpass Construction Project</b>      | <b>(4,043)</b>     | -                  | -                | -                | -                  | -                | -               |
| <b>187-Central Athletic Cntr Project</b>      |                    |                    |                  |                  |                    |                  |                 |
| 4-Revenues                                    | 2,440,500          | 199,862            | -                | -                | -                  | -                | -               |
| 5-Expenses                                    | (4,981,905)        | (1,823,999)        | (640,000)        | (40,000)         | (1,696,400)        | (331,625)        | -               |
| <b>187-Central Athletic Cntr Project To</b>   | <b>(2,541,405)</b> | <b>(1,624,136)</b> | <b>(640,000)</b> | <b>(40,000)</b>  | <b>(1,696,400)</b> | <b>(331,625)</b> | -               |
| <b>188-Play for All Project</b>               |                    |                    |                  |                  |                    |                  |                 |
| 4-Revenues                                    |                    |                    | -                | -                | -                  | -                | -               |
| 5-Expenses                                    | -                  | -                  | (155,346)        | (281,865)        | (396,350)          | -                | -               |
| <b>188-Play for All Project Total</b>         | -                  | -                  | <b>(155,346)</b> | <b>(281,865)</b> | <b>(396,350)</b>   | -                | -               |
| <b>805-Atten</b>                              |                    |                    |                  |                  |                    |                  |                 |
| 5-Expenses                                    | -                  | (303,049)          | (113,000)        | (300)            | (180,000)          | (118,000)        | (63,000)        |
| <b>805-Atten Total</b>                        | -                  | <b>(303,049)</b>   | <b>(113,000)</b> | <b>(300)</b>     | <b>(180,000)</b>   | <b>(118,000)</b> | <b>(63,000)</b> |
| <b>806-Briarpatch</b>                         |                    |                    |                  |                  |                    |                  |                 |
| 5-Expenses                                    | -                  | (10,853)           | -                | -                | -                  | -                | -               |

**BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND**

|   | 2014               |                 |                 |                 |                  |                  |                  |
|---|--------------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
|   | 2012 Actuals       | 2013 Actuals    | 2014 Budget     | Projections     | 2015 Budget      | 2016 Budget      | 2017 Budget      |
| <b>806-Briarpatch Total</b>                 | -                  | <b>(10,853)</b> | -               | -               | -                | -                | -                |
| <b>809-Brighton</b>                         |                    |                 |                 |                 |                  |                  |                  |
| 5-Expenses                                  |                    |                 | -               | -               | (120,000)        | -                | -                |
| <b>809-Brighton Total</b>                   |                    |                 | -               | -               | <b>(120,000)</b> | -                | -                |
| <b>811-Manchester</b>                       |                    |                 |                 |                 |                  |                  |                  |
| 5-Expenses                                  | (800)              | (800)           | (800)           | (800)           | (800)            | (800)            | -                |
| <b>811-Manchester Total</b>                 | <b>(800)</b>       | <b>(800)</b>    | <b>(800)</b>    | <b>(800)</b>    | <b>(800)</b>     | <b>(800)</b>     | -                |
| <b>812-Central Park and Athletic Ctr.</b>   |                    |                 |                 |                 |                  |                  |                  |
| 5-Expenses                                  | -                  | -               | -               | -               | (20,000)         | (20,000)         | (72,005)         |
| <b>812-Central Park and Athletic Ctr. T</b> | -                  | -               | -               | -               | <b>(20,000)</b>  | <b>(20,000)</b>  | <b>(72,005)</b>  |
| <b>813-Cosley Zoo</b>                       |                    |                 |                 |                 |                  |                  |                  |
| 4-Revenues                                  | -                  | -               | -               | -               | -                | -                | -                |
| 5-Expenses                                  | (2,378,796)        | 3,625           | (96,000)        | (51,000)        | (45,000)         | (56,835)         | (117,500)        |
| <b>813-Cosley Zoo Total</b>                 | <b>(2,378,796)</b> | <b>3,625</b>    | <b>(96,000)</b> | <b>(51,000)</b> | <b>(45,000)</b>  | <b>(56,835)</b>  | <b>(117,500)</b> |
| <b>815-Graf Park</b>                        |                    |                 |                 |                 |                  |                  |                  |
| 5-Expenses                                  | -                  | (37,110)        | (1,546)         | (1,550)         | -                | -                | (13,275)         |
| <b>815-Graf Park Total</b>                  | -                  | <b>(37,110)</b> | <b>(1,546)</b>  | <b>(1,550)</b>  | -                | -                | <b>(13,275)</b>  |
| <b>816-Hawthorne Junction</b>               |                    |                 |                 |                 |                  |                  |                  |
| 5-Expenses                                  |                    |                 | -               | -               | -                | -                | (100,000)        |
| <b>816-Hawthorne Junction Total</b>         |                    |                 | -               | -               | -                | -                | <b>(100,000)</b> |
| <b>817-Herrick</b>                          |                    |                 |                 |                 |                  |                  |                  |
| 5-Expenses                                  | (136,372)          | -               | -               | -               | -                | -                | -                |
| <b>817-Herrick Total</b>                    | <b>(136,372)</b>   | -               | -               | -               | -                | -                | -                |
| <b>818-Hoffman Park</b>                     |                    |                 |                 |                 |                  |                  |                  |
| 5-Expenses                                  |                    |                 | -               | -               | -                | (125,000)        | -                |
| <b>818-Hoffman Park Total</b>               |                    |                 | -               | -               | -                | <b>(125,000)</b> | -                |
| <b>819-Hurley Gardens</b>                   |                    |                 |                 |                 |                  |                  |                  |

**BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND**

|                                      | 2014            |                  |                  |                  |                  |                  |                  |
|--------------------------------------|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                      | 2012 Actuals    | 2013 Actuals     | 2014 Budget      | Projections      | 2015 Budget      | 2016 Budget      | 2017 Budget      |
| 5-Expenses                           | (5,217)         | -                | -                | -                | (20,000)         | -                | -                |
| <b>819-Hurley Gardens Total</b>      | <b>(5,217)</b>  | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>(20,000)</b>  | <b>-</b>         | <b>-</b>         |
| <b>820-Kelly Park</b>                |                 |                  |                  |                  |                  |                  |                  |
| 5-Expenses                           | (94,131)        | (12,000)         | -                | -                | -                | -                | (175,000)        |
| <b>820-Kelly Park Total</b>          | <b>(94,131)</b> | <b>(12,000)</b>  | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>(175,000)</b> |
| <b>822-Lincoln Marsh</b>             |                 |                  |                  |                  |                  |                  |                  |
| 5-Expenses                           | (19,902)        | (362,879)        | (513,213)        | (573,330)        | (253,255)        | (218,900)        | (17,415)         |
| <b>822-Lincoln Marsh Total</b>       | <b>(19,902)</b> | <b>(362,879)</b> | <b>(513,213)</b> | <b>(573,330)</b> | <b>(253,255)</b> | <b>(218,900)</b> | <b>(17,415)</b>  |
| <b>825-Memorial Park</b>             |                 |                  |                  |                  |                  |                  |                  |
| 4-Revenues                           | -               | -                | -                | -                | -                | -                | -                |
| 5-Expenses                           |                 |                  | (5,730)          | (5,730)          | (97,575)         | (59,060)         | -                |
| <b>825-Memorial Park Total</b>       | <b>-</b>        | <b>-</b>         | <b>(5,730)</b>   | <b>(5,730)</b>   | <b>(97,575)</b>  | <b>(59,060)</b>  | <b>-</b>         |
| <b>826-Northside Park</b>            |                 |                  |                  |                  |                  |                  |                  |
| 5-Expenses                           | -               | (25,879)         | (117,175)        | (32,000)         | (76,130)         | (64,585)         | (39,135)         |
| <b>826-Northside Park Total</b>      | <b>-</b>        | <b>(25,879)</b>  | <b>(117,175)</b> | <b>(32,000)</b>  | <b>(76,130)</b>  | <b>(64,585)</b>  | <b>(39,135)</b>  |
| <b>828-Rathje</b>                    |                 |                  |                  |                  |                  |                  |                  |
| 5-Expenses                           | (16,386)        | (128,439)        | (157,620)        | -                | (225,000)        | -                | -                |
| <b>828-Rathje Total</b>              | <b>(16,386)</b> | <b>(128,439)</b> | <b>(157,620)</b> | <b>-</b>         | <b>(225,000)</b> | <b>-</b>         | <b>-</b>         |
| <b>829-Hull</b>                      |                 |                  |                  |                  |                  |                  |                  |
| 5-Expenses                           |                 |                  | (120,000)        | -                | -                | -                | -                |
| <b>829-Hull Total</b>                | <b>-</b>        | <b>-</b>         | <b>(120,000)</b> | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>835-Seven Gables</b>              |                 |                  |                  |                  |                  |                  |                  |
| 5-Expenses                           | (96,850)        | (18,659)         | -                | -                | -                | (7,855)          | -                |
| <b>835-Seven Gables Total</b>        | <b>(96,850)</b> | <b>(18,659)</b>  | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>(7,855)</b>   | <b>-</b>         |
| <b>844-Arrowhead Golf Club</b>       |                 |                  |                  |                  |                  |                  |                  |
| 5-Expenses                           | -               | -                | (140,000)        | -                | -                | -                | -                |
| <b>844-Arrowhead Golf Club Total</b> | <b>-</b>        | <b>-</b>         | <b>(140,000)</b> | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |

**BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND**

|  | 2014            |                 |                  |                  |                  |                  |                  |
|--|-----------------|-----------------|------------------|------------------|------------------|------------------|------------------|
|  | 2012 Actuals    | 2013 Actuals    | 2014 Budget      | Projections      | 2015 Budget      | 2016 Budget      | 2017 Budget      |
| <b>845-Scottdale Park</b>                  |                 |                 |                  |                  |                  |                  |                  |
| 5-Expenses                                 |                 |                 | -                | -                | -                | (160,000)        | -                |
| <b>845-Scottdale Park Total</b>            |                 |                 | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>(160,000)</b> | <b>-</b>         |
| <b>846-CC and Rice and Blanchard</b>       |                 |                 |                  |                  |                  |                  |                  |
| 5-Expenses                                 | (77,508)        | (70,027)        | (309,925)        | (138,405)        | (467,910)        | (396,875)        | (329,000)        |
| <b>846-CC and Rice and Blanchard Total</b> | <b>(77,508)</b> | <b>(70,027)</b> | <b>(309,925)</b> | <b>(138,405)</b> | <b>(467,910)</b> | <b>(396,875)</b> | <b>(329,000)</b> |
| <b>849-Toohey Park</b>                     |                 |                 |                  |                  |                  |                  |                  |
| 5-Expenses                                 | (800)           | (800)           | (800)            | (800)            | (800)            | (800)            | -                |
| <b>849-Toohey Park Total</b>               | <b>(800)</b>    | <b>(800)</b>    | <b>(800)</b>     | <b>(800)</b>     | <b>(800)</b>     | <b>(800)</b>     | <b>-</b>         |
| <b>850-Hillside Tot Lot</b>                |                 |                 |                  |                  |                  |                  |                  |
| 5-Expenses                                 |                 |                 | -                | -                | -                | -                | (125,000)        |
| <b>850-Hillside Tot Lot Total</b>          |                 |                 | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>(125,000)</b> |
| <b>851-Firefighters' Park</b>              |                 |                 |                  |                  |                  |                  |                  |
| 5-Expenses                                 | (200)           | (81)            | (200)            | (200)            | (200)            | (200)            | -                |
| <b>851-Firefighters' Park Total</b>        | <b>(200)</b>    | <b>(81)</b>     | <b>(200)</b>     | <b>(200)</b>     | <b>(200)</b>     | <b>(200)</b>     | <b>-</b>         |
| <b>852-Clocktower</b>                      |                 |                 |                  |                  |                  |                  |                  |
| 5-Expenses                                 |                 |                 | -                | -                | (15,000)         | (20,000)         | -                |
| <b>852-Clocktower Total</b>                |                 |                 | <b>-</b>         | <b>-</b>         | <b>(15,000)</b>  | <b>(20,000)</b>  | <b>-</b>         |
| <b>853-Lucent Leased</b>                   |                 |                 |                  |                  |                  |                  |                  |
| 4-Revenues                                 | -               | 1,500           | -                | -                | -                | -                | -                |
| 5-Expenses                                 |                 |                 | -                | -                | -                | (300,000)        | -                |
| <b>853-Lucent Leased Total</b>             | <b>-</b>        | <b>1,500</b>    | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>(300,000)</b> | <b>-</b>         |
| <b>854-Historical Museum</b>               |                 |                 |                  |                  |                  |                  |                  |
| 4-Revenues                                 | -               | -               | -                | 625,800          | -                | -                | -                |
| 5-Expenses                                 | 7,983           | -               | (135,000)        | (25,000)         | (610,800)        | (225,000)        | (10,000)         |
| <b>854-Historical Museum Total</b>         | <b>7,983</b>    | <b>-</b>        | <b>(135,000)</b> | <b>600,800</b>   | <b>(610,800)</b> | <b>(225,000)</b> | <b>(10,000)</b>  |
| <b>855-Central Athletic Center</b>         |                 |                 |                  |                  |                  |                  |                  |
| 5-Expenses                                 | -               | -               | -                | -                | -                | -                | -                |



**BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND**

|  | 2014               |                    |                    |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | 2012 Actuals       | 2013 Actuals       | 2014 Budget        | Projections        | 2015 Budget        | 2016 Budget        | 2017 Budget        |
| <b>855-Central Athletic Center Total</b> | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>856-Prairie Ave Building</b>          |                    |                    |                    |                    |                    |                    |                    |
| 5-Expenses                               | -                  | (21,814)           | (90,000)           | -                  | (15,000)           | -                  | (15,000)           |
| <b>856-Prairie Ave Building Total</b>    | -                  | <b>(21,814)</b>    | <b>(90,000)</b>    | -                  | <b>(15,000)</b>    | -                  | <b>(15,000)</b>    |
| <b>40-Capital Projects Total</b>         | <b>(2,799,122)</b> | <b>(2,269,249)</b> | <b>(729,479)</b>   | <b>1,296,131</b>   | <b>(1,310,089)</b> | <b>(858,104)</b>   | <b>558,221</b>     |
| <b>60-Golf Fund</b>                      |                    |                    |                    |                    |                    |                    |                    |
| <b>000-Nonspecified Area</b>             |                    |                    |                    |                    |                    |                    |                    |
| 4-Revenues                               | 1,338,305          | 1,594,857          | 1,574,174          | 1,797,785          | 1,814,669          | 2,028,887          | 2,278,631          |
| 5-Expenses                               | (6,219,829)        | (6,153,899)        | (7,073,896)        | (6,788,209)        | (7,314,702)        | (7,723,144)        | (7,692,309)        |
| <b>000-Nonspecified Area Total</b>       | <b>(4,881,524)</b> | <b>(4,559,043)</b> | <b>(5,499,722)</b> | <b>(4,990,424)</b> | <b>(5,500,033)</b> | <b>(5,694,257)</b> | <b>(5,413,678)</b> |
| <b>415-Marketing</b>                     |                    |                    |                    |                    |                    |                    |                    |
| 4-Revenues                               | -                  | -                  | -                  | -                  | -                  | -                  | -                  |
| 5-Expenses                               | (91,876)           | (104,150)          | (120,622)          | (116,415)          | (121,578)          | (121,628)          | (125,485)          |
| <b>415-Marketing Total</b>               | <b>(91,876)</b>    | <b>(104,150)</b>   | <b>(120,622)</b>   | <b>(116,415)</b>   | <b>(121,578)</b>   | <b>(121,628)</b>   | <b>(125,485)</b>   |
| <b>901-Banquet</b>                       |                    |                    |                    |                    |                    |                    |                    |
| 4-Revenues                               | 2,395,948          | 2,402,164          | 2,539,427          | 2,462,000          | 2,563,000          | 2,666,000          | 2,773,000          |
| 5-Expenses                               | (499,290)          | (507,981)          | (519,310)          | (578,383)          | (615,887)          | (647,193)          | (669,600)          |
| <b>901-Banquet Total</b>                 | <b>1,896,658</b>   | <b>1,894,183</b>   | <b>2,020,117</b>   | <b>1,883,617</b>   | <b>1,947,113</b>   | <b>2,018,807</b>   | <b>2,103,400</b>   |
| <b>902-Restaurant</b>                    |                    |                    |                    |                    |                    |                    |                    |
| 4-Revenues                               | 2,082,347          | 2,266,259          | 2,252,761          | 2,395,521          | 2,472,521          | 2,522,521          | 2,573,521          |
| 5-Expenses                               | (461,643)          | (563,340)          | (562,991)          | (579,188)          | (580,794)          | (588,780)          | (596,270)          |
| <b>902-Restaurant Total</b>              | <b>1,620,704</b>   | <b>1,702,919</b>   | <b>1,689,770</b>   | <b>1,816,333</b>   | <b>1,891,727</b>   | <b>1,933,741</b>   | <b>1,977,251</b>   |
| <b>903-Beverage Cart</b>                 |                    |                    |                    |                    |                    |                    |                    |
| 4-Revenues                               | 108,134            | 108,461            | 115,526            | 111,000            | 111,000            | 111,000            | 111,000            |
| 5-Expenses                               | (21,134)           | (13,072)           | (17,635)           | (14,502)           | (15,205)           | (15,793)           | (15,801)           |
| <b>903-Beverage Cart Total</b>           | <b>87,000</b>      | <b>95,389</b>      | <b>97,891</b>      | <b>96,498</b>      | <b>95,795</b>      | <b>95,207</b>      | <b>95,199</b>      |
| <b>904-Halfway House</b>                 |                    |                    |                    |                    |                    |                    |                    |
| 4-Revenues                               | 143,648            | 145,586            | 147,000            | 148,000            | 147,500            | 147,500            | 147,500            |

**BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND**

|   | 2014             |                  |                  |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|   | 2012 Actuals     | 2013 Actuals     | 2014 Budget      | Projections      | 2015 Budget      | 2016 Budget      | 2017 Budget      |
| 5-Expenses                              | (13,614)         | (10,147)         | (13,253)         | (10,270)         | (11,217)         | (11,779)         | (11,802)         |
| <b>904-Halfway House Total</b>          | <b>130,034</b>   | <b>135,439</b>   | <b>133,747</b>   | <b>137,730</b>   | <b>136,283</b>   | <b>135,721</b>   | <b>135,698</b>   |
| <b>911-Pro Shop</b>                     |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                              | 158,722          | 173,883          | 158,000          | 158,100          | 148,000          | 148,000          | 148,000          |
| 5-Expenses                              | (205,108)        | (190,861)        | (236,007)        | (235,917)        | (236,559)        | (238,754)        | (242,518)        |
| <b>911-Pro Shop Total</b>               | <b>(46,385)</b>  | <b>(16,978)</b>  | <b>(78,007)</b>  | <b>(77,817)</b>  | <b>(88,559)</b>  | <b>(90,754)</b>  | <b>(94,518)</b>  |
| <b>912-Green Fees</b>                   |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                              | 2,037,658        | 1,977,822        | 2,218,875        | 2,025,952        | 2,212,875        | 2,266,375        | 2,266,375        |
| 5-Expenses                              | (356,885)        | (341,803)        | (365,259)        | (352,788)        | (383,748)        | (397,961)        | (398,628)        |
| <b>912-Green Fees Total</b>             | <b>1,680,773</b> | <b>1,636,018</b> | <b>1,853,616</b> | <b>1,673,164</b> | <b>1,829,127</b> | <b>1,868,414</b> | <b>1,867,747</b> |
| <b>60-Golf Fund Total</b>               | <b>395,382</b>   | <b>783,778</b>   | <b>96,790</b>    | <b>422,686</b>   | <b>189,874</b>   | <b>145,251</b>   | <b>545,614</b>   |
| <b>70-Information Systems ISF</b>       |                  |                  |                  |                  |                  |                  |                  |
| <b>000-Nonspecified Area</b>            |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                              | 261,552          | 220,907          | 303,695          | 302,990          | 300,001          | 300,000          | 300,001          |
| 5-Expenses                              | (278,972)        | (240,771)        | (303,695)        | (303,465)        | (300,001)        | (300,000)        | (300,001)        |
| <b>000-Nonspecified Area Total</b>      | <b>(17,419)</b>  | <b>(19,864)</b>  | <b>-</b>         | <b>(475)</b>     | <b>-</b>         | <b>(0)</b>       | <b>0</b>         |
| <b>70-Information Systems ISF Total</b> | <b>(17,419)</b>  | <b>(19,864)</b>  | <b>-</b>         | <b>(475)</b>     | <b>-</b>         | <b>(0)</b>       | <b>0</b>         |
| <b>75-Health Insurance</b>              |                  |                  |                  |                  |                  |                  |                  |
| <b>000-Nonspecified Area</b>            |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                              | 1,325,114        | 1,427,148        | 1,789,128        | 1,788,746        | 1,707,615        | 1,809,444        | 1,917,378        |
| 5-Expenses                              | (1,325,114)      | (1,427,148)      | (1,790,878)      | (1,790,578)      | (1,709,465)      | (1,811,294)      | (1,919,228)      |
| <b>000-Nonspecified Area Total</b>      | <b>-</b>         | <b>-</b>         | <b>(1,750)</b>   | <b>(1,832)</b>   | <b>(1,850)</b>   | <b>(1,850)</b>   | <b>(1,850)</b>   |
| <b>75-Health Insurance Total</b>        | <b>-</b>         | <b>-</b>         | <b>(1,750)</b>   | <b>(1,832)</b>   | <b>(1,850)</b>   | <b>(1,850)</b>   | <b>(1,850)</b>   |

**REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS**

|                         | 2014               |                    |                    |                    |                    |                    |                    |
|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                         | 2012 Actuals       | 2013 Actuals       | 2014 Budget        | Projections        | 2015 Budget        | 2016 Budget        | 2017 Budget        |
| <b>10-General</b>       |                    |                    |                    |                    |                    |                    |                    |
| <b>4-Revenues</b>       |                    |                    |                    |                    |                    |                    |                    |
| 41-Taxes                | 3,418,898          | 3,603,043          | 3,725,826          | 3,722,740          | 3,845,110          | 3,883,276          | 4,033,260          |
| 42-Charges for Services | 171,413            | 149,930            | 213,800            | 267,744            | 293,700            | 296,400            | 308,600            |
| 43-Debt Proceeds        |                    |                    | -                  | -                  | -                  | -                  | -                  |
| 44-Rentals              | 4,600              | 86,980             | 89,000             | 85,500             | 89,000             | 89,250             | 89,500             |
| 45-Product Sales        | 6,356              | 28,972             | 12,550             | 13,550             | 15,000             | 15,200             | 15,200             |
| 46-Grants & Donations   | 7,504              | 149,644            | 32,500             | 156,437            | 181,023            | 206,942            | 214,514            |
| 47-Misc. Income         | 170,755            | 15,508             | 130,500            | 24,500             | 600                | 500                | 500                |
| 48-Interest Income      | 5,362              | 6,472              | 4,000              | 4,000              | 4,500              | 4,500              | 4,250              |
| 49-Transfers In         | 17,226             | 10,000             | 10,000             | 10,000             | 10,000             | -                  | -                  |
| <b>4-Revenues Total</b> | <b>3,802,114</b>   | <b>4,050,549</b>   | <b>4,218,176</b>   | <b>4,284,470</b>   | <b>4,438,933</b>   | <b>4,496,068</b>   | <b>4,665,824</b>   |
| <b>5-Expenses</b>       |                    |                    |                    |                    |                    |                    |                    |
| 51-Salaries & Wages     | (1,925,599)        | (1,856,985)        | (2,074,417)        | (1,982,552)        | (2,070,776)        | (2,136,796)        | (2,180,117)        |
| 52-Contractual Services | (834,454)          | (919,920)          | (1,046,509)        | (1,100,379)        | (1,078,417)        | (1,119,408)        | (1,169,557)        |
| 53-Supplies             | (414,999)          | (402,198)          | (500,332)          | (487,138)          | (493,730)          | (499,469)          | (509,457)          |
| 54-Other Charges        | (66,609)           | (85,765)           | (137,392)          | (150,049)          | (140,867)          | (140,649)          | (141,745)          |
| 57-Capital              | (248,572)          | (138,588)          | (143,849)          | (154,876)          | (174,230)          | (354,320)          | (372,000)          |
| 59-Transfers Out        | (899,420)          | (200,796)          | (500,000)          | (500,000)          | (500,000)          | (250,000)          | (250,000)          |
| <b>5-Expenses Total</b> | <b>(4,389,654)</b> | <b>(3,604,252)</b> | <b>(4,402,499)</b> | <b>(4,374,993)</b> | <b>(4,458,021)</b> | <b>(4,500,642)</b> | <b>(4,622,877)</b> |
| <b>10-General Total</b> | <b>(587,540)</b>   | <b>446,297</b>     | <b>(184,323)</b>   | <b>(90,523)</b>    | <b>(19,088)</b>    | <b>(4,574)</b>     | <b>42,947</b>      |
| <b>20-Recreation</b>    |                    |                    |                    |                    |                    |                    |                    |
| <b>4-Revenues</b>       |                    |                    |                    |                    |                    |                    |                    |
| 41-Taxes                | 3,363,413          | 3,552,360          | 3,675,113          | 3,676,053          | 3,798,452          | 3,836,619          | 3,986,602          |
| 42-Charges for Services | 4,669,479          | 4,769,046          | 4,879,795          | 4,600,810          | 4,793,913          | 4,885,393          | 4,956,821          |
| 44-Rentals              | 186,720            | 181,937            | 208,500            | 197,982            | 203,452            | 211,309            | 219,673            |
| 45-Product Sales        | 212,843            | 180,915            | 221,025            | 207,867            | 206,557            | 208,282            | 212,230            |
| 46-Grants & Donations   | 38,735             | 28,477             | 25,875             | 25,588             | 26,600             | 26,600             | 26,600             |
| 47-Misc. Income         | 48,054             | 30,453             | 26,900             | 28,148             | 26,500             | 26,500             | 26,500             |
| 48-Interest Income      | 16,407             | 19,896             | 10,000             | 12,500             | 15,000             | 14,000             | 13,000             |
| 49-Transfers In         |                    |                    | 67,908             | 64,494             | 85,000             | 50,400             | 50,808             |
| <b>4-Revenues Total</b> | <b>8,535,650</b>   | <b>8,763,084</b>   | <b>9,115,116</b>   | <b>8,813,442</b>   | <b>9,155,474</b>   | <b>9,259,103</b>   | <b>9,492,235</b>   |
| <b>5-Expenses</b>       |                    |                    |                    |                    |                    |                    |                    |
| 51-Salaries & Wages     | (3,743,859)        | (3,719,936)        | (3,929,542)        | (3,836,650)        | (3,900,439)        | (3,968,349)        | (4,030,064)        |
| 52-Contractual Services | (2,450,605)        | (2,547,154)        | (2,801,954)        | (2,631,948)        | (2,785,532)        | (2,885,257)        | (2,989,519)        |
| 53-Supplies             | (866,866)          | (812,118)          | (938,674)          | (904,968)          | (994,157)          | (973,736)          | (988,425)          |

**REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS**

|                                    | 2014               |                    |                    |                    |                    |                     |                    |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|
|                                    | 2012 Actuals       | 2013 Actuals       | 2014 Budget        | Projections        | 2015 Budget        | 2016 Budget         | 2017 Budget        |
| 54-Other Charges                   | (186,316)          | (169,470)          | (228,998)          | (209,387)          | (232,301)          | (227,710)           | (229,433)          |
| 57-Capital                         | (83,244)           | (207,551)          | (32,080)           | (53,605)           | -                  | -                   | -                  |
| 59-Transfers Out                   | (2,007,113)        | (510,000)          | (2,010,000)        | (2,010,000)        | (2,010,000)        | (2,000,000)         | (1,350,000)        |
| <b>5-Expenses Total</b>            | <b>(9,338,004)</b> | <b>(7,966,230)</b> | <b>(9,941,248)</b> | <b>(9,646,558)</b> | <b>(9,922,429)</b> | <b>(10,055,053)</b> | <b>(9,587,442)</b> |
| <b>20-Recreation Total</b>         | <b>(802,353)</b>   | <b>796,854</b>     | <b>(826,132)</b>   | <b>(833,116)</b>   | <b>(766,955)</b>   | <b>(795,950)</b>    | <b>(95,207)</b>    |
| <b>21-Special Recreation</b>       |                    |                    |                    |                    |                    |                     |                    |
| <b>4-Revenues</b>                  |                    |                    |                    |                    |                    |                     |                    |
| 41-Taxes                           | 873,891            | 865,113            | 845,209            | 811,941            | 811,429            | 811,429             | 811,429            |
| 48-Interest Income                 | 349                | 603                | -                  | 160                | 350                | 300                 | 300                |
| 49-Transfers In                    | -                  | -                  | -                  | -                  | -                  | -                   | -                  |
| <b>4-Revenues Total</b>            | <b>874,240</b>     | <b>865,717</b>     | <b>845,209</b>     | <b>812,101</b>     | <b>811,779</b>     | <b>811,729</b>      | <b>811,729</b>     |
| <b>5-Expenses</b>                  |                    |                    |                    |                    |                    |                     |                    |
| 51-Salaries & Wages                | -                  | -                  | -                  | -                  | -                  | -                   | -                  |
| 52-Contractual Services            | -                  | -                  | -                  | -                  | -                  | -                   | -                  |
| 53-Supplies                        | -                  | -                  | -                  | -                  | -                  | -                   | -                  |
| 57-Capital                         | (873,628)          | (873,628)          | (873,630)          | (873,630)          | (873,630)          | (873,630)           | (873,630)          |
| <b>5-Expenses Total</b>            | <b>(873,628)</b>   | <b>(873,628)</b>   | <b>(873,630)</b>   | <b>(873,630)</b>   | <b>(873,630)</b>   | <b>(873,630)</b>    | <b>(873,630)</b>   |
| <b>21-Special Recreation Total</b> | <b>612</b>         | <b>(7,911)</b>     | <b>(28,421)</b>    | <b>(61,529)</b>    | <b>(61,851)</b>    | <b>(61,901)</b>     | <b>(61,901)</b>    |
| <b>22-Cosley Zoo</b>               |                    |                    |                    |                    |                    |                     |                    |
| <b>4-Revenues</b>                  |                    |                    |                    |                    |                    |                     |                    |
| 41-Taxes                           | 763,371            | 775,021            | 811,996            | 813,969            | 850,472            | 857,735             | 857,734            |
| 42-Charges for Services            | 211,426            | 302,877            | 299,806            | 308,550            | 318,490            | 322,250             | 324,500            |
| 44-Rentals                         | 19,311             | 27,680             | 23,600             | 34,506             | 38,300             | 39,300              | 39,800             |
| 45-Product Sales                   | 781                | 501                | 1,445              | 750                | 913                | 625                 | 925                |
| 46-Grants & Donations              | 134,269            | 82,173             | 103,500            | 96,972             | 105,500            | 105,500             | 105,500            |
| 47-Misc. Income                    | 196                | 348                | 400                | -                  | -                  | -                   | -                  |
| 48-Interest Income                 | 85                 | 233                | -                  | 150                | -                  | -                   | -                  |
| 49-Transfers In                    | -                  | 200,796            | -                  | -                  | -                  | -                   | -                  |
| <b>4-Revenues Total</b>            | <b>1,129,438</b>   | <b>1,389,629</b>   | <b>1,240,747</b>   | <b>1,254,897</b>   | <b>1,313,675</b>   | <b>1,325,410</b>    | <b>1,328,459</b>   |
| <b>5-Expenses</b>                  |                    |                    |                    |                    |                    |                     |                    |
| 51-Salaries & Wages                | (743,026)          | (761,856)          | (774,655)          | (778,793)          | (819,281)          | (836,228)           | (852,660)          |
| 52-Contractual Services            | (227,244)          | (227,087)          | (290,597)          | (291,793)          | (305,828)          | (323,335)           | (340,112)          |
| 53-Supplies                        | (98,768)           | (118,627)          | (128,280)          | (121,859)          | (142,619)          | (136,336)           | (142,361)          |
| 54-Other Charges                   | (37,565)           | (33,128)           | (40,755)           | (38,675)           | (49,380)           | (47,450)            | (48,950)           |
| 57-Capital                         | (1,562)            | (477)              | (1,489)            | (1,489)            | -                  | -                   | -                  |
| 59-Transfers Out                   | -                  | -                  | -                  | -                  | -                  | -                   | -                  |

**REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS**

|                            | 2014               |                    |                    |                    |                    |                    |                    |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                            | 2012 Actuals       | 2013 Actuals       | 2014 Budget        | 2014 Projections   | 2015 Budget        | 2016 Budget        | 2017 Budget        |
| <b>5-Expenses Total</b>    | <b>(1,108,166)</b> | <b>(1,141,175)</b> | <b>(1,235,775)</b> | <b>(1,232,609)</b> | <b>(1,317,109)</b> | <b>(1,343,350)</b> | <b>(1,384,083)</b> |
| <b>22-Cosley Zoo Total</b> | <b>21,273</b>      | <b>248,455</b>     | <b>4,972</b>       | <b>22,288</b>      | <b>(3,434)</b>     | <b>(17,940)</b>    | <b>(55,624)</b>    |
| <b>23-Liability</b>        |                    |                    |                    |                    |                    |                    |                    |
| <b>4-Revenues</b>          |                    |                    |                    |                    |                    |                    |                    |
| 41-Taxes                   | 516,364            | 650,426            | 526,930            | 529,790            | 599,307            | 620,848            | 638,510            |
| 46-Grants & Donations      | -                  | -                  | -                  | 450                | -                  | -                  | -                  |
| 47-Misc. Income            | 3                  | 8                  | -                  | -                  | -                  | -                  | -                  |
| 48-Interest Income         | 643                | 1,442              | 400                | 700                | 700                | 700                | 700                |
| 49-Transfers In            |                    |                    | -                  | -                  | -                  | -                  | -                  |
| <b>4-Revenues Total</b>    | <b>517,010</b>     | <b>651,876</b>     | <b>527,330</b>     | <b>530,940</b>     | <b>600,007</b>     | <b>621,548</b>     | <b>639,210</b>     |
| <b>5-Expenses</b>          |                    |                    |                    |                    |                    |                    |                    |
| 51-Salaries & Wages        |                    |                    | -                  | -                  | -                  | -                  | -                  |
| 52-Contractual Services    | (508,117)          | (533,869)          | (569,531)          | (569,531)          | (581,111)          | (600,794)          | (619,058)          |
| 53-Supplies                | (8,560)            | (9,473)            | (11,000)           | (11,000)           | (11,000)           | (11,000)           | (11,000)           |
| 54-Other Charges           |                    |                    | -                  | -                  | -                  | -                  | -                  |
| 57-Capital                 |                    |                    | -                  | -                  | -                  | -                  | -                  |
| <b>5-Expenses Total</b>    | <b>(516,677)</b>   | <b>(543,342)</b>   | <b>(580,531)</b>   | <b>(580,531)</b>   | <b>(592,111)</b>   | <b>(611,794)</b>   | <b>(630,058)</b>   |
| <b>23-Liability Total</b>  | <b>333</b>         | <b>108,534</b>     | <b>(53,201)</b>    | <b>(49,591)</b>    | <b>7,896</b>       | <b>9,754</b>       | <b>9,152</b>       |
| <b>24-Audit</b>            |                    |                    |                    |                    |                    |                    |                    |
| <b>4-Revenues</b>          |                    |                    |                    |                    |                    |                    |                    |
| 41-Taxes                   | 4,514              | 4,224              | 498                | 2,030              | 995                | 8,010              | 27,910             |
| 48-Interest Income         | 261                | 293                | 200                | 250                | 200                | 200                | 200                |
| 49-Transfers In            |                    |                    | -                  | -                  | -                  | -                  | -                  |
| <b>4-Revenues Total</b>    | <b>4,775</b>       | <b>4,517</b>       | <b>698</b>         | <b>2,280</b>       | <b>1,195</b>       | <b>8,210</b>       | <b>28,110</b>      |
| <b>5-Expenses</b>          |                    |                    |                    |                    |                    |                    |                    |
| 51-Salaries & Wages        | (1,931)            | -                  | (2,371)            | -                  | (2,964)            | (2,964)            | (2,964)            |
| 52-Contractual Services    | (17,108)           | (20,800)           | (24,529)           | (24,529)           | (27,400)           | (27,850)           | (28,386)           |
| 53-Supplies                |                    |                    | -                  | -                  | -                  | -                  | -                  |
| 54-Other Charges           |                    |                    | -                  | -                  | -                  | -                  | -                  |
| <b>5-Expenses Total</b>    | <b>(19,039)</b>    | <b>(20,800)</b>    | <b>(26,900)</b>    | <b>(24,529)</b>    | <b>(30,364)</b>    | <b>(30,814)</b>    | <b>(31,350)</b>    |
| <b>24-Audit Total</b>      | <b>(14,264)</b>    | <b>(16,283)</b>    | <b>(26,202)</b>    | <b>(22,249)</b>    | <b>(29,169)</b>    | <b>(22,604)</b>    | <b>(3,240)</b>     |
| <b>25-FICA</b>             |                    |                    |                    |                    |                    |                    |                    |
| <b>4-Revenues</b>          |                    |                    |                    |                    |                    |                    |                    |
| 41-Taxes                   | 135,115            | 481,142            | 545,605            | 545,508            | 511,509            | 544,531            | 556,524            |
| 47-Misc. Income            |                    |                    | -                  | -                  | -                  | -                  | -                  |
| 48-Interest Income         | 1,274              | 802                | 700                | 700                | 700                | 700                | 700                |

**REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS**

|                              | 2014               |                    |                    |                    |                    |                    |                    |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                              | 2012 Actuals       | 2013 Actuals       | 2014 Budget        | Projections        | 2015 Budget        | 2016 Budget        | 2017 Budget        |
| 49-Transfers In              |                    |                    | -                  | -                  | -                  | -                  | -                  |
| <b>4-Revenues Total</b>      | <b>136,390</b>     | <b>481,944</b>     | <b>546,305</b>     | <b>546,208</b>     | <b>512,209</b>     | <b>545,231</b>     | <b>557,224</b>     |
| <b>5-Expenses</b>            |                    |                    |                    |                    |                    |                    |                    |
| 52-Contractual Services      | (503,762)          | (497,667)          | (532,448)          | (517,475)          | (533,056)          | (544,881)          | (554,461)          |
| <b>5-Expenses Total</b>      | <b>(503,762)</b>   | <b>(497,667)</b>   | <b>(532,448)</b>   | <b>(517,475)</b>   | <b>(533,056)</b>   | <b>(544,881)</b>   | <b>(554,461)</b>   |
| <b>25-FICA Total</b>         | <b>(367,372)</b>   | <b>(15,723)</b>    | <b>13,857</b>      | <b>28,733</b>      | <b>(20,847)</b>    | <b>350</b>         | <b>2,763</b>       |
| <b>26-IMRF</b>               |                    |                    |                    |                    |                    |                    |                    |
| <b>4-Revenues</b>            |                    |                    |                    |                    |                    |                    |                    |
| 41-Taxes                     | 1,360,650          | 852,814            | 885,656            | 884,492            | 778,017            | 946,889            | 919,905            |
| 47-Misc. Income              |                    |                    | -                  | -                  | -                  | -                  | -                  |
| 48-Interest Income           | 623                | 1,384              | 600                | 1,000              | 1,000              | 1,000              | 1,000              |
| <b>4-Revenues Total</b>      | <b>1,361,273</b>   | <b>854,198</b>     | <b>886,256</b>     | <b>885,492</b>     | <b>779,017</b>     | <b>947,889</b>     | <b>920,905</b>     |
| <b>5-Expenses</b>            |                    |                    |                    |                    |                    |                    |                    |
| 52-Contractual Services      | (838,898)          | (830,110)          | (832,000)          | (826,025)          | (783,839)          | (895,000)          | (913,000)          |
| <b>5-Expenses Total</b>      | <b>(838,898)</b>   | <b>(830,110)</b>   | <b>(832,000)</b>   | <b>(826,025)</b>   | <b>(783,839)</b>   | <b>(895,000)</b>   | <b>(913,000)</b>   |
| <b>26-IMRF Total</b>         | <b>522,375</b>     | <b>24,088</b>      | <b>54,256</b>      | <b>59,467</b>      | <b>(4,822)</b>     | <b>52,889</b>      | <b>7,905</b>       |
| <b>30-Debt Service</b>       |                    |                    |                    |                    |                    |                    |                    |
| <b>4-Revenues</b>            |                    |                    |                    |                    |                    |                    |                    |
| 41-Taxes                     | 3,536,861          | 4,181,940          | 4,108,552          | 4,108,552          | 4,336,358          | 4,480,673          | 4,596,469          |
| 43-Debt Proceeds             | 573,583            | 586,087            | 573,678            | 573,678            | 572,328            | 575,054            | 571,942            |
| 46-Grants & Donations        | 151,580            | 137,838            | 147,373            | 126,762            | 144,455            | 140,841            | 136,972            |
| 47-Misc. Income              |                    |                    | -                  | -                  | -                  | -                  | -                  |
| 48-Interest Income           | 3,735              | 4,979              | 2,500              | 3,400              | 3,750              | 3,750              | 3,750              |
| 49-Transfers In              |                    |                    | -                  | -                  | -                  | -                  | -                  |
| <b>4-Revenues Total</b>      | <b>4,265,759</b>   | <b>4,910,844</b>   | <b>4,832,103</b>   | <b>4,812,392</b>   | <b>5,056,892</b>   | <b>5,200,318</b>   | <b>5,309,132</b>   |
| <b>5-Expenses</b>            |                    |                    |                    |                    |                    |                    |                    |
| 52-Contractual Services      | (4,217,816)        | (4,859,689)        | (4,940,959)        | (4,941,690)        | (5,061,146)        | (5,205,363)        | (5,315,367)        |
| 54-Other Charges             |                    |                    | -                  | -                  | -                  | -                  | -                  |
| 59-Transfers Out             |                    |                    | -                  | -                  | -                  | -                  | -                  |
| <b>5-Expenses Total</b>      | <b>(4,217,816)</b> | <b>(4,859,689)</b> | <b>(4,940,959)</b> | <b>(4,941,690)</b> | <b>(5,061,146)</b> | <b>(5,205,363)</b> | <b>(5,315,367)</b> |
| <b>30-Debt Service Total</b> | <b>47,943</b>      | <b>51,154</b>      | <b>(108,856)</b>   | <b>(129,298)</b>   | <b>(4,254)</b>     | <b>(5,045)</b>     | <b>(6,235)</b>     |
| <b>40-Capital Projects</b>   |                    |                    |                    |                    |                    |                    |                    |
| <b>4-Revenues</b>            |                    |                    |                    |                    |                    |                    |                    |
| 41-Taxes                     |                    |                    | -                  | -                  | -                  | -                  | -                  |
| 42-Charges for Services      | 690                | -                  | -                  | -                  | -                  | -                  | -                  |
| 43-Debt Proceeds             | 807,112            | 829,913            | 752,850            | 861,327            | 912,088            | 946,894            | 993,399            |

**REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS**

|                                  | 2014                |                    |                    |                    |                    |                    |                    |
|----------------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                  | 2012 Actuals        | 2013 Actuals       | 2014 Budget        | Projections        | 2015 Budget        | 2016 Budget        | 2017 Budget        |
| 44-Rentals                       | 43,239              | 57,624             | 42,885             | 42,885             | 42,885             | 42,885             | 42,885             |
| 45-Product Sales                 | 12,000              | 11,680             | 7,200              | 4,000              | 7,200              | 7,200              | 7,200              |
| 46-Grants & Donations            | 4,536,429           | 503,098            | 542,510            | 848,050            | 550,370            | 50,000             | 50,000             |
| 47-Misc. Income                  | 626                 | 73,690             | -                  | 17,806             | -                  | -                  | -                  |
| 48-Interest Income               | 21,446              | 17,692             | 13,500             | 15,000             | 13,000             | 14,000             | 13,000             |
| 49-Transfers In                  | 2,892,920           | 500,000            | 2,500,000          | 2,500,000          | 2,500,000          | 2,250,000          | 1,600,000          |
| <b>4-Revenues Total</b>          | <b>8,314,460</b>    | <b>1,993,698</b>   | <b>3,858,945</b>   | <b>4,289,068</b>   | <b>4,025,543</b>   | <b>3,310,979</b>   | <b>2,706,484</b>   |
| <b>5-Expenses</b>                |                     |                    |                    |                    |                    |                    |                    |
| 51-Salaries & Wages              | (175,516)           | (152,339)          | (169,834)          | (166,389)          | (174,593)          | (178,285)          | (182,050)          |
| 52-Contractual Services          | (280,213)           | (92,626)           | (158,463)          | (76,876)           | (117,948)          | (88,981)           | (106,090)          |
| 53-Supplies                      | (85,376)            | (105,175)          | (137,973)          | (110,043)          | (350,086)          | (295,582)          | (294,678)          |
| 54-Other Charges                 | (5,103)             | (5,224)            | (8,505)            | (6,945)            | (10,200)           | (10,550)           | (12,050)           |
| 57-Capital                       | (10,567,374)        | (3,907,582)        | (4,113,650)        | (2,632,684)        | (4,682,805)        | (3,595,685)        | (1,553,395)        |
| 59-Transfers Out                 |                     |                    | -                  | -                  | -                  | -                  | -                  |
| <b>5-Expenses Total</b>          | <b>(11,113,582)</b> | <b>(4,262,947)</b> | <b>(4,588,424)</b> | <b>(2,992,937)</b> | <b>(5,335,632)</b> | <b>(4,169,083)</b> | <b>(2,148,262)</b> |
| <b>40-Capital Projects Total</b> | <b>(2,799,122)</b>  | <b>(2,269,249)</b> | <b>(729,479)</b>   | <b>1,296,131</b>   | <b>(1,310,089)</b> | <b>(858,104)</b>   | <b>558,221</b>     |
| <b>60-Golf Fund</b>              |                     |                    |                    |                    |                    |                    |                    |
| <b>4-Revenues</b>                |                     |                    |                    |                    |                    |                    |                    |
| 41-Taxes                         | 1,065,574           | 1,294,664          | 1,294,664          | 1,294,664          | 1,480,469          | 1,687,687          | 1,930,431          |
| 42-Charges for Services          | 1,787,791           | 1,767,890          | 1,986,925          | 1,846,202          | 1,998,925          | 2,034,925          | 2,034,925          |
| 44-Rentals                       | 357,369             | 332,337            | 366,750            | 332,871            | 366,750            | 384,250            | 384,250            |
| 45-Product Sales                 | 5,016,327           | 5,207,156          | 5,321,224          | 5,407,021          | 5,580,521          | 5,739,521          | 5,903,521          |
| 46-Grants & Donations            | -                   | 2,578              | -                  | 175,000            | -                  | -                  | -                  |
| 47-Misc. Income                  | 32,235              | 55,760             | 33,700             | 37,100             | 37,900             | 38,900             | 39,900             |
| 48-Interest Income               | 5,465               | 8,647              | 2,500              | 5,500              | 5,000              | 5,000              | 5,000              |
| 49-Transfers In                  |                     |                    | -                  | -                  | -                  | -                  | -                  |
| <b>4-Revenues Total</b>          | <b>8,264,762</b>    | <b>8,669,032</b>   | <b>9,005,763</b>   | <b>9,098,358</b>   | <b>9,469,565</b>   | <b>9,890,283</b>   | <b>10,298,027</b>  |
| <b>5-Expenses</b>                |                     |                    |                    |                    |                    |                    |                    |
| 51-Salaries & Wages              | (2,777,969)         | (2,745,097)        | (2,843,030)        | (2,933,953)        | (3,041,423)        | (3,107,221)        | (3,179,304)        |
| 52-Contractual Services          | (2,025,512)         | (2,085,159)        | (2,831,253)        | (2,894,031)        | (3,183,748)        | (3,421,328)        | (3,723,717)        |
| 53-Supplies                      | (1,869,718)         | (1,995,568)        | (1,985,086)        | (2,115,700)        | (2,228,575)        | (2,500,939)        | (2,290,392)        |
| 54-Other Charges                 | (213,398)           | (202,044)          | (249,805)          | (259,205)          | (264,630)          | (265,630)          | (268,630)          |
| 57-Capital                       | (979,169)           | (857,385)          | (999,799)          | (472,784)          | (561,315)          | (449,915)          | (290,370)          |
| 59-Transfers Out                 | (3,613)             | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>5-Expenses Total</b>          | <b>(7,869,379)</b>  | <b>(7,885,254)</b> | <b>(8,908,973)</b> | <b>(8,675,672)</b> | <b>(9,279,691)</b> | <b>(9,745,032)</b> | <b>(9,752,413)</b> |
| <b>60-Golf Fund Total</b>        | <b>395,382</b>      | <b>783,778</b>     | <b>96,790</b>      | <b>422,686</b>     | <b>189,874</b>     | <b>145,251</b>     | <b>545,614</b>     |

**REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS**

|   | 2014               |                    |                    |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | 2012 Actuals       | 2013 Actuals       | 2014 Budget        | Projections        | 2015 Budget        | 2016 Budget        | 2017 Budget        |
| <b>70-Information Systems ISF</b>       |                    |                    |                    |                    |                    |                    |                    |
| <b>4-Revenues</b>                       |                    |                    |                    |                    |                    |                    |                    |
| 42-Charges for Services                 | 261,548            | 220,854            | 303,695            | 302,965            | 300,001            | 300,000            | 300,001            |
| 43-Debt Proceeds                        |                    |                    | -                  | -                  | -                  | -                  | -                  |
| 47-Misc. Income                         | 4                  | 7                  | -                  | -                  | -                  | -                  | -                  |
| 48-Interest Income                      | -                  | 46                 | -                  | 25                 | -                  | -                  | -                  |
| 49-Transfers In                         |                    |                    | -                  | -                  | -                  | -                  | -                  |
| <b>4-Revenues Total</b>                 | <b>261,552</b>     | <b>220,907</b>     | <b>303,695</b>     | <b>302,990</b>     | <b>300,001</b>     | <b>300,000</b>     | <b>300,001</b>     |
| <b>5-Expenses</b>                       |                    |                    |                    |                    |                    |                    |                    |
| 52-Contractual Services                 | (204,524)          | (176,887)          | (212,855)          | (212,625)          | (220,502)          | (221,652)          | (228,803)          |
| 53-Supplies                             | (43,512)           | (30,218)           | (75,840)           | (75,840)           | (79,499)           | (78,348)           | (71,198)           |
| 57-Capital                              | (30,935)           | (33,666)           | (15,000)           | (15,000)           | -                  | -                  | -                  |
| <b>5-Expenses Total</b>                 | <b>(278,972)</b>   | <b>(240,771)</b>   | <b>(303,695)</b>   | <b>(303,465)</b>   | <b>(300,001)</b>   | <b>(300,000)</b>   | <b>(300,001)</b>   |
| <b>70-Information Systems ISF Total</b> | <b>(17,419)</b>    | <b>(19,864)</b>    | <b>-</b>           | <b>(475)</b>       | <b>-</b>           | <b>(0)</b>         | <b>0</b>           |
| <b>75-Health Insurance</b>              |                    |                    |                    |                    |                    |                    |                    |
| <b>4-Revenues</b>                       |                    |                    |                    |                    |                    |                    |                    |
| 42-Charges for Services                 | 1,249,542          | 1,347,866          | 1,576,628          | 1,576,628          | 1,582,215          | 1,676,559          | 1,776,558          |
| 47-Misc. Income                         | 74,852             | 78,348             | 211,750            | 211,750            | 124,750            | 132,235            | 140,169            |
| 48-Interest Income                      | 720                | 934                | 750                | 368                | 650                | 650                | 650                |
| 49-Transfers In                         |                    |                    | -                  | -                  | -                  | -                  | -                  |
| <b>4-Revenues Total</b>                 | <b>1,325,114</b>   | <b>1,427,148</b>   | <b>1,789,128</b>   | <b>1,788,746</b>   | <b>1,707,615</b>   | <b>1,809,444</b>   | <b>1,917,378</b>   |
| <b>5-Expenses</b>                       |                    |                    |                    |                    |                    |                    |                    |
| 52-Contractual Services                 | (1,325,114)        | (1,427,148)        | (1,790,878)        | (1,790,578)        | (1,709,465)        | (1,811,294)        | (1,919,228)        |
| <b>5-Expenses Total</b>                 | <b>(1,325,114)</b> | <b>(1,427,148)</b> | <b>(1,790,878)</b> | <b>(1,790,578)</b> | <b>(1,709,465)</b> | <b>(1,811,294)</b> | <b>(1,919,228)</b> |
| <b>75-Health Insurance Total</b>        | <b>-</b>           | <b>-</b>           | <b>(1,750)</b>     | <b>(1,832)</b>     | <b>(1,850)</b>     | <b>(1,850)</b>     | <b>(1,850)</b>     |
| <b>Grand Total</b>                      | <b>(3,600,152)</b> | <b>130,130</b>     | <b>(1,788,490)</b> | <b>640,692</b>     | <b>(2,024,588)</b> | <b>(1,559,723)</b> | <b>942,545</b>     |



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

|                            | 2014               |                    |                    |                    |                    |                    |                    |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                            | 2012 Actuals       | 2013 Actuals       | 2014 Budget        | 2014 Projections   | 2015 Budget        | 2016 Budget        | 2017 Budget        |
| <b>10-General</b>          |                    |                    |                    |                    |                    |                    |                    |
| <b>4-Revenues</b>          |                    |                    |                    |                    |                    |                    |                    |
| 4-Revenues                 | 3,802,114          | 4,050,549          | 4,218,176          | 4,284,470          | 4,438,933          | 4,496,068          | 4,665,824          |
| <b>4-Revenues Total</b>    | <b>3,802,114</b>   | <b>4,050,549</b>   | <b>4,218,176</b>   | <b>4,284,470</b>   | <b>4,438,933</b>   | <b>4,496,068</b>   | <b>4,665,824</b>   |
| <b>5-Expenses</b>          |                    |                    |                    |                    |                    |                    |                    |
| 51-Salary and Wages        | (1,925,599)        | (1,856,985)        | (2,074,417)        | (1,982,552)        | (2,070,776)        | (2,136,796)        | (2,180,117)        |
| 52-Computer Services       | (47,715)           | (48,219)           | (55,239)           | (55,239)           | (61,475)           | (61,849)           | (63,885)           |
| 52-Contractual Services    | (294,852)          | (328,900)          | (366,061)          | (422,336)          | (401,354)          | (404,618)          | (412,958)          |
| 52-Health & Life Insurance | (391,690)          | (410,599)          | (467,443)          | (467,443)          | (439,639)          | (465,848)          | (493,629)          |
| 52-Utilities               | (100,198)          | (132,202)          | (157,766)          | (155,360)          | (175,950)          | (187,093)          | (199,086)          |
| 53-Supplies                | (414,999)          | (402,198)          | (500,332)          | (487,138)          | (493,730)          | (499,469)          | (509,457)          |
| 54-Other Charges           | (66,609)           | (85,765)           | (137,392)          | (150,049)          | (140,867)          | (140,649)          | (141,745)          |
| 57-Capital                 | (248,572)          | (138,588)          | (143,849)          | (154,876)          | (174,230)          | (354,320)          | (372,000)          |
| 59-Transfers Out           | (899,420)          | (200,796)          | (500,000)          | (500,000)          | (500,000)          | (250,000)          | (250,000)          |
| (blank)                    |                    |                    | -                  | -                  | -                  | -                  | -                  |
| <b>5-Expenses Total</b>    | <b>(4,389,654)</b> | <b>(3,604,252)</b> | <b>(4,402,499)</b> | <b>(4,374,993)</b> | <b>(4,458,021)</b> | <b>(4,500,642)</b> | <b>(4,622,877)</b> |
| <b>10-General Total</b>    | <b>(587,540)</b>   | <b>446,297</b>     | <b>(184,323)</b>   | <b>(90,523)</b>    | <b>(19,088)</b>    | <b>(4,574)</b>     | <b>42,947</b>      |
| <b>20-Recreation</b>       |                    |                    |                    |                    |                    |                    |                    |
| <b>4-Revenues</b>          |                    |                    |                    |                    |                    |                    |                    |
| 4-Revenues                 | 8,535,650          | 8,763,084          | 9,115,116          | 8,813,442          | 9,155,474          | 9,259,103          | 9,492,235          |
| <b>4-Revenues Total</b>    | <b>8,535,650</b>   | <b>8,763,084</b>   | <b>9,115,116</b>   | <b>8,813,442</b>   | <b>9,155,474</b>   | <b>9,259,103</b>   | <b>9,492,235</b>   |
| <b>5-Expenses</b>          |                    |                    |                    |                    |                    |                    |                    |
| 51-Salary and Wages        | (3,743,859)        | (3,719,936)        | (3,929,542)        | (3,836,650)        | (3,900,439)        | (3,968,349)        | (4,030,064)        |
| 52-Computer Services       | (80,571)           | (64,799)           | (83,201)           | (83,201)           | (88,390)           | (90,180)           | (93,236)           |
| 52-Contractual Services    | (1,425,640)        | (1,486,469)        | (1,629,155)        | (1,507,539)        | (1,545,034)        | (1,565,907)        | (1,584,330)        |
| 52-Health & Life Insurance | (412,610)          | (456,345)          | (471,004)          | (471,004)          | (494,910)          | (524,410)          | (555,678)          |
| 52-Utilities               | (531,784)          | (539,541)          | (618,594)          | (570,203)          | (657,198)          | (704,760)          | (756,275)          |
| 53-Supplies                | (866,866)          | (812,118)          | (938,674)          | (904,968)          | (994,157)          | (973,736)          | (988,425)          |
| 54-Other Charges           | (186,316)          | (169,470)          | (228,998)          | (209,387)          | (232,301)          | (227,710)          | (229,433)          |
| 57-Capital                 | (83,244)           | (207,551)          | (32,080)           | (53,605)           | -                  | -                  | -                  |
| 59-Transfers Out           | (2,007,113)        | (510,000)          | (2,010,000)        | (2,010,000)        | (2,010,000)        | (2,000,000)        | (1,350,000)        |

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

|                                    | 2014               |                    |                    |                    |                    |                     |                    |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|
|                                    | 2012 Actuals       | 2013 Actuals       | 2014 Budget        | Projections        | 2015 Budget        | 2016 Budget         | 2017 Budget        |
| <b>5-Expenses Total</b>            | <b>(9,338,004)</b> | <b>(7,966,230)</b> | <b>(9,941,248)</b> | <b>(9,646,558)</b> | <b>(9,922,429)</b> | <b>(10,055,053)</b> | <b>(9,587,442)</b> |
| <b>20-Recreation Total</b>         | <b>(802,353)</b>   | <b>796,854</b>     | <b>(826,132)</b>   | <b>(833,116)</b>   | <b>(766,955)</b>   | <b>(795,950)</b>    | <b>(95,207)</b>    |
| <b>21-Special Recreation</b>       |                    |                    |                    |                    |                    |                     |                    |
| <b>4-Revenues</b>                  |                    |                    |                    |                    |                    |                     |                    |
| 4-Revenues                         | 874,240            | 865,717            | 845,209            | 812,101            | 811,779            | 811,729             | 811,729            |
| <b>4-Revenues Total</b>            | <b>874,240</b>     | <b>865,717</b>     | <b>845,209</b>     | <b>812,101</b>     | <b>811,779</b>     | <b>811,729</b>      | <b>811,729</b>     |
| <b>5-Expenses</b>                  |                    |                    |                    |                    |                    |                     |                    |
| 51-Salary and Wages                |                    |                    | -                  | -                  | -                  | -                   | -                  |
| 52-Contractual Services            |                    |                    | -                  | -                  | -                  | -                   | -                  |
| 53-Supplies                        |                    |                    | -                  | -                  | -                  | -                   | -                  |
| 57-Capital                         | (873,628)          | (873,628)          | (873,630)          | (873,630)          | (873,630)          | (873,630)           | (873,630)          |
| <b>5-Expenses Total</b>            | <b>(873,628)</b>   | <b>(873,628)</b>   | <b>(873,630)</b>   | <b>(873,630)</b>   | <b>(873,630)</b>   | <b>(873,630)</b>    | <b>(873,630)</b>   |
| <b>21-Special Recreation Total</b> | <b>612</b>         | <b>(7,911)</b>     | <b>(28,421)</b>    | <b>(61,529)</b>    | <b>(61,851)</b>    | <b>(61,901)</b>     | <b>(61,901)</b>    |
| <b>22-Cosley Zoo</b>               |                    |                    |                    |                    |                    |                     |                    |
| <b>4-Revenues</b>                  |                    |                    |                    |                    |                    |                     |                    |
| 4-Revenues                         | 1,129,438          | 1,389,629          | 1,240,747          | 1,254,897          | 1,313,675          | 1,325,410           | 1,328,459          |
| <b>4-Revenues Total</b>            | <b>1,129,438</b>   | <b>1,389,629</b>   | <b>1,240,747</b>   | <b>1,254,897</b>   | <b>1,313,675</b>   | <b>1,325,410</b>    | <b>1,328,459</b>   |
| <b>5-Expenses</b>                  |                    |                    |                    |                    |                    |                     |                    |
| 51-Salary and Wages                | (743,026)          | (761,856)          | (774,655)          | (778,793)          | (819,281)          | (836,228)           | (852,660)          |
| 52-Computer Services               | (14,910)           | (15,148)           | (17,810)           | (17,810)           | (14,837)           | (16,209)            | (16,746)           |
| 52-Contractual Services            | (37,345)           | (45,132)           | (54,594)           | (51,185)           | (53,350)           | (54,328)            | (55,379)           |
| 52-Health & Life Insurance         | (103,159)          | (104,827)          | (149,293)          | (149,293)          | (156,971)          | (166,338)           | (176,266)          |
| 52-Utilities                       | (71,830)           | (61,979)           | (68,900)           | (73,505)           | (80,670)           | (86,460)            | (91,720)           |
| 53-Supplies                        | (98,768)           | (118,627)          | (128,280)          | (121,859)          | (142,619)          | (136,336)           | (142,361)          |
| 54-Other Charges                   | (37,565)           | (33,128)           | (40,755)           | (38,675)           | (49,380)           | (47,450)            | (48,950)           |
| 57-Capital                         | (1,562)            | (477)              | (1,489)            | (1,489)            | -                  | -                   | -                  |
| 59-Transfers Out                   |                    |                    | -                  | -                  | -                  | -                   | -                  |
| <b>5-Expenses Total</b>            | <b>(1,108,166)</b> | <b>(1,141,175)</b> | <b>(1,235,775)</b> | <b>(1,232,609)</b> | <b>(1,317,109)</b> | <b>(1,343,350)</b>  | <b>(1,384,083)</b> |

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

|                            | 2014             |                  |                  |                  |                  |                  |                  |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                            | 2012 Actuals     | 2013 Actuals     | 2014 Budget      | 2014 Projections | 2015 Budget      | 2016 Budget      | 2017 Budget      |
| <b>22-Cosley Zoo Total</b> | <b>21,273</b>    | <b>248,455</b>   | <b>4,972</b>     | <b>22,288</b>    | <b>(3,434)</b>   | <b>(17,940)</b>  | <b>(55,624)</b>  |
| <b>23-Liability</b>        |                  |                  |                  |                  |                  |                  |                  |
| <b>4-Revenues</b>          |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                 | 517,010          | 651,876          | 527,330          | 530,940          | 600,007          | 621,548          | 639,210          |
| <b>4-Revenues Total</b>    | <b>517,010</b>   | <b>651,876</b>   | <b>527,330</b>   | <b>530,940</b>   | <b>600,007</b>   | <b>621,548</b>   | <b>639,210</b>   |
| <b>5-Expenses</b>          |                  |                  |                  |                  |                  |                  |                  |
| 51-Salary and Wages        |                  |                  | -                | -                | -                | -                | -                |
| 52-Contractual Services    | (508,117)        | (533,869)        | (569,531)        | (569,531)        | (581,111)        | (600,794)        | (619,058)        |
| 53-Supplies                | (8,560)          | (9,473)          | (11,000)         | (11,000)         | (11,000)         | (11,000)         | (11,000)         |
| 54-Other Charges           |                  |                  | -                | -                | -                | -                | -                |
| 57-Capital                 |                  |                  | -                | -                | -                | -                | -                |
| <b>5-Expenses Total</b>    | <b>(516,677)</b> | <b>(543,342)</b> | <b>(580,531)</b> | <b>(580,531)</b> | <b>(592,111)</b> | <b>(611,794)</b> | <b>(630,058)</b> |
| <b>23-Liability Total</b>  | <b>333</b>       | <b>108,534</b>   | <b>(53,201)</b>  | <b>(49,591)</b>  | <b>7,896</b>     | <b>9,754</b>     | <b>9,152</b>     |
| <b>24-Audit</b>            |                  |                  |                  |                  |                  |                  |                  |
| <b>4-Revenues</b>          |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                 | 4,775            | 4,517            | 698              | 2,280            | 1,195            | 8,210            | 28,110           |
| <b>4-Revenues Total</b>    | <b>4,775</b>     | <b>4,517</b>     | <b>698</b>       | <b>2,280</b>     | <b>1,195</b>     | <b>8,210</b>     | <b>28,110</b>    |
| <b>5-Expenses</b>          |                  |                  |                  |                  |                  |                  |                  |
| 51-Salary and Wages        | (1,931)          | -                | (2,371)          | -                | (2,964)          | (2,964)          | (2,964)          |
| 52-Contractual Services    | (17,108)         | (20,800)         | (24,529)         | (24,529)         | (27,400)         | (27,850)         | (28,386)         |
| 53-Supplies                |                  |                  | -                | -                | -                | -                | -                |
| 54-Other Charges           |                  |                  | -                | -                | -                | -                | -                |
| <b>5-Expenses Total</b>    | <b>(19,039)</b>  | <b>(20,800)</b>  | <b>(26,900)</b>  | <b>(24,529)</b>  | <b>(30,364)</b>  | <b>(30,814)</b>  | <b>(31,350)</b>  |
| <b>24-Audit Total</b>      | <b>(14,264)</b>  | <b>(16,283)</b>  | <b>(26,202)</b>  | <b>(22,249)</b>  | <b>(29,169)</b>  | <b>(22,604)</b>  | <b>(3,240)</b>   |
| <b>25-FICA</b>             |                  |                  |                  |                  |                  |                  |                  |
| <b>4-Revenues</b>          |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                 | 136,390          | 481,944          | 546,305          | 546,208          | 512,209          | 545,231          | 557,224          |
| <b>4-Revenues Total</b>    | <b>136,390</b>   | <b>481,944</b>   | <b>546,305</b>   | <b>546,208</b>   | <b>512,209</b>   | <b>545,231</b>   | <b>557,224</b>   |

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

|                              | 2014               |                    |                    |                    |                    |                    |                    |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                              | 2012 Actuals       | 2013 Actuals       | 2014 Budget        | Projections        | 2015 Budget        | 2016 Budget        | 2017 Budget        |
| <b>5-Expenses</b>            |                    |                    |                    |                    |                    |                    |                    |
| 52-Contractual Services      | (503,762)          | (497,667)          | (532,448)          | (517,475)          | (533,056)          | (544,881)          | (554,461)          |
| <b>5-Expenses Total</b>      | <b>(503,762)</b>   | <b>(497,667)</b>   | <b>(532,448)</b>   | <b>(517,475)</b>   | <b>(533,056)</b>   | <b>(544,881)</b>   | <b>(554,461)</b>   |
| <b>25-FICA Total</b>         | <b>(367,372)</b>   | <b>(15,723)</b>    | <b>13,857</b>      | <b>28,733</b>      | <b>(20,847)</b>    | <b>350</b>         | <b>2,763</b>       |
| <b>26-IMRF</b>               |                    |                    |                    |                    |                    |                    |                    |
| <b>4-Revenues</b>            |                    |                    |                    |                    |                    |                    |                    |
| 4-Revenues                   | 1,361,273          | 854,198            | 886,256            | 885,492            | 779,017            | 947,889            | 920,905            |
| <b>4-Revenues Total</b>      | <b>1,361,273</b>   | <b>854,198</b>     | <b>886,256</b>     | <b>885,492</b>     | <b>779,017</b>     | <b>947,889</b>     | <b>920,905</b>     |
| <b>5-Expenses</b>            |                    |                    |                    |                    |                    |                    |                    |
| 52-Contractual Services      | (838,898)          | (830,110)          | (832,000)          | (826,025)          | (783,839)          | (895,000)          | (913,000)          |
| <b>5-Expenses Total</b>      | <b>(838,898)</b>   | <b>(830,110)</b>   | <b>(832,000)</b>   | <b>(826,025)</b>   | <b>(783,839)</b>   | <b>(895,000)</b>   | <b>(913,000)</b>   |
| <b>26-IMRF Total</b>         | <b>522,375</b>     | <b>24,088</b>      | <b>54,256</b>      | <b>59,467</b>      | <b>(4,822)</b>     | <b>52,889</b>      | <b>7,905</b>       |
| <b>30-Debt Service</b>       |                    |                    |                    |                    |                    |                    |                    |
| <b>4-Revenues</b>            |                    |                    |                    |                    |                    |                    |                    |
| 4-Revenues                   | 4,265,759          | 4,910,844          | 4,832,103          | 4,812,392          | 5,056,892          | 5,200,318          | 5,309,132          |
| <b>4-Revenues Total</b>      | <b>4,265,759</b>   | <b>4,910,844</b>   | <b>4,832,103</b>   | <b>4,812,392</b>   | <b>5,056,892</b>   | <b>5,200,318</b>   | <b>5,309,132</b>   |
| <b>5-Expenses</b>            |                    |                    |                    |                    |                    |                    |                    |
| 52-Contractual Services      | (4,217,816)        | (4,859,689)        | (4,940,959)        | (4,941,690)        | (5,061,146)        | (5,205,363)        | (5,315,367)        |
| 54-Other Charges             |                    |                    | -                  | -                  | -                  | -                  | -                  |
| 59-Transfers Out             |                    |                    | -                  | -                  | -                  | -                  | -                  |
| <b>5-Expenses Total</b>      | <b>(4,217,816)</b> | <b>(4,859,689)</b> | <b>(4,940,959)</b> | <b>(4,941,690)</b> | <b>(5,061,146)</b> | <b>(5,205,363)</b> | <b>(5,315,367)</b> |
| <b>30-Debt Service Total</b> | <b>47,943</b>      | <b>51,154</b>      | <b>(108,856)</b>   | <b>(129,298)</b>   | <b>(4,254)</b>     | <b>(5,045)</b>     | <b>(6,235)</b>     |
| <b>40-Capital Projects</b>   |                    |                    |                    |                    |                    |                    |                    |
| <b>4-Revenues</b>            |                    |                    |                    |                    |                    |                    |                    |
| 4-Revenues                   | 8,314,460          | 1,993,698          | 3,858,945          | 4,289,068          | 4,025,543          | 3,310,979          | 2,706,484          |
| <b>4-Revenues Total</b>      | <b>8,314,460</b>   | <b>1,993,698</b>   | <b>3,858,945</b>   | <b>4,289,068</b>   | <b>4,025,543</b>   | <b>3,310,979</b>   | <b>2,706,484</b>   |

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

|                                  | 2014                |                    |                    |                    |                    |                    |                    |
|----------------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                  | 2012 Actuals        | 2013 Actuals       | 2014 Budget        | 2014 Projections   | 2015 Budget        | 2016 Budget        | 2017 Budget        |
| <b>5-Expenses</b>                |                     |                    |                    |                    |                    |                    |                    |
| 51-Salary and Wages              | (175,516)           | (152,339)          | (169,834)          | (166,389)          | (174,593)          | (178,285)          | (182,050)          |
| 52-Computer Services             | (5,387)             | (4,935)            | (6,563)            | (6,640)            | (8,330)            | (8,469)            | (8,615)            |
| 52-Contractual Services          | (242,674)           | (53,370)           | (117,255)          | (35,060)           | (77,205)           | (46,175)           | (61,110)           |
| 52-Health & Life Insurance       | (31,157)            | (32,225)           | (32,721)           | (32,721)           | (29,803)           | (31,576)           | (33,455)           |
| 52-Utilities                     | (994)               | (2,096)            | (1,924)            | (2,455)            | (2,610)            | (2,760)            | (2,910)            |
| 53-Supplies                      | (85,376)            | (105,175)          | (137,973)          | (110,043)          | (350,086)          | (295,582)          | (294,678)          |
| 54-Other Charges                 | (5,103)             | (5,224)            | (8,505)            | (6,945)            | (10,200)           | (10,550)           | (12,050)           |
| 57-Capital                       | (10,567,374)        | (3,907,582)        | (4,113,650)        | (2,632,684)        | (4,682,805)        | (3,595,685)        | (1,553,395)        |
| 59-Transfers Out                 |                     |                    | -                  | -                  | -                  | -                  | -                  |
| <b>5-Expenses Total</b>          | <b>(11,113,582)</b> | <b>(4,262,947)</b> | <b>(4,588,424)</b> | <b>(2,992,937)</b> | <b>(5,335,632)</b> | <b>(4,169,083)</b> | <b>(2,148,262)</b> |
| <b>40-Capital Projects Total</b> | <b>(2,799,122)</b>  | <b>(2,269,249)</b> | <b>(729,479)</b>   | <b>1,296,131</b>   | <b>(1,310,089)</b> | <b>(858,104)</b>   | <b>558,221</b>     |
| <b>60-Golf Fund</b>              |                     |                    |                    |                    |                    |                    |                    |
| <b>4-Revenues</b>                |                     |                    |                    |                    |                    |                    |                    |
| 4-Revenues                       | 8,264,762           | 8,669,032          | 9,005,763          | 9,098,358          | 9,469,565          | 9,890,283          | 10,298,027         |
| <b>4-Revenues Total</b>          | <b>8,264,762</b>    | <b>8,669,032</b>   | <b>9,005,763</b>   | <b>9,098,358</b>   | <b>9,469,565</b>   | <b>9,890,283</b>   | <b>10,298,027</b>  |
| <b>5-Expenses</b>                |                     |                    |                    |                    |                    |                    |                    |
| 51-Salary and Wages              | (2,777,969)         | (2,745,097)        | (2,843,030)        | (2,933,953)        | (3,041,423)        | (3,107,221)        | (3,179,304)        |
| 52-Computer Services             | (45,082)            | (42,845)           | (50,041)           | (50,041)           | (47,470)           | (44,944)           | (46,320)           |
| 52-Contractual Services          | (1,455,439)         | (1,499,885)        | (2,100,163)        | (2,165,194)        | (2,422,619)        | (2,615,392)        | (2,866,728)        |
| 52-Health & Life Insurance       | (310,926)           | (343,869)          | (442,370)          | (442,370)          | (439,619)          | (465,846)          | (493,644)          |
| 52-Utilities                     | (214,065)           | (198,560)          | (238,679)          | (236,425)          | (274,040)          | (295,145)          | (317,025)          |
| 53-Supplies                      | (1,869,718)         | (1,995,568)        | (1,985,086)        | (2,115,700)        | (2,228,575)        | (2,500,939)        | (2,290,392)        |
| 54-Other Charges                 | (213,398)           | (202,044)          | (249,805)          | (259,205)          | (264,630)          | (265,630)          | (268,630)          |
| 57-Capital                       | (979,169)           | (857,385)          | (999,799)          | (472,784)          | (561,315)          | (449,915)          | (290,370)          |
| 59-Transfers Out                 | (3,613)             | -                  | -                  | -                  | -                  | -                  | -                  |
| (blank)                          |                     |                    | -                  | -                  | -                  | -                  | -                  |
| <b>5-Expenses Total</b>          | <b>(7,869,379)</b>  | <b>(7,885,254)</b> | <b>(8,908,973)</b> | <b>(8,675,672)</b> | <b>(9,279,691)</b> | <b>(9,745,032)</b> | <b>(9,752,413)</b> |
| <b>60-Golf Fund Total</b>        | <b>395,382</b>      | <b>783,778</b>     | <b>96,790</b>      | <b>422,686</b>     | <b>189,874</b>     | <b>145,251</b>     | <b>545,614</b>     |

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

|   | 2014               |                    |                    |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | 2012 Actuals       | 2013 Actuals       | 2014 Budget        | Projections        | 2015 Budget        | 2016 Budget        | 2017 Budget        |
| <b>70-Information Systems ISF</b>       |                    |                    |                    |                    |                    |                    |                    |
| <b>4-Revenues</b>                       |                    |                    |                    |                    |                    |                    |                    |
| 4-Revenues                              | 261,552            | 220,907            | 303,695            | 302,990            | 300,001            | 300,000            | 300,001            |
| <b>4-Revenues Total</b>                 | <b>261,552</b>     | <b>220,907</b>     | <b>303,695</b>     | <b>302,990</b>     | <b>300,001</b>     | <b>300,000</b>     | <b>300,001</b>     |
| <b>5-Expenses</b>                       |                    |                    |                    |                    |                    |                    |                    |
| 52-Computer Services                    | (203,336)          | (175,670)          | (212,125)          | (211,395)          | (220,502)          | (221,652)          | (228,803)          |
| 52-Contractual Services                 | (730)              | (730)              | (730)              | (730)              | -                  | -                  | -                  |
| 52-Utilities                            | (458)              | (488)              | -                  | (500)              | -                  | -                  | -                  |
| 53-Supplies                             | (43,512)           | (30,218)           | (75,840)           | (75,840)           | (79,499)           | (78,348)           | (71,198)           |
| 57-Capital                              | (30,935)           | (33,666)           | (15,000)           | (15,000)           | -                  | -                  | -                  |
| <b>5-Expenses Total</b>                 | <b>(278,972)</b>   | <b>(240,771)</b>   | <b>(303,695)</b>   | <b>(303,465)</b>   | <b>(300,001)</b>   | <b>(300,000)</b>   | <b>(300,001)</b>   |
| <b>70-Information Systems ISF Total</b> | <b>(17,419)</b>    | <b>(19,864)</b>    | <b>-</b>           | <b>(475)</b>       | <b>-</b>           | <b>(0)</b>         | <b>0</b>           |
| <b>75-Health Insurance</b>              |                    |                    |                    |                    |                    |                    |                    |
| <b>4-Revenues</b>                       |                    |                    |                    |                    |                    |                    |                    |
| 4-Revenues                              | 1,325,114          | 1,427,148          | 1,789,128          | 1,788,746          | 1,707,615          | 1,809,444          | 1,917,378          |
| <b>4-Revenues Total</b>                 | <b>1,325,114</b>   | <b>1,427,148</b>   | <b>1,789,128</b>   | <b>1,788,746</b>   | <b>1,707,615</b>   | <b>1,809,444</b>   | <b>1,917,378</b>   |
| <b>5-Expenses</b>                       |                    |                    |                    |                    |                    |                    |                    |
| 52-Contractual Services                 | (1,938)            | (2,038)            | (2,500)            | (2,200)            | (2,500)            | (2,500)            | (2,500)            |
| 52-Health & Life Insurance              | (1,323,176)        | (1,425,110)        | (1,788,378)        | (1,788,378)        | (1,706,965)        | (1,808,794)        | (1,916,728)        |
| <b>5-Expenses Total</b>                 | <b>(1,325,114)</b> | <b>(1,427,148)</b> | <b>(1,790,878)</b> | <b>(1,790,578)</b> | <b>(1,709,465)</b> | <b>(1,811,294)</b> | <b>(1,919,228)</b> |
| <b>75-Health Insurance Total</b>        | <b>-</b>           | <b>-</b>           | <b>(1,750)</b>     | <b>(1,832)</b>     | <b>(1,850)</b>     | <b>(1,850)</b>     | <b>(1,850)</b>     |
| <b>Grand Total</b>                      | <b>(3,600,152)</b> | <b>130,130</b>     | <b>(1,788,490)</b> | <b>640,692</b>     | <b>(2,024,588)</b> | <b>(1,559,723)</b> | <b>942,545</b>     |

## SPECIAL EVENTS

|  | 2014           |               |                 |                 |                 |                 |                 |
|--|----------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|  | 2012 Actuals   | 2013 Actuals  | 2014 Budget     | Projections     | 2015 Budget     | 2016 Budget     | 2017 Budget     |
| <b>1900-Special Events-Miscellaneous</b>       |                |               |                 |                 |                 |                 |                 |
| <b>4-Revenues</b>                              |                |               |                 |                 |                 |                 |                 |
| 42-Charges for Services                        | -              | -             | 1,000           | -               | -               | -               | -               |
| 45-Product Sales                               | -              | -             | -               | -               | -               | -               | -               |
| <b>4-Revenues Total</b>                        | <b>-</b>       | <b>-</b>      | <b>1,000</b>    | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        |
| <b>5-Expenses</b>                              |                |               |                 |                 |                 |                 |                 |
| 51-Salaries & Wages                            | -              | -             | (4,650)         | (4,650)         | (2,921)         | (2,979)         | (3,039)         |
| 52-Contractual Services                        | -              | -             | (1,000)         | (1,000)         | (1,000)         | (1,000)         | (1,000)         |
| 53-Supplies                                    | -              | -             | (11,086)        | (5,000)         | (10,000)        | (10,000)        | (10,000)        |
| <b>5-Expenses Total</b>                        | <b>-</b>       | <b>-</b>      | <b>(16,736)</b> | <b>(10,650)</b> | <b>(13,921)</b> | <b>(13,979)</b> | <b>(14,039)</b> |
| <b>1900-Special Events-Miscellaneous Total</b> | <b>-</b>       | <b>-</b>      | <b>(15,736)</b> | <b>(10,650)</b> | <b>(13,921)</b> | <b>(13,979)</b> | <b>(14,039)</b> |
| <b>1901-Kite Event</b>                         |                |               |                 |                 |                 |                 |                 |
| <b>4-Revenues</b>                              |                |               |                 |                 |                 |                 |                 |
| 42-Charges for Services                        | 3,824          | 150           | 3,250           | 3,584           | 3,500           | 3,500           | 3,500           |
| 45-Product Sales                               | 762            | -             | 1,000           | 570             | 1,000           | 1,000           | 1,000           |
| <b>4-Revenues Total</b>                        | <b>4,585</b>   | <b>150</b>    | <b>4,250</b>    | <b>4,154</b>    | <b>4,500</b>    | <b>4,500</b>    | <b>4,500</b>    |
| <b>5-Expenses</b>                              |                |               |                 |                 |                 |                 |                 |
| 51-Salaries & Wages                            |                |               | (500)           | -               | (500)           | (500)           | (500)           |
| 52-Contractual Services                        | (1,000)        | (495)         | (1,500)         | (2,060)         | (2,000)         | (2,000)         | (2,000)         |
| 53-Supplies                                    | (2,055)        | (444)         | (1,500)         | (500)           | (1,000)         | (1,000)         | (1,000)         |
| <b>5-Expenses Total</b>                        | <b>(3,055)</b> | <b>(939)</b>  | <b>(3,500)</b>  | <b>(2,560)</b>  | <b>(3,500)</b>  | <b>(3,500)</b>  | <b>(3,500)</b>  |
| <b>1901-Kite Event Total</b>                   | <b>1,530</b>   | <b>(789)</b>  | <b>750</b>      | <b>1,594</b>    | <b>1,000</b>    | <b>1,000</b>    | <b>1,000</b>    |
| <b>1902-4th of July</b>                        |                |               |                 |                 |                 |                 |                 |
| <b>4-Revenues</b>                              |                |               |                 |                 |                 |                 |                 |
| 42-Charges for Services                        | 40,546         | 42,300        | 41,500          | 44,889          | 42,000          | 42,000          | 42,000          |
| 45-Product Sales                               | -              | 22            | 500             | -               | 500             | 500             | 500             |
| <b>4-Revenues Total</b>                        | <b>40,546</b>  | <b>42,322</b> | <b>42,000</b>   | <b>44,889</b>   | <b>42,500</b>   | <b>42,500</b>   | <b>42,500</b>   |
| <b>5-Expenses</b>                              |                |               |                 |                 |                 |                 |                 |
| 51-Salaries & Wages                            | (3,377)        | (4,902)       | (5,705)         | (6,968)         | (6,203)         | (6,238)         | (6,274)         |

## SPECIAL EVENTS

|                                      | 2014            |                 |                 |                 |                 |                 |                 |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                                      | 2012 Actuals    | 2013 Actuals    | 2014 Budget     | Projections     | 2015 Budget     | 2016 Budget     | 2017 Budget     |
| 52-Contractual Services              | (28,485)        | (27,860)        | (28,495)        | (28,836)        | (30,000)        | (30,000)        | (30,000)        |
| 53-Supplies                          | (2,533)         | (2,305)         | (4,500)         | (4,500)         | (4,500)         | (4,500)         | (4,500)         |
| <b>5-Expenses Total</b>              | <b>(34,396)</b> | <b>(35,067)</b> | <b>(38,700)</b> | <b>(40,304)</b> | <b>(40,703)</b> | <b>(40,738)</b> | <b>(40,774)</b> |
| <b>1902-4th of July Total</b>        | <b>6,150</b>    | <b>7,254</b>    | <b>3,300</b>    | <b>4,585</b>    | <b>1,797</b>    | <b>1,762</b>    | <b>1,726</b>    |
| <b>1903-Ale Fest</b>                 |                 |                 |                 |                 |                 |                 |                 |
| <b>4-Revenues</b>                    |                 |                 |                 |                 |                 |                 |                 |
| 42-Charges for Services              | 100,521         | 56,578          | 83,000          | 83,246          | 81,500          | 81,500          | 81,500          |
| 45-Product Sales                     | 3,403           | 17,473          | 4,000           | 5,000           | 5,000           | 5,000           | 5,000           |
| <b>4-Revenues Total</b>              | <b>103,924</b>  | <b>74,050</b>   | <b>87,000</b>   | <b>88,246</b>   | <b>86,500</b>   | <b>86,500</b>   | <b>86,500</b>   |
| <b>5-Expenses</b>                    |                 |                 |                 |                 |                 |                 |                 |
| 51-Salaries & Wages                  | (2,482)         | (2,773)         | (3,567)         | (3,670)         | (3,961)         | (4,003)         | (4,046)         |
| 52-Contractual Services              | (65,331)        | (33,788)        | (42,532)        | (35,000)        | (40,000)        | (40,000)        | (40,000)        |
| 53-Supplies                          | (24,451)        | (23,829)        | (26,530)        | (25,002)        | (22,000)        | (25,000)        | (25,000)        |
| 54-Other Charges                     | -               | (5,000)         | -               | -               | (5,000)         | (3,000)         | (3,000)         |
| <b>5-Expenses Total</b>              | <b>(92,264)</b> | <b>(65,389)</b> | <b>(72,629)</b> | <b>(63,672)</b> | <b>(70,961)</b> | <b>(72,003)</b> | <b>(72,046)</b> |
| <b>1903-Ale Fest Total</b>           | <b>11,659</b>   | <b>8,661</b>    | <b>14,371</b>   | <b>24,574</b>   | <b>15,539</b>   | <b>14,497</b>   | <b>14,454</b>   |
| <b>1904-Wine and Art Event</b>       |                 |                 |                 |                 |                 |                 |                 |
| <b>4-Revenues</b>                    |                 |                 |                 |                 |                 |                 |                 |
| 42-Charges for Services              | -               | 25,363          | 27,000          | 25,500          | 27,000          | 28,000          | 29,000          |
| 45-Product Sales                     | -               | 7,282           | 3,000           | 3,000           | 3,000           | 3,000           | 3,000           |
| <b>4-Revenues Total</b>              | <b>-</b>        | <b>32,645</b>   | <b>30,000</b>   | <b>28,500</b>   | <b>30,000</b>   | <b>31,000</b>   | <b>32,000</b>   |
| <b>5-Expenses</b>                    |                 |                 |                 |                 |                 |                 |                 |
| 51-Salaries & Wages                  | -               | (3,237)         | (2,965)         | (1,622)         | (1,899)         | (1,927)         | (1,956)         |
| 52-Contractual Services              | -               | (15,489)        | (17,000)        | (17,000)        | (15,000)        | (15,000)        | (15,000)        |
| 53-Supplies                          | -               | (11,491)        | (8,000)         | (11,500)        | (12,000)        | (12,000)        | (12,000)        |
| 54-Other Charges                     | -               | (2,578)         | -               | -               | -               | -               | -               |
| <b>5-Expenses Total</b>              | <b>-</b>        | <b>(32,794)</b> | <b>(27,965)</b> | <b>(30,122)</b> | <b>(28,899)</b> | <b>(28,927)</b> | <b>(28,956)</b> |
| <b>1904-Wine and Art Event Total</b> | <b>-</b>        | <b>(150)</b>    | <b>2,035</b>    | <b>(1,622)</b>  | <b>1,101</b>    | <b>2,073</b>    | <b>3,044</b>    |



## SPECIAL EVENTS

|                                    | 2014            |                  |                  |                  |                  |                  |                  |
|------------------------------------|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                    | 2012 Actuals    | 2013 Actuals     | 2014 Budget      | Projections      | 2015 Budget      | 2016 Budget      | 2017 Budget      |
| <b>1905-Taste of Wheaton</b>       |                 |                  |                  |                  |                  |                  |                  |
| <b>4-Revenues</b>                  |                 |                  |                  |                  |                  |                  |                  |
| 42-Charges for Services            | 91,765          | 99,361           | 108,000          | 90,412           | 100,000          | 100,000          | 100,000          |
| 45-Product Sales                   | 28,871          | 16,913           | 32,000           | 46,360           | 40,000           | 38,000           | 40,000           |
| <b>4-Revenues Total</b>            | <b>120,636</b>  | <b>116,274</b>   | <b>140,000</b>   | <b>136,772</b>   | <b>140,000</b>   | <b>138,000</b>   | <b>140,000</b>   |
| <b>5-Expenses</b>                  |                 |                  |                  |                  |                  |                  |                  |
| 51-Salaries & Wages                | (17,532)        | (39,079)         | (36,141)         | (43,710)         | (42,737)         | (42,967)         | (43,202)         |
| 52-Contractual Services            | (63,626)        | (65,188)         | (80,000)         | (60,000)         | (60,000)         | (60,000)         | (60,000)         |
| 53-Supplies                        | (15,337)        | (11,218)         | (17,545)         | (21,160)         | (25,115)         | (22,125)         | (22,150)         |
| <b>5-Expenses Total</b>            | <b>(96,496)</b> | <b>(115,485)</b> | <b>(133,686)</b> | <b>(124,870)</b> | <b>(127,852)</b> | <b>(125,092)</b> | <b>(125,352)</b> |
| <b>1905-Taste of Wheaton Total</b> | <b>24,140</b>   | <b>789</b>       | <b>6,314</b>     | <b>11,902</b>    | <b>12,148</b>    | <b>12,908</b>    | <b>14,648</b>    |
| <b>1906-Smooth Jazz Fest</b>       |                 |                  |                  |                  |                  |                  |                  |
| <b>4-Revenues</b>                  |                 |                  |                  |                  |                  |                  |                  |
| 42-Charges for Services            | -               | 10,970           | 15,000           | 21,610           | 23,000           | 23,000           | 23,000           |
| 45-Product Sales                   | -               | 1,742            | 1,500            | 2,000            | 2,000            | 2,000            | 2,000            |
| <b>4-Revenues Total</b>            | <b>-</b>        | <b>12,712</b>    | <b>16,500</b>    | <b>23,610</b>    | <b>25,000</b>    | <b>25,000</b>    | <b>25,000</b>    |
| <b>5-Expenses</b>                  |                 |                  |                  |                  |                  |                  |                  |
| 51-Salaries & Wages                | -               | (3,521)          | (250)            | (3,877)          | (3,215)          | (3,269)          | (3,324)          |
| 52-Contractual Services            | -               | (10,473)         | (10,000)         | (15,600)         | (15,000)         | (15,000)         | (15,000)         |
| 53-Supplies                        | -               | (3,020)          | (3,000)          | (2,909)          | (3,000)          | (3,000)          | (3,000)          |
| <b>5-Expenses Total</b>            | <b>-</b>        | <b>(17,014)</b>  | <b>(13,250)</b>  | <b>(22,386)</b>  | <b>(21,215)</b>  | <b>(21,269)</b>  | <b>(21,324)</b>  |
| <b>1906-Smooth Jazz Fest Total</b> | <b>-</b>        | <b>(4,302)</b>   | <b>3,250</b>     | <b>1,224</b>     | <b>3,785</b>     | <b>3,731</b>     | <b>3,676</b>     |
| <b>1907-Shakespeare Event</b>      |                 |                  |                  |                  |                  |                  |                  |
| <b>4-Revenues</b>                  |                 |                  |                  |                  |                  |                  |                  |
| 42-Charges for Services            | -               | -                | -                | 5,500            | 11,000           | 11,000           | 16,000           |
| 45-Product Sales                   | -               | -                | -                | -                | -                | -                | -                |
| <b>4-Revenues Total</b>            | <b>-</b>        | <b>-</b>         | <b>-</b>         | <b>5,500</b>     | <b>11,000</b>    | <b>11,000</b>    | <b>16,000</b>    |
| <b>5-Expenses</b>                  |                 |                  |                  |                  |                  |                  |                  |
| 51-Salaries & Wages                | -               | -                | (4,532)          | -                | (500)            | (500)            | (500)            |

**SPECIAL EVENTS**

|   | 2014         |              |                |                 |                 |                 |                 |
|---|--------------|--------------|----------------|-----------------|-----------------|-----------------|-----------------|
|   | 2012 Actuals | 2013 Actuals | 2014 Budget    | Projections     | 2015 Budget     | 2016 Budget     | 2017 Budget     |
| 52-Contractual Services                     | -            | -            | -              | (4,000)         | (6,000)         | (6,000)         | (6,000)         |
| 53-Supplies                                 | -            | -            | -              | (6,000)         | (500)           | (500)           | (500)           |
| <b>5-Expenses Total</b>                     | -            | -            | <b>(4,532)</b> | <b>(10,000)</b> | <b>(7,000)</b>  | <b>(7,000)</b>  | <b>(7,000)</b>  |
| <b>1907-Shakespeare Event Total</b>         | -            | -            | <b>(4,532)</b> | <b>(4,500)</b>  | <b>4,000</b>    | <b>4,000</b>    | <b>9,000</b>    |
| <b>1908-Fun Run Event</b>                   |              |              |                |                 |                 |                 |                 |
| <b>4-Revenues</b>                           |              |              |                |                 |                 |                 |                 |
| 42-Charges for Services                     | -            | -            | -              | 45,350          | 60,000          | 60,000          | 65,000          |
| 45-Product Sales                            | -            | -            | -              | 430             | 1,000           | 1,000           | 1,000           |
| <b>4-Revenues Total</b>                     | -            | -            | -              | <b>45,780</b>   | <b>61,000</b>   | <b>61,000</b>   | <b>66,000</b>   |
| <b>5-Expenses</b>                           |              |              |                |                 |                 |                 |                 |
| 51-Salaries & Wages                         |              |              | -              | -               | (750)           | (750)           | (750)           |
| 52-Contractual Services                     | -            | -            | -              | (14,592)        | (25,000)        | (25,000)        | (25,000)        |
| 53-Supplies                                 | -            | -            | -              | (15,109)        | (18,000)        | (19,000)        | (20,000)        |
| <b>5-Expenses Total</b>                     | -            | -            | -              | <b>(29,701)</b> | <b>(43,750)</b> | <b>(44,750)</b> | <b>(45,750)</b> |
| <b>1908-Fun Run Event Total</b>             | -            | -            | -              | <b>16,079</b>   | <b>17,250</b>   | <b>16,250</b>   | <b>20,250</b>   |
| <b>1909-Entertainment in the Park</b>       |              |              |                |                 |                 |                 |                 |
| <b>4-Revenues</b>                           |              |              |                |                 |                 |                 |                 |
| 42-Charges for Services                     |              |              | -              | -               | 1,000           | 1,000           | 1,000           |
| 45-Product Sales                            |              |              | -              | 600             | 600             | 600             | 600             |
| <b>4-Revenues Total</b>                     |              |              | -              | <b>600</b>      | <b>1,600</b>    | <b>1,600</b>    | <b>1,600</b>    |
| <b>5-Expenses</b>                           |              |              |                |                 |                 |                 |                 |
| 51-Salaries & Wages                         |              |              | -              | -               | -               | -               | -               |
| 52-Contractual Services                     | -            | -            | -              | (3,676)         | (3,500)         | (3,500)         | (3,500)         |
| 53-Supplies                                 | -            | -            | -              | (250)           | -               | -               | -               |
| <b>5-Expenses Total</b>                     | -            | -            | -              | <b>(3,926)</b>  | <b>(3,500)</b>  | <b>(3,500)</b>  | <b>(3,500)</b>  |
| <b>1909-Entertainment in the Park Total</b> | -            | -            | -              | <b>(3,326)</b>  | <b>(1,900)</b>  | <b>(1,900)</b>  | <b>(1,900)</b>  |
| <b>1910-Light the Torch Run</b>             |              |              |                |                 |                 |                 |                 |
| <b>4-Revenues</b>                           |              |              |                |                 |                 |                 |                 |

## SPECIAL EVENTS

|                                       | 2014          |               |                |                 |                 |                 |                 |
|---------------------------------------|---------------|---------------|----------------|-----------------|-----------------|-----------------|-----------------|
|                                       | 2012 Actuals  | 2013 Actuals  | 2014 Budget    | Projections     | 2015 Budget     | 2016 Budget     | 2017 Budget     |
| 42-Charges for Services               | -             | -             | -              | 10,000          | 10,750          | 10,750          | 10,750          |
| 45-Product Sales                      |               |               | -              | -               | -               | -               | -               |
| <b>4-Revenues Total</b>               | <b>-</b>      | <b>-</b>      | <b>-</b>       | <b>10,000</b>   | <b>10,750</b>   | <b>10,750</b>   | <b>10,750</b>   |
| <b>5-Expenses</b>                     |               |               |                |                 |                 |                 |                 |
| 51-Salaries & Wages                   | -             | -             | (3,264)        | (1,200)         | (1,200)         | (1,200)         | (1,200)         |
| 52-Contractual Services               | -             | -             | -              | (8,300)         | (8,500)         | (8,500)         | (8,500)         |
| 53-Supplies                           | -             | -             | -              | (500)           | (750)           | (750)           | (750)           |
| <b>5-Expenses Total</b>               | <b>-</b>      | <b>-</b>      | <b>(3,264)</b> | <b>(10,000)</b> | <b>(10,450)</b> | <b>(10,450)</b> | <b>(10,450)</b> |
| <b>1910-Light the Torch Run Total</b> | <b>-</b>      | <b>-</b>      | <b>(3,264)</b> | <b>-</b>        | <b>300</b>      | <b>300</b>      | <b>300</b>      |
| <b>Grand Total</b>                    | <b>43,480</b> | <b>11,463</b> | <b>6,489</b>   | <b>39,860</b>   | <b>41,098</b>   | <b>40,641</b>   | <b>52,160</b>   |

## RECREATION FUND INCOME STATEMENTS

|                                 | 2014               |                    |                    |                    |                    |                    |                    |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                 | 2012 Actuals       | 2013 Actuals       | 2014 Budget        | Projections        | 2015 Budget        | 2016 Budget        | 2017 Budget        |
| <b>20-Recreation</b>            |                    |                    |                    |                    |                    |                    |                    |
| <b>000-Administration</b>       |                    |                    |                    |                    |                    |                    |                    |
| 4-Revenues                      |                    |                    |                    |                    |                    |                    |                    |
| 41-Taxes                        | 3,363,413          | 3,552,360          | 3,675,113          | 3,676,053          | 3,798,452          | 3,836,619          | 3,986,602          |
| 42-Charges for Services         | 135,650            | 141,591            | 150,200            | 141,937            | 143,020            | 143,355            | 143,720            |
| 44-Rentals                      | 25,863             | 32,805             | 25,661             | 29,702             | 29,702             | 29,702             | 29,702             |
| 45-Product Sales                | 29,801             | 19,140             | 33,665             | 49,125             | 42,530             | 40,583             | 42,637             |
| 46-Grants & Donations           | 37,943             | 28,023             | 25,875             | 25,588             | 26,600             | 26,600             | 26,600             |
| 47-Misc. Income                 | 16,310             | 7,748              | -                  | 1,983              | -                  | -                  | -                  |
| 48-Interest Income              | 16,407             | 19,896             | 10,000             | 12,500             | 15,000             | 14,000             | 13,000             |
| 49-Transfers In                 | -                  | -                  | -                  | 30,000             | 30,000             | 30,000             | 30,000             |
| <b>4-Revenues Total</b>         | <b>3,625,388</b>   | <b>3,801,562</b>   | <b>3,920,514</b>   | <b>3,966,888</b>   | <b>4,085,304</b>   | <b>4,120,859</b>   | <b>4,272,261</b>   |
| 5-Expenses                      |                    |                    |                    |                    |                    |                    |                    |
| 51-Salaries & Wages             | (835,456)          | (879,728)          | (933,900)          | (925,110)          | (956,905)          | (975,615)          | (994,520)          |
| 52-Contractual Services         | (657,898)          | (660,500)          | (787,628)          | (737,620)          | (768,353)          | (795,351)          | (819,816)          |
| 53-Supplies                     | (82,014)           | (83,211)           | (119,763)          | (160,891)          | (145,095)          | (143,107)          | (142,206)          |
| 54-Other Charges                | (85,695)           | (78,022)           | (109,060)          | (98,066)           | (113,592)          | (108,263)          | (108,954)          |
| 57-Capital                      | (17,276)           | (997)              | (12,977)           | (12,977)           | -                  | -                  | -                  |
| 59-Transfers Out                | (1,997,113)        | (500,000)          | (2,000,000)        | (2,000,000)        | (2,000,000)        | (2,000,000)        | (1,350,000)        |
| <b>5-Expenses Total</b>         | <b>(3,675,452)</b> | <b>(2,202,457)</b> | <b>(3,963,328)</b> | <b>(3,934,664)</b> | <b>(3,983,945)</b> | <b>(4,022,336)</b> | <b>(3,415,496)</b> |
| <b>000-Administration Total</b> | <b>(50,064)</b>    | <b>1,599,105</b>   | <b>(42,814)</b>    | <b>32,224</b>      | <b>101,359</b>     | <b>98,522</b>      | <b>856,764</b>     |
| <b>101-Parks Maintenance</b>    |                    |                    |                    |                    |                    |                    |                    |
| 4-Revenues                      |                    |                    |                    |                    |                    |                    |                    |
| 42-Charges for Services         | 8,779              | 16,312             | -                  | 4,466              | -                  | -                  | -                  |
| 44-Rentals                      | 26,370             | 6,531              | 12,261             | 12,261             | 12,261             | 12,261             | 12,261             |
| 45-Product Sales                | 50                 | -                  | -                  | -                  | -                  | -                  | -                  |
| 47-Misc. Income                 | 100                | -                  | -                  | -                  | -                  | -                  | -                  |
| <b>4-Revenues Total</b>         | <b>35,299</b>      | <b>22,843</b>      | <b>12,261</b>      | <b>16,727</b>      | <b>12,261</b>      | <b>12,261</b>      | <b>12,261</b>      |
| 5-Expenses                      |                    |                    |                    |                    |                    |                    |                    |
| 51-Salaries & Wages             | (548,184)          | (545,406)          | (537,145)          | (552,986)          | (567,092)          | (578,941)          | (590,575)          |
| 52-Contractual Services         | (266,083)          | (257,469)          | (299,789)          | (296,679)          | (302,415)          | (311,299)          | (320,491)          |
| 53-Supplies                     | (160,430)          | (177,221)          | (177,143)          | (183,140)          | (205,250)          | (202,831)          | (206,469)          |

## RECREATION FUND INCOME STATEMENTS

|                                      | 2014             |                    |                    |                    |                    |                    |                    |
|--------------------------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                      | 2012 Actuals     | 2013 Actuals       | 2014 Budget        | Projections        | 2015 Budget        | 2016 Budget        | 2017 Budget        |
| 57-Capital                           | (37,209)         | (74,046)           | (12,000)           | (11,035)           | -                  | -                  | -                  |
| 5-Expenses Total                     | (1,011,906)      | (1,054,142)        | (1,026,076)        | (1,043,840)        | (1,074,757)        | (1,093,071)        | (1,117,535)        |
| <b>101-Parks Maintenance Total</b>   | <b>(976,607)</b> | <b>(1,031,299)</b> | <b>(1,013,815)</b> | <b>(1,027,113)</b> | <b>(1,062,496)</b> | <b>(1,080,810)</b> | <b>(1,105,274)</b> |
| <b>220-Recreation Programs</b>       |                  |                    |                    |                    |                    |                    |                    |
| 4-Revenues                           |                  |                    |                    |                    |                    |                    |                    |
| 42-Charges for Services              | 2,351,196        | 2,561,071          | 2,568,059          | 2,461,545          | 2,546,900          | 2,599,161          | 2,652,959          |
| 44-Rentals                           | 53,546           | 54,734             | 89,000             | 76,931             | 84,264             | 89,986             | 96,718             |
| 45-Product Sales                     | 27,045           | 28,400             | 27,580             | 27,150             | 26,005             | 26,475             | 27,006             |
| 46-Grants & Donations                | 791              | -                  | -                  | -                  | -                  | -                  | -                  |
| 47-Misc. Income                      | -                | 40                 | -                  | -                  | -                  | -                  | -                  |
| 4-Revenues Total                     | 2,432,578        | 2,644,245          | 2,684,639          | 2,565,626          | 2,657,169          | 2,715,623          | 2,776,682          |
| 5-Expenses                           |                  |                    |                    |                    |                    |                    |                    |
| 51-Salaries & Wages                  | (907,552)        | (896,554)          | (934,150)          | (908,336)          | (940,975)          | (955,646)          | (971,461)          |
| 52-Contractual Services              | (810,276)        | (925,954)          | (914,513)          | (854,813)          | (882,107)          | (899,961)          | (919,909)          |
| 53-Supplies                          | (174,609)        | (173,982)          | (178,834)          | (178,953)          | (179,939)          | (182,566)          | (185,338)          |
| 54-Other Charges                     | -                | -                  | -                  | -                  | -                  | -                  | -                  |
| 57-Capital                           | -                | (79,722)           | (229)              | (229)              | -                  | -                  | -                  |
| 5-Expenses Total                     | (1,892,436)      | (2,076,212)        | (2,027,726)        | (1,942,331)        | (2,003,021)        | (2,038,173)        | (2,076,708)        |
| <b>220-Recreation Programs Total</b> | <b>540,142</b>   | <b>568,033</b>     | <b>656,913</b>     | <b>623,295</b>     | <b>654,148</b>     | <b>677,449</b>     | <b>699,974</b>     |
| <b>221-Athletics</b>                 |                  |                    |                    |                    |                    |                    |                    |
| 4-Revenues                           |                  |                    |                    |                    |                    |                    |                    |
| 42-Charges for Services              | 531,141          | 476,037            | 490,205            | 422,798            | 452,283            | 461,293            | 470,483            |
| 45-Product Sales                     | 60,996           | 57,992             | 59,730             | 39,321             | 39,222             | 39,934             | 40,807             |
| 47-Misc. Income                      | 191              | 189                | 100                | -                  | -                  | -                  | -                  |
| 49-Transfers In                      | -                | -                  | 67,908             | 34,494             | 55,000             | 20,400             | 20,808             |
| 4-Revenues Total                     | 592,328          | 534,217            | 617,943            | 496,613            | 546,505            | 521,627            | 532,097            |
| 5-Expenses                           |                  |                    |                    |                    |                    |                    |                    |
| 51-Salaries & Wages                  | (82,910)         | (70,601)           | (78,355)           | (70,640)           | (74,457)           | (75,595)           | (77,086)           |
| 52-Contractual Services              | (155,578)        | (131,506)          | (145,600)          | (128,777)          | (142,480)          | (144,848)          | (148,110)          |
| 53-Supplies                          | (293,617)        | (207,200)          | (275,928)          | (187,228)          | (267,679)          | (235,968)          | (240,498)          |

## RECREATION FUND INCOME STATEMENTS

|                                  | 2014            |                |                |                |                |                |                |
|----------------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                  | 2012 Actuals    | 2013 Actuals   | 2014 Budget    | Projections    | 2015 Budget    | 2016 Budget    | 2017 Budget    |
| 54-Other Charges                 | (58,483)        | (52,320)       | (60,185)       | (55,040)       | (51,480)       | (52,160)       | (53,132)       |
| 57-Capital                       | (7,564)         | (24,800)       | (3,782)        | (26,272)       | -              | -              | -              |
| 59-Transfers Out                 | (10,000)        | (10,000)       | (10,000)       | (10,000)       | (10,000)       | -              | -              |
| 5-Expenses Total                 | (608,153)       | (496,428)      | (573,850)      | (477,957)      | (546,096)      | (508,570)      | (518,827)      |
| <b>221-Athletics Total</b>       | <b>(15,825)</b> | <b>37,790</b>  | <b>44,093</b>  | <b>18,657</b>  | <b>410</b>     | <b>13,058</b>  | <b>13,271</b>  |
| <b>222-Pools</b>                 |                 |                |                |                |                |                |                |
| 4-Revenues                       |                 |                |                |                |                |                |                |
| 42-Charges for Services          | 842,444         | 772,490        | 842,500        | 763,754        | 816,500        | 824,500        | 831,500        |
| 44-Rentals                       | 21,923          | 18,365         | 21,550         | 22,660         | 20,000         | 20,000         | 20,000         |
| 45-Product Sales                 | 88,710          | 70,739         | 92,000         | 86,007         | 88,500         | 89,500         | 89,500         |
| 46-Grants & Donations            | -               | 454            | -              | -              | -              | -              | -              |
| 47-Misc. Income                  | 18,472          | 15,709         | 16,800         | 16,165         | 16,500         | 16,500         | 16,500         |
| 4-Revenues Total                 | 971,548         | 877,757        | 972,850        | 888,586        | 941,500        | 950,500        | 957,500        |
| 5-Expenses                       |                 |                |                |                |                |                |                |
| 51-Salaries & Wages              | (493,791)       | (454,949)      | (488,707)      | (479,605)      | (477,005)      | (481,664)      | (483,096)      |
| 52-Contractual Services          | (173,361)       | (185,629)      | (218,222)      | (194,276)      | (220,568)      | (233,001)      | (246,646)      |
| 53-Supplies                      | (65,527)        | (56,016)       | (64,283)       | (68,367)       | (64,249)       | (69,281)       | (69,035)       |
| 54-Other Charges                 | (14,988)        | (10,325)       | (18,350)       | (16,087)       | (17,200)       | (17,200)       | (17,200)       |
| 57-Capital                       | (937)           | (43)           | (802)          | (802)          | -              | -              | -              |
| 59-Transfers Out                 | -               | -              | -              | -              | -              | -              | -              |
| 5-Expenses Total                 | (748,605)       | (706,963)      | (790,363)      | (759,137)      | (779,022)      | (801,146)      | (815,977)      |
| <b>222-Pools Total</b>           | <b>222,943</b>  | <b>170,794</b> | <b>182,487</b> | <b>129,450</b> | <b>162,478</b> | <b>149,354</b> | <b>141,523</b> |
| <b>224-Recreation Facilities</b> |                 |                |                |                |                |                |                |
| 4-Revenues                       |                 |                |                |                |                |                |                |
| 42-Charges for Services          | 3,640           | 4,375          | 3,568          | 3,710          | 3,710          | 3,784          | 3,860          |
| 44-Rentals                       | 56,682          | 68,101         | 56,800         | 55,200         | 55,500         | 56,610         | 57,742         |
| 45-Product Sales                 | 1,845           | 1,407          | 2,000          | 1,964          | 2,000          | 2,040          | 2,081          |
| 47-Misc. Income                  | -               | -              | -              | -              | -              | -              | -              |
| 4-Revenues Total                 | 62,167          | 73,882         | 62,368         | 60,874         | 61,210         | 62,434         | 63,683         |
| 5-Expenses                       |                 |                |                |                |                |                |                |

## RECREATION FUND INCOME STATEMENTS

|  | 2014             |                  |                  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|  | 2012 Actuals     | 2013 Actuals     | 2014 Budget      | Projections      | 2015 Budget      | 2016 Budget      | 2017 Budget      |
| 51-Salaries & Wages                    | (160,795)        | (162,669)        | (167,315)        | (167,940)        | (173,278)        | (176,267)        | (179,310)        |
| 52-Contractual Services                | (274,880)        | (286,512)        | (314,364)        | (297,392)        | (329,146)        | (353,996)        | (381,282)        |
| 53-Supplies                            | (37,245)         | (39,027)         | (39,747)         | (45,372)         | (49,303)         | (49,683)         | (49,545)         |
| 54-Other Charges                       | (2,142)          | (2,420)          | (5,048)          | (4,939)          | (4,674)          | (4,732)          | (4,792)          |
| 57-Capital                             | (1,719)          | (27,596)         | (1,374)          | (1,374)          | -                | -                | -                |
| 59-Transfers Out                       |                  |                  | -                | -                | -                | -                | -                |
| 5-Expenses Total                       | (476,781)        | (518,224)        | (527,848)        | (517,017)        | (556,401)        | (584,679)        | (614,929)        |
| <b>224-Recreation Facilities Total</b> | <b>(414,614)</b> | <b>(444,342)</b> | <b>(465,481)</b> | <b>(456,143)</b> | <b>(495,191)</b> | <b>(522,245)</b> | <b>(551,246)</b> |
| <b>350-Special Facilities</b>          |                  |                  |                  |                  |                  |                  |                  |
| 4-Revenues                             |                  |                  |                  |                  |                  |                  |                  |
| 42-Charges for Services                | 796,628          | 797,171          | 825,263          | 802,600          | 831,500          | 853,300          | 854,300          |
| 44-Rentals                             | 2,336            | 1,402            | 3,228            | 1,228            | 1,725            | 2,750            | 3,250            |
| 45-Product Sales                       | 4,395            | 3,238            | 6,050            | 4,300            | 8,300            | 9,750            | 10,200           |
| 46-Grants & Donations                  |                  |                  | -                | -                | -                | -                | -                |
| 47-Misc. Income                        | 12,982           | 6,767            | 10,000           | 10,000           | 10,000           | 10,000           | 10,000           |
| 4-Revenues Total                       | 816,342          | 808,578          | 844,541          | 818,128          | 851,525          | 875,800          | 877,750          |
| 5-Expenses                             |                  |                  |                  |                  |                  |                  |                  |
| 51-Salaries & Wages                    | (515,238)        | (496,206)        | (554,535)        | (504,106)        | (500,702)        | (510,476)        | (515,306)        |
| 52-Contractual Services                | (77,739)         | (67,955)         | (92,189)         | (92,742)         | (109,211)        | (113,693)        | (118,187)        |
| 53-Supplies                            | (51,130)         | (73,600)         | (80,775)         | (79,016)         | (80,443)         | (88,000)         | (92,934)         |
| 54-Other Charges                       | (24,525)         | (25,570)         | (33,855)         | (33,255)         | (42,855)         | (42,855)         | (42,855)         |
| 57-Capital                             | (18,539)         | (347)            | (916)            | (916)            | -                | -                | -                |
| 59-Transfers Out                       |                  |                  | -                | -                | -                | -                | -                |
| 5-Expenses Total                       | (687,172)        | (663,677)        | (762,271)        | (710,035)        | (733,211)        | (755,024)        | (769,282)        |
| <b>350-Special Facilities Total</b>    | <b>129,169</b>   | <b>144,901</b>   | <b>82,270</b>    | <b>108,093</b>   | <b>118,314</b>   | <b>120,776</b>   | <b>108,468</b>   |
| <b>418-Human Resources</b>             |                  |                  |                  |                  |                  |                  |                  |
| 5-Expenses                             |                  |                  |                  |                  |                  |                  |                  |
| 51-Salaries & Wages                    | (33,360)         | (43,361)         | (48,028)         | (44,917)         | (34,652)         | (35,346)         | (36,052)         |
| 52-Contractual Services                | (10,734)         | (4,928)          | (5,183)          | (5,183)          | (11,851)         | (12,558)         | (13,308)         |
| 53-Supplies                            | (2,292)          | (1,861)          | (2,200)          | (2,000)          | (2,200)          | (2,300)          | (2,400)          |
| 54-Other Charges                       | (483)            | (813)            | (2,500)          | (2,000)          | (2,500)          | (2,500)          | (2,500)          |

**RECREATION FUND INCOME STATEMENTS**

|                                  | 2014             |                  |                  |                  |                  |                  |                  |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                  | 2012 Actuals     | 2013 Actuals     | 2014 Budget      | Projections      | 2015 Budget      | 2016 Budget      | 2017 Budget      |
| 57-Capital                       |                  |                  | -                | -                | -                | -                | -                |
| 5-Expenses Total                 | (46,869)         | (50,963)         | (57,911)         | (54,100)         | (51,203)         | (52,704)         | (54,261)         |
| <b>418-Human Resources Total</b> | <b>(46,869)</b>  | <b>(50,963)</b>  | <b>(57,911)</b>  | <b>(54,100)</b>  | <b>(51,203)</b>  | <b>(52,704)</b>  | <b>(54,261)</b>  |
| <b>419-Finance</b>               |                  |                  |                  |                  |                  |                  |                  |
| 5-Expenses                       |                  |                  |                  |                  |                  |                  |                  |
| 51-Salaries & Wages              | (166,573)        | (170,464)        | (187,408)        | (183,011)        | (175,372)        | (178,799)        | (182,658)        |
| 52-Contractual Services          | (24,056)         | (26,701)         | (24,466)         | (24,466)         | (19,401)         | (20,551)         | (21,769)         |
| 5-Expenses Total                 | (190,629)        | (197,165)        | (211,874)        | (207,478)        | (194,773)        | (199,349)        | (204,427)        |
| <b>419-Finance Total</b>         | <b>(190,629)</b> | <b>(197,165)</b> | <b>(211,874)</b> | <b>(207,478)</b> | <b>(194,773)</b> | <b>(199,349)</b> | <b>(204,427)</b> |
| <b>20-Recreation Total</b>       | <b>(802,353)</b> | <b>796,854</b>   | <b>(826,132)</b> | <b>(833,116)</b> | <b>(766,955)</b> | <b>(795,950)</b> | <b>(95,207)</b>  |
| <b>Grand Total</b>               | <b>(802,353)</b> | <b>796,854</b>   | <b>(826,132)</b> | <b>(833,116)</b> | <b>(766,955)</b> | <b>(795,950)</b> | <b>(95,207)</b>  |



**RECREATION REVENUES DETAIL**

|                                   | 2014         |              |             |             |             |             |             |
|-----------------------------------|--------------|--------------|-------------|-------------|-------------|-------------|-------------|
|                                   | 2012 Actuals | 2013 Actuals | 2014 Budget | Projections | 2015 Budget | 2016 Budget | 2017 Budget |
| <b>20-Recreation</b>              |              |              |             |             |             |             |             |
| <b>000-Nonspecified Area</b>      |              |              |             |             |             |             |             |
| 41-Taxes                          |              |              |             |             |             |             |             |
| 4101-Current Year Taxes           | 3,362,317    | 3,551,468    | 3,675,113   | 3,675,828   | 3,798,452   | 3,836,619   | 3,986,602   |
| 4102-Prior Year Taxes             | 1,096        | 892          | -           | 225         | -           | -           | -           |
| 4103-Replacement Taxes            |              |              | -           | -           | -           | -           | -           |
| 41-Taxes Total                    | 3,363,413    | 3,552,360    | 3,675,113   | 3,676,053   | 3,798,452   | 3,836,619   | 3,986,602   |
| 42-Charges for Services           |              |              |             |             |             |             |             |
| 4223-Park Services Reimbur:       | 8,779        | 16,312       | -           | 4,466       | -           | -           | -           |
| 4250-Program Revenues             |              |              | -           | -           | -           | -           | -           |
| 4251-League Fees for WPD (        | 43,285       | 42,230       | 42,200      | 42,525      | 42,020      | 42,355      | 42,720      |
| 42-Charges for Services Total     | 52,064       | 58,542       | 42,200      | 46,991      | 42,020      | 42,355      | 42,720      |
| 44-Rentals                        |              |              |             |             |             |             |             |
| 4406-Field Rentals/Permits        | 52,233       | 39,336       | 37,922      | 41,963      | 41,963      | 41,963      | 41,963      |
| 44-Rentals Total                  | 52,233       | 39,336       | 37,922      | 41,963      | 41,963      | 41,963      | 41,963      |
| 45-Product Sales                  |              |              |             |             |             |             |             |
| 4507-Lanyard Sales                | 41           | 67           | 165         | 165         | 180         | 180         | 180         |
| 4583-Concessions                  |              |              | -           | -           | -           | -           | -           |
| 4599-Short/Over                   | 50           | -            | -           | -           | -           | -           | -           |
| 45-Product Sales Total            | 91           | 67           | 165         | 165         | 180         | 180         | 180         |
| 46-Grants & Donations             |              |              |             |             |             |             |             |
| 4610-Donations-Operating          | 37,943       | 28,023       | 25,875      | 25,044      | 26,600      | 26,600      | 26,600      |
| 4619-Grants-Operating             |              |              | -           | -           | -           | -           | -           |
| 4650-Donations-Capital            |              |              | -           | -           | -           | -           | -           |
| 4659-Grants-Capital               |              |              | -           | -           | -           | -           | -           |
| 46-Grants & Donations Total       | 37,943       | 28,023       | 25,875      | 25,044      | 26,600      | 26,600      | 26,600      |
| 47-Misc. Income                   |              |              |             |             |             |             |             |
| 4710-Employee Health Ins Contrib. |              |              | -           | -           | -           | -           | -           |
| 4720-Gain(Loss) on Asset Di:      | 7,050        | 2,000        | -           | -           | -           | -           | -           |
| 4750-Miscellaneous Income         | 12,281       | 5,748        | -           | 1,983       | -           | -           | -           |
| 47-Misc. Income Total             | 19,331       | 7,748        | -           | 1,983       | -           | -           | -           |

**RECREATION REVENUES DETAIL**

|                                    | 2014             |                  |                  |                  |                  |                  |                  |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                    | 2012 Actuals     | 2013 Actuals     | 2014 Budget      | Projections      | 2015 Budget      | 2016 Budget      | 2017 Budget      |
| 48-Interest Income                 |                  |                  |                  |                  |                  |                  |                  |
| 4801-Interest Income               | 16,407           | 19,896           | 10,000           | 12,500           | 15,000           | 14,000           | 13,000           |
| 48-Interest Income Total           | 16,407           | 19,896           | 10,000           | 12,500           | 15,000           | 14,000           | 13,000           |
| 49-Transfers In                    |                  |                  |                  |                  |                  |                  |                  |
| 4999-"Cash Carryover"              |                  |                  | -                | 30,000           | 30,000           | 30,000           | 30,000           |
| 49-Transfers In Total              |                  |                  | -                | 30,000           | 30,000           | 30,000           | 30,000           |
| <b>000-Nonspecified Area Total</b> | <b>3,541,484</b> | <b>3,705,972</b> | <b>3,791,275</b> | <b>3,834,699</b> | <b>3,954,215</b> | <b>3,991,717</b> | <b>4,141,065</b> |
| <b>112-Lincoln Marsh</b>           |                  |                  |                  |                  |                  |                  |                  |
| 42-Charges for Services            |                  |                  |                  |                  |                  |                  |                  |
| 4206-Fundraising/Sponsorships      |                  |                  | -                | -                | -                | -                | -                |
| 4250-Program Revenues              | 153,547          | 169,357          | 164,533          | 158,257          | 171,503          | 176,648          | 181,947          |
| 42-Charges for Services Total      | 153,547          | 169,357          | 164,533          | 158,257          | 171,503          | 176,648          | 181,947          |
| 45-Product Sales                   |                  |                  |                  |                  |                  |                  |                  |
| 4583-Concessions                   | 889              | 2,160            | 1,600            | 2,189            | 1,875            | 1,931            | 1,989            |
| 4599-Short/Over                    | -                | (200)            | -                | -                | -                | -                | -                |
| 45-Product Sales Total             | 889              | 1,960            | 1,600            | 2,189            | 1,875            | 1,931            | 1,989            |
| 47-Misc. Income                    |                  |                  |                  |                  |                  |                  |                  |
| 4750-Miscellaneous Income          | -                | 40               | -                | -                | -                | -                | -                |
| 47-Misc. Income Total              | -                | 40               | -                | -                | -                | -                | -                |
| <b>112-Lincoln Marsh Total</b>     | <b>154,436</b>   | <b>171,357</b>   | <b>166,133</b>   | <b>160,446</b>   | <b>173,378</b>   | <b>178,579</b>   | <b>183,936</b>   |
| <b>201-Arts and Crafts</b>         |                  |                  |                  |                  |                  |                  |                  |
| 42-Charges for Services            |                  |                  |                  |                  |                  |                  |                  |
| 4250-Program Revenues              | 31,514           | 33,752           | 32,879           | 31,817           | 33,945           | 34,624           | 35,316           |
| 42-Charges for Services Total      | 31,514           | 33,752           | 32,879           | 31,817           | 33,945           | 34,624           | 35,316           |
| 45-Product Sales                   |                  |                  |                  |                  |                  |                  |                  |
| 4503-Wall Tile Sales               |                  |                  | -                | -                | -                | -                | -                |
| 45-Product Sales Total             |                  |                  | -                | -                | -                | -                | -                |
| <b>201-Arts and Crafts Total</b>   | <b>31,514</b>    | <b>33,752</b>    | <b>32,879</b>    | <b>31,817</b>    | <b>33,945</b>    | <b>34,624</b>    | <b>35,316</b>    |

**RECREATION REVENUES DETAIL**

|                                    | 2014           |                |                |                |                |                |                |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                    | 2012 Actuals   | 2013 Actuals   | 2014 Budget    | Projections    | 2015 Budget    | 2016 Budget    | 2017 Budget    |
| <b>202-Performing Arts</b>         |                |                |                |                |                |                |                |
| 42-Charges for Services            |                |                |                |                |                |                |                |
| 4250-Program Revenues              | 96,934         | 90,961         | 94,449         | 87,916         | 91,022         | 92,842         | 94,699         |
| 42-Charges for Services Total      | 96,934         | 90,961         | 94,449         | 87,916         | 91,022         | 92,842         | 94,699         |
| <b>202-Performing Arts Total</b>   | <b>96,934</b>  | <b>90,961</b>  | <b>94,449</b>  | <b>87,916</b>  | <b>91,022</b>  | <b>92,842</b>  | <b>94,699</b>  |
| <b>203-Athletic Programs</b>       |                |                |                |                |                |                |                |
| 42-Charges for Services            |                |                |                |                |                |                |                |
| 4250-Program Revenues              | 300,318        | 317,848        | 295,967        | 321,683        | 321,686        | 328,119        | 334,682        |
| 42-Charges for Services Total      | 300,318        | 317,848        | 295,967        | 321,683        | 321,686        | 328,119        | 334,682        |
| <b>203-Athletic Programs Total</b> | <b>300,318</b> | <b>317,848</b> | <b>295,967</b> | <b>321,683</b> | <b>321,686</b> | <b>328,119</b> | <b>334,682</b> |
| <b>204-Leagues</b>                 |                |                |                |                |                |                |                |
| 42-Charges for Services            |                |                |                |                |                |                |                |
| 4206-Fundraising/Sponsorsh         | 500            | 1,003          | 700            | 166            | 200            | 204            | 208            |
| 4219-Tournament Entry Fee          | 54,695         | 73,571         | 73,600         | 40,933         | 73,600         | 75,072         | 76,573         |
| 4250-Program Revenues              | 749,794        | 843,303        | 853,429        | 836,736        | 827,033        | 843,574        | 860,445        |
| 42-Charges for Services Total      | 804,989        | 917,877        | 927,729        | 877,834        | 900,833        | 918,850        | 937,227        |
| 44-Rentals                         |                |                |                |                |                |                |                |
| 4407-Facility Rentals              | 5,750          | -              | -              | 9,921          | -              | -              | -              |
| 44-Rentals Total                   | 5,750          | -              | -              | 9,921          | -              | -              | -              |
| 45-Product Sales                   |                |                |                |                |                |                |                |
| 4500-Clothing Sale Revenue         | 10,685         | 13,196         | 13,180         | 10,300         | 10,550         | 10,761         | 10,976         |
| 4583-Concessions                   | 7,488          | 7,833          | 4,000          | 9,161          | 7,830          | 7,987          | 8,146          |
| 45-Product Sales Total             | 18,173         | 21,029         | 17,180         | 19,461         | 18,380         | 18,748         | 19,123         |
| <b>204-Leagues Total</b>           | <b>828,911</b> | <b>938,907</b> | <b>944,909</b> | <b>907,216</b> | <b>919,213</b> | <b>937,597</b> | <b>956,349</b> |
| <b>206-Outdoor Education</b>       |                |                |                |                |                |                |                |
| 42-Charges for Services            |                |                |                |                |                |                |                |
| 4250-Program Revenues              |                |                | -              | -              | -              | -              | -              |
| 42-Charges for Services Total      |                |                | -              | -              | -              | -              | -              |
| <b>206-Outdoor Education Total</b> |                |                | -              | -              | -              | -              | -              |
| <b>207-Camps and Preschool</b>     |                |                |                |                |                |                |                |

## RECREATION REVENUES DETAIL

|                                      | 2014           |                |                |                |                |                |                |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|                                      | 2012 Actuals   | 2013 Actuals   | 2014 Budget    | Projections    | 2015 Budget    | 2016 Budget    | 2017 Budget    |
| 42-Charges for Services              |                |                |                |                |                |                |                |
| 4206-Fundraising/Sponsorsh           | 225            | 375            | 250            | 776            | 800            | 816            | 832            |
| 4250-Program Revenues                | 502,620        | 525,111        | 552,295        | 541,313        | 544,471        | 555,210        | 566,614        |
| <b>42-Charges for Services Total</b> | <b>502,845</b> | <b>525,486</b> | <b>552,545</b> | <b>542,089</b> | <b>545,271</b> | <b>556,026</b> | <b>567,446</b> |
| <b>207-Camps and Preschool Total</b> | <b>502,845</b> | <b>525,486</b> | <b>552,545</b> | <b>542,089</b> | <b>545,271</b> | <b>556,026</b> | <b>567,446</b> |
| <b>208-General Interests</b>         |                |                |                |                |                |                |                |
| 42-Charges for Services              |                |                |                |                |                |                |                |
| 4206-Fundraising/Sponsorsh           | -              | 2,000          | 2,000          | -              | -              | -              | -              |
| 4217-AMC Movie Tickets               | 28,597         | 20,105         | 31,800         | 16,382         | 12,800         | 13,056         | 13,317         |
| 4250-Program Revenues                | 117,063        | 137,236        | 135,084        | 116,667        | 149,507        | 152,497        | 155,547        |
| <b>42-Charges for Services Total</b> | <b>145,660</b> | <b>159,341</b> | <b>168,884</b> | <b>133,049</b> | <b>162,307</b> | <b>165,553</b> | <b>168,864</b> |
| 45-Product Sales                     |                |                |                |                |                |                |                |
| 4583-Concessions                     | 70             | 180            | 100            | -              | -              | -              | -              |
| <b>45-Product Sales Total</b>        | <b>70</b>      | <b>180</b>     | <b>100</b>     | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>208-General Interests Total</b>   | <b>145,730</b> | <b>159,521</b> | <b>168,984</b> | <b>133,049</b> | <b>162,307</b> | <b>165,553</b> | <b>168,864</b> |
| <b>209-Special Events</b>            |                |                |                |                |                |                |                |
| 42-Charges for Services              |                |                |                |                |                |                |                |
| 4206-Fundraising/Sponsorsh           | 550            | 600            | 250            | 600            | 600            | 612            | 600            |
| 4250-Program Revenues                | 7,719          | 8,656          | 10,429         | 9,489          | 11,414         | 11,642         | 11,875         |
| <b>42-Charges for Services Total</b> | <b>8,269</b>   | <b>9,256</b>   | <b>10,679</b>  | <b>10,089</b>  | <b>12,014</b>  | <b>12,254</b>  | <b>12,475</b>  |
| <b>209-Special Events Total</b>      | <b>8,269</b>   | <b>9,256</b>   | <b>10,679</b>  | <b>10,089</b>  | <b>12,014</b>  | <b>12,254</b>  | <b>12,475</b>  |
| <b>220-Community Center</b>          |                |                |                |                |                |                |                |
| 42-Charges for Services              |                |                |                |                |                |                |                |
| 4200-Charges for Services            | 2,660          | 2,574          | 1,868          | 1,860          | 1,860          | 1,897          | 1,935          |
| 4216-General Admission               | 980            | 1,801          | 1,700          | 1,850          | 1,850          | 1,887          | 1,925          |
| <b>42-Charges for Services Total</b> | <b>3,640</b>   | <b>4,375</b>   | <b>3,568</b>   | <b>3,710</b>   | <b>3,710</b>   | <b>3,784</b>   | <b>3,860</b>   |
| 44-Rentals                           |                |                |                |                |                |                |                |
| 4407-Facility Rentals                | 52,742         | 63,281         | 52,800         | 50,000         | 51,000         | 52,020         | 53,060         |
| <b>44-Rentals Total</b>              | <b>52,742</b>  | <b>63,281</b>  | <b>52,800</b>  | <b>50,000</b>  | <b>51,000</b>  | <b>52,020</b>  | <b>53,060</b>  |
| 45-Product Sales                     |                |                |                |                |                |                |                |

**RECREATION REVENUES DETAIL**

|   | 2014           |                |                |                |                |                |                |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|   | 2012 Actuals   | 2013 Actuals   | 2014 Budget    | Projections    | 2015 Budget    | 2016 Budget    | 2017 Budget    |
| 4580-Vending - General                  |                |                | -              | -              | -              | -              | -              |
| 4581-Tree Memorial Revenue              |                |                | -              | -              | -              | -              | -              |
| 4582-Commission on Vendir               | 1,644          | 1,908          | 2,000          | 1,900          | 2,000          | 2,040          | 2,081          |
| 4599-Short/Over                         | 201            | (501)          | -              | 64             | -              | -              | -              |
| <b>45-Product Sales Total</b>           | <b>1,845</b>   | <b>1,407</b>   | <b>2,000</b>   | <b>1,964</b>   | <b>2,000</b>   | <b>2,040</b>   | <b>2,081</b>   |
| <br>                                    |                |                |                |                |                |                |                |
| 47-Misc. Income                         |                |                |                |                |                |                |                |
| 4750-Miscellaneous Income               |                |                | -              | -              | -              | -              | -              |
| <b>47-Misc. Income Total</b>            |                |                | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <br>                                    |                |                |                |                |                |                |                |
| <b>220-Community Center Total</b>       | <b>58,227</b>  | <b>69,062</b>  | <b>58,368</b>  | <b>55,674</b>  | <b>56,710</b>  | <b>57,844</b>  | <b>59,001</b>  |
| <b>221-Wheaton Youth Cheerleading</b>   |                |                |                |                |                |                |                |
| 42-Charges for Services                 |                |                |                |                |                |                |                |
| 4200-Charges for Services               |                |                | -              | -              | -              | -              | -              |
| 4206-Fundraising/Sponsorsh              | 20,116         | 18,881         | 18,000         | 14,875         | 14,375         | 14,663         | 14,956         |
| 4210-Program Revenue                    | 47,945         | 40,328         | 41,771         | 39,022         | 40,822         | 41,602         | 42,398         |
| 4250-Program Revenues                   |                |                | -              | -              | -              | -              | -              |
| <b>42-Charges for Services Total</b>    | <b>68,061</b>  | <b>59,209</b>  | <b>59,771</b>  | <b>53,897</b>  | <b>55,197</b>  | <b>56,265</b>  | <b>57,354</b>  |
| <br>                                    |                |                |                |                |                |                |                |
| 45-Product Sales                        |                |                |                |                |                |                |                |
| 4500-Clothing Sale Revenue              | 12,416         | 9,375          | 9,400          | 750            | 650            | 663            | 676            |
| <b>45-Product Sales Total</b>           | <b>12,416</b>  | <b>9,375</b>   | <b>9,400</b>   | <b>750</b>     | <b>650</b>     | <b>663</b>     | <b>676</b>     |
| <br>                                    |                |                |                |                |                |                |                |
| 49-Transfers In                         |                |                |                |                |                |                |                |
| 4999-"Cash Carryover"                   |                |                | -              | -              | -              | -              | -              |
| <b>49-Transfers In Total</b>            |                |                | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <br>                                    |                |                |                |                |                |                |                |
| <b>221-Wheaton Youth Cheerleading T</b> | <b>80,477</b>  | <b>68,584</b>  | <b>69,171</b>  | <b>54,647</b>  | <b>55,847</b>  | <b>56,928</b>  | <b>58,031</b>  |
| <b>222-Wheaton Youth Football</b>       |                |                |                |                |                |                |                |
| 42-Charges for Services                 |                |                |                |                |                |                |                |
| 4200-Charges for Services               | 22,610         | 17,981         | 22,150         | 17,500         | 18,000         | 18,360         | 18,727         |
| 4206-Fundraising/Sponsorsh              | 28,948         | 26,987         | 29,300         | 25,500         | 27,100         | 27,642         | 28,195         |
| 4210-Program Revenue                    | 117,005        | 112,278        | 117,005        | 88,572         | 113,000        | 115,260        | 117,565        |
| 4250-Program Revenues                   |                |                | -              | -              | -              | -              | -              |
| <b>42-Charges for Services Total</b>    | <b>168,563</b> | <b>157,246</b> | <b>168,455</b> | <b>131,572</b> | <b>158,100</b> | <b>161,262</b> | <b>164,487</b> |

**RECREATION REVENUES DETAIL**

|  | 2014           |                |                |                |                |                |                |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|  | 2012 Actuals   | 2013 Actuals   | 2014 Budget    | Projections    | 2015 Budget    | 2016 Budget    | 2017 Budget    |
| 45-Product Sales                         |                |                |                |                |                |                |                |
| 4500-Clothing Sale Revenue               | 11,248         | 11,296         | 11,200         | 4,500          | 4,500          | 4,590          | 4,682          |
| 4583-Concessions                         | 20,620         | 21,288         | 23,000         | 24,100         | 24,100         | 24,582         | 25,074         |
| <b>45-Product Sales Total</b>            | <b>31,868</b>  | <b>32,584</b>  | <b>34,200</b>  | <b>28,600</b>  | <b>28,600</b>  | <b>29,172</b>  | <b>29,755</b>  |
| 49-Transfers In                          |                |                |                |                |                |                |                |
| 4999-"Cash Carryover"                    |                |                | -              | -              | -              | -              | -              |
| <b>49-Transfers In Total</b>             |                |                | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>222-Wheaton Youth Football Total</b>  | <b>200,431</b> | <b>189,829</b> | <b>202,655</b> | <b>160,172</b> | <b>186,700</b> | <b>190,434</b> | <b>194,243</b> |
| <b>223-Youth Baseball/Softball</b>       |                |                |                |                |                |                |                |
| 42-Charges for Services                  |                |                |                |                |                |                |                |
| 4200-Charges for Services                | 85,756         | 76,422         | 77,280         | 65,986         | 67,136         | 68,479         | 69,848         |
| 4206-Fundraising/Sponsorsh               | 43,581         | 34,622         | 36,465         | 30,984         | 31,440         | 32,069         | 32,710         |
| 4210-Program Revenue                     | 148,847        | 136,576        | 136,367        | 127,210        | 127,210        | 129,754        | 132,350        |
| 4211-Camp Revenue/Battin                 | 16,332         | 11,962         | 11,867         | 13,149         | 13,200         | 13,464         | 13,733         |
| <b>42-Charges for Services Total</b>     | <b>294,517</b> | <b>259,582</b> | <b>261,979</b> | <b>237,329</b> | <b>238,986</b> | <b>243,766</b> | <b>248,641</b> |
| 45-Product Sales                         |                |                |                |                |                |                |                |
| 4583-Concessions                         | 16,712         | 16,033         | 16,130         | 9,971          | 9,972          | 10,099         | 10,375         |
| <b>45-Product Sales Total</b>            | <b>16,712</b>  | <b>16,033</b>  | <b>16,130</b>  | <b>9,971</b>   | <b>9,972</b>   | <b>10,099</b>  | <b>10,375</b>  |
| 47-Misc. Income                          |                |                |                |                |                |                |                |
| 4750-Miscellaneous Income                | 191            | 189            | 100            | -              | -              | -              | -              |
| <b>47-Misc. Income Total</b>             | <b>191</b>     | <b>189</b>     | <b>100</b>     | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| 49-Transfers In                          |                |                |                |                |                |                |                |
| 4999-"Cash Carryover"                    |                |                | 67,908         | 34,494         | 55,000         | 20,400         | 20,808         |
| <b>49-Transfers In Total</b>             |                |                | <b>67,908</b>  | <b>34,494</b>  | <b>55,000</b>  | <b>20,400</b>  | <b>20,808</b>  |
| <b>223-Youth Baseball/Softball Total</b> | <b>311,420</b> | <b>275,804</b> | <b>346,117</b> | <b>281,794</b> | <b>303,958</b> | <b>274,265</b> | <b>279,824</b> |
| <b>225-Central Athletic Center</b>       |                |                |                |                |                |                |                |
| 42-Charges for Services                  |                |                |                |                |                |                |                |
| 4200-Charges for Services                | 9,621          | 9,813          | 10,000         | 10,000         | 10,000         | 10,200         | 10,404         |
| 4206-Fundraising/Sponsorsh               | 400            | 600            | 600            | 1,400          | 1,000          | 1,020          | 1,040          |
| 4210-Program Revenue                     | 6,159          | 3,085          | 6,500          | 6,500          | 6,500          | 6,630          | 6,763          |

## RECREATION REVENUES DETAIL

|  | 2014           |                |                |                  |                |                |                |
|--|----------------|----------------|----------------|------------------|----------------|----------------|----------------|
|  | 2012 Actuals   | 2013 Actuals   | 2014 Budget    | 2014 Projections | 2015 Budget    | 2016 Budget    | 2017 Budget    |
| 4211-Camp Revenue/Battin                 | 6,397          | 10,160         | 10,000         | 12,000           | 12,000         | 12,240         | 12,485         |
| <b>42-Charges for Services Total</b>     | <b>22,577</b>  | <b>23,658</b>  | <b>27,100</b>  | <b>29,900</b>    | <b>29,500</b>  | <b>30,090</b>  | <b>30,692</b>  |
| <b>44-Rentals</b>                        |                |                |                |                  |                |                |                |
| 4401-Birthday Party Rentals              | 8,710          | 5,983          | 9,000          | 6,500            | 6,500          | 6,586          | 6,718          |
| 4407-Facility Rentals                    | 39,086         | 48,751         | 80,000         | 60,510           | 77,764         | 83,400         | 90,000         |
| <b>44-Rentals Total</b>                  | <b>47,796</b>  | <b>54,734</b>  | <b>89,000</b>  | <b>67,010</b>    | <b>84,264</b>  | <b>89,986</b>  | <b>96,718</b>  |
| <b>45-Product Sales</b>                  |                |                |                |                  |                |                |                |
| 4582-Commission on Vendir                | 143            | -              | 200            | -                | -              | -              | -              |
| 4583-Concessions                         | 8,659          | 7,290          | 10,000         | 7,500            | 7,500          | 7,599          | 7,751          |
| <b>45-Product Sales Total</b>            | <b>8,802</b>   | <b>7,290</b>   | <b>10,200</b>  | <b>7,500</b>     | <b>7,500</b>   | <b>7,599</b>   | <b>7,751</b>   |
| <b>225-Central Athletic Center Total</b> | <b>79,174</b>  | <b>85,682</b>  | <b>126,300</b> | <b>104,410</b>   | <b>121,264</b> | <b>127,675</b> | <b>135,160</b> |
| <b>231-Northside Pool</b>                |                |                |                |                  |                |                |                |
| <b>42-Charges for Services</b>           |                |                |                |                  |                |                |                |
| 4200-Charges for Services                | 232,990        | 229,581        | 239,000        | 222,000          | 237,000        | 239,000        | 241,000        |
| 4216-General Admission                   | 26,421         | 24,020         | 22,000         | 28,000           | 28,000         | 28,000         | 28,000         |
| <b>42-Charges for Services Total</b>     | <b>259,411</b> | <b>253,601</b> | <b>261,000</b> | <b>250,000</b>   | <b>265,000</b> | <b>267,000</b> | <b>269,000</b> |
| <b>44-Rentals</b>                        |                |                |                |                  |                |                |                |
| 4407-Facility Rentals                    | 11,423         | 10,015         | 11,000         | 11,820           | 12,000         | 12,000         | 12,000         |
| <b>44-Rentals Total</b>                  | <b>11,423</b>  | <b>10,015</b>  | <b>11,000</b>  | <b>11,820</b>    | <b>12,000</b>  | <b>12,000</b>  | <b>12,000</b>  |
| <b>45-Product Sales</b>                  |                |                |                |                  |                |                |                |
| 4580-Vending - General                   |                |                | -              | -                | -              | -              | -              |
| 4581-Tree Memorial Revenue               | 2,475          | 1,634          | 2,500          | 2,000            | 2,000          | 2,000          | 2,000          |
| 4583-Concessions                         | 16,711         | 14,271         | 17,000         | 15,000           | 15,000         | 15,000         | 15,000         |
| 4599-Short/Over                          | (5)            | 0              | -              | -                | -              | -              | -              |
| <b>45-Product Sales Total</b>            | <b>19,181</b>  | <b>15,904</b>  | <b>19,500</b>  | <b>17,000</b>    | <b>17,000</b>  | <b>17,000</b>  | <b>17,000</b>  |
| <b>47-Misc. Income</b>                   |                |                |                |                  |                |                |                |
| 4750-Miscellaneous Income                | 3,169          | 1,174          | 1,800          | 1,200            | 1,500          | 1,500          | 1,500          |
| <b>47-Misc. Income Total</b>             | <b>3,169</b>   | <b>1,174</b>   | <b>1,800</b>   | <b>1,200</b>     | <b>1,500</b>   | <b>1,500</b>   | <b>1,500</b>   |
| <b>231-Northside Pool Total</b>          | <b>293,184</b> | <b>280,694</b> | <b>293,300</b> | <b>280,020</b>   | <b>295,500</b> | <b>297,500</b> | <b>299,500</b> |

## RECREATION REVENUES DETAIL

|  | 2014           |                |                |                |                |                |                |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|  | 2012 Actuals   | 2013 Actuals   | 2014 Budget    | Projections    | 2015 Budget    | 2016 Budget    | 2017 Budget    |
| <b>232-Rice Pool</b>                   |                |                |                |                |                |                |                |
| 42-Charges for Services                |                |                |                |                |                |                |                |
| 4200-Charges for Services              | 472,826        | 423,773        | 469,500        | 395,000        | 434,500        | 440,500        | 445,500        |
| 4206-Fundraising/Sponsorsh             | -              | 2,000          | -              | 2,000          | -              | -              | -              |
| 4210-Program Revenue                   | 1,754          | 2,071          | 2,000          | 1,754          | 2,000          | 2,000          | 2,000          |
| 4212-Waterslide Income                 |                |                | -              | -              | -              | -              | -              |
| 4216-General Admission                 | 108,452        | 91,046         | 110,000        | 115,000        | 115,000        | 115,000        | 115,000        |
| <b>42-Charges for Services Total</b>   | <b>583,032</b> | <b>518,889</b> | <b>581,500</b> | <b>513,754</b> | <b>551,500</b> | <b>557,500</b> | <b>562,500</b> |
| 44-Rentals                             |                |                |                |                |                |                |                |
| 4405-Locker Rental                     | 330            | 283            | 550            | 500            | 500            | 500            | 500            |
| 4407-Facility Rentals                  | 10,171         | 8,067          | 10,000         | 10,340         | 7,500          | 7,500          | 7,500          |
| <b>44-Rentals Total</b>                | <b>10,500</b>  | <b>8,350</b>   | <b>10,550</b>  | <b>10,840</b>  | <b>8,000</b>   | <b>8,000</b>   | <b>8,000</b>   |
| 45-Product Sales                       |                |                |                |                |                |                |                |
| 4580-Vending - General                 |                |                | -              | -              | -              | -              | -              |
| 4581-Tree Memorial Revenu              | 7,302          | 4,524          | 7,500          | 6,000          | 6,500          | 7,500          | 7,500          |
| 4583-Concessions                       | 62,226         | 50,257         | 65,000         | 63,000         | 65,000         | 65,000         | 65,000         |
| 4599-Short/Over                        | 2              | 54             | -              | 7              | -              | -              | -              |
| <b>45-Product Sales Total</b>          | <b>69,529</b>  | <b>54,835</b>  | <b>72,500</b>  | <b>69,007</b>  | <b>71,500</b>  | <b>72,500</b>  | <b>72,500</b>  |
| 46-Grants & Donations                  |                |                |                |                |                |                |                |
| 4610-Donations-Operating               | -              | 454            | -              | -              | -              | -              | -              |
| 4619-Grants-Operating                  |                |                | -              | -              | -              | -              | -              |
| <b>46-Grants &amp; Donations Total</b> | <b>-</b>       | <b>454</b>     | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| 47-Misc. Income                        |                |                |                |                |                |                |                |
| 4750-Miscellaneous Income              | 15,303         | 14,535         | 15,000         | 14,965         | 15,000         | 15,000         | 15,000         |
| <b>47-Misc. Income Total</b>           | <b>15,303</b>  | <b>14,535</b>  | <b>15,000</b>  | <b>14,965</b>  | <b>15,000</b>  | <b>15,000</b>  | <b>15,000</b>  |
| <b>232-Rice Pool Total</b>             | <b>678,365</b> | <b>597,063</b> | <b>679,550</b> | <b>608,566</b> | <b>646,000</b> | <b>653,000</b> | <b>658,000</b> |
| <b>302-Parks Plus Fitness Center</b>   |                |                |                |                |                |                |                |
| 42-Charges for Services                |                |                |                |                |                |                |                |
| 4200-Charges for Services              | 780,549        | 777,809        | 803,723        | 781,350        | 805,700        | 827,300        | 827,300        |
| 4206-Fundraising/Sponsorsh             | 1,075          | 4,275          | 5,000          | 5,000          | 6,000          | 6,000          | 6,000          |
| 4216-General Admission                 |                |                | -              | -              | -              | -              | -              |



**RECREATION REVENUES DETAIL**

|  | 2014           |                |                |                  |                |                |                |
|--|----------------|----------------|----------------|------------------|----------------|----------------|----------------|
|  | 2012 Actuals   | 2013 Actuals   | 2014 Budget    | 2014 Projections | 2015 Budget    | 2016 Budget    | 2017 Budget    |
| 4250-Program Revenues                      | 430            | 470            | 1,040          | 250              | 500            | 500            | 500            |
| <b>42-Charges for Services Total</b>       | <b>782,054</b> | <b>782,554</b> | <b>809,763</b> | <b>786,600</b>   | <b>812,200</b> | <b>833,800</b> | <b>833,800</b> |
| <b>44-Rentals</b>                          |                |                |                |                  |                |                |                |
| 4405-Locker Rental                         | 735            | 630            | 728            | 728              | 725            | 750            | 750            |
| <b>44-Rentals Total</b>                    | <b>735</b>     | <b>630</b>     | <b>728</b>     | <b>728</b>       | <b>725</b>     | <b>750</b>     | <b>750</b>     |
| <b>45-Product Sales</b>                    |                |                |                |                  |                |                |                |
| 4502-Entree Kitchen                        | 573            | 120            | 1,250          | -                | -              | -              | -              |
| 4506-Pro Shop Sales                        | 276            | -              | 500            | -                | 4,000          | 5,000          | 5,000          |
| <b>45-Product Sales Total</b>              | <b>849</b>     | <b>120</b>     | <b>1,750</b>   | <b>-</b>         | <b>4,000</b>   | <b>5,000</b>   | <b>5,000</b>   |
| <b>47-Misc. Income</b>                     |                |                |                |                  |                |                |                |
| 4750-Miscellaneous Income                  | 10,061         | 6,767          | 10,000         | 10,000           | 10,000         | 10,000         | 10,000         |
| <b>47-Misc. Income Total</b>               | <b>10,061</b>  | <b>6,767</b>   | <b>10,000</b>  | <b>10,000</b>    | <b>10,000</b>  | <b>10,000</b>  | <b>10,000</b>  |
| <b>302-Parks Plus Fitness Center Total</b> | <b>793,699</b> | <b>790,071</b> | <b>822,241</b> | <b>797,328</b>   | <b>826,925</b> | <b>849,550</b> | <b>849,550</b> |
| <b>303-Clocktower Com. and Mini Golf</b>   |                |                |                |                  |                |                |                |
| <b>42-Charges for Services</b>             |                |                |                |                  |                |                |                |
| 4206-Fundraising/Sponsorships              |                |                | -              | -                | -              | -              | -              |
| 4216-General Admission                     | 14,574         | 14,617         | 15,000         | 16,000           | 19,000         | 19,000         | 20,000         |
| 4250-Program Revenues                      |                |                | 500            | -                | 300            | 500            | 500            |
| <b>42-Charges for Services Total</b>       | <b>14,574</b>  | <b>14,617</b>  | <b>15,500</b>  | <b>16,000</b>    | <b>19,300</b>  | <b>19,500</b>  | <b>20,500</b>  |
| <b>44-Rentals</b>                          |                |                |                |                  |                |                |                |
| 4407-Facility Rentals                      | 1,602          | 772            | 2,500          | 500              | 1,000          | 2,000          | 2,500          |
| <b>44-Rentals Total</b>                    | <b>1,602</b>   | <b>772</b>     | <b>2,500</b>   | <b>500</b>       | <b>1,000</b>   | <b>2,000</b>   | <b>2,500</b>   |
| <b>45-Product Sales</b>                    |                |                |                |                  |                |                |                |
| 4506-Pro Shop Sales                        |                |                | -              | -                | -              | -              | -              |
| 4580-Vending - General                     |                |                | -              | -                | -              | -              | -              |
| 4581-Tree Memorial Revenue                 | 530            | -              | 800            | 800              | 800            | 1,000          | 1,200          |
| 4582-Commission on Vending Machines        |                |                | -              | -                | -              | -              | -              |
| 4583-Concessions                           | 3,024          | 3,128          | 3,500          | 3,500            | 3,500          | 3,750          | 4,000          |
| 4599-Short/Over                            | (7)            | (10)           | -              | -                | -              | -              | -              |
| <b>45-Product Sales Total</b>              | <b>3,547</b>   | <b>3,118</b>   | <b>4,300</b>   | <b>4,300</b>     | <b>4,300</b>   | <b>4,750</b>   | <b>5,200</b>   |

**RECREATION REVENUES DETAIL**

|  | 2014           |                |                |                |                |                |                |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|  | 2012 Actuals   | 2013 Actuals   | 2014 Budget    | Projections    | 2015 Budget    | 2016 Budget    | 2017 Budget    |
| 46-Grants & Donations                    |                |                |                |                |                |                |                |
| 4617-Sponsorships                        |                |                | -              | -              | -              | -              | -              |
| 4650-Donations-Capital                   |                |                | -              | -              | -              | -              | -              |
| 4659-Grants-Capital                      |                |                | -              | -              | -              | -              | -              |
| 46-Grants & Donations Total              |                |                | -              | -              | -              | -              | -              |
| <b>303-Clocktower Com. and Mini Golf</b> | <b>19,722</b>  | <b>18,507</b>  | <b>22,300</b>  | <b>20,800</b>  | <b>24,600</b>  | <b>26,250</b>  | <b>28,200</b>  |
| <b>304-Leisure Center</b>                |                |                |                |                |                |                |                |
| 42-Charges for Services                  |                |                |                |                |                |                |                |
| 4200-Charges for Services                |                |                | -              | -              | -              | -              | -              |
| 4206-Fundraising/Sponsorsh               | 600            | 450            | 600            | 600            | 600            | 612            | 624            |
| 4250-Program Revenues                    | 194,642        | 225,048        | 210,255        | 196,948        | 203,612        | 207,683        | 211,849        |
| 42-Charges for Services Total            | 195,242        | 225,498        | 210,855        | 197,548        | 204,212        | 208,295        | 212,473        |
| 44-Rentals                               |                |                |                |                |                |                |                |
| 4407-Facility Rentals                    | 3,940          | 4,820          | 4,000          | 5,200          | 4,500          | 4,590          | 4,682          |
| 44-Rentals Total                         | 3,940          | 4,820          | 4,000          | 5,200          | 4,500          | 4,590          | 4,682          |
| 45-Product Sales                         |                |                |                |                |                |                |                |
| 4599-Short/Over                          | -              | 100            | -              | -              | -              | -              | -              |
| 45-Product Sales Total                   | -              | 100            | -              | -              | -              | -              | -              |
| 46-Grants & Donations                    |                |                |                |                |                |                |                |
| 4610-Donations-Operating                 | 791            | -              | -              | -              | -              | -              | -              |
| 4619-Grants-Operating                    |                |                | -              | -              | -              | -              | -              |
| 4650-Donations-Capital                   |                |                | -              | -              | -              | -              | -              |
| 4659-Grants-Capital                      |                |                | -              | -              | -              | -              | -              |
| 46-Grants & Donations Total              | 791            | -              | -              | -              | -              | -              | -              |
| <b>304-Leisure Center Total</b>          | <b>199,973</b> | <b>230,418</b> | <b>214,855</b> | <b>202,748</b> | <b>208,712</b> | <b>212,885</b> | <b>217,155</b> |
| <b>305-Adult Education</b>               |                |                |                |                |                |                |                |
| 42-Charges for Services                  |                |                |                |                |                |                |                |
| 4206-Fundraising/Sponsorsh               | 125            | -              | -              | -              | -              | -              | -              |
| 4250-Program Revenues                    | 73,178         | 76,038         | 70,439         | 59,364         | 62,608         | 63,860         | 65,137         |
| 42-Charges for Services Total            | 73,303         | 76,038         | 70,439         | 59,364         | 62,608         | 63,860         | 65,137         |

**RECREATION REVENUES DETAIL**

|                                  | 2014             |                  |                  |                  |                  |                  |                  |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                  | 2012 Actuals     | 2013 Actuals     | 2014 Budget      | Projections      | 2015 Budget      | 2016 Budget      | 2017 Budget      |
| <b>305-Adult Education Total</b> | <b>73,303</b>    | <b>76,038</b>    | <b>70,439</b>    | <b>59,364</b>    | <b>62,608</b>    | <b>63,860</b>    | <b>65,137</b>    |
| <b>415-Marketing</b>             |                  |                  |                  |                  |                  |                  |                  |
| 42-Charges for Services          |                  |                  |                  |                  |                  |                  |                  |
| 4206-Fundraising/Sponsorsh       | 16,600           | 12,000           | 12,000           | 12,000           | 12,000           | 12,000           | 12,000           |
| 4222-Advertising Revenue         | -                | -                | -                | 9,000            | -                | -                | -                |
| 4241-Special Events              |                  |                  | -                | -                | -                | -                | -                |
| 42-Charges for Services Total    | 16,600           | 12,000           | 12,000           | 21,000           | 12,000           | 12,000           | 12,000           |
| 46-Grants & Donations            |                  |                  |                  |                  |                  |                  |                  |
| 4610-Donations-Operating         | -                | -                | -                | 544              | -                | -                | -                |
| 4619-Grants-Operating            |                  |                  | -                | -                | -                | -                | -                |
| 4650-Donations-Capital           |                  |                  | -                | -                | -                | -                | -                |
| 4659-Grants-Capital              |                  |                  | -                | -                | -                | -                | -                |
| 46-Grants & Donations Total      | -                | -                | -                | 544              | -                | -                | -                |
| <b>415-Marketing Total</b>       | <b>16,600</b>    | <b>12,000</b>    | <b>12,000</b>    | <b>21,544</b>    | <b>12,000</b>    | <b>12,000</b>    | <b>12,000</b>    |
| <b>416-Special Events</b>        |                  |                  |                  |                  |                  |                  |                  |
| 42-Charges for Services          |                  |                  |                  |                  |                  |                  |                  |
| 4206-Fundraising/Sponsorsh       | 35,110           | 34,082           | 38,000           | 26,000           | 36,000           | 36,000           | 36,000           |
| 4241-Special Events              | 56,655           | 65,278           | 70,000           | 64,412           | 65,000           | 65,000           | 65,000           |
| 42-Charges for Services Total    | 91,765           | 99,361           | 108,000          | 90,412           | 101,000          | 101,000          | 101,000          |
| 45-Product Sales                 |                  |                  |                  |                  |                  |                  |                  |
| 4583-Concessions                 | 28,871           | 16,913           | 32,000           | 46,960           | 40,600           | 38,600           | 40,600           |
| 45-Product Sales Total           | 28,871           | 16,913           | 32,000           | 46,960           | 40,600           | 38,600           | 40,600           |
| <b>416-Special Events Total</b>  | <b>120,636</b>   | <b>116,274</b>   | <b>140,000</b>   | <b>137,372</b>   | <b>141,600</b>   | <b>139,600</b>   | <b>141,600</b>   |
| <b>815-Graf Park</b>             |                  |                  |                  |                  |                  |                  |                  |
| 44-Rentals                       |                  |                  |                  |                  |                  |                  |                  |
| 4406-Field Rentals/Permits       | -                | -                | -                | -                | -                | -                | -                |
| 44-Rentals Total                 | -                | -                | -                | -                | -                | -                | -                |
| <b>815-Graf Park Total</b>       | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>20-Recreation Total</b>       | <b>8,535,650</b> | <b>8,763,084</b> | <b>9,115,116</b> | <b>8,813,442</b> | <b>9,155,474</b> | <b>9,259,103</b> | <b>9,492,235</b> |

## ARROWHEAD GOLF CLUB INCOME STATEMENT

*includes administrative allocations*

|  | 2012 Actuals       | 2013 Actuals       | 2014 Budget        | 2014 Projections   | 2015 Proposed Budget | 2016 Proposed Budget | 2017 Proposed Budget |
|--|--------------------|--------------------|--------------------|--------------------|----------------------|----------------------|----------------------|
| <b>601 &amp; 611-Golf Maintenance &amp; Pro Shop/Golf Fees</b>       |                    |                    |                    |                    |                      |                      |                      |
| <b>4-Revenues</b>  |                    |                    |                    |                    |                      |                      |                      |
| 41-Taxes   | 362,295            | 440,186            | 440,186            | 440,186            | 503,359              | 573,814              | 656,347              |
| 42-Charges for Services  | 1,782,750          | 1,764,018          | 1,971,925          | 1,819,202          | 1,983,925            | 2,019,925            | 2,019,925            |
| 44-Rentals   | 355,389            | 329,257            | 366,750            | 331,750            | 366,750              | 384,250              | 384,250              |
| 45-Product Sales   | 154,816            | 145,422            | 153,000            | 153,000            | 143,000              | 143,000              | 143,000              |
| 46-Grants & Donations  | -                  | 876                | -                  | 175,000            | -                    | -                    | -                    |
| 47-Misc. Income  | 3,391              | 23,630             | 1,530              | 1,630              | 1,496                | 1,496                | 1,496                |
| 48-Interest Income   | 1,858              | 2,940              | 850                | 1,870              | 1,700                | 1,700                | 1,700                |
| 49-Transfers In  |                    |                    | -                  | -                  | -                    | -                    | -                    |
| <b>4-Revenues Total</b>  | <b>2,660,500</b>   | <b>2,706,330</b>   | <b>2,934,241</b>   | <b>2,922,638</b>   | <b>3,000,230</b>     | <b>3,124,185</b>     | <b>3,206,718</b>     |
| <b>5-Expenses</b>  |                    |                    |                    |                    |                      |                      |                      |
| 51-Salaries & Wages  | (949,491)          | (920,127)          | (982,479)          | (978,166)          | (1,012,034)          | (1,035,470)          | (1,059,916)          |
| 52-Contractual Services  | (649,894)          | (647,371)          | (903,429)          | (897,223)          | (1,010,333)          | (1,084,301)          | (1,181,936)          |
| 53-Supplies  | (461,834)          | (458,884)          | (513,390)          | (497,936)          | (541,480)            | (569,802)            | (538,477)            |
| 54-Other Charges   | (73,861)           | (74,158)           | (85,013)           | (89,809)           | (88,294)             | (88,634)             | (90,634)             |
| 57-Capital   | (333,105)          | (291,593)          | (582,108)          | (370,108)          | (275,000)            | (361,774)            | (290,370)            |
| 59-Transfers Out   | (1,228)            | -                  | -                  | -                  | -                    | -                    | -                    |
| <b>5-Expenses Total</b>  | <b>(2,469,413)</b> | <b>(2,392,134)</b> | <b>(3,066,420)</b> | <b>(2,833,243)</b> | <b>(2,927,142)</b>   | <b>(3,139,982)</b>   | <b>(3,161,333)</b>   |
| <b>601 &amp; 611-Golf Maintenance &amp; Pro Shop/Golf Fees Total</b> | <b>191,087</b>     | <b>314,196</b>     | <b>(132,179)</b>   | <b>89,395</b>      | <b>73,089</b>        | <b>(15,797)</b>      | <b>45,385</b>        |

### 612-Food and Beverage

#### 4-Revenues

|                         |                  |                  |                  |                  |                  |                  |                  |
|-------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 41-Taxes                | 703,279          | 854,478          | 854,478          | 854,478          | 977,110          | 1,113,873        | 1,274,084        |
| 42-Charges for Services |                  |                  | -                | -                | -                | -                | -                |
| 44-Rentals              | 1,980            | 3,079            | -                | 1,121            | -                | -                | -                |
| 45-Product Sales        | 4,861,511        | 5,061,734        | 5,168,224        | 5,254,021        | 5,437,521        | 5,596,521        | 5,760,521        |
| 46-Grants & Donations   | -                | 1,701            | -                | -                | -                | -                | -                |
| 47-Misc. Income         | 28,845           | 32,130           | 32,170           | 35,470           | 36,404           | 37,404           | 38,404           |
| 48-Interest Income      | 3,607            | 5,707            | 1,650            | 3,630            | 3,300            | 3,300            | 3,300            |
| 49-Transfers In         |                  |                  | -                | -                | -                | -                | -                |
| <b>4-Revenues Total</b> | <b>5,599,221</b> | <b>5,958,830</b> | <b>6,056,522</b> | <b>6,148,720</b> | <b>6,454,335</b> | <b>6,751,098</b> | <b>7,076,309</b> |

**ARROWHEAD GOLF CLUB INCOME STATEMENT**  
*includes administrative allocations*

|                                       | 2011 Actuals       | 2012 Actuals       | 2013 Budget        | 2013 Projections   | 2014 Proposed Budget | 2015 Proposed Budget | 2016 Proposed Budget |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|----------------------|----------------------|
| <b>5-Expenses</b>                     |                    |                    |                    |                    |                      |                      |                      |
| 51-Salaries & Wages                   | (1,828,067)        | (1,823,304)        | (1,856,551)        | (1,950,786)        | (2,025,389)          | (2,067,751)          | (2,115,388)          |
| 52-Contractual Services               | (1,375,432)        | (1,437,570)        | (1,927,389)        | (1,996,280)        | (2,172,909)          | (2,336,470)          | (2,541,176)          |
| 53-Supplies                           | (1,403,025)        | (1,531,749)        | (1,466,695)        | (1,612,763)        | (1,681,344)          | (1,925,386)          | (1,746,165)          |
| 54-Other Charges                      | (139,538)          | (127,886)          | (164,792)          | (169,396)          | (176,336)            | (176,996)            | (177,996)            |
| 57-Capital                            | (646,064)          | (565,793)          | (417,691)          | (102,676)          | (286,315)            | (88,141)             | -                    |
| 59-Transfers Out                      | (2,385)            | -                  | -                  | -                  | -                    | -                    | -                    |
| <b>5-Expenses Total</b>               | <b>(5,394,510)</b> | <b>(5,486,302)</b> | <b>(5,833,117)</b> | <b>(5,831,901)</b> | <b>(6,342,293)</b>   | <b>(6,594,744)</b>   | <b>(6,580,724)</b>   |
| <b>612-Food and Beverage Total</b>    | <b>204,711</b>     | <b>472,528</b>     | <b>223,405</b>     | <b>316,819</b>     | <b>112,041</b>       | <b>156,354</b>       | <b>495,585</b>       |
| <b>613-Cross Country Skiing</b>       |                    |                    |                    |                    |                      |                      |                      |
| <b>4-Revenues</b>                     |                    |                    |                    |                    |                      |                      |                      |
| 42-Charges for Services               | 5,041              | 3,873              | 15,000             | 27,000             | 15,000               | 15,000               | 15,000               |
| 45-Product Sales                      |                    |                    | -                  | -                  | -                    | -                    | -                    |
| <b>4-Revenues Total</b>               | <b>5,041</b>       | <b>3,873</b>       | <b>15,000</b>      | <b>27,000</b>      | <b>15,000</b>        | <b>15,000</b>        | <b>15,000</b>        |
| <b>5-Expenses</b>                     |                    |                    |                    |                    |                      |                      |                      |
| 51-Salaries & Wages                   | (411)              | (1,666)            | (4,000)            | (5,000)            | (4,000)              | (4,000)              | (4,000)              |
| 52-Contractual Services               | (186)              | (218)              | (436)              | (528)              | (506)                | (556)                | (606)                |
| 53-Supplies                           | (4,859)            | (4,935)            | (5,000)            | (5,000)            | (5,750)              | (5,750)              | (5,750)              |
| 57-Capital                            |                    |                    | -                  | -                  | -                    | -                    | -                    |
| <b>5-Expenses Total</b>               | <b>(5,456)</b>     | <b>(6,819)</b>     | <b>(9,436)</b>     | <b>(10,528)</b>    | <b>(10,256)</b>      | <b>(10,306)</b>      | <b>(10,356)</b>      |
| <b>613-Cross Country Skiing Total</b> | <b>(415)</b>       | <b>(2,946)</b>     | <b>5,564</b>       | <b>16,472</b>      | <b>4,744</b>         | <b>4,694</b>         | <b>4,644</b>         |
| <b>Grand Total</b>                    | <b>395,382</b>     | <b>783,778</b>     | <b>96,790</b>      | <b>422,686</b>     | <b>189,874</b>       | <b>145,251</b>       | <b>545,614</b>       |

**ARROWHEAD GOLF CLUB INCOME STATEMENTS**  
*by department*

|                                    | 2014               |                  |                  |                  |                  |                  |                  |
|------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                    | 2012 Actuals       | 2013 Actuals     | 2014 Budget      | Projections      | 2015 Budget      | 2016 Budget      | 2017 Budget      |
| <b>60-Golf Fund</b>                |                    |                  |                  |                  |                  |                  |                  |
| <b>000-Administration</b>          |                    |                  |                  |                  |                  |                  |                  |
| 4-Revenues                         |                    |                  |                  |                  |                  |                  |                  |
| 41-Taxes                           | 1,065,574          | 1,294,664        | 1,294,664        | 1,294,664        | 1,480,469        | 1,687,687        | 1,930,431        |
| 42-Charges for Services            |                    |                  | -                | -                | -                | -                | -                |
| 46-Grants & Donations              | -                  | 2,578            | -                | -                | -                | -                | -                |
| 47-Misc. Income                    | 8,954              | 4,502            | 4,500            | 4,500            | 4,400            | 4,400            | 4,400            |
| 48-Interest Income                 | 5,465              | 8,647            | 2,500            | 5,500            | 5,000            | 5,000            | 5,000            |
| 49-Transfers In                    |                    |                  | -                | -                | -                | -                | -                |
| 4-Revenues Total                   | 1,079,994          | 1,310,391        | 1,301,664        | 1,304,664        | 1,489,869        | 1,697,087        | 1,939,831        |
| 5-Expenses                         |                    |                  |                  |                  |                  |                  |                  |
| 51-Salaries & Wages                | (85,392)           | (101,217)        | (107,790)        | (104,750)        | (109,498)        | (111,393)        | (114,075)        |
| 52-Contractual Services            | (1,044,291)        | (1,030,811)      | (1,675,280)      | (1,668,544)      | (1,921,454)      | (2,126,945)      | (2,391,341)      |
| 53-Supplies                        | (67,979)           | (76,654)         | (89,367)         | (86,267)         | (100,087)        | (116,323)        | (91,025)         |
| 54-Other Charges                   | (79,260)           | (63,963)         | (97,980)         | (96,380)         | (107,630)        | (108,630)        | (108,630)        |
| 57-Capital                         | (976,200)          | (856,605)        | (229)            | (229)            | -                | (34,630)         | -                |
| 59-Transfers Out                   | (3,613)            | -                | -                | -                | -                | -                | -                |
| 5-Expenses Total                   | (2,256,736)        | (2,129,250)      | (1,970,646)      | (1,956,170)      | (2,238,668)      | (2,497,920)      | (2,705,072)      |
| <b>000-Administration Total</b>    | <b>(1,176,742)</b> | <b>(818,859)</b> | <b>(668,982)</b> | <b>(651,506)</b> | <b>(748,799)</b> | <b>(800,833)</b> | <b>(765,241)</b> |
| <b>101-Parks Maintenance</b>       |                    |                  |                  |                  |                  |                  |                  |
| 5-Expenses                         |                    |                  |                  |                  |                  |                  |                  |
| 51-Salaries & Wages                | (11,503)           | (15,919)         | (12,964)         | (14,724)         | (13,254)         | (13,519)         | (13,789)         |
| 52-Contractual Services            | (3,665)            | (3,423)          | (3,984)          | (4,119)          | (3,687)          | (3,866)          | (4,055)          |
| 53-Supplies                        | (6,942)            | (6,990)          | (7,000)          | (7,000)          | (7,000)          | (7,140)          | (7,285)          |
| 54-Other Charges                   | (258)              | -                | -                | -                | -                | -                | -                |
| 57-Capital                         |                    |                  | -                | -                | -                | -                | -                |
| 5-Expenses Total                   | (22,367)           | (26,331)         | (23,948)         | (25,843)         | (23,940)         | (24,524)         | (25,129)         |
| <b>101-Parks Maintenance Total</b> | <b>(22,367)</b>    | <b>(26,331)</b>  | <b>(23,948)</b>  | <b>(25,843)</b>  | <b>(23,940)</b>  | <b>(24,524)</b>  | <b>(25,129)</b>  |
| <b>418-Human Resources</b>         |                    |                  |                  |                  |                  |                  |                  |
| 5-Expenses                         |                    |                  |                  |                  |                  |                  |                  |

**ARROWHEAD GOLF CLUB INCOME STATEMENTS**  
*by department*

|                                   | 2014             |                  |                    |                    |                    |                    |                    |
|-----------------------------------|------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                   | 2012 Actuals     | 2013 Actuals     | 2014 Budget        | 2014 Projections   | 2015 Budget        | 2016 Budget        | 2017 Budget        |
| 51-Salaries & Wages               | (49,771)         | (28,523)         | (29,216)           | (29,875)           | (44,635)           | (45,527)           | (46,438)           |
| 52-Contractual Services           | (24,970)         | (13,089)         | (15,210)           | (16,160)           | (23,463)           | (25,332)           | (26,278)           |
| 54-Other Charges                  | (3,796)          | (5,736)          | (5,000)            | (6,000)            | (5,000)            | (5,000)            | (5,000)            |
| <b>5-Expenses Total</b>           | <b>(78,537)</b>  | <b>(47,348)</b>  | <b>(49,426)</b>    | <b>(52,035)</b>    | <b>(73,097)</b>    | <b>(75,860)</b>    | <b>(77,716)</b>    |
| <b>418-Human Resources Total</b>  | <b>(78,537)</b>  | <b>(47,348)</b>  | <b>(49,426)</b>    | <b>(52,035)</b>    | <b>(73,097)</b>    | <b>(75,860)</b>    | <b>(77,716)</b>    |
| <b>419-Finance</b>                |                  |                  |                    |                    |                    |                    |                    |
| 5-Expenses                        |                  |                  |                    |                    |                    |                    |                    |
| 51-Salaries & Wages               | (127,738)        | (140,338)        | (150,745)          | (147,622)          | (146,777)          | (149,644)          | (152,788)          |
| 52-Contractual Services           | (27,612)         | (34,393)         | (33,544)           | (33,444)           | (32,904)           | (34,412)           | (36,016)           |
| <b>5-Expenses Total</b>           | <b>(155,349)</b> | <b>(174,732)</b> | <b>(184,289)</b>   | <b>(181,066)</b>   | <b>(179,681)</b>   | <b>(184,056)</b>   | <b>(188,804)</b>   |
| <b>419-Finance Total</b>          | <b>(155,349)</b> | <b>(174,732)</b> | <b>(184,289)</b>   | <b>(181,066)</b>   | <b>(179,681)</b>   | <b>(184,056)</b>   | <b>(188,804)</b>   |
| <b>601-Golf Maintenance</b>       |                  |                  |                    |                    |                    |                    |                    |
| 4-Revenues                        |                  |                  |                    |                    |                    |                    |                    |
| 46-Grants & Donations             | -                | -                | -                  | 175,000            | -                  | -                  | -                  |
| <b>4-Revenues Total</b>           | <b>-</b>         | <b>-</b>         | <b>-</b>           | <b>175,000</b>     | <b>-</b>           | <b>-</b>           | <b>-</b>           |
| 5-Expenses                        |                  |                  |                    |                    |                    |                    |                    |
| 51-Salaries & Wages               | (506,227)        | (483,758)        | (502,514)          | (499,855)          | (517,175)          | (529,089)          | (541,335)          |
| 52-Contractual Services           | (131,147)        | (138,253)        | (158,817)          | (153,138)          | (148,191)          | (158,709)          | (159,631)          |
| 53-Supplies                       | (290,545)        | (304,107)        | (330,572)          | (329,572)          | (356,015)          | (358,236)          | (357,079)          |
| 54-Other Charges                  | (20,253)         | (17,528)         | (20,000)           | (25,000)           | (20,000)           | (20,000)           | (20,000)           |
| 57-Capital                        | (312)            | (173)            | (215,458)          | (208,458)          | (205,000)          | (90,000)           | (203,840)          |
| <b>5-Expenses Total</b>           | <b>(948,483)</b> | <b>(943,819)</b> | <b>(1,227,361)</b> | <b>(1,216,023)</b> | <b>(1,246,381)</b> | <b>(1,156,033)</b> | <b>(1,281,885)</b> |
| <b>601-Golf Maintenance Total</b> | <b>(948,483)</b> | <b>(943,819)</b> | <b>(1,227,361)</b> | <b>(1,041,023)</b> | <b>(1,246,381)</b> | <b>(1,156,033)</b> | <b>(1,281,885)</b> |
| <b>611-Pro Shop/Golf Fees</b>     |                  |                  |                    |                    |                    |                    |                    |
| 4-Revenues                        |                  |                  |                    |                    |                    |                    |                    |
| 42-Charges for Services           | 1,782,750        | 1,764,018        | 1,971,925          | 1,819,202          | 1,983,925          | 2,019,925          | 2,019,925          |
| 44-Rentals                        | 355,389          | 329,257          | 366,750            | 331,750            | 366,750            | 384,250            | 384,250            |
| 45-Product Sales                  | 154,816          | 145,422          | 153,000            | 153,000            | 143,000            | 143,000            | 143,000            |

**ARROWHEAD GOLF CLUB INCOME STATEMENTS**  
*by department*

|                                     | 2014               |                    |                    |                    |                    |                    |                    |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                     | 2012 Actuals       | 2013 Actuals       | 2014 Budget        | 2014 Projections   | 2015 Budget        | 2016 Budget        | 2017 Budget        |
| 46-Grants & Donations               |                    |                    | -                  | -                  | -                  | -                  | -                  |
| 47-Misc. Income                     | 346                | 22,099             | -                  | 100                | -                  | -                  | -                  |
| <b>4-Revenues Total</b>             | <b>2,293,302</b>   | <b>2,260,797</b>   | <b>2,491,675</b>   | <b>2,304,052</b>   | <b>2,493,675</b>   | <b>2,547,175</b>   | <b>2,547,175</b>   |
| <b>5-Expenses</b>                   |                    |                    |                    |                    |                    |                    |                    |
| 51-Salaries & Wages                 | (349,967)          | (339,130)          | (377,722)          | (377,341)          | (388,043)          | (397,553)          | (407,371)          |
| 52-Contractual Services             | (144,565)          | (141,335)          | (157,086)          | (158,515)          | (188,430)          | (180,804)          | (186,689)          |
| 53-Supplies                         | (145,816)          | (126,339)          | (150,054)          | (136,654)          | (149,056)          | (169,589)          | (147,972)          |
| 54-Other Charges                    | (25,281)           | (32,933)           | (30,000)           | (30,000)           | (30,000)           | (30,000)           | (32,000)           |
| 57-Capital                          | (884)              | (173)              | (366,573)          | (161,573)          | (70,000)           | (260,000)          | (86,530)           |
| <b>5-Expenses Total</b>             | <b>(666,513)</b>   | <b>(639,911)</b>   | <b>(1,081,434)</b> | <b>(864,082)</b>   | <b>(825,529)</b>   | <b>(1,037,946)</b> | <b>(860,563)</b>   |
| <b>611-Pro Shop/Golf Fees Total</b> | <b>1,626,789</b>   | <b>1,620,886</b>   | <b>1,410,241</b>   | <b>1,439,970</b>   | <b>1,668,146</b>   | <b>1,509,229</b>   | <b>1,686,612</b>   |
| <b>612-Food and Beverage</b>        |                    |                    |                    |                    |                    |                    |                    |
| <b>4-Revenues</b>                   |                    |                    |                    |                    |                    |                    |                    |
| 42-Charges for Services             |                    |                    | -                  | -                  | -                  | -                  | -                  |
| 44-Rentals                          | 1,980              | 3,079              | -                  | 1,121              | -                  | -                  | -                  |
| 45-Product Sales                    | 4,861,511          | 5,061,734          | 5,168,224          | 5,254,021          | 5,437,521          | 5,596,521          | 5,760,521          |
| 46-Grants & Donations               |                    |                    | -                  | -                  | -                  | -                  | -                  |
| 47-Misc. Income                     | 22,935             | 29,158             | 29,200             | 32,500             | 33,500             | 34,500             | 35,500             |
| <b>4-Revenues Total</b>             | <b>4,886,425</b>   | <b>5,093,972</b>   | <b>5,197,424</b>   | <b>5,287,642</b>   | <b>5,471,021</b>   | <b>5,631,021</b>   | <b>5,796,021</b>   |
| <b>5-Expenses</b>                   |                    |                    |                    |                    |                    |                    |                    |
| 51-Salaries & Wages                 | (1,646,961)        | (1,634,546)        | (1,658,078)        | (1,754,786)        | (1,818,042)        | (1,856,496)        | (1,899,508)        |
| 52-Contractual Services             | (649,077)          | (723,638)          | (786,897)          | (859,584)          | (865,114)          | (890,705)          | (919,100)          |
| 53-Supplies                         | (1,353,577)        | (1,476,544)        | (1,403,093)        | (1,551,207)        | (1,610,667)        | (1,843,900)        | (1,681,280)        |
| 54-Other Charges                    | (84,550)           | (81,884)           | (96,825)           | (101,825)          | (102,000)          | (102,000)          | (103,000)          |
| 57-Capital                          | (1,772)            | (433)              | (417,540)          | (102,525)          | (286,315)          | (65,285)           | -                  |
| 59-Transfers Out                    |                    |                    | -                  | -                  | -                  | -                  | -                  |
| <b>5-Expenses Total</b>             | <b>(3,735,937)</b> | <b>(3,917,046)</b> | <b>(4,362,433)</b> | <b>(4,369,926)</b> | <b>(4,682,138)</b> | <b>(4,758,386)</b> | <b>(4,602,888)</b> |
| <b>612-Food and Beverage Total</b>  | <b>1,150,489</b>   | <b>1,176,926</b>   | <b>834,991</b>     | <b>917,716</b>     | <b>788,883</b>     | <b>872,635</b>     | <b>1,193,133</b>   |
| <b>613-Cross Country Skiing</b>     |                    |                    |                    |                    |                    |                    |                    |



**ARROWHEAD GOLF CLUB INCOME STATEMENTS**  
*by department*

|                                       | 2014           |                |               |                  |                |                |                |
|---------------------------------------|----------------|----------------|---------------|------------------|----------------|----------------|----------------|
|                                       | 2012 Actuals   | 2013 Actuals   | 2014 Budget   | 2014 Projections | 2015 Budget    | 2016 Budget    | 2017 Budget    |
| 4-Revenues                            |                |                |               |                  |                |                |                |
| 42-Charges for Services               | 5,041          | 3,873          | 15,000        | 27,000           | 15,000         | 15,000         | 15,000         |
| 45-Product Sales                      |                |                | -             | -                | -              | -              | -              |
| 4-Revenues Total                      | 5,041          | 3,873          | 15,000        | 27,000           | 15,000         | 15,000         | 15,000         |
| 5-Expenses                            |                |                |               |                  |                |                |                |
| 51-Salaries & Wages                   | (411)          | (1,666)        | (4,000)       | (5,000)          | (4,000)        | (4,000)        | (4,000)        |
| 52-Contractual Services               | (186)          | (218)          | (436)         | (528)            | (506)          | (556)          | (606)          |
| 53-Supplies                           | (4,859)        | (4,935)        | (5,000)       | (5,000)          | (5,750)        | (5,750)        | (5,750)        |
| 57-Capital                            |                |                | -             | -                | -              | -              | -              |
| 5-Expenses Total                      | (5,456)        | (6,819)        | (9,436)       | (10,528)         | (10,256)       | (10,306)       | (10,356)       |
| <b>613-Cross Country Skiing Total</b> | <b>(415)</b>   | <b>(2,946)</b> | <b>5,564</b>  | <b>16,472</b>    | <b>4,744</b>   | <b>4,694</b>   | <b>4,644</b>   |
| <b>60-Golf Fund Total</b>             | <b>395,382</b> | <b>783,778</b> | <b>96,790</b> | <b>422,686</b>   | <b>189,874</b> | <b>145,251</b> | <b>545,614</b> |
| <b>Grand Total</b>                    | <b>395,382</b> | <b>783,778</b> | <b>96,790</b> | <b>422,686</b>   | <b>189,874</b> | <b>145,251</b> | <b>545,614</b> |

## RECONCILIATION OF GOLF FUND TOTALS TO GOLF FUND OPERATING BOTTOMLINE

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

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

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

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

|  | 2012 Actuals     | 2013 Actuals     | 2014 Budget         | 2014 Projections    | 2015 Proposed Budget | 2016 Proposed Budget | 2017 Proposed Budget |
|--|------------------|------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| <b>60-Golf Fund Total as reported on pages 7, 18, 32, 37, 43, 67, and 71</b>                       | <b>395,382</b>   | <b>783,778</b>   | <b>96,790</b>       | <b>422,686</b>      | <b>189,874</b>       | <b>145,251</b>       | <b>545,614</b>       |
| Exclude Amortization and Depreciation  | 976,200          | 856,519          |                     |                     |                      |                      |                      |
| Exclude Capital Expenditures   | 2,968            | 867              | 999,799             | 472,784             | 561,315              | 449,915              | 290,370              |
| Exclude Fund Balance Transfers   | 3,613            | -                | -                   | -                   | -                    | -                    | -                    |
| <b>60-Golf Fund Bottomline, excluding capital and fund balance transfers as reported on page 9</b> | <b>1,378,164</b> | <b>1,641,163</b> | <b>1,096,589</b>    | <b>895,470</b>      | <b>751,189</b>       | <b>595,166</b>       | <b>835,984</b>       |
| Exclude Property Tax Revenue levied for Bond payment   | (1,065,574)      | (1,294,664)      | (1,294,664)         | (1,294,664)         | (1,480,469)          | (1,687,687)          | (1,930,431)          |
| Exclude Bond Principal   | -                | -                | 657,030             | -                   | 887,152              | 1,130,626            | 1,434,127            |
| Exclude Bond Interest  | 693,802          | 658,602          | 637,634             | 637,634             | 603,317              | 557,061              | 496,304              |
| <b>60- Golf Fund Operating Bottomline Before Transfers and Capital as reported on page 74</b>      | <b>1,006,392</b> | <b>1,005,101</b> | <b>Doesn't work</b> | <b>Doesn't work</b> | <b>Doesn't work</b>  | <b>595,166</b>       | <b>835,984</b>       |
| Include Capital Expenditures   | (982,782)        | (857,385)        | (999,799)           | (472,784)           | (561,315)            | (449,915)            | (290,370)            |
| <b>60 - Golf Fund Operating Total as reported on page 74</b>                                       | <b>23,610</b>    | <b>147,716</b>   | <b>(999,799)</b>    | <b>(472,784)</b>    | <b>(561,315)</b>     | <b>145,251</b>       | <b>545,614</b>       |

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

|  | 2012 Actuals     | 2013 Actuals     | 2014 Budget      | 2014 Projections | 2015 Proposed    | 2016 Proposed    | 2017 Proposed    |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>10 - General</b>                                |                  |                  |                  |                  |                  |                  |                  |
| 1-Operating Funds                                  |                  |                  |                  |                  |                  |                  |                  |
| <b>Beginning Fund Balance</b>                      | <b>2,338,237</b> | <b>1,750,697</b> | <b>2,196,994</b> | <b>2,196,994</b> | <b>2,106,471</b> | <b>2,087,383</b> | <b>2,082,810</b> |
| Operating Bottomline Before Transfers and Capital  | 543,226          | 775,681          | 449,526          | 554,353          | 645,142          | 599,746          | 664,947          |
| Transfers IN/OUT                                   | 17,226           | 10,000           | 10,000           | 10,000           | 10,000           | -                | -                |
| Fund Balance Reserves Transfers                    | (899,420)        | (200,796)        | (500,000)        | (500,000)        | (500,000)        | (250,000)        | (250,000)        |
| Capital  | (248,572)        | (138,588)        | (143,849)        | (154,876)        | (174,230)        | (354,320)        | (372,000)        |
| <i>10 - General Total</i>                          | <i>(587,540)</i> | <i>446,297</i>   | <i>(184,323)</i> | <i>(90,523)</i>  | <i>(19,088)</i>  | <i>(4,574)</i>   | <i>42,947</i>    |
| <b>Estimated Ending Fund Balance</b>               | <b>1,750,697</b> | <b>2,196,994</b> | <b>2,012,671</b> | <b>2,106,471</b> | <b>2,087,383</b> | <b>2,082,810</b> | <b>2,125,757</b> |
| <b>Minimum Fund Balance Target</b> (see pages 2-5) | <b>810,415</b>   | <b>816,217</b>   | <b>939,662</b>   | <b>930,029</b>   | <b>945,948</b>   | <b>974,080</b>   | <b>1,000,219</b> |
| <b>20 - Recreation</b>                             |                  |                  |                  |                  |                  |                  |                  |
| <b>Beginning Fund Balance</b>                      | <b>4,422,813</b> | <b>3,620,460</b> | <b>4,417,314</b> | <b>4,417,314</b> | <b>3,519,704</b> | <b>2,667,750</b> | <b>1,821,400</b> |
| Operating Bottomline Before Transfers and Capital  | 1,288,003        | 1,514,405        | 1,148,040        | 1,165,995        | 1,158,045        | 1,153,650        | 1,203,985        |
| Transfers IN/OUT                                   | (13,613)         | (10,000)         | (10,000)         | (10,000)         | (10,000)         | -                | -                |
| Fund Balance Reserves Transfers                    | (1,993,500)      | (500,000)        | (2,000,000)      | (2,000,000)      | (2,000,000)      | (2,000,000)      | (1,350,000)      |
| Capital  | (83,244)         | (207,551)        | (32,080)         | (53,605)         | -                | -                | -                |
| <i>20 - Recreation Total</i>                       | <i>(802,353)</i> | <i>796,854</i>   | <i>(894,040)</i> | <i>(897,610)</i> | <i>(851,955)</i> | <i>(846,350)</i> | <i>(146,015)</i> |
| <b>Estimated Ending Fund Balance</b>               | <b>3,620,460</b> | <b>4,417,314</b> | <b>3,523,274</b> | <b>3,519,704</b> | <b>2,667,750</b> | <b>1,821,400</b> | <b>1,675,384</b> |
| <b>Minimum Fund Balance Target</b> (see pages 2-5) | <b>1,207,941</b> | <b>1,208,113</b> | <b>1,316,528</b> | <b>1,263,826</b> | <b>1,318,738</b> | <b>1,342,509</b> | <b>1,372,907</b> |
| <b>22 - Cosley Zoo</b>                             |                  |                  |                  |                  |                  |                  |                  |
| <b>Beginning Fund Balance</b>                      | <b>(222,067)</b> | <b>(200,794)</b> | <b>47,661</b>    | <b>47,661</b>    | <b>69,949</b>    | <b>66,515</b>    | <b>48,575</b>    |
| Operating Bottomline Before Transfers and Capital  | 22,835           | 48,136           | 6,460            | 23,777           | (3,434)          | (17,940)         | (55,624)         |
| Transfers IN/OUT                                   | -                | -                | -                | -                | -                | -                | -                |
| Fund Balance Reserves Transfers                    | -                | 200,796          | -                | -                | -                | -                | -                |
| Capital  | (1,562)          | (477)            | (1,489)          | (1,489)          | -                | -                | -                |
| <i>22 - Cosley Zoo Total</i>                       | <i>21,273</i>    | <i>248,455</i>   | <i>4,972</i>     | <i>22,288</i>    | <i>(3,434)</i>   | <i>(17,940)</i>  | <i>(55,624)</i>  |
| <b>Estimated Ending Fund Balance</b>               | <b>(200,794)</b> | <b>47,661</b>    | <b>52,632</b>    | <b>69,949</b>    | <b>66,515</b>    | <b>48,575</b>    | <b>(7,049)</b>   |
| <b>Minimum Fund Balance Target</b> (see pages 2-5) | <b>276,651</b>   | <b>285,174</b>   | <b>308,572</b>   | <b>307,780</b>   | <b>329,277</b>   | <b>335,837</b>   | <b>346,021</b>   |

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

|  | 2012 Actuals       | 2013 Actuals       | 2014 Budget        | 2014 Projections | 2015 Proposed      | 2016 Proposed      | 2017 Proposed  |
|--|--------------------|--------------------|--------------------|------------------|--------------------|--------------------|----------------|
| <b>60 - Golf Fund</b>  |                    |                    |                    |                  |                    |                    |                |
| Estimated Beginning Cash & Investments   | 1,119,221          | 1,740,216          | 2,898,918          | 2,898,918        | 3,321,604          | 3,511,478          | 3,656,729      |
| Operating Bottomline Before Transfers and Capital  | 1,006,392          | 1,005,101          | 1,422,485          | 895,470          | 751,189            | 595,166            | 835,984        |
| Transfers IN/OUT   | (3,613)            | -                  | -                  | -                | -                  | -                  | -              |
| Fund Balance Reserves Transfers Capital  | (979,169)          | (857,385)          | (999,799)          | (472,784)        | (561,315)          | (449,915)          | (290,370)      |
| <b>60 - Golf Fund Total</b>  | <b>23,611</b>      | <b>147,715</b>     | <b>422,686</b>     | <b>422,686</b>   | <b>189,874</b>     | <b>145,251</b>     | <b>545,614</b> |
| <i>These amounts differ from reports on page 7, 9, 18, 32, 38, 43, 66 and 68. A full explanation and reconciliation of these differences is provided on page 72.</i> |                    |                    |                    |                  |                    |                    |                |
| Estimated Ending Cash & Investments  | 1,142,832          | 1,887,931          | 3,321,604          | 3,321,604        | 3,511,478          | 3,656,729          | 4,202,343      |
| Minimum Cash & Investments Target (see pages 2-5)  | 1,147,766          | 1,171,311          | 1,318,196          | 1,367,148        | 1,453,063          | 1,549,186          | 1,577,007      |
| <b>Major Operating Funds Total</b>   | <b>(1,345,010)</b> | <b>1,639,322</b>   | <b>(650,706)</b>   | <b>(543,159)</b> | <b>(684,602)</b>   | <b>(723,612)</b>   | <b>386,921</b> |
| <b>40-Capital Projects</b>   |                    |                    |                    |                  |                    |                    |                |
| Operating Bottomline Before Transfers and Capital  | 4,875,333          | 1,138,333          | 884,171            | 1,428,815        | 872,716            | 487,581            | 511,616        |
| Transfers IN/OUT   | -                  | -                  | -                  | -                | -                  | -                  | -              |
| Fund Balance Reserves Transfers Capital  | 2,892,920          | 500,000            | 2,500,000          | 2,500,000        | 2,500,000          | 2,250,000          | 1,600,000      |
|  | (10,567,374)       | (3,907,582)        | (4,113,650)        | (2,632,684)      | (4,682,805)        | (3,595,685)        | (1,553,395)    |
| <b>40-Capital Projects Total</b>   | <b>(2,799,122)</b> | <b>(2,269,249)</b> | <b>(729,479)</b>   | <b>1,296,131</b> | <b>(1,310,089)</b> | <b>(858,104)</b>   | <b>558,221</b> |
| <b>Grand Total</b>   | <b>(4,144,132)</b> | <b>(629,928)</b>   | <b>(1,380,185)</b> | <b>752,972</b>   | <b>(1,994,691)</b> | <b>(1,581,716)</b> | <b>945,142</b> |

**2015 Capital Overview**  
**Capital Projects Fund**

| Capital Overview   | Recommended Source                        | CY Projections   | 2015             | 2016             | 2017             |
|--|---|------------------|------------------|------------------|------------------|
| <b>Capital Dollars Available</b>   |   |                  |                  |                  |                  |
| Capital Dollars Available at Beginning of Fiscal Year                    |   | 3,442,990        | 4,652,265        | 3,373,653        | 2,501,366        |
| Annual Unobligated G.O. Bond Proceeds                                    |   | 861,327          | 912,088          | 946,894          | 993,399          |
| Grants and Donations   |   | 1,369,400        | 500,000          |                  |                  |
| Cosley Foundation Donation for Property Purchase                         |   | 50,000           | 50,000           | 50,000           | 50,000           |
| Other (ex. Tree Memorials, Cell Tower Rental, Land Cash Donations, etc.) |   | 46,885           | 50,085           | 50,085           | 50,085           |
| Recommended Fund Balance Reserve Transfer - General Fund                 |   | 500,000          | 500,000          | 250,000          | 250,000          |
| Recommended Fund Balance Reserve Transfer - Recreation Fund              |   | 2,000,000        | 2,000,000        | 2,000,000        | 1,350,000        |
| <b>Capital Dollars Available</b>   |   | <b>8,270,602</b> | <b>8,664,438</b> | <b>6,670,631</b> | <b>5,194,850</b> |
| <b>Major Capital Projects</b>  |   |                  |                  |                  |                  |
| Central Athletic Center  | OSLAD\$400K/Bond Proceeds                 | 40,000           | 1,696,400        | 331,625          |                  |
| Synthetic Turf - 1 Field   | Bond Proceeds\$500K/FundBalReserves\$500K | 930,000          |                  | 1,000,000        |                  |
| Lincoln Marsh - Elliot Lake Restoration                                  | DuPage Clean Water Initiative Grant       | 561,500          | 142,000          |                  |                  |
| Museum Roof  | IDNR Grant & Donations                    | 25,000           | 600,800          |                  |                  |
| Play for All - Phase II  | Grants & Donations                        | 279,615          | 396,350          |                  |                  |
| <b>Major Capital Projects</b>  |   | <b>1,836,115</b> | <b>2,835,550</b> | <b>1,331,625</b> | <b>-</b>         |
| <b>Available Capital Dollars after Major Capital Projects</b>            |   | <b>6,434,487</b> | <b>5,828,888</b> | <b>5,339,006</b> | <b>5,194,850</b> |
| <b>2014 Board Approved Capital Projects</b>                              |   |                  |                  |                  |                  |
| District Wide Asphalt Replacement  | Fund Balance Reserves                     | 500,000          | 500,000          | 500,000          | 500,000          |
| District Wide Unforeseen Capital Expenses                                | Fund Balance Reserves                     | 25,000           | 100,000          | 100,000          | 100,000          |
| Annual Pond & Stream Maintenance   | Bond Proceeds                             |                  |                  | 100,000          | 100,000          |
| Generator - Districtwide Portable  | Fund Balance Reserves                     |                  | 70,000           |                  |                  |
| Cosley - Fox/Coyote Exhibit Fence  | Bond Proceeds                             | 18,000           |                  |                  |                  |
| Cosley - Cantilevered Shade for Cattle and Llamas                        | Bond Proceeds                             | 8,000            |                  |                  |                  |
| Cosley - Coyote Viewing Deck Replacement                                 | Bond Proceeds                             | 20,000           |                  |                  |                  |
| Cosley - Security Cameras  | Bond Proceeds                             | 5,000            |                  |                  |                  |
| Graf Park Fence  | Bond Proceeds                             | 1,550            |                  |                  |                  |
| Memorial Park - Floor Resurfacing  | Bond Proceeds                             | 5,730            |                  |                  |                  |
| Northside - Pool Filter & Lateral Replacement                            | Bond Proceeds                             | 25,000           |                  |                  |                  |
| Northside - Shaded Area on Upper Concession Deck                         | Bond Proceeds                             | 7,000            |                  |                  |                  |
| Rice - 3 Circulating Pumps   | Bond Proceeds                             | 15,000           |                  |                  |                  |
| Community Center - Electric Ballasts - Level IV                          | Bond Proceeds                             | 8,735            |                  |                  |                  |
| Rice - 2 Shower Water Heaters  | Bond Proceeds                             | 13,290           |                  |                  |                  |
| Community Center - Men's Sauna Heater                                    | Bond Proceeds                             | 5,115            |                  |                  |                  |
| Community Center - Women's Locker Room Upgrades                          | Bond Proceeds                             | 18,660           |                  |                  |                  |
| Community Center - Genie Lift Replacement #1701                          | Bond Proceeds                             | 9,500            |                  |                  |                  |

*\$114.4K difference to Cash & Investments on pg 1 is restricted cash for the Overpass Bridge maintenance.*

*2015 Capital Overview  
Capital Projects Fund*

| Capital Overview   | Recommended Source | CY Projections   | 2015             | 2016             | 2017             |
|--|--------------------|------------------|------------------|------------------|------------------|
| Rice - Rockwork Sealcoat   | Bond Proceeds      | 12,460           |                  |                  |                  |
| Community Center - Piano   | Bond Proceeds      | 5,250            |                  |                  |                  |
| Rebuild 20HP Circular Pump p-& - HVAC System                               | Bond Proceeds      | 5,000            |                  |                  |                  |
| Community Center - Memorial Auditorium Lighting & Sound System             | Bond Proceeds      | 41,750           |                  |                  |                  |
| <b>Board Approved Capital Fund Expenditures</b>                            |                    | <b>750,040</b>   | <b>670,000</b>   | <b>700,000</b>   | <b>700,000</b>   |
| <b>Available Capital Dollars after Approved and Major Capital Projects</b> |                    |                  |                  |                  |                  |
|  |                    | <b>5,684,447</b> | <b>5,158,888</b> | <b>4,639,006</b> | <b>4,494,850</b> |
| <b>2015 Staff Recommendations</b>  |                    |                  |                  |                  |                  |
| Live Scan Purchase   | Bond Proceeds      |                  | 18,000           |                  |                  |
| Atten - Colorcoat/Repair Courts 4  | Bond Proceeds      | 300              | 125,000          |                  |                  |
| Atten - Farm Bridge Replacement  | Bond Proceeds      |                  |                  | 75,000           |                  |
| Atten - Irrigation 15, 17, 18  | Bond Proceeds      |                  |                  | 43,000           | 43,000           |
| Atten - New side back stop on field #18                                    | Bond Proceeds      |                  | 35,000           |                  |                  |
| Brighton - Playground Replacement  | Bond Proceeds      |                  | 120,000          |                  |                  |
| Central Park - Tennis Court Fencing  | Bond Proceeds      |                  |                  |                  | 30,395           |
| Cosley House Demolition  | Bond Proceeds      |                  | 25,000           |                  |                  |
| Cosley - Walk in Freezer   | Bond Proceeds      |                  |                  | 12,000           |                  |
| Cosley - Caging (2)  | Bond Proceeds      |                  |                  |                  | 20,000           |
| Cosley - Deer Exhibit Fence  | Bond Proceeds      |                  |                  |                  | 30,000           |
| Cosley - Raccoon Exhibit Enclosure   | Bond Proceeds      |                  |                  |                  |                  |
| Cosley - Wildlife/Domestic ID Signs  | Bond Proceeds      |                  |                  |                  |                  |
| Hawthorne Junction - Playground Replacement                                | Bond Proceeds      |                  |                  |                  | 100,000          |
| Hoffman Park - Playground Replacement                                      | Bond Proceeds      |                  |                  | 125,000          |                  |
| Kelly Park - Playground Replacement  | Bond Proceeds      |                  |                  |                  | 175,000          |
| Lincoln Marsh - Connect to Northside (prelim engineering)                  | Bond Proceeds      |                  | 25,000           |                  |                  |
| Lincoln Marsh - Increase Parking at LM Office w/ Pavers                    | Bond Proceeds      |                  | 40,000           |                  |                  |
| Lincoln Marsh - Increase Parking at Main Entrance w/ Pavers                | Bond Proceeds      |                  |                  | 192,000          |                  |
| Lincoln Marsh - Boardwalk  | Bond Proceeds      |                  | 34,255           |                  |                  |
| Memorial Park - Master Roof  | Bond Proceeds      |                  |                  | 59,060           |                  |
| Memorial Park - Master Plan  | Bond Proceeds      |                  | 50,000           |                  |                  |
| Leisure Center - Basement Wall Repair                                      | Bond Proceeds      |                  | 25,000           |                  |                  |
| Northside - Petanque Court   | Bond Proceeds      |                  | 25,000           |                  |                  |
| Northside - Buffer Maintenance   | Bond Proceeds      | 46,000           | 50,000           |                  |                  |
| Northside - Vitacourse Replacement   | Bond Proceeds      |                  |                  | 48,000           |                  |
| Northside - Tennis Court Resurfacing                                       | Bond Proceeds      |                  |                  |                  | 30,000           |
| Rathje - Dredge Pond   | Bond Proceeds      |                  | 75,000           |                  |                  |

*2015 Capital Overview  
Capital Projects Fund*

| Capital Overview  | Recommended Source    | CY Projections   | 2015             | 2016             | 2017             |
|---|-----------------------|------------------|------------------|------------------|------------------|
| Rathje - Shoreline & Bridge Replacement                                       | Bond Proceeds         |                  | 150,000          |                  |                  |
| Scottsdale - Playground Replacement   | Bond Proceeds         |                  |                  | 160,000          |                  |
| Rice Pool - Master Plan   | Bond Proceeds         |                  | 50,000           |                  |                  |
| Community Center - HVAC Improvements  | Fund Balance Reserves |                  | 300,000          | 300,000          | 300,000          |
| Rice Pool - Pool Pump House Plumbing  | Bond Proceeds         |                  |                  | 25,000           |                  |
| Blanchard House Demolition  | Bond Proceeds         |                  | 30,000           |                  |                  |
| Hillside Tot Lot - Playground Replacement                                     | Bond Proceeds         |                  |                  |                  | 125,000          |
| Lucent - Restrooms  | Bond Proceeds         |                  |                  | 300,000          |                  |
| Museum - Elevator Entrance  | To Be Determined      |                  |                  | 25,000           |                  |
| Museum - Electrical & HVAC  | To Be Determined      |                  |                  | 100,000          |                  |
| Museum - Permanent Exhibit  | To Be Determined      |                  |                  | 100,000          |                  |
| Planning & Support Staff Salary and Wages                                     | Fund Balance Reserves | 166,389          | 174,593          | 178,285          | 182,050          |
| New Project Engineering, Surveying & Appraisals; Maintenance Agreements; etc. | Fund Balance Reserves | 76,708           | 117,991          | 89,051           | 106,169          |
| Surface Maintenance & Natural Restoration Material; Hand Tools; etc.          | Fund Balance Reserves | 110,041          | 305,196          | 295,694          | 249,790          |
| Legal Notices; Training; Dues & Subscriptions; Mileage Reimbursements; etc.   | Fund Balance Reserves | 632,745          | 10,200           | 10,550           | 12,050           |
| <b>Staff Recommended Capital Fund Expenditures</b>                            |                       | <b>1,032,183</b> | <b>1,785,235</b> | <b>2,137,640</b> | <b>1,403,454</b> |
| <b>Available Capital Dollars after Commitments and Recommendations</b>        |                       | <b>4,652,265</b> | <b>3,373,653</b> | <b>2,501,366</b> | <b>3,091,396</b> |

**2015 CIP Schedule**  
**(Board Prioritization Tool)**  
**Capital Projects Fund**

| Sum of Prioritization Tool<br>Project Descriptions             | Budget Yr        |                  |                  |                  |                |
|--|------------------|------------------|------------------|------------------|----------------|
|  | 2014             | CY Projections   | 2015             | 2016             | 2017           |
| <b>40-000-000 Nonspecified Area</b>                            |                  |                  |                  |                  |                |
| 2014 Generator - Districtwide Portable                         | 70,000           |                  | 70,000           |                  |                |
| 2014 Synthetic Turf - 1 Field - Carryover from 2013            | 1,250,000        | 930,000          |                  |                  |                |
| 2015 Synthetic Turf - 1 Field                                  |                  |                  |                  | 1,000,000        |                |
| Annual Pond and Stream Maintenance                             |                  |                  |                  | 100,000          | 100,000        |
| District Wide Asphalt Replacement                              | 500,000          | 500,000          | 500,000          | 500,000          | 500,000        |
| District Wide Unforeseen Capital Expenses                      | 100,000          | 25,000           | 100,000          | 100,000          | 100,000        |
| Live Scan Purchase   |                  |                  | 18,000           |                  |                |
| <b>40-000-000 Nonspecified Area Total</b>                      | <b>1,920,000</b> | <b>1,455,000</b> | <b>688,000</b>   | <b>1,700,000</b> | <b>700,000</b> |
| <b>40-000-184 Northside Park Lagoon Renovtn</b>                |                  |                  |                  |                  |                |
| Northside Buffer Maintenance                                   |                  | 46,000           | 50,000           |                  |                |
| <b>40-000-184 Northside Park Lagoon Renovtn Total</b>          |                  | <b>46,000</b>    | <b>50,000</b>    |                  |                |
| <b>40-000-187 Central Athletic Cntr Project</b>                |                  |                  |                  |                  |                |
| 2014 Athletic Field Development                                | 95,000           | 40,000           | 95,000           |                  |                |
| 2014 Exterior Restrooms - Carryover from 2013                  |                  |                  | 80,000           |                  |                |
| 2014 Interior Concessions Stand Upgrades - Carryover from 2013 |                  |                  |                  | 65,000           |                |
| 2014 Perimeter Path  | 75,000           |                  | 75,000           |                  |                |
| 2014 RQST - Athletic Field Lighting                            | 445,000          | -                | 525,000          |                  |                |
| 2014 RQST - Replace fence on retaining wall                    | 25,000           |                  | 25,000           |                  |                |
| CAC - Redo Courts in both gyms                                 |                  |                  | 205,000          |                  |                |
| CAC Electric Bleachers for Main Gym West                       |                  |                  |                  | 54,625           |                |
| Chiller  |                  |                  | 400,000          |                  |                |
| Construction Admin   |                  |                  | 75,000           |                  |                |
| Ice Rink Surface   |                  |                  | 206,400          |                  |                |
| Indoor Playground  |                  |                  |                  | 175,000          |                |
| Kale Bleachers   |                  |                  |                  | 37,000           |                |
| OSLAD - Audit Costs  |                  |                  | 5,000            |                  |                |
| OSLAD - Grant Award Fee  |                  |                  | 5,000            |                  |                |
| <b>40-000-187 Central Athletic Cntr Project Total</b>          | <b>640,000</b>   | <b>40,000</b>    | <b>1,696,400</b> | <b>331,625</b>   |                |
| <b>40-000-188 Sensory Playground</b>                           |                  |                  |                  |                  |                |
| Play for All - Phase II  |                  | 279,615          | 396,350          |                  |                |
| <b>40-000-188 Sensory Playground Total</b>                     |                  | <b>279,615</b>   | <b>396,350</b>   |                  |                |



**2015 CIP Schedule**  
**(Board Prioritization Tool)**  
**Capital Projects Fund**

| Project Descriptions  | 2014           | CYProjections | 2015           | 2016           | 2017          |
|---|----------------|---------------|----------------|----------------|---------------|
| <b>40-800-805 Atten</b>   |                |               |                |                |               |
| 1900 Farm Bridge Replacement                                      |                |               |                | 75,000         |               |
| 2007 Colorcoat/ Repair Courts 4                                   | 28,000         | 300           | 125,000        |                |               |
| 2007 Resurface Courts-4   | 60,000         |               |                |                |               |
| 2014 RQST - Two Car Garage  | 25,000         | -             |                |                |               |
| Atten - Irrigation Atten  |                |               |                | 43,000         | 43,000        |
| Atten - New side back stop on field #18                           |                |               | 35,000         |                |               |
| <b>40-800-805 Atten Total</b>                                     | <b>113,000</b> | <b>300</b>    | <b>160,000</b> | <b>118,000</b> | <b>43,000</b> |
| <b>40-800-809 Brighton</b>  |                |               |                |                |               |
| 1997 Playground Replacement                                       |                |               | 120,000        |                |               |
| <b>40-800-809 Brighton Total</b>                                  |                |               | <b>120,000</b> |                |               |
| <b>40-800-812 Central Park and Athletic Ctr.</b>                  |                |               |                |                |               |
| 1986 CENTRAL PARK Tennis Court FENCING                            |                |               |                |                | 30,395        |
| <b>40-800-812 Central Park and Athletic Ctr. Total</b>            |                |               |                |                | <b>30,395</b> |
| <b>40-800-813 Cosley Zoo</b>                                      |                |               |                |                |               |
| 1993 Exhibit Fence - fox, coyote                                  | 18,000         | 18,000        |                |                |               |
| 1997 Caging   |                |               |                |                | 10,000        |
| 1997 Exhibit Fence - deer   |                |               |                |                | 30,000        |
| 1997 Holding Cages (deer, raptor)                                 |                |               |                |                | 10,000        |
| 1999 Dumbwaiter   | 11,000         | -             |                |                |               |
| 1999 Walk-in Freezer  |                |               |                | 12,000         |               |
| 2014 RQST - Cantilevered shade structure for cattle and llamas    | 8,000          | 8,000         |                |                |               |
| 2014 RQST - Coyote Viewing Deck Replacement and exhibit expansion | 20,000         | 20,000        |                |                |               |
| 2014 RQST - Security Cameras                                      | 15,000         | 5,000         |                |                |               |
| Cosley House Demolition   |                |               | 25,000         |                |               |
| RQST - Interpretive Signage                                       | 20,000         | -             |                |                |               |
| <b>40-800-813 Cosley Zoo Total</b>                                | <b>92,000</b>  | <b>51,000</b> | <b>25,000</b>  | <b>12,000</b>  | <b>50,000</b> |
| <b>40-800-815 Graf Park</b>                                       |                |               |                |                |               |
| Graf Park Fence   |                | 1,550         |                |                |               |
| <b>40-800-815 Graf Park Total</b>                                 |                | <b>1,550</b>  |                |                |               |
| <b>40-800-816 Hawthorne Junction</b>                              |                |               |                |                |               |
| 1999 Playground Replacement                                       |                |               |                |                | 100,000       |

**2015 CIP Schedule**  
**(Board Prioritization Tool)**  
**Capital Projects Fund**

| Project Descriptions  | 2014           | CYProjections  | 2015           | 2016           | 2017           |
|---|----------------|----------------|----------------|----------------|----------------|
| <b>40-800-816 Hawthorne Junction Total</b>  |                |                |                |                | <b>100,000</b> |
| 40-800-818 Hoffman Park   |                |                |                |                |                |
| 1999 Hoffman Playground Replacement   |                |                |                | 125,000        |                |
| <b>40-800-818 Hoffman Park Total</b>  |                |                |                | <b>125,000</b> |                |
| 40-800-820 Kelly Park   |                |                |                |                |                |
| 2000 Kelly PLAYGROUND EQUIP   |                |                |                |                | 175,000        |
| <b>40-800-820 Kelly Park Total</b>  |                |                |                |                | <b>175,000</b> |
| 40-800-822 Lincoln Marsh  |                |                |                |                |                |
| 1977 Elliot Lake Restoration  | 350,000        | 561,500        | 142,000        |                |                |
| Connect LM to Northside (see Barrington's Citizens Park/Cuba Marsh Bridge/Boardwalk) - prelim engineering |                |                | 25,000         |                |                |
| Increase parking at the LM office with Permeable Pavers with easy out spaces 10x10x20@\$20                |                |                | 40,000         |                |                |
| LM - Increase parking at the main entrance with Permeable Pavers 240x40@\$20                              |                |                |                | 192,000        |                |
| Marsh Boardwalk - 2   | 34,255         |                | 34,255         |                |                |
| <b>40-800-822 Lincoln Marsh Total</b>   | <b>384,255</b> | <b>561,500</b> | <b>241,255</b> | <b>192,000</b> |                |
| 40-800-825 Memorial Park  |                |                |                |                |                |
| 1991 MEMORIAL PARKROOF  |                |                |                | 59,060         |                |
| 2009 Floor Resurfacing  | 5,730          | 5,730          |                |                |                |
| Memorial - Master Plan  |                |                | 50,000         |                |                |
| Repair basement wall of Leisure Center  |                |                | 25,000         |                |                |
| <b>40-800-825 Memorial Park Total</b>   | <b>5,730</b>   | <b>5,730</b>   | <b>75,000</b>  | <b>59,060</b>  |                |
| 40-800-826 Northside Park   |                |                |                |                |                |
| 1991 Vitacourse Replacement   |                |                |                | 48,000         |                |
| 1995 NS Pool Filter Media & Lateral Replacement   | 110,175        | 25,000         |                |                |                |
| 1997 NORTHSIDE PARK TENNIS COURTS - Resurface   |                |                |                |                | 30,000         |
| 2014 RQST - Shaded area to be constructed on upper concession deck  | 7,000          | 7,000          |                |                |                |
| Northside - Petanque Court  |                |                | 25,000         |                |                |
| <b>40-800-826 Northside Park Total</b>  | <b>117,175</b> | <b>32,000</b>  | <b>25,000</b>  | <b>48,000</b>  | <b>30,000</b>  |
| 40-800-828 Rathje   |                |                |                |                |                |

**2015 CIP Schedule**  
**(Board Prioritization Tool)**  
**Capital Projects Fund**

| Project Descriptions                               | 2014           | CYProjections | 2015           | 2016           | 2017    |
|--|----------------|---------------|----------------|----------------|---------|
| 1977 Rathje Shoreline and Bridge Replacement       | 150,000        |               | 150,000        |                |         |
| 1988 Furnace - Rathje                              | 7,620          |               |                |                |         |
| Rathje - Dredge pond                               |                |               | 75,000         |                |         |
| <b>40-800-828 Rathje Total</b>                     | <b>157,620</b> |               | <b>225,000</b> |                |         |
| <b>40-800-829 Hull</b>                             |                |               |                |                |         |
| 1996 Playground Replacement                        | 120,000        | -             |                |                |         |
| <b>40-800-829 Hull Total</b>                       | <b>120,000</b> | <b>-</b>      |                |                |         |
| <b>40-800-844 Arrowhead Golf Club</b>              |                |               |                |                |         |
| 2013 Arrowhead Outdoor Restrooms                   | 140,000        | -             |                |                |         |
| <b>40-800-844 Arrowhead Golf Club Total</b>        | <b>140,000</b> | <b>-</b>      |                |                |         |
| <b>40-800-845 Scottdale Park</b>                   |                |               |                |                |         |
| Playground Replacement                             |                |               |                | 160,000        |         |
| <b>40-800-845 Scottdale Park Total</b>             |                |               |                | <b>160,000</b> |         |
| <b>40-800-846 CC and Rice and Blanchard</b>        |                |               |                |                |         |
| 1988 24HP Circulating Pump P-6                     | 12,855         | 5,000         |                |                |         |
| 1988 25HP Circulating Pump P-4                     | 14,480         | 5,000         |                |                |         |
| 1988 25HP Circulating Pump P-5                     | 14,480         | 5,000         |                |                |         |
| 1988 CC/Rice Pool Master Planning                  |                |               | 50,000         |                |         |
| 1988 Ductwork Smoke Detector                       | 8,870          | -             |                |                |         |
| 1988 Electric Ballasts - Level IV                  | 8,735          | 8,735         |                |                |         |
| 1988 HVAC Improvements - chill, boilers, air hand. | 50,000         |               | 300,000        | 300,000        | 300,000 |
| 1988 RICE POOL PUMP HOUSEPLUMBING EQUIP            |                |               |                | 25,000         |         |
| 1988 Rice Shower Water Heater #1                   | 6,645          | 6,645         |                |                |         |
| 1988 Rice Shower Water Heater #2                   | 6,645          | 6,645         |                |                |         |
| 1988 Sauna Heater - CC (Mens)                      | 5,115          | 5,115         |                |                |         |
| 1988 Women's Locker Room Upgrades                  | 18,660         | 18,660        |                |                |         |
| 1999 Genie Lift Replacement #1701                  | 9,500          | 9,500         |                |                |         |
| 2007 Rice Rockwork Sealcoat #3                     | 12,460         | 12,460        |                |                |         |
| 2014 RQST - Piano                                  | 5,250          | 5,250         |                |                |         |
| Blanchard House Demolition                         |                |               | 30,000         |                |         |
| Heating System Boiler B-1                          | 33,500         | -             |                |                |         |
| Heating System Boiler B-2                          | 33,500         | -             |                |                |         |
| Rebld 20HP Circul Pump P-7 - HVAC system           | 6,280          | 5,000         |                |                |         |

**2015 CIP Schedule**  
**(Board Prioritization Tool)**  
**Capital Projects Fund**

| Project Descriptions  | 2014             | CYProjections    | 2015             | 2016             | 2017             |
|---|------------------|------------------|------------------|------------------|------------------|
| RQST - Cabanas  | 11,000           | -                |                  |                  |                  |
| RQST - Furniture  | 10,000           |                  |                  |                  |                  |
| RQST - Memorial Auditorium Lighting System                    | 24,800           | 24,800           |                  |                  |                  |
| RQST - Memorial Auditorium Sound System                       | 16,950           | 16,950           |                  |                  |                  |
| <b>40-800-846 CC and Rice and Blanchard Total</b>             | <b>309,725</b>   | <b>134,760</b>   | <b>380,000</b>   | <b>325,000</b>   | <b>300,000</b>   |
| <b>40-800-850 Hillside Tot Lot</b>                            |                  |                  |                  |                  |                  |
| 1999 HILLSIDE TOT LOT PLAYGROUND EQUIP                        |                  |                  |                  |                  | 125,000          |
| <b>40-800-850 Hillside Tot Lot Total</b>                      |                  |                  |                  |                  | <b>125,000</b>   |
| <b>40-800-853 Lucent</b>                                      |                  |                  |                  |                  |                  |
| Restrooms off parking lot                                     |                  |                  |                  | 300,000          |                  |
| <b>40-800-853 Lucent Total</b>                                |                  |                  |                  | <b>300,000</b>   |                  |
| <b>40-800-854 Historical Museum</b>                           |                  |                  |                  |                  |                  |
| Historical Museum Roof (25% of Total)                         | 125,000          | 25,000           | 600,800          |                  |                  |
| Museum - Enhance elevator entrance                            |                  |                  |                  | 25,000           |                  |
| Museum - Look at electrical                                   |                  |                  |                  | 25,000           |                  |
| Museum - Replace HVAC system                                  |                  |                  |                  | 75,000           |                  |
| Museum - Replace permanent exhibit                            |                  |                  |                  | 100,000          |                  |
| RQST - Faux Finish for Museum Walls                           | 5,000            |                  |                  |                  |                  |
| RQST - Plaster in Auditorium Walls, Kitchenette/Elevator Hall | 5,000            |                  |                  |                  |                  |
| <b>40-800-854 Historical Museum Total</b>                     | <b>135,000</b>   | <b>25,000</b>    | <b>600,800</b>   | <b>225,000</b>   |                  |
| <b>40-800-856 Prairie Ave Building</b>                        |                  |                  |                  |                  |                  |
| RQST - Alarm System   | 15,000           |                  |                  |                  |                  |
| RQST - Backup Generator                                       | 75,000           |                  |                  |                  |                  |
| <b>40-800-856 Prairie Ave Building Total</b>                  | <b>90,000</b>    |                  |                  |                  |                  |
| <b>Grand Total</b>  | <b>4,224,505</b> | <b>2,632,455</b> | <b>4,682,805</b> | <b>3,595,685</b> | <b>1,553,395</b> |

*2015 Grant and Donation Schedule  
Capital Projects Fund*

| Project                           | Source                              | Status   | CY Projections   | 2015 Budget    | 2016 Budget   | 2017 Budget   | 2018 Budget   |
|-----------------------------------|-------------------------------------|--|------------------|----------------|---------------|---------------|---------------|
| Cosley Parking Lot & 855 Prairie  | DuPage Water Quality                | Billed upon completion of project                            | 172,250          |                |               |               |               |
| Historical Museum Roof            | IDNR                                | Billed upon completion of project                            | 600,800          |                |               |               |               |
| Historical Museum Roof            | Museum Guild                        | Donation   | 25,000           |                |               |               |               |
| Arrowhead Arrowhead               | DECO Grant                          | Billed upon completion of project                            | 175,000          |                |               |               |               |
| Play for All                      | Various Sources                     | Commitments before proceeding                                | 396,350          |                |               |               |               |
| Cosley Zoo Property Purchase      | Cosley Foundation Donation          | Annual installments of \$50K over 16 yrs for total of \$800K | 50,000           | 50,000         | 50,000        | 50,000        | 50,000        |
| Central Athletic Center           | OSLAD Grant - Outdoor Projects      | Billed upon completion of project                            |                  | 400,000        |               |               |               |
| Elliot Lake                       | DuPage Clean Water Initiative Grant | Billed upon completion of project                            |                  | 100,000        |               |               |               |
| <b>Total Grants and Donations</b> |                                     |  | <b>1,419,400</b> | <b>550,000</b> | <b>50,000</b> | <b>50,000</b> | <b>50,000</b> |

**2015 CIP Schedule**  
**(Board Prioritization Tool)**  
**Operating Funds**

|  | 2014           | CYProjections  | 2015           | 2016           | 2017           |
|--|----------------|----------------|----------------|----------------|----------------|
| <b>10 - General</b>                                      |                |                |                |                |                |
| 10-101-000 Nonspecified Area                             |                |                |                |                |                |
| 2007 Chevy Express 1500 #1171                            |                |                |                |                | 17,000         |
| 2007 Foley Blade Grinder #2703                           |                |                |                |                | 17,000         |
| 2005 GMC Pickup #1119                                    |                |                | 32,000         |                |                |
| 2011 Ford Explorer #1010                                 |                |                |                | 28,000         |                |
| 2007 Kubota Utility #1213                                |                |                |                |                | 30,000         |
| 2001 Golf Cart #1  |                |                |                | 10,710         |                |
| 2001 Golf Cart #2  |                |                |                | 10,710         |                |
| 2004 New Line laser #1763 - parking lot striping         | 8,000          | 8,000          |                |                |                |
| 2004 Toro Z-Master Mower #1304 - turf mower              | 8,000          | 8,000          |                |                |                |
| 2006 Toro Walk Behind #1361 - turf                       | 8,600          | 8,600          |                |                |                |
| 2003 Mule 200 #2550 - zoo utility vehicle                | 10,000         | 10,000         |                |                |                |
| 2003 Dodge Dakota #1101 - plow truck/pickup              | 25,000         | 27,100         |                |                |                |
| 2003 GMC Sierra #1102 - service truck                    | 36,000         | 36,000         |                |                |                |
| 2005 F450 Dump #1103 - dump/plow truck                   | 42,000         | 42,000         |                |                |                |
| 1999 Golf Cart #6 - Rec department                       | 10,710         | 10,710         |                |                |                |
| 2005 Colorado Chevy #1151 - pool maintenance pick up     |                |                | 22,000         |                |                |
| 2005 Pickup#1105 - zoo truck and snow plow               |                |                | 32,000         |                |                |
| 2005 Toro 4000D #1307 - turf and snow                    |                |                | 88,230         |                |                |
| 2003 Ingersoll Rand Compressor #1485 - districtwide      |                |                |                | 14,000         |                |
| 1989 Ditch Witch Trencher #2709 - Trenching districtwide |                |                |                | 17,900         |                |
| 2006 Kubota #1202 - Districtwide tractor and loader      |                |                |                |                | 29,000         |
| 2006 15 Passenger Van #1141 - Rec department             |                |                |                |                | 24,000         |
| 2006 Kubota #1201 - Districtwide tractor                 |                |                |                | 26,000         |                |
| 2007 F550 Dump #1106 - dump/snow truck                   |                |                |                | 47,000         |                |
| 2008 328D Toro #1384 - turf/snow                         |                |                |                | 55,000         |                |
| 2008 7210 Toro #1381 - turf/snow                         |                |                |                | 55,000         |                |
| 2008 4000D Toro #1382 - turf/snow                        |                |                |                |                | 90,000         |
| 2008 4000D Toro #1383 - turf/snow                        |                |                |                | 90,000         |                |
| 2006 Sweep Star #1920 - leaf/goose cleanup               |                |                |                |                | 39,000         |
| 2007 Dump Plow #1106 with Salt Spreader                  |                |                |                |                | 58,000         |
| 2011 TORO 7210 #1301                                     |                |                |                |                | 68,000         |
| <b>10-101-000 Nonspecified Area Total</b>                | <b>148,310</b> | <b>150,410</b> | <b>174,230</b> | <b>354,320</b> | <b>372,000</b> |
| <b>10 - General Total</b>                                | <b>148,310</b> | <b>150,410</b> | <b>174,230</b> | <b>354,320</b> | <b>372,000</b> |

**2015 CIP Schedule**  
**(Board Prioritization Tool)**  
**Operating Funds**

|   | 2014           | CYProjections  | 2015           | 2016           | 2017           |
|---|----------------|----------------|----------------|----------------|----------------|
| <b>20 - Recreation</b>                          |                |                |                |                |                |
| 20-000-000 Nonspecified Area                    |                |                |                |                |                |
| District-Wide Backstop Replacement              | 10,000         | 10,000         |                |                |                |
| <b>20-000-000 Nonspecified Area Total</b>       | <b>10,000</b>  | <b>10,000</b>  |                |                |                |
| 20-101-000 Nonspecified Area                    |                |                |                |                |                |
| 1999 Cushman #1111                              | 12,000         | 11,035         |                |                |                |
| <b>20-101-000 Nonspecified Area Total</b>       | <b>12,000</b>  | <b>11,035</b>  |                |                |                |
| 20-221-223 Youth Baseball/Softball              |                |                |                |                |                |
| RQST - Expansion Atten Storage Garage           | 20,000         | 26,272         |                |                |                |
| <b>20-221-223 Youth Baseball/Softball Total</b> | <b>20,000</b>  | <b>26,272</b>  |                |                |                |
| <b>20 - Recreation Total</b>                    | <b>42,000</b>  | <b>47,307</b>  |                |                |                |
| <b>21 - Special Recreation</b>                  |                |                |                |                |                |
| 21-000-000 Nonspecified Area                    |                |                |                |                |                |
| WDSRA Tax Disbursement                          | 873,630        | 873,630        | 873,630        | 873,630        | 873,630        |
| <b>21-000-000 Nonspecified Area Total</b>       | <b>873,630</b> | <b>873,630</b> | <b>873,630</b> | <b>873,630</b> | <b>873,630</b> |
| <b>21 - Special Recreation Total</b>            | <b>873,630</b> | <b>873,630</b> | <b>873,630</b> | <b>873,630</b> | <b>873,630</b> |
| <b>60 - Golf Fund</b>                           |                |                |                |                |                |
| 60-000-000 Nonspecified Area                    |                |                |                |                |                |
| 2006 Carpet                                     |                |                |                | 34,630         |                |
| <b>60-000-000 Nonspecified Area Total</b>       |                |                |                | <b>34,630</b>  |                |
| 60-601-000 Nonspecified Area                    |                |                |                |                |                |
| 2004 TORO GREENSMaster 3150                     | 61,000         | 61,000         |                |                |                |
| 2003 TORO GREENSMaster 3100                     | 30,500         | 30,500         |                |                |                |
| 2005 TORO GREENSMaster 3150                     | 30,500         | -              |                |                | 22,000         |
| 2005 YAMAHA U-MAX UTILITY CART MED.             | 8,000          | 20,500         |                |                |                |
| 2001 NEARY 550SR REEL GRINDER                   | 30,000         | 30,000         |                |                |                |
| 2001 NEARY 277 BEDKNIFE GRINDER                 | 15,000         | 15,000         |                |                |                |
| 2002 JOHN DEERE AERCORE                         | 20,000         | 31,000         |                |                |                |
| Toro Procure                                    | 20,000         | 20,000         |                |                |                |
| 2007 TORO MP 5700                               |                |                |                | 90,000         |                |

**2015 CIP Schedule**  
*(Board Prioritization Tool)*  
**Operating Funds**

|   | 2014           | CYProjections  | 2015           | 2016           | 2017           |
|---|----------------|----------------|----------------|----------------|----------------|
| 2006 Toro Multi Pro 5700 B 300 Gal. Sprayer                     |                |                | 90,000         |                |                |
| 2007 TORO Sidewinder 3500 Bank Mower                            |                |                |                |                | 66,000         |
| 2007 TORO GM 4000 Rough Mower                                   |                |                |                |                | 60,000         |
| 2008 TORO GREENSMaster 3150                                     |                |                |                |                | 31,935         |
| 2007 VERTI-QUAKE 2516   |                |                |                |                | 23,905         |
| Portable Restrooms - South & East                               |                |                | 70,000         |                |                |
| John Deere 4066R Front Loader                                   |                |                | 45,000         |                |                |
| <b>60-601-000 Nonspecified Area Total</b>                       | <b>215,000</b> | <b>208,000</b> | <b>205,000</b> | <b>90,000</b>  | <b>203,840</b> |
| <b>60-611-000 Nonspecified Area</b>                             |                |                |                |                |                |
| Cart Path Repairs   | 250,000        | 50,000         | 50,000         | 50,000         | 50,000         |
| Driving Range   | 116,000        | 111,000        | 5,000          |                |                |
| 2008 100 Yamaha Golf Cars                                       |                |                |                | 210,000        |                |
| 1997 Pedestrian Bridge #10/18                                   |                |                |                |                | 25,330         |
| 2010 Yamaha G23A U-Max Utility (range picker)                   |                |                |                |                | 11,200         |
| Beverage Cart   |                |                | 15,000         |                |                |
| <b>60-611-000 Nonspecified Area Total</b>                       | <b>366,000</b> | <b>161,000</b> | <b>70,000</b>  | <b>260,000</b> | <b>86,530</b>  |
| <b>60-612-000 Nonspecified Area</b>                             |                |                |                |                |                |
| 54" Heat Lamp Hatco (x3)  | 15,000         | -              |                |                |                |
| 2014 Portable Bar (1 additional)                                | 2,080          | 2,080          |                |                |                |
| 2014 Interior Signage   | 5,000          | 5,000          |                |                |                |
| Wet Bar   | 5,000          | 5,000          |                |                |                |
| 2006 Portable Bar (x2)  | 5,160          | -              |                |                |                |
| 2006 36" Griddle Flat Top Magikitch'n                           | 5,680          | -              |                |                |                |
| 2006 Univex Mixer   | 5,680          | -              |                |                |                |
| Built-in Service Stations (x2)                                  | 9,000          | -              |                |                |                |
| 2006 FWE Hot Holding Box (x2)                                   | 10,185         | 10,185         |                |                |                |
| 2006 Blodgett 6 Burner Stove 36" W/Standard oven and Salamander | 10,325         | -              |                |                |                |
| 1989 BEVERAGE CART  | 13,500         | 13,500         |                |                |                |
| 2002 BEVERAGE CART  | 13,500         | 13,500         |                |                |                |
| 2006 Chaffers   |                |                | 21,315         |                |                |
| 2006 Hobart Dish Machine  |                |                |                | 10,035         |                |
| 2006 Blodgett Convection Oven French Glass Doors (x4)           |                |                |                | 12,050         |                |
| 2006 Dish Machine American Dish Service                         |                |                |                | 13,200         |                |
| 2007 BEVERAGE CART  |                |                |                | 13,500         |                |
| 2006 3 Tank Pitco Fryer   |                |                |                | 16,500         |                |



**2015 CIP Schedule**  
*(Board Prioritization Tool)*  
**Operating Funds**

|   | 2014             | CYProjections    | 2015             | 2016             | 2017             |
|---|------------------|------------------|------------------|------------------|------------------|
| 2007 Upgraded AV Equipment                            | 25,000           | 25,000           |                  |                  |                  |
| New Expand Lot 60 spaces (\$4,000 per space)          | 240,000          |                  | 240,000          |                  |                  |
| 2006 Two kitchen single door hot boxes                | 12,000           | 12,000           |                  |                  |                  |
| 2006 Bar High tops and stools                         | 7,360            | -                |                  |                  |                  |
| New Conference Room Buffet with water and cabinets    | 6,500            | -                |                  |                  |                  |
| New Restaurant/entry way integrated audio/video       | 15,000           | 15,000           |                  |                  |                  |
| 1990 Entrance Sign                                    | 15,000           | -                |                  |                  |                  |
| Walk in Cooler/Freezer                                |                  |                  | 25,000           |                  |                  |
| <b>60-612-000 Nonspecified Area Total</b>             | <b>420,970</b>   | <b>101,265</b>   | <b>286,315</b>   | <b>65,285</b>    |                  |
| <b>60 - Golf Fund Total</b>                           | <b>1,001,970</b> | <b>470,265</b>   | <b>561,315</b>   | <b>449,915</b>   | <b>290,370</b>   |
| <b>90 - Cosley Foundation</b>                         |                  |                  |                  |                  |                  |
| <b>90-000-F00 Cosley Foundation-General</b>           |                  |                  |                  |                  |                  |
| Cosley - Replace Kiebler Barn animal fence enclosures |                  |                  | 35,000           |                  |                  |
| Contract a Zoo Master Plan                            |                  |                  | 80,000           |                  |                  |
| Cosley - Animal welcome center (quarantine)           |                  |                  | 70,000           | 330,000          |                  |
| <b>90-000-F00 Cosley Foundation-General Total</b>     |                  |                  | <b>185,000</b>   | <b>330,000</b>   |                  |
| <b>90 - Cosley Foundation Total</b>                   |                  |                  | <b>185,000</b>   | <b>330,000</b>   |                  |
| <b>Grand Total</b>                                    | <b>2,065,910</b> | <b>1,541,612</b> | <b>1,794,175</b> | <b>2,007,865</b> | <b>1,536,000</b> |

## Labor Allocations by Fund

| Salary/Wage Splits                       |        |
|--|--------|
| <b>10-General; 000-Administration</b>    |        |
| Addition 05, New                         | 45.0%  |
| Benard, Michael J                        | 70.0%  |
| Bendy, Andrew                            | 20.0%  |
| Bower, Larry                             | 10.0%  |
| Krajelis, Sherry Lynn                    | 20.0%  |
| Lorimer, Valerie M                       | 35.0%  |
| Nemetz, Kristina F                       | 20.0%  |
| Russell, Wendy W                         | 15.0%  |
| Siciliano, Donna R                       | 50.0%  |
| Whelan, Tricia K                         | 35.0%  |
| Wilhelmi, Margaret L                     | 40.0%  |
| <b>10-General; 101-Parks Maintenance</b> |        |
| Addition 07, New                         | 100.0% |
| Addition 08, New                         | 100.0% |
| Addition 09, New                         | 100.0% |
| Alexander, Matthew G                     | 100.0% |
| Baker, Brittany E                        | 100.0% |
| Bower, Larry                             | 30.0%  |
| Dahlstrom, Jeffrey S                     | 100.0% |
| Daley, Joseph M                          | 100.0% |
| Daniels, Charles                         | 100.0% |
| Day, Richard T                           | 100.0% |
| Faust, Jason P                           | 100.0% |
| Flynn, Kevin P                           | 100.0% |
| Haake, Robert P                          | 100.0% |
| Hannemann, Alecia                        | 100.0% |
| Hinchee, Steven Michael                  | 20.0%  |
| Kasavich, Mark A                         | 100.0% |
| Lehman, Stephen J                        | 100.0% |
| Marino, Catherine                        | 100.0% |
| Novak, Nicholas J                        | 40.0%  |
| O'Reilly, Owen L                         | 75.0%  |
| Perez, Jose M                            | 100.0% |
| Runkle, Keith R                          | 70.0%  |
| Saxton, Daniel H                         | 100.0% |
| Seymour, Deborah S                       | 40.0%  |
| Stanczak, Paul T                         | 50.0%  |
| Themel, Joseph S                         | 100.0% |
| Zavala, Lino                             | 100.0% |
| Zavala, Ponciano                         | 100.0% |
| Zavala, Rafael                           | 100.0% |
| <b>10-General; 418-Human Resources</b>   |        |
| Addition 10, New                         | 15.0%  |
| Hirshberg, Diane M                       | 20.0%  |

## Labor Allocations by Fund

| Salary/Wage Splits                          |        |
|---|--------|
| <b>10-General; 419-Finance</b>              |        |
| Cosgrove, Molly M                           | 28.0%  |
| Czaja, Lorraine                             | 20.0%  |
| Fisher, Andrea V                            | 15.0%  |
| Simpson, Sandra D                           | 30.0%  |
| Trainor, Rita                               | 31.0%  |
| Tucker, Randall                             | 30.0%  |
| <b>10-General; 430-Historical Museum</b>    |        |
| Arnas, Sara L                               | 100.0% |
| Buttita, Sara E                             | 100.0% |
| Novak, Daniel J                             | 5.0%   |
| <b>20-Recreation; 000-Administration</b>    |        |
| Addition 05, New                            | 55.0%  |
| Benard, Michael J                           | 30.0%  |
| Beyer, Vickie A                             | 100.0% |
| Cleary, Marybeth                            | 100.0% |
| Ditchman, Deborah C                         | 100.0% |
| Dolan, Linda M                              | 100.0% |
| Johnson, Terra J                            | 100.0% |
| Keene, Bradley W                            | 25.0%  |
| Kelly, Michael J                            | 100.0% |
| Krajelis, Sherry Lynn                       | 20.0%  |
| Lorimer, Valerie M                          | 50.0%  |
| Mitchell, Dana                              | 25.0%  |
| Oppenheim, Sally                            | 100.0% |
| Russell, Wendy W                            | 15.0%  |
| Sheridan, Robert                            | 65.0%  |
| Siciliano, Donna R                          | 40.0%  |
| Vasilev, Susan A                            | 100.0% |
| Whelan, Tricia K                            | 50.0%  |
| Wilhelmi, Margaret L                        | 50.0%  |
| <b>20-Recreation; 101-Parks Maintenance</b> |        |
| Blum, Kevin R                               | 100.0% |
| Bower, Larry                                | 30.0%  |
| Devine, Michael P                           | 100.0% |
| Hinchee, Steven Michael                     | 20.0%  |
| Novak, Nicholas J                           | 40.0%  |
| Oppenheim, Jeremy J                         | 100.0% |
| O'Reilly, Owen L                            | 15.0%  |
| Runkle, Keith R                             | 15.0%  |
| Seymour, Deborah S                          | 40.0%  |
| Shee, Donald                                | 100.0% |
| Stanczak, Paul T                            | 50.0%  |
| Watts, Andrew P                             | 100.0% |

## Labor Allocations by Fund

| Salary/Wage Splits                              |        |
|---|--------|
| <b>20-Recreation; 220-Recreation Programs</b>   |        |
| Diener, Justin T                                | 100.0% |
| Handlon, Cristin M                              | 100.0% |
| Houston, Darrell                                | 100.0% |
| Keene, Bradley W                                | 75.0%  |
| Mitchell, Dana                                  | 25.0%  |
| Raitt, Megan P                                  | 100.0% |
| Sheridan, Robert                                | 35.0%  |
| <b>20-Recreation; 221-Athletics</b>             |        |
| Mitchell, Dana                                  | 50.0%  |
| <b>20-Recreation; 222-Pools</b>                 |        |
| Nemetz, Kristina F                              | 20.0%  |
| Novak, Daniel J                                 | 30.0%  |
| Russell, Wendy W                                | 70.0%  |
| <b>20-Recreation; 224-Recreation Facilities</b> |        |
| Donisch, Karen M                                | 100.0% |
| Havelka, Lynette K                              | 100.0% |
| <b>20-Recreation; 350-Special Facilities</b>    |        |
| Addition 06, New                                | 100.0% |
| Bendy, Andrew                                   | 30.0%  |
| Miller, Ryan C                                  | 100.0% |
| Nemetz, Kristina F                              | 20.0%  |
| Novak, Daniel J                                 | 50.0%  |
| <b>20-Recreation; 418-Human Resources</b>       |        |
| Addition 10, New                                | 40.0%  |
| Hirshberg, Diane M                              | 30.0%  |
| <b>20-Recreation; 419-Finance</b>               |        |
| Cosgrove, Molly M                               | 28.0%  |
| Czaja, Lorraine                                 | 30.0%  |
| Fisher, Andrea V                                | 40.0%  |
| Simpson, Sandra D                               | 45.0%  |
| Trainor, Rita                                   | 32.0%  |
| Tucker, Randall                                 | 30.0%  |
| <b>22-Cosley Zoo; 000-Administration</b>        |        |
| Siciliano, Donna R                              | 10.0%  |
| <b>22-Cosley Zoo; 101-Parks Maintenance</b>     |        |
| Bower, Larry                                    | 20.0%  |
| Novak, Nicholas J                               | 5.0%   |
| O'Reilly, Owen L                                | 5.0%   |
| Runkle, Keith R                                 | 5.0%   |

## Labor Allocations by Fund

| Salary/Wage Splits                                |        |
|---|--------|
| Seymour, Deborah S                                | 15.0%  |
| Wagner, Mark A                                    | 100.0% |
| <b>22-Cosley Zoo; 350-Special Facilities</b>      |        |
| Bendy, Andrew                                     | 10.0%  |
| Krajelis, Sherry Lynn                             | 20.0%  |
| Lorimer, Valerie M                                | 15.0%  |
| Novak, Daniel J                                   | 15.0%  |
| Whelan, Tricia K                                  | 15.0%  |
| <b>22-Cosley Zoo; 418-Human Resources</b>         |        |
| Addition 10, New                                  | 5.0%   |
| Hirshberg, Diane M                                | 5.0%   |
| <b>22-Cosley Zoo; 419-Finance</b>                 |        |
| Cosgrove, Molly M                                 | 5.0%   |
| Czaja, Lorraine                                   | 5.0%   |
| Fisher, Andrea V                                  | 10.0%  |
| Simpson, Sandra D                                 | 10.0%  |
| Trainor, Rita                                     | 5.0%   |
| Tucker, Randall                                   | 10.0%  |
| <b>22-Cosley Zoo; 501-Cosley Zoo</b>              |        |
| Addition 01, New                                  | 100.0% |
| Addition 02, New                                  | 100.0% |
| Briggs, Kathleen M                                | 100.0% |
| Dosch, Angie Lynne                                | 100.0% |
| Lindquist, Charles                                | 100.0% |
| Romejko, Tamra A                                  | 100.0% |
| Wahlgren, Susan                                   | 100.0% |
| <b>40-Capital Projects; 101-Parks Maintenance</b> |        |
| Bower, Larry                                      | 10.0%  |
| Hinchee, Steven Michael                           | 60.0%  |
| Novak, Nicholas J                                 | 10.0%  |
| Runkle, Keith R                                   | 5.0%   |
| Sperl, Robert Michael                             | 100.0% |
| <b>60-Golf Fund; 000-Administration</b>           |        |
| Bendy, Andrew                                     | 40.0%  |
| Krajelis, Sherry Lynn                             | 40.0%  |
| Nemetz, Kristina F                                | 40.0%  |
| <b>60-Golf Fund; 101-Parks Maintenance</b>        |        |
| Novak, Nicholas J                                 | 5.0%   |
| O'Reilly, Owen L                                  | 5.0%   |
| Runkle, Keith R                                   | 5.0%   |
| Seymour, Deborah S                                | 5.0%   |

## Labor Allocations by Fund

### Salary/Wage Splits

#### 60-Golf Fund; 418-Human Resources

|                    |       |
|--------------------|-------|
| Addition 10, New   | 40.0% |
| Hirshberg, Diane M | 45.0% |

#### 60-Golf Fund; 419-Finance

|                   |       |
|-------------------|-------|
| Cosgrove, Molly M | 28.0% |
| Czaja, Lorraine   | 45.0% |
| Fisher, Andrea V  | 35.0% |
| Simpson, Sandra D | 15.0% |
| Trainor, Rita     | 32.0% |
| Tucker, Randall   | 30.0% |

#### 60-Golf Fund; 601-Golf Maintenance

|                    |        |
|--------------------|--------|
| Cervantes, Antonio | 100.0% |
| Cross, Andrew J    | 100.0% |
| Johnson, Timothy A | 100.0% |
| Kirtland, Justin S | 100.0% |
| Rodriguez, Marcial | 100.0% |
| Stoller, Bruce     | 50.0%  |

#### 60-Golf Fund; 611-Pro Shop/Golf Fees

|                    |        |
|--------------------|--------|
| Dalcerro, Neil J   | 33.0%  |
| Forrest, Michael J | 33.0%  |
| Klemz, William1    | 100.0% |
| Klemz, William2    | 100.0% |
| Stoller, Bruce     | 50.0%  |

#### 60-Golf Fund; 612-Food and Beverage

|                       |        |
|-----------------------|--------|
| Addition 03, New      | 100.0% |
| Addition 04, New      | 100.0% |
| Addition 11, New      | 100.0% |
| Addition 12, New      | 100.0% |
| Addition 13, New      | 100.0% |
| Dalcerro, Neil J      | 67.0%  |
| Forrest, Michael J    | 67.0%  |
| Fota, Thomas J        | 100.0% |
| Glass, Steven H       | 100.0% |
| Hay, Kevin A          | 100.0% |
| Jesionowski, Jaclyn M | 100.0% |
| Pirhofer, Alan S      | 100.0% |
| Salerno, Danielle M   | 100.0% |
| Whitkanack, Brian J   | 100.0% |

#### 90-Cosley Foundation; 000-Administration

|                    |       |
|--------------------|-------|
| Cosgrove, Molly M  | 11.0% |
| O'Donnell, Sarah A | 50.0% |

## *Labor Allocations by Employee*

| Row Labels                            | Salary/Wage Splits |
|---------------------------------------|--------------------|
| <b>Addition 01, New</b>               |                    |
| 22-Cosley Zoo; 501-Cosley Zoo         | 100.0%             |
| <b>Addition 02, New</b>               |                    |
| 22-Cosley Zoo; 501-Cosley Zoo         | 100.0%             |
| <b>Addition 03, New</b>               |                    |
| 60-Golf Fund; 612-Food and Beverage   | 100.0%             |
| <b>Addition 04, New</b>               |                    |
| 60-Golf Fund; 612-Food and Beverage   | 100.0%             |
| <b>Addition 05, New</b>               |                    |
| 10-General; 000-Administration        | 45.0%              |
| 20-Recreation; 000-Administration     | 55.0%              |
| <b>Addition 06, New</b>               |                    |
| 20-Recreation; 350-Special Facilities | 100.0%             |
| <b>Addition 07, New</b>               |                    |
| 10-General; 101-Parks Maintenance     | 100.0%             |
| <b>Addition 08, New</b>               |                    |
| 10-General; 101-Parks Maintenance     | 100.0%             |
| <b>Addition 09, New</b>               |                    |
| 10-General; 101-Parks Maintenance     | 100.0%             |
| <b>Addition 10, New</b>               |                    |
| 10-General; 418-Human Resources       | 15.0%              |
| 20-Recreation; 418-Human Resources    | 40.0%              |
| 22-Cosley Zoo; 418-Human Resources    | 5.0%               |
| 60-Golf Fund; 418-Human Resources     | 40.0%              |
| <b>Addition 11, New</b>               |                    |
| 60-Golf Fund; 612-Food and Beverage   | 100.0%             |
| <b>Addition 12, New</b>               |                    |
| 60-Golf Fund; 612-Food and Beverage   | 100.0%             |
| <b>Addition 13, New</b>               |                    |
| 60-Golf Fund; 612-Food and Beverage   | 100.0%             |
| <b>Alexander, Matthew G</b>           |                    |
| 10-General; 101-Parks Maintenance     | 100.0%             |
| <b>Arnas, Sara L</b>                  |                    |
| 10-General; 430-Historical Museum     | 100.0%             |

## Labor Allocations by Employee

| Row Labels                                 | Salary/Wage Splits |
|--|--------------------|
| <b>Baker, Brittany E</b>                   |                    |
| 10-General; 101-Parks Maintenance          | 100.0%             |
| <b>Benard, Michael J</b>                   |                    |
| 10-General; 000-Administration             | 70.0%              |
| 20-Recreation; 000-Administration          | 30.0%              |
| <b>Bendy, Andrew</b>                       |                    |
| 10-General; 000-Administration             | 20.0%              |
| 20-Recreation; 350-Special Facilities      | 30.0%              |
| 22-Cosley Zoo; 350-Special Facilities      | 10.0%              |
| 60-Golf Fund; 000-Administration           | 40.0%              |
| <b>Beyer, Vickie A</b>                     |                    |
| 20-Recreation; 000-Administration          | 100.0%             |
| <b>Blum, Kevin R</b>                       |                    |
| 20-Recreation; 101-Parks Maintenance       | 100.0%             |
| <b>Bower, Larry</b>                        |                    |
| 10-General; 000-Administration             | 10.0%              |
| 10-General; 101-Parks Maintenance          | 30.0%              |
| 20-Recreation; 101-Parks Maintenance       | 30.0%              |
| 22-Cosley Zoo; 101-Parks Maintenance       | 20.0%              |
| 40-Capital Projects; 101-Parks Maintenance | 10.0%              |
| <b>Briggs, Kathleen M</b>                  |                    |
| 22-Cosley Zoo; 501-Cosley Zoo              | 100.0%             |
| <b>Buttita, Sara E</b>                     |                    |
| 10-General; 430-Historical Museum          | 100.0%             |
| <b>Cervantes, Antonio</b>                  |                    |
| 60-Golf Fund; 601-Golf Maintenance         | 100.0%             |
| <b>Cleary, Marybeth</b>                    |                    |
| 20-Recreation; 000-Administration          | 100.0%             |
| <b>Cosgrove, Molly M</b>                   |                    |
| 10-General; 419-Finance                    | 28.0%              |
| 20-Recreation; 419-Finance                 | 28.0%              |
| 22-Cosley Zoo; 419-Finance                 | 5.0%               |
| 60-Golf Fund; 419-Finance                  | 28.0%              |
| 90-Cosley Foundation; 000-Administration   | 11.0%              |
| <b>Cross, Andrew J</b>                     |                    |
| 60-Golf Fund; 601-Golf Maintenance         | 100.0%             |



## Labor Allocations by Employee

| Row Labels                               | Salary/Wage Splits |
|--|--------------------|
| <b>Czaja, Lorraine</b>                   |                    |
| 10-General; 419-Finance                  | 20.0%              |
| 20-Recreation; 419-Finance               | 30.0%              |
| 22-Cosley Zoo; 419-Finance               | 5.0%               |
| 60-Golf Fund; 419-Finance                | 45.0%              |
| <b>Dahlstrom, Jeffrey S</b>              |                    |
| 10-General; 101-Parks Maintenance        | 100.0%             |
| <b>Dalcerro, Neil J</b>                  |                    |
| 60-Golf Fund; 611-Pro Shop/Golf Fees     | 33.0%              |
| 60-Golf Fund; 612-Food and Beverage      | 67.0%              |
| <b>Daley, Joseph M</b>                   |                    |
| 10-General; 101-Parks Maintenance        | 100.0%             |
| <b>Daniels, Charles</b>                  |                    |
| 10-General; 101-Parks Maintenance        | 100.0%             |
| <b>Day, Richard T</b>                    |                    |
| 10-General; 101-Parks Maintenance        | 100.0%             |
| <b>Devine, Michael P</b>                 |                    |
| 20-Recreation; 101-Parks Maintenance     | 100.0%             |
| <b>Diener, Justin T</b>                  |                    |
| 20-Recreation; 220-Recreation Programs   | 100.0%             |
| <b>Ditchman, Deborah C</b>               |                    |
| 20-Recreation; 000-Administration        | 100.0%             |
| <b>Dolan, Linda M</b>                    |                    |
| 20-Recreation; 000-Administration        | 100.0%             |
| <b>Donisch, Karen M</b>                  |                    |
| 20-Recreation; 224-Recreation Facilities | 100.0%             |
| <b>Dosch, Angie Lynne</b>                |                    |
| 22-Cosley Zoo; 501-Cosley Zoo            | 100.0%             |
| <b>Faust, Jason P</b>                    |                    |
| 10-General; 101-Parks Maintenance        | 100.0%             |
| <b>Fisher, Andrea V</b>                  |                    |
| 10-General; 419-Finance                  | 15.0%              |
| 20-Recreation; 419-Finance               | 40.0%              |
| 22-Cosley Zoo; 419-Finance               | 10.0%              |

## *Labor Allocations by Employee*

| Row Labels                                 | Salary/Wage Splits |
|--|--------------------|
| 60-Golf Fund; 419-Finance                  | 35.0%              |
| <b>Flynn, Kevin P</b>                      |                    |
| 10-General; 101-Parks Maintenance          | 100.0%             |
| <b>Forrest, Michael J</b>                  |                    |
| 60-Golf Fund; 611-Pro Shop/Golf Fees       | 33.0%              |
| 60-Golf Fund; 612-Food and Beverage        | 67.0%              |
| <b>Fota, Thomas J</b>                      |                    |
| 60-Golf Fund; 612-Food and Beverage        | 100.0%             |
| <b>Glass, Steven H</b>                     |                    |
| 60-Golf Fund; 612-Food and Beverage        | 100.0%             |
| <b>Haake, Robert P</b>                     |                    |
| 10-General; 101-Parks Maintenance          | 100.0%             |
| <b>Handlon, Cristin M</b>                  |                    |
| 20-Recreation; 220-Recreation Programs     | 100.0%             |
| <b>Hannemann, Alecia</b>                   |                    |
| 10-General; 101-Parks Maintenance          | 100.0%             |
| <b>Havelka, Lynette K</b>                  |                    |
| 20-Recreation; 224-Recreation Facilities   | 100.0%             |
| <b>Hay, Kevin A</b>                        |                    |
| 60-Golf Fund; 612-Food and Beverage        | 100.0%             |
| <b>Hinchee, Steven Michael</b>             |                    |
| 10-General; 101-Parks Maintenance          | 20.0%              |
| 20-Recreation; 101-Parks Maintenance       | 20.0%              |
| 40-Capital Projects; 101-Parks Maintenance | 60.0%              |
| <b>Hirshberg, Diane M</b>                  |                    |
| 10-General; 418-Human Resources            | 20.0%              |
| 20-Recreation; 418-Human Resources         | 30.0%              |
| 22-Cosley Zoo; 418-Human Resources         | 5.0%               |
| 60-Golf Fund; 418-Human Resources          | 45.0%              |
| <b>Houston, Darrell</b>                    |                    |
| 20-Recreation; 220-Recreation Programs     | 100.0%             |
| <b>Jesionowski, Jaclyn M</b>               |                    |
| 60-Golf Fund; 612-Food and Beverage        | 100.0%             |
| <b>Johnson, Terra J</b>                    |                    |

## *Labor Allocations by Employee*

| Row Labels                             | Salary/Wage Splits |
|--|--------------------|
| 20-Recreation; 000-Administration      | 100.0%             |
| <b>Johnson, Timothy A</b>              |                    |
| 60-Golf Fund; 601-Golf Maintenance     | 100.0%             |
| <b>Kasavich, Mark A</b>                |                    |
| 10-General; 101-Parks Maintenance      | 100.0%             |
| <b>Keene, Bradley W</b>                |                    |
| 20-Recreation; 000-Administration      | 25.0%              |
| 20-Recreation; 220-Recreation Programs | 75.0%              |
| <b>Kelly, Michael J</b>                |                    |
| 20-Recreation; 000-Administration      | 100.0%             |
| <b>Kirtland, Justin S</b>              |                    |
| 60-Golf Fund; 601-Golf Maintenance     | 100.0%             |
| <b>Klemz, William1</b>                 |                    |
| 60-Golf Fund; 611-Pro Shop/Golf Fees   | 100.0%             |
| <b>Klemz, William2</b>                 |                    |
| 60-Golf Fund; 611-Pro Shop/Golf Fees   | 100.0%             |
| <b>Krajelis, Sherry Lynn</b>           |                    |
| 10-General; 000-Administration         | 20.0%              |
| 20-Recreation; 000-Administration      | 20.0%              |
| 22-Cosley Zoo; 350-Special Facilities  | 20.0%              |
| 60-Golf Fund; 000-Administration       | 40.0%              |
| <b>Lehman, Stephen J</b>               |                    |
| 10-General; 101-Parks Maintenance      | 100.0%             |
| <b>Lindquist, Charles</b>              |                    |
| 22-Cosley Zoo; 501-Cosley Zoo          | 100.0%             |
| <b>Lorimer, Valerie M</b>              |                    |
| 10-General; 000-Administration         | 35.0%              |
| 20-Recreation; 000-Administration      | 50.0%              |
| 22-Cosley Zoo; 350-Special Facilities  | 15.0%              |
| <b>Marino, Catherine</b>               |                    |
| 10-General; 101-Parks Maintenance      | 100.0%             |
| <b>Miller, Ryan C</b>                  |                    |
| 20-Recreation; 350-Special Facilities  | 100.0%             |
| <b>Mitchell, Dana</b>                  |                    |

## *Labor Allocations by Employee*

| Row Labels  | Salary/Wage Splits |
|---|--------------------|
| 20-Recreation; 000-Administration                     | 25.0%              |
| 20-Recreation; 220-Recreation Programs                | 25.0%              |
| 20-Recreation; 221-Athletics                          | 50.0%              |
| <b>Nemetz, Kristina F</b>                             |                    |
| 10-General; 000-Administration                        | 20.0%              |
| 20-Recreation; 222-Pools                              | 20.0%              |
| 20-Recreation; 350-Special Facilities                 | 20.0%              |
| 60-Golf Fund; 000-Administration                      | 40.0%              |
| <b>Novak, Daniel J</b>                                |                    |
| 10-General; 430-Historical Museum                     | 5.0%               |
| 20-Recreation; 222-Pools                              | 30.0%              |
| 20-Recreation; 350-Special Facilities                 | 50.0%              |
| 22-Cosley Zoo; 350-Special Facilities                 | 15.0%              |
| <b>Novak, Nicholas J</b>                              |                    |
| 10-General; 101-Parks Maintenance                     | 40.0%              |
| 20-Recreation; 101-Parks Maintenance                  | 40.0%              |
| 22-Cosley Zoo; 101-Parks Maintenance                  | 5.0%               |
| 40-Capital Projects; 101-Parks Maintenance            | 10.0%              |
| 60-Golf Fund; 101-Parks Maintenance                   | 5.0%               |
| <b>O'Donnell, Sarah A</b>                             |                    |
| 90-Cosley Foundation; 000-Administration              | 50.0%              |
| 92-DuPage County Historical Museu; 000-Administration | 50.0%              |
| <b>Oppenheim, Jeremy J</b>                            |                    |
| 20-Recreation; 101-Parks Maintenance                  | 100.0%             |
| <b>Oppenheim, Sally</b>                               |                    |
| 20-Recreation; 000-Administration                     | 100.0%             |
| <b>O'Reilly, Owen L</b>                               |                    |
| 10-General; 101-Parks Maintenance                     | 75.0%              |
| 20-Recreation; 101-Parks Maintenance                  | 15.0%              |
| 22-Cosley Zoo; 101-Parks Maintenance                  | 5.0%               |
| 60-Golf Fund; 101-Parks Maintenance                   | 5.0%               |
| <b>Perez, Jose M</b>                                  |                    |
| 10-General; 101-Parks Maintenance                     | 100.0%             |
| <b>Pirhofer, Alan S</b>                               |                    |
| 60-Golf Fund; 612-Food and Beverage                   | 100.0%             |
| <b>Raitt, Megan P</b>                                 |                    |
| 20-Recreation; 220-Recreation Programs                | 100.0%             |

## Labor Allocations by Employee

| Row Labels                                 | Salary/Wage Splits |
|--|--------------------|
| <b>Rodriguez, Marcial</b>                  |                    |
| 60-Golf Fund; 601-Golf Maintenance         | 100.0%             |
| <b>Romejko, Tamra A</b>                    |                    |
| 22-Cosley Zoo; 501-Cosley Zoo              | 100.0%             |
| <b>Runkle, Keith R</b>                     |                    |
| 10-General; 101-Parks Maintenance          | 70.0%              |
| 20-Recreation; 101-Parks Maintenance       | 15.0%              |
| 22-Cosley Zoo; 101-Parks Maintenance       | 5.0%               |
| 40-Capital Projects; 101-Parks Maintenance | 5.0%               |
| 60-Golf Fund; 101-Parks Maintenance        | 5.0%               |
| <b>Russell, Wendy W</b>                    |                    |
| 10-General; 000-Administration             | 15.0%              |
| 20-Recreation; 000-Administration          | 15.0%              |
| 20-Recreation; 222-Pools                   | 70.0%              |
| <b>Salerno, Danielle M</b>                 |                    |
| 60-Golf Fund; 612-Food and Beverage        | 100.0%             |
| <b>Saxton, Daniel H</b>                    |                    |
| 10-General; 101-Parks Maintenance          | 100.0%             |
| <b>Seymour, Deborah S</b>                  |                    |
| 10-General; 101-Parks Maintenance          | 40.0%              |
| 20-Recreation; 101-Parks Maintenance       | 40.0%              |
| 22-Cosley Zoo; 101-Parks Maintenance       | 15.0%              |
| 60-Golf Fund; 101-Parks Maintenance        | 5.0%               |
| <b>Shee, Donald</b>                        |                    |
| 20-Recreation; 101-Parks Maintenance       | 100.0%             |
| <b>Sheridan, Robert</b>                    |                    |
| 20-Recreation; 000-Administration          | 65.0%              |
| 20-Recreation; 220-Recreation Programs     | 35.0%              |
| <b>Siciliano, Donna R</b>                  |                    |
| 10-General; 000-Administration             | 50.0%              |
| 20-Recreation; 000-Administration          | 40.0%              |
| 22-Cosley Zoo; 000-Administration          | 10.0%              |
| <b>Simpson, Sandra D</b>                   |                    |
| 10-General; 419-Finance                    | 30.0%              |
| 20-Recreation; 419-Finance                 | 45.0%              |
| 22-Cosley Zoo; 419-Finance                 | 10.0%              |
| 60-Golf Fund; 419-Finance                  | 15.0%              |

## *Labor Allocations by Employee*

| Row Labels                                 | Salary/Wage Splits |
|--|--------------------|
| <b>Sperl, Robert Michael</b>               |                    |
| 40-Capital Projects; 101-Parks Maintenance | 100.0%             |
| <b>Stanczak, Paul T</b>                    |                    |
| 10-General; 101-Parks Maintenance          | 50.0%              |
| 20-Recreation; 101-Parks Maintenance       | 50.0%              |
| <b>Stoller, Bruce</b>                      |                    |
| 60-Golf Fund; 601-Golf Maintenance         | 50.0%              |
| 60-Golf Fund; 611-Pro Shop/Golf Fees       | 50.0%              |
| <b>Themel, Joseph S</b>                    |                    |
| 10-General; 101-Parks Maintenance          | 100.0%             |
| <b>Trainor, Rita</b>                       |                    |
| 10-General; 419-Finance                    | 31.0%              |
| 20-Recreation; 419-Finance                 | 32.0%              |
| 22-Cosley Zoo; 419-Finance                 | 5.0%               |
| 60-Golf Fund; 419-Finance                  | 32.0%              |
| <b>Tucker, Randall</b>                     |                    |
| 10-General; 419-Finance                    | 30.0%              |
| 20-Recreation; 419-Finance                 | 30.0%              |
| 22-Cosley Zoo; 419-Finance                 | 10.0%              |
| 60-Golf Fund; 419-Finance                  | 30.0%              |
| <b>Vasilev, Susan A</b>                    |                    |
| 20-Recreation; 000-Administration          | 100.0%             |
| <b>Wagner, Mark A</b>                      |                    |
| 22-Cosley Zoo; 101-Parks Maintenance       | 100.0%             |
| <b>Wahlgren, Susan</b>                     |                    |
| 22-Cosley Zoo; 501-Cosley Zoo              | 100.0%             |
| <b>Watts, Andrew P</b>                     |                    |
| 20-Recreation; 101-Parks Maintenance       | 100.0%             |
| <b>Whelan, Tricia K</b>                    |                    |
| 10-General; 000-Administration             | 35.0%              |
| 20-Recreation; 000-Administration          | 50.0%              |
| 22-Cosley Zoo; 350-Special Facilities      | 15.0%              |
| <b>Whitkanack, Brian J</b>                 |                    |
| 60-Golf Fund; 612-Food and Beverage        | 100.0%             |
| <b>Wilhelmi, Margaret L</b>                |                    |

## Salary and Wage Increase Analysis

### Pay Raise Comparisons

|                                  |                    | Choice 1                    | Choice 2                    | Choice 3                    |
|----------------------------------|--------------------|-----------------------------|-----------------------------|-----------------------------|
| Increase of:                     |                    | 1.0%                        | 2.0%                        | 3.0%                        |
| Gross Pay by Split               |                    | Sum of Increase w/ Choice 1 | Sum of Increase w/ Choice 2 | Sum of Increase w/ Choice 3 |
| <b>10-General</b>                |                    |                             |                             |                             |
| 000-Administration               | \$272,033          | \$274,754                   | \$277,474                   | \$280,194                   |
| 101-Parks Maintenance            | \$1,149,411        | \$1,160,905                 | \$1,172,400                 | \$1,183,894                 |
| 418-Human Resources              | \$18,160           | \$18,342                    | \$18,523                    | \$18,705                    |
| 419-Finance                      | \$108,315          | \$109,398                   | \$110,481                   | \$111,564                   |
| 430-Historical Museum            | \$96,738           | \$97,705                    | \$98,673                    | \$99,640                    |
| <b>10-General Total</b>          | <b>\$1,644,657</b> | <b>\$1,661,104</b>          | <b>\$1,677,550</b>          | <b>\$1,693,997</b>          |
| <b>20-Recreation</b>             |                    |                             |                             |                             |
| 000-Administration               | \$746,081          | \$753,542                   | \$761,003                   | \$768,464                   |
| 101-Parks Maintenance            | \$361,591          | \$365,207                   | \$368,823                   | \$372,439                   |
| 220-Recreation Programs          | \$253,679          | \$256,215                   | \$258,752                   | \$261,289                   |
| 221-Athletics                    | \$22,029           | \$22,249                    | \$22,470                    | \$22,690                    |
| 222-Pools                        | \$67,435           | \$68,109                    | \$68,784                    | \$69,458                    |
| 224-Recreation Facilities        | \$100,094          | \$101,095                   | \$102,096                   | \$103,097                   |
| 350-Special Facilities           | \$175,015          | \$176,765                   | \$178,515                   | \$180,265                   |
| 418-Human Resources              | \$33,540           | \$33,875                    | \$34,211                    | \$34,546                    |
| 419-Finance                      | \$140,646          | \$142,053                   | \$143,459                   | \$144,865                   |
| <b>20-Recreation Total</b>       | <b>\$1,900,109</b> | <b>\$1,919,111</b>          | <b>\$1,938,112</b>          | <b>\$1,957,113</b>          |
| <b>22-Cosley Zoo</b>             |                    |                             |                             |                             |
| 000-Administration               | \$6,000            | \$6,060                     | \$6,120                     | \$6,180                     |
| 101-Parks Maintenance            | \$81,039           | \$81,850                    | \$82,660                    | \$83,470                    |
| 350-Special Facilities           | \$49,301           | \$49,794                    | \$50,287                    | \$50,780                    |
| 418-Human Resources              | \$4,990            | \$5,040                     | \$5,090                     | \$5,140                     |
| 419-Finance                      | \$30,539           | \$30,845                    | \$31,150                    | \$31,455                    |
| 501-Cosley Zoo                   | \$328,667          | \$331,954                   | \$335,240                   | \$338,527                   |
| <b>22-Cosley Zoo Total</b>       | <b>\$500,536</b>   | <b>\$505,541</b>            | <b>\$510,547</b>            | <b>\$515,552</b>            |
| <b>40-Capital Projects</b>       |                    |                             |                             |                             |
| 101-Parks Maintenance            | \$148,810          | \$150,298                   | \$151,786                   | \$153,274                   |
| <b>40-Capital Projects Total</b> | <b>\$148,810</b>   | <b>\$150,298</b>            | <b>\$151,786</b>            | <b>\$153,274</b>            |
| <b>60-Golf Fund</b>              |                    |                             |                             |                             |
| 000-Administration               | \$91,024           | \$91,934                    | \$92,845                    | \$93,755                    |
| 101-Parks Maintenance            | \$12,786           | \$12,914                    | \$13,042                    | \$13,170                    |
| 418-Human Resources              | \$43,110           | \$43,541                    | \$43,972                    | \$44,403                    |
| 419-Finance                      | \$126,837          | \$128,105                   | \$129,374                   | \$130,642                   |
| 601-Golf Maintenance             | \$317,725          | \$320,903                   | \$324,080                   | \$327,257                   |
| 611-Pro Shop/Golf Fees           | \$153,776          | \$155,314                   | \$156,852                   | \$158,389                   |
| 612-Food and Beverage            | \$727,413          | \$734,687                   | \$741,961                   | \$749,235                   |
| <b>60-Golf Fund Total</b>        | <b>\$1,472,672</b> | <b>\$1,487,398</b>          | <b>\$1,502,125</b>          | <b>\$1,516,852</b>          |

## Salary and Wage Increase Analysis

### Pay Raise Comparisons

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

|  | Gross Pay by Split | Sum of Increase w/ Choice 1 | Sum of Increase w/ Choice 2 | Sum of Increase w/ Choice 3 |
|--|--------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>90-Cosley Foundation</b>                    |                    |                             |                             |                             |
| 000-Administration                             | \$48,900           | \$49,389                    | \$49,878                    | \$50,367                    |
| <b>90-Cosley Foundation Total</b>              | <b>\$48,900</b>    | <b>\$49,389</b>             | <b>\$49,878</b>             | <b>\$50,367</b>             |
| <b>92-DuPage County Historical Museu</b>       |                    |                             |                             |                             |
| 000-Administration                             | \$35,000           | \$35,350                    | \$35,700                    | \$36,050                    |
| <b>92-DuPage County Historical Museu Total</b> | <b>\$35,000</b>    | <b>\$35,350</b>             | <b>\$35,700</b>             | <b>\$36,050</b>             |
| <b>Grand Total</b>                             | <b>\$5,750,684</b> | <b>\$5,808,191</b>          | <b>\$5,865,698</b>          | <b>\$5,923,205</b>          |



**ORDINANCE 2014-11**

**AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS  
FOR THE WHEATON PARK DISTRICT FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2015  
AND ENDING DECEMBER 31, 2015**

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, 2015 AND ENDING DECEMBER 31, 2015 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: \$17,597,327
- (b) That the cash expected to be received during the fiscal year from all sources is: \$35,576,905
- (c) That the estimated expenditures contemplated for the fiscal year are: \$37,686,493
- (d) That the estimated cash expected to be on hand at the end of the fiscal year is: \$15,487,739
- (e) That the estimated amount of taxes to be received by the Wheaton Park District during the fiscal year is: \$17,012,118

Article II: The following sums of money in the "Budget" Column in the amount of \$40,196,493 is the budget for the fiscal year beginning January 1, 2015 and ending December 31, 2015.

The sums of money in the "Appropriation" Column in the amount of \$48,235,791 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, 2015 and ending December 31, 2015.

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 \_\_\_\_\_, 2014 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 # 2014-11

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

| <b>GENERAL FUND</b>   | <b>Budget</b> | <b>Appropriations</b> |
|---|---------------|-----------------------|
| Expenses incurred for the general administration and maintenance of the District                              | 4,458,021     | 5,349,625             |
| <b>RECREATION FUND</b>  |               |                       |
| Expenses incurred for the planning, establishing and maintaining of recreational opportunities for the public | 9,922,429     | 11,906,914            |
| <b>SPECIAL RECREATION FUND</b>  |               |                       |
| Expenses incurred in the provision of recreational programming for our special needs population               | 873,630       | 1,048,356             |
| <b>MUSEUM FUND</b>  |               |                       |
| Expenses incurred in the administration and operation of Cosley Zoo which                                     | 1,317,109     | 1,580,530             |
| <b>INSURANCE LIABILITY FUND</b>   |               |                       |
| Expenses incurred to provide business insurance for the District  | 592,111       | 710,533               |
| <b>AUDIT FUND</b>   |               |                       |
| Expenses incurred to satisfy the requirement to have an annual audit of the accounts of the District          | 30,364        | 36,437                |
| <b>FICA FUND</b>  |               |                       |
| Expenses incurred to pay the employer portion of Federal Insurance Contributions Act retirement obligations   | 533,056       | 639,667               |
| <b>IMRF FUND</b>  |               |                       |
| Expenses incurred to pay the employer portion of Illinois Municipal Retirement Fund retirement obligations    | 783,839       | 940,607               |
| <b>DEBT SERVICE FUND</b>  |               |                       |
| Expenses incurred to satisfy the debt service obligations of the District                                     | 5,061,146     | 6,073,375             |
| <b>HEALTH FUND</b>  |               |                       |
| Expenses incurred to provided health insurance benefits for District employees                                | 1,709,465     | 2,051,358             |

|   | <b>Budget</b> | <b>Appropriations</b> |
|---|---------------|-----------------------|
| <b>CAPITAL PROJECTS FUND</b>  |               |                       |
| Expenses incurred to construct, maintain or replace capital assets of the District                          | 5,335,632     | 6,402,758             |
| <b>GOLF FUND</b>  |               |                       |
| Expenses incurred for the administration and operation of the Arrowhead facility                            | 9,279,691     | 11,135,629            |
| <b>INFORMATION SYSTEMS &amp; TELECOMMUNICATIONS FUND</b>  |               |                       |
| Expenses incurred to provide computer equipment, software and telecommunications equipment for the District | 300,001       | 360,001               |

### **ARTICLE III: SUMMARY OF BUDGETED AND APPROPRIATED FUNDS**

|  |             |             |
|--|-------------|-------------|
| General Fund   | 4,458,021   | 5,349,625   |
| Recreation Fund  | 9,922,429   | 11,906,914  |
| Special Recreation Fund  | 873,630     | 1,048,356   |
| Museum Fund  | 1,317,109   | 1,580,530   |
| Insurance Fund   | 592,111     | 710,533     |
| Audit Fund   | 30,364      | 36,437      |
| FICA Fund  | 533,056     | 639,667     |
| IMRF Fund  | 783,839     | 940,607     |
| Long Term Debt Fund  | 5,061,146   | 6,073,375   |
| Health Insurance Fund  | 1,709,465   | 2,051,358   |
| Capital Projects Fund  | 5,335,632   | 6,402,758   |
| Golf Fund  | 9,279,691   | 11,135,629  |
| Information Systems & Telecommunications Fund                                  | 300,001     | 360,001     |
|  | <hr/>       | <hr/>       |
| Total Budgeted and Appropriated Expenses, <i>including Interfund transfers</i> | 40,196,493  | 48,235,791  |
| Less: Interfund Transfers  | (2,510,000) | (3,012,000) |
|  | <hr/>       | <hr/>       |
| Net Expenses, excluding Interfund Transfers                                    | 37,686,493  | 45,223,791  |
|  | <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, 2015 and Ending December 31, 2015", adopted at a meeting of the Board of Park Commissioners of the Wheaton Park District, held at Wheaton, Illinois, in said District at 7:00 p.m. on the \_\_\_\_ of December, 2014.

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 \_\_\_\_\_, 2014.

(SEAL)

\_\_\_\_\_  
Secretary, Wheaton Park District

CERTIFICATION OF ESTIMATE OF  
REVENUES FOR FISCAL YEAR 2015

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

2015 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, 2015 and

ending December 31, 2015 as adopted by the Board of Park Commissioners at its properly convened meeting held on the \_\_\_\_\_ day of \_\_\_\_\_, 2014 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 \_\_\_\_\_, 2014.

\_\_\_\_\_  
Treasurer and Chief Fiscal Officer,  
Wheaton Park District

(SEAL)

CERTIFICATION OF ESTIMATE OF  
REVENUES FOR FISCAL YEAR 2015

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, 2015 and ending on December 31, 2015 are estimated to be as follows:

| <u>SOURCE</u>           | <u>AMOUNT</u> |
|-------------------------|---------------|
| Taxes                   | \$17,012,118  |
| Interest on Investments | \$44,850      |
| Charges for Services    | \$9,287,243   |
| Rental Revenues         | \$740,387     |
| Product Sales           | \$5,810,191   |
| Grants and Donations    | \$1,007,948   |
| Bond Proceeds           | \$1,484,417   |
| Miscellaneous           | \$189,750     |
| Beginning Cash Balance  | \$17,597,327  |

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said park district the \_\_\_\_\_ day of \_\_\_\_\_, 2014.

(SEAL)

\_\_\_\_\_  
Treasurer and Chief Fiscal Officer,  
Wheaton Park District

**Wheaton Park District  
ORDINANCE 2014-12**

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE  
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS  
FOR THE TAX YEAR 2014**

**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, five hundred thirty-one thousand and forty-one dollars (\$15,531,041) 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):

|                      | <b>Amount to be<br/><u>Raised by Taxation</u></b> |
|----------------------|---|
| Salaries & Wages     | 1,519,081   |
| Contractual Services | 1,084,865   |
| Supplies             | 387,189   |
| Other Charges        | 90,473  |
| Capital Items        | -   |
| Transfers Out        | 782,823   |
| <b>TOTAL</b>         | <b>3,864,431</b>                                  |

**RECREATION FUND**

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

|                      | <b>Amount to be<br/><u>Raised by Taxation</u></b> |
|----------------------|---|
| Salaries & Wages     | 1,500,649   |
| Contractual Services | 1,071,701   |
| Supplies             | 382,491   |
| Other Charges        | 89,375  |
| Capital Items        | -   |
| Transfers Out        | 773,324   |
| <b>TOTAL</b>         | <b>3,817,540</b>                                  |



**RETIREMENT FUND**

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

|                   | <b>Amount to be<br/>Raised by Taxation</b> |
|-------------------|--|
| IMRF Expenditures | 742,539                                    |
| <b>TOTAL</b>      | <b>742,539</b>                             |

**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):

|                   | <b>Amount to be<br/>Raised by Taxation</b> |
|-------------------|--|
| FICA Expenditures | 474,692                                    |
| <b>TOTAL</b>      | <b>474,692</b>                             |

**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):

|                        | <b>Amount to be<br/>Raised by Taxation</b> |
|------------------------|--|
| Insurance expenditures | 602,318                                    |
| <b>TOTAL</b>           | <b>602,318</b>                             |

**AUDIT FUND**

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

|                   | <b>Amount to be<br/>Raised by Taxation</b> |
|-------------------|--|
| Auditing Expenses | 1,000                                      |
| <b>TOTAL</b>      | <b>1,000</b>                               |

**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):

|   | <b>Amount to be<br/>Raised by Taxation</b> |
|---|--|
| Joint Recreation Programs for<br>People with Disabilities | 815,507                                    |
| <b>TOTAL</b>  | <b>815,507</b>                             |

**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):

|                      | <b><u>Amount to be<br/>Raised by Taxation</u></b> |
|----------------------|---|
| Salaries & Wages     | 531,677   |
| Contractual Services | 198,469   |
| Supplies             | 92,553  |
| Other Charges        | 32,045  |
| Capital Items        | -   |
| <b>TOTAL</b>         | <b><u>854,745</u></b>                             |

**DEBT SERVICE**

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

|              | <b><u>Amount to be<br/>Raised by Taxation</u></b> |
|--------------|---|
| Debt Service | 4,358,269   |
| <b>TOTAL</b> | <b><u>4,358,269</u></b>                           |

**SUMMARY OF LEVIES**

|                                |                          |
|--------------------------------|--------------------------|
| General Corporate Levy         | 3,864,431                |
| Recreation Program Levy        | 3,817,540                |
| IMRF                           | 742,539                  |
| FICA                           | 474,692                  |
| Insurance                      | 602,318                  |
| Audit                          | 1,000                    |
| Special Recreation Association | 815,507                  |
| Museum                         | 854,745                  |
| Debt Service                   | 4,358,269                |
|                                | <b><u>15,531,041</u></b> |

**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, 2014 and ending December 31, 2014, 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 2014 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 2014-12 shall be in full force and effect from and after its adoption.

**ADOPTED this 11th day of December 2014, pursuant to a roll call vote as follows.**

**AYES:** \_\_\_\_\_

**NAYS:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

\_\_\_\_\_  
John Kelly  
President, Board of Park Commissioners  
Wheaton Park District

**ATTEST:**

\_\_\_\_\_  
Mike Benard  
Secretary, Board of Park Commissioners  
Wheaton Park District

**( S E A L )**

STATE OF ILLINOIS            )  
  )  SS.  
COUNTY OF DUPAGE         )

**SECRETARY'S CERTIFICATE**

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

I HEREBY CERTIFY that the foregoing instrument is a true and correct copy of Ordinance 2014-12,

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE  
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS  
FOR THE TAX YEAR 2014,**

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 11th 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 11th day of December.

---

Mike Benard  
Secretary, Board of Park Commissioners  
Wheaton Park District

**(S E A L)**

**TRUTH IN TAXATION**

**CERTIFICATE OF COMPLIANCE**

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

This certificate applies to the 2014 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 11th day of December 2014.

---

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 8, 2014

*Re:* 2014 Resolution Authorizing the Estimate of Annual Aggregate Levy

---

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

- The resolution itself, including the Secretary's Certification.
- A graphic depiction of what the 2014 proposed levy means to various homeowners in Wheaton, one with a home with a value of \$300,000, one with a value of \$450,000 and one with a value of \$600,000.
- Tax Levy Rate History for the past 11 years. This also includes % increase (decrease) in rates each year over this 11 year period. This is a new schedule to our package this year.
- Tax Levy Dollars History for the past 11 years. This also includes % increase (decrease) in dollars each year over this 11 year period. This is also a new schedule to our package this year.
- CPI history for the District for the 15 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 2004. The increases (decreases) in the EAV, year over year and the average changes in EAV over that same period of time have also been calculated as well as the composition of the components of the EAV.
- New construction history since 2004.
- A worksheet that spells out exactly how the limiting rate is calculated.
- Five worksheets that show the Proposed Tax Levies for the 2014, 2015, 2016, 2017 and 2018 levies. You are voting on only the 2014 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 Audit levy is once again being reduced. You will also note that beginning with the 2015 levy (to be received in 2016) that this levy will begin to be increased. The Liability levy is being increased to get in line with the fund's expenses, as the fund balance has been reduced to its targeted level. The IMRF and Social Security levies are both showing decreases, however this may change as we are awaiting final direction on employee positions relative to the ACA's impact. Any reduction in these decreases will come equally from the General and Recreation Fund levies.

**FUTURE TAX PICTURE:** In the interest of making complete disclosure, it needs to be understood that the out year levies are guesses as to what is really going to happen to the tax levy. The limiting rate is what we are calculating. The taxes we receive are based on multiplying the limiting rate times the EAV divided by \$100. (The limiting rate is per \$100 of assessed value per statute so that's why we divide by \$100).

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

Limiting Rate Calculation:

- The **numerator** is the taxes we received last year times the CPI that the state notifies us of (1.5% for the 2014 levy, which is 0.2% lower than the 1.7% it was for the 2013 levy)
- The **denominator** is the EAV from the most recent final tax levy worksheet, increased by our best guess as to how much we believe the property values will increase overall, reduced by any new construction.
- Our ability to forecast the future tax levies is based upon how close our assumptions about what the changes in the CPI (measure of inflation), EAV (property values) and new construction are. In the levy presentation for the out years, we have taken a pretty aggressive stance on the CPI growth and used the 3.0% from the 2012 actual CPI. Historically as you can see from the CPI History worksheet our cumulative average CPI has been closer to 2.6-2.8%, depending on whether you include or exclude the aberrantly low 2009 CPI of 0.1%.

**WHEATON PARK DISTRICT  
RESOLUTION 2014-06**

**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 2013 real estate tax levy of the Park District (2014 tax bill) is \$11,522,064.
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 2014 (2015 tax bill) is \$11,172,771.
3. Based on the foregoing, the estimated percentage decrease in the proposed 2014 aggregate levy from the amount of real estate taxes extended upon the final 2013 aggregate levy is **(3.03)%**, and that, accordingly, no public hearing or publication is required under the Truth in Taxation Law.

AYES: NAYS:

ABSENT:

Passed this 8<sup>th</sup> day of October, 2014.

\_\_\_\_\_  
President, Board of Park Commissioners

Attested and Filed this \_\_\_ day of \_\_\_\_\_, 2014.

\_\_\_\_\_  
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. 2014-06 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 8<sup>th</sup> of October, 2014. The vote to adopt the aforesaid Resolution was as follows:

AYES:        \_\_\_\_\_                    NAYS:        \_\_\_\_\_                    ABSENT:        \_\_\_\_\_

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

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

## Wheaton Park District 2014 Proposed Property Tax Levy

A homeowner  
whose



|  | For the Yr. | Monthly  | Daily  |
|--|-------------|----------|--------|
| House is worth \$600,000 would pay Park District Taxes of: | \$1,570.69  | \$130.89 | \$4.29 |
| House is worth \$450,000 would pay Park District Taxes of: | \$1,178.02  | \$98.17  | \$3.22 |
| House is worth \$300,000 would pay Park District Taxes of: | \$785.35    | \$65.45  | \$2.15 |

## Levy Rate History

| Levy                      | 2003          | 2004          | 2005          | 2006          | 2007          | 2008          | 2009          | 2010          | 2011          | 2012          | 2013          |
|---------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| General                   | 0.0975        | 0.0981        | 0.0999        | 0.0998        | 0.0941        | 0.0954        | 0.1301        | 0.1437        | 0.1520        | 0.1711        | 0.1834        |
| Bond and Interest         | 0.1682        | 0.1434        | 0.0971        | 0.0823        | 0.0799        | 0.0845        | 0.0930        | 0.1060        | 0.1235        | 0.1444        | 0.1641        |
| Bond and Interest Limited |               |               | 0.0827        | 0.0930        | 0.0860        | 0.0818        | 0.0817        | 0.0868        | 0.0934        | 0.1027        | 0.1088        |
| IMRF                      | 0.0305        | 0.0304        | 0.0309        | 0.0300        | 0.0361        | 0.0322        | 0.0200        | 0.0213        | 0.0591        | 0.0386        | 0.0417        |
| Audit                     | 0.0026        | 0.0023        | 0.0015        | 0.0010        | 0.0031        | 0.0030        | 0.0034        | 0.0005        | 0.0002        | 0.0002        | 0.0001        |
| Liability                 | 0.0242        | 0.0244        | 0.0230        | 0.0175        | 0.0197        | 0.0270        | 0.0161        | 0.0238        | 0.0230        | 0.0308        | 0.0261        |
| FICA                      | 0.0286        | 0.0294        | 0.0296        | 0.0230        | 0.0275        | 0.0321        | 0.0177        | 0.0188        | 0.0045        | 0.0210        | 0.0250        |
| Recreation                | 0.2033        | 0.1835        | 0.1677        | 0.1725        | 0.1492        | 0.1413        | 0.1470        | 0.1530        | 0.1498        | 0.1687        | 0.1811        |
| Museum                    | 0.0392        | 0.0387        | 0.0393        | 0.0352        | 0.0323        | 0.0307        | 0.0306        | 0.0291        | 0.0340        | 0.0367        | 0.0401        |
| SRA                       | 0.0398        | 0.0400        | 0.0400        | 0.0399        | 0.0372        | 0.0354        | 0.0353        | 0.0365        | 0.0392        | 0.0400        | 0.0400        |
| Paving & Lighting         | 0.0017        | 0.0017        | 0.0014        | 0.0010        | 0.0009        | 0.0010        |               |               |               |               |               |
| <b>Total Tax Rate</b>     | <b>0.6356</b> | <b>0.5919</b> | <b>0.6131</b> | <b>0.5952</b> | <b>0.5660</b> | <b>0.5644</b> | <b>0.5749</b> | <b>0.6195</b> | <b>0.6787</b> | <b>0.7542</b> | <b>0.8104</b> |

| % Increase over Prior Year | 2004-2003    | 2005-2004   | 2006-2005    | 2007-2006    | 2008-2007    | 2009-2008   | 2010-2009   | 2011-2010   | 2012-2011    | 2013-2012   |
|----------------------------|--------------|-------------|--------------|--------------|--------------|-------------|-------------|-------------|--------------|-------------|
| General                    | 0.6%         | 1.8%        | -0.1%        | -5.7%        | 1.4%         | 36.4%       | 10.5%       | 5.8%        | 12.6%        | 7.2%        |
| Bond and Interest          | -14.7%       | -32.3%      | -15.2%       | -2.9%        | 5.8%         | 10.1%       | 14.0%       | 16.5%       | 16.9%        | 13.6%       |
| Bond and Interest Limited  |              |             | 12.5%        | -7.5%        | -4.9%        | -0.1%       | 6.2%        | 7.6%        | 10.0%        | 5.9%        |
| IMRF                       | -0.3%        | 1.6%        | -2.9%        | 20.3%        | -10.8%       | -37.9%      | 6.5%        | 177.5%      | -34.7%       | 8.0%        |
| Audit                      | -11.5%       | -34.8%      | -33.3%       | 210.0%       | -3.2%        | 13.3%       | -85.3%      | -60.0%      | 0.0%         | -50.0%      |
| Liability                  | 0.8%         | -5.7%       | -23.9%       | 12.6%        | 37.1%        | -40.4%      | 47.8%       | -3.4%       | 33.9%        | -15.3%      |
| FICA                       | 2.8%         | 0.7%        | -22.3%       | 19.6%        | 16.7%        | -44.9%      | 6.2%        | -76.1%      | 366.7%       | 19.0%       |
| Recreation                 | -9.7%        | -8.6%       | 2.9%         | -13.5%       | -5.3%        | 4.0%        | 4.1%        | -2.1%       | 12.6%        | 7.4%        |
| Museum                     | -1.3%        | 1.6%        | -10.4%       | -8.2%        | -5.0%        | -0.3%       | -4.9%       | 16.8%       | 7.9%         | 9.3%        |
| SRA                        | 0.5%         | 0.0%        | -0.3%        | -6.8%        | -4.8%        | -0.3%       | 3.4%        | 7.4%        | 2.0%         | 0.0%        |
| Paving & Lighting          | 0.0%         | -17.6%      | -28.6%       | -10.0%       | 11.1%        |             |             |             |              |             |
| <b>Total Tax Rate</b>      | <b>-6.9%</b> | <b>3.6%</b> | <b>-2.9%</b> | <b>-4.9%</b> | <b>-0.3%</b> | <b>1.9%</b> | <b>7.8%</b> | <b>9.6%</b> | <b>11.1%</b> | <b>7.5%</b> |

## Levy \$ History

| Levy                      | 2003              | 2004              | 2005              | 2006              | 2007              | 2008              | 2009              | 2010              | 2011              | 2012              | 2013              |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| General                   | 1,673,972         | 1,815,576         | 2,007,729         | 2,171,245         | 2,220,259         | 2,367,141         | 3,235,386         | 3,456,745         | 3,446,304         | 3,633,548         | 3,739,098         |
| Bond and Interest         | 2,887,816         | 2,653,961         | 1,951,456         | 1,790,516         | 1,885,214         | 2,096,682         | 2,312,766         | 2,549,861         | 2,800,122         | 3,066,536         | 3,345,616         |
| Bond and Interest Limited |                   |                   | 1,662,054         | 2,023,305         | 2,029,142         | 2,029,687         | 2,031,753         | 2,087,999         | 2,117,663         | 2,180,978         | 2,218,178         |
| IMRF                      | 523,653           | 562,625           | 621,009           | 652,679           | 851,768           | 798,972           | 497,369           | 512,378           | 1,339,977         | 819,725           | 850,166           |
| Audit                     | 44,639            | 42,567            | 30,146            | 21,756            | 73,143            | 74,438            | 84,553            | 12,028            | 4,535             | 4,247             | 2,039             |
| Liability                 | 415,488           | 451,581           | 462,240           | 380,729           | 464,815           | 669,946           | 400,382           | 572,516           | 521,480           | 654,081           | 532,118           |
| FICA                      | 491,032           | 544,118           | 594,883           | 500,387           | 648,853           | 796,491           | 440,172           | 452,239           | 102,029           | 445,964           | 509,692           |
| Recreation                | 3,490,446         | 3,396,108         | 3,370,331         | 3,752,904         | 3,520,325         | 3,506,049         | 3,655,662         | 3,680,459         | 3,396,423         | 3,582,581         | 3,692,207         |
| Museum                    | 673,023           | 716,236           | 789,827           | 765,810           | 762,108           | 761,753           | 760,975           | 700,009           | 770,884           | 779,376           | 817,545           |
| SRA                       | 683,324           | 740,296           | 803,895           | 868,063           | 877,722           | 878,373           | 877,856           | 878,018           | 888,784           | 849,456           | 815,507           |
| Paving & Lighting         | 29,187            | 31,463            | 28,136            | 21,756            | 21,235            | 24,813            |                   |                   |                   |                   |                   |
| <b>Total Taxes</b>        | <b>10,912,579</b> | <b>10,954,530</b> | <b>12,321,706</b> | <b>12,949,150</b> | <b>13,354,584</b> | <b>14,004,345</b> | <b>14,296,873</b> | <b>14,902,251</b> | <b>15,388,201</b> | <b>16,016,493</b> | <b>16,522,166</b> |

| % Increase over Prior Year      | 2004-2003   | 2005-2004    | 2006-2005   | 2007-2006   | 2008-2007   | 2009-2008   | 2010-2009   | 2011-2010   | 2012-2011   | 2013-2012   |
|---------------------------------|-------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General                         | 8.5%        | 10.6%        | 8.1%        | 2.3%        | 6.6%        | 36.7%       | 6.8%        | -0.3%       | 5.4%        | 2.9%        |
| Bond and Interest               | -8.1%       | -26.5%       | -8.2%       | 5.3%        | 11.2%       | 10.3%       | 10.3%       | 9.8%        | 9.5%        | 9.1%        |
| Bond and Interest Limited       |             |              | 21.7%       | 0.3%        | 0.0%        | 0.1%        | 2.8%        | 1.4%        | 3.0%        | 1.7%        |
| IMRF                            | 7.4%        | 10.4%        | 5.1%        | 30.5%       | -6.2%       | -37.7%      | 3.0%        | 161.5%      | -38.8%      | 3.7%        |
| Audit                           | -4.6%       | -29.2%       | -27.8%      | 236.2%      | 1.8%        | 13.6%       | -85.8%      | -62.3%      | -6.3%       | -52.0%      |
| Liability                       | 8.7%        | 2.4%         | -17.6%      | 22.1%       | 44.1%       | -40.2%      | 43.0%       | -8.9%       | 25.4%       | -18.6%      |
| FICA                            | 10.8%       | 9.3%         | -15.9%      | 29.7%       | 22.8%       | -44.7%      | 2.7%        | -77.4%      | 337.1%      | 14.3%       |
| Recreation                      | -2.7%       | -0.8%        | 11.4%       | -6.2%       | -0.4%       | 4.3%        | 0.7%        | -7.7%       | 5.5%        | 3.1%        |
| Museum                          | 6.4%        | 10.3%        | -3.0%       | -0.5%       | 0.0%        | -0.1%       | -8.0%       | 10.1%       | 1.1%        | 4.9%        |
| SRA                             | 8.3%        | 8.6%         | 8.0%        | 1.1%        | 0.1%        | -0.1%       | 0.0%        | 1.2%        | -4.4%       | -4.0%       |
| Paving & Lighting               | 7.8%        | -10.6%       | -22.7%      | -2.4%       | 16.8%       |             |             |             |             |             |
| <b>Annual Increase in Taxes</b> | <b>0.4%</b> | <b>12.5%</b> | <b>5.1%</b> | <b>3.1%</b> | <b>4.9%</b> | <b>2.1%</b> | <b>4.2%</b> | <b>3.3%</b> | <b>4.1%</b> | <b>3.2%</b> |

|  |              |              |             |             |             |             |             |             |             |             |
|--|--------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>Annual Increase in Taxes, excluding Bonds</b> | <b>3.4%</b>  | <b>4.9%</b>  | <b>4.9%</b> | <b>3.3%</b> | <b>4.6%</b> | <b>0.8%</b> | <b>3.1%</b> | <b>2.0%</b> | <b>2.9%</b> | <b>1.8%</b> |
|  | <b>-8.1%</b> | <b>36.2%</b> | <b>5.5%</b> | <b>2.6%</b> | <b>5.4%</b> | <b>5.3%</b> | <b>6.8%</b> | <b>6.0%</b> | <b>6.7%</b> | <b>6.0%</b> |

|          |     |     |     |     |     |     |     |     |     |     |     |
|----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Bonds    | 26% | 24% | 29% | 29% | 29% | 29% | 30% | 31% | 32% | 33% | 34% |
| Pensions | 9%  | 10% | 10% | 9%  | 11% | 11% | 7%  | 6%  | 9%  | 8%  | 8%  |

## CPI History

### CPI Increase History for Tax Levy

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

## EAV History

|                  | 2004                 | 2005                 | 2006                 | 2007                 | 2008                 | 2009                 | 2010                 | 2011                 | 2012                 | 2013                 |
|------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Residential      | 1,566,519,105        | 1,707,116,748        | 1,852,451,201        | 2,006,008,311        | 2,101,437,019        | 2,107,885,438        | 2,035,909,669        | 1,905,165,084        | 1,771,790,992        | 1,696,327,750        |
| Farm             | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| Commercial       | 282,347,718          | 300,775,776          | 321,197,380          | 347,733,674          | 373,666,890          | 367,379,441          | 358,257,987          | 350,483,172          | 340,758,736          | 331,633,892          |
| Industrial       | 1,460,340            | 1,456,950            | 1,560,380            | 5,299,860            | 5,711,320            | 11,020,620           | 10,661,650           | 10,911,562           | 10,247,270           | 9,764,220            |
| Railroad         | 412,791              | 388,839              | 387,532              | 425,310              | 464,833              | 559,680              | 699,494              | 745,517              | 843,026              | 1,040,877            |
| <b>TOTAL EAV</b> | <b>1,850,739,954</b> | <b>2,009,738,313</b> | <b>2,175,596,493</b> | <b>2,359,467,155</b> | <b>2,481,280,062</b> | <b>2,486,845,179</b> | <b>2,405,528,800</b> | <b>2,267,305,335</b> | <b>2,123,640,024</b> | <b>2,038,766,739</b> |

### % Increase(Decrease) in EAV Year by Year

|                  | 2003-2004   | 2004-2005   | 2005-2006    | 2006-2007    | 2007-2008    | 2008-2009    | 2009-2010     | 2010-2011     | 2011-2012     | 2012-2013     |
|------------------|-------------|-------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|
| Residential      | 7.8%        | 9.0%        | 8.5%         | 8.3%         | 4.8%         | 0.3%         | -3.4%         | -6.4%         | -7.0%         | -4.3%         |
| Farm             |             |             |              |              |              |              |               |               |               |               |
| Commercial       | 7.9%        | 6.5%        | 6.8%         | 8.3%         | 7.5%         | -1.7%        | -2.5%         | -2.2%         | -2.8%         | -2.7%         |
| Industrial       | 4.5%        | -0.2%       | 7.1%         | 239.7%       | 7.8%         | 93.0%        | -3.3%         | 2.3%          | -6.1%         | -4.7%         |
| Railroad         | 12.7%       | -5.8%       | -0.3%        | 9.7%         | 9.3%         | 20.4%        | 25.0%         | 6.6%          | 13.1%         | 23.5%         |
| <b>TOTAL EAV</b> | <b>7.8%</b> | <b>8.6%</b> | <b>8.25%</b> | <b>8.45%</b> | <b>5.16%</b> | <b>0.22%</b> | <b>-3.27%</b> | <b>-5.75%</b> | <b>-6.34%</b> | <b>-4.00%</b> |

### Average % Increase(Decrease) in EAV Year by Year

|                  | 1998-2004   | 1998-2005   | 1998-2006   | 1998-2007   | 1998-2008   | 1998-2009   | 1998-2010   | 1998-2011   | 1998-2012   | 1998-2013   |
|------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Residential      | 6.5%        | 6.9%        | 7.1%        | 7.2%        | 7.0%        | 6.4%        | 5.6%        | 4.6%        | 3.8%        | 3.3%        |
| Farm             | -25.0%      | -25.0%      | -25.0%      | -25.0%      | -25.0%      | -25.0%      | -25.0%      | -25.0%      | -25.0%      | -25.0%      |
| Commercial       | 5.8%        | 5.9%        | 6.0%        | 6.3%        | 6.4%        | 5.7%        | 5.0%        | 4.4%        | 3.9%        | 3.5%        |
| Industrial       | 4.8%        | 4.1%        | 4.5%        | 30.6%       | 28.3%       | 34.2%       | 31.1%       | 28.9%       | 26.4%       | 24.3%       |
| Railroad         | 7.6%        | 5.7%        | 5.0%        | 5.5%        | 5.9%        | 7.2%        | 8.7%        | 8.5%        | 8.8%        | 9.8%        |
| <b>TOTAL EAV</b> | <b>6.4%</b> | <b>6.7%</b> | <b>6.9%</b> | <b>7.1%</b> | <b>6.9%</b> | <b>6.3%</b> | <b>5.5%</b> | <b>4.6%</b> | <b>3.8%</b> | <b>3.3%</b> |

### Composition of EAV

|                  | 2004        | 2005        | 2006        | 2007        | 2008        | 2009        | 2010        | 2011        | 2012        | 2013        |
|------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Residential      | 85%         | 85%         | 85%         | 85%         | 85%         | 85%         | 85%         | 84%         | 83%         | 83%         |
| Farm             | 0%          | 0%          | 0%          | 0%          | 0%          | 0%          | 0%          | 0%          | 0%          | 0%          |
| Commercial       | 15%         | 15%         | 15%         | 15%         | 15%         | 15%         | 15%         | 15%         | 16%         | 16%         |
| Industrial       | 0%          | 0%          | 0%          | 0%          | 0%          | 0%          | 0%          | 0%          | 0%          | 0%          |
| Railroad         | 0%          | 0%          | 0%          | 0%          | 0%          | 0%          | 0%          | 0%          | 0%          | 0%          |
| <b>TOTAL EAV</b> | <b>100%</b> | <b>100%</b> | <b>100%</b> | <b>100%</b> | <b>100%</b> | <b>100%</b> | <b>100%</b> | <b>100%</b> | <b>100%</b> | <b>100%</b> |

***New Construction History***

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

# Limiting Rate

**WORKSHEET TO CALCULATE LIMITING RATE FOR LEVY YEAR 2014**  
**Includes TIF Changes**

**NUMERATOR CALCULATION:**

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

DuPage County 10,142,865

2014 CPI for Levy Year (1) 1.50%  
*The CPI is established by the state and provided to the county mid-year.*

NUMERATOR --> 10,295,007

**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<br/>Increase Factor</u> |   |
|--|-----------------|---|--|---|
| 2014 TIF Valuation (DuPage) (2)        | 2,038,766,739   | X | <u>0.9700</u>                            | 1,977,603,737   |
| 2014 Less: DuPage new construction (1) | 10,863,500      | X | 10.0%                                    | = 11,949,850  |
|  | DENOMINATOR --> |   |  | <span style="border: 1px solid black; padding: 2px;">1,965,653,887</span> |

|                    |                   |   |   |
|--------------------|-------------------|---|---|
| <b>Numerator</b>   | <u>10,295,007</u> |   | <b><u>Limiting Rate</u></b>   |
| <b>Denominator</b> | 1,965,653,887     | = | <span style="border: 1px solid black; padding: 2px;">0.5237%</span> |

---

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



# LEVY

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

| Fund #              | TAX FUND                   | Statutory<br>Rate Limit<br>(if applicable) | (A)                                    | (B)                                 | (C)                    | % Increase/<br>Decrease | Extended Tax<br>Rate |
|---------------------|----------------------------|--|--|-------------------------------------|------------------------|-------------------------|----------------------|
|                     |                            |  | 2013<br>Limited<br>Figures<br>(DuPage) | 2014<br>Proposed<br>Levy<br>(A)+(C) | Increase<br>(Decrease) | (C)/(A)                 | (B)/EAV              |
| 10                  | General                    | 0.3500                                     | 3,739,098                              | 3,864,431                           | 125,333                | 3%                      | 0.1954               |
| 20                  | Recreation                 | 0.3700                                     | 3,692,207                              | 3,817,540                           | 125,333                | 3%                      | 0.1930               |
| 22                  | Cosley Zoo                 | 0.0700                                     | 817,545                                | 854,745                             | 37,200                 | 5%                      | 0.0432               |
| 24                  | Audit                      | 0.0050                                     | 2,039                                  | 1,000                               | (1,039)                | -51%                    | 0.0001               |
| 23                  | Insurance Liability        | None                                       | 532,118                                | 602,318                             | 70,200                 | 13%                     | 0.0305               |
| 26                  | Retirement-IMRF            | None                                       | 850,166                                | 742,539                             | (107,627)              | -13%                    | 0.0375               |
| 25                  | Retirement-Social Security | None                                       | 509,692                                | 474,692                             | (35,000)               | -7%                     | 0.0240               |
| Aggregate Extension |                            |  | 10,142,865                             | 10,357,265                          | 214,400                | 2%                      | 0.5237               |
| 21                  | SRA                        | 0.0400                                     | 815,507                                | 815,507                             | 0                      | 0%                      | 0.0412               |
| 30 & 60             | Bond & Interest            | None                                       | 3,345,616                              | 3,587,973                           | 242,356                | 7%                      | 0.1814               |
| 30                  | Bond & Interest-Limited    | None                                       | 2,218,178                              | 770,296                             | (1,447,882)            | -65%                    | 0.0390               |
|                     |                            |  | 16,522,166                             | 15,531,040                          | (991,126)              | -6%                     | 0.7853               |

|                           |                   |  |                      |
|---------------------------|-------------------|--|----------------------|
| <b>2014 LIMITING RATE</b> |                   | <b>0.5237</b>                            |                      |
| <b>Numerator</b>          |                   | <b>Denominator</b>                       |                      |
| Prior Year Levy           | 10,142,865        | Prior Year EAV with an increase of -3.0% | 1,977,603,737        |
| CPI % Increase (Decrease) | 1.5%              | Prior Year New Constr. w/ change o 10.0% | (11,949,850)         |
| <b>Levy</b>               | <b>10,295,007</b> | <b>Valuation</b>                         | <b>1,965,653,887</b> |

# LEVY

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

| Fund #              | TAX FUND                   | Statutory<br>Rate Limit<br><i>(if applicable)</i> | (A)                                   | (B)  | (C)                    | % Increase/<br>Decrease | Extended Tax<br>Rate |
|---------------------|----------------------------|---|---------------------------------------|--|------------------------|-------------------------|----------------------|
|                     |                            |   | 2014<br>Extensions<br><i>(DuPage)</i> | 2015<br>Proposed<br>Levy<br><i>(A)+(C)</i> | Increase<br>(Decrease) | <i>(C)/(A)</i>          | <i>(B)/EAV</i>       |
| 10                  | General                    | 0.3500  | 3,864,431                             | 3,902,790                                  | 38,359                 | 1%                      | 0.1935               |
| 20                  | Recreation                 | 0.3700  | 3,817,540                             | 3,855,899                                  | 38,359                 | 1%                      | 0.1912               |
| 22                  | Cosley Zoo                 | 0.0700  | 854,745                               | 862,044                                    | 7,299                  | 1%                      | 0.0427               |
| 24                  | Audit                      | 0.0050  | 1,000                                 | 8,050                                      | 7,050                  | 705%                    | 0.0004               |
| 23                  | Insurance Liability        | None  | 602,318                               | 623,968                                    | 21,650                 | 4%                      | 0.0309               |
| 26                  | Retirement-IMRF            | None  | 742,539                               | 911,472                                    | 168,933                | 23%                     | 0.0452               |
| 25                  | Retirement-Social Security | None  | 474,692                               | 507,092                                    | 32,400                 | 7%                      | 0.0251               |
| Aggregate Extension |                            |   | 10,357,265                            | 10,671,315                                 | 314,050                | 3%                      | 0.5290               |
| 21                  | SRA                        | 0.0400  | 815,507                               | 815,507                                    | 0                      | 0%                      | 0.0404               |
| 30                  | Bond & Interest            | None  | 3,587,973                             | 3,894,935                                  | 306,963                | 9%                      | 0.1931               |
| 30                  | Bond & Interest-Limited    | None  | 770,296                               | 764,146                                    | (6,150)                | -1%                     | 0.0379               |
|                     |                            |   | <u>15,531,040</u>                     | <u>16,145,902</u>                          | <u>614,863</u>         | <u>4%</u>               | <u>0.8004</u>        |

|                           |                   |   |                      |
|---------------------------|-------------------|---|----------------------|
| <b>2015 LIMITING RATE</b> |                   | <b>0.5290</b>                           |                      |
| <b>Numerator</b>          |                   | <b>Denominator</b>                      |                      |
| Prior Year Levy           | 10,295,007        | Prior Year EAV with an increase of 2.0% | 2,017,155,812        |
| CPI % Increase (Decrease) | <u>3.0%</u>       | Prior Year New Construction w/ a 4.3%   | <u>(12,465,691)</u>  |
| <b>Levy</b>               | <b>10,603,858</b> | <b>Valuation</b>                        | <b>2,004,690,121</b> |

# LEVY

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

| Fund #              | TAX FUND                   | Statutory<br>Rate Limit<br><i>(if applicable)</i> | (A)                                   | (B)  | (C)                    | % Increase/<br>Decrease | Extended Tax<br>Rate |
|---------------------|----------------------------|---|---------------------------------------|--|------------------------|-------------------------|----------------------|
|                     |                            |   | 2015<br>Extensions<br><i>(DuPage)</i> | 2016<br>Proposed<br>Levy<br><i>(A)+(C)</i> | Increase<br>(Decrease) | <i>(C)/(A)</i>          | <i>(B)/EAV</i>       |
| 10                  | General                    | 0.3500  | 3,902,790                             | 4,053,527                                  | 150,737                | 4%                      | 0.1970               |
| 20                  | Recreation                 | 0.3700  | 3,855,899                             | 4,006,635                                  | 150,737                | 4%                      | 0.1947               |
| 22                  | Cosley Zoo                 | 0.0700  | 862,044                               | 862,044                                    | 0                      | 0%                      | 0.0419               |
| 24                  | Audit                      | 0.0050  | 8,050                                 | 28,050                                     | 20,000                 | 248%                    | 0.0014               |
| 23                  | Insurance Liability        | None  | 623,968                               | 641,718                                    | 17,750                 | 3%                      | 0.0312               |
| 26                  | Retirement-IMRF            | None  | 911,472                               | 883,549                                    | (27,923)               | -3%                     | 0.0429               |
| 25                  | Retirement-Social Security | None  | 507,092                               | 518,342                                    | 11,250                 | 2%                      | 0.0252               |
| Aggregate Extension |                            |   | 10,671,315                            | 10,993,865                                 | 322,550                | 3%                      | 0.5343               |
| 21                  | SRA                        | 0.0400  | 815,507                               | 815,507                                    | 0                      | 0%                      | 0.0396               |
| 30                  | Bond & Interest            | None  | 3,894,935                             | 4,208,003                                  | 313,067                | 8%                      | 0.2045               |
| 30                  | Bond & Interest-Limited    | None  | 764,146                               | 767,041                                    | 2,895                  | 0%                      | 0.0373               |
|                     |                            |   | <u>16,145,902</u>                     | <u>16,784,415</u>                          | <u>638,512</u>         | <u>4%</u>               | <u>0.8158</u>        |

|                           |                   |   |                      |
|---------------------------|-------------------|---|----------------------|
| <b>2016 LIMITING RATE</b> |                   | <b>0.5343</b>                           |                      |
| <b>Numerator</b>          |                   | <b>Denominator</b>                      |                      |
| Prior Year Levy           | 10,603,858        | Prior Year EAV with an increase of 2.0% | 2,057,498,928        |
| CPI % Increase (Decrease) | 3.0%              | Prior Year New Construction w/ a 6.0%   | (13,155,971)         |
| <b>Levy</b>               | <u>10,921,973</u> | <b>Valuation</b>                        | <u>2,044,342,957</u> |

# LEVY

## WHEATON PARK DISTRICT

### TAX LEVY WORKSHEET

2017 Tax Levy (rec'd in subsequent year)

| Fund #              | TAX FUND                   | Statutory<br>Rate Limit<br><i>(if applicable)</i> | (A)                                   | (B)  | (C)                      | % Increase/<br>Decrease | Extended Tax<br>Rate |
|---------------------|----------------------------|---|---------------------------------------|--|--------------------------|-------------------------|----------------------|
|                     |                            |   | 2016<br>Extensions<br><i>(DuPage)</i> | 2017<br>Proposed<br>Levy<br><i>(A)+(C)</i> | Proposed<br>Incr/ (Decr) | <i>(C)/(A)</i>          | <i>(B)/EAV</i>       |
| 10                  | General                    | 0.3500  | 4,053,527                             | 4,199,056                                  | 145,529                  | 4%                      | 0.2001               |
| 20                  | Recreation                 | 0.3700  | 4,006,635                             | 4,152,164                                  | 145,529                  | 4%                      | 0.1978               |
| 22                  | Cosley Zoo                 | 0.0700  | 862,044                               | 869,210                                    | 7,166                    | 1%                      | 0.0414               |
| 24                  | Audit                      | 0.0050  | 28,050                                | 29,425                                     | 1,375                    | 5%                      | 0.0014               |
| 23                  | Insurance Liability        | None  | 641,718                               | 660,946                                    | 19,228                   | 3%                      | 0.0315               |
| 26                  | Retirement-IMRF            | None  | 883,549                               | 890,419                                    | 6,870                    | 1%                      | 0.0424               |
| 25                  | Retirement-Social Security | None  | 518,342                               | 523,855                                    | 5,513                    | 1%                      | 0.0250               |
| Aggregate Extension |                            |   | 10,993,865                            | 11,325,075                                 | 331,210                  | 3%                      | 0.5396               |
| 21                  | SRA                        | 0.0400  | 815,507                               | 815,507                                    | 0                        | 0%                      | 0.0389               |
| 30                  | Bond & Interest            | None  | 4,208,003                             | 4,550,653                                  | 342,650                  | 8%                      | 0.2168               |
| 30                  | Bond & Interest-Limited    | None  | 767,041                               | 768,611                                    | 1,570                    | 0%                      | 0.0366               |
|                     |                            |   | <u>16,784,415</u>                     | <u>17,459,845</u>                          | <u>675,430</u>           | <u>4%</u>               | <u>0.8320</u>        |

|                           |                   |   |                      |
|---------------------------|-------------------|---|----------------------|
| <b>2017 LIMITING RATE</b> |                   | <b>0.5396</b>                           |                      |
| <b>Numerator</b>          |                   | <b>Denominator</b>                      |                      |
| Prior Year Levy           | 10,921,973        | Prior Year EAV with an increase of 2.0% | 2,098,648,906        |
| CPI % Increase (Decrease) | <u>3.0%</u>       | Prior Year New Construction w/ a 5.0%   | <u>(13,884,476)</u>  |
| <b>Levy</b>               | <u>11,249,633</u> | <b>Valuation</b>                        | <u>2,084,764,431</u> |

# LEVY

## WHEATON PARK DISTRICT

### TAX LEVY WORKSHEET

2018 Tax Levy (rec'd in subsequent year)

| Fund #              | TAX FUND                   | Statutory<br>Rate Limit<br><i>(if applicable)</i> | (A)                                   | (B)  | (C)                      | % Increase/<br>Decrease | Extended Tax<br>Rate |
|---------------------|----------------------------|---|---------------------------------------|--|--------------------------|-------------------------|----------------------|
|                     |                            |   | 2017<br>Extensions<br><i>(DuPage)</i> | 2018<br>Proposed<br>Levy<br><i>(A)+(C)</i> | Proposed<br>Incr/ (Decr) | <i>(C)/(A)</i>          | <i>(B)/EAV</i>       |
| 10                  | General                    | 0.3500  | 4,199,056                             | 4,293,008                                  | 93,953                   | 2%                      | 0.2005               |
| 20                  | Recreation                 | 0.3700  | 4,152,164                             | 4,246,117                                  | 93,953                   | 2%                      | 0.1984               |
| 22                  | Cosley Zoo                 | 0.0700  | 869,210                               | 877,544                                    | 8,334                    | 1%                      | 0.0410               |
| 24                  | Audit                      | 0.0050  | 29,425                                | 30,458                                     | 1,033                    | 4%                      | 0.0014               |
| 23                  | Insurance Liability        | None  | 660,946                               | 680,845                                    | 19,899                   | 3%                      | 0.0318               |
| 26                  | Retirement-IMRF            | None  | 890,419                               | 897,061                                    | 6,642                    | 1%                      | 0.0419               |
| 25                  | Retirement-Social Security | None  | 523,855                               | 528,742                                    | 4,887                    | 1%                      | 0.0247               |
| Aggregate Extension |                            |   | 11,325,075                            | 11,553,775                                 | 228,700                  | 2%                      | 0.5397               |
| 21                  | SRA                        | 0.0400  | 815,507                               | 815,507                                    | 0                        | 0%                      | 0.0381               |
| 30                  | Bond & Interest            | None  | 4,550,653                             | 4,899,905                                  | 349,253                  | 8%                      | 0.2289               |
| 30                  | Bond & Interest-Limited    | None  | 768,611                               | 768,914                                    | 303                      | 0%                      | 0.0359               |
|                     |                            |   | 17,459,845                            | 18,038,100                                 | 578,255                  | 3%                      | 0.8427               |

|                           |                   |                                    |                      |
|---------------------------|-------------------|------------------------------------|----------------------|
| <b>2018 LIMITING RATE</b> |                   | <b>0.5397</b>                      |                      |
| <b>Numerator</b>          |                   | <b>Denominator</b>                 |                      |
| Prior Year Levy           | 11,249,633        | Prior Year EAV with an increase of | 2.0% 2,140,621,884   |
| CPI % Increase (Decrease) | 2.0%              | Prior Year New Construction w/ a   | 4.3% (14,653,321)    |
| <b>Levy</b>               | <b>11,474,625</b> | <b>Valuation</b>                   | <b>2,125,968,564</b> |

## Liabilty

### LIABILITY INSURANCE FUND LEVY (Fund #23)

| Levy Year:                                       | 2013                    | 2014             | 2015                 | 2016                 | 2017                 | 2018                 |
|--|-------------------------|------------------|----------------------|----------------------|----------------------|----------------------|
| Fiscal Year:                                     | 2014                    | 2015             | 2016                 | 2017                 | 2018                 | 2019                 |
| Fund Balance, Beginning of Year                  | 338,789                 | 288,251          | 296,147              | 305,901              | 315,052              | 324,471              |
| Anticipated Revenue                              | 530,158                 | 600,007          | 621,548              | 639,210              | 658,341              | 678,141              |
| Cash & Revenues                                  | 868,947                 | 888,258          | 917,695              | 945,110              | 973,393              | 1,002,612            |
| Less: Expenditures                               | 580,695                 | 592,111          | 611,794              | 630,058              | 648,922              | 668,408              |
| Est. Fund Balance, End of Year                   | 288,251                 | 296,147          | 305,901              | 315,052              | 324,471              | 334,204              |
| <br>   |                         |                  |                      |                      |                      |                      |
| Fund Balance Goal (50% of Budgeted expenditures) | 290,348                 | 296,056          | 305,897              | 315,029              | 324,461              | 334,204              |
| Excess (Deficit) of Fund Balance Goal            | (2,097)                 | 91               | 3                    | 23                   | 10                   | 0                    |
| <br>   |                         |                  |                      |                      |                      |                      |
| <b>REVENUE BREAKDOWN</b>                         |                         |                  |                      |                      |                      |                      |
| Actual Extension or Proposed levy                | 532,118                 | 602,318          | 623,968              | 641,718              | 660,946              | 680,845              |
| Less: Uncollectibles                             | 2,661                   | 3,012            | 3,120                | 3,209                | 3,305                | 3,404                |
| Subtotal   | 529,458                 | 599,307          | 620,848              | 638,510              | 657,641              | 677,441              |
| Interest   | 700                     | 700              | 700                  | 700                  | 700                  | 700                  |
| Anticipated Revenues                             | 530,158                 | 600,007          | 621,548              | 639,210              | 658,341              | 678,141              |
| <br>   |                         |                  |                      |                      |                      |                      |
| <b>EXPENDITURE BREAKDOWN</b>                     |                         |                  |                      |                      |                      |                      |
|  | <b>Projected</b>        | <b>Projected</b> | <b>Projected</b>     | <b>Projected</b>     | <b>Projected</b>     | <b>Projected</b>     |
| PDRMA  | 494,695                 | 506,111          | 521,294              | 536,933              | 553,041              | 569,632              |
| Unemployment                                     | 50,000                  | 50,000           | 52,500               | 55,125               | 57,881               | 60,775               |
| Background Checks/Physicals (from HR)            | 25,000                  | 25,000           | 27,000               | 27,000               | 27,000               | 27,000               |
| Other Expenditures (Supplies, etc)               | 11,000                  | 11,000           | 11,000               | 11,000               | 11,000               | 11,000               |
| Annual Expenditures                              | 580,695                 | 592,111          | 611,794              | 630,058              | 648,922              | 668,408              |
| <br>   |                         |                  |                      |                      |                      |                      |
|  | <b>2014</b>             | <b>Budget</b>    | <b>Prior Yr.</b>     | <b>Prior Yr.</b>     | <b>Prior Yr.</b>     | <b>Prior Yr.</b>     |
| PDRMA Annl Prens (paid monthly)                  | <i>from projections</i> | <b>Estimate</b>  | <b>Estimate + 3%</b> | <b>Estimate + 3%</b> | <b>Estimate + 3%</b> | <b>Estimate + 3%</b> |
| Property coverage                                | 152,808                 | 155,630          | 160,299              | 165,108              | 170,061              | 175,163              |
| Workers Comp                                     | 237,992                 | 241,130          | 248,364              | 255,815              | 263,489              | 271,394              |
| Public Liability                                 | 73,698                  | 75,767           | 78,040               | 80,381               | 82,793               | 85,276               |
| Employment Practices Liab.                       | 25,480                  | 28,669           | 29,529               | 30,415               | 31,327               | 32,267               |
| Pollution Liability                              | 4,718                   | 4,915            | 5,062                | 5,214                | 5,371                | 5,532                |
| Total PDRMA Premiums                             | 494,695                 | 506,111          | 521,294              | 536,933              | 553,041              | 569,632              |

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:   | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------------|------|------|------|------|------|------|
| Fiscal Year: | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |

| 04-Dec-14                         | <i>(Budgeted)</i> | <i>(Estimated)</i> | <i>(Estimated)</i> | <i>(Estimated)</i> | <i>(Estimated)</i> | <i>(Estimated)</i> |
|-----------------------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Fund Balance, Beginning of Year   | 77,005            | 59,755             | 33,549             | 13,909             | 14,018             | 14,496             |
| Anticipated Revenue               | 2,279             | 1,195              | 8,210              | 28,110             | 29,478             | 30,505             |
| Cash & Revenues                   | 79,284            | 60,949             | 41,759             | 42,018             | 43,496             | 45,002             |
| Less: Expenditures                | 19,529            | 27,400             | 27,850             | 28,000             | 29,000             | 30,000             |
| Est. Fund Balance, End of Year    | <u>59,755</u>     | <u>33,549</u>      | <u>13,909</u>      | <u>14,018</u>      | <u>14,496</u>      | <u>15,002</u>      |
| <br>                              |                   |                    |                    |                    |                    |                    |
| Fund Balance Goal (50% of budget) | 9,765             | 13,700             | 13,925             | 14,000             | 14,500             | 15,000             |
| <br>                              |                   |                    |                    |                    |                    |                    |
| Goal                              | 49,990            | 19,849             | (16)               | 18                 | (4)                | 2                  |

#### REVENUE BREAKDOWN

|                         |              |              |              |               |               |               |
|-------------------------|--------------|--------------|--------------|---------------|---------------|---------------|
| Proposed or actual levy | 2,039        | 1,000        | 8,050        | 28,050        | 29,425        | 30,458        |
| Less: Uncollectibles    | 0.5% 10      | 5            | 40           | 140           | 147           | 152           |
| Subtotal                | 2,029        | 995          | 8,010        | 27,910        | 29,278        | 30,305        |
| Interest                | 250          | 200          | 200          | 200           | 200           | 200           |
| Anticipated Revenues    | <u>2,279</u> | <u>1,195</u> | <u>8,210</u> | <u>28,110</u> | <u>29,478</u> | <u>30,505</u> |

| <u>EXPENDITURE BREAKDOWN</u> | <b>2014</b>             | Estimated     | Estimated     | Estimated     | Estimated     | Estimated     |
|------------------------------|-------------------------|---------------|---------------|---------------|---------------|---------------|
|                              | <i>from projections</i> | Expenditures  | Expenditures  | Expenditures  | Expenditures  | Expenditures  |
| Salaries and Wages           | 0                       | 0             | 0             | 0             | 0             | 0             |
| Acctg. Services              | 2,629                   | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         |
| Legal & Consulting           | 0                       | 0             | 0             | 0             | 0             | 0             |
| Audit Fees for Audit fund    | 16,900                  | 22,400        | 22,850        | 23,000        | 24,000        | 25,000        |
|                              | <u>19,529</u>           | <u>27,400</u> | <u>27,850</u> | <u>28,000</u> | <u>29,000</u> | <u>30,000</u> |

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

## FICA

### FICA FUND LEVY (Fund #25)

| Levy Year:   | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|--------------|------|------|------|------|------|------|
| Fiscal Year: | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |

|  | <i>(Budgeted)</i> | <i>(Estimated)</i> | <i>(Estimated)</i> | <i>(Estimated)</i> | <i>(Estimated)</i> | <i>(Estimated)</i> |
|--|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Fund Balance, Beginning of Year                  | 267,809           | 296,600            | 275,753            | 275,403            | 277,466            | 280,285            |
| Anticipated Revenue                              | 546,266           | 512,209            | 544,531            | 556,524            | 562,825            | 568,519            |
| Cash & Revenues                                  | 814,075           | 808,809            | 820,284            | 831,927            | 840,291            | 848,804            |
| Less Expenditures                                | 517,475           | 533,056            | 544,881            | 554,461            | 560,006            | 565,606            |
| Est. Fund Balance, End of Year                   | 296,600           | 275,753            | 275,403            | 277,466            | 280,285            | 283,199            |
|  | 28,791            |                    |                    |                    |                    |                    |
| Fund Balance Goal (50% of Budgeted expenditures) | 258,738           | 266,528            | 272,441            | 277,231            | 280,003            | 282,803            |
| Excess (Deficit) of Fund Balance Goal            | 37,862            | 9,225              | 2,962              | 235                | 282                | 396                |

| <u>REVENUE BREAKDOWN</u>  | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Proposed or extended levy | 509,692     | 474,692     | 507,092     | 518,342     | 523,855     | 528,742     |
| Less: Uncollectibles 0.5% | 2,548       | 2,373       | 2,535       | 2,592       | 2,619       | 2,644       |
| Subtotal                  | 507,143     | 472,318     | 504,556     | 515,750     | 521,235     | 526,098     |
| CPPRT                     | 38,422      | 39,191      | 39,975      | 40,774      | 41,590      | 42,421      |
| Interest                  | 700         | 700         | 700         | 700         | 700         | 700         |
| Anticipated Revenues      | 546,266     | 512,209     | 544,531     | 556,524     | 562,825     | 568,519     |

| <u>EXPENDITURE BREAKDOWN</u> | <u>2014</u>             | <u>Estimated</u>   | <u>Estimated</u>   | <u>Estimated</u>   | <u>Estimated</u>       | <u>Estimated</u>       |
|------------------------------|-------------------------|--------------------|--------------------|--------------------|------------------------|------------------------|
|                              | <i>from projections</i> | <i>from budget</i> | <i>from budget</i> | <i>from budget</i> | <i>(prior yr + 1%)</i> | <i>(prior yr + 1%)</i> |
| FICA                         | 517,475                 | 533,056            | 544,881            | 554,461            | 560,006                | 565,606                |
| Estimated expenditures       | 517,475                 | 533,056            | 544,881            | 554,461            | 560,006                | 565,606                |

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:                                       | 2013                    | 2014                     | 2015                     | 2016                     | 2017                   | 2018                   |
|--|-------------------------|--------------------------|--------------------------|--------------------------|------------------------|------------------------|
| Fiscal Year:                                     | 2014                    | 2015                     | 2016                     | 2017                     | 2018                   | 2019                   |
|  | <i>(Budgeted)</i>       | <i>(Estimated)</i>       | <i>(Estimated)</i>       | <i>(Estimated)</i>       | <i>(Estimated)</i>     | <i>(Estimated)</i>     |
| Fund Balance, Beginning of Year                  | 343,499                 | 402,811                  | 397,989                  | 449,878                  | 456,783                | 462,210                |
| Anticipated Revenue                              | 885,337                 | 779,017                  | 946,889                  | 919,905                  | 927,556                | 934,997                |
| Cash & Revenues                                  | 1,228,836               | 1,181,828                | 1,344,878                | 1,369,783                | 1,384,340              | 1,397,206              |
| Less Expenditures                                | 826,025                 | 783,839                  | 895,000                  | 913,000                  | 922,130                | 931,351                |
| Est. Fund Balance, End of Year                   | 402,811                 | 397,989                  | 449,878                  | 456,783                  | 462,210                | 465,855                |
| Fund Balance Goal (50% of Budgeted expenditures) | 413,013                 | 391,920                  | 447,500                  | 456,500                  | 461,065                | 465,676                |
| Excess (Deficit) of Fund Balance Goal            | (10,201)                | 6,070                    | 2,378                    | 283                      | 1,145                  | 179                    |
| <b>REVENUE BREAKDOWN</b>                         | <b>2014</b>             | <b>2015</b>              | <b>2016</b>              | <b>2017</b>              | <b>2018</b>            | <b>2019</b>            |
| Proposed or extended levy                        | 850,166                 | 742,539                  | 911,472                  | 883,549                  | 890,419                | 897,061                |
| Less: Uncollectibles 0.5%                        | 4,251                   | 3,713                    | 4,557                    | 4,418                    | 4,452                  | 4,485                  |
| Subtotal   | 845,915                 | 738,826                  | 906,914                  | 879,131                  | 885,967                | 892,575                |
| CPPRT  | 38,422                  | 39,191                   | 39,975                   | 40,774                   | 41,590                 | 42,421                 |
| Interest   | 1,000                   | 1,000                    | 1,000                    | 1,000                    | 1,000                  | 1,000                  |
| Anticipated Revenues                             | 885,337                 | 779,017                  | 946,889                  | 919,905                  | 927,556                | 934,997                |
| <b>EXPENDITURE BREAKDOWN</b>                     | <b>2014</b>             | <b>Estimated</b>         | <b>Estimated</b>         | <b>Estimated</b>         | <b>Estimated</b>       | <b>Estimated</b>       |
|  | <i>from projections</i> | <i>from budget input</i> | <i>from budget input</i> | <i>from budget input</i> | <i>(prior yr + 1%)</i> | <i>(prior yr + 1%)</i> |
| IMRF   | 826,025                 | 783,839                  | 895,000                  | 913,000                  | 922,130                | 931,351                |
| Estimated expenditures                           | 826,025                 | 783,839                  | 895,000                  | 913,000                  | 922,130                | 931,351                |

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.