

Wheaton Park District

2017 Budget Document

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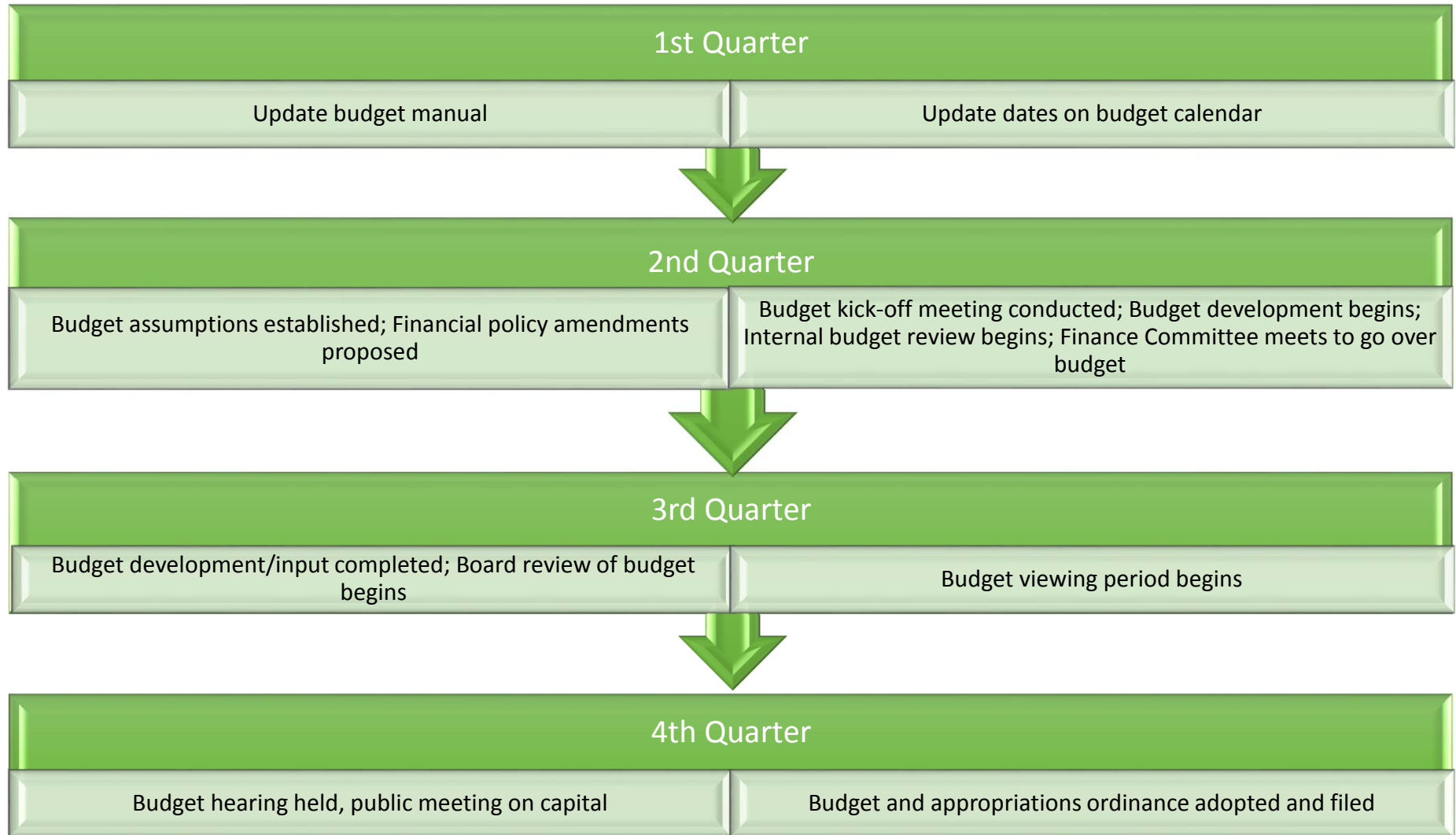
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PROJECTED CASH & INVESTMENTS

Fund Description	Audited 2015	Projected 2016	Budgeted 2017	Budgeted 2018	Budgeted 2019
General	3,106,773	3,251,371	2,720,981	2,209,555	1,690,509
Recreation	4,856,584	3,888,296	2,627,898	2,603,367	2,601,738
Special Recreation	17,996	22,356	22,406	22,456	22,506
Zoo	320,279	409,367	620,354	805,876	992,403
Liability	398,264	421,024	330,470	333,606	341,604
Audit	47,918	34,047	31,307	39,112	32,587
FICA	325,309	277,616	310,596	310,393	316,305
IMRF	512,164	478,171	488,006	526,408	533,758
Debt Service	860,020	846,880	843,667	839,931	836,279
Golf	3,872,843	3,967,988	4,206,304	4,134,958	4,584,312
IS&T	32,910	32,928	32,938	32,948	32,958
Health	400,832	399,946	397,696	395,446	393,196
Operating Funds	14,751,892	14,029,990	12,632,623	12,254,056	12,378,155
Capital Projects Fund	6,935,155	7,648,432	3,122,877	2,329,025	2,427,582
Total Funds	6,935,155	7,648,432	3,122,877	2,329,025	2,427,582
	21,687,047	21,678,423	15,755,500	14,583,081	14,805,737

The projections above are developed taking the audited cash and investments and combining the 2016 projections or the applicable budgeted bottom lines in each fund to get the projection.

Budget Calendar



Budget Development

The functions of preparing and analyzing the budget are performed by the Departments and then reviewed by the Executive Director with final approval by the Board. The District prepares budgets for three years, only the first year is adopted in the budget and appropriations ordinance. The steps taken to prepare the budgets are as follows:

1st Quarter In the first quarter of the year, a budget calendar is established to prepare a proposed budget that meets all of the provisions of the law.

(January - March)

2nd Quarter (April - June) Between and May and mid-June, Finance, HR, Marketing and Parks (for all but their General and Capital Fund input) prepare their budgets. These must be completed a week and a half prior to the budget kick off.

In June, the Executive Director submits policy amendments to the Board for their review. The Executive Director also conducts a review of economic conditions to establish budget parameters.

In late June, staff conducts a budget kick-off meeting where the budget manual is discussed and the timelines and budget parameters are reviewed. At this meeting, the Executive Director goes over the Board priorities and his overview for the budget. Operating departments begin inputting their budgets subsequent to the budget kick-off.

3rd Quarter (July - September) In July Capital Improvement Planning (CIP) sessions are conducted and the CIP is developed contemporaneously with the Department budgets.

Department budgets and the CIP are developed late June through mid-July. Out years budgets are developed mid-July through the first week of August.

The Finance Director reviews budgets from mid-July through the first two weeks of August.

In the second week of August, the Executive Director reviews the proposed budgets and finalizes revenue, expenditure, and cash and investment target estimates for the proposed budget.

Sometime in the last two weeks of August the Finance Committee of the Board meets with the Finance Director and the Executive Director for a review of the budget. These meetings(s) are scheduled at the committee's convenience.

Staff then prepares responses to any of the committee's questions and incorporates those into the proposed budget document. This document is forwarded to the entire board for their review.

The proposed budget document is finalized and distributed to the Board at the September meeting. This document includes a tentative draft of the Budget and Appropriations Ordinance (BAO).

The Board announces the availability of the tentative budget for the 30-day public viewing as required by law (at September meeting).

4th Quarter In October, the Executive Assistant publishes notice of budget hearing no less than 7 and no more than 14 days prior to the budget hearing.

(October - December)

The Board holds a public hearing on the budget, at their regular Board meeting in October. Once the hearing is closed, the budget must be adopted within 30 days.

The Board also holds a public meeting (not a hearing) on a Saturday between mid-September and October to go over the Capital Budget.

Any Board changes are made to the budget document.

Staff prepares the final Budget and Appropriations Ordinance (BAO) reflecting the Board's direction.

In November or December, depending on when the budget hearing is closed, the Board adopts the BAO. They must adopt it within 30 days of closing the hearing, but cannot adopt it until after the 30-day public review period has passed.

If a tax levy hearing is required, it is held at the November board meeting.

The BAO must be filed with DuPage County within 30 days of its adoption by the Board.

Budget Amendments

Once adopted, the Board of Park Commissioners can make transfers between objects within any fund up to 10% of the total budget of that fund. However, any revisions that alter the total disbursement of any funds must be approved by the Board of Park Commissioners after a public hearing, except that the Board of Park Commissioners can adopt a supplemental appropriation ordinance in an amount not to exceed the aggregate of any additional revenue available to the Park District or estimated to be received by the Park District without being subject to any publication, notice and public hearing provisions.

Formal budgetary integration is employed as a management control device during the year for all funds. The legal level of budgetary control is the fund level.

Budgets are adopted on a basis consistent with generally accepted accounting principles with the exception of depreciation (which is not budgeted), debt service and capital outlay (which are budgeted on a cash basis). The financials statements of the District present the budgeted figures; the appropriations are 20% higher than this amount. Appropriations are the legal spending limit of the District.

All budget authority lapses at the end of the year.

Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service 30	Golf 60
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures	3 to 4 months	> 2 months	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	\$ 5,000.00	2 - 4 months
FY 2016 Budget Basis:									
Budgeted expenditures less budgeted capital expenditures	4,032,146	8,551,423	1,297,003	599,000	30,814	543,027	764,256		9,274,522
FY 2016 Targets									
Target Minimum	1,008,040	1,425,240	324,250	149,750	7,700	135,760	191,060	5,000	1,545,750
Target Maximum	1,344,050	None	648,500	299,500	15,410	271,510	382,130	None	3,091,510
Projected Fund Balance 2016									
Audited Fund Balance as of 12/31/2015	2,942,921	3,485,515	286,605	361,433	44,918	311,796	433,124	845,718	
Projected Net Profit (Loss) for 2016	144,597	(968,288)	89,089	22,760	(13,871)	(47,693)	(33,993)	(13,139)	
Projected Fund Balance as of 12/31/2016	3,087,518	2,517,226	375,693	384,193	31,047	264,103	399,131	832,578	
Audited Cash & Investments 12/31/2015									3,872,843
Projected Cash & Investments 12/31/2016									3,967,988
Analysis Results	Over Maximum Target by	Over Target Minimum by	Meets Target	Over Maximum Target by	Over Maximum Target by	Meets Target	Over Maximum Target by	Meets Target	Over Maximum Target by
Variances									
Amount over maximum or (under minimum)	1,743,468		-	84,693	15,637	-	17,001		876,478
Amount over target or (under target)		1,091,986						-	

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

Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service	Golf 60
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures	3 to 4 months	> 2 months	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	June Debt Payments	2 - 4 months
FY 2017 Budget Basis:									
Budgeted expenditures less budgeted capital	4,154,961	9,055,750	1,362,851	585,313	30,264	581,788	796,680		9,225,657
FY 2017 Targets									
Target Minimum	1,038,740	1,509,290	340,710	146,330	7,570	145,450	199,170	5,000	1,537,610
Target Maximum	1,384,990	None	681,430	292,660	15,130	290,890	398,340	None	3,075,220
Projected Fund Balance 2017									
Projected Fund Balance as of 12/31/2016	3,087,518	2,517,226	375,693	384,193	31,047	264,103	399,131	832,578	
Budgeted Net Profit (Loss) for 2017	(530,389)	(1,112,398)	210,986	(90,554)	(2,740)	32,980	9,835	(3,213)	
Projected Fund Balance as of 12/31/2017	2,557,129	1,404,829	586,680	293,639	28,307	297,083	408,966	829,365	
Projected Cash & Investments 12/31/2016									3,967,988
Projected Cash & Investments 12/31/2017									4,206,304
Analysis Results	Over Maximum Target by	Under Target by	Meets Target	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Meets Target	Over Maximum Target by
Variances									
Amount over maximum or (under minimum)	1,172,139		-	979	13,177	6,193	10,626		1,131,084
Amount over target or (under target)		(104,461)						-	

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

Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service 30	Golf 60
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures	3 to 4 months	> 2 months	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	June Debt Payments	2 - 4 months
FY 2018 Budget Basis:									
Budgeted expenditures less budgeted capital expenditures	4,170,465	9,117,416	1,390,644	601,073	30,664	598,218	888,000		9,401,652
FY 2018 Targets									
Target Minimum	1,042,620	1,519,570	347,660	150,270	7,670	149,550	222,000	5,000	1,566,940
Target Maximum	1,390,160	None	695,320	300,540	15,330	299,110	444,000	None	3,133,880
Projected Fund Balance 2018									
Projected Fund Balance as of 12/31/2017	2,557,129	1,404,829	586,680	293,639	28,307	297,083	408,966	829,365	
Budgeted Net Profit (Loss) for 2018	(511,426)	60,469	185,522	3,136	7,805	(203)	38,402	(3,737)	
Projected Fund Balance as of 12/31/2018	2,045,703	1,465,298	772,202	296,775	36,112	296,880	447,368	825,628	
Projected Cash & Investments 12/31/2017									4,206,304
Projected Cash & Investments 12/31/2018									4,134,958
Analysis Results	Over Maximum Target by	Under Target by	Over Maximum Target by	Meets Target	Over Maximum Target by	Meets Target	Over Maximum Target by	Meets Target	Over Maximum Target by
Variances									
Amount over maximum or (under minimum)	655,543		76,882	-	20,782	-	3,368		1,001,078
Amount over target or (under target)		(54,272)						-	

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

Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service 30	Golf 60
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures	3 to 4 months	> 2 months	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	June Debt Payments	2 - 4 months
FY 2019 Budget Basis:									
Budgeted expenditures less budgeted capital	4,277,482	9,360,895	1,427,999	617,305	31,064	609,299	906,000		9,751,151
FY 2019 Targets									
Target Minimum	1,069,370	1,560,150	357,000	154,330	7,770	152,320	226,500	5,000	1,625,190
Target Maximum	1,425,830	None	714,000	308,650	15,530	304,650	453,000	None	3,250,380
Projected Fund Balance 2018									
Projected Fund Balance as of 12/31/2018	2,045,703	1,465,298	772,202	296,775	36,112	296,880	447,368	825,628	
Budgeted Net Profit (Loss) for 2019	(519,047)	83,371	186,527	7,998	(6,525)	5,912	7,350	(3,651)	
Projected Fund Balance as of 12/31/2019	1,526,656	1,548,669	958,729	304,773	29,587	302,792	454,718	821,977	
Projected Cash & Investments 12/31/2018									4,134,958
Projected Cash & Investments 12/31/2019									4,584,312
Analysis Results	Over Maximum Target by	Under Target by	Over Maximum Target by	Meets Target	Over Maximum Target by	Meets Target	Over Maximum Target by	Meets Target	Over Maximum Target by
Variances									
Amount over maximum or (under minimum)	100,826		244,729	-	14,057	-	1,718		1,333,932
Amount over target or (under target)		(11,481)						-	

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

Fund Balance Transfers: Impact on Fund Balances

	2012	2013	2014	2015	2016	2017	2018	2019
General Fund								
Beginning Fund Balance	\$2,338,237	\$1,750,697	\$2,196,994	\$2,555,214	\$2,942,921	\$3,087,518	\$2,557,129	\$2,045,703
Transfers Out	\$899,420	\$200,796	\$500,000	\$500,000	\$500,000	\$500,000	\$601,391	\$553,690
Bottom Line w/o Trf Out	(\$1,486,960)	\$245,502	(\$141,781)	(\$112,293)	(\$355,403)	(\$1,030,389)	(\$1,112,817)	(\$1,072,737)
Ending Fund Balance	\$1,750,697	\$2,196,994	\$2,555,214	\$2,942,921	\$3,087,518	\$2,557,129	\$2,045,703	\$1,526,656
Recreation Fund								
Beginning Fund Balance	\$4,422,813	\$3,620,460	\$4,417,314	\$3,920,400	\$3,485,515	\$2,517,226	\$1,404,829	\$1,465,298
Transfers Out	\$1,993,500	\$500,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$1,782,883	\$665,540
Bottom Line w/o Trf Out	(\$2,795,853)	\$296,854	(\$2,496,915)	(\$2,434,885)	(\$2,968,288)	(\$3,112,398)	(\$1,722,414)	(\$582,169)
Ending Fund Balance	\$3,620,460	\$4,417,314	\$3,920,400	\$3,485,515	\$2,517,226	\$1,404,829	\$1,465,298	\$1,548,669

NOTE: The amounts shown as "Bottom Line w/o Trf Out" represent the net income or (loss) before the transfers out were taken out.

Schedule Depicting the Impact of 2015 Debt Refunding on 2015 Results

Description of Debt Activity for 2005 & 2015 GO Bonds	Debt Service Fund (Fund 30)	Arrowhead Golf Club (Fund 60)
Debt Service, pre-refunding		
Principal	\$1,877,848	\$877,152
Interest	\$999,952	\$603,317
Amortization of Debt Related Items		\$266,213
Paying Agent and Attorney Fees	\$9,640	
Debt Service, pre-refunding	<u>\$2,887,440</u>	<u>\$1,746,682</u>
Debt Service, post-refunding		
Principal	\$1,877,848	\$877,152
Interest	\$686,456	\$394,367
Bond Issuance Fees	\$366,537	\$136,155
Bond Rating Fee	\$8,546	\$9,954
Amortization of Debt Related Items		\$376,474
Paying Agent and Attorney Fees	\$9,640	
Debt Service, post-refunding	<u>\$2,949,027</u>	<u>\$1,794,102</u>
Increased Debt Service related expenditures in 2015	\$375,083	\$146,109
Increase in Amortization of Debt Related Items for Refunded Bonds		\$110,260
Reduction in Interest Expense experienced in 2015	(\$313,496)	(\$208,949)
Payment to Bond Escrow Agent for refunded bonds	\$15,101,872	
Impact on 2015 expenses shown in budget schedules	<u>\$15,163,458</u>	<u>\$47,420</u>

NOTE: The District exercised call options on the 2005 General Obligation Bonds in 2015. This refunding resulted in a cash flow savings of \$2,632,415 over the life of the bonds, and a net present value savings of \$3,192,571.

SUMMARIZED REVENUE AND EXPENSES BY FUND

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
10-General								
4-Revenues	4,262,420	4,403,718	4,486,601	4,438,885	4,437,075	4,503,366	4,606,729	4,761,215
5-Expenses	(3,904,200)	(4,016,011)	(4,737,046)	(3,767,416)	(4,292,478)	(5,033,755)	(5,118,155)	(5,280,262)
10-General Total	358,219	387,707	(250,445)	671,469	144,597	(530,389)	(511,426)	(519,047)
20-Recreation								
4-Revenues	8,754,663	9,129,121	9,483,100	9,055,243	9,314,497	9,734,671	9,861,426	10,089,423
5-Expenses	(9,251,577)	(9,564,006)	(10,551,423)	(8,991,925)	(10,282,785)	(10,847,069)	(9,800,956)	(10,006,052)
20-Recreation Total	(496,915)	(434,885)	(1,068,323)	63,318	(968,288)	(1,112,398)	60,469	83,371
21-Special Recreation								
4-Revenues	822,236	802,339	803,507	806,841	807,817	811,545	811,545	811,545
5-Expenses	(805,138)	(807,495)	(873,630)	-	(803,457)	(811,495)	(811,495)	(811,495)
21-Special Recreation Total	17,098	(5,155)	(70,123)	806,841	4,360	50	50	50
22-Cosley Zoo								
4-Revenues	1,267,238	1,314,517	1,312,118	1,331,608	1,337,992	1,575,215	1,576,166	1,615,374
5-Expenses	(1,138,409)	(1,204,402)	(1,297,003)	(1,093,773)	(1,248,903)	(1,364,229)	(1,390,644)	(1,428,847)
22-Cosley Zoo Total	128,829	110,115	15,115	237,835	89,089	210,986	185,522	186,527
23-Liability								
4-Revenues	525,805	603,009	581,289	578,535	579,288	494,759	604,209	625,303
5-Expenses	(557,296)	(548,874)	(599,000)	(462,292)	(556,528)	(585,313)	(601,073)	(617,305)
23-Liability Total	(31,491)	54,134	(17,711)	116,243	22,760	(90,554)	3,136	7,998
24-Audit								
4-Revenues	1,194	1,878	4,199	4,119	4,129	27,524	38,469	24,539
5-Expenses	(17,080)	(18,080)	(30,814)	(14,897)	(18,000)	(30,264)	(30,664)	(31,064)
24-Audit Total	(15,886)	(16,202)	(26,615)	(10,778)	(13,871)	(2,740)	7,805	(6,525)
25-FICA								
4-Revenues	539,722	512,661	512,579	504,838	505,123	614,768	598,015	615,211
5-Expenses	(500,260)	(508,137)	(543,027)	(509,959)	(552,816)	(581,788)	(598,218)	(609,299)
25-FICA Total	39,462	4,524	(30,448)	(5,121)	(47,693)	32,980	(203)	5,912
26-IMRF								
4-Revenues	874,123	779,306	751,272	741,809	749,669	806,515	926,402	913,350
5-Expenses	(808,563)	(755,241)	(764,256)	(706,295)	(783,662)	(796,680)	(888,000)	(906,000)

SUMMARIZED REVENUE AND EXPENSES BY FUND

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
26-IMRF Total	65,560	24,065	(12,984)	35,515	(33,993)	9,835	38,402	7,350
30-Debt Service								
4-Revenues	4,950,152	20,266,173	5,149,848	5,025,675	5,016,407	5,003,050	5,051,539	4,858,249
5-Expenses	(4,942,590)	(20,217,185)	(5,232,070)	(2,112,479)	(5,029,547)	(5,006,263)	(5,055,275)	(4,861,901)
30-Debt Service Total	7,562	48,988	(82,222)	2,913,196	(13,139)	(3,213)	(3,737)	(3,651)
40-Capital Projects								
4-Revenues	4,036,074	3,956,650	4,189,627	3,060,262	3,717,630	4,246,453	2,779,983	3,630,986
5-Expenses	(2,853,139)	(1,828,418)	(5,501,398)	(2,020,129)	(3,004,352)	(8,772,009)	(3,573,835)	(3,532,429)
40-Capital Projects Total	1,182,935	2,128,232	(1,311,771)	1,040,133	713,277	(4,525,555)	(793,852)	98,557
60-Golf Fund								
4-Revenues	9,225,742	9,146,307	9,800,788	7,239,894	9,397,774	9,910,645	9,982,806	10,312,736
5-Expenses	(8,129,770)	(8,572,029)	(10,058,723)	(6,687,737)	(9,302,629)	(9,672,329)	(10,054,152)	(9,863,382)
60-Golf Fund Total	1,095,972	574,278	(257,935)	552,157	95,145	238,316	(71,346)	449,354
70-Information Technology ISF								
4-Revenues	222,766	275,010	348,146	261,116	348,149	465,722	400,283	430,618
5-Expenses	(253,806)	(317,155)	(348,131)	(284,986)	(348,131)	(465,712)	(400,273)	(430,608)
70-Information Technology ISF T	(31,041)	(42,145)	15	(23,870)	18	10	10	10
75-Health Insurance ISF								
4-Revenues	1,317,529	1,513,764	1,894,566	1,423,998	1,628,299	1,840,694	1,950,009	2,065,872
5-Expenses	(1,317,529)	(1,514,586)	(1,946,116)	(1,353,281)	(1,629,184)	(1,842,944)	(1,952,259)	(2,068,122)
75-Health Insurance ISF Total	-	(822)	(51,550)	70,718	(885)	(2,250)	(2,250)	(2,250)
Grand Total	2,320,305	2,832,835	(3,164,998)	6,467,655	(8,624)	(5,774,922)	(1,087,419)	307,656
	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Proposed Budget	2018 Proposed Budget	2019 Proposed Budget
4-Revenues	36,799,662	52,704,453	39,317,640	\$34,472,824	37,843,848	40,034,928	39,187,580	40,754,422
5-Expenses	(34,479,358)	(49,871,618)	(42,482,637)	(\$28,005,169)	(37,852,472)	(45,809,850)	(40,274,999)	(40,446,766)
Grand Total	2,320,305	2,832,835	(3,164,998)	\$6,467,655	(8,624)	(5,774,922)	(1,087,419)	307,656

Operating Funds, Excluding Capital and Fund Balance Reserve Transfers

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
10-General								
4-Revenues	4,252,420	4,393,718	4,486,601	4,438,885	4,437,075	4,503,366	4,606,729	4,761,215
5-Expenses	(3,294,345)	(3,359,670)	(4,032,146)	(3,270,523)	(3,650,478)	(4,154,961)	(4,170,465)	(4,277,482)
10-General Total	958,075	1,034,049	454,455	1,168,362	786,597	348,405	436,264	483,733
20-Recreation								
4-Revenues	8,754,663	9,129,121	9,358,510	9,055,243	9,314,497	9,586,671	9,776,426	10,004,423
5-Expenses	(7,225,123)	(7,554,006)	(8,551,423)	(7,491,925)	(8,282,785)	(9,055,750)	(9,117,416)	(9,360,895)
20-Recreation Total	1,529,539	1,575,115	807,087	1,563,318	1,031,712	530,921	659,009	643,528
21-Special Recreation								
4-Revenues	822,236	802,339	803,507	806,841	807,817	811,545	811,545	811,545
5-Expenses			-		-	-	-	-
21-Special Recreation Total	822,236	802,339	803,507	806,841	807,817	811,545	811,545	811,545
22-Cosley Zoo								
4-Revenues	1,267,238	1,314,517	1,312,118	1,331,608	1,337,992	1,575,215	1,576,166	1,615,374
5-Expenses	(1,137,317)	(1,204,402)	(1,297,003)	(1,093,773)	(1,248,903)	(1,362,851)	(1,390,644)	(1,427,999)
22-Cosley Zoo Total	129,921	110,115	15,115	237,835	89,089	212,364	185,522	187,375
23-Liability								
4-Revenues	525,805	603,009	581,289	578,535	579,288	494,759	604,209	625,303
5-Expenses	(557,296)	(548,874)	(599,000)	(462,292)	(556,528)	(585,313)	(601,073)	(617,305)
23-Liability Total	(31,491)	54,134	(17,711)	116,243	22,760	(90,554)	3,136	7,998
24-Audit								
4-Revenues	1,194	1,878	4,199	4,119	4,129	27,524	38,469	24,539
5-Expenses	(17,080)	(18,080)	(30,814)	(14,897)	(18,000)	(30,264)	(30,664)	(31,064)
24-Audit Total	(15,886)	(16,202)	(26,615)	(10,778)	(13,871)	(2,740)	7,805	(6,525)
25-FICA								
4-Revenues	539,722	512,661	512,579	504,838	505,123	614,768	598,015	615,211
5-Expenses	(500,260)	(508,137)	(543,027)	(509,959)	(552,816)	(581,788)	(598,218)	(609,299)
25-FICA Total	39,462	4,524	(30,448)	(5,121)	(47,693)	32,980	(203)	5,912
26-IMRF								
4-Revenues	874,123	779,306	751,272	741,809	749,669	806,515	926,402	913,350
5-Expenses	(808,563)	(755,241)	(764,256)	(706,295)	(783,662)	(796,680)	(888,000)	(906,000)

Operating Funds, Excluding Capital and Fund Balance Reserve Transfers

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
26-IMRF Total	65,560	24,065	(12,984)	35,515	(33,993)	9,835	38,402	7,350
30-Debt Service								
4-Revenues	4,950,152	20,266,173	5,149,848	5,025,675	5,016,407	5,003,050	5,051,539	4,858,249
5-Expenses	(4,942,590)	(5,115,313)	(5,232,070)	(2,112,479)	(5,029,547)	(5,006,263)	(5,055,275)	(4,861,901)
30-Debt Service Total	7,562	15,150,860	(82,222)	2,913,196	(13,139)	(3,213)	(3,737)	(3,651)
40-Capital Projects								
4-Revenues	1,536,074	1,456,650	1,689,627	1,185,262	1,217,630	1,862,179	1,560,753	2,352,197
5-Expenses	(449,317)	(442,671)	(810,473)	(432,735)	(656,830)	(1,386,773)	(556,705)	(649,781)
40-Capital Projects Total	1,086,757	1,013,979	879,154	752,527	560,799	475,407	1,004,048	1,702,416
60-Golf Fund								
4-Revenues	9,225,742	9,146,307	9,800,788	7,239,894	9,397,774	9,910,645	9,982,806	10,312,736
5-Expenses	(7,261,829)	(7,611,528)	(9,274,522)	(6,403,577)	(8,726,428)	(9,225,657)	(9,401,652)	(9,751,151)
60-Golf Fund Total	1,963,913	1,534,779	526,266	836,317	671,346	684,988	581,154	561,585
70-Information Technology ISF								
4-Revenues	222,766	275,010	348,146	261,116	348,149	465,722	400,283	430,618
5-Expenses	(222,766)	(290,119)	(348,131)	(284,986)	(348,131)	(452,712)	(400,273)	(422,608)
70-Information Technology ISF	-	(15,109)	15	(23,870)	18	13,010	10	8,010
75-Health Insurance ISF								
4-Revenues	1,317,529	1,513,764	1,894,566	1,423,998	1,628,299	1,840,694	1,950,009	2,065,872
5-Expenses	(1,317,529)	(1,514,586)	(1,946,116)	(1,353,281)	(1,629,184)	(1,842,944)	(1,952,259)	(2,068,122)
75-Health Insurance ISF Total	-	(822)	(51,550)	70,718	(885)	(2,250)	(2,250)	(2,250)
Grand Total	6,555,647	21,271,826	3,264,069	8,461,102	3,860,556	3,020,698	3,720,706	4,407,026
	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Proposed Budget	2018 Proposed Budget	2019 Proposed Budget
4-Revenues	34,289,662	50,194,453	36,693,050	32,597,824	35,343,848	37,502,654	37,883,350	39,390,633
5-Expenses	(27,734,015)	(28,922,627)	(33,428,981)	(24,136,722)	(31,483,292)	(34,481,956)	(34,162,644)	(34,983,607)
Grand Total	6,555,647	21,271,826	3,264,069	8,461,102	3,860,556	3,020,698	3,720,706	4,407,026

Capital Dollars and Fund Balance Reserve Transfers in Funds

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
10-General								
4-Revenues	10,000	10,000	-	-	-	-	-	-
5-Expenses	(609,855)	(656,341)	(704,900)	(496,893)	(642,000)	(878,794)	(947,690)	(1,002,780)
10-General Total	(599,855)	(646,341)	(704,900)	(496,893)	(642,000)	(878,794)	(947,690)	(1,002,780)
20-Recreation								
4-Revenues			124,590		-	148,000	85,000	85,000
5-Expenses	(2,026,454)	(2,010,000)	(2,000,000)	(1,500,000)	(2,000,000)	(1,791,319)	(683,540)	(645,157)
20-Recreation Total	(2,026,454)	(2,010,000)	(1,875,410)	(1,500,000)	(2,000,000)	(1,643,319)	(598,540)	(560,157)
21-Special Recreation								
4-Revenues			-		-	-	-	-
5-Expenses	(805,138)	(807,495)	(873,630)	-	(803,457)	(811,495)	(811,495)	(811,495)
21-Special Recreation Total	(805,138)	(807,495)	(873,630)	-	(803,457)	(811,495)	(811,495)	(811,495)
22-Cosley Zoo								
4-Revenues			-		-	-	-	-
5-Expenses	(1,092)	-	-	-	-	(1,377)	-	(848)
22-Cosley Zoo Total	(1,092)	-	-	-	-	(1,377)	-	(848)
23-Liability								
4-Revenues			-		-	-	-	-
5-Expenses			-		-	-	-	-
23-Liability Total			-		-	-	-	-
24-Audit								
4-Revenues			-		-	-	-	-
24-Audit Total			-		-	-	-	-
25-FICA								
4-Revenues			-		-	-	-	-
25-FICA Total			-		-	-	-	-
30-Debt Service								
4-Revenues			-		-	-	-	-
5-Expenses	-	(15,101,872)	-	-	-	-	-	-
30-Debt Service Total	-	(15,101,872)	-	-	-	-	-	-

Capital Dollars and Fund Balance Reserve Transfers in Funds

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
40-Capital Projects								
4-Revenues	2,500,000	2,500,000	2,500,000	1,875,000	2,500,000	2,384,274	1,219,230	1,278,789
5-Expenses	(2,403,822)	(1,385,747)	(4,690,925)	(1,587,394)	(2,347,522)	(7,385,236)	(3,017,130)	(2,882,648)
40-Capital Projects Total	96,178	1,114,253	(2,190,925)	287,606	152,478	(5,000,962)	(1,797,900)	(1,603,859)
60-Golf Fund								
4-Revenues			-		-	-	-	-
5-Expenses	(867,941)	(960,501)	(784,201)	(284,160)	(576,201)	(446,672)	(652,500)	(112,231)
60-Golf Fund Total	(867,941)	(960,501)	(784,201)	(284,160)	(576,201)	(446,672)	(652,500)	(112,231)
70-Information Technology ISF								
4-Revenues			-		-	-	-	-
5-Expenses	(31,041)	(27,036)	-	-	-	(13,000)	-	(8,000)
70-Information Technology ISF Total	(31,041)	(27,036)	-	-	-	(13,000)	-	(8,000)
75-Health Insurance ISF								
4-Revenues			-		-	-	-	-
75-Health Insurance ISF Total			-		-	-	-	-
Grand Total	(4,235,343)	(18,438,991)	(6,429,066)	(1,993,448)	(3,869,180)	(8,795,620)	(4,808,125)	(4,099,370)

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Proposed Budget	2018 Proposed Budget	2019 Proposed Budget
4-Revenues	2,510,000	2,510,000	2,624,590	1,875,000	2,500,000	2,532,274	1,304,230	1,363,789
5-Expenses	(6,745,343)	(20,948,991)	(9,053,656)	(3,868,448)	(6,369,180)	(11,327,894)	(6,112,355)	(5,463,159)
Grand Total	(4,235,343)	(18,438,991)	(6,429,066)	(1,993,448)	(3,869,180)	(8,795,620)	(4,808,125)	(4,099,370)

NET INCOME (LOSS) BY FUND OR DEPARTMENT

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
10-General								
000-Administration								
4-Revenues	2,175,678	2,245,300	2,308,805	2,276,522	2,271,602	2,305,383	2,354,316	2,428,262
5-Expenses	(1,339,778)	(1,405,684)	(1,511,991)	(1,244,808)	(1,423,546)	(1,706,816)	(1,612,034)	(1,720,189)
000-Administration Total	835,900	839,616	796,814	1,031,714	848,055	598,567	742,282	708,073
101-Parks Maintenance								
4-Revenues	1,911,101	1,974,999	1,977,046	1,985,207	1,966,750	1,986,333	2,035,263	2,109,203
5-Expenses	(2,165,418)	(2,208,912)	(2,737,542)	(2,111,258)	(2,388,689)	(2,725,399)	(2,902,918)	(2,938,179)
101-Parks Maintenance Total	(254,317)	(233,913)	(760,496)	(126,050)	(421,939)	(739,066)	(867,655)	(828,976)
418-Human Resources								
5-Expenses	(38,980)	(46,685)	(61,344)	(50,646)	(56,662)	(164,568)	(165,806)	(170,243)
418-Human Resources Total	(38,980)	(46,685)	(61,344)	(50,646)	(56,662)	(164,568)	(165,806)	(170,243)
419-Finance								
5-Expenses	(181,812)	(185,042)	(222,624)	(191,449)	(221,646)	(217,528)	(216,728)	(223,421)
419-Finance Total	(181,812)	(185,042)	(222,624)	(191,449)	(221,646)	(217,528)	(216,728)	(223,421)
430-Historical Museum								
4-Revenues	175,641	183,419	200,750	177,156	198,723	211,650	217,150	223,750
5-Expenses	(178,213)	(169,689)	(203,544)	(169,255)	(201,934)	(219,444)	(220,669)	(228,230)
430-Historical Museum Total	(2,571)	13,730	(2,794)	7,900	(3,211)	(7,794)	(3,519)	(4,480)
10-General Total	358,219	387,707	(250,445)	671,469	144,597	(530,389)	(511,426)	(519,047)
20-Recreation								
000-Administration								
4-Revenues	3,882,702	4,049,653	4,225,627	4,066,659	4,112,041	4,257,813	4,292,711	4,440,632
5-Expenses	(3,719,555)	(3,805,505)	(4,144,239)	(3,248,048)	(3,971,647)	(4,009,037)	(2,848,751)	(2,900,617)
000-Administration Total	163,146	244,148	81,388	818,612	140,393	248,776	1,443,960	1,540,015
101-Parks Maintenance								
4-Revenues	29,543	44,752	12,261	19,015	12,261	12,261	12,261	12,261
5-Expenses	(911,767)	(965,440)	(1,111,414)	(999,342)	(1,108,753)	(1,346,162)	(1,366,067)	(1,374,720)
101-Parks Maintenance Total	(882,224)	(920,689)	(1,099,153)	(980,327)	(1,096,492)	(1,333,901)	(1,353,806)	(1,362,459)

NET INCOME (LOSS) BY FUND OR DEPARTMENT

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
220-Recreation Programs								
4-Revenues	2,672,943	2,864,287	2,886,737	2,860,476	2,980,602	3,075,362	3,138,225	3,202,609
5-Expenses	(1,959,073)	(2,106,971)	(2,351,123)	(2,135,502)	(2,358,746)	(2,489,730)	(2,535,546)	(2,583,899)
220-Recreation Programs Total	713,871	757,317	535,614	724,974	621,857	585,631	602,679	618,710
221-Athletics								
4-Revenues	468,662	462,703	509,390	442,058	411,934	509,906	511,159	512,388
5-Expenses	(456,063)	(442,534)	(447,174)	(412,311)	(430,380)	(506,830)	(508,896)	(510,499)
221-Athletics Total	12,599	20,169	62,216	29,747	(18,446)	3,075	2,263	1,889
222-Pools								
4-Revenues	823,228	803,083	905,550	853,603	864,929	920,050	923,550	929,550
5-Expenses	(780,307)	(811,943)	(803,521)	(819,727)	(833,999)	(845,410)	(872,601)	(910,947)
222-Pools Total	42,921	(8,861)	102,029	33,876	30,930	74,640	50,949	18,603
223-Recreation Facilities-The Zone								
4-Revenues			-		-	-	-	-
5-Expenses			-		-	-	-	-
223-Recreation Facilities-The Zone Total			-		-	-	-	-
224-Recreation Facilities								
4-Revenues	77,659	85,913	97,935	76,067	79,430	81,380	82,620	83,883
5-Expenses	(534,695)	(517,430)	(615,612)	(478,090)	(532,266)	(580,745)	(592,311)	(622,584)
224-Recreation Facilities Total	(457,036)	(431,517)	(517,677)	(402,023)	(452,836)	(499,365)	(509,691)	(538,701)
350-Special Facilities								
4-Revenues	799,926	818,730	845,600	737,364	853,300	877,900	900,900	908,100
5-Expenses	(650,200)	(660,843)	(771,555)	(635,055)	(750,179)	(784,154)	(784,265)	(802,553)
350-Special Facilities Total	149,725	157,886	74,045	102,309	103,121	93,746	116,635	105,547
418-Human Resources								
5-Expenses	(45,762)	(62,267)	(74,491)	(65,411)	(68,151)	(75,445)	(77,563)	(79,705)
418-Human Resources Total	(45,762)	(62,267)	(74,491)	(65,411)	(68,151)	(75,445)	(77,563)	(79,705)
419-Finance								

NET INCOME (LOSS) BY FUND OR DEPARTMENT

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
5-Expenses	(194,154)	(191,071)	(232,293)	(198,439)	(228,665)	(209,554)	(214,955)	(220,528)
419-Finance Total	(194,154)	(191,071)	(232,293)	(198,439)	(228,665)	(209,554)	(214,955)	(220,528)
20-Recreation Total	(496,915)	(434,885)	(1,068,323)	63,318	(968,288)	(1,112,398)	60,469	83,371
21-Special Recreation								
000-Administration								
4-Revenues	822,236	802,339	803,507	806,841	807,817	811,545	811,545	811,545
5-Expenses	(805,138)	(807,495)	(873,630)	-	(803,457)	(811,495)	(811,495)	(811,495)
000-Administration Total	17,098	(5,155)	(70,123)	806,841	4,360	50	50	50
21-Special Recreation Total	17,098	(5,155)	(70,123)	806,841	4,360	50	50	50
22-Cosley Zoo								
000-Administration								
4-Revenues	818,341	849,793	871,348	866,923	867,349	996,104	996,332	1,034,640
5-Expenses	(11,588)	(11,861)	(13,634)	(10,253)	(10,891)	(12,474)	(13,093)	(13,722)
000-Administration Total	806,754	837,933	857,714	856,670	856,458	983,630	983,239	1,020,918
101-Parks Maintenance								
4-Revenues	1,853	-	-	-	-	-	-	-
5-Expenses	(193,257)	(205,307)	(227,045)	(167,286)	(200,424)	(223,591)	(229,329)	(231,870)
101-Parks Maintenance Total	(191,404)	(205,307)	(227,045)	(167,286)	(200,424)	(223,591)	(229,329)	(231,870)
220-Recreation Programs								
4-Revenues	111,620	118,135	123,270	130,824	132,430	124,507	125,230	126,130
5-Expenses	(52,123)	(11,881)	(13,730)	(13,143)	(15,383)	(12,253)	(12,259)	(12,266)
220-Recreation Programs Total	59,497	106,254	109,540	117,680	117,047	112,254	112,971	113,864
350-Special Facilities								
5-Expenses	(65,136)	(71,423)	(76,499)	(69,842)	(77,363)	(79,139)	(80,972)	(82,870)
350-Special Facilities Total	(65,136)	(71,423)	(76,499)	(69,842)	(77,363)	(79,139)	(80,972)	(82,870)
418-Human Resources								
5-Expenses	(5,337)	(6,846)	(7,757)	(6,545)	(7,667)	(7,912)	(8,127)	(8,447)
418-Human Resources Total	(5,337)	(6,846)	(7,757)	(6,545)	(7,667)	(7,912)	(8,127)	(8,447)

NET INCOME (LOSS) BY FUND OR DEPARTMENT

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
419-Finance								
5-Expenses	(39,644)	(38,867)	(46,448)	(40,071)	(45,885)	(42,574)	(43,673)	(44,809)
419-Finance Total	(39,644)	(38,867)	(46,448)	(40,071)	(45,885)	(42,574)	(43,673)	(44,809)
501-Cosley Zoo Operations								
4-Revenues	335,424	346,589	317,500	333,861	338,213	454,604	454,604	454,604
5-Expenses	(771,325)	(858,217)	(911,891)	(786,632)	(891,290)	(986,286)	(1,003,190)	(1,034,863)
501-Cosley Zoo Operations Total	(435,901)	(511,628)	(594,391)	(452,771)	(553,077)	(531,682)	(548,586)	(580,259)
22-Cosley Zoo Total	128,829	110,115	15,115	237,835	89,089	210,986	185,522	186,527
23-Liability								
000-Administration								
4-Revenues	525,805	603,009	581,289	578,535	579,288	494,759	604,209	625,303
5-Expenses	(541,113)	(531,657)	(571,000)	(442,823)	(538,528)	(566,313)	(582,073)	(598,305)
000-Administration Total	(15,309)	71,351	10,289	135,712	40,760	(71,554)	22,136	26,998
418-Human Resources								
5-Expenses	(16,183)	(17,217)	(28,000)	(19,469)	(18,000)	(19,000)	(19,000)	(19,000)
418-Human Resources Total	(16,183)	(17,217)	(28,000)	(19,469)	(18,000)	(19,000)	(19,000)	(19,000)
23-Liability Total	(31,491)	54,134	(17,711)	116,243	22,760	(90,554)	3,136	7,998
24-Audit								
000-Administration								
4-Revenues	1,194	1,878	4,199	4,119	4,129	27,524	38,469	24,539
5-Expenses	(17,080)	(18,080)	(30,814)	(14,897)	(18,000)	(30,264)	(30,664)	(31,064)
000-Administration Total	(15,886)	(16,202)	(26,615)	(10,778)	(13,871)	(2,740)	7,805	(6,525)
24-Audit Total	(15,886)	(16,202)	(26,615)	(10,778)	(13,871)	(2,740)	7,805	(6,525)
25-FICA								
000-Administration								
4-Revenues	539,722	512,661	512,579	504,838	505,123	614,768	598,015	615,211
5-Expenses	(500,260)	(508,137)	(543,027)	(509,959)	(552,816)	(581,788)	(598,218)	(609,299)

NET INCOME (LOSS) BY FUND OR DEPARTMENT

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
000-Administration Total	39,462	4,524	(30,448)	(5,121)	(47,693)	32,980	(203)	5,912
25-FICA Total	39,462	4,524	(30,448)	(5,121)	(47,693)	32,980	(203)	5,912
26-IMRF								
000-Administration								
4-Revenues	874,123	779,306	751,272	741,809	749,669	806,515	926,402	913,350
5-Expenses	(808,563)	(755,241)	(764,256)	(706,295)	(783,662)	(796,680)	(888,000)	(906,000)
000-Administration Total	65,560	24,065	(12,984)	35,515	(33,993)	9,835	38,402	7,350
26-IMRF Total	65,560	24,065	(12,984)	35,515	(33,993)	9,835	38,402	7,350
30-Debt Service								
000-Administration								
4-Revenues	4,950,152	20,266,173	5,149,848	5,025,675	5,016,407	5,003,050	5,051,539	4,858,249
5-Expenses	(4,942,590)	(20,217,185)	(5,232,070)	(2,112,479)	(5,029,547)	(5,006,263)	(5,055,275)	(4,861,901)
000-Administration Total	7,562	48,988	(82,222)	2,913,196	(13,139)	(3,213)	(3,737)	(3,651)
30-Debt Service Total	7,562	48,988	(82,222)	2,913,196	(13,139)	(3,213)	(3,737)	(3,651)
40-Capital Projects								
000-Administration								
4-Revenues	3,966,074	3,956,650	4,064,627	3,033,020	3,667,630	4,016,453	2,754,983	3,605,986
5-Expenses	(1,819,648)	(1,080,838)	(2,453,494)	(1,298,128)	(1,800,529)	(2,542,147)	(1,402,768)	(2,170,509)
000-Administration Total	2,146,427	2,875,812	1,611,133	1,734,892	1,867,100	1,474,306	1,352,215	1,435,477
101-Parks Maintenance								
4-Revenues			-		-	-	-	-
5-Expenses	(225,570)	(185,499)	(300,654)	(202,706)	(244,608)	(288,706)	(293,373)	(299,067)
101-Parks Maintenance Total	(225,570)	(185,499)	(300,654)	(202,706)	(244,608)	(288,706)	(293,373)	(299,067)
222-Pools								
5-Expenses			-		-	-	-	-
222-Pools Total			-		-	-	-	-
800-Park Project Locations								

NET INCOME (LOSS) BY FUND OR DEPARTMENT

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
4-Revenues	70,000	-	125,000	27,242	50,000	230,000	25,000	25,000
5-Expenses	(807,921)	(562,082)	(2,747,250)	(519,296)	(959,215)	(5,941,155)	(1,877,693)	(1,062,853)
800-Park Project Locations Total	(737,921)	(562,082)	(2,622,250)	(492,053)	(909,215)	(5,711,155)	(1,852,693)	(1,037,853)
(blank)								
5-Expenses			-		-	-	-	-
(blank) Total			-		-	-	-	-
40-Capital Projects Total	1,182,935	2,128,232	(1,311,771)	1,040,133	713,277	(4,525,555)	(793,852)	98,557
60-Golf Fund								
000-Administration								
4-Revenues	1,448,792	1,517,026	1,700,990	26,843	1,552,194	1,578,916	1,543,131	1,757,372
5-Expenses	(2,120,170)	(2,470,536)	(2,931,752)	(960,509)	(2,515,185)	(2,558,808)	(2,412,726)	(2,593,341)
000-Administration Total	(671,378)	(953,510)	(1,230,762)	(933,666)	(962,990)	(979,892)	(869,595)	(835,969)
101-Parks Maintenance								
5-Expenses	(23,110)	(32,333)	(24,493)	(9,743)	(23,959)	(25,048)	(25,530)	(26,028)
101-Parks Maintenance Total	(23,110)	(32,333)	(24,493)	(9,743)	(23,959)	(25,048)	(25,530)	(26,028)
418-Human Resources								
5-Expenses	(47,929)	(57,039)	(55,749)	(47,136)	(49,104)	(56,363)	(57,854)	(59,381)
418-Human Resources Total	(47,929)	(57,039)	(55,749)	(47,136)	(49,104)	(56,363)	(57,854)	(59,381)
419-Finance								
5-Expenses	(171,060)	(178,167)	(226,568)	(176,852)	(224,314)	(186,900)	(191,671)	(196,593)
419-Finance Total	(171,060)	(178,167)	(226,568)	(176,852)	(224,314)	(186,900)	(191,671)	(196,593)
601-Golf Maintenance								
4-Revenues	175,000	12,869	-	6,000	-	-	-	-
5-Expenses	(903,675)	(928,337)	(1,316,580)	(926,043)	(1,218,830)	(1,262,737)	(1,355,975)	(1,178,314)
601-Golf Maintenance Total	(728,675)	(915,468)	(1,316,580)	(920,043)	(1,218,830)	(1,262,737)	(1,355,975)	(1,178,314)
611-Pro Shop/Golf Fees								
4-Revenues	2,203,872	2,276,998	2,501,875	2,212,256	2,276,090	2,521,700	2,520,200	2,520,200
5-Expenses	(650,735)	(653,708)	(847,311)	(653,563)	(789,210)	(839,657)	(1,109,832)	(872,370)

NET INCOME (LOSS) BY FUND OR DEPARTMENT

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
611-Pro Shop/Golf Fees Total	1,553,136	1,623,290	1,654,564	1,558,692	1,486,880	1,682,043	1,410,368	1,647,830
612-Food and Beverage								
4-Revenues	5,371,765	5,331,871	5,582,923	4,994,796	5,569,490	5,795,029	5,904,475	6,020,164
5-Expenses	(4,204,652)	(4,243,681)	(4,646,767)	(3,913,748)	(4,476,908)	(4,733,382)	(4,891,118)	(4,927,898)
612-Food and Beverage Total	1,167,113	1,088,191	936,156	1,081,047	1,092,582	1,061,648	1,013,357	1,092,266
613-Cross Country Skiing								
4-Revenues	26,314	7,543	15,000	-	-	15,000	15,000	15,000
5-Expenses	(8,440)	(8,228)	(9,503)	(141)	(5,120)	(9,436)	(9,446)	(9,456)
613-Cross Country Skiing Total	17,874	(685)	5,497	(141)	(5,120)	5,564	5,554	5,544
60-Golf Fund Total	1,095,972	574,278	(257,935)	552,157	95,145	238,316	(71,346)	449,354
70-Information Technology ISF								
000-Administration								
4-Revenues	222,766	275,010	348,146	261,116	348,149	465,722	400,283	430,618
5-Expenses	(253,806)	(317,155)	(348,131)	(284,986)	(348,131)	(465,712)	(400,273)	(430,608)
000-Administration Total	(31,041)	(42,145)	15	(23,870)	18	10	10	10
70-Information Technology ISF Total	(31,041)	(42,145)	15	(23,870)	18	10	10	10
75-Health Insurance ISF								
000-Administration								
4-Revenues	1,317,529	1,513,764	1,894,566	1,423,998	1,628,299	1,840,694	1,950,009	2,065,872
5-Expenses	(1,317,529)	(1,514,586)	(1,946,116)	(1,353,281)	(1,629,184)	(1,842,944)	(1,952,259)	(2,068,122)
000-Administration Total	-	(822)	(51,550)	70,718	(885)	(2,250)	(2,250)	(2,250)
75-Health Insurance ISF Total	-	(822)	(51,550)	70,718	(885)	(2,250)	(2,250)	(2,250)
Grand Total	2,320,305	2,832,835	(3,164,998)	6,467,655	(8,624)	(5,774,922)	(1,087,419)	307,656

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

	2014 Actuals	2015 Actuals	2016 Budget	2016 Projections	2016 YTD	2017 Budget	2018 Budget	2019 Budget
10-General								
000-Nonspecified Area								
4-Revenues	3,914,946	4,085,564	4,152,101	4,128,868	4,157,913	4,181,516	4,181,516	4,181,516
5-Expenses	(2,842,535)	(2,911,584)	(3,482,484)	(3,183,047)	(2,852,549)	(3,614,669)	(3,614,669)	(3,614,669)
7-Capital	(109,435)	(156,341)	(204,900)	(142,000)	(121,893)	(276,800)	(276,800)	(276,800)
9-Transfers Out	(500,000)	(500,000)	(500,000)	(500,000)	(375,000)	(601,391)	(601,391)	(601,391)
000-Nonspecified Area Total	462,976	517,639	(35,283)	303,821	808,471	(311,345)	(311,345)	(311,345)
113-Green Team								
4-Revenues	307	270	200	200	430	200	200	200
5-Expenses	(481)	(399)	(600)	(600)	(453)	(3,000)	(3,000)	(3,000)
113-Green Team Total	(174)	(129)	(400)	(400)	(23)	(2,800)	(2,800)	(2,800)
415-Marketing								
4-Revenues	2,495	-	-	-	188	-	-	-
5-Expenses	(137,376)	(167,865)	(193,622)	(188,462)	(174,116)	(215,558)	(215,558)	(215,558)
7-Capital	(420)	-	-	-	0	(603)	(603)	(603)
415-Marketing Total	(135,301)	(167,865)	(193,622)	(188,462)	(173,929)	(216,160)	(216,160)	(216,160)
416-Special Events								
4-Revenues	263,672	236,885	253,300	227,007	233,270	240,650	240,650	240,650
5-Expenses	(217,728)	(218,591)	(236,999)	(206,773)	(179,381)	(235,200)	(235,200)	(235,200)
416-Special Events Total	45,944	18,294	16,301	20,235	53,889	5,450	5,450	5,450
854-Historical Museum								
5-Expenses	(9,164)	(11,217)	(19,772)	(19,072)	(16,178)	(24,622)	(24,622)	(24,622)
854-Historical Museum Total	(9,164)	(11,217)	(19,772)	(19,072)	(16,178)	(24,622)	(24,622)	(24,622)
856-Prairie Ave Building								
4-Revenues	81,000	81,000	81,000	81,000	81,000	81,000	81,000	81,000
5-Expenses	(87,061)	(50,014)	(99,169)	(52,524)	(55,009)	(61,912)	(61,912)	(61,912)
7-Capital				-		-	-	-
856-Prairie Ave Building Total	(6,061)	30,986	(18,169)	28,476	25,991	19,088	19,088	19,088
10-General Total	358,219	387,707	(250,945)	144,597	698,221	(530,389)	(530,389)	(530,389)
20-Recreation								
000-Nonspecified Area								
4-Revenues	3,769,723	3,952,465	4,093,888	3,981,953	3,971,767	4,125,274	4,125,274	4,125,274
5-Expenses	(1,630,108)	(1,721,689)	(2,044,625)	(1,924,507)	(1,662,903)	(2,200,907)	(2,200,907)	(2,200,907)
7-Capital	(13,347)	-	-	-	0	(5,251)	(5,251)	(5,251)
9-Transfers Out	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(1,500,000)	(1,782,883)	(1,782,883)	(1,782,883)
000-Nonspecified Area Total	126,268	230,777	49,263	57,446	808,864	136,233	136,233	136,233

The 2015 activity in the Debt Service Fund includes \$15 million related to a refunding of most of the District's 2005 GO Bond Series.

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

	2014 Actuals	2015 Actuals	2016 Budget	2016 Projections	2016 YTD	2017 Budget	2018 Budget	2019 Budget
112-Lincoln Marsh								
4-Revenues	177,752	179,309	181,748	190,678	189,392	190,086	190,086	190,086
5-Expenses	(364,039)	(382,374)	(438,854)	(426,252)	(371,012)	(463,308)	(463,308)	(463,308)
7-Capital	(504)	-	-	-	0	(603)	(603)	(603)
9-Transfers Out			-	-		-	-	-
112-Lincoln Marsh Total	(186,791)	(203,065)	(257,106)	(235,574)	(181,620)	(273,825)	(273,825)	(273,825)
200-Recreation								
4-Revenues			-	-		-	-	-
200-Recreation Total			-	-		-	-	-
201-Arts and Crafts								
4-Revenues	28,152	34,556	29,889	38,443	40,858	40,764	40,764	40,764
5-Expenses	(17,720)	(20,428)	(20,179)	(22,311)	(24,415)	(24,353)	(24,353)	(24,353)
201-Arts and Crafts Total	10,432	14,128	9,710	16,132	16,443	16,411	16,411	16,411
202-Performing Arts								
4-Revenues	90,304	92,302	96,397	86,224	78,650	89,641	89,641	89,641
5-Expenses	(80,335)	(75,950)	(83,284)	(75,280)	(68,793)	(78,275)	(78,275)	(78,275)
7-Capital			-	-		-	-	-
202-Performing Arts Total	9,968	16,352	13,113	10,944	9,857	11,366	11,366	11,366
203-Athletic Programs								
4-Revenues	338,494	359,104	351,670	366,053	347,793	366,826	366,826	366,826
5-Expenses	(223,784)	(230,968)	(241,199)	(243,768)	(209,839)	(245,338)	(245,338)	(245,338)
7-Capital			-	-		-	-	-
203-Athletic Programs Total	114,711	128,135	110,470	122,285	137,953	121,487	121,487	121,487
204-Leagues								
4-Revenues	938,833	1,044,232	1,051,597	1,091,128	1,035,215	1,117,192	1,117,192	1,117,192
5-Expenses	(689,540)	(809,707)	(977,554)	(984,954)	(872,668)	(980,210)	(980,210)	(980,210)
7-Capital			-	-		-	-	-
204-Leagues Total	249,293	234,525	74,043	106,174	162,547	136,982	136,982	136,982
206-Outdoor Education								
4-Revenues			-	-		-	-	-
5-Expenses			-	-		-	-	-
206-Outdoor Education Total			-	-		-	-	-
207-Camps and Preschool								
4-Revenues	545,025	566,306	546,567	599,438	590,960	601,735	601,735	601,735
5-Expenses	(363,782)	(372,911)	(365,948)	(381,712)	(365,377)	(397,663)	(397,663)	(397,663)
7-Capital	(168)	-	-	-	0	-	-	-

The 2015 activity in the Debt Service Fund includes \$15 million related to a refunding of most of the District's 2005 GO Bond Series.

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

	2016					2019		
	2014 Actuals	2015 Actuals	2016 Budget	Projections	2016 YTD	2017 Budget	2018 Budget	Budget
207-Camps and Preschool Total	181,075	193,395	180,619	217,726	225,583	204,072	204,072	204,072
208-General Interests								
4-Revenues	146,292	161,060	153,831	165,639	163,752	180,086	180,086	180,086
5-Expenses	(121,316)	(128,114)	(123,579)	(129,275)	(128,685)	(134,771)	(134,771)	(134,771)
7-Capital			-	-		-	-	-
208-General Interests Total	24,976	32,946	30,252	36,364	35,067	45,315	45,315	45,315
209-Special Events								
4-Revenues	8,731	9,156	12,195	11,093	8,971	11,515	11,515	11,515
5-Expenses	(7,067)	(6,299)	(7,035)	(6,175)	(4,215)	(6,195)	(6,195)	(6,195)
209-Special Events Total	1,664	2,857	5,161	4,918	4,756	5,320	5,320	5,320
220-Community Center								
4-Revenues	57,484	53,200	56,700	55,300	53,527	55,450	55,450	55,450
5-Expenses	(867,695)	(868,383)	(1,034,142)	(960,114)	(880,686)	(1,056,055)	(1,056,055)	(1,056,055)
7-Capital	(1,008)	-	-	-	0	(1,033)	(1,033)	(1,033)
9-Transfers Out			-	-		-	-	-
220-Community Center Total	(811,219)	(815,183)	(977,442)	(904,814)	(827,158)	(1,001,638)	(1,001,638)	(1,001,638)
221-Wheaton Youth Cheerleading								
4-Revenues	54,645	50,457	51,893	53,019	61,148	61,080	61,080	61,080
5-Expenses	(53,764)	(47,050)	(57,710)	(56,228)	(56,998)	(59,182)	(59,182)	(59,182)
221-Wheaton Youth Cheerleading T	881	3,407	(5,817)	(3,209)	4,150	1,898	1,898	1,898
222-Wheaton Youth Football								
4-Revenues	164,133	173,822	164,264	126,244	142,327	160,499	160,499	160,499
5-Expenses	(145,667)	(166,251)	(157,944)	(148,212)	(140,728)	(160,259)	(160,259)	(160,259)
7-Capital			-	-		-	-	-
222-Wheaton Youth Football Total	18,466	7,571	6,320	(21,968)	1,599	240	240	240
223-Youth Baseball/Softball								
4-Revenues	249,883	238,424	293,233	232,671	239,968	288,327	288,327	288,327
5-Expenses	(246,370)	(219,233)	(231,521)	(225,939)	(215,085)	(287,389)	(287,389)	(287,389)
7-Capital	-	-	-	-	0	-	-	-
9-Transfers Out	(10,000)	(10,000)	-	-	0	-	-	-
223-Youth Baseball/Softball Total	(6,486)	9,191	61,712	6,731	24,883	938	938	938
225-Central Athletic Complex								
4-Revenues	105,370	119,282	129,124	135,068	133,465	139,552	139,552	139,552
5-Expenses	(88,871)	(105,464)	(129,626)	(130,241)	(128,244)	(250,124)	(250,124)	(250,124)
7-Capital			-	-		(86)	(86)	(86)
225-Central Athletic Complex Total	16,498	13,818	(502)	4,827	5,221	(110,658)	(110,658)	(110,658)

The 2015 activity in the Debt Service Fund includes \$15 million related to a refunding of most of the District's 2005 GO Bond Series.

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

	2016							2019
	2014 Actuals	2015 Actuals	2016 Budget	Projections	2016 YTD	2017 Budget	2018 Budget	Budget
226-Wheaton Wings								
4-Revenues			-	-		-	-	-
5-Expenses			-	-		-	-	-
7-Capital			-	-		-	-	-
226-Wheaton Wings Total			-	-		-	-	-
231-Northside Pool								
4-Revenues	256,759	240,045	271,500	266,400	259,105	273,500	273,500	273,500
5-Expenses	(293,242)	(307,310)	(325,841)	(324,190)	(326,456)	(337,258)	(337,258)	(337,258)
7-Capital	(252)	-	-	-	0	(258)	(258)	(258)
231-Northside Pool Total	(36,735)	(67,265)	(54,341)	(57,790)	(67,351)	(64,017)	(64,017)	(64,017)
232-Rice Pool								
4-Revenues	566,468	563,038	634,050	598,529	594,498	646,550	646,550	646,550
5-Expenses	(631,681)	(675,752)	(660,621)	(675,109)	(654,323)	(688,692)	(688,692)	(688,692)
7-Capital	(168)	-	-	-	0	(172)	(172)	(172)
9-Transfers Out			-	-		-	-	-
232-Rice Pool Total	(65,380)	(112,714)	(26,571)	(76,580)	(59,825)	(42,314)	(42,314)	(42,314)
233-The Zone								
4-Revenues			-	-		-	-	-
5-Expenses			-	-		-	-	-
7-Capital			-	-		-	-	-
233-The Zone Total			-	-		-	-	-
302-Parks Plus Fitness Center								
4-Revenues	775,685	793,607	818,800	826,800	728,837	850,500	850,500	850,500
5-Expenses	(546,369)	(562,240)	(634,188)	(619,391)	(539,298)	(645,097)	(645,097)	(645,097)
7-Capital	(504)	-	-	-	0	(430)	(430)	(430)
302-Parks Plus Fitness Center Total	228,813	231,367	184,612	207,409	189,538	204,973	204,973	204,973
303-Clocktower Com. and Mini Golf								
4-Revenues	24,240	25,123	26,800	26,500	26,691	27,400	27,400	27,400
5-Expenses	(32,182)	(33,746)	(40,223)	(36,889)	(30,866)	(41,214)	(41,214)	(41,214)
7-Capital			-	-		(86)	(86)	(86)
9-Transfers Out			-	-		-	-	-
303-Clocktower Com. and Mini Golf	(7,942)	(8,624)	(13,423)	(10,389)	(4,176)	(13,900)	(13,900)	(13,900)
304-Leisure Center								
4-Revenues	227,865	221,720	231,775	204,597	203,829	233,609	233,609	233,609
5-Expenses	(351,781)	(333,664)	(364,152)	(330,650)	(319,041)	(370,720)	(370,720)	(370,720)
7-Capital	(336)	-	-	-	0	(344)	(344)	(344)

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BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

	2016					2019		
	2014 Actuals	2015 Actuals	2016 Budget	Projections	2016 YTD	2017 Budget	2018 Budget	Budget
304-Leisure Center Total	(124,252)	(111,945)	(132,377)	(126,053)	(115,212)	(137,455)	(137,455)	(137,455)
305-Adult Education								
4-Revenues	61,676	72,779	97,319	91,174	73,614	100,057	100,057	100,057
5-Expenses	(58,363)	(78,620)	(113,577)	(109,227)	(93,084)	(115,797)	(115,797)	(115,797)
7-Capital			-	-		-	-	-
305-Adult Education Total	3,314	(5,842)	(16,258)	(18,053)	(19,470)	(15,740)	(15,740)	(15,740)
415-Marketing								
4-Revenues	21,544	24,300	14,000	10,000	18,000	15,500	15,500	15,500
5-Expenses	(289,384)	(294,014)	(358,491)	(332,320)	(300,232)	(355,440)	(355,440)	(355,440)
7-Capital	(168)	-	-	-	0	(172)	(172)	(172)
9-Transfers Out			-	-		-	-	-
415-Marketing Total	(268,008)	(269,714)	(344,491)	(322,320)	(282,232)	(340,113)	(340,113)	(340,113)
416-Special Events								
4-Revenues	131,489	130,737	142,700	141,517	140,957	143,500	143,500	143,500
5-Expenses	(122,065)	(113,837)	(141,889)	(140,041)	(126,208)	(157,502)	(157,502)	(157,502)
416-Special Events Total	9,424	16,899	811	1,476	14,749	(14,002)	(14,002)	(14,002)
815-Graf Park								
4-Revenues	14,115	24,098	33,160	16,030	14,653	16,030	16,030	16,030
815-Graf Park Total	14,115	24,098	33,160	16,030	14,653	16,030	16,030	16,030
20-Recreation Total	(496,915)	(434,885)	(1,069,080)	(968,288)	98,819	(1,112,398)	(1,112,398)	(1,112,398)
21-Special Recreation								
000-Nonspecified Area								
4-Revenues	822,236	802,339	803,507	807,817	813,607	811,545	811,545	811,545
5-Expenses			-	-		-	-	-
7-Capital	(805,138)	(807,495)	(873,630)	(803,457)	0	(811,495)	(811,495)	(811,495)
000-Nonspecified Area Total	17,098	(5,155)	(70,123)	4,360	813,607	50	50	50
21-Special Recreation Total	17,098	(5,155)	(70,123)	4,360	813,607	50	50	50
22-Cosley Zoo								
000-Nonspecified Area								
4-Revenues	1,155,947	1,195,382	1,188,848	1,205,562	1,209,537	1,450,708	1,450,708	1,450,708
5-Expenses	(1,057,381)	(1,160,514)	(1,248,096)	(1,198,957)	(1,053,631)	(1,315,356)	(1,315,356)	(1,315,356)
7-Capital	(1,008)	-	-	-	0	(1,377)	(1,377)	(1,377)
9-Transfers Out			-	-		-	-	-
000-Nonspecified Area Total	97,558	34,868	(59,248)	6,605	155,905	133,975	133,975	133,975
206-Outdoor Education								
4-Revenues	109,541	118,135	123,270	132,430	131,951	124,507	124,507	124,507

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BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

	2016					2019		
	2014 Actuals	2015 Actuals	2016 Budget	Projections	2016 YTD	2017 Budget	2018 Budget	Budget
5-Expenses	(52,039)	(11,881)	(13,730)	(15,383)	(13,143)	(12,253)	(12,253)	(12,253)
7-Capital	(84)	-	-	-	0	-	-	-
206-Outdoor Education Total	57,418	106,254	109,540	117,047	118,807	112,254	112,254	112,254
415-Marketing								
4-Revenues	1,750	1,000	-	-	0	-	-	-
5-Expenses	(27,897)	(32,007)	(35,177)	(34,563)	(31,188)	(35,243)	(35,243)	(35,243)
7-Capital			-	-		-	-	-
415-Marketing Total	(26,147)	(31,007)	(35,177)	(34,563)	(31,188)	(35,243)	(35,243)	(35,243)
813-Cosley Zoo								
4-Revenues			-	-		-	-	-
813-Cosley Zoo Total			-	-		-	-	-
22-Cosley Zoo Total	128,829	110,115	15,115	89,089	243,525	210,986	210,986	210,986
23-Liability								
000-Nonspecified Area								
4-Revenues	525,805	603,009	581,289	579,288	583,385	494,759	494,759	494,759
5-Expenses	(557,296)	(548,874)	(599,000)	(556,528)	(462,292)	(585,313)	(585,313)	(585,313)
7-Capital			-	-		-	-	-
000-Nonspecified Area Total	(31,491)	54,134	(17,711)	22,760	121,093	(90,554)	(90,554)	(90,554)
23-Liability Total	(31,491)	54,134	(17,711)	22,760	121,093	(90,554)	(90,554)	(90,554)
24-Audit								
000-Nonspecified Area								
4-Revenues	1,194	1,878	4,199	4,129	4,153	27,524	27,524	27,524
5-Expenses	(17,080)	(18,080)	(30,814)	(18,000)	(14,897)	(30,264)	(30,264)	(30,264)
000-Nonspecified Area Total	(15,886)	(16,202)	(26,615)	(13,871)	(10,744)	(2,740)	(2,740)	(2,740)
24-Audit Total	(15,886)	(16,202)	(26,615)	(13,871)	(10,744)	(2,740)	(2,740)	(2,740)
25-FICA								
000-Nonspecified Area								
4-Revenues	539,722	512,661	512,579	505,123	510,403	614,768	614,768	614,768
5-Expenses	(500,260)	(508,137)	(543,027)	(552,816)	(509,959)	(581,788)	(581,788)	(581,788)
000-Nonspecified Area Total	39,462	4,524	(30,448)	(47,693)	444	32,980	32,980	32,980
25-FICA Total	39,462	4,524	(30,448)	(47,693)	444	32,980	32,980	32,980
26-IMRF								
000-Nonspecified Area								
4-Revenues	874,123	779,306	751,272	749,669	749,643	806,515	806,515	806,515
5-Expenses	(808,563)	(755,241)	(764,256)	(783,662)	(706,295)	(796,680)	(796,680)	(796,680)
000-Nonspecified Area Total	65,560	24,065	(12,984)	(33,993)	43,348	9,835	9,835	9,835

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BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

	2014 Actuals	2015 Actuals	2016 Budget	2016 Projections	2016 YTD	2017 Budget	2018 Budget	2019 Budget
26-IMRF Total	65,560	24,065	(12,984)	(33,993)	43,348	9,835	9,835	9,835
30-Debt Service								
000-Nonspecified Area								
4-Revenues	4,950,152	20,266,173	5,149,848	5,016,407	5,025,675	5,003,050	5,003,050	5,003,050
5-Expenses	(4,942,590)	(5,115,313)	(5,232,070)	(5,029,547)	(2,618,681)	(5,006,263)	(5,006,263)	(5,006,263)
7-Capital	-	(15,101,872)	-	-	0	-	-	-
9-Transfers Out			-	-		-	-	-
000-Nonspecified Area Total	7,562	48,988	(82,222)	(13,139)	2,406,994	(3,213)	(3,213)	(3,213)
30-Debt Service Total	7,562	48,988	(82,222)	(13,139)	2,406,994	(3,213)	(3,213)	(3,213)
40-Capital Projects								
000-Nonspecified Area								
4-Revenues	3,809,387	3,956,863	4,064,627	3,652,153	3,036,900	3,620,103	3,620,103	3,620,103
5-Expenses	(281,434)	(270,471)	(391,173)	(321,115)	(269,930)	(411,118)	(411,118)	(411,118)
7-Capital	(1,309,998)	(185,961)	(593,500)	(435,420)	(129,367)	(1,243,086)	(1,243,086)	(1,243,086)
9-Transfers Out			-	-		-	-	-
000-Nonspecified Area Total	2,217,956	3,500,432	3,079,954	2,895,617	2,637,603	1,965,900	1,965,900	1,965,900
112-Lincoln Marsh								
5-Expenses			-	-		-	-	-
112-Lincoln Marsh Total			-	-		-	-	-
182-Service Center Project								
4-Revenues			-	-		-	-	-
7-Capital			-	-		-	-	-
182-Service Center Project Total			-	-		-	-	-
183-Golf Service Center Project								
4-Revenues			-	-		-	-	-
183-Golf Service Center Project Total			-	-		-	-	-
184-Northside Park Lagoon Renovtn								
4-Revenues			-	-		-	-	-
5-Expenses	(3,900)	(45,025)	(31,500)	(31,500)	(29,656)	-	-	-
7-Capital	(45,020)	-	-	-	0	-	-	-
184-Northside Park Lagoon Renovtr	(48,920)	(45,025)	(31,500)	(31,500)	(29,656)	-	-	-
185-Golf Course Renovatn Project								
4-Revenues			-	-		-	-	-
5-Expenses			-	-		-	-	-
7-Capital			-	-		-	-	-
185-Golf Course Renovatn Project Total			-	-		-	-	-

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BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

	2014 Actuals	2015 Actuals	2016 Budget	2016 Projections	2016 YTD	2017 Budget	2018 Budget	2019 Budget
186-Overpass Construction Project								
4-Revenues	(1,679)	(213)	-	-	0	-	-	-
5-Expenses			-	-		-	-	-
7-Capital			-	-		-	-	-
186-Overpass Construction Project	(1,679)	(213)	-	-	0	-	-	-
187-Central Athletic Complex								
4-Revenues	-	-	-	-	12,930	50,000	50,000	50,000
5-Expenses	-	(21,449)	(6,500)	-	(6,500)	(60,000)	(60,000)	(60,000)
7-Capital	(91,154)	(718,991)	(1,335,125)	(1,241,625)	(1,052,998)	(770,300)	(770,300)	(770,300)
187-Central Athletic Complex Total	(91,154)	(740,439)	(1,341,625)	(1,241,625)	(1,046,568)	(780,300)	(780,300)	(780,300)
188-Play for All Project								
4-Revenues	158,367	-	-	15,477	0	346,350	346,350	346,350
5-Expenses	(64,280)	(1,373)	-	-	(2,057)	-	-	-
7-Capital	(249,433)	(23,068)	(396,350)	(15,477)	(15,477)	(346,350)	(346,350)	(346,350)
188-Play for All Project Total	(155,346)	(24,441)	(396,350)	-	(17,534)	-	-	-
805-Atten								
5-Expenses	(10,022)	(5,146)	-	-	0	(13,275)	(13,275)	(13,275)
7-Capital	-	(98,955)	(43,000)	(5,000)	0	(195,000)	(195,000)	(195,000)
805-Atten Total	(10,022)	(104,101)	(43,000)	(5,000)	0	(208,275)	(208,275)	(208,275)
806-Briarpatch								
7-Capital			-	-		-	-	-
806-Briarpatch Total			-	-		-	-	-
809-Brighton								
7-Capital	-	(50,158)	(67,621)	(135,000)	(69,895)	-	-	-
809-Brighton Total	-	(50,158)	(67,621)	(135,000)	(69,895)	-	-	-
811-Manchester								
5-Expenses			(800)	(800)		-	-	-
7-Capital			-	-		-	-	-
811-Manchester Total			(800)	(800)		-	-	-
812-Central Park and Athletic Ctr.								
5-Expenses	-	-	(20,000)	(20,000)	(14,276)	(41,610)	(41,610)	(41,610)
7-Capital			-	-		(250,000)	(250,000)	(250,000)
812-Central Park and Athletic Ctr. T	-	-	(20,000)	(20,000)	(14,276)	(291,610)	(291,610)	(291,610)
813-Cosley Zoo								
4-Revenues	25,000	-	-	40,000	0	230,000	230,000	230,000
5-Expenses	(41,720)	(36,111)	(82,835)	(28,530)	(9,950)	(116,000)	(116,000)	(116,000)

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BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

	2016					2019		
	2014 Actuals	2015 Actuals	2016 Budget	Projections	2016 YTD	2017 Budget	2018 Budget	Budget
7-Capital	-	(19,125)	(957,000)	(105,000)	(13,110)	(1,473,000)	(1,473,000)	(1,473,000)
813-Cosley Zoo Total	(16,720)	(55,236)	(1,039,835)	(93,530)	(23,060)	(1,359,000)	(1,359,000)	(1,359,000)
815-Graf Park								
5-Expenses	-	-	(20,000)	(20,000)	(13,414)	-	-	-
7-Capital	(1,546)	-	-	-	0	(12,000)	(12,000)	(12,000)
815-Graf Park Total	(1,546)	-	(20,000)	(20,000)	(13,414)	(12,000)	(12,000)	(12,000)
816-Hawthorne Junction								
7-Capital			-	-		-	-	-
816-Hawthorne Junction Total			-	-		-	-	-
817-Herrick								
7-Capital			-	-		-	-	-
817-Herrick Total			-	-		-	-	-
818-Hoffman Park								
7-Capital			(120,350)	-		-	-	-
818-Hoffman Park Total			(120,350)	-		-	-	-
819-Hurley Gardens								
5-Expenses			-	-		-	-	-
7-Capital			-	-		-	-	-
819-Hurley Gardens Total			-	-		-	-	-
820-Kelly Park								
5-Expenses			-	-		-	-	-
7-Capital			-	-		(105,000)	(105,000)	(105,000)
820-Kelly Park Total			-	-		(105,000)	(105,000)	(105,000)
822-Lincoln Marsh								
4-Revenues	-	-	-	10,000	10,000	-	-	-
5-Expenses	(11,537)	(21,398)	(35,800)	(28,300)	(20,870)	(50,915)	(50,915)	(50,915)
7-Capital	(543,210)	(55,835)	(40,000)	(40,000)	(54,171)	(50,000)	(50,000)	(50,000)
822-Lincoln Marsh Total	(554,747)	(77,233)	(75,800)	(58,300)	(65,041)	(100,915)	(100,915)	(100,915)
825-Memorial Park								
4-Revenues	35,000	-	-	-	0	-	-	-
5-Expenses	-	(3,925)	(34,650)	-	(22,083)	-	-	-
7-Capital			-	(40,000)		(250,000)	(250,000)	(250,000)
825-Memorial Park Total	35,000	(3,925)	(34,650)	(40,000)	(22,083)	(250,000)	(250,000)	(250,000)
826-Northside Park								
5-Expenses	(9,668)	(24,092)	(59,085)	(59,085)	(587)	(27,500)	(27,500)	(27,500)
7-Capital	(23,515)	-	(238,000)	(220,000)	(177,213)	(48,000)	(48,000)	(48,000)

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BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

	2016				2019			
	2014 Actuals	2015 Actuals	2016 Budget	Projections	2016 YTD	2017 Budget	2018 Budget	Budget
826-Northside Park Total	(33,183)	(24,092)	(297,085)	(279,085)	(177,799)	(75,500)	(75,500)	(75,500)
828-Rathje								
5-Expenses			-	-		-	-	-
7-Capital	-	(14,774)	(182,000)	(50,000)	(12,723)	(260,000)	(260,000)	(260,000)
828-Rathje Total	-	(14,774)	(182,000)	(50,000)	(12,723)	(260,000)	(260,000)	(260,000)
829-Hull								
7-Capital			-	-		-	-	-
829-Hull Total			-	-		-	-	-
835-Seven Gables								
5-Expenses			(7,855)	-		(7,855)	(7,855)	(7,855)
7-Capital	-	-	(55,000)	(30,000)	(5,500)	(650,000)	(650,000)	(650,000)
835-Seven Gables Total	-	-	(62,855)	(30,000)	(5,500)	(657,855)	(657,855)	(657,855)
836-Prairie Path Park								
7-Capital			-	-		-	-	-
836-Prairie Path Park Total			-	-		-	-	-
837-Sunnyside								
5-Expenses			-	(59,625)		-	-	-
7-Capital			(29,812)	-		-	-	-
837-Sunnyside Total			(29,812)	(59,625)		-	-	-
838-Triangle Park								
7-Capital			-	-		-	-	-
838-Triangle Park Total			-	-		-	-	-
844-Arrowhead Golf Club								
5-Expenses			-	-		-	-	-
7-Capital	-	-	-	-	0	-	-	-
844-Arrowhead Golf Club Total	-	-	-	-	0	-	-	-
845-Scottsdale Park								
5-Expenses			-	-		-	-	-
7-Capital	-	-	(155,567)	-	(29,812)	(200,000)	(200,000)	(200,000)
845-Scottsdale Park Total	-	-	(155,567)	-	(29,812)	(200,000)	(200,000)	(200,000)
846-CC and Rice and Blanchard								
5-Expenses	(26,756)	(13,547)	(89,275)	(56,875)	(37,849)	(598,000)	(598,000)	(598,000)
7-Capital	(128,430)	(213,155)	(352,600)	(30,000)	(31,917)	(1,372,500)	(1,372,500)	(1,372,500)
846-CC and Rice and Blanchard Total	(155,186)	(226,702)	(441,875)	(86,875)	(69,766)	(1,970,500)	(1,970,500)	(1,970,500)
849-Toohey Park								
5-Expenses			(800)	(800)		(30,800)	(30,800)	(30,800)

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BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

	2016					2019		
	2014 Actuals	2015 Actuals	2016 Budget	Projections	2016 YTD	2017 Budget	2018 Budget	Budget
7-Capital			-	-		-	-	-
849-Toohey Park Total			(800)	(800)		(30,800)	(30,800)	(30,800)
850-Hillside Tot Lot								
7-Capital			-	-		-	-	-
850-Hillside Tot Lot Total			-	-		-	-	-
851-Firefighters' Park								
5-Expenses	-	(136)	(200)	(200)	0	(200)	(200)	(200)
851-Firefighters' Park Total	-	(136)	(200)	(200)	0	(200)	(200)	(200)
852-Clocktower								
5-Expenses	-	-	(20,000)	(20,000)	(15,383)	-	-	-
7-Capital			-	-		(125,000)	(125,000)	(125,000)
852-Clocktower Total	-	-	(20,000)	(20,000)	(15,383)	(125,000)	(125,000)	(125,000)
853-Lucent Leased								
4-Revenues	5,000	-	-	-	0	-	-	-
5-Expenses	-	-	-	-	(191)	-	-	-
7-Capital	-	-	-	-	0	(35,000)	(35,000)	(35,000)
853-Lucent Leased Total	5,000	-	-	-	(191)	(35,000)	(35,000)	(35,000)
854-Historical Museum								
4-Revenues	5,000	-	125,000	-	17,242	-	-	-
5-Expenses			(10,000)	(10,000)		(12,000)	(12,000)	(12,000)
7-Capital	(11,517)	(5,726)	(125,000)	-	0	-	-	-
854-Historical Museum Total	(6,517)	(5,726)	(10,000)	(10,000)	17,242	(12,000)	(12,000)	(12,000)
855-Central Athletic Complex								
5-Expenses			-	-		-	-	-
7-Capital			-	-		-	-	-
855-Central Athletic Complex Total			-	-		-	-	-
856-Prairie Ave Building								
5-Expenses			-	-		(17,500)	(17,500)	(17,500)
7-Capital			-	-		-	-	-
856-Prairie Ave Building Total			-	-		(17,500)	(17,500)	(17,500)
40-Capital Projects Total	1,182,935	2,128,232	(1,311,771)	713,277	1,042,144	(4,525,555)	(4,525,555)	(4,525,555)
60-Golf Fund								
000-Nonspecified Area								
4-Revenues	1,912,813	1,806,822	2,036,872	1,826,059	269,438	1,898,538	1,898,538	1,898,538
5-Expenses	(5,397,868)	(5,847,956)	(7,337,006)	(6,891,485)	(4,841,803)	(7,325,203)	(7,325,203)	(7,325,203)
7-Capital	(867,941)	(960,501)	(784,201)	(576,201)	(284,160)	(446,414)	(446,414)	(446,414)

The 2015 activity in the Debt Service Fund includes \$15 million related to a refunding of most of the District's 2005 GO Bond Series.

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

	2016							2019
	2014 Actuals	2015 Actuals	2016 Budget	Projections	2016 YTD	2017 Budget	2018 Budget	Budget
9-Transfers Out			-	-		-	-	-
000-Nonspecified Area Total	(4,352,996)	(5,001,635)	(6,084,335)	(5,641,627)	(4,856,526)	(5,873,079)	(5,873,079)	(5,873,079)
415-Marketing								
4-Revenues			-	-		-	-	-
5-Expenses	(125,239)	(111,435)	(135,642)	(132,156)	(123,768)	(135,411)	(135,411)	(135,411)
7-Capital			-	-		-	-	-
415-Marketing Total	(125,239)	(111,435)	(135,642)	(132,156)	(123,768)	(135,411)	(135,411)	(135,411)
901-Banquet								
4-Revenues	2,418,500	2,323,980	2,614,260	2,502,000	2,299,137	2,626,807	2,626,807	2,626,807
5-Expenses	(570,324)	(505,648)	(551,058)	(502,736)	(432,244)	(513,529)	(513,529)	(513,529)
7-Capital			-	-		(86)	(86)	(86)
9-Transfers Out			-	-		-	-	-
901-Banquet Total	1,848,177	1,818,331	2,063,202	1,999,264	1,866,893	2,113,192	2,113,192	2,113,192
902-Restaurant								
4-Revenues	2,531,784	2,588,478	2,524,111	2,639,728	2,362,338	2,718,658	2,718,658	2,718,658
5-Expenses	(597,415)	(568,957)	(584,888)	(578,665)	(506,385)	(593,259)	(593,259)	(593,259)
7-Capital			-	-		(86)	(86)	(86)
9-Transfers Out			-	-		-	-	-
902-Restaurant Total	1,934,369	2,019,521	1,939,223	2,061,063	1,855,953	2,125,313	2,125,313	2,125,313
903-Beverage Cart								
4-Revenues	103,870	101,861	113,220	102,491	106,047	107,212	107,212	107,212
5-Expenses	(19,487)	(20,641)	(16,256)	(11,977)	(24,043)	(12,725)	(12,725)	(12,725)
7-Capital			-	-		-	-	-
903-Beverage Cart Total	84,384	81,219	96,964	90,514	82,004	94,487	94,487	94,487
904-Halfway House								
4-Revenues	154,271	155,293	150,450	165,271	168,510	170,230	170,230	170,230
5-Expenses	(12,228)	(13,991)	(11,931)	(13,881)	(10,716)	(14,478)	(14,478)	(14,478)
7-Capital			-	-		-	-	-
904-Halfway House Total	142,043	141,302	138,519	151,390	157,794	155,752	155,752	155,752
911-Pro Shop								
4-Revenues	165,111	170,543	148,000	160,225	169,612	167,200	167,200	167,200
5-Expenses	(208,437)	(193,564)	(257,588)	(249,803)	(183,716)	(246,543)	(246,543)	(246,543)
911-Pro Shop Total	(43,326)	(23,021)	(109,588)	(89,578)	(14,104)	(79,343)	(79,343)	(79,343)
912-Golf Maintenance								
4-Revenues	1,939,394	1,999,331	2,213,875	2,002,000	1,946,899	2,222,000	2,222,000	2,222,000
5-Expenses	(330,833)	(349,334)	(378,895)	(345,726)	(313,435)	(384,510)	(384,510)	(384,510)

The 2015 activity in the Debt Service Fund includes \$15 million related to a refunding of most of the District's 2005 GO Bond Series.

BOTTOM LINE BY FUND OR AREA(S) WITHIN FUND

	2014 Actuals	2015 Actuals	2016 Budget	2016 Projections	2016 YTD	2017 Budget	2018 Budget	2019 Budget
7-Capital			-	-		(86)	(86)	(86)
912-Golf Maintenance Total	1,608,560	1,649,997	1,834,980	1,656,274	1,633,464	1,837,404	1,837,404	1,837,404
60-Golf Fund Total	1,095,972	574,278	(256,678)	95,145	601,710	238,316	238,316	238,316
70-Information Technology ISF								
000-Nonspecified Area								
4-Revenues	222,766	275,010	348,146	348,149	261,116	465,722	465,722	465,722
5-Expenses	(222,766)	(290,119)	(348,131)	(348,131)	(287,242)	(452,712)	(452,712)	(452,712)
7-Capital	(31,041)	(27,036)	-	-	0	(13,000)	(13,000)	(13,000)
000-Nonspecified Area Total	(31,041)	(42,145)	15	18	(26,126)	10	10	10
70-Information Technology ISF Total	(31,041)	(42,145)	15	18	(26,126)	10	10	10
75-Health Insurance ISF								
000-Nonspecified Area								
4-Revenues	1,317,529	1,513,764	1,894,566	1,628,299	1,423,998	1,840,694	1,840,694	1,840,694
5-Expenses	(1,317,529)	(1,514,586)	(1,946,116)	(1,629,184)	(1,353,441)	(1,842,944)	(1,842,944)	(1,842,944)
000-Nonspecified Area Total	-	(822)	(51,550)	(885)	70,558	(2,250)	(2,250)	(2,250)
75-Health Insurance ISF Total	-	(822)	(51,550)	(885)	70,558	(2,250)	(2,250)	(2,250)
Grand Total	2,320,305	2,832,835	(3,164,998)	(8,624)	6,103,594	(5,774,922)	(5,774,922)	(5,774,922)

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS

	2016							
	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	Projections	2017 Budget	2018 Budget	2019 Budget
4-Revenues								
41-Taxes	16,682,360	17,107,268	17,459,557	15,573,502	17,117,943	17,454,896	17,890,284	18,261,309
42-Charges for Services	8,483,078	9,074,643	9,878,516	8,773,495	9,372,793	10,164,214	10,268,155	10,482,127
43-Debt Proceeds	1,447,145	16,165,730	1,529,796	1,615,815	1,602,482	1,618,777	1,631,813	1,651,531
44-Rentals	721,518	738,486	794,687	728,715	750,926	836,420	849,650	853,389
45-Product Sales	5,547,192	5,485,491	5,749,052	5,207,727	5,746,295	5,943,878	6,050,223	6,163,174
46-Grants & Donations	1,204,275	753,551	1,035,341	401,092	455,274	1,112,517	800,221	1,565,351
47-Misc. Income	140,969	818,332	193,850	240,400	226,875	314,703	340,729	356,477
48-Interest Income	63,126	50,952	52,250	57,078	71,260	57,250	52,275	57,275
49-Transfers In	2,510,000	2,510,000	2,624,590	1,875,000	2,500,000	2,532,274	1,304,230	1,363,789
4-Revenues Total	36,799,662	52,704,453	39,317,640	34,472,824	37,843,848	40,034,928	39,187,580	40,754,422
5-Expenses								
51-Salaries & Wages	(9,372,641)	(9,475,720)	(10,475,589)	(9,334,897)	(10,265,565)	(11,007,840)	(11,246,384)	(11,463,567)
52-Contractual Services	(14,109,048)	(15,278,641)	(17,687,668)	(10,776,356)	(16,440,732)	(17,316,596)	(17,694,846)	(18,175,541)
53-Supplies	(3,639,504)	(3,574,934)	(4,498,332)	(3,401,299)	(4,093,236)	(5,340,963)	(4,412,024)	(4,532,082)
54-Other Charges	(612,821)	(593,332)	(767,392)	(624,170)	(683,759)	(816,557)	(809,390)	(812,417)
57-Capital	(4,235,343)	(18,438,991)	(6,553,656)	(1,993,448)	(3,869,180)	(8,943,620)	(4,893,125)	(4,184,370)
59-Transfers Out	(2,510,000)	(2,510,000)	(2,500,000)	(1,875,000)	(2,500,000)	(2,384,274)	(1,219,230)	(1,278,789)
5-Expenses Total	(34,479,358)	(49,871,618)	(42,482,637)	(28,005,169)	(37,852,472)	(45,809,850)	(40,274,999)	(40,446,766)
Grand Total	2,320,305	2,832,835	(3,164,998)	6,467,655	(8,624)	(5,774,922)	(1,087,419)	307,656

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS, by Fund

	2016							
	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	Projections	2017 Budget	2018 Budget	2019 Budget
10-General								
4-Revenues								
41-Taxes	3,693,694	3,842,537	3,934,092	3,941,276	3,913,500	3,952,666	4,050,526	4,198,406
42-Charges for Services	262,533	248,396	266,000	259,657	259,224	275,200	279,300	282,050
43-Debt Proceeds			0		-	-	-	-
44-Rentals	82,545	82,610	93,750	83,509	86,750	87,500	88,500	89,250
45-Product Sales	30,033	21,849	25,500	15,498	15,727	18,900	18,903	18,909
46-Grants & Donations	158,345	148,719	155,000	138,715	150,000	156,900	157,300	160,400
47-Misc. Income	16,839	45,108	5,759	27,134	5,874	5,700	5,700	5,700
48-Interest Income	8,432	4,500	6,500	7,011	6,000	6,500	6,500	6,500
49-Transfers In	10,000	10,000	0	-	-	-	-	-
4-Revenues Total	4,262,420	4,403,718	4,486,601	4,472,800	4,437,075	4,503,366	4,606,729	4,761,215
5-Expenses								
51-Salaries & Wages	(1,835,191)	(1,850,242)	(2,126,073)	(1,883,357)	(2,053,398)	(2,229,767)	(2,278,174)	(2,321,176)
52-Contractual Services	(887,113)	(994,291)	(1,149,219)	(891,166)	(1,043,751)	(1,177,511)	(1,158,790)	(1,212,202)
53-Supplies	(468,480)	(388,650)	(554,163)	(351,806)	(399,360)	(511,067)	(500,175)	(510,543)
54-Other Charges	(103,561)	(126,487)	(203,191)	(151,357)	(153,969)	(236,616)	(233,327)	(233,561)
57-Capital	(109,855)	(156,341)	(204,900)	(121,893)	(142,000)	(277,403)	(394,000)	(366,181)
59-Transfers Out	(500,000)	(500,000)	(500,000)	(375,000)	(500,000)	(601,391)	(553,690)	(636,599)
5-Expenses Total	(3,904,200)	(4,016,011)	(4,737,546)	(3,774,579)	(4,292,478)	(5,033,755)	(5,118,155)	(5,280,262)
10-General Total	358,219	387,707	(250,945)	698,221	144,597	(530,389)	(511,426)	(519,047)
20-Recreation								
4-Revenues								
41-Taxes	3,647,243	3,794,355	3,885,885	3,889,417	3,862,006	3,900,913	3,998,772	4,146,653
42-Charges for Services	4,650,378	4,834,307	4,955,172	4,710,522	4,915,945	5,133,992	5,208,328	5,281,690
44-Rentals	231,397	230,109	249,302	218,203	222,141	238,085	241,315	244,304
45-Product Sales	185,975	169,446	201,501	198,661	208,548	194,746	195,074	195,841
46-Grants & Donations	26,985	29,661	27,650	18,514	18,833	27,795	27,795	27,795
47-Misc. Income	(8,899)	54,106	19,000	61,628	67,024	71,141	85,141	88,141
48-Interest Income	21,583	17,135	20,000	21,030	20,000	20,000	20,000	20,000
49-Transfers In			124,590		-	148,000	85,000	85,000
52-Contractual Services					-	-	-	-
4-Revenues Total	8,754,663	9,129,121	9,483,100	9,117,975	9,314,497	9,734,671	9,861,426	10,089,423
5-Expenses								
51-Salaries & Wages	(3,771,337)	(3,880,723)	(4,162,830)	(3,893,464)	(4,175,494)	(4,441,497)	(4,526,183)	(4,607,827)
52-Contractual Services	(2,455,884)	(2,727,254)	(3,178,372)	(2,662,308)	(2,976,154)	(3,223,351)	(3,311,826)	(3,464,766)

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS, by Fund

	2016							
	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	Projections	2017 Budget	2018 Budget	2019 Budget
53-Supplies	(793,585)	(776,841)	(981,289)	(800,149)	(938,903)	(1,169,075)	(1,057,958)	(1,066,360)
54-Other Charges	(204,317)	(169,188)	(229,690)	(163,235)	(192,234)	(221,827)	(221,449)	(221,942)
57-Capital	(16,454)	-	0	-	-	(8,436)	(18,000)	(2,967)
59-Transfers Out	(2,010,000)	(2,010,000)	(2,000,000)	(1,500,000)	(2,000,000)	(1,782,883)	(665,540)	(642,190)
5-Expenses Total	(9,251,577)	(9,564,006)	(10,552,180)	(9,019,156)	(10,282,785)	(10,847,069)	(9,800,956)	(10,006,052)
20-Recreation Total	(496,915)	(434,885)	(1,069,080)	98,819	(968,288)	(1,112,398)	60,469	83,371
21-Special Recreation								
4-Revenues								
41-Taxes	828,235	803,039	803,457	813,147	807,417	811,495	811,495	811,495
47-Misc. Income	(6,525)	(828)	0	-	-	-	-	-
48-Interest Income	526	129	50	459	400	50	50	50
49-Transfers In			0		-	-	-	-
4-Revenues Total	822,236	802,339	803,507	813,607	807,817	811,545	811,545	811,545
5-Expenses								
51-Salaries & Wages			0		-	-	-	-
52-Contractual Services			0		-	-	-	-
53-Supplies			0		-	-	-	-
57-Capital	(805,138)	(807,495)	(873,630)	-	(803,457)	(811,495)	(811,495)	(811,495)
5-Expenses Total	(805,138)	(807,495)	(873,630)	-	(803,457)	(811,495)	(811,495)	(811,495)
21-Special Recreation Total	17,098	(5,155)	(70,123)	813,607	4,360	50	50	50
22-Cosley Zoo								
4-Revenues								
41-Taxes	809,848	849,213	871,148	873,304	867,149	995,904	996,132	1,034,440
42-Charges for Services	334,920	364,740	357,140	388,619	382,300	482,686	483,409	484,309
44-Rentals	41,548	46,564	42,000	45,314	47,200	54,000	54,000	54,000
45-Product Sales	1,135	1,320	1,130	2,144	1,130	1,925	1,925	1,925
46-Grants & Donations	71,191	52,872	40,500	30,908	39,700	40,500	40,500	40,500
47-Misc. Income	8,172	(326)	0	313	313	-	-	-
48-Interest Income	424	133	200	886	200	200	200	200
49-Transfers In			0		-	-	-	-
4-Revenues Total	1,267,238	1,314,517	1,312,118	1,341,487	1,337,992	1,575,215	1,576,166	1,615,374
5-Expenses								
51-Salaries & Wages	(761,390)	(754,801)	(797,614)	(730,523)	(787,303)	(835,029)	(854,028)	(870,836)
52-Contractual Services	(237,724)	(270,092)	(312,802)	(222,110)	(271,690)	(314,967)	(328,910)	(349,207)
53-Supplies	(104,423)	(136,085)	(136,252)	(104,694)	(142,411)	(161,165)	(155,376)	(155,526)
54-Other Charges	(33,780)	(43,424)	(50,335)	(40,635)	(47,500)	(51,690)	(52,330)	(52,430)

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS, by Fund

	2016							
	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	Projections	2017 Budget	2018 Budget	2019 Budget
57-Capital	(1,092)	-	0	-	-	(1,377)	-	(848)
59-Transfers Out			0		-	-	-	-
5-Expenses Total	(1,138,409)	(1,204,402)	(1,297,003)	(1,097,963)	(1,248,903)	(1,364,229)	(1,390,644)	(1,428,847)
22-Cosley Zoo Total	128,829	110,115	15,115	243,525	89,089	210,986	185,522	186,527
23-Liability								
4-Revenues								
41-Taxes	527,108	600,270	580,684	582,894	578,786	494,149	603,599	624,693
46-Grants & Donations	450	-	0	-	-	-	-	-
47-Misc. Income	(2,945)	(352)	5	2	2	10	10	10
48-Interest Income	1,191	3,091	600	490	500	600	600	600
49-Transfers In			0		-	-	-	-
4-Revenues Total	525,805	603,009	581,289	583,385	579,288	494,759	604,209	625,303
5-Expenses								
51-Salaries & Wages			0		-	-	-	-
52-Contractual Services	(546,818)	(539,201)	(588,000)	(452,842)	(545,528)	(574,313)	(590,073)	(606,305)
53-Supplies	(10,478)	(9,673)	(11,000)	(9,451)	(11,000)	(11,000)	(11,000)	(11,000)
54-Other Charges			0		-	-	-	-
57-Capital			0		-	-	-	-
5-Expenses Total	(557,296)	(548,874)	(599,000)	(462,292)	(556,528)	(585,313)	(601,073)	(617,305)
23-Liability Total	(31,491)	54,134	(17,711)	121,093	22,760	(90,554)	3,136	7,998
24-Audit								
4-Revenues								
41-Taxes	2,019	2,008	3,999	4,149	4,119	27,324	38,269	24,339
47-Misc. Income	(1,061)	(135)	0	-	-	-	-	-
48-Interest Income	235	5	200	5	10	200	200	200
49-Transfers In			0		-	-	-	-
4-Revenues Total	1,194	1,878	4,199	4,153	4,129	27,524	38,469	24,539
5-Expenses								
51-Salaries & Wages			(2,964)		-	(2,964)	(2,964)	(2,964)
52-Contractual Services	(17,080)	(18,080)	(27,850)	(14,897)	(18,000)	(27,300)	(27,700)	(28,100)
53-Supplies			0		-	-	-	-
54-Other Charges			0		-	-	-	-
5-Expenses Total	(17,080)	(18,080)	(30,814)	(14,897)	(18,000)	(30,264)	(30,664)	(31,064)
24-Audit Total	(15,886)	(16,202)	(26,615)	(10,744)	(13,871)	(2,740)	7,805	(6,525)
25-FICA								
4-Revenues								

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS, by Fund

	2016							
	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	Projections	2017 Budget	2018 Budget	2019 Budget
41-Taxes	543,672	513,138	511,979	509,595	504,473	614,168	597,415	614,611
47-Misc. Income	(4,605)	(584)	0	-	-	-	-	-
48-Interest Income	655	107	600	808	650	600	600	600
49-Transfers In			0		-	-	-	-
4-Revenues Total	539,722	512,661	512,579	510,403	505,123	614,768	598,015	615,211
5-Expenses								
52-Contractual Services	(500,260)	(508,137)	(543,027)	(509,959)	(552,816)	(581,788)	(598,218)	(609,299)
5-Expenses Total	(500,260)	(508,137)	(543,027)	(509,959)	(552,816)	(581,788)	(598,218)	(609,299)
25-FICA Total	39,462	4,524	(30,448)	444	(47,693)	32,980	(203)	5,912
26-IMRF								
4-Revenues								
41-Taxes	880,941	780,150	750,672	748,146	748,669	805,915	925,777	912,725
47-Misc. Income	(8,095)	(1,027)	0	-	-	-	-	-
48-Interest Income	1,277	184	600	1,497	1,000	600	625	625
4-Revenues Total	874,123	779,306	751,272	749,643	749,669	806,515	926,402	913,350
5-Expenses								
52-Contractual Services	(808,563)	(755,241)	(764,256)	(706,295)	(783,662)	(796,680)	(888,000)	(906,000)
5-Expenses Total	(808,563)	(755,241)	(764,256)	(706,295)	(783,662)	(796,680)	(888,000)	(906,000)
26-IMRF Total	65,560	24,065	(12,984)	43,348	(33,993)	9,835	38,402	7,350
30-Debt Service								
4-Revenues								
41-Taxes	4,269,130	4,398,092	4,429,952	4,302,559	4,302,559	4,286,646	4,338,368	4,149,775
43-Debt Proceeds	585,818	15,148,445	575,054	587,401	578,084	575,433	576,675	577,019
46-Grants & Donations	136,689	134,271	140,841	131,194	131,264	136,972	132,496	127,456
47-Misc. Income	(47,783)	584,839	0	0	-	-	-	-
48-Interest Income	6,298	526	4,000	4,521	4,500	4,000	4,000	4,000
49-Transfers In			0		-	-	-	-
4-Revenues Total	4,950,152	20,266,173	5,149,848	5,025,675	5,016,407	5,003,050	5,051,539	4,858,249
5-Expenses								
52-Contractual Services	(4,942,590)	(5,115,313)	(5,232,070)	(2,618,681)	(5,029,547)	(5,006,263)	(5,055,275)	(4,861,901)
54-Other Charges			0		-	-	-	-
57-Capital	-	(15,101,872)	0	-	-	-	-	-
59-Transfers Out			0		-	-	-	-
5-Expenses Total	(4,942,590)	(20,217,185)	(5,232,070)	(2,618,681)	(5,029,547)	(5,006,263)	(5,055,275)	(4,861,901)
30-Debt Service Total	7,562	48,988	(82,222)	2,406,994	(13,139)	(3,213)	(3,737)	(3,651)
40-Capital Projects								

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS, by Fund

	2016							
	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	Projections	2017 Budget	2018 Budget	2019 Budget
4-Revenues								
41-Taxes			0		-	-	-	-
42-Charges for Services			0		-	-	-	-
43-Debt Proceeds	861,327	1,017,285	954,742	1,028,414	1,024,398	1,043,344	1,055,138	1,074,512
44-Rentals	44,073	45,000	42,885	49,844	42,885	42,885	42,885	42,885
45-Product Sales	5,600	4,500	10,400	16,160	10,400	10,400	10,400	10,400
46-Grants & Donations	606,815	375,159	671,350	90,172	115,477	750,350	442,130	1,209,200
47-Misc. Income	6,580	(1,158)	250	970	970	200	200	200
48-Interest Income	11,680	15,865	10,000	16,513	23,500	15,000	10,000	15,000
49-Transfers In	2,500,000	2,500,000	2,500,000	1,875,000	2,500,000	2,384,274	1,219,230	1,278,789
4-Revenues Total	4,036,074	3,956,650	4,189,627	3,077,072	3,717,630	4,246,453	2,779,983	3,630,986
5-Expenses								
51-Salaries & Wages	(163,761)	(114,382)	(159,075)	(128,196)	(142,262)	(155,188)	(158,493)	(161,883)
52-Contractual Services	(179,703)	(192,402)	(213,791)	(139,852)	(143,058)	(144,473)	(133,506)	(136,403)
53-Supplies	(100,884)	(131,714)	(427,407)	(169,348)	(362,860)	(1,077,262)	(254,855)	(341,645)
54-Other Charges	(4,969)	(4,172)	(10,200)	(5,349)	(8,650)	(9,850)	(9,850)	(9,850)
57-Capital	(2,403,822)	(1,385,747)	(4,690,925)	(1,585,835)	(2,347,522)	(7,385,236)	(3,017,130)	(2,882,648)
59-Transfers Out			0		-	-	-	-
5-Expenses Total	(2,853,139)	(1,828,418)	(5,501,398)	(2,028,580)	(3,004,352)	(8,772,009)	(3,573,835)	(3,532,429)
40-Capital Projects Total	1,182,935	2,128,232	(1,311,771)	1,048,492	713,277	(4,525,555)	(793,852)	98,557
60-Golf Fund								
4-Revenues								
41-Taxes	1,480,469	1,524,467	1,687,689	6,207	1,529,264	1,565,716	1,529,931	1,744,172
42-Charges for Services	1,909,655	1,947,145	2,188,007	1,872,413	1,950,115	2,166,872	2,159,804	2,163,315
44-Rentals	321,955	334,203	366,750	334,296	351,950	413,950	422,950	422,950
45-Product Sales	5,324,449	5,288,376	5,510,521	5,048,860	5,510,490	5,717,907	5,823,921	5,936,099
46-Grants & Donations	203,800	12,869	0	6,000	-	-	-	-
47-Misc. Income	(24,659)	30,045	38,821	46,964	41,955	37,200	37,200	37,200
48-Interest Income	10,073	9,202	9,000	7,623	14,000	9,000	9,000	9,000
49-Transfers In			0		-	-	-	-
4-Revenues Total	9,225,742	9,146,307	9,800,788	7,322,363	9,397,774	9,910,645	9,982,806	10,312,736
5-Expenses								
51-Salaries & Wages	(2,840,961)	(2,875,571)	(3,227,033)	(2,699,357)	(3,107,108)	(3,343,396)	(3,426,543)	(3,498,880)
52-Contractual Services	(2,027,061)	(2,388,480)	(3,436,396)	(1,522,828)	(3,172,212)	(3,281,633)	(3,320,016)	(3,580,629)
53-Supplies	(2,127,613)	(2,097,416)	(2,315,221)	(1,949,095)	(2,165,702)	(2,304,054)	(2,362,660)	(2,377,008)
54-Other Charges	(266,195)	(250,061)	(294,615)	(264,904)	(281,406)	(296,574)	(292,434)	(294,634)

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR ALL FUNDS, by Fund

	2016							
	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	Projections	2017 Budget	2018 Budget	2019 Budget
57-Capital	(867,941)	(960,501)	(784,201)	(284,160)	(576,201)	(446,672)	(652,500)	(112,231)
59-Transfers Out			0		-	-	-	-
5-Expenses Total	(8,129,770)	(8,572,029)	(10,057,466)	(6,720,344)	(9,302,629)	(9,672,329)	(10,054,152)	(9,863,382)
60-Golf Fund Total	1,095,972	574,278	(256,678)	602,018	95,145	238,316	(71,346)	449,354
70-Information Technology ISF								
4-Revenues								
42-Charges for Services	222,741	274,994	348,131	261,098	348,131	465,712	400,273	430,608
43-Debt Proceeds			0		-	-	-	-
47-Misc. Income	-	16	15	18	18	10	10	10
48-Interest Income	25	-	0	-	-	-	-	-
49-Transfers In			0		-	-	-	-
4-Revenues Total	222,766	275,010	348,146	261,116	348,149	465,722	400,283	430,618
5-Expenses								
52-Contractual Services	(188,724)	(255,564)	(275,131)	(246,120)	(275,131)	(345,372)	(330,273)	(352,608)
53-Supplies	(34,041)	(34,555)	(73,000)	(41,123)	(73,000)	(107,340)	(70,000)	(70,000)
57-Capital	(31,041)	(27,036)	0	-	-	(13,000)	-	(8,000)
5-Expenses Total	(253,806)	(317,155)	(348,131)	(287,242)	(348,131)	(465,712)	(400,273)	(430,608)
70-Information Technology ISF Total	(31,041)	(42,145)	15	(26,126)	18	10	10	10
75-Health Insurance ISF								
4-Revenues								
42-Charges for Services	1,102,851	1,405,060	1,764,066	1,316,440	1,517,079	1,639,752	1,737,041	1,840,155
47-Misc. Income	213,951	108,628	130,000	106,690	110,720	200,442	212,468	225,216
48-Interest Income	727	77	500	868	500	500	500	500
49-Transfers In			0		-	-	-	-
4-Revenues Total	1,317,529	1,513,764	1,894,566	1,423,998	1,628,299	1,840,694	1,950,009	2,065,872
5-Expenses								
52-Contractual Services	(1,317,529)	(1,514,586)	(1,946,116)	(1,353,441)	(1,629,184)	(1,842,944)	(1,952,259)	(2,068,122)
5-Expenses Total	(1,317,529)	(1,514,586)	(1,946,116)	(1,353,441)	(1,629,184)	(1,842,944)	(1,952,259)	(2,068,122)
75-Health Insurance ISF Total	-	(822)	(51,550)	70,558	(885)	(2,250)	(2,250)	(2,250)
Grand Total	2,320,305	2,832,835	(3,164,998)	6,110,250	(8,624)	(5,774,922)	(1,087,419)	307,656

***TOTAL REVENUES AND EXPENDITURES BY OBJECT FOR ALL FUNDS, by Fund with
health insurance, utilities, and computer services broken out***

	2016							
	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	Projections	2017 Budget	2018 Budget	2019 Budget
10-General								
4-Revenues								
4-Revenues	4,262,420	4,403,718	4,486,601	4,438,885	4,437,075	4,503,366	4,606,729	4,761,215
4-Revenues Total	4,262,420	4,403,718	4,486,601	4,438,885	4,437,075	4,503,366	4,606,729	4,761,215
5-Expenses								
51-Salary and Wages	(1,835,191)	(1,850,242)	(2,126,073)	(1,883,357)	(2,053,398)	(2,229,767)	(2,278,174)	(2,321,176)
52-Computer Services	(43,118)	(58,870)	(78,034)	(59,610)	(78,034)	(92,253)	(87,422)	(93,644)
52-Contractual Services	(365,332)	(353,741)	(398,708)	(322,922)	(342,179)	(441,849)	(392,192)	(395,879)
52-Health & Life Insurance	(329,863)	(411,064)	(507,136)	(380,352)	(469,828)	(479,124)	(507,564)	(537,708)
52-Utilities	(148,800)	(170,617)	(185,980)	(124,409)	(153,710)	(164,285)	(171,611)	(184,971)
53-Supplies	(468,480)	(388,650)	(554,163)	(348,664)	(399,360)	(511,067)	(500,175)	(510,543)
54-Other Charges	(103,561)	(126,487)	(182,052)	(151,210)	(153,969)	(236,616)	(233,327)	(233,561)
57-Capital	(109,855)	(156,341)	(204,900)	(121,893)	(142,000)	(277,403)	(394,000)	(366,181)
59-Transfers Out	(500,000)	(500,000)	(500,000)	(375,000)	(500,000)	(601,391)	(553,690)	(636,599)
5-Expenses Total	(3,904,200)	(4,016,011)	(4,737,046)	(3,767,416)	(4,292,478)	(5,033,755)	(5,118,155)	(5,280,262)
10-General Total	358,219	387,707	(250,445)	671,469	144,597	(530,389)	(511,426)	(519,047)
20-Recreation								
4-Revenues								
4-Revenues	8,754,663	9,129,121	9,483,100	9,055,243	9,314,497	9,734,671	9,861,426	10,089,423
4-Revenues Total	8,754,663	9,129,121	9,483,100	9,055,243	9,314,497	9,734,671	9,861,426	10,089,423
5-Expenses								
51-Salary and Wages	(3,771,337)	(3,880,723)	(4,162,830)	(3,893,464)	(4,175,494)	(4,441,497)	(4,526,183)	(4,607,827)
52-Computer Services	(63,584)	(83,527)	(108,106)	(82,132)	(108,106)	(123,628)	(117,994)	(126,208)
52-Contractual Services	(1,455,753)	(1,550,255)	(1,732,536)	(1,516,099)	(1,670,358)	(1,796,924)	(1,812,543)	(1,853,018)
52-Health & Life Insurance	(332,376)	(438,721)	(599,142)	(449,357)	(555,159)	(556,873)	(589,905)	(624,915)
52-Utilities	(604,172)	(654,751)	(738,588)	(591,774)	(642,531)	(745,926)	(791,385)	(860,625)
53-Supplies	(793,585)	(776,841)	(981,289)	(796,322)	(938,903)	(1,169,075)	(1,057,958)	(1,066,360)
54-Other Charges	(204,317)	(169,188)	(228,933)	(162,777)	(192,234)	(221,827)	(221,449)	(221,942)
57-Capital	(16,454)	-	-	-	-	(8,436)	(18,000)	(2,967)
59-Transfers Out	(2,010,000)	(2,010,000)	(2,000,000)	(1,500,000)	(2,000,000)	(1,782,883)	(665,540)	(642,190)
5-Expenses Total	(9,251,577)	(9,564,006)	(10,551,423)	(8,991,925)	(10,282,785)	(10,847,069)	(9,800,956)	(10,006,052)

***TOTAL REVENUES AND EXPENDITURES BY OBJECT FOR ALL FUNDS, by Fund with
health insurance, utilities, and computer services broken out***

	2016							
	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	Projections	2017 Budget	2018 Budget	2019 Budget
20-Recreation Total	(496,915)	(434,885)	(1,068,323)	63,318	(968,288)	(1,112,398)	60,469	83,371
21-Special Recreation								
4-Revenues								
4-Revenues	822,236	802,339	803,507	806,841	807,817	811,545	811,545	811,545
4-Revenues Total	822,236	802,339	803,507	806,841	807,817	811,545	811,545	811,545
5-Expenses								
51-Salary and Wages			-		-	-	-	-
52-Contractual Services			-		-	-	-	-
53-Supplies			-		-	-	-	-
57-Capital	(805,138)	(807,495)	(873,630)	-	(803,457)	(811,495)	(811,495)	(811,495)
5-Expenses Total	(805,138)	(807,495)	(873,630)	-	(803,457)	(811,495)	(811,495)	(811,495)
21-Special Recreation Total	17,098	(5,155)	(70,123)	806,841	4,360	50	50	50
22-Cosley Zoo								
4-Revenues								
4-Revenues	1,267,238	1,314,517	1,312,118	1,331,608	1,337,992	1,575,215	1,576,166	1,615,374
4-Revenues Total	1,267,238	1,314,517	1,312,118	1,331,608	1,337,992	1,575,215	1,576,166	1,615,374
5-Expenses								
51-Salary and Wages	(761,390)	(754,801)	(797,614)	(730,523)	(787,303)	(835,029)	(854,028)	(870,836)
52-Computer Services	(13,675)	(14,194)	(19,052)	(14,544)	(19,052)	(32,546)	(31,292)	(33,535)
52-Contractual Services	(44,442)	(44,848)	(51,363)	(31,745)	(41,012)	(46,051)	(47,185)	(48,135)
52-Health & Life Insurance	(105,352)	(139,150)	(148,334)	(111,251)	(137,475)	(158,151)	(167,547)	(177,506)
52-Utilities	(74,255)	(71,900)	(94,053)	(63,343)	(74,150)	(78,220)	(82,887)	(90,032)
53-Supplies	(104,423)	(136,085)	(136,252)	(102,346)	(142,411)	(161,165)	(155,376)	(155,526)
54-Other Charges	(33,780)	(43,424)	(50,335)	(40,022)	(47,500)	(51,690)	(52,330)	(52,430)
57-Capital	(1,092)	-	-	-	-	(1,377)	-	(848)
59-Transfers Out			-		-	-	-	-
5-Expenses Total	(1,138,409)	(1,204,402)	(1,297,003)	(1,093,773)	(1,248,903)	(1,364,229)	(1,390,644)	(1,428,847)
22-Cosley Zoo Total	128,829	110,115	15,115	237,835	89,089	210,986	185,522	186,527

***TOTAL REVENUES AND EXPENDITURES BY OBJECT FOR ALL FUNDS, by Fund with
health insurance, utilities, and computer services broken out***

	2016							
	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	Projections	2017 Budget	2018 Budget	2019 Budget
23-Liability								
4-Revenues								
4-Revenues	525,805	603,009	581,289	578,535	579,288	494,759	604,209	625,303
4-Revenues Total	525,805	603,009	581,289	578,535	579,288	494,759	604,209	625,303
5-Expenses								
51-Salary and Wages			-		-	-	-	-
52-Contractual Services	(546,818)	(539,201)	(588,000)	(452,842)	(545,528)	(574,313)	(590,073)	(606,305)
53-Supplies	(10,478)	(9,673)	(11,000)	(9,451)	(11,000)	(11,000)	(11,000)	(11,000)
54-Other Charges			-		-	-	-	-
57-Capital			-		-	-	-	-
5-Expenses Total	(557,296)	(548,874)	(599,000)	(462,292)	(556,528)	(585,313)	(601,073)	(617,305)
23-Liability Total	(31,491)	54,134	(17,711)	116,243	22,760	(90,554)	3,136	7,998
24-Audit								
4-Revenues								
4-Revenues	1,194	1,878	4,199	4,119	4,129	27,524	38,469	24,539
4-Revenues Total	1,194	1,878	4,199	4,119	4,129	27,524	38,469	24,539
5-Expenses								
51-Salary and Wages			(2,964)		-	(2,964)	(2,964)	(2,964)
52-Contractual Services	(17,080)	(18,080)	(27,850)	(14,897)	(18,000)	(27,300)	(27,700)	(28,100)
53-Supplies			-		-	-	-	-
54-Other Charges			-		-	-	-	-
5-Expenses Total	(17,080)	(18,080)	(30,814)	(14,897)	(18,000)	(30,264)	(30,664)	(31,064)
24-Audit Total	(15,886)	(16,202)	(26,615)	(10,778)	(13,871)	(2,740)	7,805	(6,525)
25-FICA								
4-Revenues								
4-Revenues	539,722	512,661	512,579	504,838	505,123	614,768	598,015	615,211
4-Revenues Total	539,722	512,661	512,579	504,838	505,123	614,768	598,015	615,211

***TOTAL REVENUES AND EXPENDITURES BY OBJECT FOR ALL FUNDS, by Fund with
health insurance, utilities, and computer services broken out***

	2016							
	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	Projections	2017 Budget	2018 Budget	2019 Budget
5-Expenses								
52-Contractual Services	(500,260)	(508,137)	(543,027)	(509,959)	(552,816)	(581,788)	(598,218)	(609,299)
5-Expenses Total	(500,260)	(508,137)	(543,027)	(509,959)	(552,816)	(581,788)	(598,218)	(609,299)
25-FICA Total	39,462	4,524	(30,448)	(5,121)	(47,693)	32,980	(203)	5,912
26-IMRF								
4-Revenues								
4-Revenues	874,123	779,306	751,272	741,809	749,669	806,515	926,402	913,350
4-Revenues Total	874,123	779,306	751,272	741,809	749,669	806,515	926,402	913,350
5-Expenses								
52-Contractual Services	(808,563)	(755,241)	(764,256)	(706,295)	(783,662)	(796,680)	(888,000)	(906,000)
5-Expenses Total	(808,563)	(755,241)	(764,256)	(706,295)	(783,662)	(796,680)	(888,000)	(906,000)
26-IMRF Total	65,560	24,065	(12,984)	35,515	(33,993)	9,835	38,402	7,350
30-Debt Service								
4-Revenues								
4-Revenues	4,950,152	20,266,173	5,149,848	5,025,675	5,016,407	5,003,050	5,051,539	4,858,249
4-Revenues Total	4,950,152	20,266,173	5,149,848	5,025,675	5,016,407	5,003,050	5,051,539	4,858,249
5-Expenses								
52-Contractual Services	(4,942,590)	(5,115,313)	(5,232,070)	(2,112,479)	(5,029,547)	(5,006,263)	(5,055,275)	(4,861,901)
54-Other Charges			-		-	-	-	-
57-Capital	-	(15,101,872)	-	-	-	-	-	-
59-Transfers Out			-		-	-	-	-
5-Expenses Total	(4,942,590)	(20,217,185)	(5,232,070)	(2,112,479)	(5,029,547)	(5,006,263)	(5,055,275)	(4,861,901)
30-Debt Service Total	7,562	48,988	(82,222)	2,913,196	(13,139)	(3,213)	(3,737)	(3,651)
40-Capital Projects								
4-Revenues								
4-Revenues	4,036,074	3,956,650	4,189,627	3,060,262	3,717,630	4,246,453	2,779,983	3,630,986
4-Revenues Total	4,036,074	3,956,650	4,189,627	3,060,262	3,717,630	4,246,453	2,779,983	3,630,986

***TOTAL REVENUES AND EXPENDITURES BY OBJECT FOR ALL FUNDS, by Fund with
health insurance, utilities, and computer services broken out***

	2016							
	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	Projections	2017 Budget	2018 Budget	2019 Budget
5-Expenses								
51-Salary and Wages	(163,761)	(114,382)	(159,075)	(128,196)	(142,262)	(155,188)	(158,493)	(161,883)
52-Computer Services	(4,890)	(7,723)	(11,204)	(8,435)	(11,204)	(9,882)	(9,691)	(9,943)
52-Contractual Services	(149,288)	(156,890)	(162,225)	(101,897)	(95,125)	(92,610)	(79,333)	(79,333)
52-Health & Life Insurance	(23,090)	(26,420)	(38,040)	(28,530)	(35,230)	(40,380)	(42,781)	(45,326)
52-Utilities	(2,435)	(1,370)	(2,323)	(930)	(1,500)	(1,600)	(1,700)	(1,800)
53-Supplies	(100,884)	(131,714)	(427,407)	(159,399)	(362,860)	(1,077,262)	(254,855)	(341,645)
54-Other Charges	(4,969)	(4,172)	(10,200)	(5,349)	(8,650)	(9,850)	(9,850)	(9,850)
57-Capital	(2,403,822)	(1,385,747)	(4,690,925)	(1,587,394)	(2,347,522)	(7,385,236)	(3,017,130)	(2,882,648)
59-Transfers Out			-		-	-	-	-
5-Expenses Total	(2,853,139)	(1,828,418)	(5,501,398)	(2,020,129)	(3,004,352)	(8,772,009)	(3,573,835)	(3,532,429)
40-Capital Projects Total	1,182,935	2,128,232	(1,311,771)	1,040,133	713,277	(4,525,555)	(793,852)	98,557
60-Golf Fund								
4-Revenues								
4-Revenues	9,225,742	9,146,307	9,800,788	7,239,894	9,397,774	9,910,645	9,982,806	10,312,736
4-Revenues Total	9,225,742	9,146,307	9,800,788	7,239,894	9,397,774	9,910,645	9,982,806	10,312,736
5-Expenses								
51-Salary and Wages	(2,840,961)	(2,875,571)	(3,227,033)	(2,699,357)	(3,107,108)	(3,343,396)	(3,426,543)	(3,498,880)
52-Computer Services	(38,540)	(45,300)	(58,736)	(47,595)	(58,736)	(87,063)	(83,873)	(89,278)
52-Contractual Services	(1,443,950)	(1,717,454)	(2,629,428)	(910,455)	(2,457,443)	(2,538,831)	(2,545,513)	(2,755,633)
52-Health & Life Insurance	(312,170)	(389,713)	(462,300)	(346,954)	(428,348)	(396,917)	(420,445)	(445,383)
52-Utilities	(232,401)	(236,012)	(285,933)	(190,408)	(227,685)	(258,823)	(270,184)	(290,336)
53-Supplies	(2,127,613)	(2,097,416)	(2,315,221)	(1,943,995)	(2,165,702)	(2,304,054)	(2,362,660)	(2,377,008)
54-Other Charges	(266,195)	(250,061)	(295,872)	(264,812)	(281,406)	(296,574)	(292,434)	(294,634)
57-Capital	(867,941)	(960,501)	(784,201)	(284,160)	(576,201)	(446,672)	(652,500)	(112,231)
59-Transfers Out			-		-	-	-	-
5-Expenses Total	(8,129,770)	(8,572,029)	(10,058,723)	(6,687,737)	(9,302,629)	(9,672,329)	(10,054,152)	(9,863,382)
60-Golf Fund Total	1,095,972	574,278	(257,935)	552,157	95,145	238,316	(71,346)	449,354
70-Information Technology ISF								

***TOTAL REVENUES AND EXPENDITURES BY OBJECT FOR ALL FUNDS, by Fund with
health insurance, utilities, and computer services broken out***

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
4-Revenues								
4-Revenues	222,766	275,010	348,146	261,116	348,149	465,722	400,283	430,618
4-Revenues Total	222,766	275,010	348,146	261,116	348,149	465,722	400,283	430,618
5-Expenses								
52-Computer Services	(187,460)	(254,996)	(275,131)	(243,490)	(275,131)	(345,372)	(330,273)	(352,608)
52-Contractual Services	(730)	-	-	-	-	-	-	-
52-Utilities	(534)	(567)	-	(374)	-	-	-	-
53-Supplies	(34,041)	(34,555)	(73,000)	(41,123)	(73,000)	(107,340)	(70,000)	(70,000)
57-Capital	(31,041)	(27,036)	-	-	-	(13,000)	-	(8,000)
5-Expenses Total	(253,806)	(317,155)	(348,131)	(284,986)	(348,131)	(465,712)	(400,273)	(430,608)
70-Information Technology ISF Total	(31,041)	(42,145)	15	(23,870)	18	10	10	10
75-Health Insurance ISF								
4-Revenues								
4-Revenues	1,317,529	1,513,764	1,894,566	1,423,998	1,628,299	1,840,694	1,950,009	2,065,872
4-Revenues Total	1,317,529	1,513,764	1,894,566	1,423,998	1,628,299	1,840,694	1,950,009	2,065,872
5-Expenses								
52-Contractual Services	(1,934)	(2,038)	(2,600)	(1,810)	(2,700)	(2,750)	(2,750)	(2,750)
52-Health & Life Insurance	(1,315,595)	(1,512,548)	(1,943,516)	(1,351,471)	(1,626,484)	(1,840,194)	(1,949,509)	(2,065,372)
5-Expenses Total	(1,317,529)	(1,514,586)	(1,946,116)	(1,353,281)	(1,629,184)	(1,842,944)	(1,952,259)	(2,068,122)
75-Health Insurance ISF Total	-	(822)	(51,550)	70,718	(885)	(2,250)	(2,250)	(2,250)
Grand Total	2,320,305	2,832,835	(3,164,998)	6,467,655	(8,624)	(5,774,922)	(1,087,419)	307,656

SPECIAL EVENTS

					2016			2019
	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	Projections	2017 Budget	2018 Budget	Budget
1900-Special Events-Miscellaneous								
4-Revenues								
42-Charges for Services	-	-	-	-	-	-	-	-
45-Product Sales	562	-	-	-	-	-	-	-
4-Revenues Total	562	-	-	-	-	-	-	-
5-Expenses								
51-Salaries & Wages	(4,650)	-	-	-	-	-	-	-
52-Contractual Services	(199)	(500)	(274)	-	(1,000)	(1,000)	(1,000)	(1,000)
53-Supplies	(956)	-	(5,000)	-	(5,000)	(5,000)	(5,000)	(5,000)
5-Expenses Total	(5,805)	(500)	(5,274)	-	(6,000)	(6,000)	(6,000)	(6,000)
1900-Special Events-Miscellaneous Total	(5,244)	(500)	(5,274)	-	(6,000)	(6,000)	(6,000)	(6,000)
1901-Kite Event								
4-Revenues								
42-Charges for Services	3,584	3,984	3,500	4,376	4,375	4,150	4,150	4,150
45-Product Sales	570	703	1,000	-	-	500	500	500
4-Revenues Total	4,154	4,687	4,500	4,376	4,375	4,650	4,650	4,650
5-Expenses								
51-Salaries & Wages	-	(724)	(800)	(800)	(800)	(800)	(800)	(800)
52-Contractual Services	(2,057)	(2,064)	(2,200)	(550)	(550)	(1,500)	(1,500)	(1,500)
53-Supplies	(489)	(108)	(500)	(418)	(400)	(700)	(700)	(700)
5-Expenses Total	(2,546)	(2,897)	(3,500)	(1,768)	(1,750)	(3,000)	(3,000)	(3,000)
1901-Kite Event Total	1,608	1,791	1,000	2,608	2,625	1,650	1,650	1,650
1902-4th of July								
4-Revenues								
42-Charges for Services	44,889	44,144	42,000	42,331	40,950	42,000	42,000	42,000
45-Product Sales			300		-	-	-	-
4-Revenues Total	44,889	44,144	42,300	42,331	40,950	42,000	42,000	42,000
5-Expenses								

SPECIAL EVENTS

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
51-Salaries & Wages	(5,187)	-	(7,203)	(5,990)	(7,203)	(7,300)	(7,300)	(7,300)
52-Contractual Services	(28,894)	(32,761)	(29,859)	(29,338)	(28,000)	(30,000)	(30,000)	(30,000)
53-Supplies	(3,498)	(6,445)	(4,500)	(6,167)	(3,500)	(4,500)	(4,500)	(4,500)
5-Expenses Total	(37,579)	(39,206)	(41,562)	(41,495)	(38,703)	(41,800)	(41,800)	(41,800)
1902-4th of July Total	7,310	4,937	738	837	2,247	200	200	200
1903-Ale Fest								
4-Revenues								
42-Charges for Services	70,249	68,736	72,000	74,300	70,000	72,000	72,000	72,000
45-Product Sales	16,549	12,973	15,000	13,697	13,500	15,500	15,500	15,500
4-Revenues Total	86,798	81,710	87,000	87,997	83,500	87,500	87,500	87,500
5-Expenses								
51-Salaries & Wages	(3,567)	(3,760)	(4,075)	(3,577)	(4,075)	(4,100)	(4,100)	(4,100)
52-Contractual Services	(39,115)	(39,068)	(43,607)	(22,189)	(43,000)	(30,000)	(30,000)	(30,000)
53-Supplies	(24,700)	(19,950)	(23,318)	(26,954)	(22,000)	(22,000)	(22,000)	(22,000)
54-Other Charges	-	(13,944)	(10,000)	-	(10,000)	(25,000)	(25,000)	(25,000)
5-Expenses Total	(67,382)	(76,722)	(81,000)	(52,720)	(79,075)	(81,100)	(81,100)	(81,100)
1903-Ale Fest Total	19,415	4,987	6,000	35,277	4,425	6,400	6,400	6,400
1904-Wine and Art Event								
4-Revenues								
42-Charges for Services	26,491	25,394	27,000	-	-	-	-	-
45-Product Sales	5,494	5,212	6,000	-	-	-	-	-
4-Revenues Total	31,985	30,606	33,000	-	-	-	-	-
5-Expenses								
51-Salaries & Wages	(2,819)	(3,563)	(1,899)	-	-	-	-	-
52-Contractual Services	(13,725)	(13,553)	(769)	-	-	-	-	-
53-Supplies	(14,433)	(8,526)	(7,204)	-	-	-	-	-
54-Other Charges	-	-	-	-	-	-	-	-
5-Expenses Total	(30,977)	(25,641)	(9,872)	-	-	-	-	-

SPECIAL EVENTS

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
1904-Wine and Art Event Total	1,008	4,965	23,128	-	-	-	-	-
1905-Taste of Wheaton								
4-Revenues								
42-Charges for Services	88,662	93,333	100,000	89,926	86,750	95,000	95,000	95,000
45-Product Sales	42,827	34,727	40,000	48,488	52,367	45,000	45,000	45,000
4-Revenues Total	131,489	128,061	140,000	138,414	139,117	140,000	140,000	140,000
5-Expenses								
51-Salaries & Wages	(37,278)	(33,535)	(53,579)	(33,042)	(38,613)	(55,353)	(59,347)	(59,656)
52-Contractual Services	(57,355)	(59,346)	(60,000)	(62,768)	(69,000)	(70,000)	(70,000)	(70,000)
53-Supplies	(21,999)	(15,761)	(21,125)	(24,042)	(25,125)	(25,130)	(25,135)	(25,140)
5-Expenses Total	(116,632)	(108,643)	(134,704)	(119,852)	(132,738)	(150,483)	(154,482)	(154,796)
1905-Taste of Wheaton Total	14,857	19,418	5,296	18,562	6,379	(10,483)	(14,482)	(14,796)
1906-Smooth Jazz Fest								
4-Revenues								
42-Charges for Services	20,010	(500)	-	-	-	-	-	-
45-Product Sales	4,196	-	-	-	-	-	-	-
4-Revenues Total	24,206	(500)	-	-	-	-	-	-
5-Expenses								
51-Salaries & Wages	(3,240)	-	-	-	-	-	-	-
52-Contractual Services	(15,394)	-	-	-	-	-	-	-
53-Supplies	(2,858)	-	-	-	-	-	-	-
5-Expenses Total	(21,492)	-	-	-	-	-	-	-
1906-Smooth Jazz Fest Total	2,714	(500)	-	-	-	-	-	-
1907-Shakespeare Event								
4-Revenues								
42-Charges for Services	11,805	9,450	11,000	9,805	8,500	13,000	13,000	13,000
45-Product Sales	-	363	-	-	-	-	-	-
4-Revenues Total	11,805	9,813	11,000	9,805	8,500	13,000	13,000	13,000

SPECIAL EVENTS

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
5-Expenses								
51-Salaries & Wages	(4,532)	-	(2,000)	-	(2,000)	(2,000)	(2,000)	(2,000)
52-Contractual Services	(6,267)	(10,951)	(15,296)	(15,645)	(11,000)	(11,000)	(11,000)	(11,000)
53-Supplies	(780)	(186)	(1,000)	-	(500)	(500)	(500)	(500)
5-Expenses Total	(11,579)	(11,137)	(18,296)	(15,645)	(13,500)	(13,500)	(13,500)	(13,500)
1907-Shakespeare Event Total	226	(1,324)	(7,296)	(5,840)	(5,000)	(500)	(500)	(500)
1908-Fun Run Event								
4-Revenues								
42-Charges for Services	45,350	47,443	55,500	64,682	65,182	70,500	70,500	70,500
45-Product Sales	430	-	500	-	-	-	-	-
4-Revenues Total	45,780	47,443	56,000	64,682	65,182	70,500	70,500	70,500
5-Expenses								
51-Salaries & Wages	-	(4,751)	(4,200)	(4,200)	(4,200)	(4,500)	(4,500)	(4,500)
52-Contractual Services	(14,592)	(20,873)	(8,530)	(8,856)	(8,856)	(10,000)	(10,000)	(10,000)
53-Supplies	(15,109)	(14,348)	(12,917)	(12,591)	(12,788)	(15,000)	(15,000)	(15,000)
54-Other Charges	-	-	(28,833)	(28,833)	(14,400)	(35,000)	(35,000)	(35,000)
5-Expenses Total	(29,701)	(39,973)	(54,481)	(54,481)	(40,244)	(64,500)	(64,500)	(64,500)
1908-Fun Run Event Total	16,079	7,470	1,519	10,201	24,938	6,000	6,000	6,000
1909-Entertainment In The Park								
4-Revenues								
42-Charges for Services	-	2,300	2,300	2,000	2,000	3,000	3,000	3,000
45-Product Sales	-	376	400	543	400	500	500	500
4-Revenues Total	-	2,676	2,700	2,543	2,400	3,500	3,500	3,500
5-Expenses								
51-Salaries & Wages			-		-	-	-	-
52-Contractual Services	(3,676)	(1,950)	(3,500)	(3,677)	(3,850)	(3,500)	(3,500)	(3,500)
53-Supplies	(250)	(462)	(500)	(291)	(500)	(500)	(500)	(500)
5-Expenses Total	(3,926)	(2,412)	(4,000)	(3,968)	(4,350)	(4,000)	(4,000)	(4,000)

SPECIAL EVENTS

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
1909-Entertainment In The Park Total	(3,926)	264	(1,300)	(1,425)	(1,950)	(500)	(500)	(500)
1910-Light the Torch Run								
4-Revenues								
42-Charges for Services	13,494	24,462	26,500	29,078	31,500	30,000	30,000	30,000
45-Product Sales			-		-	-	-	-
4-Revenues Total	13,494	24,462	26,500	29,078	31,500	30,000	30,000	30,000
5-Expenses								
51-Salaries & Wages	(3,264)	(2,350)	(2,312)	(2,312)	(2,500)	(2,300)	(2,500)	(2,500)
52-Contractual Services	(5,905)	(9,540)	(7,288)	(7,153)	(11,000)	(11,000)	(11,000)	(11,000)
53-Supplies	(1,499)	(1,131)	(2,000)	(3,770)	(2,000)	(2,000)	(2,000)	(2,000)
54-Other Charges	-	(9,495)	(10,000)	-	(12,000)	(10,000)	(10,000)	(10,000)
5-Expenses Total	(10,668)	(22,515)	(21,600)	(13,236)	(27,500)	(25,300)	(25,500)	(25,500)
1910-Light the Torch Run Total	2,827	1,947	4,900	15,843	4,000	4,700	4,500	4,500
Grand Total	56,876	43,456	28,710	76,063	31,663	1,467	(2,732)	(3,046)

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR SWIMMING POOLS

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
101-Parks Maintenance								
231-Northside Pool								
5-Expenses								
51-Salaries & Wages	(23,363)	(23,520)	(30,410)	(21,855)	(27,296)	(27,485)	(28,185)	(28,589)
52-Contractual Services	(9,110)	(12,281)	(14,011)	(18,465)	(13,705)	(13,281)	(13,761)	(14,041)
53-Supplies	(24,238)	(24,940)	(29,450)	(29,491)	(29,450)	(30,050)	(30,952)	(31,252)
57-Capital			0		-	-	-	-
5-Expenses Total	(56,711)	(60,742)	(73,871)	(69,811)	(70,451)	(70,816)	(72,897)	(73,882)
231-Northside Pool Total	(56,711)	(60,742)	(73,871)	(69,811)	(70,451)	(70,816)	(72,897)	(73,882)
232-Rice Pool								
5-Expenses								
51-Salaries & Wages	(35,798)	(30,283)	(41,710)	(24,503)	(27,796)	(37,485)	(38,485)	(38,989)
52-Contractual Services	(11,519)	(27,143)	(12,281)	(11,354)	(11,975)	(16,281)	(16,851)	(17,161)
53-Supplies	(45,783)	(57,644)	(63,400)	(62,221)	(63,400)	(62,650)	(64,530)	(65,156)
57-Capital			0		-	-	-	-
5-Expenses Total	(93,101)	(115,070)	(117,391)	(98,077)	(103,171)	(116,416)	(119,865)	(121,306)
232-Rice Pool Total	(93,101)	(115,070)	(117,391)	(98,077)	(103,171)	(116,416)	(119,865)	(121,306)
101-Parks Maintenance Total	(149,811)	(175,811)	(191,262)	(167,888)	(173,622)	(187,232)	(192,762)	(195,188)
222-Pools								
000-Nonspecified Area								
5-Expenses								
51-Salaries & Wages			0		-	-	-	-
52-Contractual Services	(1,957)	(2,477)	(3,528)	(2,646)	(3,528)	(1,983)	(1,910)	(2,047)
53-Supplies	(820)	(1,263)	(1,293)	(970)	(1,293)	(692)	(445)	(445)
57-Capital	(168)	-	0	-	-	(86)	-	(53)
5-Expenses Total	(2,944)	(3,740)	(4,822)	(3,616)	(4,822)	(2,761)	(2,355)	(2,545)
000-Nonspecified Area Total	(2,944)	(3,740)	(4,822)	(3,616)	(4,822)	(2,761)	(2,355)	(2,545)
231-Northside Pool								
4-Revenues								
42-Charges for Services	229,417	213,276	241,000	227,247	235,400	243,000	245,500	247,500
44-Rentals	12,729	11,838	12,000	12,426	12,000	12,000	12,000	12,000
45-Product Sales	13,202	13,568	17,000	17,938	17,500	17,000	17,000	17,000
47-Misc. Income	1,411	1,363	1,500	1,495	1,500	1,500	1,500	1,500
4-Revenues Total	256,759	240,045	271,500	259,105	266,400	273,500	276,000	278,000
5-Expenses								
51-Salaries & Wages	(159,287)	(156,642)	(154,505)	(155,764)	(154,200)	(160,229)	(162,990)	(165,760)

REVENUES BY SOURCE AND EXPENDITURES BY OBJECT FOR SWIMMING POOLS

	2016				2019			
	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	Projections	2017 Budget	2018 Budget	Budget
52-Contractual Services	(53,809)	(73,522)	(77,884)	(77,435)	(78,509)	(85,980)	(92,895)	(102,516)
53-Supplies	(22,709)	(15,700)	(18,330)	(22,292)	(19,830)	(18,934)	(18,198)	(18,198)
54-Other Charges	(726)	(705)	(1,250)	(1,065)	(1,200)	(1,300)	(1,350)	(1,375)
57-Capital	(252)	-	0	-	-	(258)	-	(159)
5-Expenses Total	(236,784)	(246,568)	(251,970)	(256,555)	(253,739)	(266,701)	(275,433)	(288,009)
231-Northside Pool Total	19,976	(6,524)	19,530	2,550	12,661	6,799	567	(10,009)
232-Rice Pool								
4-Revenues								
42-Charges for Services	481,769	470,699	537,000	488,181	492,029	547,000	548,000	552,000
44-Rentals	11,069	13,285	10,550	11,317	11,500	12,050	12,050	12,050
45-Product Sales	57,093	62,572	71,500	76,203	78,500	71,500	71,500	71,500
46-Grants & Donations			0		-	-	-	-
47-Misc. Income	16,537	16,482	15,000	18,798	16,500	16,000	16,000	16,000
4-Revenues Total	566,468	563,038	634,050	594,498	598,529	646,550	647,550	651,550
5-Expenses								
51-Salaries & Wages	(334,194)	(326,191)	(321,633)	(320,548)	(321,514)	(327,055)	(330,526)	(334,016)
52-Contractual Services	(142,433)	(182,581)	(162,991)	(171,533)	(182,956)	(183,111)	(199,131)	(221,089)
53-Supplies	(50,954)	(42,501)	(46,155)	(53,473)	(55,537)	(48,660)	(48,206)	(48,231)
54-Other Charges	(10,998)	(9,409)	(12,450)	(10,572)	(11,930)	(13,450)	(13,450)	(13,450)
57-Capital	(168)	-	0	-	-	(172)	-	(106)
59-Transfers Out			0		-	-	-	-
5-Expenses Total	(538,748)	(560,682)	(543,230)	(556,126)	(571,938)	(572,448)	(591,313)	(616,893)
232-Rice Pool Total	27,720	2,356	90,820	38,372	26,591	74,102	56,237	34,657
415-Marketing								
5-Expenses								
54-Other Charges	(1,831)	(953)	(3,500)	(3,430)	(3,500)	(3,500)	(3,500)	(3,500)
5-Expenses Total	(1,831)	(953)	(3,500)	(3,430)	(3,500)	(3,500)	(3,500)	(3,500)
415-Marketing Total	(1,831)	(953)	(3,500)	(3,430)	(3,500)	(3,500)	(3,500)	(3,500)
222-Pools Total	42,921	(8,861)	102,029	33,876	30,930	74,640	50,949	18,603
Grand Total	(106,890)	(184,672)	(89,233)	(134,012)	(142,692)	(112,592)	(141,813)	(176,584)

RECREATION FUND INCOME STATEMENTS

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
20-Recreation								
000-Administration								
4-Revenues								
41-Taxes	3,647,243	3,794,355	3,885,885	3,857,053	3,862,006	3,900,913	3,998,772	4,146,653
42-Charges for Services	139,337	147,383	146,260	99,926	128,720	141,025	141,025	141,025
44-Rentals	39,031	25,848	31,872	21,323	25,850	34,639	34,639	34,639
45-Product Sales	44,362	36,594	41,870	49,465	53,665	46,800	46,839	46,879
46-Grants & Donations	26,985	29,601	27,650	17,420	18,159	27,795	27,795	27,795
47-Misc. Income	(35,839)	(1,264)	2,500	3,561	3,641	3,641	3,641	3,641
48-Interest Income	21,583	17,135	20,000	17,911	20,000	20,000	20,000	20,000
49-Transfers In			69,590		-	83,000	20,000	20,000
4-Revenues Total	3,882,702	4,049,653	4,225,627	4,066,659	4,112,041	4,257,813	4,292,711	4,440,632
5-Expenses								
51-Salaries & Wages	(902,960)	(943,355)	(1,016,030)	(921,353)	(1,005,831)	(1,068,786)	(1,093,318)	(1,114,590)
52-Contractual Services	(626,315)	(695,794)	(828,327)	(649,096)	(757,109)	(816,351)	(825,300)	(874,333)
53-Supplies	(97,955)	(87,514)	(183,632)	(90,458)	(109,162)	(207,615)	(138,911)	(141,406)
54-Other Charges	(90,142)	(78,843)	(116,250)	(87,142)	(99,544)	(127,291)	(125,682)	(126,562)
57-Capital	(2,184)	-	-	-	-	(6,112)	-	(1,536)
59-Transfers Out	(2,000,000)	(2,000,000)	(2,000,000)	(1,500,000)	(2,000,000)	(1,782,883)	(665,540)	(642,190)
5-Expenses Total	(3,719,555)	(3,805,505)	(4,144,239)	(3,248,048)	(3,971,647)	(4,009,037)	(2,848,751)	(2,900,617)
000-Administration Total	163,146	244,148	81,388	818,612	140,393	248,776	1,443,960	1,540,015
101-Parks Maintenance								
4-Revenues								
42-Charges for Services	8,930	17,787	-	-	-	-	-	-
44-Rentals	18,625	22,264	12,261	19,015	12,261	12,261	12,261	12,261
45-Product Sales			-		-	-	-	-
47-Misc. Income	1,989	4,701	-	-	-	-	-	-
4-Revenues Total	29,543	44,752	12,261	19,015	12,261	12,261	12,261	12,261
5-Expenses								
51-Salaries & Wages	(528,858)	(528,591)	(580,986)	(547,129)	(593,573)	(696,585)	(708,977)	(721,349)
52-Contractual Services	(241,060)	(261,203)	(335,026)	(277,691)	(285,514)	(354,599)	(369,779)	(381,784)
53-Supplies	(130,015)	(175,647)	(195,402)	(174,522)	(229,666)	(294,892)	(269,311)	(271,533)

RECREATION FUND INCOME STATEMENTS

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
57-Capital	(11,835)	-	-	-	-	(86)	(18,000)	(53)
5-Expenses Total	(911,767)	(965,440)	(1,111,414)	(999,342)	(1,108,753)	(1,346,162)	(1,366,067)	(1,374,720)
101-Parks Maintenance Total	(882,224)	(920,689)	(1,099,153)	(980,327)	(1,096,492)	(1,333,901)	(1,353,806)	(1,362,459)
220-Recreation Programs								
4-Revenues								
42-Charges for Services	2,563,879	2,766,834	2,771,177	2,760,719	2,870,959	2,962,316	3,022,921	3,085,001
44-Rentals	76,510	72,363	88,284	79,137	83,800	88,284	90,050	91,851
45-Product Sales	32,554	25,030	27,276	19,143	24,786	24,761	25,254	25,757
46-Grants & Donations	-	60	-	1,094	674	-	-	-
47-Misc. Income	-	-	-	383	383	-	-	-
4-Revenues Total	2,672,943	2,864,287	2,886,737	2,860,476	2,980,602	3,075,362	3,138,225	3,202,609
5-Expenses								
51-Salaries & Wages	(926,377)	(991,508)	(1,070,464)	(1,022,556)	(1,082,605)	(1,141,540)	(1,160,806)	(1,180,427)
52-Contractual Services	(854,289)	(947,857)	(1,093,310)	(967,149)	(1,082,375)	(1,162,631)	(1,186,096)	(1,212,281)
53-Supplies	(178,239)	(167,605)	(185,149)	(145,029)	(191,665)	(183,359)	(186,414)	(188,938)
54-Other Charges	-	-	(2,200)	(768)	(2,100)	(2,200)	(2,229)	(2,253)
57-Capital	(168)	-	-	-	-	-	-	-
5-Expenses Total	(1,959,073)	(2,106,971)	(2,351,123)	(2,135,502)	(2,358,746)	(2,489,730)	(2,535,546)	(2,583,899)
220-Recreation Programs Total	713,871	757,317	535,614	724,974	621,857	585,631	602,679	618,710
221-Athletics								
4-Revenues								
42-Charges for Services	432,721	431,397	415,935	411,223	382,237	415,201	416,279	417,407
45-Product Sales	35,941	30,091	38,455	30,835	29,697	29,705	29,880	29,981
47-Misc. Income	-	1,215	-	-	-	-	-	-
49-Transfers In			55,000		-	65,000	65,000	65,000
4-Revenues Total	468,662	462,703	509,390	442,058	411,934	509,906	511,159	512,388
5-Expenses								
51-Salaries & Wages	(62,796)	(61,946)	(68,007)	(69,366)	(72,803)	(73,836)	(74,774)	(75,727)
52-Contractual Services	(114,072)	(128,597)	(119,390)	(97,771)	(120,478)	(127,964)	(129,357)	(130,259)
53-Supplies	(210,864)	(186,175)	(212,694)	(207,604)	(199,197)	(266,530)	(265,675)	(265,422)

RECREATION FUND INCOME STATEMENTS

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
54-Other Charges	(58,330)	(55,816)	(47,083)	(37,570)	(37,901)	(38,501)	(39,091)	(39,091)
57-Capital	-	-	-	-	-	-	-	-
59-Transfers Out	(10,000)	(10,000)	-	-	-	-	-	-
5-Expenses Total	(456,063)	(442,534)	(447,174)	(412,311)	(430,380)	(506,830)	(508,896)	(510,499)
221-Athletics Total	12,599	20,169	62,216	29,747	(18,446)	3,075	2,263	1,889
222-Pools								
4-Revenues								
42-Charges for Services	711,186	683,976	778,000	715,428	727,429	790,000	793,500	799,500
44-Rentals	23,798	25,123	22,550	23,743	23,500	24,050	24,050	24,050
45-Product Sales	70,296	76,140	88,500	94,140	96,000	88,500	88,500	88,500
46-Grants & Donations			-		-	-	-	-
47-Misc. Income	17,948	17,845	16,500	20,292	18,000	17,500	17,500	17,500
4-Revenues Total	823,228	803,083	905,550	853,603	864,929	920,050	923,550	929,550
5-Expenses								
51-Salaries & Wages	(493,482)	(482,833)	(476,139)	(476,311)	(475,714)	(487,284)	(493,515)	(499,777)
52-Contractual Services	(198,199)	(258,580)	(244,403)	(251,614)	(264,994)	(271,074)	(293,936)	(325,653)
53-Supplies	(74,483)	(59,464)	(65,779)	(76,735)	(76,661)	(68,286)	(66,849)	(66,874)
54-Other Charges	(13,555)	(11,067)	(17,200)	(15,067)	(16,630)	(18,250)	(18,300)	(18,325)
57-Capital	(588)	-	-	-	-	(517)	-	(318)
59-Transfers Out			-		-	-	-	-
5-Expenses Total	(780,307)	(811,943)	(803,521)	(819,727)	(833,999)	(845,410)	(872,601)	(910,947)
222-Pools Total	42,921	(8,861)	102,029	33,876	30,930	74,640	50,949	18,603
224-Recreation Facilities								
4-Revenues								
42-Charges for Services	4,656	2,840	4,000	3,063	2,600	2,650	2,703	2,757
44-Rentals	72,353	83,615	92,835	73,961	75,730	77,650	78,815	80,003
45-Product Sales	649	(542)	1,100	(957)	1,100	1,080	1,102	1,124
47-Misc. Income			-		-	-	-	-
4-Revenues Total	77,659	85,913	97,935	76,067	79,430	81,380	82,620	83,883
5-Expenses								

RECREATION FUND INCOME STATEMENTS

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
51-Salaries & Wages	(167,433)	(171,092)	(179,628)	(167,366)	(180,253)	(183,722)	(186,892)	(190,119)
52-Contractual Services	(327,100)	(309,004)	(384,554)	(279,915)	(302,675)	(344,443)	(356,263)	(382,095)
53-Supplies	(34,864)	(35,326)	(47,085)	(28,822)	(47,085)	(46,817)	(44,363)	(44,878)
54-Other Charges	(4,291)	(2,008)	(4,345)	(1,988)	(2,253)	(4,730)	(4,792)	(4,856)
57-Capital	(1,008)	-	-	-	-	(1,033)	-	(636)
59-Transfers Out			-		-	-	-	-
5-Expenses Total	(534,695)	(517,430)	(615,612)	(478,090)	(532,266)	(580,745)	(592,311)	(622,584)
224-Recreation Facilities Total	(457,036)	(431,517)	(517,677)	(402,023)	(452,836)	(499,365)	(509,691)	(538,701)
350-Special Facilities								
4-Revenues								
42-Charges for Services	789,669	784,090	839,800	700,249	804,000	822,800	831,900	836,000
44-Rentals	1,080	896	1,500	789	1,000	1,200	1,500	1,500
45-Product Sales	2,173	2,134	4,300	2,252	3,300	3,900	3,500	3,600
46-Grants & Donations			-		-	-	-	-
47-Misc. Income	7,004	31,609	-	34,074	45,000	50,000	64,000	67,000
4-Revenues Total	799,926	818,730	845,600	737,364	853,300	877,900	900,900	908,100
5-Expenses								
51-Salaries & Wages	(472,224)	(477,401)	(511,307)	(460,207)	(509,783)	(533,810)	(546,051)	(557,973)
52-Contractual Services	(73,927)	(98,516)	(130,597)	(84,052)	(123,374)	(119,500)	(122,726)	(128,318)
53-Supplies	(66,029)	(63,856)	(90,297)	(72,183)	(84,217)	(100,301)	(85,133)	(85,983)
54-Other Charges	(37,349)	(21,070)	(39,355)	(18,613)	(32,805)	(29,855)	(30,355)	(29,855)
57-Capital	(672)	-	-	-	-	(689)	-	(424)
59-Transfers Out			-		-	-	-	-
5-Expenses Total	(650,200)	(660,843)	(771,555)	(635,055)	(750,179)	(784,154)	(784,265)	(802,553)
350-Special Facilities Total	149,725	157,886	74,045	102,309	103,121	93,746	116,635	105,547
418-Human Resources								
5-Expenses								
51-Salaries & Wages	(40,319)	(50,125)	(66,373)	(59,535)	(61,850)	(68,987)	(70,833)	(72,688)
52-Contractual Services	(3,658)	(10,505)	(4,369)	(3,277)	(4,051)	(4,183)	(4,431)	(4,693)
53-Supplies	(1,136)	(1,253)	(1,250)	(970)	(1,250)	(1,275)	(1,300)	(1,325)
54-Other Charges	(650)	(385)	(2,500)	(1,630)	(1,000)	(1,000)	(1,000)	(1,000)

RECREATION FUND INCOME STATEMENTS

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
57-Capital			-		-	-	-	-
5-Expenses Total	(45,762)	(62,267)	(74,491)	(65,411)	(68,151)	(75,445)	(77,563)	(79,705)
418-Human Resources Total	(45,762)	(62,267)	(74,491)	(65,411)	(68,151)	(75,445)	(77,563)	(79,705)
419-Finance								
5-Expenses								
51-Salaries & Wages	(176,889)	(173,873)	(193,896)	(169,642)	(193,083)	(186,948)	(191,017)	(195,178)
52-Contractual Services	(17,265)	(17,198)	(38,397)	(28,798)	(35,582)	(22,606)	(23,938)	(25,350)
5-Expenses Total	(194,154)	(191,071)	(232,293)	(198,439)	(228,665)	(209,554)	(214,955)	(220,528)
419-Finance Total	(194,154)	(191,071)	(232,293)	(198,439)	(228,665)	(209,554)	(214,955)	(220,528)
20-Recreation Total	(496,915)	(434,885)	(1,068,323)	63,318	(968,288)	(1,112,398)	60,469	83,371
Grand Total	(496,915)	(434,885)	(1,068,323)	63,318	(968,288)	(1,112,398)	60,469	83,371

RECREATION REVENUES DETAIL

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
20-Recreation								
000-Nonspecified Area								
41-Taxes								
4101-Current Year Taxes	3,646,985	3,794,285	3,885,885	3,857,019	3,862,006	3,900,913	3,998,772	4,146,653
4102-Prior Year Taxes	258	70	-	34	-	-	-	-
4103-Replacement Taxes			-		-	-	-	-
41-Taxes Total	3,647,243	3,794,355	3,885,885	3,857,053	3,862,006	3,900,913	3,998,772	4,146,653
42-Charges for Services								
4223-Park Services Reimbur.	8,930	17,787	-	-	-	-	-	-
4250-Program Revenues			-		-	-	-	-
4251-League Fees for WPD (41,675	41,950	43,960	-	39,970	43,025	43,025	43,025
42-Charges for Services Total	50,605	59,737	43,960	-	39,970	43,025	43,025	43,025
44-Rentals								
4406-Field Rentals/Permits	57,656	48,112	44,133	40,338	38,111	46,900	46,900	46,900
44-Rentals Total	57,656	48,112	44,133	40,338	38,111	46,900	46,900	46,900
45-Product Sales								
4507-Lanyard Sales	45	88	170	2	66	-	-	-
4583-Concessions			-		-	-	-	-
4599-Short/Over			-		-	-	-	-
45-Product Sales Total	45	88	170	2	66	-	-	-
46-Grants & Donations								
4610-Donations-Operating	26,442	29,601	27,650	17,420	18,159	27,795	27,795	27,795
4619-Grants-Operating			-		-	-	-	-
4650-Donations-Capital			-		-	-	-	-
4659-Grants-Capital			-		-	-	-	-
46-Grants & Donations Total	26,442	29,601	27,650	17,420	18,159	27,795	27,795	27,795
47-Misc. Income								
4710-Employee Health Ins Contrib.			-		-	-	-	-
4720-Gain(Loss) on Asset Di	1,989	4,701	-	-	-	-	-	-
4721-Gain (Loss) on Investm	(38,652)	(4,904)	-	-	-	-	-	-
4750-Miscellaneous Income	2,813	3,641	2,500	3,561	3,641	3,641	3,641	3,641

RECREATION REVENUES DETAIL

	2016							
	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	Projections	2017 Budget	2018 Budget	2019 Budget
47-Misc. Income Total	(33,851)	3,437	2,500	3,561	3,641	3,641	3,641	3,641
48-Interest Income								
4801-Interest Income	21,583	17,135	20,000	17,911	20,000	20,000	20,000	20,000
48-Interest Income Total	21,583	17,135	20,000	17,911	20,000	20,000	20,000	20,000
49-Transfers In								
4999-"Cash Carryover"			69,590		-	83,000	20,000	20,000
49-Transfers In Total			69,590		-	83,000	20,000	20,000
000-Nonspecified Area Total	3,769,723	3,952,465	4,093,888	3,936,285	3,981,953	4,125,274	4,160,133	4,308,014
112-Lincoln Marsh								
42-Charges for Services								
4206-Fundraising/Sponsorst	-	150	-	-	-	-	-	-
4250-Program Revenues	176,087	177,690	180,323	188,840	189,721	188,686	194,346	200,177
42-Charges for Services Total	176,087	177,840	180,323	188,840	189,721	188,686	194,346	200,177
45-Product Sales								
4500-Clothing Sale Revenues			-		-	-	-	-
4583-Concessions	1,665	1,469	1,425	507	957	1,400	1,442	1,485
4599-Short/Over			-		-	-	-	-
45-Product Sales Total	1,665	1,469	1,425	507	957	1,400	1,442	1,485
47-Misc. Income								
4750-Miscellaneous Income			-		-	-	-	-
47-Misc. Income Total			-		-	-	-	-
112-Lincoln Marsh Total	177,752	179,309	181,748	189,347	190,678	190,086	195,788	201,662
201-Arts and Crafts								
42-Charges for Services								
4250-Program Revenues	28,152	34,556	29,889	40,678	38,443	40,764	41,579	42,411
42-Charges for Services Total	28,152	34,556	29,889	40,678	38,443	40,764	41,579	42,411
45-Product Sales								
4503-Wall Tile Sales			-		-	-	-	-
45-Product Sales Total			-		-	-	-	-

RECREATION REVENUES DETAIL

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
201-Arts and Crafts Total	28,152	34,556	29,889	40,678	38,443	40,764	41,579	42,411
202-Performing Arts								
42-Charges for Services								
4250-Program Revenues	90,304	92,302	96,397	78,650	86,224	89,641	91,434	93,263
42-Charges for Services Total	90,304	92,302	96,397	78,650	86,224	89,641	91,434	93,263
202-Performing Arts Total	90,304	92,302	96,397	78,650	86,224	89,641	91,434	93,263
203-Athletic Programs								
42-Charges for Services								
4250-Program Revenues	338,494	359,104	351,670	347,793	366,053	366,826	374,162	381,645
42-Charges for Services Total	338,494	359,104	351,670	347,793	366,053	366,826	374,162	381,645
203-Athletic Programs Total	338,494	359,104	351,670	347,793	366,053	366,826	374,162	381,645
204-Leagues								
42-Charges for Services								
4206-Fundraising/Sponsorsh	166	499	499	195	314	314	320	327
4219-Tournament Entry Fee	41,007	94,878	73,600	94,381	93,763	93,763	95,638	97,551
4250-Program Revenues	863,696	931,998	958,487	928,254	980,557	1,006,622	1,026,754	1,047,289
42-Charges for Services Total	904,868	1,027,374	1,032,586	1,022,830	1,074,634	1,100,699	1,122,713	1,145,167
44-Rentals								
4407-Facility Rentals	9,921	-	-	-	-	-	-	-
44-Rentals Total	9,921	-	-	-	-	-	-	-
45-Product Sales								
4500-Clothing Sale Revenue	11,009	11,414	11,181	10,850	11,050	11,050	11,271	11,496
4583-Concessions	13,035	5,444	7,830	1,535	5,444	5,443	5,552	5,663
45-Product Sales Total	24,044	16,857	19,011	12,385	16,494	16,493	16,823	17,159
204-Leagues Total	938,833	1,044,232	1,051,597	1,035,215	1,091,128	1,117,192	1,139,535	1,162,326
206-Outdoor Education								
42-Charges for Services								
4250-Program Revenues			-		-	-	-	-
42-Charges for Services Total			-		-	-	-	-

RECREATION REVENUES DETAIL

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
206-Outdoor Education Total			-		-	-	-	-
207-Camps and Preschool								
42-Charges for Services								
4206-Fundraising/Sponsorsh	776	425	600	500	600	600	612	624
4250-Program Revenues	544,249	565,881	545,967	590,973	598,838	601,135	613,158	625,421
42-Charges for Services Total	545,025	566,306	546,567	591,473	599,438	601,735	613,770	626,045
207-Camps and Preschool Total	545,025	566,306	546,567	591,473	599,438	601,735	613,770	626,045
208-General Interests								
42-Charges for Services								
4206-Fundraising/Sponsorships			-		-	-	-	-
4217-AMC Movie Tickets	15,920	10,797	11,400	4,835	7,500	7,500	7,650	7,803
4250-Program Revenues	130,372	150,263	142,431	157,953	158,139	172,586	176,038	179,559
42-Charges for Services Total	146,292	161,060	153,831	162,788	165,639	180,086	183,688	187,362
45-Product Sales								
4583-Concessions			-		-	-	-	-
45-Product Sales Total			-		-	-	-	-
208-General Interests Total	146,292	161,060	153,831	162,788	165,639	180,086	183,688	187,362
209-Special Events								
42-Charges for Services								
4206-Fundraising/Sponsorsh	-	-	500	650	500	500	510	520
4250-Program Revenues	8,731	9,156	11,695	8,321	10,593	11,015	11,235	11,460
42-Charges for Services Total	8,731	9,156	12,195	8,971	11,093	11,515	11,745	11,980
209-Special Events Total	8,731	9,156	12,195	8,971	11,093	11,515	11,745	11,980
220-Community Center								
42-Charges for Services								
4200-Charges for Services	2,230	1,856	1,900	2,097	1,600	1,650	1,683	1,717
4206-Fundraising/Sponsorsh	-	-	-	500	-	-	-	-
4216-General Admission	2,426	984	2,100	466	1,000	1,000	1,020	1,040
42-Charges for Services Total	4,656	2,840	4,000	3,063	2,600	2,650	2,703	2,757
44-Rentals								
4407-Facility Rentals	52,178	50,903	51,600	50,173	51,600	51,720	52,754	53,809

RECREATION REVENUES DETAIL

					2016			
	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	Projections	2017 Budget	2018 Budget	2019 Budget
44-Rentals Total	52,178	50,903	51,600	50,173	51,600	51,720	52,754	53,809
45-Product Sales								
4580-Vending - General			-		-	-	-	-
4581-Tree Memorial Revenue			-		-	-	-	-
4582-Commission on Vendir	942	918	1,100	1,224	1,100	1,080	1,102	1,124
4599-Short/Over	(293)	(1,460)	-	(2,181)	-	-	-	-
45-Product Sales Total	649	(542)	1,100	(957)	1,100	1,080	1,102	1,124
47-Misc. Income								
4750-Miscellaneous Income			-		-	-	-	-
47-Misc. Income Total			-		-	-	-	-
220-Community Center Total	57,484	53,200	56,700	52,279	55,300	55,450	56,559	57,690
221-Wheaton Youth Cheerleading								
42-Charges for Services								
4200-Charges for Services			-		-	-	-	-
4206-Fundraising/Sponsorsh	16,078	11,580	14,479	15,477	15,261	15,260	15,565	15,877
4210-Program Revenue	37,744	38,877	36,594	44,544	36,631	40,000	40,000	40,000
4250-Program Revenues			-		-	-	-	-
42-Charges for Services Total	53,822	50,457	51,073	60,021	51,892	55,260	55,565	55,877
45-Product Sales								
4500-Clothing Sale Revenue	823	-	820	1,128	1,128	820	836	853
45-Product Sales Total	823	-	820	1,128	1,128	820	836	853
49-Transfers In								
4999-"Cash Carryover"			-		-	5,000	5,000	5,000
49-Transfers In Total			-		-	5,000	5,000	5,000
221-Wheaton Youth Cheerleading T	54,645	50,457	51,893	61,148	53,019	61,080	61,402	61,730
222-Wheaton Youth Football								
42-Charges for Services								
4200-Charges for Services	18,564	21,344	18,500	24,734	26,112	26,112	26,112	26,112
4206-Fundraising/Sponsorsh	30,224	41,132	30,454	23,742	16,203	30,954	31,283	31,684
4210-Program Revenue	90,047	85,670	90,000	72,164	64,769	79,273	79,273	79,273

RECREATION REVENUES DETAIL

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
4250-Program Revenues	-	7,762	-	-	-	-	-	-
42-Charges for Services Total	138,835	155,908	138,954	120,640	107,084	136,339	136,668	137,069
45-Product Sales								
4500-Clothing Sale Revenue	4,151	3,762	4,160	2,932	4,160	4,160	4,243	4,328
4583-Concessions	21,148	14,152	21,150	17,370	15,000	15,000	15,000	15,000
45-Product Sales Total	25,299	17,914	25,310	20,302	19,160	19,160	19,243	19,328
49-Transfers In								
4999-"Cash Carryover"			-		-	5,000	5,000	5,000
49-Transfers In Total			-		-	5,000	5,000	5,000
222-Wheaton Youth Football Total	164,133	173,822	164,264	140,942	126,244	160,499	160,911	161,397
223-Youth Baseball/Softball								
42-Charges for Services								
4200-Charges for Services	65,176	65,488	65,928	66,467	65,742	65,742	65,780	65,780
4206-Fundraising/Sponsorship	33,856	24,220	24,090	20,032	20,335	20,339	20,746	21,161
4210-Program Revenue	127,868	127,046	127,635	132,541	125,662	125,996	125,996	125,996
4211-Camp Revenue/Battling	13,164	8,278	8,255	11,523	11,523	11,525	11,525	11,525
42-Charges for Services Total	240,064	225,032	225,908	230,562	223,261	223,602	224,046	224,461
45-Product Sales								
4583-Concessions	9,819	12,177	12,325	9,406	9,409	9,725	9,800	9,800
45-Product Sales Total	9,819	12,177	12,325	9,406	9,409	9,725	9,800	9,800
47-Misc. Income								
4750-Miscellaneous Income	-	1,215	-	-	-	-	-	-
47-Misc. Income Total	-	1,215	-	-	-	-	-	-
49-Transfers In								
4999-"Cash Carryover"			55,000		-	55,000	55,000	55,000
49-Transfers In Total			55,000		-	55,000	55,000	55,000
223-Youth Baseball/Softball Total	249,883	238,424	293,233	239,968	232,671	288,327	288,846	289,261
225-Central Athletic Complex								
42-Charges for Services								

RECREATION REVENUES DETAIL

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
4200-Charges for Services	8,608	12,858	10,000	9,425	12,900	12,900	13,158	13,421
4206-Fundraising/Sponsorsh	1,400	1,200	1,200	1,200	1,200	1,200	1,224	1,248
4210-Program Revenue	6,570	6,010	6,500	14,079	10,000	10,000	10,200	10,404
4211-Camp Revenue/Battin	13,867	18,743	15,000	19,561	19,000	19,000	19,380	19,768
42-Charges for Services Total	30,445	38,812	32,700	44,265	43,100	43,100	43,962	44,841
44-Rentals								
4401-Birthday Party Rentals	8,245	12,760	9,000	9,954	9,000	9,000	9,180	9,364
4407-Facility Rentals	58,344	59,603	79,284	69,183	74,800	79,284	80,870	82,487
44-Rentals Total	66,589	72,363	88,284	79,137	83,800	88,284	90,050	91,851
45-Product Sales								
4582-Commission on Vendir	-	165	140	168	168	168	168	168
4583-Concessions	8,336	7,942	8,000	6,517	8,000	8,000	8,160	8,323
45-Product Sales Total	8,336	8,107	8,140	6,684	8,168	8,168	8,328	8,491
225-Central Athletic Complex Total	105,370	119,282	129,124	130,086	135,068	139,552	142,340	145,183
231-Northside Pool								
42-Charges for Services								
4200-Charges for Services	205,812	186,191	216,000	198,152	207,400	216,000	217,500	218,500
4216-General Admission	23,605	27,086	25,000	29,095	28,000	27,000	28,000	29,000
42-Charges for Services Total	229,417	213,276	241,000	227,247	235,400	243,000	245,500	247,500
44-Rentals								
4407-Facility Rentals	12,729	11,838	12,000	12,426	12,000	12,000	12,000	12,000
44-Rentals Total	12,729	11,838	12,000	12,426	12,000	12,000	12,000	12,000
45-Product Sales								
4580-Vending - General			-		-	-	-	-
4581-Tree Memorial Revent	1,233	1,045	2,000	795	1,500	2,000	2,000	2,000
4583-Concessions	11,969	12,523	15,000	17,143	16,000	15,000	15,000	15,000
4599-Short/Over			-		-	-	-	-
45-Product Sales Total	13,202	13,568	17,000	17,938	17,500	17,000	17,000	17,000
47-Misc. Income								
4750-Miscellaneous Income	1,411	1,363	1,500	1,495	1,500	1,500	1,500	1,500

RECREATION REVENUES DETAIL

	2016							
	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	Projections	2017 Budget	2018 Budget	2019 Budget
47-Misc. Income Total	1,411	1,363	1,500	1,495	1,500	1,500	1,500	1,500
231-Northside Pool Total	256,759	240,045	271,500	259,105	266,400	273,500	276,000	278,000
232-Rice Pool								
42-Charges for Services								
4200-Charges for Services	385,013	350,522	430,000	353,913	359,600	415,000	416,000	420,000
4206-Fundraising/Sponsorsh	2,000	2,300	-	2,000	-	-	-	-
4210-Program Revenue	1,754	1,610	2,000	1,639	1,800	2,000	2,000	2,000
4212-Waterslide Income			-		-	-	-	-
4216-General Admission	93,002	116,267	105,000	130,629	130,629	130,000	130,000	130,000
42-Charges for Services Total	481,769	470,699	537,000	488,181	492,029	547,000	548,000	552,000
44-Rentals								
4405-Locker Rental	-	204	550	216	500	550	550	550
4407-Facility Rentals	11,069	13,081	10,000	11,101	11,000	11,500	11,500	11,500
44-Rentals Total	11,069	13,285	10,550	11,317	11,500	12,050	12,050	12,050
45-Product Sales								
4580-Vending - General			-		-	-	-	-
4581-Tree Memorial Revenu	4,720	4,682	6,500	4,202	6,500	6,500	6,500	6,500
4583-Concessions	52,374	57,897	65,000	72,011	72,000	65,000	65,000	65,000
4599-Short/Over	(1)	(7)	-	(10)	-	-	-	-
45-Product Sales Total	57,093	62,572	71,500	76,203	78,500	71,500	71,500	71,500
46-Grants & Donations								
4610-Donations-Operating			-		-	-	-	-
4619-Grants-Operating			-		-	-	-	-
46-Grants & Donations Total			-		-	-	-	-
47-Misc. Income								
4750-Miscellaneous Income	16,537	16,482	15,000	18,798	16,500	16,000	16,000	16,000
47-Misc. Income Total	16,537	16,482	15,000	18,798	16,500	16,000	16,000	16,000
232-Rice Pool Total	566,468	563,038	634,050	594,498	598,529	646,550	647,550	651,550
302-Parks Plus Fitness Center								
42-Charges for Services								

RECREATION REVENUES DETAIL

	2016							
	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	Projections	2017 Budget	2018 Budget	2019 Budget
4200-Charges for Services	739,702	719,171	779,000	646,337	737,500	752,500	761,100	764,700
4206-Fundraising/Sponsorships	1,940	1,875	2,500	6,125	1,500	1,500	1,500	1,500
4216-General Admission			-		-	-	-	-
4223-Park Services Reimbursement	-	8,481	10,000	5,000	10,000	10,000	10,000	10,000
4241-Special Events	26,273	32,067	25,000	18,614	32,000	35,000	35,000	35,000
4250-Program Revenues	130	-	500	229	500	500	500	500
42-Charges for Services Total	768,045	761,594	817,000	676,305	781,500	799,500	808,100	811,700
44-Rentals								
4405-Locker Rental	637	381	800	295	300	500	800	800
44-Rentals Total	637	381	800	295	300	500	800	800
45-Product Sales								
4502-Entree Kitchen			-		-	-	-	-
4506-Pro Shop Sales	-	23	1,000	-	-	500	-	-
4583-Concessions			-		-	-	-	-
45-Product Sales Total	-	23	1,000	-	-	500	-	-
47-Misc. Income								
4750-Miscellaneous Income	7,004	31,609	-	34,074	45,000	50,000	64,000	67,000
47-Misc. Income Total	7,004	31,609	-	34,074	45,000	50,000	64,000	67,000
302-Parks Plus Fitness Center Total	775,685	793,607	818,800	710,673	826,800	850,500	872,900	879,500
303-Clocktower Com. and Mini Golf								
42-Charges for Services								
4206-Fundraising/Sponsorships			-		-	-	-	-
4216-General Admission	21,625	22,497	22,500	23,944	22,500	23,000	23,500	24,000
4250-Program Revenues			300		-	300	300	300
42-Charges for Services Total	21,625	22,497	22,800	23,944	22,500	23,300	23,800	24,300
44-Rentals								
4407-Facility Rentals	443	515	700	494	700	700	700	700
44-Rentals Total	443	515	700	494	700	700	700	700
45-Product Sales								
4506-Pro Shop Sales			-		-	-	-	-

RECREATION REVENUES DETAIL

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
4580-Vending - General			-		-	-	-	-
4581-Tree Memorial Revenue			800		800	800	800	800
4582-Commission on Vending Machines			-		-	-	-	-
4583-Concessions	2,174	2,111	2,500	2,249	2,500	2,600	2,700	2,800
4599-Short/Over	(2)	0	-	4	-	-	-	-
45-Product Sales Total	2,173	2,111	3,300	2,252	3,300	3,400	3,500	3,600
46-Grants & Donations								
4617-Sponsorships			-		-	-	-	-
4650-Donations-Capital			-		-	-	-	-
4659-Grants-Capital			-		-	-	-	-
46-Grants & Donations Total			-		-	-	-	-
303-Clocktower Com. and Mini Golf	24,240	25,123	26,800	26,691	26,500	27,400	28,000	28,600
304-Leisure Center								
42-Charges for Services								
4200-Charges for Services			-		-	-	-	-
4206-Fundraising/Sponsorship	950	1,300	600	1,500	925	750	765	780
4250-Program Revenues	220,855	211,745	223,100	189,280	194,515	222,959	227,200	231,732
42-Charges for Services Total	221,805	213,045	223,700	190,780	195,440	223,709	227,965	232,512
44-Rentals								
4407-Facility Rentals	6,060	8,615	8,075	9,135	8,100	9,900	10,031	10,163
44-Rentals Total	6,060	8,615	8,075	9,135	8,100	9,900	10,031	10,163
45-Product Sales								
4599-Short/Over	-	-	-	(1)	-	-	-	-
45-Product Sales Total	-	-	-	(1)	-	-	-	-
46-Grants & Donations								
4610-Donations-Operating	-	60	-	1,094	674	-	-	-
4619-Grants-Operating			-		-	-	-	-
4650-Donations-Capital			-		-	-	-	-
4659-Grants-Capital			-		-	-	-	-
46-Grants & Donations Total	-	60	-	1,094	674	-	-	-

RECREATION REVENUES DETAIL

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
47-Misc. Income								
4750-Miscellaneous Income	-	-	-	383	383	-	-	-
47-Misc. Income Total	-	-	-	383	383	-	-	-
304-Leisure Center Total	227,865	221,720	231,775	201,391	204,597	233,609	237,996	242,675
305-Adult Education								
42-Charges for Services								
4206-Fundraising/Sponsorsh	-	-	-	250	-	500	510	520
4250-Program Revenues	61,676	72,779	97,319	73,403	91,174	99,557	101,548	103,579
42-Charges for Services Total	61,676	72,779	97,319	73,653	91,174	100,057	102,058	104,099
305-Adult Education Total	61,676	72,779	97,319	73,653	91,174	100,057	102,058	104,099
415-Marketing								
42-Charges for Services								
4206-Fundraising/Sponsorsh	12,000	14,500	14,000	10,000	10,000	15,500	15,500	15,500
4222-Advertising Revenue	9,000	9,800	-	8,000	-	-	-	-
4241-Special Events			-		-	-	-	-
42-Charges for Services Total	21,000	24,300	14,000	18,000	10,000	15,500	15,500	15,500
46-Grants & Donations								
4610-Donations-Operating	544	-	-	-	-	-	-	-
4619-Grants-Operating			-		-	-	-	-
4650-Donations-Capital			-		-	-	-	-
4659-Grants-Capital			-		-	-	-	-
46-Grants & Donations Total	544	-	-	-	-	-	-	-
415-Marketing Total	21,544	24,300	14,000	18,000	10,000	15,500	15,500	15,500
416-Special Events								
42-Charges for Services								
4206-Fundraising/Sponsorsh	24,250	26,050	37,300	28,750	28,750	37,500	37,500	37,500
4241-Special Events	64,412	69,583	65,000	63,176	60,000	60,500	60,500	60,500
42-Charges for Services Total	88,662	95,633	102,300	91,926	88,750	98,000	98,000	98,000
45-Product Sales								
4583-Concessions	42,827	35,103	40,400	49,031	52,767	45,500	45,500	45,500
45-Product Sales Total	42,827	35,103	40,400	49,031	52,767	45,500	45,500	45,500

RECREATION REVENUES DETAIL

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
416-Special Events Total	131,489	130,737	142,700	140,957	141,517	143,500	143,500	143,500
815-Graf Park								
44-Rentals								
4406-Field Rentals/Permits	14,115	24,098	33,160	14,653	16,030	16,030	16,030	16,030
44-Rentals Total	14,115	24,098	33,160	14,653	16,030	16,030	16,030	16,030
815-Graf Park Total	14,115	24,098	33,160	14,653	16,030	16,030	16,030	16,030
20-Recreation Total	8,754,663	9,129,121	9,483,100	9,055,243	9,314,497	9,734,671	9,861,426	10,089,423

ARROWHEAD GOLF CLUB INCOME STATEMENT

includes administrative allocations

				2016	2017	2018	2019
	2014 Actuals	2015 Actuals	2016 Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
601 & 611-Golf Maintenance & Pro Shop/Golf Fees							
4-Revenues							
41-Taxes	503,359	518,319	573,814	519,950	532,343	520,177	593,018
42-Charges for Services	1,722,984	1,777,370	1,992,125	1,790,115	1,979,750	1,969,250	1,969,250
44-Rentals	320,587	334,175	366,750	351,950	413,950	422,950	422,950
45-Product Sales	150,110	151,237	143,000	134,000	128,000	128,000	128,000
46-Grants & Donations	184,792	12,869	-	-	-	-	-
47-Misc. Income	(13,797)	8,558	1,462	3,061	1,428	1,428	1,428
48-Interest Income	3,425	3,129	3,060	4,760	3,060	3,060	3,060
49-Transfers In			-	-	-	-	-
4-Revenues Total	2,871,461	2,805,656	3,080,212	2,803,836	3,058,531	3,044,865	3,117,706
5-Expenses							
51-Salaries & Wages	(901,569)	(923,820)	(1,071,139)	(996,531)	(1,099,156)	(1,136,789)	(1,163,148)
52-Contractual Services	(590,861)	(711,935)	(1,123,896)	(1,023,156)	(1,063,515)	(1,068,343)	(1,156,695)
53-Supplies	(477,422)	(472,008)	(533,519)	(488,329)	(538,280)	(545,293)	(526,681)
54-Other Charges	(92,444)	(78,658)	(108,646)	(104,493)	(106,435)	(105,028)	(105,776)
57-Capital	(295,285)	(326,570)	(427,801)	(351,801)	(256,228)	(524,200)	(76,002)
59-Transfers Out			-	-	-	-	-
5-Expenses Total	(2,357,581)	(2,512,991)	(3,265,002)	(2,964,310)	(3,063,614)	(3,379,652)	(3,028,301)
601 & 611-Golf Maintenance & Pro Shop/Golf Fees Total	513,880	292,665	(184,790)	(160,474)	(5,083)	(334,788)	89,405

612-Food and Beverage

4-Revenues

41-Taxes	977,110	1,006,148	1,113,875	1,009,314	1,033,373	1,009,754	1,151,154
42-Charges for Services	160,357	162,232	180,882	160,000	172,122	175,554	179,065
44-Rentals	1,368	28	-	-	-	-	-
45-Product Sales	5,174,339	5,137,140	5,367,521	5,376,490	5,589,907	5,695,921	5,808,099
46-Grants & Donations	19,008	-	-	-	-	-	-
47-Misc. Income	(10,862)	21,487	37,359	38,894	35,772	35,772	35,772
48-Interest Income	6,648	6,073	5,940	9,240	5,940	5,940	5,940
49-Transfers In			-	-	-	-	-
4-Revenues Total	6,327,967	6,333,108	6,705,576	6,593,938	6,837,114	6,922,941	7,180,030

ARROWHEAD GOLF CLUB INCOME STATEMENT
includes administrative allocations

	2014 Actuals	2015 Actuals	2016 Budget	2016 Projections	2017 Proposed Budget	2018 Proposed Budget	2019 Proposed Budget
5-Expenses							
51-Salaries & Wages	(1,935,985)	(1,950,691)	(2,151,894)	(2,110,577)	(2,240,239)	(2,285,754)	(2,331,732)
52-Contractual Services	(1,435,762)	(1,676,315)	(2,311,998)	(2,148,936)	(2,217,683)	(2,251,227)	(2,423,478)
53-Supplies	(1,645,594)	(1,618,470)	(1,776,702)	(1,672,373)	(1,760,774)	(1,812,367)	(1,845,326)
54-Other Charges	(173,751)	(171,403)	(187,226)	(176,913)	(190,139)	(187,406)	(188,858)
57-Capital	(572,656)	(633,930)	(356,400)	(224,400)	(190,444)	(128,300)	(36,230)
59-Transfers Out			-	-	-	-	-
5-Expenses Total	(5,763,749)	(6,050,810)	(6,784,218)	(6,333,199)	(6,599,279)	(6,665,054)	(6,825,625)
612-Food and Beverage Total	564,218	282,298	(78,642)	260,739	237,834	257,888	354,405
613-Cross Country Skiing							
4-Revenues							
42-Charges for Services	26,314	7,543	15,000	-	15,000	15,000	15,000
45-Product Sales			-	-	-	-	-
4-Revenues Total	26,314	7,543	15,000	-	15,000	15,000	15,000
5-Expenses							
51-Salaries & Wages	(3,407)	(1,060)	(4,000)	-	(4,000)	(4,000)	(4,000)
52-Contractual Services	(437)	(230)	(503)	(120)	(436)	(446)	(456)
53-Supplies	(4,596)	(6,938)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
57-Capital			-	-	-	-	-
5-Expenses Total	(8,440)	(8,228)	(9,503)	(5,120)	(9,436)	(9,446)	(9,456)
613-Cross Country Skiing Total	17,874	(685)	5,497	(5,120)	5,564	5,554	5,544
Grand Total	1,095,972	574,278	(257,935)	95,145	238,316	(71,346)	449,354

ARROWHEAD GOLF CLUB INCOME STATEMENTS

by department

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
60-Golf Fund								
000-Administration								
4-Revenues								
41-Taxes	1,480,469	1,524,467	1,687,689	6,207	1,529,264	1,565,716	1,529,931	1,744,172
42-Charges for Services			-		-	-	-	-
46-Grants & Donations	28,800	-	-	-	-	-	-	-
47-Misc. Income	(70,550)	(16,643)	4,301	13,013	8,930	4,200	4,200	4,200
48-Interest Income	10,073	9,202	9,000	7,623	14,000	9,000	9,000	9,000
49-Transfers In			-		-	-	-	-
4-Revenues Total	1,448,792	1,517,026	1,700,990	26,843	1,552,194	1,578,916	1,543,131	1,757,372
5-Expenses								
51-Salaries & Wages	(100,926)	(100,487)	(121,116)	(106,577)	(113,000)	(130,129)	(132,962)	(135,857)
52-Contractual Services	(971,443)	(1,197,689)	(2,099,858)	(484,766)	(1,905,804)	(1,982,414)	(1,996,360)	(2,214,948)
53-Supplies	(78,959)	(112,266)	(97,406)	(77,879)	(90,256)	(109,354)	(106,171)	(113,196)
54-Other Charges	(102,581)	(99,594)	(123,372)	(102,046)	(116,125)	(131,574)	(127,234)	(129,234)
57-Capital	(866,261)	(960,501)	(490,000)	(189,241)	(290,000)	(205,337)	(50,000)	(106)
59-Transfers Out			-		-	-	-	-
5-Expenses Total	(2,120,170)	(2,470,536)	(2,931,752)	(960,509)	(2,515,185)	(2,558,808)	(2,412,726)	(2,593,341)
000-Administration Total	(671,378)	(953,510)	(1,230,762)	(933,666)	(962,990)	(979,892)	(869,595)	(835,969)
101-Parks Maintenance								
5-Expenses								
51-Salaries & Wages	(14,638)	(23,702)	(13,567)	(428)	(13,260)	(13,902)	(14,180)	(14,464)
52-Contractual Services	(3,078)	(3,347)	(3,926)	(3,136)	(3,700)	(4,146)	(4,349)	(4,564)
53-Supplies	(5,393)	(5,285)	(7,000)	(6,179)	(7,000)	(7,000)	(7,000)	(7,000)
54-Other Charges			-		-	-	-	-
57-Capital			-		-	-	-	-
5-Expenses Total	(23,110)	(32,333)	(24,493)	(9,743)	(23,959)	(25,048)	(25,530)	(26,028)
101-Parks Maintenance Total	(23,110)	(32,333)	(24,493)	(9,743)	(23,959)	(25,048)	(25,530)	(26,028)
418-Human Resources								
5-Expenses								

ARROWHEAD GOLF CLUB INCOME STATEMENTS
by department

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
51-Salaries & Wages	(29,440)	(29,953)	(30,859)	(27,108)	(32,324)	(33,431)	(34,099)	(34,781)
52-Contractual Services	(12,573)	(21,563)	(19,890)	(13,832)	(16,750)	(17,932)	(18,555)	(19,200)
54-Other Charges	(5,916)	(5,523)	(5,000)	(6,197)	(30)	(5,000)	(5,200)	(5,400)
5-Expenses Total	(47,929)	(57,039)	(55,749)	(47,136)	(49,104)	(56,363)	(57,854)	(59,381)
418-Human Resources Total	(47,929)	(57,039)	(55,749)	(47,136)	(49,104)	(56,363)	(57,854)	(59,381)
419-Finance								
5-Expenses								
51-Salaries & Wages	(144,802)	(148,201)	(170,505)	(132,073)	(169,788)	(153,597)	(156,848)	(160,169)
52-Contractual Services	(26,258)	(29,966)	(56,063)	(44,779)	(54,525)	(33,303)	(34,823)	(36,424)
5-Expenses Total	(171,060)	(178,167)	(226,568)	(176,852)	(224,314)	(186,900)	(191,671)	(196,593)
419-Finance Total	(171,060)	(178,167)	(226,568)	(176,852)	(224,314)	(186,900)	(191,671)	(196,593)
601-Golf Maintenance								
4-Revenues								
46-Grants & Donations	175,000	12,869	-	6,000	-	-	-	-
47-Misc. Income			-		-	-	-	-
4-Revenues Total	175,000	12,869	-	6,000	-	-	-	-
5-Expenses								
51-Salaries & Wages	(456,455)	(469,924)	(539,223)	(422,116)	(487,195)	(545,010)	(569,574)	(582,536)
52-Contractual Services	(119,470)	(125,463)	(189,438)	(138,654)	(173,967)	(191,806)	(199,324)	(207,636)
53-Supplies	(306,437)	(316,310)	(356,918)	(304,919)	(334,668)	(365,111)	(356,077)	(362,877)
54-Other Charges	(20,977)	(16,640)	(30,000)	(25,634)	(30,000)	(25,000)	(25,000)	(25,000)
57-Capital	(336)	-	(201,000)	(34,721)	(193,000)	(135,810)	(206,000)	(265)
5-Expenses Total	(903,675)	(928,337)	(1,316,580)	(926,043)	(1,218,830)	(1,262,737)	(1,355,975)	(1,178,314)
601-Golf Maintenance Total	(728,675)	(915,468)	(1,316,580)	(920,043)	(1,218,830)	(1,262,737)	(1,355,975)	(1,178,314)
611-Pro Shop/Golf Fees								
4-Revenues								
42-Charges for Services	1,722,984	1,777,370	1,992,125	1,735,147	1,790,115	1,979,750	1,969,250	1,969,250
44-Rentals	320,587	334,175	366,750	332,514	351,950	413,950	422,950	422,950

ARROWHEAD GOLF CLUB INCOME STATEMENTS
by department

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
45-Product Sales	150,110	151,237	143,000	142,427	134,000	128,000	128,000	128,000
46-Grants & Donations			-		-	-	-	-
47-Misc. Income	10,190	14,217	-	2,168	25	-	-	-
4-Revenues Total	2,203,872	2,276,998	2,501,875	2,212,256	2,276,090	2,521,700	2,520,200	2,520,200
5-Expenses								
51-Salaries & Wages	(346,580)	(351,099)	(417,660)	(314,174)	(397,689)	(441,587)	(452,264)	(463,219)
52-Contractual Services	(126,851)	(160,600)	(193,347)	(133,254)	(175,725)	(178,859)	(170,630)	(175,512)
53-Supplies	(142,305)	(115,731)	(141,103)	(116,907)	(120,594)	(133,608)	(150,738)	(122,938)
54-Other Charges	(34,578)	(26,278)	(35,000)	(33,588)	(35,000)	(35,000)	(35,000)	(35,000)
57-Capital	(420)	-	(60,201)	(55,639)	(60,201)	(50,603)	(301,200)	(75,701)
5-Expenses Total	(650,735)	(653,708)	(847,311)	(653,563)	(789,210)	(839,657)	(1,109,832)	(872,370)
611-Pro Shop/Golf Fees Total	1,553,136	1,623,290	1,654,564	1,558,692	1,486,880	1,682,043	1,410,368	1,647,830
612-Food and Beverage								
4-Revenues								
42-Charges for Services	160,357	162,232	180,882	123,303	160,000	172,122	175,554	179,065
44-Rentals	1,368	28	-	342	-	-	-	-
45-Product Sales	5,174,339	5,137,140	5,367,521	4,839,367	5,376,490	5,589,907	5,695,921	5,808,099
46-Grants & Donations			-		-	-	-	-
47-Misc. Income	35,701	32,471	34,520	31,783	33,000	33,000	33,000	33,000
4-Revenues Total	5,371,765	5,331,871	5,582,923	4,994,796	5,569,490	5,795,029	5,904,475	6,020,164
5-Expenses								
51-Salaries & Wages	(1,744,714)	(1,751,146)	(1,930,103)	(1,696,881)	(1,893,852)	(2,021,740)	(2,062,615)	(2,103,853)
52-Contractual Services	(766,949)	(849,622)	(873,371)	(676,850)	(841,622)	(872,739)	(895,529)	(921,888)
53-Supplies	(1,589,922)	(1,540,887)	(1,707,794)	(1,438,111)	(1,608,184)	(1,683,981)	(1,737,674)	(1,765,997)
54-Other Charges	(102,143)	(102,026)	(102,500)	(97,347)	(100,251)	(100,000)	(100,000)	(100,000)
57-Capital	(924)	-	(33,000)	(4,559)	(33,000)	(54,922)	(95,300)	(36,160)
59-Transfers Out			-		-	-	-	-
5-Expenses Total	(4,204,652)	(4,243,681)	(4,646,767)	(3,913,748)	(4,476,908)	(4,733,382)	(4,891,118)	(4,927,898)
612-Food and Beverage Total	1,167,113	1,088,191	936,156	1,081,047	1,092,582	1,061,648	1,013,357	1,092,266

ARROWHEAD GOLF CLUB INCOME STATEMENTS
by department

	2014 Actuals	2015 Actuals	2016 Budget	2016 YTD	2016 Projections	2017 Budget	2018 Budget	2019 Budget
613-Cross Country Skiing								
4-Revenues								
42-Charges for Services	26,314	7,543	15,000	-	-	15,000	15,000	15,000
45-Product Sales			-		-	-	-	-
4-Revenues Total	26,314	7,543	15,000	-	-	15,000	15,000	15,000
5-Expenses								
51-Salaries & Wages	(3,407)	(1,060)	(4,000)	-	-	(4,000)	(4,000)	(4,000)
52-Contractual Services	(437)	(230)	(503)	(141)	(120)	(436)	(446)	(456)
53-Supplies	(4,596)	(6,938)	(5,000)	-	(5,000)	(5,000)	(5,000)	(5,000)
57-Capital			-		-	-	-	-
5-Expenses Total	(8,440)	(8,228)	(9,503)	(141)	(5,120)	(9,436)	(9,446)	(9,456)
613-Cross Country Skiing Total	17,874	(685)	5,497	(141)	(5,120)	5,564	5,554	5,544
60-Golf Fund Total	1,095,972	574,278	(257,935)	552,157	95,145	238,316	(71,346)	449,354
Grand Total	1,095,972	574,278	(257,935)	552,157	95,145	238,316	(71,346)	449,354

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.

	2014 Actuals	2015 Actuals	2016 Budget	2016 Projections	2017 Proposed Budget	2018 Proposed Budget	2019 Proposed Budget
60-Golf Fund Total as reported on pages 12, 23, 36, 43, 48, 75, and 79	1,095,972	574,278	(256,678)	95,145	238,316	(71,346)	449,354
Exclude Amortization and Depreciation	866,093	960,501					
Exclude Capital Expenditures	1,848	-	784,201	576,201	446,672	652,500	112,231
Exclude Fund Balance Transfers	-	-	-	-	-	-	-
60-Golf Fund Bottomline, excluding capital and fund balance transfers as reported on page 14	1,963,913	1,534,779	527,523	671,346	684,988	581,154	561,585
Exclude Property Tax Revenue levied for Bond payment	(1,480,469)	(1,524,467)	(1,687,689)	(1,529,264)	(1,565,716)	(1,529,931)	(1,744,172)
Exclude Bond Principal	-	-	1,127,651	-	1,303,985	1,307,320	1,560,780
Exclude Bond Interest	637,592	671,107	557,061	298,649	261,731	222,611	183,392
60- Golf Fund Operating Bottomline Before Transfers and Capital as reported on page 82	1,121,036	681,419	524,546	(559,269)	684,988	581,154	561,585
Include Capital Expenditures	(867,941)	(960,501)	(784,201)	(576,201)	(446,672)	(652,500)	(112,231)
60 - Golf Fund Operating Total as reported on page 82	253,095	(279,082)	(259,655)	(1,135,470)	238,316	(71,346)	449,354

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

	2014 Actuals	2015 Actuals	2016 Budget	2016 Projections	2017 Proposed	2018 Proposed	2019 Proposed
10 - General							
1-Operating Funds							
Beginning Fund Balance	2,196,994	1,750,697	2,196,994	2,196,994	2,341,592	1,811,203	1,299,776
Operating Bottomline Before Transfers and Capital	958,075	1,034,049	453,955	786,597	348,405	436,264	483,733
Transfers IN/OUT	10,000	10,000	-	-	-	-	-
Fund Balance Reserves Transfers	(500,000)	(500,000)	(500,000)	(500,000)	(601,391)	(553,690)	(636,599)
Capital	(109,855)	(156,341)	(204,900)	(142,000)	(277,403)	(394,000)	(366,181)
<i>10 - General Total</i>	<i>358,219</i>	<i>387,707</i>	<i>(250,945)</i>	<i>144,597</i>	<i>(530,389)</i>	<i>(511,426)</i>	<i>(519,047)</i>
Estimated Ending Fund Balance	2,555,214	2,138,404	1,946,050	2,341,592	1,811,203	1,299,776	780,730
Minimum Fund Balance Target (see pages 5-8)	823,586	839,917	1,008,161	912,619	1,038,740	1,042,616	1,069,370
20 - Recreation							
Beginning Fund Balance	4,422,813	3,620,460	4,417,314	4,417,314	3,449,026	2,188,628	2,164,098
Operating Bottomline Before Transfers and Capital	1,529,539	1,575,115	806,330	1,031,712	530,921	659,009	643,528
Transfers IN/OUT	(10,000)	(10,000)	-	-	-	-	-
Fund Balance Reserves Transfers	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(1,782,883)	(665,540)	(642,190)
Capital	(16,454)	-	-	-	(8,436)	(18,000)	(2,967)
<i>20 - Recreation Total</i>	<i>(496,915)</i>	<i>(434,885)</i>	<i>(1,193,670)</i>	<i>(968,288)</i>	<i>(1,260,398)</i>	<i>(24,531)</i>	<i>(1,629)</i>
Estimated Ending Fund Balance	3,925,899	3,185,575	3,223,644	3,449,026	2,188,628	2,164,098	2,162,469
Minimum Fund Balance Target (see pages 5-8)	1,204,187	1,259,001	1,425,363	1,380,464	1,509,292	1,519,569	1,560,149
22 - Cosley Zoo							
Beginning Fund Balance	(222,067)	(200,794)	47,661	47,661	136,749	347,736	533,258
Operating Bottomline Before Transfers and Capital	129,921	110,115	15,115	89,089	212,364	185,522	187,375
Transfers IN/OUT	-	-	-	-	-	-	-
Fund Balance Reserves Transfers	-	-	-	-	-	-	-
Capital	(1,092)	-	-	-	(1,377)	-	(848)
<i>22 - Cosley Zoo Total</i>	<i>128,829</i>	<i>110,115</i>	<i>15,115</i>	<i>89,089</i>	<i>210,986</i>	<i>185,522</i>	<i>186,527</i>
Estimated Ending Fund Balance	(93,238)	(90,679)	62,776	136,749	347,736	533,258	719,785
Minimum Fund Balance Target (see pages 5-8)	284,329	301,100	324,251	312,226	340,713	347,661	357,000

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

	2014 Actuals	2015 Actuals	2016 Budget	2016 Projections	2017 Proposed	2018 Proposed	2019 Proposed
60 - Golf Fund							
Estimated Beginning Cash & Investments	2,898,918	3,208,789	3,872,843	3,872,843	3,613,188	3,851,504	3,780,158
Operating Bottomline Before Transfers and Capital	1,121,036	681,419	524,546	(559,269)	684,988	581,154	561,585
Transfers IN/OUT			-	-	-	-	-
Fund Balance Reserves Transfers							
Capital	(867,941)	(960,501)	(784,201)	(576,201)	(446,672)	(652,500)	(112,231)
60 - Golf Fund Total	253,095	(279,082)	(259,655)	(1,135,470)	238,316	(71,346)	449,354
<i>These amounts differ from reports on page 12, 14, 23, 36, 43, 48, 75, and 79. A full explanation and reconciliation of these differences is provided on page 80.</i>							
Estimated Ending Cash & Investments	3,152,013	2,929,707	3,613,188	2,737,373	3,851,504	3,780,158	4,229,512
Minimum Cash & Investments Target (see pages 5-8)	1,210,305	1,268,588	1,545,544	1,454,405	1,537,610	1,566,942	1,625,192
Major Operating Funds Total	243,229	(216,145)	(1,689,154)	(1,870,073)	(1,341,485)	(421,781)	115,205
40-Capital Projects							
Operating Bottomline Before Transfers and Capital	1,086,757	1,013,979	879,154	560,799	475,407	1,004,048	1,702,416
Transfers IN/OUT			-	-	-	-	-
Fund Balance Reserves Transfers	2,500,000	2,500,000	2,500,000	2,500,000	2,384,274	1,219,230	1,278,789
Capital	(2,403,822)	(1,385,747)	(4,690,925)	(2,347,522)	(7,385,236)	(3,017,130)	(2,882,648)
40-Capital Projects Total	1,182,935	2,128,232	(1,311,771)	713,277	(4,525,555)	(793,852)	98,557
Grand Total	1,426,164	1,912,087	(3,000,925)	(1,156,795)	(5,867,040)	(1,215,632)	213,762

2017 Capital Overview
Capital Projects Fund

Capital Overview	Recommended Source	CY Projections	2017	2018	2019
Capital Dollars Available					
Capital Dollars Available at Beginning of Fiscal Year		6,822,458	7,535,736	3,010,267	2,216,415
Annual Unobligated G.O. Bond Proceeds		1,024,398	1,043,344	1,055,138	1,074,512
Grants and Donations		45,477	470,350	367,130	1,134,200
Cosley Foundation Donation for Property Purchase - 855 Prairie		50,000	50,000	50,000	50,000
Cosley Foundation Donation for Quarantine Center		20,000	230,000	25,000	25,000
Other (ex. Tree Memorials, Cell Tower Rental, Land Cash Donations, Misc, Interestetc.)		77,755	68,485	63,485	68,485
Recommended Fund Balance Reserve Transfer - General Fund		500,000	594,686	534,028	636,599
Recommended Fund Balance Reserve Transfer - Recreation Fund		2,000,000	1,789,588	685,202	642,190
Capital Dollars Available		10,540,088	11,782,189	5,790,250	5,847,401
Major Capital Projects					
Central Athletic Center	Bond Proceeds/Fund Balance Reserves	1,241,625	770,300		
Community Center - HVAC Improvements	Fund Balance Reserves	-	300,000	300,000	300,000
Gateway Gardens	Fund Balance Reserves		250,000		
Cosley - Land Acquisition	Fund Balance Reserves		900,000		
Cosley - Animal Quarantine Center	Suggested 50/50 Split with Foundation	40,000	518,000		
Memorial Park - Plan Engineering	Fund Balance Reserves	40,000	250,000	250,000	
District Wide Building Cabling	Fund Balance Reserves		385,000		
Community Center - Metal Roof	Fund Balance Reserves		822,500		
Rice Pool - Master Plan & Engineering	Fund Balance Reserves	30,000	250,000	250,000	
Seven Gables Parking Expansion & Playground Surface	Fund Balance Reserves	30,000	650,000		
Danada South - Restroom Trailers	Fund Balance Reserves			100,000	
Play for All	Grants & Donations	15,477	346,350	367,130	1,134,200
Major Capital Projects		1,397,102	5,442,150	1,267,130	1,434,200
Available Capital Dollars after Major Capital Projects		9,142,986	6,340,039	4,523,120	4,413,201
2016 Board Approved Capital Projects					
District Wide Asphalt Replacement	Fund Balance Reserves	414,000	500,000	500,000	500,000
District Wide Unforeseen Capital Expenses	Fund Balance Reserves		100,000	100,000	100,000
Annual Pond & Stream Maintenance	Fund Balance Reserves			100,000	100,000
Atten - Irrigation 15, 17, 18	Fund Balance Reserves	5,000	120,000		
Cosley House Demolition	Fund Balance Reserves	25,000			
Cosley - Kiebler Barn PVC Fence	Suggested 50/50 Split with Foundation	40,000			
Lincoln Marsh - Increase Parking at LM Office w/ Pavers	Fund Balance Reserves	40,000			
Monument Restoration	Fund Balance Reserves	40,000			
Northside - Tennis Court Resurfacing	Fund Balance Reserves	180,000			
Rathje - Shoreline & Bridge Replacement	Fund Balance Reserves	30,000	160,000		

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

2017 Capital Overview
Capital Projects Fund

Capital Overview	Recommended Source	CY Projections	2017	2018	2019
Rathje - Dredge Pond	Fund Balance Reserves	20,000	100,000		
Board Approved Capital Fund Expenditures		794,000	980,000	700,000	700,000
Available Capital Dollars after Approved and Major Capital Projects		8,348,986	5,360,039	3,823,120	3,713,201
2017 Staff Recommendations					
Alarm Project & Video Surveillance	Fund Balance Reserves			250,000	250,000
Compliance & Security Monitoring	Fund Balance Reserves		70,000		
TMA Systems - Maintenance Software	Fund Balance Reserves		33,000		
Payroll Timekeeping System	Fund Balance Reserves		55,000		
Green Team Recycle Containers	Fund Balance Reserves		50,000		
Facility Master Planning	Fund Balance Reserves		50,000		
Two District-wide Golf Carts	Fund Balance Reserves	21,420			
Atten - Farm Bridge Replacement	Fund Balance Reserves		75,000		
Atten - Playground Surfacing	Fund Balance Reserves				48,000
Central Park - Tennis Court Fencing	Fund Balance Reserves				30,395
Cosley - Caging (2)	Fund Balance Reserves		20,000		
Cosley - Raccoons Exhibit Enclosure (shotcrete)	Fund Balance Reserves			50,000	
Cosley - Deer Exhibit Fence	Fund Balance Reserves			30,000	
Cosley - Wildlife/Domestic ID Signs	Fund Balance Reserves			25,000	
Cosley - Taylor Barn Roof Replacement	Fund Balance Reserves		35,000		
Graf Park Main Field Scoreboard	Fund Balance Reserves		12,000		
Kelly Park - 3 Edison Ballfields	Fund Balance Reserves		105,000		
Lincoln Avenue - Drinking Fountain	Friends of LM Funded		10,000		
Lincoln Avenue - Picnic Shelter	Friends of LM Funded		40,000		
Lincoln Marsh - Increase Parking at Main Entrance w/ Pavers	Fund Balance Reserves			192,000	
Northside - Vitacourse Replacement	Fund Balance Reserves		48,000		
Triangle Playground Surfacing	Fund Balance Reserves			43,000	
Scottsdale - Shelter	Fund Balance Reserves		40,000		
Memorial Park - Master Roof	Fund Balance Reserves			60,000	
Community Center - Gym Divider Curtains	Fund Balance Reserves			25,000	
Community Center - Interior Lobby	Fund Balance Reserves			100,000	
Community Center - Interior Corridors	Fund Balance Reserves				210,000
Community Center - Track	Fund Balance Reserves			120,000	
Rice Pool - Filter	Fund Balance Reserves				35,000
Skatepark - Concrete	Fund Balance Reserves		125,000		

2017 Capital Overview
Capital Projects Fund

Capital Overview	Recommended Source	CY Projections	2017	2018	2019
Lucent Disc - Golf Course	Fund Balance Reserves		35,000		
Prairie Ave Building - Carpeting	Fund Balance Reserves			25,000	
Playground Replacements					
Brighton - Playground	Fund Balance Reserves	135,000			
Scottsdale - Playground Replacement	Fund Balance Reserves		160,000		
Hull Park - Playground Replacement	Fund Balance Reserves			130,000	
Kelly Park - Playground Replacement	Fund Balance Reserves				175,000
Salary and Wages (1)	Fund Balance Reserves	142,262	155,188	158,493	161,883
Contractual Services	Fund Balance Reserves	143,058	144,473	133,506	136,403
Supplies (2)	Fund Balance Reserves	362,860	1,077,262	254,855	341,645
Legal Notices; Training; Dues & Subscriptions; etc.	Fund Balance Reserves	8,650	9,850	9,850	9,850
Staff Recommended Capital Fund Expenditures		813,250	2,349,773	1,606,705	1,398,176
Available Capital Dollars after Commitments and Recommendations		7,535,736	3,010,267	2,216,415	2,315,025

(1) Includes full-time wages charged to capital fund in operating budget

(2) Increase of approximately \$600k in 2017 mostly attributable to Community Center envelope study illustrated on pg. 5 of Non-Capital Assets & Projects report

2016 CIP Schedule
(Board Prioritization Tool)
Capital Projects Fund

Project Descriptions	2016	2016 Projections	2017	2018	2019
40-000-000 Nonspecified Area					
2001 Golf Cart #1		10,710			
2001 Golf Cart #2		10,710			
Alarm & Video Surveillance Project				250,000	250,000
Annual Pond and Stream Maintenance				100,000	100,000
Compliance & Security Monitoring: cyber security/penetration testing/remediation			70,000		
District Wide Asphalt Replacement	500,000	414,000	500,000	500,000	500,000
District Wide Building Cabling (CC & Rice)			250,000		
District Wide Building Cabling (Other)			135,000		
District Wide Unforeseen Capital Expenses	100,000	-	100,000	100,000	100,000
Facility Master Planning			50,000		
Greening Team Recycling Containers			50,000		
New Field House (Indoor Turf Field) Construction TBD				-	
Payroll Timekeeping System			55,000		
TMA Systems			33,000		
40-000-000 Nonspecified Area Total	600,000	435,420	1,243,000	950,000	950,000
40-000-187 Central Athletic Cntr Project					
2014 Exterior Restrooms & Storage- Carryover from 2013	80,000	45,000	250,000		
2014 Interior Concessions Stand Upgrades - Carryover from 2013	65,000	-	65,000		
Athletic Staff Offices			60,000		
Batting Cage Room @ CAC			53,300		
CAC - Redo Courts in both gyms	205,000	205,000			
CAC Electric Bleachers for Main Gym West	54,625	54,625			
CAC Scoreboards for Main and Kale gyms			24,000		
Chiller	400,000	400,000			
Ice Rink Surface	500,000	500,000			
Kale Bleachers	37,000	37,000			
Playground			175,000		
Replace the current green divider on CAC balcony			14,000		
Replacement of wall mats in the Kale Gym at CAC			11,000		
Sand Pro Smitco- CAC baseball fields			18,000		
WDSRA Rec and Roll Multi-purpose room			100,000		
40-000-187 Central Athletic Cntr Project Total	1,341,625	1,241,625	770,300		
40-000-188 Sensory Playground					
Play for All - Phase II	396,350	15,477	346,350		

2016 CIP Schedule
(Board Prioritization Tool)
Capital Projects Fund

Project Descriptions	2016	2016 Projections	2017	2018	2019
Play for All - Phase III				367,130	
Play for All - Phase IV					1,134,200
40-000-188 Sensory Playground Total	396,350	15,477	346,350	367,130	1,134,200
40-800-805 Atten					
1900 Farm Bridge Replacement			75,000		
Atten - Irrigation Atten	43,000	5,000	120,000		
Atten Playground Surfacing					48,000
40-800-805 Atten Total	43,000	5,000	195,000		48,000
40-800-809 Brighton					
Playground Replacement	40,000	135,000			
40-800-809 Brighton Total	40,000	135,000			
40-800-812 Central Park and.Athletic Ctr.					
1986 CENTRAL PARK Tennis Court FENCING					30,395
Gateway Gardens Phase III			250,000		
40-800-812 Central Park and.Athletic Ctr. Total			250,000		30,395
40-800-813 Cosley Zoo					
1993 Exhibit Enclosure (shotcrete) - raccoons				50,000	
1997 Caging Education Animals @ Kiebler			10,000		
1997 Exhibit Fence - deer				30,000	
1997 Holding Cages (deer, raptor)			10,000		
1999 Walk-in Freezer	12,000	-			
2003 Wildlife/Domestic ID signs				25,000	
Cosley - Animal welcome quarantine center (suggested 50/50 split with Foundation)	250,000	40,000	518,000		
Cosley - Replace Kiebler Barn animal fence (suggested 50/50 split with Foundation)	20,000	40,000			
Cosley House Demolition	25,000	25,000			
Land Acquisition	650,000		900,000		
Roof Replacement - Taylor Barn			35,000		
40-800-813 Cosley Zoo Total	957,000	105,000	1,473,000	105,000	
40-800-815 Graf Park					
Graf Park Main Field Scoreboard			12,000		
40-800-815 Graf Park Total			12,000		

2016 CIP Schedule
(Board Prioritization Tool)
Capital Projects Fund

Project Descriptions	2016	2016 Projections	2017	2018	2019
40-800-818 Hoffman Park					
1999 Hoffman Playground Replacement	125,000	-			
40-800-818 Hoffman Park Total	125,000	-			
40-800-820 Kelly Park					
2000 Kelly PLAYGROUND EQUIP					175,000
Edison Ballfields @ Kelly - 3			105,000		
40-800-820 Kelly Park Total			105,000		175,000
40-800-822 Lincoln Marsh					
Increase parking at the LM office with Permeable Pavers with easy out spaces 10x10x20@\$20	40,000	40,000			
Lincoln Avenue Drinking Fountain - Friends Funded			10,000		
Lincoln Avenue Picnic Shelter - Friends Funded			40,000		
LM - Increase parking at the main entrance with Permeable Pavers 240x40@\$20				192,000	
40-800-822 Lincoln Marsh Total	40,000	40,000	50,000	192,000	
40-800-825 Memorial Park					
1991 MEMORIAL PARKROOF				60,000	
Memorial Park Mast. Engineering			250,000	250,000	
Memorial Park Master Plan TBD					-
Memorial Park Master Planning		40,000			
40-800-825 Memorial Park Total		40,000	250,000	310,000	
40-800-826 Northside Park					
1991 Vitacourse Replacement	48,000	-	48,000		
1997 NORTHSIDE PARK TENNIS COURTS - Resurface	180,000	180,000			
Monument Restoration	40,000	40,000			
40-800-826 Northside Park Total	268,000	220,000	48,000		
40-800-828 Rathje					
1977 Rathje Shoreline and Bridge Replacement	120,000	30,000	160,000		
Rathje - Dredge pond	62,000	20,000	100,000		
40-800-828 Rathje Total	182,000	50,000	260,000		
40-800-829 Hull					
Hull Park Playground Replacement				130,000	
40-800-829 Hull Total				130,000	

2016 CIP Schedule
(Board Prioritization Tool)
Capital Projects Fund

Project Descriptions	2016	2016 Projections	2017	2018	2019
40-800-835 Seven Gables					
Seven Gables Irrigation Engineering	25,000	-			
Seven Gables Parking Expansion			550,000		
Seven Gables Parking Expansion Engineering	30,000	30,000	25,000		
Seven Gables Playground Surface Repairs			75,000		
40-800-835 Seven Gables Total	55,000	30,000	650,000		
40-800-838 Triangle Park					
Triangle Playground Surfacing				43,000	
40-800-838 Triangle Park Total				43,000	
40-800-845 Scottdale Park					
Playground Replacement - Scottdale	160,000	-	160,000		
Scottdale - Shelter	40,000	-	40,000		
40-800-845 Scottdale Park Total	200,000	-	200,000		
40-800-846 CC and Rice and Blanchard					
1988 Gym Divider Curtains	25,000	-		25,000	
1988 HVAC Improvements - chill, boilers, air hand	300,000	-	300,000	300,000	300,000
1988 Rice Pool Master Planning	50,000	30,000			
CC Building Interior Lobby				100,000	
CC Interior Corridors					210,000
CC Metal Roof			822,500		
CC Track				120,000	
RICE POOL FILTER BLDG PLUMBING EQUIP					35,000
Rice Pool Mast. Plan Construction TBD			-		
Rice Pool Mast. Plan Engineering			250,000	250,000	
40-800-846 CC and Rice and Blanchard Total	375,000	30,000	1,372,500	795,000	545,000
40-800-852 Clocktower					
Concrete Skatepark			125,000		
40-800-852 Clocktower Total			125,000		
40-800-853 Lucent					
Disc Golf Course			35,000		
Restrooms Trailers				100,000	

2016 CIP Schedule
(Board Prioritization Tool)
Capital Projects Fund

Project Descriptions	2016	2016 Projections	2017	2018	2019
40-800-853 Lucent Total			35,000	100,000	
40-800-854 Historical Museum					
Museum - Enhance elevator entrance 25%	25,000				
Museum - Look at electrical 25%	25,000				
Museum - Replace HVAC system 25%	75,000				
Museum-Balcony & Stage Restoration Construction (TBD)				-	
40-800-854 Historical Museum Total	125,000			-	
40-800-856 Prairie Ave Building					
Carpeting				25,000	
40-800-856 Prairie Ave Building Total				25,000	
Grand Total	4,747,975	2,347,522	7,385,150	3,017,130	2,882,595

*2017 Grant and Donation Schedule
Capital Projects Fund*

Project	Source	Status	CY Projection	2017 Budget	2018 Budget	2019 Budget
Play for All	Various Sources	Commitments before proceeding	15,477	346,350	367,130	1,134,200
Lincoln Avenue Drinking Fountain	Friends of LM	Funds transferred upon completion		10,000		
Lincoln Avenue Picnic Shelter	Friends of LM	Funds transferred upon completion		40,000		
Lincoln Marsh	ComEd	Billed upon completion of project	10,000			
Cosley Zoo Kiebler Barn Fence	Cosley Foundation Donation		20,000			
Cosley Zoo Quarantine	Cosley Foundation Donation		20,000	230,000	25,000	25,000
Cosley Zoo Property Purchase - 855 Prairie	Cosley Foundation Donation	Annual installments of \$50K over 16 yrs for total of \$800K	50,000	50,000	50,000	50,000
Northside Vitacourse Replacement		50% discount on cost of equipment		24,000		
Central Athletic Rec & Roll Room	WDSRA	Billed upon completion of project		50,000		
Total Grants and Donations			115,477	750,350	442,130	1,209,200

2016 CIP Schedule
(Board Prioritization Tool)
Operating Funds

Project Descriptions	2016	2016 Projections	2017	2018	2019
10 - General					
10-000-000 Nonspecified Area					
Roland VS-540 Print, cut sign machine (1/3)			3,615		
10-000-000 Nonspecified Area Total			3,615		
10-101-000 Nonspecified Area					
1999 Forklift #1204					25,000
2000 Toro Mower 325 #1310					41,350
2009 Bobcat Skid Steer-Diesel #1220					25,000
2009 Kubota, RTV 900 #2791					16,000
2011 Ford Explorer #1010	28,000	-	28,000		
2007 Kubota Utility #1213			30,000		
2008 New Holland #1218					52,000
1998 Ford F650 #1128				50,000	
2010 Toro 4000D #1303				78,000	
2011 Toro 7210					62,000
2003 Ingersoll Rand Compressor #1485 - districtwide	14,000	20,000			
1987 Hot Patcher #1401 - Park Blacktop Repair					16,500
1989 Ditch Witch Trencher #2709 - Trenching districtwide	17,900	-			
2006 Kubota #1201 - Districtwide tractor					26,000
2008 7210 Toro #1381 - turf/snow	55,000	53,000			
2008 4000D Toro #1382 - turf/snow			77,000		
2008 4000D Toro #1383 - turf/snow	90,000	69,000			
2005 Power Boss floor sweeper #1686 - PSC					20,000
2010 Bobcat Skidsteer #1206 - projects				38,000	
2007 Dump Plow #1106 with Salt Spreader			58,000		
2011 TORO 7210 #1301			60,000		
2007 Chevy Express 1500 #1171 - Custodial			17,000		
2008 F450 #1114 - dump/snow plow				46,000	
2008 F450 #1170 - dump/snow plow				46,000	
2008 F250 Crew Cab #1177 - Trim Crew				32,000	
2008 Ford Ranger #1181 - manager truck				28,000	
2008 Ford Ranger #1182 - manager truck				28,000	
2008 F350 Utility Body #1108 - Projects truck/plow				24,000	
2008 F350 Utility Body #1127 - park/playground repair				24,000	
2011 TORO GROUNDMASTER4000-D - turf/snow					80,000
10-101-000 Nonspecified Area Total	204,900	142,000	270,000	394,000	363,850

2016 CIP Schedule
(Board Prioritization Tool)
Operating Funds

Project Descriptions	2016	2016 Projections	2017	2018	2019
10 - General Total	204,900	142,000	273,615	394,000	363,850
20 - Recreation					
20-000-000 Nonspecified Area					
Roland VS-540 Print, cut sign machine (1/3)			3,615		
20-000-000 Nonspecified Area Total			3,615		
20-101-000 Nonspecified Area					
2008 Sand Pro Smitco #2810 - baseball fields				18,000	
20-101-000 Nonspecified Area Total				18,000	
20 - Recreation Total			3,615	18,000	
21 - Special Recreation					
21-000-000 Nonspecified Area					
WDSRA Tax Disbursement	873,630	803,457	811,495	811,495	811,495
21-000-000 Nonspecified Area Total	873,630	803,457	811,495	811,495	811,495
21 - Special Recreation Total	873,630	803,457	811,495	811,495	811,495
60 - Golf Fund					
60-000-000 Nonspecified Area					
Roland VS-540 Print, cut sign machine (1/3)			3,615		
Painting North Side of Clubhouse	30,000	30,000			
New Expand Lot per Engineer recommendations	460,000	260,000			
Replace Carpet on Main Staircase and on Upper Level			70,000		
Electronic Sign			50,000		
Replace Carpet on Main Level & Lower Level				50,000	
2000 Furnace & AC Replacement in Maintenance Building			21,550		
Building Cabling/Network Security			60,000		
60-000-000 Nonspecified Area Total	490,000	290,000	205,165	50,000	
60-601-000 Nonspecified Area					
2007 TORO REELMASTER 5210 Fairway Mower				110,000	
2007 VERTI-QUAKE 2516				30,000	
Portable Restrooms - West	65,000	57,000			

2016 CIP Schedule
(Board Prioritization Tool)
Operating Funds

Project Descriptions	2016	2016 Projections	2017	2018	2019
TORO MP 4700	75,000	75,000			
Toro Multi Pro 5700 B 300 Gal. Sprayer	61,000	61,000			
Ford F250 Super Duty			33,000		
Groundsmaster 4000-D Rough Mower			57,680		
Workman HDX Auto (X2)			44,700		
2007 TORO Sidewinder 3500 Bank Mower (1)				33,000	
2007 TORO Sidewinder 3500 Bank Mower (2)				33,000	
60-601-000 Nonspecified Area Total	201,000	193,000	135,380	206,000	
60-611-000 Nonspecified Area					
Cart Path Repairs	50,000	50,000	50,000	50,000	50,000
2008 100 Yamaha Golf Cars				240,000	
1997 Pedestrian Bridge #10/18					25,330
2010 Yamaha G23A U-Max Utility (range picker)				11,200	
Ball Dispenser		10,201			
60-611-000 Nonspecified Area Total	50,000	60,201	50,000	301,200	75,330
60-612-000 Nonspecified Area					
2006 Blodgett Convection Oven French Glass Doors (x4)					20,000
2007 BEVERAGE CART	16,000	16,000		16,000	
1999 Vehicle Lift					15,100
2013 Digital Dining (upgrade every 5 years)				29,300	
2006 2006 Boiler Replacement (2 of 4)	17,000	17,000			
Halfway House Trolley			40,000		
2006 Carpet Main & Lower				50,000	
2006 Dish Machine American Dish Service			13,200		
60-612-000 Nonspecified Area Total	33,000	33,000	53,200	95,300	35,100
60 - Golf Fund Total	774,000	576,201	443,745	652,500	110,430
Grand Total	1,852,530	1,521,658	1,532,470	1,875,995	1,285,775

2016 CIP Schedule
(Board Prioritization Tool)
Non-Capital Assets and Projects

Project Descriptions	2016 P	2017	2018	2019
20-101-000 Nonspecified Area				
District-Wide Backstop Replacement	50,000	40,000	40,000	40,000
20-101-000 Nonspecified Area Total	50,000	40,000	40,000	40,000
40-000-000 Nonspecified Area				
3 John Deere Gators	20,808			
Appraisals as Necessary	2,500	2,500	2,500	2,500
Capital Notices Misc (Exec Dir or Asst provides)	300	1,500	1,500	1,500
District-Wide Picnic Tables		30,000		
Electrical Supplies for Upgrading Facilities	3,000	3,000	3,000	3,000
Engineering Fees for Permit Requirements	16,950	30,000	30,000	30,000
Grant Expenses as Needed	500	500	500	500
Greening Team Recycling Containers			7,500	7,500
IPRA Conference	1,800	1,800	1,800	1,800
IPRA Workshops	250	250	250	250
Legal Notices	2,000	2,000	2,000	2,000
Miscellaneous attorney Fees	3,000	10,000	10,000	10,000
NRPA Conference	1,800	1,800	1,800	1,800
Other Workshops	1,000	1,000	1,000	1,000
Plan and Quantity printing	500	500	500	500
Planning Dues	1,500	1,500	1,500	1,500
Security Camera in Parks		15,000		
40-000-000 Nonspecified Area Total	55,908	101,350	63,850	63,850
40-000-184 Northside Park Lagoon Renovtn				
Northside Buffer Maintenance	31,500			
40-000-184 Northside Park Lagoon Renovtn Total	31,500			
40-000-187 Central Athletic Cntr Project				
CAC Exterior Doors		60,000		
40-000-187 Central Athletic Cntr Project Total		60,000		

2016 CIP Schedule
(Board Prioritization Tool)
Non-Capital Assets and Projects

Project Descriptions	2016 P	2017	2018	2019
40-101-000 Nonspecified Area				
Annual Patching	5,000	5,000	5,000	5,000
Asphalt Cleaning Solvent	-	250	250	250
Asphalt Patch Pails	-	500	500	500
Axis conditioner to renovate soccer goal areas	-	2,000	2,000	2,000
Bag Concrete-Sign Installation & Metal Fabrication	-	750	750	750
Ballfield mix	7,000	7,000	7,000	7,000
Benches 3 at \$750	2,250	2,250	2,250	2,250
Bulk Sealcoat for Parking Lots	-	12,000	12,000	12,000
Cold and Hot Patch for Road, walks and Lots	1,000	1,000	1,000	1,000
Crack Filler	-	1,500	1,500	1,500
Gravel for Parking Lots & Roads	4,000	4,000	4,000	4,000
Memorial Trees 7 at \$600	4,200	4,200	4,200	4,200
Plant Material District-wide, New & Replacements	20,000	20,000	20,000	20,000
Play ball surface prep for baseball fields	-	10,000	10,000	10,000
Playground Surfacing Repairs	15,000	7,500	7,500	7,500
Road Salt for Ice Removal & Environmental Safe Melts	-	3,000	3,000	3,000
Sand for ballfields	-	4,000	4,000	4,000
Screenings for Repair of Walkways, Bleacher Pads & Player Benches	-	600	600	600
Sign Replacement, District-wide	7,000	7,000	7,000	7,000
Striping Paint for Parking Lots	-	1,000	1,000	1,000
Top dressing for soccer fields and football fields	8,000	8,000	8,000	8,000
40-101-000 Nonspecified Area Total	73,450	101,550	101,550	101,550
40-800-805 Atten				
1997 Atten PARK IRRIGATION EQUIP		13,275		
40-800-805 Atten Total		13,275		
40-800-811 Manchester				
Seed for Restoration	800			

2016 CIP Schedule
(Board Prioritization Tool)
Non-Capital Assets and Projects

Project Descriptions	2016 P	2017	2018	2019
40-800-811 Manchester Total	800			
40-800-812 Central Park and Athletic Ctr.				
1986 CENTRAL PARK TENNIS COURTS		21,610		
Landscape Improvements Maintenance	20,000	20,000	20,000	20,000
40-800-812 Central Park and Athletic Ctr. Total	20,000	41,610	20,000	20,000
40-800-813 Cosley Zoo				
1987 Siding				20,000
1990 Barn HVAC (upstairs)	10,530			
1990 Deck (2) - Deer			15,000	
1993 Roof (3) - Fox, Coyote, Raccoon		11,500		
1994 Train Station Decorative Rafters			10,000	
1995 Grill	-			
1996 Replacement of Wood Deck on Douglas Depot	-	45,000		
1997 Sand Filters (4)		10,000		
1999 Freezers (2) - Refurbished 2013	-			
1999 Triple Refrigerator (feed prep) - Refurbished 2013	-	6,000		
2000 Station HVAC		15,000		
2002 Painting - Duck Pond	-			8,305
2003 Park Benches (5)			5,000	
2006 Painting - Station exterior				14,000
2008 Interior Renovation			5,000	
Cosley Entrance Pavers		20,000	20,000	20,000
COSLEY ZOOBLDG (Taylor Barn)				34,315
Replacement of Roof on Raptor Cage	18,000			
Shade Structure - Donkey/Llama Yards		8,500		
40-800-813 Cosley Zoo Total	28,530	116,000	55,000	96,620
40-800-815 Graf Park				
Graf Park Garage	20,000			

2016 CIP Schedule
(Board Prioritization Tool)
Non-Capital Assets and Projects

Project Descriptions	2016 P	2017	2018	2019
GRAF PARKBLDG			9,030	
40-800-815 Graf Park Total	20,000		9,030	
40-800-822 Lincoln Marsh				
2005 1010 W. MADISONHVAC	7,300			
2007 LINCOLN MARSH EQUIPMENT		9,915		
Elliot Lake Restoration - Maintenance	8,000	8,000	8,000	8,000
Nature Play Grant Project - Openlands and Friends Funded		20,000		
Supplies - Lincoln Marsh	13,000	13,000	13,000	13,000
40-800-822 Lincoln Marsh Total	28,300	50,915	21,000	21,000
40-800-826 Northside Park				
1991 NORTHSIDE PARKROOF	10,970			
1995 NORTHSIDE POOL EQUIPMENT	5,615			
2011 NS Pool - Resurface Slide Tower			9,135	
Boathouse Restoration	15,000			
Northside Buffer Maintenance	27,500	27,500	27,500	27,500
NORTHSIDE PARKROOF			11,740	
NORTHSIDE POOLEQUIPMENT				13,560
40-800-826 Northside Park Total	59,085	27,500	48,375	41,060
40-800-828 Rathje				
Rathje Shoreline Maintenance			8,333	8,333
40-800-828 Rathje Total			8,333	8,333
40-800-835 Seven Gables				
1991 SEVEN GABLES PARKROOF - shelter	-	7,855		
40-800-835 Seven Gables Total	-	7,855		
40-800-837 Sunnyside				
Sunnyside Surfacing Repairs	59,625			

2016 CIP Schedule
(Board Prioritization Tool)
Non-Capital Assets and Projects

Project Descriptions	2016 P	2017	2018	2019
40-800-837 Sunnyside Total	59,625			
40-800-844 Arrowhead Golf Club				
26W101 BUTTERFIELD (Mike)ROOF				18,060
40-800-844 Arrowhead Golf Club Total				18,060
40-800-846 CC and Rice and Blanchard				
1988 RICE POOL PUMP HOUSEPLUMBING EQUIP	10,000			
1989 Refinish East CC Beams	12,675			
2004 Strantol Control - Rice				6,315
2011 Refinish Waterslides		19,000		
CC Building Exterior Walls		60,000		
CC Building Exterior Windows		90,000		
CC Gutters & Downspouts		100,000		
CC Masonary Removal		105,000		
CC Masonary Replacement @ Main Entrance		45,000		
CC Masonary Replacement @ Well Walls		100,000		
CC Playground Resurfacing	10,000			
CC Skylights		30,000		
CC Windows @ Track		40,000		
COMM CENTER-EXTERLIGHTING				12,465
COMM CTR BOILER ROOMPLUMBING EQUIP				7,360
COMM CTR LAUNDRY ROOMPLUMBING EQUIP				7,540
Gutter Replacement at Community Center - Phase 2	24,000			
Plants for detention area	200			
PPF Replace Worn Areas		9,000		
RICE POOL SAND PLAYPLAYGROUND EQUIP				7,790
RICE POOLBLDG				7,790
RICE POOLBLDG-STRUCTURES			14,955	
RICE POOLFENCING				10,125
40-800-846 CC and Rice and Blanchard Total	56,875	598,000	14,955	59,385

2016 CIP Schedule
(Board Prioritization Tool)
Non-Capital Assets and Projects

Project Descriptions	2016 P	2017	2018	2019
40-800-849 Toohey Park				
Restoration Plants	800	800	800	
Safety City Face Lift		10,000		
Toohey Well Replacement		20,000		
40-800-849 Toohey Park Total	800	30,800	800	
40-800-851 Firefighters' Park				
Supplies - Firefighters' Park	200	200	200	
40-800-851 Firefighters' Park Total	200	200	200	
40-800-852 Clocktower				
2003 CLOCKTOWER COMMONSFLOORING/CARPETING	20,000			
40-800-852 Clocktower Total	20,000			
40-800-854 Historical Museum				
Lower Level Flooring		7,000		
Restroom Upgrades		5,000		
RQST - Faux Finish for Museum Walls	5,000			
RQST - Plaster in Auditorium Walls, Kitchenette/Elevator Hall	5,000			
40-800-854 Historical Museum Total	10,000	12,000		
40-800-856 Prairie Ave Building				
File Room Renovation		10,000		
Restroom Upgrades		7,500		
40-800-856 Prairie Ave Building Total		17,500		
60-611-000 Nonspecified Area				
1996 Cart Bridge #13			13,590	
1998 Cart Bridge #12			14,235	
Golf module software license for 2017		1,500		

2016 CIP Schedule
(Board Prioritization Tool)
Non-Capital Assets and Projects

Project Descriptions	2016 P	2017	2018	2019
60-611-000 Nonspecified Area Total		1,500	27,825	
60-612-000 Nonspecified Area				
2006 Bar Top		12,370		
2006 Furniture			14,375	
2009 Chairs				6,870
2009 Patio Tables, Chairs, Umbrellas		14,130		
2012 Montague 36" Chargrill 6 Burner				4,840
Ice Machine and Bin	15,000			
Office furniture and upholstery	3,872			
60-612-000 Nonspecified Area Total	18,872	26,500	14,375	11,710
Grand Total	533,945	1,246,555	425,293	481,568

PRINCIPAL PROPERTY TAX PAYERS
Current Year and Nine Years Ago

Taxpayer	2015 *			2006 *		
	Taxable Assessed Valuation	Rank	Percentage of Total District Taxable Assessed Valuation	Taxable Assessed Valuation	Rank	Percentage of Total District Taxable Assessed Valuation
Invesco Advisors	\$21,734,600	1	1.04%			
Wheaton Apartments Owner	\$16,166,850	2	0.78%			
Avalon Properties	\$15,104,560	3	0.73%	\$10,325,000	6	0.47%
UCR Asset Services	\$14,960,670	4	0.72%			
AV & BV Wheaton LLC	\$12,698,310	5	0.61%	\$12,640,640	4	0.58%
Rice Lake Square LP	\$11,920,750	6	0.57%			
Redwood Capital Group	\$9,690,000	7	0.47%			
TCB Danada East LLC	\$9,524,240	8	0.46%			
Wheaton Illinois Senior Property	\$9,305,330	9	0.45%			
Friedkin Realty Group	\$6,681,530	10	0.32%			
Amli at Danada, Inc.				\$19,434,120	1	0.89%
The Habitat Company				\$13,538,170	2	0.62%
Prudential Property Company				\$12,757,710	3	0.59%
Danada Centers, LLC				\$11,351,130	5	0.52%
Danada Square, LLC				\$10,094,993	7	0.46%
Wyndemere Retirement Community				\$9,860,490	8	0.45%
CNC				\$6,232,950	9	0.29%
Albertson's				\$4,217,400	10	0.19%
	<u>\$127,786,840</u>		<u>6.14%</u>	<u>\$22,965,640</u>		<u>5.08%</u>

**Includes only those parcels with an equalized assessed valuation of \$200,000 and over.*

NOTE:

Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked.

Data Source

City of Wheaton, IL CAFR. The percentage of the total District's taxable assessed valuation is based upon the District's assessed valuations, not the City's.

Matrix of Departments and Programs

Department	General	Recreation	Community Services				Capital Projects	Golf Fund	Nonmajor Internal Service Fund
			Police	Fire	Public Works	Debt Service			
Administration	X	X	X	X	X	X	X	X	X
Finance	X	X	X					X	
Human Resources	X	X	X	X				X	
Parks Maintenance	X	X	X				X	X	
Cosley Zoo Operations			X						
Cross Country Skiing								X	
Food and Beverage								X	
Golf Maintenance & Golf Fees								X	
Historical Museum	X								
Park Project Locations							X		
Pools		X					X		
Recreation Facilities		X							
Recreation Programs		X	X						
Special Facilities		X	X						

This matrix illustrates the relationship between the District's functional units, major funds and nonmajor funds (in the aggregate).

LEGAL DEBT MARGIN

	2015
Equalized assessed valuation	\$2,080,541,800
Bonded debt limit- 2.875% of assessed value	\$59,815,577
Amount of debt applicable to limit	\$36,585,705
Legal debt margin	\$23,229,872
Percentage of legal debt margin to bonded debt limit	38.84%
Non-referendum legal debt limit - 0.575% of assessed value	\$11,963,115
Amount of debt applicable to limit	\$7,535,705
Legal debt margin	\$4,427,410
Percentage of legal debt margin to bonded debt limit	37.01%

NOTE: All of the District's debt above is paid for by tax levies specific to the issues.

Debt Payment Schedule by Fund

Year Ended December 31,	Debt Service	Debt Service	Golf Fund - Principal	Golf Fund - Interest
	Fund - Principal	Fund - Interest		
2016	\$4,025,090	\$986,282	\$1,230,615	\$298,649
2017	\$2,486,015	\$870,752	\$1,303,985	\$261,731
2018	\$2,607,680	\$781,434	\$1,307,320	\$222,611
2019	\$2,499,220	\$683,631	\$1,560,780	\$183,392
2020	\$2,562,530	\$609,317	\$1,607,470	\$136,568
2021	\$2,637,505	\$530,841	\$1,657,495	\$88,344
2022	\$3,790,000	\$487,085		
2023	\$935,000	\$365,285		
2024	\$965,000	\$328,798		
2025	\$995,000	\$289,513		
2026	\$1,510,000	\$249,063		
2027	\$935,000	\$176,763		
2028	\$965,000	\$120,663		
2029	\$1,005,000	\$61,556		
	\$27,918,040	\$6,540,980	\$8,667,665	\$1,191,295

Labor Allocations by Fund

Salary/Wage Splits	
10-General; 000-Administration	
Benard, Michael J	70.0%
Bendy, Andrew	20.0%
Kapala, Nicole	45.0%
Krajelis, Sherry Lynn	20.0%
Lorimer, Valerie M	35.0%
Nemetz, Kristina F	20.0%
Russell, Wendy W	15.0%
Siciliano, Donna R	50.0%
Sperl, Robert Michael	10.0%
Whelan, Tricia K	35.0%
Wilhelmi, Margaret L	40.0%
10-General; 101-Parks Maintenance	
Alexander, Matthew G	100.0%
Baker, Brittany E	100.0%
Calvillo, Miguel	100.0%
Clevenger, Michael M	70.0%
Dahlstrom, Jeffrey S	100.0%
Daley, Joseph M	100.0%
Flynn, Kevin P	100.0%
Hannemann, Alecia	100.0%
Horgan, Kevin T	100.0%
Kasavich, Mark A	100.0%
Lehman, Stephen J	100.0%
Marino, Catherine	100.0%
Morrow, Brian	20.0%
New, Position 1	25.0%
New, Position 2	25.0%
Novak, Nicholas J	40.0%
Open, Parkssteveg	100.0%
O'Reilly, Owen L	75.0%
Paterkiewicz, Steven A	100.0%
Perez, Jose M	100.0%
Saxton, Daniel H	100.0%
Seymour, Deborah S	40.0%
Sperl, Robert Michael	30.0%
Stanczak, Paul T	50.0%
Themel, Joseph S	100.0%
Van Kampen, Trevor	100.0%
Villafuerte, Gustov G	100.0%
Zavala, Lino	100.0%
Zavala, Ponciano	100.0%
Zavala, Rafael	100.0%
10-General; 418-Human Resources	
Hirshberg, Diane M	20.0%
New, Position 3	100.0%
10-General; 419-Finance	

Labor Allocations by Fund

	Salary/Wage Splits
Chiappetta, Andrea V	15.0%
Cosgrove, Molly M	28.0%
Herrara, Erin	20.0%
Simpson, Sandra D	30.0%
Trainor, Rita	31.0%
Tucker, Randall	30.0%
10-General; 430-Historical Museum	
Downing, Ashley	100.0%
Novak, Daniel J	5.0%
Podkowa, Michelle	100.0%
20-Recreation; 000-Administration	
Benard, Michael J	30.0%
Beyer, Vickie A	100.0%
Cleary, Marybeth	100.0%
Ditchman, Deborah C	100.0%
Dolan, Linda M	100.0%
Johnson, Terra J	100.0%
Kapala, Nicole	55.0%
Kelly, Michael J	100.0%
Krajelis, Sherry Lynn	20.0%
Lorimer, Valerie M	50.0%
Mitchell, Dana	25.0%
Open, Recbrad	25.0%
Oppenheim, Sally	100.0%
Russell, Wendy W	15.0%
Sheridan, Robert E	65.0%
Siciliano, Donna R	40.0%
Vasilev, Susan A	100.0%
Whelan, Tricia K	50.0%
Wilhelmi, Margaret L	50.0%
20-Recreation; 101-Parks Maintenance	
Blum, Kevin R	100.0%
Clevenger, Michael M	15.0%
Devine, Michael P	100.0%
Hadzic, Mevsudin	100.0%
Morrow, Brian	20.0%
New, Position 1	75.0%
New, Position 2	75.0%
Novak, Nicholas J	40.0%
Oppenheim, Jeremy J	100.0%
O'Reilly, Owen L	15.0%
Seymour, Deborah S	40.0%
Shee, Donald	100.0%
Sperl, Robert Michael	30.0%
Stanczak, Paul T	50.0%
Wagner, Mark A	100.0%

Labor Allocations by Fund

	Salary/Wage Splits
20-Recreation; 220-Recreation Programs	
Diener, Justin T	100.0%
Gartland, Mark	100.0%
Handlon, Cristin M	100.0%
Houston, Darrell	100.0%
Mitchell, Dana	25.0%
Open, Recbrad	75.0%
Open, Recmegan	100.0%
Sheridan, Robert E	35.0%
Wrobel, Matthew	100.0%
20-Recreation; 221-Athletics	
Mitchell, Dana	50.0%
20-Recreation; 222-Pools	
Nemetz, Kristina F	20.0%
Novak, Daniel J	30.0%
Russell, Wendy W	70.0%
20-Recreation; 224-Recreation Facilities	
Donisch, Karen M	100.0%
Havelka, Lynette K	100.0%
20-Recreation; 350-Special Facilities	
Artis, Michelle	100.0%
Bendy, Andrew	30.0%
Miller, Ryan C	100.0%
Nemetz, Kristina F	20.0%
Novak, Daniel J	50.0%
20-Recreation; 418-Human Resources	
Hirshberg, Diane M	30.0%
20-Recreation; 419-Finance	
Chiappetta, Andrea V	40.0%
Cosgrove, Molly M	28.0%
Herrara, Erin	30.0%
Simpson, Sandra D	45.0%
Trainor, Rita	32.0%
Tucker, Randall	30.0%
22-Cosley Zoo; 000-Administration	
Siciliano, Donna R	10.0%
22-Cosley Zoo; 101-Parks Maintenance	
Clevenger, Michael M	5.0%
Day, Richard T	100.0%
Novak, Nicholas J	5.0%
O'Reilly, Owen L	5.0%
Seymour, Deborah S	15.0%

Labor Allocations by Fund

Salary/Wage Splits	
Sperl, Robert Michael	20.0%
22-Cosley Zoo; 350-Special Facilities	
Bendy, Andrew	10.0%
Krajelis, Sherry Lynn	20.0%
Lorimer, Valerie M	15.0%
Novak, Daniel J	15.0%
Whelan, Tricia K	15.0%
22-Cosley Zoo; 418-Human Resources	
Hirshberg, Diane M	5.0%
22-Cosley Zoo; 419-Finance	
Chiappetta, Andrea V	10.0%
Cosgrove, Molly M	5.0%
Herrara, Erin	5.0%
Simpson, Sandra D	10.0%
Trainor, Rita	5.0%
Tucker, Randall	10.0%
22-Cosley Zoo; 501-Cosley Zoo	
Briggs, Kathleen M	100.0%
Dosch, Angie Lynne	100.0%
Fischer, Natasha Drufke	100.0%
Lindquist, Charles	100.0%
Romejko, Tamra A	100.0%
Theuman, Jennifer M	100.0%
Wahlgren, Susan	100.0%
40-Capital Projects; 101-Parks Maintenance	
Clevenger, Michael M	5.0%
Hinchee, Steven Michael	100.0%
Morrow, Brian	60.0%
Novak, Nicholas J	10.0%
Sperl, Robert Michael	10.0%
60-Golf Fund; 000-Administration	
Bendy, Andrew	40.0%
Krajelis, Sherry Lynn	40.0%
Nemetz, Kristina F	40.0%
60-Golf Fund; 101-Parks Maintenance	
Clevenger, Michael M	5.0%
Novak, Nicholas J	5.0%
O'Reilly, Owen L	5.0%
Seymour, Deborah S	5.0%
60-Golf Fund; 418-Human Resources	
Hirshberg, Diane M	45.0%

Labor Allocations by Fund

Salary/Wage Splits	
60-Golf Fund; 419-Finance	
Chiappetta, Andrea V	35.0%
Cosgrove, Molly M	28.0%
Herrara, Erin	45.0%
Simpson, Sandra D	15.0%
Trainor, Rita	32.0%
Tucker, Randall	30.0%
60-Golf Fund; 601-Golf Maintenance	
Cervantes, Antonio	100.0%
Cross, Andrew J	100.0%
Johnson, Timothy A	100.0%
Kirtland, Justin S	100.0%
Rodriguez, Marcial	100.0%
Stoller, Bruce	50.0%
60-Golf Fund; 611-Pro Shop/Golf Fees	
Dalcerro, Neil J	33.0%
Forrest, Michael J	33.0%
Nations, Matthew J	100.0%
Ogata, Andrew C	100.0%
Stoller, Bruce	50.0%
60-Golf Fund; 612-Food and Beverage	
Dalcerro, Neil J	67.0%
Forrest, Michael J	67.0%
Fota, Thomas J	100.0%
Gathman, Laura E	100.0%
Gibson, Brittiny	100.0%
Hertko, Megan	100.0%
Open, Kitchen	100.0%
Peace, John	100.0%
Pirhofer, Alan S	100.0%
Quinn, Timothy	100.0%
Reed, Kimberly	100.0%
Rominski, Erin E	100.0%
Salerno, Danielle M	100.0%
Whitkanack, Brian J	100.0%
Wiley, Alexis K	100.0%
90-Cosley Foundation; 000-Administration	
Cosgrove, Molly M	11.0%
Hicks, Tj	50.0%
Wilhelmi, Margaret L	10.0%
92-DuPage County Historical Museu; 000-Administration	
Hicks, Tj	50.0%

Labor Allocations by Employee

Salary/Wage Splits	
Alexander, Matthew G	
10-General; 101-Parks Maintenance	100.0%
Artis, Michelle	
20-Recreation; 350-Special Facilities	100.0%
Baker, Brittany E	
10-General; 101-Parks Maintenance	100.0%
Benard, Michael J	
10-General; 000-Administration	70.0%
20-Recreation; 000-Administration	30.0%
Bendy, Andrew	
10-General; 000-Administration	20.0%
20-Recreation; 350-Special Facilities	30.0%
22-Cosley Zoo; 350-Special Facilities	10.0%
60-Golf Fund; 000-Administration	40.0%
Beyer, Vickie A	
20-Recreation; 000-Administration	100.0%
Blum, Kevin R	
20-Recreation; 101-Parks Maintenance	100.0%
Briggs, Kathleen M	
22-Cosley Zoo; 501-Cosley Zoo	100.0%
Calvillo, Miguel	
10-General; 101-Parks Maintenance	100.0%
Cervantes, Antonio	
60-Golf Fund; 601-Golf Maintenance	100.0%
Chiappetta, Andrea V	
10-General; 419-Finance	15.0%
20-Recreation; 419-Finance	40.0%
22-Cosley Zoo; 419-Finance	10.0%
60-Golf Fund; 419-Finance	35.0%
Cleary, Marybeth	
20-Recreation; 000-Administration	100.0%
Clevenger, Michael M	
10-General; 101-Parks Maintenance	70.0%
20-Recreation; 101-Parks Maintenance	15.0%
22-Cosley Zoo; 101-Parks Maintenance	5.0%
40-Capital Projects; 101-Parks Maintenance	5.0%
60-Golf Fund; 101-Parks Maintenance	5.0%

Labor Allocations by Employee

Salary/Wage Splits	
Cosgrove, Molly M	
10-General; 419-Finance	28.0%
20-Recreation; 419-Finance	28.0%
22-Cosley Zoo; 419-Finance	5.0%
60-Golf Fund; 419-Finance	28.0%
90-Cosley Foundation; 000-Administration	11.0%
Cross, Andrew J	
60-Golf Fund; 601-Golf Maintenance	100.0%
Dahlstrom, Jeffrey S	
10-General; 101-Parks Maintenance	100.0%
Dalcerro, Neil J	
60-Golf Fund; 611-Pro Shop/Golf Fees	33.0%
60-Golf Fund; 612-Food and Beverage	67.0%
Daley, Joseph M	
10-General; 101-Parks Maintenance	100.0%
Day, Richard T	
22-Cosley Zoo; 101-Parks Maintenance	100.0%
Devine, Michael P	
20-Recreation; 101-Parks Maintenance	100.0%
Diener, Justin T	
20-Recreation; 220-Recreation Programs	100.0%
Ditchman, Deborah C	
20-Recreation; 000-Administration	100.0%
Dolan, Linda M	
20-Recreation; 000-Administration	100.0%
Donisch, Karen M	
20-Recreation; 224-Recreation Facilities	100.0%
Dosch, Angie Lynne	
22-Cosley Zoo; 501-Cosley Zoo	100.0%
Downing, Ashley	
10-General; 430-Historical Museum	100.0%
Fischer, Natasha Drufke	
22-Cosley Zoo; 501-Cosley Zoo	100.0%
Flynn, Kevin P	

Labor Allocations by Employee

Salary/Wage Splits	
10-General; 101-Parks Maintenance	100.0%
Forrest, Michael J	
60-Golf Fund; 611-Pro Shop/Golf Fees	33.0%
60-Golf Fund; 612-Food and Beverage	67.0%
Fota, Thomas J	
60-Golf Fund; 612-Food and Beverage	100.0%
Gartland, Mark	
20-Recreation; 220-Recreation Programs	100.0%
Gathman, Laura E	
60-Golf Fund; 612-Food and Beverage	100.0%
Gibson, Brittiny	
60-Golf Fund; 612-Food and Beverage	100.0%
Hadzic, Mevsudin	
20-Recreation; 101-Parks Maintenance	100.0%
Handlon, Cristin M	
20-Recreation; 220-Recreation Programs	100.0%
Hannemann, Alecia	
10-General; 101-Parks Maintenance	100.0%
Havelka, Lynette K	
20-Recreation; 224-Recreation Facilities	100.0%
Herrara, Erin	
10-General; 419-Finance	20.0%
20-Recreation; 419-Finance	30.0%
22-Cosley Zoo; 419-Finance	5.0%
60-Golf Fund; 419-Finance	45.0%
Hertko, Megan	
60-Golf Fund; 612-Food and Beverage	100.0%
Hicks, Tj	
90-Cosley Foundation; 000-Administration	50.0%
92-DuPage County Historical Museum; 000-Administration	50.0%
Hinchee, Steven Michael	
40-Capital Projects; 101-Parks Maintenance	100.0%
Hirshberg, Diane M	
10-General; 418-Human Resources	20.0%
20-Recreation; 418-Human Resources	30.0%

Labor Allocations by Employee

Salary/Wage Splits	
22-Cosley Zoo; 418-Human Resources	5.0%
60-Golf Fund; 418-Human Resources	45.0%
Horgan, Kevin T	
10-General; 101-Parks Maintenance	100.0%
Houston, Darrell	
20-Recreation; 220-Recreation Programs	100.0%
Johnson, Terra J	
20-Recreation; 000-Administration	100.0%
Johnson, Timothy A	
60-Golf Fund; 601-Golf Maintenance	100.0%
Kapala, Nicole	
10-General; 000-Administration	45.0%
20-Recreation; 000-Administration	55.0%
Kasavich, Mark A	
10-General; 101-Parks Maintenance	100.0%
Kelly, Michael J	
20-Recreation; 000-Administration	100.0%
Kirtland, Justin S	
60-Golf Fund; 601-Golf Maintenance	100.0%
Krajelis, Sherry Lynn	
10-General; 000-Administration	20.0%
20-Recreation; 000-Administration	20.0%
22-Cosley Zoo; 350-Special Facilities	20.0%
60-Golf Fund; 000-Administration	40.0%
Lehman, Stephen J	
10-General; 101-Parks Maintenance	100.0%
Lindquist, Charles	
22-Cosley Zoo; 501-Cosley Zoo	100.0%
Lorimer, Valerie M	
10-General; 000-Administration	35.0%
20-Recreation; 000-Administration	50.0%
22-Cosley Zoo; 350-Special Facilities	15.0%
Marino, Catherine	
10-General; 101-Parks Maintenance	100.0%
Miller, Ryan C	

Labor Allocations by Employee

Salary/Wage Splits	
20-Recreation; 350-Special Facilities	100.0%
Mitchell, Dana	
20-Recreation; 000-Administration	25.0%
20-Recreation; 220-Recreation Programs	25.0%
20-Recreation; 221-Athletics	50.0%
Morrow, Brian	
10-General; 101-Parks Maintenance	20.0%
20-Recreation; 101-Parks Maintenance	20.0%
40-Capital Projects; 101-Parks Maintenance	60.0%
Nations, Matthew J	
60-Golf Fund; 611-Pro Shop/Golf Fees	100.0%
Nemetz, Kristina F	
10-General; 000-Administration	20.0%
20-Recreation; 222-Pools	20.0%
20-Recreation; 350-Special Facilities	20.0%
60-Golf Fund; 000-Administration	40.0%
New, Position 1	
10-General; 101-Parks Maintenance	25.0%
20-Recreation; 101-Parks Maintenance	75.0%
New, Position 2	
10-General; 101-Parks Maintenance	25.0%
20-Recreation; 101-Parks Maintenance	75.0%
New, Position 3	
10-General; 418-Human Resources	100.0%
Novak, Daniel J	
10-General; 430-Historical Museum	5.0%
20-Recreation; 222-Pools	30.0%
20-Recreation; 350-Special Facilities	50.0%
22-Cosley Zoo; 350-Special Facilities	15.0%
Novak, Nicholas J	
10-General; 101-Parks Maintenance	40.0%
20-Recreation; 101-Parks Maintenance	40.0%
22-Cosley Zoo; 101-Parks Maintenance	5.0%
40-Capital Projects; 101-Parks Maintenance	10.0%
60-Golf Fund; 101-Parks Maintenance	5.0%
Ogata, Andrew C	
60-Golf Fund; 611-Pro Shop/Golf Fees	100.0%
Open, Kitchen	

Labor Allocations by Employee

Salary/Wage Splits	
60-Golf Fund; 612-Food and Beverage	100.0%
Open, Parkssteveg	
10-General; 101-Parks Maintenance	100.0%
Open, Recbrad	
20-Recreation; 000-Administration	25.0%
20-Recreation; 220-Recreation Programs	75.0%
Open, Recmegan	
20-Recreation; 220-Recreation Programs	100.0%
Oppenheim, Jeremy J	
20-Recreation; 101-Parks Maintenance	100.0%
Oppenheim, Sally	
20-Recreation; 000-Administration	100.0%
O'Reilly, Owen L	
10-General; 101-Parks Maintenance	75.0%
20-Recreation; 101-Parks Maintenance	15.0%
22-Cosley Zoo; 101-Parks Maintenance	5.0%
60-Golf Fund; 101-Parks Maintenance	5.0%
Paterkiewicz, Steven A	
10-General; 101-Parks Maintenance	100.0%
Peace, John	
60-Golf Fund; 612-Food and Beverage	100.0%
Perez, Jose M	
10-General; 101-Parks Maintenance	100.0%
Pirhofer, Alan S	
60-Golf Fund; 612-Food and Beverage	100.0%
Podkowa, Michelle	
10-General; 430-Historical Museum	100.0%
Quinn, Timothy	
60-Golf Fund; 612-Food and Beverage	100.0%
Reed, Kimberly	
60-Golf Fund; 612-Food and Beverage	100.0%
Rodriguez, Marcial	
60-Golf Fund; 601-Golf Maintenance	100.0%
Romejko, Tamra A	

Labor Allocations by Employee

Salary/Wage Splits	
22-Cosley Zoo; 501-Cosley Zoo	100.0%
Rominski, Erin E	
60-Golf Fund; 612-Food and Beverage	100.0%
Russell, Wendy W	
10-General; 000-Administration	15.0%
20-Recreation; 000-Administration	15.0%
20-Recreation; 222-Pools	70.0%
Salerno, Danielle M	
60-Golf Fund; 612-Food and Beverage	100.0%
Saxton, Daniel H	
10-General; 101-Parks Maintenance	100.0%
Seymour, Deborah S	
10-General; 101-Parks Maintenance	40.0%
20-Recreation; 101-Parks Maintenance	40.0%
22-Cosley Zoo; 101-Parks Maintenance	15.0%
60-Golf Fund; 101-Parks Maintenance	5.0%
Shee, Donald	
20-Recreation; 101-Parks Maintenance	100.0%
Sheridan, Robert E	
20-Recreation; 000-Administration	65.0%
20-Recreation; 220-Recreation Programs	35.0%
Siciliano, Donna R	
10-General; 000-Administration	50.0%
20-Recreation; 000-Administration	40.0%
22-Cosley Zoo; 000-Administration	10.0%
Simpson, Sandra D	
10-General; 419-Finance	30.0%
20-Recreation; 419-Finance	45.0%
22-Cosley Zoo; 419-Finance	10.0%
60-Golf Fund; 419-Finance	15.0%
Sperl, Robert Michael	
10-General; 000-Administration	10.0%
10-General; 101-Parks Maintenance	30.0%
20-Recreation; 101-Parks Maintenance	30.0%
22-Cosley Zoo; 101-Parks Maintenance	20.0%
40-Capital Projects; 101-Parks Maintenance	10.0%
Stanczak, Paul T	
10-General; 101-Parks Maintenance	50.0%

Labor Allocations by Employee

Salary/Wage Splits	
20-Recreation; 101-Parks Maintenance	50.0%
Stoller, Bruce	
60-Golf Fund; 601-Golf Maintenance	50.0%
60-Golf Fund; 611-Pro Shop/Golf Fees	50.0%
Themel, Joseph S	
10-General; 101-Parks Maintenance	100.0%
Theuman, Jennifer M	
22-Cosley Zoo; 501-Cosley Zoo	100.0%
Trainor, Rita	
10-General; 419-Finance	31.0%
20-Recreation; 419-Finance	32.0%
22-Cosley Zoo; 419-Finance	5.0%
60-Golf Fund; 419-Finance	32.0%
Tucker, Randall	
10-General; 419-Finance	30.0%
20-Recreation; 419-Finance	30.0%
22-Cosley Zoo; 419-Finance	10.0%
60-Golf Fund; 419-Finance	30.0%
Van Kampen, Trevor	
10-General; 101-Parks Maintenance	100.0%
Vasilev, Susan A	
20-Recreation; 000-Administration	100.0%
Villafuerte, Gustov G	
10-General; 101-Parks Maintenance	100.0%
Wagner, Mark A	
20-Recreation; 101-Parks Maintenance	100.0%
Wahlgren, Susan	
22-Cosley Zoo; 501-Cosley Zoo	100.0%
Whelan, Tricia K	
10-General; 000-Administration	35.0%
20-Recreation; 000-Administration	50.0%
22-Cosley Zoo; 350-Special Facilities	15.0%
Whitkanack, Brian J	
60-Golf Fund; 612-Food and Beverage	100.0%
Wiley, Alexis K	
60-Golf Fund; 612-Food and Beverage	100.0%

Labor Allocations by Employee

Salary/Wage Splits	
Wilhelmi, Margaret L	
10-General; 000-Administration	40.0%
20-Recreation; 000-Administration	50.0%
90-Cosley Foundation; 000-Administration	10.0%
Wrobel, Matthew	
20-Recreation; 220-Recreation Programs	100.0%
Zavala, Lino	
10-General; 101-Parks Maintenance	100.0%
Zavala, Ponciano	
10-General; 101-Parks Maintenance	100.0%
Zavala, Rafael	
10-General; 101-Parks Maintenance	100.0%

Pay Raise Comparisons

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

	Gross Pay by Split	Sum of Increase w/ Choice 1	Sum of Increase w/ Choice 2	Sum of Increase w/ Choice 3
10-General				
000-Administration	\$332,497	\$339,006	\$345,296	\$351,586
101-Parks Maintenance	\$1,165,368	\$1,177,021	\$1,200,329	\$1,223,636
418-Human Resources	\$79,100	\$79,891	\$81,473	\$83,055
419-Finance	\$111,855	\$112,974	\$115,211	\$117,448
430-Historical Museum	\$89,697	\$98,588	\$98,660	\$98,732
10-General Total	\$1,778,517	\$1,807,481	\$1,840,969	\$1,874,457
20-Recreation				
000-Administration	\$808,113	\$828,822	\$842,602	\$856,382
101-Parks Maintenance	\$489,220	\$494,112	\$503,896	\$513,681
220-Recreation Programs	\$373,997	\$386,892	\$390,558	\$394,223
221-Athletics	\$23,030	\$23,738	\$23,738	\$23,738
222-Pools	\$70,952	\$71,661	\$73,080	\$74,499
224-Recreation Facilities	\$105,159	\$106,210	\$108,313	\$110,416
350-Special Facilities	\$183,412	\$195,958	\$198,898	\$201,838
418-Human Resources	\$21,150	\$21,362	\$21,785	\$22,208
419-Finance	\$144,899	\$146,347	\$149,245	\$152,143
20-Recreation Total	\$2,219,931	\$2,275,102	\$2,312,116	\$2,349,129
22-Cosley Zoo				
000-Administration	\$7,100	\$7,171	\$7,313	\$7,455
101-Parks Maintenance	\$84,862	\$90,767	\$91,624	\$92,481
350-Special Facilities	\$53,563	\$54,098	\$55,170	\$56,241
418-Human Resources	\$3,525	\$3,560	\$3,631	\$3,701
419-Finance	\$31,648	\$31,964	\$32,597	\$33,230
501-Cosley Zoo	\$352,032	\$371,497	\$376,973	\$382,449
22-Cosley Zoo Total	\$532,730	\$559,057	\$567,308	\$575,558
40-Capital Projects				
101-Parks Maintenance	\$128,472	\$129,757	\$132,326	\$134,896
40-Capital Projects Total	\$128,472	\$129,757	\$132,326	\$134,896
60-Golf Fund				
000-Administration	\$102,295	\$103,317	\$105,363	\$107,409
101-Parks Maintenance	\$13,282	\$13,415	\$13,681	\$13,946
418-Human Resources	\$31,725	\$32,042	\$32,677	\$33,311
419-Finance	\$129,020	\$130,310	\$132,891	\$135,471
601-Golf Maintenance	\$357,107	\$360,678	\$367,820	\$374,963
611-Pro Shop/Golf Fees	\$171,926	\$190,154	\$191,729	\$193,304
612-Food and Beverage	\$847,361	\$887,273	\$898,572	\$909,872
60-Golf Fund Total	\$1,652,715	\$1,717,190	\$1,742,733	\$1,768,276

Pay Raise Comparisons

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

	Gross Pay by Split	Sum of Increase w/ Choice 1	Sum of Increase w/ Choice 2	Sum of Increase w/ Choice 3
90-Cosley Foundation				
000-Administration	\$49,502	\$49,997	\$50,987	\$51,977
90-Cosley Foundation Total	\$49,502	\$49,997	\$50,987	\$51,977
92-DuPage County Historical Museu				
000-Administration	\$35,000	\$35,350	\$36,050	\$36,750
92-DuPage County Historical Museu Total	\$35,000	\$35,350	\$36,050	\$36,750
Grand Total	\$6,396,867	\$6,573,934	\$6,682,488	\$6,791,042

The budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader in understanding these terms, the following definitions are provided.

– A –

Abatement: A complete or partial cancellation of a property tax levy.

Accrual Accounting: A basis of accounting in which revenues and expenditures are recorded when they are earned or incurred, rather than when cash is actually received or spent.

Actuarial Evaluation: A method of determining the amount of money that needs to be set aside each year to pay for post-employment benefits of current employees. Assumptions are made regarding factors such as future wage adjustments, interest earnings, and age and tenure of employees in the plan. The plan could be for pension benefits or other postemployment benefits.

Appropriation: An authorization for a specific time period granted by a legislative body to make expenditures and to incur obligations for specific purposes.

Assessed Valuation: A valuation set upon real estate as a basis for levying taxes.

– B –

Balanced Budget: An annual financial plan in which the planned expenditures do not exceed the funding sources, which include both revenues and beginning unrestricted fund balance.

Bond: A written promise to pay a sum of money (called face value or principal) on a specified date in the future at a specified interest rate. These are most frequently sold to finance construction of large capital projects, such as buildings, streets, and bridges.

Budget: A one-year financial plan with estimates of revenues and expenditures for the year. It sets the legal spending limits and is the primary means of controlling expenditures and service levels.

Budget Calendar: The schedule of key dates or milestones that the District follows in the preparation, adoption and administration of the budget.

Budgetary Control: The level at which management must seek government body approval to amend the budget once it has been approved.

– C –

Capital Assets/Improvements: An acquisition or addition to capital assets that has an estimated useful life of no less than three years and a certain dollar threshold of original cost. The thresholds vary based upon the category of capital asset. General categories used include: infrastructure, land, land improvements, buildings, building improvements, machinery, equipment & vehicles and construction in progress. The District's capitalization thresholds are:

ASSET CATEGORY	CAPITALIZATION THRESHOLD
Land	\$1
Construction in Progress	N/A
Machinery, Equipment & Vehicles	\$10,000
Land Improvements	\$25,000
Building Improvements	\$25,000
Buildings	\$50,000
Infrastructure	\$50,000

Capital Improvement Program: A plan for capital expenditures that extends over multiple years. It includes both expenditure projections and financing alternatives. The first year of the program is incorporated into the annual operating budget. This plan is being developed and will be reviewed and amended annually.

Capital Projects: The purchase, construction, replacement, addition, or major repair of public facilities.

Capital Projects Funds: Funds used to account for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds.

Contingency: An amount set aside for emergencies or unforeseen expenditures.

Contractual Services: Services rendered to the District by private firms or individuals.

Corporate Personal Property Replacement Tax: Law enacted in 1979 to replace the corporate personal property tax. It consists of a State income tax on corporations, trusts, partnerships and a tax on the invested capital of public utilities. The tax is collected by the Illinois Department of Revenue and distributed to over 6,000 local governments based on each government's share of Corporate Personal Property tax collections in a base year (1976 in Cook County or 1977 in Downstate

Current Liabilities: Obligations of the District that are payable within one year. Examples include accounts payable, accrued expenses such as wages and salaries, and the portions of long-term debt due within one year.

– D –

Debt Service: Payments of principal and interest on borrowed funds.

Debt Service Funds: Funds used to account for the accumulation of resources for, and payment of, general long term debt principal and interest.

Department: A major administrative division of the District that indicates overall management responsibility for an operation or group of related operations.

Depreciation: The decrease in value of physical assets due to use and the passage of time.

– E –

Enterprise Funds: Funds that are used to account for activities financed and operated in a manner similar to private business - where the costs of providing goods or services are financed primarily through user charges.

Equalization: The application of a uniform percentage increase or decrease to assessed values of various areas or classes of property to bring assessment levels, on average, to a uniform level of market value.

Equalization Factor (multiplier): The factor that must be applied to local assessments to bring about the percentage increase or decrease that will result in an equalized assessed valuation equal to one-third of the market value of the taxable property in a jurisdiction.

Equalized Assessed Value (EAV): The value of property resulting from the multiplication of the assessed value by an equalization factor to value all property, for taxing purposes, at 1/3 of its market

Exemption: The removal of property from the tax base. An exemption may be partial, as a homestead exemption, or complete as, for example, a church building used exclusively for religious purposes. Park District properties are tax-exempt.

Expenditures: Decreases in net financial resources, including current operating expenses, requiring the present or future use of net current assets, debt service, capital outlays, and intergovernmental transfers. This terminology is used in governmental fund types.

Expenses: Charges incurred, whether paid or unpaid, for the delivery of goods or services. This terminology is used in proprietary and trust and agency fund types.

Extension: The actual dollar amount billed to the property taxpayers of a district. The County Clerk extends all taxes.

– F –

Fiscal Year (FY): Any consecutive twelve-month period designated as the budget year. The Wheaton Park District has specified April 1 to March 31 as its fiscal year.

FOIA (Freedom of Information Act): A state law governing the timing and costs for responding to requests for public information.

FTE (Full Time Equivalent): A measure to equate part-time employees with full time employees. The total hours worked by an employee divided by 2,080 working hours in a year. Thus, an employee who works 20 hours per week would be a .5 FTE.

Fund: An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions.

Fund Balance: The difference between fund assets and fund liabilities of governmental funds and similar trust funds.

– G –

GASB (Governmental Accounting Standards Board): The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

GASB 34: This statement established new requirements for the annual financial statements. It was one of the most significant changes to external financial reporting in the history of governmental accounting and was intended to make financial statements easier to understand and more useful for the general public. The Wheaton Park District implemented GASB 34 in fiscal year 2002/03.

General Fund: The principal operating fund of the District. It accounts for all revenues and expenditures of the District not accounted for in other funds. Most governmental services are provided by the General Fund including, but not limited to Park Services and Administrative Services.

General Obligation Bonds (GO): Bonds that finance public projects such as new buildings and major renovation projects. The repayment of these bonds is made from property taxes and the bonds are backed by the full faith and credit of the issuing entity.

Generally Accepted Accounting Principles (GAAP): The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

Government Finance Officers Association (GFOA): A professional association of state/provincial and local finance officers in the United States and Canada dedicated to the sound management of government financial resources.

Governmental Fund Types: Funds that account for “governmental-type” activities, including the general, special revenue, debt service, and capital projects funds.

Grant: A contribution by a government or other organization to support a particular function. Typically, these contributions are made to the District from the state or federal government or from private foundations.

– H –

Home Rule Community: Any municipality with more than 25,000 in population or any community that has voted by referendum to become home rule. Home rule communities are less subject to state regulation and have expanded authority to enact taxes, borrow money, regulate local activities, and seek innovative solutions to local problems.

– I –

IDNR (Illinois Department of Natural Resources): A department of state government responsible for managing, protecting, and sustaining Illinois' natural resources.

IDOT (Illinois Department of Transportation): A department of state government responsible for planning, constructing and maintaining Illinois' transportation network, including highways and bridges, airports, public transit, rail freight and rail passenger systems.

Illinois Municipal Retirement Fund (IMRF): A multiple employer public employee retirement system that acts as a common investment and administrative agent for units of local government and school districts in Illinois.

IPRA: Illinois Park and Recreation Association.

Infrastructure: The basic installations and facilities on which the continuance and growth of a community depend, such as roads, utility lines, bridges, etc.

Internal Service Funds: Funds used to account for the financing of goods or services provided by one department to another on a cost reimbursement basis.

– L –

Levy: The amount of money a taxing body certifies to be raised from the property tax.

Liabilities: Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

Long Term Debt: Debt with a maturity of more than one year from the original date of issuance.

– M –

Modified Accrual Accounting: A basis of accounting in which revenues are recorded when they are both measurable and available and where expenditures are recorded when the liability is incurred. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Museum Fund: Is used to account for the revenues and expenditures associated with the operations of the Cosley Zoo. This is a Special Revenue Fund.

– N –

NPDES (National Pollutant Discharge Elimination System): This program was authorized by the Clean Air Act. It controls water pollution by regulating discharge of pollutants into lakes, streams, wetlands, and other surface waters. The permit program is administered by the State.

NRPA: National Recreation and Park Association.

– O –

Operating Budget: Is a financial plan outlining estimated revenues and expenditures and other information for a specified period (usually a fiscal year).

Operating Expenses: Expenses of a fund that are directly related to the fund’s primary service activities. The term “expenses” applies only to enterprise fund operations that are accounted for on an accrual basis of accounting.

– P –

Park District Risk Management Agency (PDRMA): A risk pooling agency of municipalities in Illinois which have joined together to manage and fund their property, liability, worker's compensation, public officials' liability, and health claims.

Prior Year’s EAV: Equalized Assessed Valuation for the year prior to the year of the levy.

Program: An instructional or functional activity.

Property Tax Revenue: Revenue from a tax levied on the equalized assessed value of real property.

Proprietary Fund Types: Funds used to account for activities that are similar to those in the private sector (i.e. enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds.

Public Act 87-17: The Property Tax Extension Limitation Law that imposed tax caps in Illinois counties, non-home rule municipalities, and special districts including park and school districts.

Public Hearing: The portions of open meetings held to present evidence and provide information on both sides of an issue.

– R –

Revenues: Funds that a government receives as income. These receipts may include tax payments, fees from services, fines, grants, and interest income.

Reserved Fund Balance: The portion of the fund balance not available for general appropriation or is legally segregated for a special future use.

– S –

Service Charges: User charges for services provided to those specifically benefiting from those services.

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

– T –

Tax Base: The total value of all taxable real and personal property in the district as of January 1st of each year, as certified by the Appraisal Review Board. The tax base represents net value after all exemptions.

Tax Caps: An abbreviated way of referring to the tax increase limitations imposed by the Property Tax Extension Limitation Law (P. A. 87-17) which was effective October 1, 1991.

Tax Increment Financing (TIF): As regulated under the Tax Increment Allocation Redevelopment Act, permits municipalities to improve eligible areas in accordance with an adopted redevelopment plan. Improvements are financed with the increased tax revenues generated through new private investment within the project area. The taxes associated with the increase in property values during the life of the TIF go to the municipality, rather than the taxing body that levies the taxes on the property. After the end of the TIF's life, all of the taxes then go to the taxing body levying them.

Tax Rate: The amount of tax stated in terms of a unit of tax base. In Illinois, the tax rate is per \$100 of equalized assessed value.

Tax Rate Limit: The maximum tax rate that a county clerk can extend for a particular levy. Not all tax levies have a tax rate limit. Some levies are unlimited as to rate.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. (The term does not include charges for services rendered only to those paying such charges, for example membership charges.)

Trust & Agency Funds: Funds used to account for assets held in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds.

ORDINANCE 2016-XX

**AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS
FOR THE WHEATON PARK DISTRICT FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2017
AND ENDING DECEMBER 31, 2017**

AN ORDINANCE ADOPTING A COMBINED BUDGET AND APPROPRIATING SUCH SUMS OF MONEY AS MAY BE DEEMED NECESSARY TO DEFRAY ALL NECESSARY EXPENSES AND . LIABILITIES OF THE WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2017 AND ENDING DECEMBER 31, 2017 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: | \$21,678,423 |
| (b) That the cash expected to be received during the fiscal year from all sources is: | \$37,502,654 |
| (c) That the estimated expenditures contemplated for the fiscal year are: | \$43,425,576 |
| (d) That the estimated cash expected to be on hand at the end of the fiscal year is: | \$15,755,500 |
| (e) That the estimated amount of taxes to be received by the Wheaton Park District during the fiscal year is: | \$17,454,896 |

Article II: The following sums of money in the "Budget" Column in the amount of \$45,809,850 is the budget for the fiscal year beginning January 1, 2017 and ending December 31, 2017.

The sums of money in the "Appropriation" Column in the amount of \$54,971,820 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, 2017 and ending December 31, 2017.

- 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 _____, 2016 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 # 2016-XX

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

GENERAL FUND	Budget	Appropriations
Expenses incurred for the general administration and maintenance of the District	5,033,755	6,040,506
RECREATION FUND		
Expenses incurred for the planning, establishing and maintaining of recreational opportunities for the public	10,847,069	13,016,483
SPECIAL RECREATION FUND		
Expenses incurred in the provision of recreational programming for our special needs population	811,495	973,794
MUSEUM FUND		
Expenses incurred in the administration and operation of Cosley Zoo which	1,364,229	1,637,074
INSURANCE LIABILITY FUND		
Expenses incurred to provide business insurance for the District	585,313	702,376
AUDIT FUND		
Expenses incurred to satisfy the requirement to have an annual audit of the accounts of the District	30,264	36,317
FICA FUND		
Expenses incurred to pay the employer portion of Federal Insurance Contributions Act retirement obligations	581,788	698,146
IMRF FUND		
Expenses incurred to pay the employer portion of Illinois Municipal Retirement Fund retirement obligations	796,680	956,016
DEBT SERVICE FUND		
Expenses incurred to satisfy the debt service obligations of the District	5,006,263	6,007,515
HEALTH FUND		
Expenses incurred to provided health insurance benefits for District employees	1,842,944	2,211,533

CAPITAL PROJECTS FUND

Expenses incurred to construct, maintain or replace capital assets of the District

Budget**Appropriations**

8,772,009

10,526,410

GOLF FUND

Expenses incurred for the administration and operation of the Arrowhead facility

9,672,329

11,606,795

INFORMATION TECHNOLOGY FUND

Expenses incurred to provide computer equipment, software and telecommunications equipment for the District

465,712

558,855

ARTICLE III: SUMMARY OF BUDGETED AND APPROPRIATED FUNDS

General Fund	5,033,755	6,040,506
Recreation Fund	10,847,069	13,016,483
Special Recreation Fund	811,495	973,794
Museum Fund	1,364,229	1,637,074
Insurance Fund	585,313	702,376
Audit Fund	30,264	36,317
FICA Fund	581,788	698,146
IMRF Fund	796,680	956,016
Long Term Debt Fund	5,006,263	6,007,515
Health Insurance Fund	1,842,944	2,211,533
Capital Projects Fund	8,772,009	10,526,410
Golf Fund	9,672,329	11,606,795
Information Systems & Telecommunications Fund	465,712	558,855
<hr/>		
Total Budgeted and Appropriated Expenses, <i>including Interfund transfers</i>	45,809,850	54,971,820
Less: Interfund Transfers	(2,384,274)	(2,861,129)
Net Expenses, excluding Interfund Transfers	43,425,576	52,110,691

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, 2017 and Ending December 31, 2017", 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, 2016.

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 _____, 2016.

(SEAL)

Secretary, Wheaton Park District

CERTIFICATION OF ESTIMATE OF
REVENUES FOR FISCAL YEAR 2017

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

2017 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, 2017 and

ending December 31, 2017 as adopted by the Board of Park Commissioners at its properly convened meeting held on the _____ day of _____, 2016 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 _____, 2016.

Treasurer and Chief Fiscal Officer,
Wheaton Park District

(SEAL)

CERTIFICATION OF ESTIMATE OF
REVENUES FOR FISCAL YEAR 2017

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, 2017 and ending on December 31, 2017 are estimated to be as follows:

<u>SOURCE</u>	<u>AMOUNT</u>
Taxes	\$17,454,896
Interest on Investments	\$57,250
Charges for Services	\$10,164,214
Rental Revenues	\$836,420
Product Sales	\$5,943,878
Grants and Donations	\$1,112,517
Bond Proceeds	\$1,618,777
Miscellaneous	\$314,703
Beginning Cash Balance	\$21,678,423

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said park district the _____ day of _____, 2016.

(SEAL)

Treasurer and Chief Fiscal Officer,
Wheaton Park District

**Wheaton Park District
ORDINANCE 2016-08**

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS
FOR THE TAX YEAR 2016**

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

SECTION 1

That the sum of seventeen million, four hundred twenty-seven thousand, five hundred and seventy dollars (\$17,427,570) or so much as may be authorized by law, is hereby assessed and levied for the anticipated objects and purposes hereinafter specified against all taxable property within the Wheaton Park District at full, fair cash value as the same is assessed and equalized for State and County purposes.

SECTION 2

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

GENERAL CORPORATE FUND

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

	Amount to be Raised by Taxation
Salaries & Wages	1,626,612
Contractual Services	1,180,490
Supplies	428,151
Other Charges	81,240
Capital Items	3,090
Transfers Out	652,946
TOTAL	3,972,529

RECREATION FUND

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

	Amount to be Raised by Taxation
Salaries & Wages	1,605,315
Contractual Services	1,165,034
Supplies	422,545
Other Charges	80,176
Capital Items	3,049
Transfers Out	644,397
TOTAL	3,920,516

IMRF FUND

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

	Amount to be Raised by Taxation
IMRF Expenditures	766,726
TOTAL	766,726

FICA FUND

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

	Amount to be Raised by Taxation
FICA Expenditures	574,864
TOTAL	574,864

LIABILITY FUND

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

	Amount to be Raised by Taxation
Insurance expenditures	496,632
TOTAL	496,632

AUDIT FUND

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

	Amount to be Raised by Taxation
Auditing Expenses	27,461
TOTAL	27,461

SPECIAL RECREATION ASSOCIATION FUND

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

	Amount to be Raised by Taxation
Joint Recreation Programs for People with Disabilities	815,572
TOTAL	815,572

MUSEUM FUND

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

	<u>Amount to be Raised by Taxation</u>
Salaries & Wages	612,644
Contractual Services	231,085
Supplies	118,244
Other Charges	37,924
Capital Items	1,011
TOTAL	<u>1,000,908</u>

DEBT SERVICE ACTIVITY

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

	<u>Amount to be Raised by Taxation</u>
Debt Service	5,852,362
TOTAL	<u>5,852,362</u>

SUMMARY OF LEVIES

General Corporate Levy	3,972,529
Recreation Program Levy	3,920,516
IMRF	766,726
FICA	574,864
Insurance	496,632
Audit	27,461
Special Recreation Association	815,572
Museum	1,000,908
Debt Service	5,852,362
	<u>17,427,570</u>

SECTION 3

Pursuant to Section 4-4 of the Park District Code, neither the Combined Budget and Appropriation Ordinance for the fiscal year beginning January 1, 2016 and ending December 31, 2016, nor any other combined budget and appropriation ordinance, is intended or required to be in support of, or in relation to, the tax levy made in this ordinance.

SECTION 4

The Secretary of the Wheaton Park District shall file with the County Clerk of the County of DuPage, State of Illinois, a certified copy of this Ordinance and said County Clerk shall ascertain the rate per centum which, upon the total values of all property subject to taxation within said District, as the full, fair cash value as the same is assessed and equalized by the Department of Revenue of the State of Illinois for state and county purposes for tax year 2016 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 2016-08 shall be in full force and effect from and after its adoption.

ADOPTED this 14th day of December 2016, pursuant to a roll call vote as follows.

AYES: _____

NAYS: _____

ABSENT: _____

Jane Hodgkinson
President, Board of Park Commissioners
Wheaton Park District

ATTEST:

Mike Benard
Secretary, Board of Park Commissioners
Wheaton Park District

(S E A L)

STATE OF ILLINOIS)
) SS.
COUNTY OF DUPAGE)

SECRETARY’S CERTIFICATE

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

I HEREBY CERTIFY that the foregoing instrument is a true and correct copy of Ordinance 2016-08,

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS
FOR THE TAX YEAR 2016,**

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 14th 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 14th day of December.

Mike Benard
Secretary, Board of Park Commissioners
Wheaton Park District

(S E A L)

TRUTH IN TAXATION

CERTIFICATE OF COMPLIANCE

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

This certificate applies to the 2016 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 14th day of December 2016.

President, Board of Park Commissioners
Wheaton Park District

(S E A L)

MEMORANDUM

To: Wheaton Park District Board of Commissioners

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

Date: October 19, 2016

Re: 2016 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 2016 proposed levy means to various homeowners in Wheaton, one with a home with a value of \$300,000, one with a value of \$450,000 and one with a value of \$600,000.
- Tax Levy Rate History for the past 10 years. This also includes % increase (decrease) in rates each year over this 10 year period.
- Tax Levy Dollars History for the past 10 years. This also includes % increase (decrease) in dollars each year over this 10 year period.
- CPI history for the District for the 16 most current years. This illustrates the changes in the CPI which is the most significant factor to increase the limiting rate for a stable growth community like Wheaton.
- History of the EAV of the Wheaton Park District for the past ten years. 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.
- Ten years of new construction history.
- A worksheet that spells out exactly how the limiting rate is calculated.
- Five worksheets that show the Proposed Tax Levies for the 2016, 2017, 2018, 2019 and 2020 levies. You are voting on only the 2016 levy but the future periods are provided for planning purposes.
- The next four worksheets show the calculations for determining the special purpose levies for the Liability, Audit, FICA and IMRF levies. These special purpose levies are evaluated first in calculating the levy as they represent specific obligations that have been imposed upon or assumed by the District. As such, they are a "higher" priority for the District in allocating the limited property tax dollars available.

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

In the proposed levy, the 2016 aggregate levy (to be received in 2017) will be increased (\$253K), a 2% increase. This increase is up \$103K as result of the TIF 1 expiring which will bring approximately \$17.3 million back onto the tax rolls of the District. The aggregate tax levy includes those levies that are subject to the tax cap. The levies outside of the tax cap, our debt and SRA levies are displayed below the aggregate extension. New for this year in the debt levies, we have included an **estimate** of the annual debt issue which is typically issued in October or November of each year. That issue has been included here and in the budget in the amount of \$1,631,226.53, which is the estimate provided by Speer, our municipal advisors. That

amount is included in this tax levy analysis however, it has not yet been authorized by the Board nor issued.

			(A) 2015 Limited Figures	(B) 2016 Proposed Levy	(C) Increase (Decrease)	% Increase/ Decrease	Extended Tax Rate
TAX FUND		Statutory Rate Limit (if applicable)	(DuPage)	(A)+(C)		(C)/(A)	(B)/EAV
Fund #							
10	General	0.3500	3,953,029	3,972,529	19,500	0%	0.1968
20	Recreation	0.3700	3,901,016	3,920,516	19,500	0%	0.1943
22	Cosley Zoo	0.0700	875,908	1,000,908	125,000	14%	0.0496
24	Audit	0.0050	4,161	27,461	23,300	560%	0.0014
23	Insurance Liability	None	584,632	496,632	(88,000)	-15%	0.0246
26	Retirement-IMRF	None	713,626	766,726	53,100	7%	0.0380
25	Retirement-Social Security	None	474,364	574,864	100,500	21%	0.0285
Aggregate Extension			10,506,736	10,759,636	252,900	2%	0.5331
21	SRA	0.0400	815,572	815,572	0	0%	0.0404
30 & 60	Bond & Interest	None	3,624,304	3,589,950	(34,354)	-1%	0.1779
30	Bond & Interest-Limited	None	639,287	631,185	(8,102)	-1%	0.0313
30	Annual Bonds-Limited						
	Estimated	None	1,630,584	1,631,227	643	0%	0.0808
			17,216,483	17,427,570	211,087	1%	0.8636

Also, the county does not levy taxes for GO Bonds based upon our tax levy, but rather based upon the Board's bond ordinance. As the Board is aware, the Wheaton Park District adjusts the tax levies in each of the "small" funds [Liability, Audit, FICA and IMRF] to bring their fund balances in line with the board's fund balance policy. As you can see from the levy worksheet pages following, the IMRF levy is forecast to be in the upper \$700K range and the FICA levy in the upper \$500K range. The Liability levy is in the \$600Ks (for all but the 2016 levy when it is only \$500K) and the Audit levy is less than \$35K through fiscal 2021.

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. We adjust the levy each year based upon the CPI increase permitted by law, the change in our EAV and our actual experience in the prior year as well as our year to date experience, particularly in the Liability, Audit, IMRF and FICA funds. 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 (0.7% for the 2016 levy, which is 13% lower than the 0.8% it was for the 2015 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. For this 2016 levy the new construction figure is exceptionally large as it includes the TIF1 incremental value explained earlier.
- 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 2016-01**

**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 2015 real estate tax levy of the Park District (2016 tax bill) is \$11,888,871.
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 2016 (2017 tax bill) is \$11,575,208.
3. Based on the foregoing, the estimated percentage decrease in the proposed 2016 aggregate levy from the amount of real estate taxes extended upon the final 2015 aggregate levy is **(2.64)%**, and that, accordingly, no public hearing or publication is required under the Truth in Taxation Law.

AYES:

NAYS:

ABSENT:

Passed this 19th day of October, 2016.

President, Board of Park Commissioners

Attested and Filed this ____ day of _____, 2016.

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. 2016-XX Authorizing the Estimate of Annual Aggregate Levy in Compliance with the Truth in Taxation Law,**” adopted and passed by the Board of Commissioners of the Wheaton Park District on the 19th of October, 2016. The vote to adopt the aforesaid Resolution was as follows:

AYES: _____ NAYS: _____ ABSENT: _____

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

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

CERTIFICATE OF PRESIDING OFFICER

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

I further certify that the attached copy of the ordinance levying and assessing taxes of the Wheaton Park District for 2016, was adopted pursuant to, and in all respects in compliance with, the provisions of Sections 18-60 through 18-85 of the Truth in Taxation Law ("Law").

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

IN WITNESS WHEREOF, I have signed my name in my official capacity as the President and presiding officer of the Board of Park Commissioners of the Wheaton Park District at Wheaton, Illinois this _____ day of _____, 2016.

President, Board of Park Commissioners

Wheaton Park District 2016 Proposed Property Tax Levy

A homeowner
whose



For the Yr. Monthly Daily

House is worth \$ 600,000 would pay Park District Taxes of:	\$1,727.10	\$143.93	\$4.72
House is worth \$ 450,000 would pay Park District Taxes of:	\$1,295.33	\$107.94	\$3.54
House is worth \$ 300,000 would pay Park District Taxes of:	\$863.55	\$71.96	\$2.36

Levy Rate History

Levy	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General	0.0998	0.0941	0.0954	0.1301	0.1437	0.1520	0.1711	0.1834	0.1914	0.1900
Bond and Interest	0.0823	0.0799	0.0845	0.0930	0.1060	0.1235	0.1444	0.1641	0.1796	0.1742
Bond and Interest Limited	0.0930	0.0860	0.0818	0.0817	0.0868	0.0934	0.1027	0.1088	0.1116	0.1091
IMRF	0.0300	0.0361	0.0322	0.0200	0.0213	0.0591	0.0386	0.0417	0.0368	0.0343
Audit	0.0010	0.0031	0.0030	0.0034	0.0005	0.0002	0.0002	0.0001	0.0001	0.0002
Liability	0.0175	0.0197	0.0270	0.0161	0.0238	0.0230	0.0308	0.0261	0.0299	0.0281
FICA	0.0230	0.0275	0.0321	0.0177	0.0188	0.0045	0.0210	0.0250	0.0235	0.0228
Recreation	0.1725	0.1492	0.1413	0.1470	0.1530	0.1498	0.1687	0.1811	0.1890	0.1875
Museum	0.0352	0.0323	0.0307	0.0306	0.0291	0.0340	0.0367	0.0401	0.0423	0.0421
SRA	0.0399	0.0372	0.0354	0.0353	0.0365	0.0392	0.0400	0.0400	0.0400	0.0392
Paving & Lighting	0.0010	0.0009	0.0010							
Total Tax Rate	0.5952	0.5660	0.5644	0.5749	0.6195	0.6787	0.7542	0.8104	0.8442	0.8275

% Increase over Prior Year	2006-2005	2007-2006	2008-2007	2009-2008	2010-2009	2011-2010	2012-2011	2013-2012	2014-2013	2015-2014
General	-0.1%	-5.7%	1.4%	36.4%	10.5%	5.8%	12.6%	7.2%	4.4%	-0.7%
Bond and Interest	-15.2%	-2.9%	5.8%	10.1%	14.0%	16.5%	16.9%	13.6%	9.4%	-3.0%
Bond and Interest Limited	12.5%	-7.5%	-4.9%	-0.1%	6.2%	7.6%	10.0%	5.9%	2.6%	-2.2%
IMRF	-2.9%	20.3%	-10.8%	-37.9%	6.5%	177.5%	-34.7%	8.0%	-11.8%	-6.8%
Audit	-33.3%	210.0%	-3.2%	13.3%	-85.3%	-60.0%	0.0%	-50.0%	0.0%	100.0%
Liability	-23.9%	12.6%	37.1%	-40.4%	47.8%	-3.4%	33.9%	-15.3%	14.6%	-6.0%
FICA	-22.3%	19.6%	16.7%	-44.9%	6.2%	-76.1%	366.7%	19.0%	-6.0%	-3.0%
Recreation	2.9%	-13.5%	-5.3%	4.0%	4.1%	-2.1%	12.6%	7.4%	4.4%	-0.8%
Museum	-10.4%	-8.2%	-5.0%	-0.3%	-4.9%	16.8%	7.9%	9.3%	5.5%	-0.5%
SRA	-0.3%	-6.8%	-4.8%	-0.3%	3.4%	7.4%	2.0%	0.0%	0.0%	-2.0%
Paving & Lighting	-28.6%	-10.0%	11.1%							
Total Tax Rate	-2.9%	-4.9%	-0.3%	1.9%	7.8%	9.6%	11.1%	7.5%	4.2%	-2.0%

Levy \$ History

Levy	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General	2,171,245	2,220,259	2,367,141	3,235,386	3,456,745	3,446,304	3,633,548	3,739,098	3,863,862	3,953,029
Bond and Interest	1,790,516	1,885,214	2,096,682	2,312,766	2,549,861	2,800,122	3,066,536	3,345,616	3,625,651	3,624,304
Bond and Interest Limited	2,023,305	2,029,142	2,029,687	2,031,753	2,087,999	2,117,663	2,180,978	2,218,178	2,252,910	2,269,871
IMRF	652,679	851,768	798,972	497,369	512,378	1,339,977	819,725	850,166	742,895	713,626
Audit	21,756	73,143	74,438	84,553	12,028	4,535	4,247	2,039	2,019	4,161
Liability	380,729	464,815	669,946	400,382	572,516	521,480	654,081	532,118	603,602	584,632
FICA	500,387	648,853	796,491	440,172	452,239	102,029	445,964	509,692	474,403	474,364
Recreation	3,752,904	3,520,325	3,506,049	3,655,662	3,680,459	3,396,423	3,582,581	3,692,207	3,815,412	3,901,016
Museum	765,810	762,108	761,753	760,975	700,009	770,884	779,376	817,545	853,925	875,908
SRA	868,063	877,722	878,373	877,856	878,018	888,784	849,456	815,507	807,495	815,572
Paving & Lighting	21,756	21,235	24,813							
Total Taxes	12,949,150	13,354,584	14,004,345	14,296,873	14,902,251	15,388,201	16,016,493	16,522,166	17,042,174	17,216,483

% Increase over Prior Year	2006-2005	2007-2006	2008-2007	2009-2008	2010-2009	2011-2010	2012-2011	2013-2012	2014-2013	2015-2014
General	8.1%	2.3%	6.6%	36.7%	6.8%	-0.3%	5.4%	2.9%	3.3%	2.3%
Bond and Interest	-8.2%	5.3%	11.2%	10.3%	10.3%	9.8%	9.5%	9.1%	8.4%	0.0%
Bond and Interest Limited	21.7%	0.3%	0.0%	0.1%	2.8%	1.4%	3.0%	1.7%	1.6%	0.8%
IMRF	5.1%	30.5%	-6.2%	-37.7%	3.0%	161.5%	-38.8%	3.7%	-12.6%	-3.9%
Audit	-27.8%	236.2%	1.8%	13.6%	-85.8%	-62.3%	-6.3%	-52.0%	-1.0%	106.1%
Liability	-17.6%	22.1%	44.1%	-40.2%	43.0%	-8.9%	25.4%	-18.6%	13.4%	-3.1%
FICA	-15.9%	29.7%	22.8%	-44.7%	2.7%	-77.4%	337.1%	14.3%	-6.9%	0.0%
Recreation	11.4%	-6.2%	-0.4%	4.3%	0.7%	-7.7%	5.5%	3.1%	3.3%	2.2%
Museum	-3.0%	-0.5%	0.0%	-0.1%	-8.0%	10.1%	1.1%	4.9%	4.4%	2.6%
SRA	8.0%	1.1%	0.1%	-0.1%	0.0%	1.2%	-4.4%	-4.0%	-1.0%	1.0%
Paving & Lighting	-22.7%	-2.4%	16.8%							
Annual Increase in Taxes	5.1%	3.1%	4.9%	2.1%	4.2%	3.3%	4.1%	3.2%	3.1%	1.0%

Annual Increase in Taxes, excluding Bonds	4.9%	3.3%	4.6%	0.8%	3.1%	2.0%	2.9%	1.8%	1.9%	1.4%
Annual change in bonds	5.5%	2.6%	5.4%	5.3%	6.8%	6.0%	6.7%	6.0%	5.7%	0.3%

% of Total Levy										
Bonds	29%	29%	29%	30%	31%	32%	33%	34%	34%	34%
Pensions	9%	11%	11%	7%	6%	9%	8%	8%	7%	7%
SRA	7%	7%	6%	6%	6%	6%	5%	5%	5%	5%
Operations *	55%	53%	53%	57%	57%	53%	54%	53%	54%	54%

* Consists of the General, Recreation, Museum, Audit, Liability and Paving & Lighting (through 2008) levies.

CPI History

CPI Increase History for Tax Levy

Tax Levy Year	CPI %	Cumulative Average CPI %	Cumulative Average CPI % (<i>without</i> 2009)
2001	3.4%	3.4%	3.4%
2002	1.6%	2.5%	2.5%
2003	2.4%	2.5%	2.5%
2004	1.9%	2.3%	2.3%
2005	3.3%	2.5%	2.5%
2006	3.4%	2.7%	2.7%
2007	2.5%	2.6%	2.6%
2008	4.1%	2.8%	2.8%
2009	0.1%	2.5%	
2010	2.7%	2.5%	2.8%
2011	1.5%	2.4%	2.7%
2012	3.0%	2.5%	2.7%
2013	1.7%	2.4%	2.6%
2014	1.5%	2.4%	2.5%
2015	0.8%	2.3%	2.4%
2016	0.7%	2.2%	2.3%
Median CPI %		2.2%	
Median CPI %, w/o 2009		2.4%	

EAV History

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Residential	1,852,451,201	2,006,008,311	2,101,437,019	2,107,885,438	2,035,909,669	1,905,165,084	1,771,790,992	1,696,327,750	1,691,201,324	1,745,609,458
Farm	-	-	-	-	-	-	-	-	-	-
Commercial	321,197,380	347,733,674	373,666,890	367,379,441	358,257,987	350,483,172	340,758,736	331,633,892	316,746,797	323,858,307
Industrial	1,560,380	5,299,860	5,711,320	11,020,620	10,661,650	10,911,562	10,247,270	9,764,220	9,703,220	9,771,460
Railroad	387,532	425,310	464,833	559,680	699,494	745,517	843,026	1,040,877	1,085,225	1,302,575
TOTAL EAV	2,175,596,493	2,359,467,155	2,481,280,062	2,486,845,179	2,405,528,800	2,267,305,335	2,123,640,024	2,038,766,739	2,018,736,566	2,080,541,800

% Increase(Decrease) in EAV Year by Year

	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
Residential	8.5%	8.3%	4.8%	0.3%	-3.4%	-6.4%	-7.0%	-4.3%	-0.3%	3.2%
Farm										
Commercial	6.8%	8.3%	7.5%	-1.7%	-2.5%	-2.2%	-2.8%	-2.7%	-4.5%	2.2%
Industrial	7.1%	239.7%	7.8%	93.0%	-3.3%	2.3%	-6.1%	-4.7%	-0.6%	0.7%
Railroad	-0.3%	9.7%	9.3%	20.4%	25.0%	6.6%	13.1%	23.5%	4.3%	20.0%
TOTAL EAV	8.25%	8.45%	5.16%	0.22%	-3.27%	-5.75%	-6.34%	-4.00%	-0.98%	3.06%

Average % Increase(Decrease) in EAV Year by Year

	1998-2006	1998-2007	1998-2008	1998-2009	1998-2010	1998-2011	1998-2012	1998-2013	1998-2014	1998-2015
Residential	7.1%	7.2%	7.0%	6.4%	5.6%	4.6%	3.8%	3.3%	3.0%	3.1%
Farm	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%
Commercial	6.0%	6.3%	6.4%	5.7%	5.0%	4.4%	3.9%	3.5%	3.0%	2.9%
Industrial	4.5%	30.6%	28.3%	34.2%	31.1%	28.9%	26.4%	24.3%	22.7%	21.4%
Railroad	5.0%	5.5%	5.9%	7.2%	8.7%	8.5%	8.8%	9.8%	9.5%	10.1%
TOTAL EAV	6.9%	7.1%	6.9%	6.3%	5.5%	4.6%	3.8%	3.3%	3.1%	3.1%

Composition of EAV

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Residential	85%	85%	85%	85%	85%	84%	83%	83%	84%	84%
Farm	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Commercial	15%	15%	15%	15%	15%	15%	16%	16%	16%	16%
Industrial	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Railroad	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
TOTAL EAV	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

New Construction History

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
New Construction	24,596,240	24,146,230	23,046,830	18,012,950	17,031,400	12,486,695	10,410,039	10,863,500	11,855,450	13,061,276
% Increase(Decrease) Year by Year	2.6%	-1.8%	-4.6%	-21.8%	-5.4%	-26.7%	-16.6%	4.4%	9.1%	10.2%
Average % Increase(Decrease) Year by Year	14.5%	11.8%	9.4%	5.5%	4.3%	1.2%	-0.4%	0.0%	0.7%	1.4%
Minimum New Construction	13,152,540	13,152,540	13,152,540	13,152,540	13,152,540	12,486,695	10,410,039	10,410,039	10,410,039	10,410,039
Maximum New Construction	24,596,240	24,596,240	24,596,240	24,596,240	24,596,240	24,596,240	24,596,240	24,596,240	24,596,240	24,596,240

Limiting Rate

WORKSHEET TO CALCULATE LIMITING RATE FOR LEVY YEAR 2016

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 10,506,736

2016 CPI for Levy Year (1) 0.70%

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

NUMERATOR --> 10,580,283

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>			<u>Estimated EAV</u>		
			<u>Increase Factor</u>		
2016 TIF Valuation (DuPage) (2)	2,080,541,800	X	0.9700		2,018,125,546
2016 Less: DuPage new construction (1)	13,061,276	X	10.0%	=	33,388,197
2016 Less: TIF 1 expiration, value coming back on District's tax rolls	17,291,630				
DENOMINATOR -->	<u>2,067,480,524</u>				<u>1,984,737,349</u>

			<u>Limiting Rate</u>
Numerator	10,580,283		
Denominator	1,984,737,349	=	<u>0.5331%</u>

(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

2016 Tax Levy (rec'd in subsequent year)

			(A) 2015 Limited Figures	(B) 2016 Proposed Levy	(C) Increase (Decrease)	% Increase/ Decrease	Extended Tax Rate
TAX FUND		Statutory	(DuPage)	(A)+(C)		(C)/(A)	(B)/EAV
Fund #		Rate Limit (if applicable)					
10	General	0.3500	3,953,029	3,972,529	19,500	0%	0.1968
20	Recreation	0.3700	3,901,016	3,920,516	19,500	0%	0.1943
22	Cosley Zoo	0.0700	875,908	1,000,908	125,000	14%	0.0496
24	Audit	0.0050	4,161	27,461	23,300	560%	0.0014
23	Insurance Liability	None	584,632	496,632	(88,000)	-15%	0.0246
26	Retirement-IMRF	None	713,626	766,726	53,100	7%	0.0380
25	Retirement-Social Security	None	474,364	574,864	100,500	21%	0.0285
Aggregate Extension			10,506,736	10,759,636	252,900	2%	0.5331
21	SRA	0.0400	815,572	815,572	0	0%	0.0404
30 & 60	Bond & Interest	None	3,624,304	3,589,950	(34,354)	-1%	0.1779
30	Bond & Interest-Limited	None	639,287	631,185	(8,102)	-1%	0.0313
30	Annual Bonds-Limited						
	<i>Estimated</i>	None	1,630,584	1,631,227	643	0%	0.0808
			17,216,483	17,427,570	211,087	1%	0.8636

2016 LIMITING RATE		0.5331	
Numerator		Denominator	
Prior Year Levy	10,506,736	Prior Year EAV with an increase of -3.0%	2,018,125,546
CPI % Increase (Decrease)	0.7%	Prior Year New Constr. w/ change of 10.0%	(33,388,197)
Levy	10,580,283	Valuation	1,984,737,349

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2017 Tax Levy (rec'd in subsequent year)

		(A)		(B)	(C)	% Increase/ Decrease	Extended Tax Rate
TAX FUND		Statutory Rate Limit	Extensions (DuPage)	2017 Proposed Levy (A)+(C)	Increase (Decrease)	(C)/(A)	(B)/EAV
Fund #		(if applicable)					
10	General	0.3500	3,972,529	4,070,379	97,850	2%	0.1977
20	Recreation	0.3700	3,920,516	4,018,366	97,850	2%	0.1952
22	Cosley Zoo	0.0700	1,000,908	1,001,138	230	0%	0.0486
24	Audit	0.0050	27,461	38,461	11,000	40%	0.0019
23	Insurance Liability	None	496,632	606,632	110,000	22%	0.0295
26	Retirement-IMRF	None	766,726	887,326	120,600	16%	0.0431
25	Retirement-Social Security	None	574,864	556,314	(18,550)	-3%	0.0270
Aggregate Extension			10,759,636	11,178,616	418,980	4%	0.5430
21	SRA	0.0400	815,572	815,572	0	0%	0.0396
30 & 60	Bond & Interest	None	3,589,950	3,590,050	100	0%	0.1744
30	Bond & Interest-Limited	None	631,185	630,435	(750)	0%	0.0306
			15,796,343	16,214,673	418,330	3%	0.7877

2017 LIMITING RATE		0.5430	
Numerator		Denominator	
Prior Year Levy	10,580,283	Prior Year EAV with an increase of 2.0%	2,058,488,057
CPI % Increase (Decrease)	3.0%	Prior Year New Construction w/ a 1.4%	(51,374,621)
Levy	10,897,692	Valuation	2,007,113,436

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2018 Tax Levy (rec'd in subsequent year)

		(A) 2017		(B) 2018 Proposed Levy (A)+(C)	(C) Increase (Decrease)	% Increase/ Decrease (C)/(A)	Extended Tax Rate (B)/EAV
Fund #	TAX FUND	Statutory Rate Limit (if applicable)	Extensions (DuPage)				
10	General	0.3500	4,070,379	4,219,004	148,625	4%	0.2009
20	Recreation	0.3700	4,018,366	4,166,991	148,625	4%	0.1985
22	Cosley Zoo	0.0700	1,001,138	1,039,638	38,500	4%	0.0495
24	Audit	0.0050	38,461	24,461	(14,000)	-36%	0.0012
23	Insurance Liability	None	606,632	627,832	21,200	3%	0.0299
26	Retirement-IMRF	None	887,326	873,326	(14,000)	-2%	0.0416
25	Retirement-Social Security	None	556,314	572,714	16,400	3%	0.0273
	Aggregate Extension		11,178,616	11,523,966	345,350	3%	0.5488
21	SRA	0.0400	815,572	815,572	0	0%	0.0388
30 & 60	Bond & Interest	None	3,590,050	3,599,750	9,700	0%	0.1714
30	Bond & Interest-Limited	None	630,435	633,113	2,678	0%	0.0302
			16,214,673	16,572,401	357,728	2%	0.7893

2018 LIMITING RATE		0.5488	
Numerator		Denominator	
Prior Year Levy	10,897,692	Prior Year EAV with an increase of 2.0%	2,099,657,818
CPI % Increase (Decrease)	3.0%	Prior Year New Construction w/ a 1.4%	(54,219,462)
Levy	11,224,623	Valuation	2,045,438,356

LEVY

WHEATON PARK DISTRICT TAX LEVY WORKSHEET 2019 Tax Levy (rec'd in subsequent year)

		(A) 2018		(B) 2019	(C) Proposed Incr/ (Decr)	% Increase/ Decrease (C)/(A)	Extended Tax Rate (B)/EAV
TAX FUND		Statutory Rate Limit (if applicable)	Extensions (DuPage)	Proposed Levy (A)+(C)			
Fund #							
10	General	0.3500	4,219,004	4,366,659	147,655	3%	0.2039
20	Recreation	0.3700	4,166,991	4,314,646	147,655	4%	0.2015
22	Cosley Zoo	0.0700	1,039,638	1,073,638	34,000	3%	0.0501
24	Audit	0.0050	24,461	24,461	0	0%	0.0011
23	Insurance Liability	None	627,832	647,332	19,500	3%	0.0302
26	Retirement-IMRF	None	873,326	877,826	4,500	1%	0.0410
25	Retirement-Social Security	None	572,714	576,239	3,525	1%	0.0269
Aggregate Extension			11,523,966	11,880,801	356,835	3%	0.5547
21	SRA	0.0400	815,572	815,572	0	0%	0.0381
30 & 60	Bond & Interest	None	3,599,750	3,598,300	(1,450)	0%	0.1680
30	Bond & Interest-Limited	None	633,113	629,100	(4,013)	-1%	0.0294
			16,572,401	16,923,773	351,373	2%	0.7902

2019 LIMITING RATE		0.5547	
Numerator		Denominator	
Prior Year Levy	11,224,623	Prior Year EAV with an increase of 2.0%	2,141,650,974
CPI % Increase (Decrease)	3.0%	Prior Year New Construction w/ a 1.4%	(57,221,834)
Levy	11,561,361	Valuation	2,084,429,141

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2020 Tax Levy (rec'd in subsequent year)

		(A) 2019		(B) 2020	(C) Proposed Incr/ (Decr)	% Increase/ Decrease (C)/(A)	Extended Tax Rate (B)/EAV
Fund #	TAX FUND	Statutory Rate Limit (if applicable)	Extensions (DuPage)	Proposed Levy (A)+(C)			
10	General	0.3500	4,366,659	4,460,054	93,395	2%	0.2042
20	Recreation	0.3700	4,314,646	4,408,041	93,395	2%	0.2018
22	Cosley Zoo	0.0700	1,073,638	1,095,043	21,405	2%	0.0501
24	Audit	0.0050	24,461	31,461	7,000	29%	0.0014
23	Insurance Liability	None	647,332	666,332	19,000	3%	0.0305
26	Retirement-IMRF	None	877,826	886,871	9,045	1%	0.0406
25	Retirement-Social Security	None	576,239	581,539	5,300	1%	0.0266
Aggregate Extension			11,880,801	12,129,341	248,540	2%	0.5552
21	SRA	0.0400	815,572	815,572	0	0%	0.0373
30 & 60	Bond & Interest	None	3,598,300	3,604,000	5,700	0%	0.1650
30	Bond & Interest-Limited	None	629,100	628,700	(400)	0%	0.0288
			16,923,773	17,177,613	253,840	1%	0.7863

2020 LIMITING RATE		0.5552	
Numerator		Denominator	
Prior Year Levy	11,561,361	Prior Year EAV with an increase of 2.0%	2,184,483,994
CPI % Increase (Decrease)	2.0%	Prior Year New Construction w/ a 1.4%	(60,390,460)
Levy	11,792,588	Valuation	2,124,093,534

Liability

LIABILITY INSURANCE FUND LEVY (Fund #23)

Levy Year:	2015	2016	2017	2018	2019	2020
Fiscal Year:	2016	2017	2018	2019	2020	2021
Spendable Fund Balance, Beginning of Year	361,430	388,114	297,560	300,697	308,695	317,869
Anticipated Revenue	582,211	494,759	604,209	625,303	644,698	663,603
Cash & Revenues	943,641	882,873	901,769	926,000	953,393	981,472
Less: Expenditures	555,527	585,313	601,072	617,305	635,524	654,319
Est. Fund Balance, End of Year	388,114	297,560	300,697	308,695	317,869	327,152
Fund Balance Goal (50% of Budgeted expenditures)	277,764	292,657	300,536	308,652	317,762	327,160
Excess (Deficit) of Fund Balance Goal	110,350	4,904	161	43	107	(7)
REVENUE BREAKDOWN						
Actual Extension or Proposed levy	584,632	496,632	606,632	627,832	647,332	666,332
Less: Uncollectibles	2,923	2,483	3,033	3,139	3,237	3,332
Subtotal	581,709	494,149	603,599	624,693	644,096	663,001
Miscellaneous Income	2	10	10	10	2	2
Interest	500	600	600	600	600	600
Anticipated Revenues	582,211	494,759	604,209	625,303	644,698	663,603
EXPENDITURE BREAKDOWN						
	Projected	Projected	Projected	Projected	Projected	Projected
PDRMA	502,527	525,313	541,072	557,305	574,024	591,244
Unemployment	25,000	30,000	30,000	30,000	31,500	33,075
Background Checks/Physicals (from HR)	18,000	19,000	19,000	19,000	19,000	19,000
Other Expenditures (Supplies, etc)	10,000	11,000	11,000	11,000	11,000	11,000
Annual Expenditures	555,527	585,313	601,072	617,305	635,524	654,319
	2016	Budget	Prior Yr.	Prior Yr.	Prior Yr.	Prior Yr.
PDRMA Annl Prens (paid monthly)	<i>from projections</i>	Estimate	Estimate + 3%	Estimate + 3%	Estimate + 3%	Estimate + 3%
Property coverage	164,883	171,619	176,768	182,071	187,533	193,159
Workers Comp	231,314	242,672	249,952	257,451	265,174	273,129
Public Liability	73,336	76,275	78,563	80,920	83,348	85,848
Employment Practices Liab.	28,173	29,662	30,552	31,468	32,412	33,385
Pollution Liability	4,822	5,085	5,238	5,395	5,557	5,723
Total PDRMA Premiums	502,527	525,313	541,072	557,305	574,024	591,244

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:	2015	2016	2017	2018	2019	2020
Fiscal Year:	2016	2017	2018	2019	2020	2021

14-Sep-16	<u>(Budgeted)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>
Fund Balance, Beginning of Year	44,917	18,703	15,963	23,768	17,243	12,988
Anticipated Revenue	4,150	27,524	38,469	24,539	24,539	31,504
Cash & Revenues	49,067	46,227	54,432	48,307	41,781	44,492
Less: Expenditures	30,364	30,264	30,664	31,064	28,793	29,507
Est. Fund Balance, End of Year	18,703	15,963	23,768	17,243	12,988	14,985

Fund Balance Goal (50% of budget)	15,182	15,132	15,332	15,532	14,397	14,753
Excess (Deficit) of Fund Balance Goal	3,521	831	8,436	1,711	(1,408)	232

REVENUE BREAKDOWN

Proposed or actual levy	4,161	27,461	38,461	24,461	24,461	31,461
Less: Uncollectibles	21	137	192	122	122	157
Subtotal	4,140	27,324	38,269	24,339	24,339	31,304
Interest	10	200	200	200	200	200
Anticipated Revenues	4,150	27,524	38,469	24,539	24,539	31,504

	2016	Estimated	Estimated	Estimated	Estimated	Estimated
<u>EXPENDITURE BREAKDOWN</u>	<u>from projections</u>	<u>Expenditures</u>	<u>Expenditures</u>	<u>Expenditures</u>	<u>Expenditures</u>	<u>Expenditures</u>
Salaries and Wages	2,964	2,964	2,964	2,964	3,023	3,084
Acctg. Services	5,000	5,000	5,000	5,000	1,977	1,916
Legal & Consulting	0	0	0	0	0	0
Audit Fees for Audit fund	22,400	22,300	22,700	23,100	23,793	24,507
	30,364	30,264	30,664	31,064	28,793	29,507

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FICA

FICA FUND LEVY (Fund #25)

Levy Year:	2015	2016	2017	2018	2019	2020
Fiscal Year:	2016	2017	2018	2019	2020	2021

	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
Fund Balance, Beginning of Year	311,794	271,228	299,666	298,864	304,176	307,797
Anticipated Revenue	512,250	614,768	597,415	614,611	619,013	625,200
Cash & Revenues	824,044	885,996	897,082	913,475	923,189	932,997
Less Expenditures	552,816	586,330	598,218	609,299	615,392	621,546
Est. Fund Balance, End of Year	271,228	299,666	298,864	304,176	307,797	311,451
Fund Balance Goal (50% of Budgeted expenditures)	276,408	293,165	299,109	304,650	307,696	310,773
Excess (Deficit) of Fund Balance Goal	(5,180)	6,501	(245)	(474)	101	678

REVENUE BREAKDOWN	2016	2017	2018	2019	2020	2021
Proposed or extended levy	479,143	574,864	556,314	572,714	576,239	581,539
Less: Uncollectibles 0.5%	2,396	2,874	2,782	2,864	2,881	2,908
Subtotal	476,747	571,989	553,532	569,850	573,357	578,631
CPPRT	34,853	42,179	43,883	44,761	45,656	46,569
Interest	650	600	600	600	600	600
Anticipated Revenues	512,250	614,768	597,415	614,611	619,013	625,200

EXPENDITURE BREAKDOWN	2016	Estimated	Estimated	Estimated	Estimated	Estimated
	<i>from projections</i>	<i>from budget</i>	<i>from budget</i>	<i>from budget</i>	<i>(prior yr + 1%)</i>	<i>(prior yr + 1%)</i>
FICA	552,816	586,330	598,218	609,299	615,392	621,546
Estimated expenditures	552,816	586,330	598,218	609,299	615,392	621,546

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:	2015	2016	2017	2018	2019	2020
Fiscal Year:	2016	2017	2018	2019	2020	2021

	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
Fund Balance, Beginning of Year	433,124	402,699	405,240	444,271	453,094	458,235
Anticipated Revenue	753,237	806,515	927,397	914,345	919,718	929,631
Cash & Revenues	1,186,361	1,209,214	1,332,637	1,358,616	1,372,812	1,387,866
Less Expenditures	783,662	803,974	888,366	905,522	914,577	923,723
Est. Fund Balance, End of Year	402,699	405,240	444,271	453,094	458,235	464,143
Fund Balance Goal (50% of Budgeted expenditures)	391,831	401,987	444,183	452,761	457,289	461,861
Excess (Deficit) of Fund Balance Goal	10,868	3,253	88	333	946	2,281

REVENUE BREAKDOWN	2016	2017	2018	2019	2020	2021
Proposed or extended levy	713,626	766,726	887,326	873,326	877,826	886,871
Less: Uncollectibles 0.5%	3,568	3,834	4,437	4,367	4,389	4,434
Subtotal	710,058	762,892	882,889	868,959	873,437	882,436
CPPRT	42,179	43,023	43,883	44,761	45,656	46,569
Interest	1,000	600	625	625	625	625
Anticipated Revenues	753,237	806,515	927,397	914,345	919,718	929,631

EXPENDITURE BREAKDOWN	2016	Estimated	Estimated	Estimated	Estimated	Estimated
	<i>from projections</i>	<i>from budget input</i>	<i>from budget input</i>	<i>from budget input</i>	<i>(prior yr + 1%)</i>	<i>(prior yr + 1%)</i>
IMRF	783,662	803,974	888,366	905,522	914,577	923,723
Estimated expenditures	783,662	803,974	888,366	905,522	914,577	923,723

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.