

Wheaton Park District

2022 Budget Document

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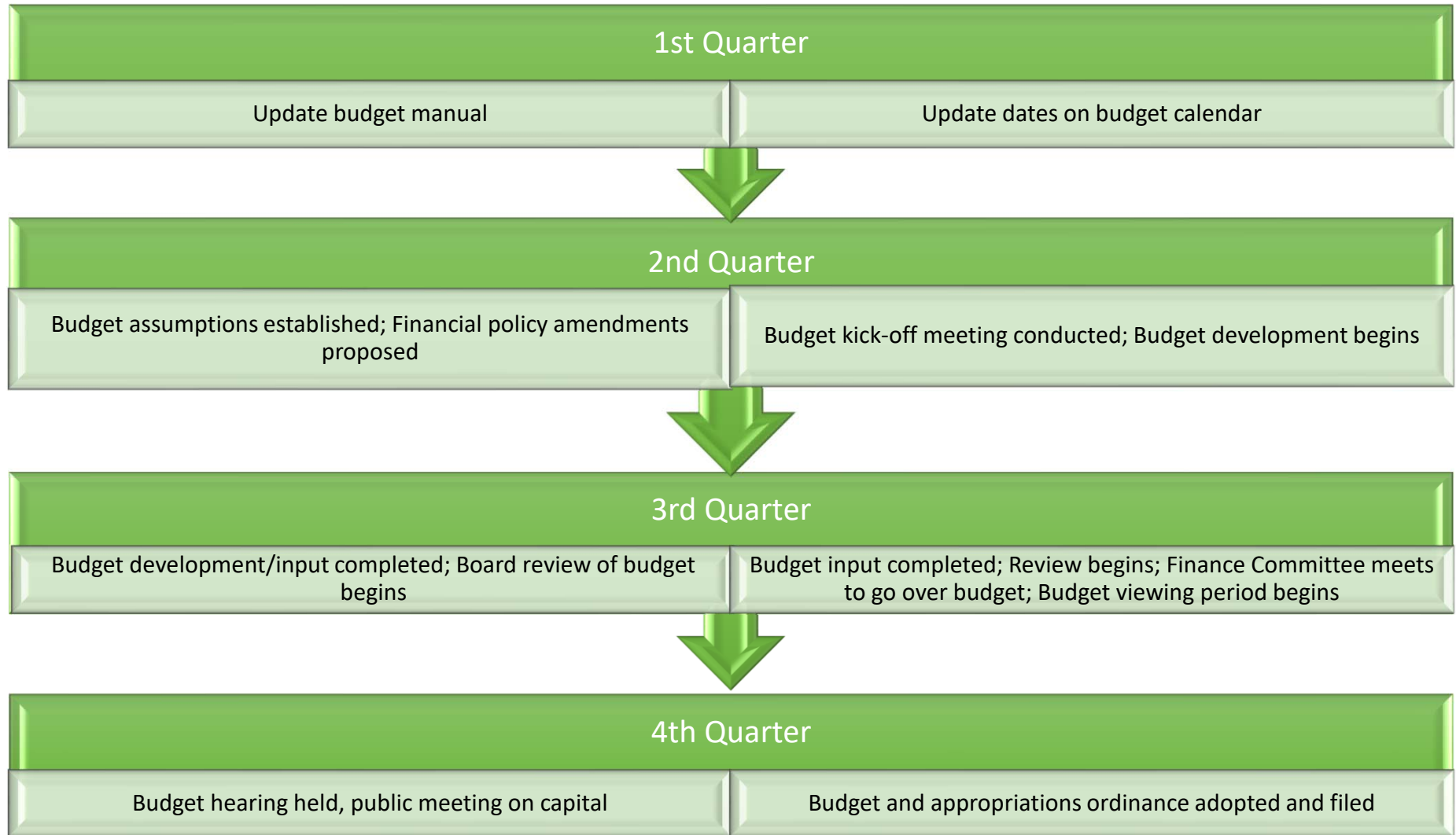
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PROJECTED CASH & INVESTMENTS

Fund Description	Audited 2020	Projected 2021	Budgeted 2022	Budgeted 2023	Budgeted 2024
General	3,993,595	5,031,420	3,636,034	2,167,965	2,353,374
Recreation	5,614,687	6,994,919	5,884,968	4,710,105	4,407,867
Special Recreation	106,320	956,174	997,965	1,039,856	1,081,747
Zoo	1,119,750	1,354,512	1,166,223	1,019,061	827,076
Liability	423,480	508,057	290,666	296,985	303,501
Audit	23,596	15,244	15,910	14,807	13,530
FICA	571,421	402,815	349,533	366,135	384,856
IMRF	689,283	471,520	407,051	508,083	540,415
Debt Service	787,786	763,964	746,463	719,948	661,323
Golf	2,768,562	4,370,603	3,789,860	4,036,683	4,262,461
IT	9,163	9,196	9,229	9,262	9,295
Health	276,306	270,806	268,206	265,806	263,406
Operating Funds	16,383,949	21,149,230	17,562,109	15,154,696	15,108,851
Capital Projects Fund	5,291,168	5,263,438	7,590,829	7,693,203	8,744,546
Total Funds	5,291,168	5,263,438	7,590,829	7,693,203	8,744,546
	21,675,117	26,412,668	25,152,939	22,847,899	23,853,397

The projections above are developed taking the audited cash and investments and combining the 2021 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 (January - March)

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.

2nd Quarter (April - June)

Between April 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 mid-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 mid-June through July. Out years budgets are developed mid-July through the beginning 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.

The proposed budget document is distributed to the Board at the end of August. It is publicly given to the board at their September meeting. This document includes a tentative draft of the Budget and Appropriations Ordinance (BAO).

The Finance Committee reviews the operating and capital budgets at their regularly scheduled meetings in September, October and November.

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

4th Quarter (October - December)

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.

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.

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 (except for debt service fund)	3 to 6 months	2 to 4 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	Min. target is \$5K; Max. is budgeted expenditures	2 - 4 months
FY 2021 Budget Basis:									
Budgeted expenditures less budgeted capital expenditures	4,340,492	8,619,962	1,428,886	626,518	26,664	615,198	783,414	3,106,262	8,647,279
FY 2021 Targets									
Target Minimum	1,085,120	1,436,660	357,220	156,630	6,670	153,800	195,850	5,000	1,441,210
Target Maximum	2,170,250	2,873,320	714,440	313,260	13,330	307,600	391,710	3,106,262	2,882,430
Projected Fund Balance 2021									
Audited Fund Balance as of 12/31/2020	3,829,097	4,806,074	1,134,564	375,807	23,644	543,176	609,457		
Projected Net Profit (Loss) for 2021	1,037,825	1,380,231	234,762	84,577	(8,352)	(168,606)	(217,763)		
Projected Fund Balance as of 12/31/2021	4,866,922	6,186,306	1,369,326	460,384	15,292	374,570	391,694		
Audited Cash & Investments 12/31/2020								787,786	2,768,562
Projected Cash & Investments 12/31/2021								763,964	4,370,603
Analysis Results	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Meets Target	Meets Target	Over Maximum Target by
Variances									
Amount over maximum or (under minimum)	2,696,672	3,312,986	654,886	147,124	1,962	66,970	-	-	1,488,173

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 (except for debt service fund)	3 to 6 months	2 to 4 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	Min. target is \$5K; Max. is budgeted expenditures	2 - 4 months
FY 2022 Budget Basis:									
Budgeted expenditures less budgeted capital	4,742,605	9,012,161	1,723,309	485,589	29,164	653,331	662,175	2,895,114	9,636,087
FY 2022 Targets									
Target Minimum	1,185,650	1,502,030	430,830	121,400	7,290	163,330	165,540	5,000	1,606,010
Target Maximum	2,371,300	3,004,050	861,650	242,790	14,580	326,670	331,090	2,895,114	3,212,030
Projected Fund Balance 2022									
Projected Fund Balance as of 12/31/2021	4,866,922	6,186,306	1,369,326	460,384	15,292	374,570	391,694		
Budgeted Net Profit (Loss) for 2022	(1,395,386)	(1,019,950)	(188,289)	(217,391)	666	(53,282)	(64,469)		
Projected Fund Balance as of 12/31/2022	3,471,537	5,166,355	1,181,037	242,993	15,958	321,289	327,225		
Projected Cash & Investments 12/31/2021								763,964	4,370,603
Projected Cash & Investments 12/31/2022								746,463	3,789,860
Analysis Results	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Meets Target	Meets Target	Meets Target	Over Maximum Target by
Variances									
Amount over maximum or (under minimum)	1,100,237	2,162,305	319,387	203	1,378	-	-	-	577,830

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 (except for debt service fund)	3 to 6 months	2 to 4 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	Min. target is \$5K; Max. is budgeted expenditures	2 - 4 months
FY 2023 Budget Basis:									
Budgeted expenditures less budgeted capital expenditures	4,661,712	9,126,505	1,732,367	498,267	29,764	655,404	797,362	1,260,253	8,337,417
FY 2023 Targets									
Target Minimum	1,165,430	1,521,080	433,090	124,570	7,440	163,850	199,340	5,000	1,389,570
Target Maximum	2,330,860	3,042,170	866,180	249,130	14,880	327,700	398,680	1,260,253	2,779,140
Projected Fund Balance 2023									
Projected Fund Balance as of 12/31/2022	3,471,537	5,166,355	1,181,037	242,993	15,958	321,289	327,225		
Budgeted Net Profit (Loss) for 2023	(1,468,069)	(1,099,863)	(147,162)	6,319	(1,103)	16,602	101,032		
Projected Fund Balance as of 12/31/2023	2,003,467	4,066,492	1,033,875	249,312	14,855	337,891	428,257		
Projected Cash & Investments 12/31/2022								746,463	3,789,860
Projected Cash & Investments 12/31/2023								719,948	4,036,683
Analysis Results	Meets Target	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Meets Target	Over Maximum Target by	Over Maximum Target by	Meets Target	Over Maximum Target by
Variances									
Amount over maximum or (under minimum)	-	1,024,322	167,695	182	-	10,191	29,577	-	1,257,543

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 6 months	2 to 4 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	Min. target is \$5K; Max. is budgeted expenditures	2 - 4 months
FY 2024 Budget Basis:									
Budgeted expenditures less budget capital expenditures (except for debt service fund)	4,759,948	9,301,831	1,782,791	511,324	30,464	674,132	822,199	1,258,391	8,779,287
FY 2024 Targets									
Target Minimum	1,189,990	1,550,310	445,700	127,830	7,620	168,530	205,550	5,000	1,463,210
Target Maximum	2,379,970	3,100,610	891,400	255,660	15,230	337,070	411,100	1,258,391	2,926,430
Projected Fund Balance 2023									
Projected Fund Balance as of 12/31/2023	2,003,467	4,066,492	1,033,875	249,312	14,855	337,891	428,257		
Budgeted Net Profit (Loss) for 2024	185,409	(227,238)	(191,985)	6,516	(1,277)	18,721	32,332		
Projected Fund Balance as of 12/31/2024	2,188,876	3,839,254	841,890	255,828	13,578	356,612	460,589		
Projected Cash & Investments 12/31/2023								719,948	4,036,683
Projected Cash & Investments 12/31/2024								661,323	4,262,461
Analysis Results	Meets Target	Over Maximum Target by	Meets Target	Over Maximum Target by	Meets Target	Over Maximum Target by	Over Maximum Target by	Meets Target	Over Maximum Target by
Variances									
Amount over maximum or (under minimum)	-	738,644	-	168	-	19,542	49,489	-	1,336,031

Fund Balance Transfers: Impact on Fund Balances

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund										
Beginning Fund Balance	\$2,555,214	\$2,942,921	\$3,309,439	\$3,337,762	\$2,572,897	\$2,376,972	\$3,829,097	\$4,866,922	\$3,471,537	\$2,003,467
Transfers Out	(\$500,000)	(\$500,000)	(\$601,391)	(\$1,376,843)	(\$1,112,666)	\$0	\$0	(\$2,012,500)	(\$2,000,000)	(\$500,000)
Bottom Line w/o Trf Out	\$887,707	\$866,518	\$629,714	\$611,978	\$916,741	\$1,452,125	\$1,037,825	\$617,114	\$531,931	\$685,409
Ending Fund Balance	\$2,942,921	\$3,309,439	\$3,337,762	\$2,572,897	\$2,376,972	\$3,829,097	\$4,866,922	\$3,471,537	\$2,003,467	\$2,188,876
Recreation Fund										
Beginning Fund Balance	\$3,920,400	\$3,485,515	\$2,718,242	\$2,008,416	\$2,986,774	\$3,954,059	\$4,806,074	\$6,186,306	\$5,166,355	\$4,066,492
Transfers Out	(\$2,000,000)	(\$2,000,000)	(\$1,782,883)	(\$73,157)	(\$281,648)	\$0	\$0	(\$2,275,000)	(\$2,000,000)	(\$1,500,000)
Bottom Line w/o Trf Out	\$1,565,115	\$1,232,727	\$1,073,057	\$1,051,515	\$1,248,933	\$852,015	\$1,380,231	\$1,255,050	\$900,137	\$1,272,762
Ending Fund Balance	\$3,485,515	\$2,718,242	\$2,008,416	\$2,986,774	\$3,954,059	\$4,806,074	\$6,186,306	\$5,166,355	\$4,066,492	\$3,839,254

The Cosley Zoo transfers to Capital Fund are specifically for assistance in funding the Zoo's Master Plan. Those amounts are reclassified to Assigned Fund Balance at year end.

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Cosley Zoo Fund										
Beginning Fund Balance	\$176,490	\$286,605	\$425,584	\$693,578	\$849,477	\$951,134	\$1,134,564	\$1,369,326	\$1,181,037	\$1,033,875
Transfers Out	\$0	\$0	\$0	\$0	(\$131,160)	\$0	\$0	(\$200,000)	(\$200,000)	(\$200,000)
Bottom Line w/o Trf Out	\$110,115	\$138,979	\$267,994	\$155,899	\$232,816	\$183,430	\$234,762	\$11,711	\$52,838	\$8,015
Ending Fund Balance	\$286,605	\$425,584	\$693,578	\$849,477	\$951,134	\$1,134,564	\$1,369,326	\$1,181,037	\$1,033,875	\$841,890

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

NOTE 2: The transfers out in 2020 were not made from the General, Recreation and Cosley Zoo funds due to the impact of the pandemic. They were also not budgeted for in 2021 due to the continuing impact of the pandemic. They have been budgeted to resume in 2022 and beyond.

FUND STRUCTURE OVERVIEW

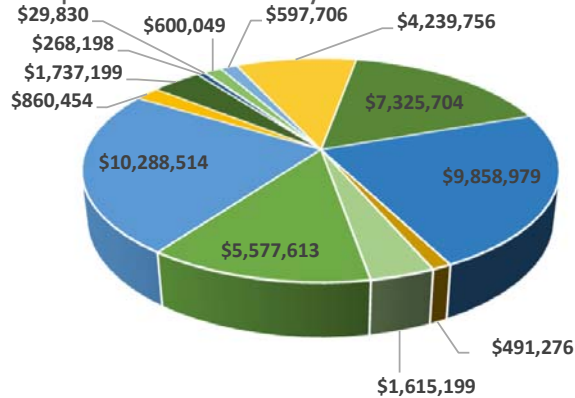
Total Budget - All Funds	<u>\$44,660,205</u>
→ Governmental Funds	<u>\$32,111,442</u>
→ General	\$6,972,999
→ Special Revenue	
→ Recreation	\$11,308,465
→ Special Recreation	\$818,663
→ Cosley Zoo	\$1,925,487
→ Liability	\$485,589
→ Audit	\$29,164
→ FICA	\$653,331
→ IMRF	\$662,175
→ Debt Service	\$4,257,257
→ Capital Projects	\$4,998,313
→ Proprietary Funds	<u>\$12,548,764</u>
→ Enterprise Fund	
→ Arrowhead Golf Club	\$10,439,722
→ Internal Service Funds	
→ Information Technology	\$491,243
→ Health Insurance	\$1,617,799

NOTES

Funds in green and bold are major funds. The Cosley Zoo fund does not meet the criteria to be a major fund, but the District has opted to present it as a major fund.

Summarized Revenues and Expenses by Fund

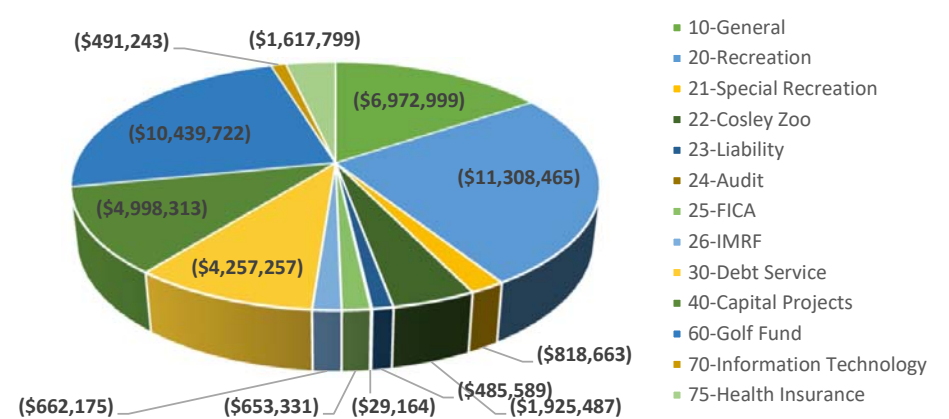
Proposed Revenues by Fund



- 10-General
- 20-Recreation
- 21-Special Recreation
- 22-Cosley Zoo
- 23-Liability
- 24-Audit
- 25-FICA
- 26-IMRF
- 30-Debt Service
- 40-Capital Projects
- 60-Golf Fund
- 70-Information Technology
- 75-Health Insurance

REVENUES	2022 Budget
10-General	\$5,577,613
20-Recreation	\$10,288,514
21-Special Recreation	\$860,454
22-Cosley Zoo	\$1,737,199
23-Liability	\$268,198
24-Audit	\$29,830
25-FICA	\$600,049
26-IMRF	\$597,706
30-Debt Service	\$4,239,756
40-Capital Projects	\$7,325,704
60-Golf Fund	\$9,858,979
70-Information Technology	\$491,276
75-Health Insurance	\$1,615,199
Grand Total	\$43,490,476

Proposed Expenses by Fund



- 10-General
- 20-Recreation
- 21-Special Recreation
- 22-Cosley Zoo
- 23-Liability
- 24-Audit
- 25-FICA
- 26-IMRF
- 30-Debt Service
- 40-Capital Projects
- 60-Golf Fund
- 70-Information Technology
- 75-Health Insurance

EXPENSES	2022 Budget
10-General	(\$6,972,999)
20-Recreation	(\$11,308,465)
21-Special Recreation	(\$818,663)
22-Cosley Zoo	(\$1,925,487)
23-Liability	(\$485,589)
24-Audit	(\$29,164)
25-FICA	(\$653,331)
26-IMRF	(\$662,175)
30-Debt Service	(\$4,257,257)
40-Capital Projects	(\$4,998,313)
60-Golf Fund	(\$10,439,722)
70-Information Technology	(\$491,243)
75-Health Insurance	(\$1,617,799)
Grand Total	(\$44,660,205)

Summarized Revenue and Expenses by Fund

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed	Sparkline View of Activity
10-General								
4-Revenues	\$5,082,968	\$4,729,810	\$5,524,246	\$5,301,511	\$5,577,613	\$5,428,245	\$5,627,357	
5-Expenses	(\$5,278,893)	(\$3,277,685)	(\$4,635,889)	(\$4,263,686)	(\$6,972,999)	(\$6,896,314)	(\$5,441,948)	
10-General Total	(\$195,925)	\$1,452,125	\$888,358	\$1,037,825	(\$1,395,386)	(\$1,468,069)	\$185,409	
20-Recreation								
4-Revenues	\$9,804,648	\$6,014,421	\$9,675,791	\$8,708,207	\$10,288,514	\$10,266,075	\$10,602,093	
5-Expenses	(\$8,837,363)	(\$5,162,406)	(\$8,642,189)	(\$7,327,976)	(\$11,308,465)	(\$11,365,938)	(\$10,829,331)	
20-Recreation Total	\$967,285	\$852,015	\$1,033,602	\$1,380,231	(\$1,019,950)	(\$1,099,863)	(\$227,238)	
21-Special Recreation								
4-Revenues	\$845,093	\$854,779	\$849,854	\$849,854	\$860,454	\$860,554	\$860,554	
5-Expenses	(\$825,831)	(\$825,831)	(\$825,831)	\$0	(\$818,663)	(\$818,663)	(\$818,663)	
21-Special Recreation	\$19,262	\$28,948	\$24,023	\$849,854	\$41,791	\$41,891	\$41,891	
22-Cosley Zoo								
4-Revenues	\$1,651,477	\$1,470,038	\$1,531,908	\$1,715,757	\$1,737,199	\$1,786,161	\$1,790,806	
5-Expenses	(\$1,549,821)	(\$1,286,608)	(\$1,434,352)	(\$1,480,995)	(\$1,925,487)	(\$1,933,323)	(\$1,982,791)	
22-Cosley Zoo Total	\$101,656	\$183,430	\$97,556	\$234,762	(\$188,289)	(\$147,162)	(\$191,985)	
23-Liability								
4-Revenues	\$637,857	\$610,683	\$561,633	\$560,020	\$268,198	\$504,586	\$517,840	
5-Expenses	(\$605,524)	(\$596,335)	(\$626,518)	(\$475,443)	(\$485,589)	(\$498,267)	(\$511,324)	
23-Liability Total	\$32,333	\$14,348	(\$64,885)	\$84,577	(\$217,391)	\$6,319	\$6,516	
24-Audit								
4-Revenues	\$12,849	\$10,320	\$9,748	\$9,748	\$29,830	\$28,661	\$29,187	
5-Expenses	(\$18,100)	(\$17,700)	(\$26,664)	(\$18,100)	(\$29,164)	(\$29,764)	(\$30,464)	
24-Audit Total	(\$5,251)	(\$7,380)	(\$16,916)	(\$8,352)	\$666	(\$1,103)	(\$1,277)	
25-FICA								
4-Revenues	\$636,972	\$647,247	\$403,557	\$401,757	\$600,049	\$672,006	\$692,853	
5-Expenses	(\$604,663)	(\$476,894)	(\$615,198)	(\$570,363)	(\$653,331)	(\$655,404)	(\$674,132)	
25-FICA Total	\$32,309	\$170,352	(\$211,641)	(\$168,606)	(\$53,282)	\$16,602	\$18,721	
26-IMRF								
4-Revenues	\$494,044	\$942,408	\$520,979	\$518,279	\$597,706	\$898,394	\$854,531	
5-Expenses	(\$630,246)	(\$702,424)	(\$783,414)	(\$736,042)	(\$662,175)	(\$797,362)	(\$822,199)	

Summarized Revenue and Expenses by Fund

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed	Sparkline View of Activity
26-IMRF Total	(\$136,202)	\$239,984	(\$262,435)	(\$217,763)	(\$64,469)	\$101,032	\$32,332	
30-Debt Service								
4-Revenues	\$10,689,959	\$4,383,500	\$4,429,627	\$4,426,127	\$4,239,756	\$2,610,815	\$2,589,332	
5-Expenses	(\$10,818,818)	(\$4,446,764)	(\$4,449,449)	(\$4,449,949)	(\$4,257,257)	(\$2,637,330)	(\$2,647,957)	
30-Debt Service Total	(\$128,859)	(\$63,265)	(\$19,822)	(\$23,822)	(\$17,501)	(\$26,515)	(\$58,625)	
40-Capital Projects								
4-Revenues	\$5,247,905	\$2,101,120	\$1,508,248	\$1,664,848	\$7,325,704	\$6,271,737	\$3,900,227	
5-Expenses	(\$5,715,422)	(\$4,010,872)	(\$2,216,731)	(\$1,692,578)	(\$4,998,313)	(\$6,169,363)	(\$2,848,885)	
40-Capital Projects Total	(\$467,518)	(\$1,909,753)	(\$708,483)	(\$27,730)	\$2,327,391	\$102,374	\$1,051,342	
60-Golf Fund								
4-Revenues	\$8,860,676	\$6,460,126	\$8,073,308	\$8,512,171	\$9,858,979	\$8,893,550	\$9,296,550	
5-Expenses	(\$7,806,334)	(\$5,798,880)	(\$8,658,939)	(\$6,910,130)	(\$10,439,722)	(\$8,646,727)	(\$9,070,772)	
60-Golf Fund Total	\$1,054,342	\$661,246	(\$585,631)	\$1,602,041	(\$580,743)	\$246,823	\$225,778	
70-Information Technology								
4-Revenues	\$418,129	\$385,263	\$516,872	\$516,872	\$491,276	\$471,683	\$487,542	
5-Expenses	(\$422,059)	(\$387,481)	(\$517,078)	(\$516,839)	(\$491,243)	(\$471,650)	(\$487,509)	
70-Information Technology Total	(\$3,930)	(\$2,218)	(\$207)	\$33	\$33	\$33	\$33	
75-Health Insurance								
4-Revenues	\$1,541,331	\$1,314,064	\$1,405,189	\$1,421,771	\$1,615,199	\$1,663,379	\$1,712,795	
5-Expenses	(\$1,541,331)	(\$1,314,868)	(\$1,405,144)	(\$1,427,271)	(\$1,617,799)	(\$1,665,779)	(\$1,715,195)	
75-Health Insurance Total	\$0	(\$805)	\$45	(\$5,500)	(\$2,600)	(\$2,400)	(\$2,400)	
Grand Total	\$1,269,503	\$1,619,029	\$173,566	\$4,737,551	(\$1,169,729)	(\$2,230,040)	\$1,080,498	
	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed	Sparkline View of Activity
4-Revenues	\$45,923,907	\$29,923,779	\$35,010,960	\$34,606,922	\$43,490,476	\$40,355,846	\$38,961,667	
5-Expenses	(\$44,654,404)	(\$28,304,750)	(\$34,837,394)	(\$29,869,371)	(\$44,660,205)	(\$42,585,885)	(\$37,881,169)	
Grand Total	\$1,269,503	\$1,619,029	\$173,566	\$4,737,551	(\$1,169,729)	(\$2,230,040)	\$1,080,498	

Operating Funds, Excluding Capital and Fund Balance Reserve Transfers

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
10-General							
4-Revenues	\$5,082,968	\$4,729,810	\$5,524,246	\$5,301,511	\$5,577,613	\$5,428,245	\$5,627,357
5-Expenses	(\$3,851,743)	(\$3,181,692)	(\$4,340,492)	(\$4,183,789)	(\$4,742,605)	(\$4,661,712)	(\$4,759,948)
10-General Total	\$1,231,225	\$1,548,118	\$1,183,755	\$1,117,722	\$835,008	\$766,533	\$867,409
20-Recreation							
4-Revenues	\$9,804,648	\$6,014,421	\$9,585,791	\$8,708,207	\$10,198,514	\$10,191,075	\$10,527,093
5-Expenses	(\$8,508,223)	(\$5,135,229)	(\$8,619,962)	(\$7,305,749)	(\$9,012,161)	(\$9,126,505)	(\$9,301,831)
20-Recreation Total	\$1,296,425	\$879,192	\$965,830	\$1,402,459	\$1,186,353	\$1,064,569	\$1,225,262
21-Special Recreation							
4-Revenues	\$845,093	\$854,779	\$849,854	\$849,854	\$860,454	\$860,554	\$860,554
5-Expenses			\$0	\$0	\$0	\$0	\$0
21-Special Recreation	\$845,093	\$854,779	\$849,854	\$849,854	\$860,454	\$860,554	\$860,554
22-Cosley Zoo							
4-Revenues	\$1,651,477	\$1,470,038	\$1,531,908	\$1,715,757	\$1,737,199	\$1,786,161	\$1,790,806
5-Expenses	(\$1,417,471)	(\$1,279,900)	(\$1,428,886)	(\$1,475,529)	(\$1,723,309)	(\$1,732,367)	(\$1,782,791)
22-Cosley Zoo Total	\$234,006	\$190,138	\$103,022	\$240,228	\$13,889	\$53,794	\$8,015
23-Liability							
4-Revenues	\$637,857	\$610,683	\$561,633	\$560,020	\$268,198	\$504,586	\$517,840
5-Expenses	(\$605,524)	(\$596,335)	(\$626,518)	(\$475,443)	(\$485,589)	(\$498,267)	(\$511,324)
23-Liability Total	\$32,333	\$14,348	(\$64,885)	\$84,577	(\$217,391)	\$6,319	\$6,516
24-Audit							
4-Revenues	\$12,849	\$10,320	\$9,748	\$9,748	\$29,830	\$28,661	\$29,187
5-Expenses	(\$18,100)	(\$17,700)	(\$26,664)	(\$18,100)	(\$29,164)	(\$29,764)	(\$30,464)
24-Audit Total	(\$5,251)	(\$7,380)	(\$16,916)	(\$8,352)	\$666	(\$1,103)	(\$1,277)
25-FICA							
4-Revenues	\$636,972	\$647,247	\$403,557	\$401,757	\$600,049	\$672,006	\$692,853
5-Expenses	(\$604,663)	(\$476,894)	(\$615,198)	(\$570,363)	(\$653,331)	(\$655,404)	(\$674,132)
25-FICA Total	\$32,309	\$170,352	(\$211,641)	(\$168,606)	(\$53,282)	\$16,602	\$18,721
26-IMRF							
4-Revenues	\$494,044	\$942,408	\$520,979	\$518,279	\$597,706	\$898,394	\$854,531
5-Expenses	(\$630,246)	(\$702,424)	(\$783,414)	(\$736,042)	(\$662,175)	(\$797,362)	(\$822,199)
26-IMRF Total	(\$136,202)	\$239,984	(\$262,435)	(\$217,763)	(\$64,469)	\$101,032	\$32,332

Operating Funds, Excluding Capital and Fund Balance Reserve Transfers

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
30-Debt Service							
4-Revenues	\$10,567,655	\$4,266,175	\$4,320,677	\$4,317,177	\$4,139,556	\$2,519,865	\$2,508,132
5-Expenses	(\$3,250,926)	(\$3,099,007)	(\$3,106,262)	(\$3,106,762)	(\$2,895,114)	(\$1,260,253)	(\$1,258,391)
30-Debt Service Total	\$7,316,728	\$1,167,167	\$1,214,415	\$1,210,415	\$1,244,442	\$1,259,612	\$1,249,741
40-Capital Projects							
4-Revenues	\$2,321,349	\$753,363	\$165,061	\$321,661	\$1,426,061	\$644,660	\$260,661
5-Expenses	(\$657,831)	(\$612,177)	(\$736,341)	(\$425,628)	(\$931,900)	(\$726,413)	(\$615,685)
40-Capital Projects Total	\$1,663,519	\$141,186	(\$571,280)	(\$103,967)	\$494,161	(\$81,753)	(\$355,024)
60-Golf Fund							
4-Revenues	\$8,860,676	\$6,460,126	\$8,073,308	\$8,512,171	\$9,858,979	\$8,893,550	\$9,296,550
5-Expenses	(\$7,017,837)	(\$5,006,839)	(\$8,647,279)	(\$6,759,220)	(\$9,636,087)	(\$8,337,417)	(\$8,779,287)
60-Golf Fund Total	\$1,842,838	\$1,453,287	(\$573,970)	\$1,752,951	\$222,892	\$556,133	\$517,263
70-Information Technology							
4-Revenues	\$418,129	\$385,263	\$516,872	\$516,872	\$491,276	\$471,683	\$487,542
5-Expenses	(\$418,129)	(\$385,013)	(\$461,328)	(\$461,089)	(\$470,743)	(\$462,650)	(\$487,509)
70-Information Technology Total	\$0	\$250	\$55,544	\$55,783	\$20,533	\$9,033	\$33
75-Health Insurance							
4-Revenues	\$1,541,331	\$1,314,064	\$1,405,189	\$1,421,771	\$1,615,199	\$1,663,379	\$1,712,795
5-Expenses	(\$1,541,331)	(\$1,314,868)	(\$1,405,144)	(\$1,427,271)	(\$1,617,799)	(\$1,665,779)	(\$1,715,195)
75-Health Insurance Total	\$0	(\$805)	\$45	(\$5,500)	(\$2,600)	(\$2,400)	(\$2,400)
Grand Total	\$14,353,025	\$6,650,618	\$2,671,336	\$6,209,801	\$4,540,657	\$4,608,924	\$4,427,146
	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
4-Revenues	\$42,875,048	\$28,458,697	\$33,468,823	\$33,154,785	\$37,400,633	\$34,562,819	\$35,165,901
5-Expenses	(\$28,522,023)	(\$21,808,079)	(\$30,797,486)	(\$26,944,984)	(\$32,859,976)	(\$29,953,894)	(\$30,738,755)
Grand Total	\$14,353,025	\$6,650,618	\$2,671,336	\$6,209,801	\$4,540,657	\$4,608,924	\$4,427,146

Capital Dollars and Fund Balance Reserve Transfers in Funds

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
10-General							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$1,427,150)	(\$95,993)	(\$295,397)	(\$79,897)	(\$2,230,394)	(\$2,234,603)	(\$682,000)
10-General Total	(\$1,427,150)	(\$95,993)	(\$295,397)	(\$79,897)	(\$2,230,394)	(\$2,234,603)	(\$682,000)
20-Recreation							
4-Revenues			\$90,000	\$0	\$90,000	\$75,000	\$75,000
5-Expenses	(\$329,140)	(\$27,177)	(\$22,227)	(\$22,227)	(\$2,296,303)	(\$2,239,432)	(\$1,527,500)
20-Recreation Total	(\$329,140)	(\$27,177)	\$67,773	(\$22,227)	(\$2,206,303)	(\$2,164,432)	(\$1,452,500)
21-Special Recreation							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$825,831)	(\$825,831)	(\$825,831)	\$0	(\$818,663)	(\$818,663)	(\$818,663)
21-Special Recreation	(\$825,831)	(\$825,831)	(\$825,831)	\$0	(\$818,663)	(\$818,663)	(\$818,663)
22-Cosley Zoo							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$132,350)	(\$6,708)	(\$5,466)	(\$5,466)	(\$202,178)	(\$200,956)	(\$200,000)
22-Cosley Zoo Total	(\$132,350)	(\$6,708)	(\$5,466)	(\$5,466)	(\$202,178)	(\$200,956)	(\$200,000)
23-Liability							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses			\$0	\$0	\$0	\$0	\$0
23-Liability Total			\$0	\$0	\$0	\$0	\$0
24-Audit							
4-Revenues			\$0	\$0	\$0	\$0	\$0
24-Audit Total			\$0	\$0	\$0	\$0	\$0
25-FICA							
4-Revenues			\$0	\$0	\$0	\$0	\$0
25-FICA Total			\$0	\$0	\$0	\$0	\$0
30-Debt Service							
4-Revenues	\$122,304	\$117,325	\$108,950	\$108,950	\$100,200	\$90,950	\$81,200
5-Expenses	(\$7,567,891)	(\$1,347,757)	(\$1,343,187)	(\$1,343,187)	(\$1,362,143)	(\$1,377,077)	(\$1,389,566)
30-Debt Service Total	(\$7,445,587)	(\$1,230,432)	(\$1,234,237)	(\$1,234,237)	(\$1,261,943)	(\$1,286,127)	(\$1,308,366)
40-Capital Projects							

Capital Dollars and Fund Balance Reserve Transfers in Funds

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
4-Revenues	\$2,926,555	\$1,347,757	\$1,343,187	\$1,343,187	\$5,899,643	\$5,627,077	\$3,639,566
5-Expenses	(\$5,057,592)	(\$3,398,696)	(\$1,480,390)	(\$1,266,950)	(\$4,066,413)	(\$5,442,950)	(\$2,233,200)
40-Capital Projects Total	(\$2,131,036)	(\$2,050,939)	(\$137,203)	\$76,237	\$1,833,230	\$184,127	\$1,406,366
60-Golf Fund							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$788,497)	(\$792,041)	(\$11,660)	(\$150,910)	(\$803,635)	(\$309,310)	(\$291,485)
60-Golf Fund Total	(\$788,497)	(\$792,041)	(\$11,660)	(\$150,910)	(\$803,635)	(\$309,310)	(\$291,485)
70-Information Technology							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$3,930)	(\$2,468)	(\$55,750)	(\$55,750)	(\$20,500)	(\$9,000)	\$0
70-Information Technology Total	(\$3,930)	(\$2,468)	(\$55,750)	(\$55,750)	(\$20,500)	(\$9,000)	\$0
75-Health Insurance							
4-Revenues			\$0	\$0	\$0	\$0	\$0
75-Health Insurance Total			\$0	\$0	\$0	\$0	\$0
Grand Total	(\$13,083,522)	(\$5,031,589)	(\$2,497,771)	(\$1,472,250)	(\$5,710,386)	(\$6,838,964)	(\$3,346,648)
	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
4-Revenues	\$3,048,859	\$1,465,082	\$1,542,137	\$1,452,137	\$6,089,843	\$5,793,027	\$3,795,766
5-Expenses	(\$16,132,381)	(\$6,496,671)	(\$4,039,908)	(\$2,924,387)	(\$11,800,229)	(\$12,631,991)	(\$7,142,414)
Grand Total	(\$13,083,522)	(\$5,031,589)	(\$2,497,771)	(\$1,472,250)	(\$5,710,386)	(\$6,838,964)	(\$3,346,648)

Net Income (Loss) By Fund or Department within Fund

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
10-General							
000-Administration							
4-Revenues	\$2,583,790	\$2,342,330	\$2,961,806	\$2,735,616	\$2,918,949	\$2,832,990	\$2,928,346
5-Expenses	(\$2,135,592)	(\$648,744)	(\$1,306,805)	(\$1,142,929)	(\$3,353,159)	(\$3,328,445)	(\$1,846,185)
000-Administration Total	\$448,198	\$1,693,586	\$1,655,001	\$1,592,687	(\$434,210)	(\$495,455)	\$1,082,161
101-Parks Maintenance							
4-Revenues	\$2,297,074	\$2,226,236	\$2,385,731	\$2,385,879	\$2,442,614	\$2,358,655	\$2,454,011
5-Expenses	(\$2,593,516)	(\$2,152,637)	(\$2,751,668)	(\$2,533,339)	(\$2,993,933)	(\$2,952,261)	(\$2,958,570)
101-Parks Maintenance Total	(\$296,441)	\$73,599	(\$365,937)	(\$147,460)	(\$551,319)	(\$593,606)	(\$504,559)
418-Human Resources							
5-Expenses	(\$51,005)	(\$49,953)	(\$62,007)	(\$67,716)	(\$92,760)	(\$68,206)	(\$70,088)
418-Human Resources Total	(\$51,005)	(\$49,953)	(\$62,007)	(\$67,716)	(\$92,760)	(\$68,206)	(\$70,088)
419-Finance							
5-Expenses	(\$301,584)	(\$279,773)	(\$321,605)	(\$337,117)	(\$308,324)	(\$313,584)	(\$323,217)
419-Finance Total	(\$301,584)	(\$279,773)	(\$321,605)	(\$337,117)	(\$308,324)	(\$313,584)	(\$323,217)
430-Historical Museum							
4-Revenues	\$202,104	\$161,244	\$176,709	\$180,016	\$216,050	\$236,600	\$245,000
5-Expenses	(\$197,197)	(\$146,578)	(\$193,803)	(\$182,585)	(\$224,822)	(\$233,819)	(\$243,887)
430-Historical Museum Total	\$4,907	\$14,666	(\$17,094)	(\$2,569)	(\$8,772)	\$2,781	\$1,113
10-General Total	(\$195,925)	\$1,452,125	\$888,358	\$1,037,825	(\$1,395,386)	(\$1,468,069)	\$185,409
20-Recreation							
000-Administration							
4-Revenues	\$4,728,063	\$4,365,908	\$4,937,027	\$4,813,810	\$5,063,934	\$4,898,333	\$5,090,385
5-Expenses	(\$2,251,149)	(\$1,375,819)	(\$2,003,366)	(\$1,542,485)	(\$4,314,386)	(\$4,087,243)	(\$3,628,115)
000-Administration Total	\$2,476,914	\$2,990,089	\$2,933,661	\$3,271,325	\$749,548	\$811,090	\$1,462,269
101-Parks Maintenance							
4-Revenues	\$27,337	\$9,575	\$23,334	\$15,737	\$12,261	\$12,261	\$12,261
5-Expenses	(\$1,284,101)	(\$1,014,633)	(\$1,367,297)	(\$1,333,646)	(\$1,498,742)	(\$1,690,955)	(\$1,512,388)
101-Parks Maintenance Total	(\$1,256,763)	(\$1,005,058)	(\$1,343,963)	(\$1,317,909)	(\$1,486,481)	(\$1,678,694)	(\$1,500,127)
220-Recreation Programs							

Net Income (Loss) By Fund or Department within Fund

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
4-Revenues	\$2,994,667	\$1,115,111	\$2,530,228	\$2,128,081	\$3,127,144	\$3,189,475	\$3,253,221
5-Expenses	(\$2,485,232)	(\$1,255,129)	(\$2,267,436)	(\$1,807,057)	(\$2,466,054)	(\$2,497,625)	(\$2,543,105)
220-Recreation Programs Total	\$509,435	(\$140,018)	\$262,792	\$321,023	\$661,090	\$691,850	\$710,116
221-Athletics							
4-Revenues	\$465,789	\$128,631	\$519,030	\$445,919	\$549,800	\$543,881	\$540,470
5-Expenses	(\$441,254)	(\$180,815)	(\$479,387)	(\$432,836)	(\$496,839)	(\$503,598)	(\$506,356)
221-Athletics Total	\$24,536	(\$52,184)	\$39,644	\$13,083	\$52,961	\$40,283	\$34,114
222-Pools							
4-Revenues	\$824,013	(\$338)	\$888,441	\$839,175	\$905,600	\$915,600	\$926,600
5-Expenses	(\$848,226)	(\$190,969)	(\$943,860)	(\$880,928)	(\$990,102)	(\$1,017,744)	(\$1,046,242)
222-Pools Total	(\$24,213)	(\$191,307)	(\$55,418)	(\$41,753)	(\$84,502)	(\$102,144)	(\$119,642)
224-Recreation Facilities							
4-Revenues	\$67,093	\$11,751	\$73,412	\$31,775	\$70,325	\$70,575	\$70,857
5-Expenses	(\$540,487)	(\$417,687)	(\$591,935)	(\$493,924)	(\$586,382)	(\$626,914)	(\$609,925)
224-Recreation Facilities Total	(\$473,394)	(\$405,936)	(\$518,522)	(\$462,149)	(\$516,057)	(\$556,339)	(\$539,068)
350-Special Facilities							
4-Revenues	\$697,685	\$383,783	\$704,318	\$433,710	\$559,450	\$635,950	\$708,300
5-Expenses	(\$665,623)	(\$430,641)	(\$650,081)	(\$487,248)	(\$604,990)	(\$580,651)	(\$614,147)
350-Special Facilities Total	\$32,062	(\$46,857)	\$54,237	(\$53,538)	(\$45,540)	\$55,299	\$94,153
418-Human Resources							
5-Expenses	(\$74,955)	(\$68,121)	(\$84,205)	(\$87,755)	(\$88,919)	(\$91,504)	(\$94,167)
418-Human Resources Total	(\$74,955)	(\$68,121)	(\$84,205)	(\$87,755)	(\$88,919)	(\$91,504)	(\$94,167)
419-Finance							
5-Expenses	(\$246,336)	(\$228,592)	(\$254,622)	(\$262,096)	(\$262,052)	(\$269,705)	(\$274,887)
419-Finance Total	(\$246,336)	(\$228,592)	(\$254,622)	(\$262,096)	(\$262,052)	(\$269,705)	(\$274,887)
20-Recreation Total	\$967,285	\$852,015	\$1,033,602	\$1,380,231	(\$1,019,950)	(\$1,099,863)	(\$227,238)
21-Special Recreation							
000-Administration							
4-Revenues	\$845,093	\$854,779	\$849,854	\$849,854	\$860,454	\$860,554	\$860,554
5-Expenses	(\$825,831)	(\$825,831)	(\$825,831)	\$0	(\$818,663)	(\$818,663)	(\$818,663)

Net Income (Loss) By Fund or Department within Fund

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
000-Administration Total	\$19,262	\$28,948	\$24,023	\$849,854	\$41,791	\$41,891	\$41,891
21-Special Recreation Total	\$19,262	\$28,948	\$24,023	\$849,854	\$41,791	\$41,891	\$41,891
22-Cosley Zoo							
000-Administration							
4-Revenues	\$1,038,575	\$1,046,343	\$1,016,122	\$1,014,478	\$1,016,271	\$1,017,271	\$1,017,271
5-Expenses	(\$146,196)	(\$13,046)	(\$16,153)	(\$14,454)	(\$117,547)	(\$117,875)	(\$118,213)
000-Administration Total	\$892,379	\$1,033,297	\$999,969	\$1,000,024	\$898,724	\$899,396	\$899,058
101-Parks Maintenance							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$254,744)	(\$55,611)	(\$58,238)	(\$58,240)	(\$59,806)	(\$61,588)	(\$63,423)
101-Parks Maintenance Total	(\$254,744)	(\$55,611)	(\$58,238)	(\$58,240)	(\$59,806)	(\$61,588)	(\$63,423)
220-Recreation Programs							
4-Revenues	\$180,068	\$28,290	\$117,086	\$108,800	\$178,928	\$179,890	\$182,535
5-Expenses	(\$16,225)	(\$3,654)	(\$12,750)	(\$13,600)	(\$17,649)	(\$17,849)	(\$18,384)
220-Recreation Programs Total	\$163,843	\$24,635	\$104,336	\$95,200	\$161,279	\$162,041	\$164,151
350-Special Facilities							
5-Expenses	(\$82,986)	(\$73,128)	(\$85,750)	(\$83,890)	(\$91,692)	(\$94,031)	(\$96,440)
350-Special Facilities Total	(\$82,986)	(\$73,128)	(\$85,750)	(\$83,890)	(\$91,692)	(\$94,031)	(\$96,440)
418-Human Resources							
5-Expenses	(\$7,832)	(\$8,807)	(\$9,246)	(\$9,959)	(\$9,302)	(\$9,577)	(\$9,861)
418-Human Resources Total	(\$7,832)	(\$8,807)	(\$9,246)	(\$9,959)	(\$9,302)	(\$9,577)	(\$9,861)
419-Finance							
5-Expenses	(\$53,359)	(\$50,823)	(\$55,301)	(\$57,462)	(\$57,904)	(\$59,595)	(\$61,336)
419-Finance Total	(\$53,359)	(\$50,823)	(\$55,301)	(\$57,462)	(\$57,904)	(\$59,595)	(\$61,336)
501-Cosley Zoo Operations							
4-Revenues	\$432,834	\$395,405	\$398,700	\$592,479	\$542,000	\$589,000	\$591,000
5-Expenses	(\$988,480)	(\$1,081,539)	(\$1,196,914)	(\$1,243,390)	(\$1,571,587)	(\$1,572,808)	(\$1,615,134)
501-Cosley Zoo Operations Total	(\$555,645)	(\$686,134)	(\$798,214)	(\$650,912)	(\$1,029,587)	(\$983,808)	(\$1,024,134)
22-Cosley Zoo Total	\$101,656	\$183,430	\$97,556	\$234,762	(\$188,289)	(\$147,162)	(\$191,985)

Net Income (Loss) By Fund or Department within Fund

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
23-Liability							
000-Administration							
4-Revenues	\$637,857	\$610,683	\$561,633	\$560,020	\$268,198	\$504,586	\$517,840
5-Expenses	(\$593,585)	(\$590,952)	(\$611,187)	(\$457,043)	(\$466,589)	(\$479,267)	(\$492,324)
000-Administration Total	\$44,271	\$19,732	(\$49,554)	\$102,977	(\$198,391)	\$25,319	\$25,516
418-Human Resources							
5-Expenses	(\$11,938)	(\$5,384)	(\$15,330)	(\$18,400)	(\$19,000)	(\$19,000)	(\$19,000)
418-Human Resources Total	(\$11,938)	(\$5,384)	(\$15,330)	(\$18,400)	(\$19,000)	(\$19,000)	(\$19,000)
23-Liability Total	\$32,333	\$14,348	(\$64,885)	\$84,577	(\$217,391)	\$6,319	\$6,516
24-Audit							
000-Administration							
4-Revenues	\$12,849	\$10,320	\$9,748	\$9,748	\$29,830	\$28,661	\$29,187
5-Expenses	(\$18,100)	(\$17,700)	(\$26,664)	(\$18,100)	(\$29,164)	(\$29,764)	(\$30,464)
000-Administration Total	(\$5,251)	(\$7,380)	(\$16,916)	(\$8,352)	\$666	(\$1,103)	(\$1,277)
24-Audit Total	(\$5,251)	(\$7,380)	(\$16,916)	(\$8,352)	\$666	(\$1,103)	(\$1,277)
25-FICA							
000-Administration							
4-Revenues	\$636,972	\$647,247	\$403,557	\$401,757	\$600,049	\$672,006	\$692,853
5-Expenses	(\$604,663)	(\$476,894)	(\$615,198)	(\$570,363)	(\$653,331)	(\$655,404)	(\$674,132)
000-Administration Total	\$32,309	\$170,352	(\$211,641)	(\$168,606)	(\$53,282)	\$16,602	\$18,721
25-FICA Total	\$32,309	\$170,352	(\$211,641)	(\$168,606)	(\$53,282)	\$16,602	\$18,721
26-IMRF							
000-Administration							
4-Revenues	\$494,044	\$942,408	\$520,979	\$518,279	\$597,706	\$898,394	\$854,531
5-Expenses	(\$630,246)	(\$702,424)	(\$783,414)	(\$736,042)	(\$662,175)	(\$797,362)	(\$822,199)
000-Administration Total	(\$136,202)	\$239,984	(\$262,435)	(\$217,763)	(\$64,469)	\$101,032	\$32,332
26-IMRF Total	(\$136,202)	\$239,984	(\$262,435)	(\$217,763)	(\$64,469)	\$101,032	\$32,332
30-Debt Service							

Net Income (Loss) By Fund or Department within Fund

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
000-Administration							
4-Revenues	\$10,689,959	\$4,383,500	\$4,429,627	\$4,426,127	\$4,239,756	\$2,610,815	\$2,589,332
5-Expenses	(\$10,818,818)	(\$4,446,764)	(\$4,449,449)	(\$4,449,949)	(\$4,257,257)	(\$2,637,330)	(\$2,647,957)
000-Administration Total	(\$128,859)	(\$63,265)	(\$19,822)	(\$23,822)	(\$17,501)	(\$26,515)	(\$58,625)
30-Debt Service Total	(\$128,859)	(\$63,265)	(\$19,822)	(\$23,822)	(\$17,501)	(\$26,515)	(\$58,625)
40-Capital Projects							
000-Administration							
4-Revenues	\$5,145,905	\$2,067,120	\$1,474,248	\$1,605,848	\$6,391,704	\$6,237,737	\$3,866,227
5-Expenses	(\$1,666,289)	(\$226,313)	(\$525,587)	(\$482,523)	(\$816,665)	(\$1,135,991)	(\$627,973)
000-Administration Total	\$3,479,616	\$1,840,807	\$948,661	\$1,123,325	\$5,575,039	\$5,101,746	\$3,238,254
101-Parks Maintenance							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$246,088)	(\$232,110)	(\$239,737)	(\$225,222)	(\$288,102)	(\$293,999)	(\$305,873)
101-Parks Maintenance Total	(\$246,088)	(\$232,110)	(\$239,737)	(\$225,222)	(\$288,102)	(\$293,999)	(\$305,873)
800-Park Project Locations							
4-Revenues	\$102,000	\$34,000	\$34,000	\$59,000	\$934,000	\$34,000	\$34,000
5-Expenses	(\$3,803,046)	(\$3,552,450)	(\$1,451,407)	(\$984,833)	(\$3,893,546)	(\$4,739,373)	(\$1,915,038)
800-Park Project Locations Total	(\$3,701,046)	(\$3,518,450)	(\$1,417,407)	(\$925,833)	(\$2,959,546)	(\$4,705,373)	(\$1,881,038)
40-Capital Projects Total	(\$467,518)	(\$1,909,753)	(\$708,483)	(\$27,730)	\$2,327,391	\$102,374	\$1,051,342
60-Golf Fund							
000-Administration							
4-Revenues	\$1,880,265	\$1,797,227	\$1,764,839	\$1,757,722	\$1,333,929	\$9,000	\$9,000
5-Expenses	(\$1,783,463)	(\$1,540,249)	(\$2,672,661)	(\$1,000,920)	(\$2,370,678)	(\$1,073,115)	(\$1,321,917)
000-Administration Total	\$96,802	\$256,978	(\$907,822)	\$756,802	(\$1,036,749)	(\$1,064,115)	(\$1,312,917)
101-Parks Maintenance							
5-Expenses	(\$29,990)	(\$27,061)	(\$30,515)	(\$30,720)	(\$30,949)	(\$31,666)	(\$32,405)
101-Parks Maintenance Total	(\$29,990)	(\$27,061)	(\$30,515)	(\$30,720)	(\$30,949)	(\$31,666)	(\$32,405)
350-Special Facilities							
5-Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
350-Special Facilities Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Net Income (Loss) By Fund or Department within Fund

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
418-Human Resources							
5-Expenses	(\$59,193)	(\$55,082)	(\$68,018)	(\$77,654)	(\$68,090)	(\$69,769)	(\$71,498)
418-Human Resources Total	(\$59,193)	(\$55,082)	(\$68,018)	(\$77,654)	(\$68,090)	(\$69,769)	(\$71,498)
419-Finance							
5-Expenses	(\$214,970)	(\$210,292)	(\$235,279)	(\$235,527)	(\$239,344)	(\$246,321)	(\$253,508)
419-Finance Total	(\$214,970)	(\$210,292)	(\$235,279)	(\$235,527)	(\$239,344)	(\$246,321)	(\$253,508)
601-Golf Maintenance							
4-Revenues	\$6,270	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$985,703)	(\$924,778)	(\$1,056,555)	(\$1,192,630)	(\$1,261,450)	(\$1,267,757)	(\$1,288,545)
601-Golf Maintenance Total	(\$979,433)	(\$924,778)	(\$1,056,555)	(\$1,192,630)	(\$1,261,450)	(\$1,267,757)	(\$1,288,545)
611-Pro Shop/Golf Fees							
4-Revenues	\$2,163,858	\$2,619,040	\$2,429,547	\$2,944,649	\$2,562,250	\$2,587,250	\$2,702,250
5-Expenses	(\$647,473)	(\$644,956)	(\$777,831)	(\$784,651)	(\$1,393,515)	(\$895,964)	(\$943,480)
611-Pro Shop/Golf Fees Total	\$1,516,385	\$1,974,083	\$1,651,716	\$2,159,998	\$1,168,735	\$1,691,286	\$1,758,770
612-Food and Beverage							
4-Revenues	\$4,800,910	\$2,042,069	\$3,871,422	\$3,764,800	\$5,947,800	\$6,282,300	\$6,570,300
5-Expenses	(\$4,083,756)	(\$2,395,576)	(\$3,808,474)	(\$3,577,579)	(\$5,065,013)	(\$5,051,446)	(\$5,148,725)
612-Food and Beverage Total	\$717,154	(\$353,506)	\$62,948	\$187,221	\$882,787	\$1,230,854	\$1,421,575
613-Cross Country Skiing							
4-Revenues	\$9,373	\$1,790	\$7,500	\$45,000	\$15,000	\$15,000	\$15,000
5-Expenses	(\$1,786)	(\$886)	(\$9,606)	(\$10,451)	(\$10,683)	(\$10,689)	(\$10,695)
613-Cross Country Skiing Total	\$7,587	\$904	(\$2,106)	\$34,549	\$4,318	\$4,311	\$4,305
60-Golf Fund Total	\$1,054,342	\$661,246	(\$585,631)	\$1,602,041	(\$580,743)	\$246,823	\$225,778
70-Information Technology							
000-Administration							
4-Revenues	\$418,129	\$385,263	\$516,872	\$516,872	\$491,276	\$471,683	\$487,542
5-Expenses	(\$422,059)	(\$387,481)	(\$517,078)	(\$516,839)	(\$491,243)	(\$471,650)	(\$487,509)
000-Administration Total	(\$3,930)	(\$2,218)	(\$207)	\$33	\$33	\$33	\$33
70-Information Technology Total	(\$3,930)	(\$2,218)	(\$207)	\$33	\$33	\$33	\$33

Net Income (Loss) By Fund or Department within Fund

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
75-Health Insurance							
000-Administration							
4-Revenues	\$1,541,331	\$1,314,064	\$1,405,189	\$1,421,771	\$1,615,199	\$1,663,379	\$1,712,795
5-Expenses	(\$1,541,331)	(\$1,314,868)	(\$1,405,144)	(\$1,427,271)	(\$1,617,799)	(\$1,665,779)	(\$1,715,195)
000-Administration Total	\$0	(\$805)	\$45	(\$5,500)	(\$2,600)	(\$2,400)	(\$2,400)
75-Health Insurance Total	\$0	(\$805)	\$45	(\$5,500)	(\$2,600)	(\$2,400)	(\$2,400)
Grand Total	\$1,269,503	\$1,619,029	\$173,566	\$4,737,551	(\$1,169,729)	(\$2,230,040)	\$1,080,498

Bottom Line by Fund or Area(s) within Fund

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
10-General							
000-Nonspecified Area							
4-Revenues	\$4,768,083	\$4,622,079	\$4,953,948	\$4,944,995	\$5,097,528	\$4,950,660	\$5,149,772
5-Expenses	(\$3,309,866)	(\$2,875,654)	(\$3,495,497)	(\$3,483,294)	(\$3,872,938)	(\$3,805,060)	(\$3,895,930)
7-Capital	(\$313,889)	(\$93,058)	(\$292,482)	(\$76,982)	(\$216,869)	(\$234,153)	(\$182,000)
9-Transfers Out	(\$1,112,666)	\$0	\$0	\$0	(\$2,012,500)	(\$2,000,000)	(\$500,000)
000-Nonspecified Area Total	\$31,662	\$1,653,366	\$1,165,969	\$1,384,719	(\$1,004,778)	(\$1,088,552)	\$571,842
113-Green Team							
4-Revenues	\$2,740	\$708	\$2,659	\$0	\$0	\$0	\$0
5-Expenses	(\$2,358)	(\$209)	(\$1,806)	(\$500)	(\$1,050)	(\$1,064)	(\$1,078)
113-Green Team Total	\$382	\$499	\$853	(\$500)	(\$1,050)	(\$1,064)	(\$1,078)
415-Marketing							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$232,389)	(\$196,035)	(\$242,709)	(\$224,871)	(\$262,058)	(\$244,936)	(\$252,415)
7-Capital	(\$595)	(\$2,935)	(\$2,915)	(\$2,915)	(\$1,025)	(\$450)	\$0
415-Marketing Total	(\$232,984)	(\$198,970)	(\$245,624)	(\$227,786)	(\$263,083)	(\$245,386)	(\$252,415)
416-Special Events							
4-Revenues	\$233,077	\$27,936	\$487,973	\$306,516	\$430,085	\$427,585	\$427,585
5-Expenses	(\$220,479)	(\$11,310)	(\$472,989)	(\$351,814)	(\$471,250)	(\$475,275)	(\$474,053)
416-Special Events Total	\$12,598	\$16,626	\$14,984	(\$45,298)	(\$41,165)	(\$47,690)	(\$46,468)
854-Historical Museum							
5-Expenses	(\$12,204)	(\$14,832)	(\$14,946)	(\$17,115)	(\$19,327)	(\$19,327)	(\$19,327)
854-Historical Museum Total	(\$12,204)	(\$14,832)	(\$14,946)	(\$17,115)	(\$19,327)	(\$19,327)	(\$19,327)
856-Prairie Ave Building							
4-Revenues	\$79,068	\$79,088	\$79,667	\$50,000	\$50,000	\$50,000	\$50,000
5-Expenses	(\$74,447)	(\$83,652)	(\$112,545)	(\$106,195)	(\$115,982)	(\$116,051)	(\$117,144)
7-Capital			\$0	\$0	\$0	\$0	\$0
856-Prairie Ave Building Total	\$4,621	(\$4,563)	(\$32,878)	(\$56,195)	(\$65,982)	(\$66,051)	(\$67,144)
10-General Total	(\$195,925)	\$1,452,125	\$888,358	\$1,037,825	(\$1,395,386)	(\$1,468,069)	\$185,409
20-Recreation							
000-Nonspecified Area							
4-Revenues	\$4,586,749	\$4,326,121	\$4,764,599	\$4,741,457	\$4,852,538	\$4,685,621	\$4,876,333
5-Expenses	(\$1,645,851)	(\$1,267,944)	(\$1,634,957)	(\$1,461,532)	(\$1,571,446)	(\$1,622,859)	(\$1,639,951)
7-Capital	(\$1,339)	(\$3,699)	(\$729)	(\$729)	(\$14,000)	(\$13,000)	(\$12,500)
9-Transfers Out	(\$281,648)	\$0	\$0	\$0	(\$2,275,000)	(\$2,000,000)	(\$1,500,000)

Bottom Line by Fund or Area(s) within Fund

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
000-Nonspecified Area Total	\$2,657,912	\$3,054,478	\$3,128,913	\$3,279,196	\$992,092	\$1,049,762	\$1,723,882
112-Lincoln Marsh							
4-Revenues	\$171,931	\$13,320	\$112,989	\$98,872	\$155,088	\$158,189	\$161,353
5-Expenses	(\$415,045)	(\$249,789)	(\$325,902)	(\$260,207)	(\$367,914)	(\$363,434)	(\$371,222)
7-Capital	(\$521)	(\$2,935)	(\$2,186)	(\$2,186)	(\$641)	(\$281)	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
112-Lincoln Marsh Total	(\$243,635)	(\$239,404)	(\$215,099)	(\$163,521)	(\$213,467)	(\$205,526)	(\$209,869)
200-Recreation Dept. Area							
4-Revenues	\$0	\$1,643	\$1,680	\$1,756	\$1,680	\$1,680	\$1,680
5-Expenses	(\$111,794)	(\$124,434)	(\$142,356)	(\$142,260)	(\$170,736)	(\$174,196)	(\$178,143)
7-Capital	\$0	(\$1,075)	(\$1,093)	(\$1,093)	(\$513)	(\$225)	\$0
200-Recreation Dept. Area Total	(\$111,794)	(\$123,865)	(\$141,769)	(\$141,598)	(\$169,569)	(\$172,741)	(\$176,463)
201-Arts and Crafts							
4-Revenues	\$35,345	\$18,743	\$34,896	\$24,527	\$38,694	\$39,509	\$40,289
5-Expenses	(\$21,470)	(\$10,493)	(\$20,085)	(\$16,475)	(\$24,508)	(\$24,655)	(\$24,980)
201-Arts and Crafts Total	\$13,875	\$8,250	\$14,811	\$8,052	\$14,186	\$14,854	\$15,309
202-Performing Arts							
4-Revenues	\$66,471	\$26,208	\$60,989	\$34,666	\$61,773	\$63,008	\$64,269
5-Expenses	(\$67,356)	(\$49,832)	(\$71,204)	(\$57,812)	(\$40,747)	(\$40,815)	(\$41,444)
7-Capital	\$0	(\$419)	(\$729)	(\$729)	(\$128)	(\$56)	\$0
202-Performing Arts Total	(\$886)	(\$24,043)	(\$10,944)	(\$23,875)	\$20,898	\$22,137	\$22,825
203-Athletic Programs							
4-Revenues	\$394,664	\$178,538	\$327,388	\$376,054	\$427,594	\$436,146	\$444,869
5-Expenses	(\$302,704)	(\$156,535)	(\$335,377)	(\$256,621)	(\$313,549)	(\$318,465)	(\$323,470)
7-Capital			\$0	\$0	\$0	\$0	\$0
203-Athletic Programs Total	\$91,961	\$22,003	(\$7,989)	\$119,433	\$114,045	\$117,680	\$121,399
204-Leagues							
4-Revenues	\$987,153	\$499,593	\$756,328	\$700,594	\$922,820	\$936,717	\$955,442
5-Expenses	(\$883,238)	(\$529,054)	(\$726,859)	(\$661,911)	(\$791,331)	(\$805,940)	(\$822,317)
7-Capital	\$0	(\$2,096)	(\$1,822)	(\$1,822)	(\$256)	(\$113)	\$0
204-Leagues Total	\$103,915	(\$31,557)	\$27,647	\$36,861	\$131,233	\$130,665	\$133,125
205-Athletics Dept. Area							
4-Revenues	\$0	\$40,203	\$25,000	\$59,705	\$77,290	\$78,589	\$79,912
5-Expenses	(\$250,061)	(\$260,099)	(\$360,571)	(\$338,022)	(\$451,608)	(\$456,989)	(\$467,206)
7-Capital	\$0	(\$3,537)	(\$3,644)	(\$3,644)	(\$1,666)	(\$731)	\$0

Bottom Line by Fund or Area(s) within Fund

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
205-Athletics Dept. Area Total	(\$250,061)	(\$223,434)	(\$339,215)	(\$281,961)	(\$375,983)	(\$379,131)	(\$387,295)
206-Outdoor Education			\$0	(\$13,300)	\$0	\$0	\$0
207-Camps and Preschool							
4-Revenues	\$692,852	\$221,170	\$667,799	\$516,607	\$870,734	\$888,142	\$905,898
5-Expenses	(\$484,258)	(\$211,768)	(\$482,020)	(\$374,280)	(\$568,702)	(\$575,034)	(\$583,998)
7-Capital	\$0	(\$419)	(\$729)	(\$729)	(\$128)	(\$56)	\$0
207-Camps and Preschool Total	\$208,594	\$8,983	\$185,050	\$141,598	\$301,904	\$313,051	\$321,899
208-General Interests							
4-Revenues	\$169,366	\$38,320	\$156,987	\$118,356	\$175,791	\$182,603	\$186,157
5-Expenses	(\$132,649)	(\$54,668)	(\$143,821)	(\$97,798)	(\$107,535)	(\$111,151)	(\$112,967)
7-Capital			\$0	\$0	\$0	\$0	\$0
208-General Interests Total	\$36,717	(\$16,347)	\$13,166	\$20,558	\$68,257	\$71,452	\$73,190
209-Special Events							
4-Revenues	\$12,101	\$4,842	\$12,804	\$7,050	\$14,778	\$15,034	\$15,294
5-Expenses	(\$8,059)	(\$1,766)	(\$6,973)	(\$4,124)	(\$7,594)	(\$7,390)	(\$7,487)
209-Special Events Total	\$4,042	\$3,076	\$5,831	\$2,926	\$7,184	\$7,644	\$7,807
220-Community Center							
4-Revenues	\$49,891	\$11,601	\$55,300	\$20,950	\$56,500	\$56,500	\$56,500
5-Expenses	(\$998,940)	(\$795,192)	(\$1,054,071)	(\$941,473)	(\$1,087,860)	(\$1,098,742)	(\$1,114,849)
7-Capital	(\$893)	(\$4,612)	(\$4,008)	(\$4,008)	(\$1,409)	(\$31,985)	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
220-Community Center Total	(\$949,942)	(\$788,203)	(\$1,002,779)	(\$924,531)	(\$1,032,769)	(\$1,074,227)	(\$1,058,349)
221-Wheaton Youth Cheerleading							
4-Revenues	\$75,761	\$4,395	\$85,386	\$77,314	\$75,200	\$76,292	\$77,387
5-Expenses	(\$74,329)	(\$6,636)	(\$102,476)	(\$82,702)	(\$74,698)	(\$75,640)	(\$77,008)
221-Wheaton Youth Cheerleading Total	\$1,431	(\$2,241)	(\$17,090)	(\$5,388)	\$502	\$653	\$379
222-Wheaton Youth Football							
4-Revenues	\$129,853	\$16,185	\$138,464	\$116,857	\$154,500	\$147,488	\$142,983
5-Expenses	(\$119,011)	(\$49,051)	(\$118,627)	(\$98,314)	(\$125,098)	(\$130,395)	(\$131,249)
7-Capital			\$0	\$0	\$0	\$0	\$0
222-Wheaton Youth Football Total	\$10,841	(\$32,866)	\$19,837	\$18,543	\$29,402	\$17,094	\$11,734
223-Youth Baseball/Softball							
4-Revenues	\$260,176	\$108,051	\$295,180	\$251,748	\$320,100	\$320,100	\$320,100
5-Expenses	(\$247,913)	(\$125,128)	(\$258,283)	(\$251,821)	(\$297,043)	(\$297,563)	(\$298,099)
7-Capital			\$0	\$0	\$0	\$0	\$0

Bottom Line by Fund or Area(s) within Fund

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
223-Youth Baseball/Softball Total	\$12,263	(\$17,077)	\$36,897	(\$73)	\$23,057	\$22,537	\$22,001
225-Central Athletic Complex							
4-Revenues	\$137,672	\$48,479	\$128,456	\$139,035	\$148,650	\$151,695	\$154,949
5-Expenses	(\$223,243)	(\$151,070)	(\$267,605)	(\$198,534)	(\$299,795)	(\$269,824)	(\$273,371)
7-Capital	(\$43,623)	\$0	\$0	\$0	\$0	(\$191,860)	(\$15,000)
225-Central Athletic Complex Total	(\$129,195)	(\$102,591)	(\$139,148)	(\$59,499)	(\$151,145)	(\$309,989)	(\$133,422)
231-Northside Pool							
4-Revenues	\$250,137	\$0	\$274,100	\$225,300	\$277,500	\$281,500	\$286,500
5-Expenses	(\$306,047)	(\$76,709)	(\$361,193)	(\$350,630)	(\$391,929)	(\$398,346)	(\$404,961)
7-Capital	(\$149)	(\$839)	(\$729)	(\$729)	(\$384)	(\$169)	\$0
231-Northside Pool Total	(\$56,059)	(\$77,547)	(\$87,822)	(\$126,059)	(\$114,813)	(\$117,014)	(\$118,461)
232-Rice Pool							
4-Revenues	\$573,876	(\$338)	\$614,341	\$613,875	\$628,100	\$634,100	\$640,100
5-Expenses	(\$689,051)	(\$176,598)	(\$787,060)	(\$750,685)	(\$830,701)	(\$852,535)	(\$875,531)
7-Capital	(\$149)	(\$1,258)	(\$1,093)	(\$1,093)	(\$384)	(\$169)	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
232-Rice Pool Total	(\$115,323)	(\$178,194)	(\$173,812)	(\$137,904)	(\$202,986)	(\$218,603)	(\$235,431)
302-Parks Plus Fitness Center							
4-Revenues	\$669,480	\$366,048	\$676,250	\$407,150	\$534,750	\$608,850	\$678,600
5-Expenses	(\$513,585)	(\$320,801)	(\$523,536)	(\$381,650)	(\$534,915)	(\$510,628)	(\$539,925)
7-Capital	(\$298)	(\$2,935)	(\$2,551)	(\$2,551)	(\$641)	(\$281)	\$0
302-Parks Plus Fitness Center Total	\$155,598	\$42,312	\$150,163	\$22,949	(\$805)	\$97,940	\$138,675
303-Clocktower Com. and Mini Golf							
4-Revenues	\$28,205	\$17,736	\$28,068	\$26,560	\$24,700	\$27,100	\$29,700
5-Expenses	(\$34,353)	(\$30,127)	(\$35,497)	(\$50,710)	(\$39,260)	(\$38,456)	(\$41,197)
7-Capital	(\$74)	(\$419)	(\$364)	(\$364)	(\$128)	(\$56)	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
303-Clocktower Com. and Mini Golf Total	(\$6,223)	(\$12,811)	(\$7,793)	(\$24,515)	(\$14,688)	(\$11,412)	(\$11,497)
304-Mary Lubko Center							
4-Revenues	\$243,809	\$28,161	\$202,764	\$71,357	\$225,301	\$229,791	\$234,373
5-Expenses	(\$365,297)	(\$146,470)	(\$280,147)	(\$189,844)	(\$365,730)	(\$372,751)	(\$381,325)
7-Capital	(\$298)	(\$1,677)	(\$1,458)	(\$1,458)	(\$513)	(\$225)	\$0
304-Mary Lubko Center Total	(\$121,785)	(\$119,986)	(\$78,840)	(\$119,944)	(\$140,941)	(\$143,185)	(\$146,952)
305-Adult Education							

Bottom Line by Fund or Area(s) within Fund

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
4-Revenues	\$85,855	\$36,155	\$76,055	\$47,242	\$92,509	\$95,445	\$97,354
5-Expenses	(\$108,838)	(\$80,883)	(\$105,946)	(\$84,003)	(\$115,787)	(\$115,947)	(\$118,662)
7-Capital	\$0	(\$419)	(\$364)	(\$364)	(\$128)	(\$56)	\$0
305-Adult Education Total	(\$22,983)	(\$45,147)	(\$30,255)	(\$37,125)	(\$23,407)	(\$20,558)	(\$21,308)
415-Marketing							
4-Revenues	\$10,500	\$9,249	\$13,970	\$27,350	\$28,100	\$28,100	\$28,100
5-Expenses	(\$366,323)	(\$239,633)	(\$361,141)	(\$239,227)	(\$293,726)	(\$324,797)	(\$332,512)
7-Capital	(\$149)	(\$838)	(\$729)	(\$729)	(\$384)	(\$169)	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
415-Marketing Total	(\$355,972)	(\$231,223)	(\$347,900)	(\$212,606)	(\$266,010)	(\$296,866)	(\$304,412)
416-Special Events							
4-Revenues	\$159,899	\$0	\$154,886	\$0	\$120,000	\$120,000	\$120,000
5-Expenses	(\$138,808)	(\$20,549)	(\$114,255)	(\$1,814)	(\$139,950)	(\$139,954)	(\$139,958)
416-Special Events Total	\$21,091	(\$20,549)	\$40,631	(\$1,814)	(\$19,950)	(\$19,954)	(\$19,958)
815-Graf Park							
4-Revenues	\$12,903	\$0	\$11,113	\$3,825	\$3,825	\$3,875	\$3,953
815-Graf Park Total	\$12,903	\$0	\$11,113	\$3,825	\$3,825	\$3,875	\$3,953
20-Recreation Total	\$967,285	\$852,015	\$1,033,602	\$1,380,231	(\$1,019,950)	(\$1,099,863)	(\$227,238)
21-Special Recreation							
000-Nonspecified Area							
4-Revenues	\$845,093	\$854,779	\$849,854	\$849,854	\$860,454	\$860,554	\$860,554
5-Expenses			\$0	\$0	\$0	\$0	\$0
7-Capital	(\$825,831)	(\$825,831)	(\$825,831)	\$0	(\$818,663)	(\$818,663)	(\$818,663)
000-Nonspecified Area Total	\$19,262	\$28,948	\$24,023	\$849,854	\$41,791	\$41,891	\$41,891
21-Special Recreation Total	\$19,262	\$28,948	\$24,023	\$849,854	\$41,791	\$41,891	\$41,891
22-Cosley Zoo							
000-Nonspecified Area							
4-Revenues	\$1,471,409	\$1,444,149	\$1,414,822	\$1,606,957	\$1,558,271	\$1,606,271	\$1,608,271
5-Expenses	(\$1,366,214)	(\$1,248,505)	(\$1,378,635)	(\$1,426,289)	(\$1,664,338)	(\$1,672,338)	(\$1,721,344)
7-Capital	(\$1,190)	(\$6,708)	(\$5,466)	(\$5,466)	(\$2,178)	(\$956)	\$0
9-Transfers Out	(\$131,160)	\$0	\$0	\$0	(\$200,000)	(\$200,000)	(\$200,000)
000-Nonspecified Area Total	(\$27,155)	\$188,936	\$30,722	\$175,202	(\$308,245)	(\$267,023)	(\$313,073)
206-Outdoor Education	\$163,843	\$22,235	\$104,336	\$95,200	\$161,279	\$162,041	\$164,151
415-Marketing							
4-Revenues			\$0	\$0	\$0	\$0	\$0

Bottom Line by Fund or Area(s) within Fund

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
5-Expenses	(\$35,032)	(\$27,741)	(\$37,501)	(\$35,640)	(\$41,322)	(\$42,180)	(\$43,063)
7-Capital			\$0	\$0	\$0	\$0	\$0
415-Marketing Total	(\$35,032)	(\$27,741)	(\$37,501)	(\$35,640)	(\$41,322)	(\$42,180)	(\$43,063)
813-Cosley Zoo							
4-Revenues			\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo Total			\$0	\$0	\$0	\$0	\$0
22-Cosley Zoo Total	\$101,656	\$183,430	\$97,556	\$234,762	(\$188,289)	(\$147,162)	(\$191,985)
23-Liability							
000-Nonspecified Area							
4-Revenues	\$637,857	\$610,683	\$561,633	\$560,020	\$268,198	\$504,586	\$517,840
5-Expenses	(\$605,524)	(\$596,335)	(\$626,518)	(\$475,443)	(\$485,589)	(\$498,267)	(\$511,324)
7-Capital			\$0	\$0	\$0	\$0	\$0
000-Nonspecified Area Total	\$32,333	\$14,348	(\$64,885)	\$84,577	(\$217,391)	\$6,319	\$6,516
23-Liability Total	\$32,333	\$14,348	(\$64,885)	\$84,577	(\$217,391)	\$6,319	\$6,516
24-Audit							
000-Nonspecified Area							
4-Revenues	\$12,849	\$10,320	\$9,748	\$9,748	\$29,830	\$28,661	\$29,187
5-Expenses	(\$18,100)	(\$17,700)	(\$26,664)	(\$18,100)	(\$29,164)	(\$29,764)	(\$30,464)
000-Nonspecified Area Total	(\$5,251)	(\$7,380)	(\$16,916)	(\$8,352)	\$666	(\$1,103)	(\$1,277)
24-Audit Total	(\$5,251)	(\$7,380)	(\$16,916)	(\$8,352)	\$666	(\$1,103)	(\$1,277)
25-FICA							
000-Nonspecified Area							
4-Revenues	\$636,972	\$647,247	\$403,557	\$401,757	\$600,049	\$672,006	\$692,853
5-Expenses	(\$287,712)	(\$261,264)	(\$615,198)	(\$570,363)	(\$653,331)	(\$655,404)	(\$674,132)
000-Nonspecified Area Total	\$349,260	\$385,983	(\$211,641)	(\$168,606)	(\$53,282)	\$16,602	\$18,721
213-Recr Pension Area							
5-Expenses	(\$254,507)	(\$153,393)	\$0	\$0	\$0	\$0	\$0
213-Recr Pension Area Total	(\$254,507)	(\$153,393)	\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo							
5-Expenses	(\$62,444)	(\$62,237)	\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo Total	(\$62,444)	(\$62,237)	\$0	\$0	\$0	\$0	\$0
25-FICA Total	\$32,309	\$170,352	(\$211,641)	(\$168,606)	(\$53,282)	\$16,602	\$18,721
26-IMRF							
000-Nonspecified Area							
4-Revenues	\$494,044	\$942,408	\$520,979	\$518,279	\$597,706	\$898,394	\$854,531

Bottom Line by Fund or Area(s) within Fund

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
5-Expenses	(\$273,149)	(\$322,752)	(\$783,414)	(\$736,042)	(\$662,175)	(\$797,362)	(\$822,199)
000-Nonspecified Area Total	\$220,895	\$619,656	(\$262,435)	(\$217,763)	(\$64,469)	\$101,032	\$32,332
213-Recr Pension Area							
5-Expenses	(\$305,127)	(\$313,635)	\$0	\$0	\$0	\$0	\$0
213-Recr Pension Area Total	(\$305,127)	(\$313,635)	\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo							
5-Expenses	(\$51,970)	(\$66,037)	\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo Total	(\$51,970)	(\$66,037)	\$0	\$0	\$0	\$0	\$0
26-IMRF Total	(\$136,202)	\$239,984	(\$262,435)	(\$217,763)	(\$64,469)	\$101,032	\$32,332
30-Debt Service							
000-Nonspecified Area							
4-Revenues	\$10,689,959	\$4,383,500	\$4,429,627	\$4,426,127	\$4,239,756	\$2,610,815	\$2,589,332
5-Expenses	(\$3,250,926)	(\$3,099,007)	(\$3,106,262)	(\$3,106,762)	(\$2,895,114)	(\$1,260,253)	(\$1,258,391)
7-Capital	(\$6,166,810)	\$0	\$0	\$0	\$0	\$0	\$0
9-Transfers Out	(\$1,401,081)	(\$1,347,757)	(\$1,343,187)	(\$1,343,187)	(\$1,362,143)	(\$1,377,077)	(\$1,389,566)
000-Nonspecified Area Total	(\$128,859)	(\$63,265)	(\$19,822)	(\$23,822)	(\$17,501)	(\$26,515)	(\$58,625)
30-Debt Service Total	(\$128,859)	(\$63,265)	(\$19,822)	(\$23,822)	(\$17,501)	(\$26,515)	(\$58,625)
40-Capital Projects							
000-Nonspecified Area							
4-Revenues	\$4,412,378	\$2,067,120	\$1,474,248	\$1,461,848	\$6,291,704	\$5,637,737	\$3,766,227
5-Expenses	(\$505,492)	(\$321,509)	(\$372,468)	(\$304,795)	(\$499,566)	(\$464,040)	(\$477,646)
7-Capital	(\$175,344)	\$0	(\$283,805)	(\$150,000)	(\$505,000)	(\$375,000)	(\$375,000)
9-Transfers Out	(\$122,304)	(\$117,325)	(\$108,950)	(\$108,950)	(\$100,200)	(\$90,950)	(\$81,200)
000-Nonspecified Area Total	\$3,609,238	\$1,628,285	\$709,024	\$898,103	\$5,186,938	\$4,707,747	\$2,832,381
112-Lincoln Marsh							
5-Expenses			\$0	\$0	\$0	\$0	\$0
112-Lincoln Marsh Total			\$0	\$0	\$0	\$0	\$0
186-Overpass Construction Project							
4-Revenues	\$98	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses			\$0	\$0	\$0	\$0	\$0
7-Capital			\$0	\$0	\$0	\$0	\$0
186-Overpass Construction Project Total	\$98	\$0	\$0	\$0	\$0	\$0	\$0
187-Central Athletic Complex							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$1,086)	\$0	\$0	\$0	\$0	\$0	\$0

Bottom Line by Fund or Area(s) within Fund

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
7-Capital	(\$480,273)	\$0	\$0	\$0	\$0	\$0	\$0
187-Central Athletic Complex Total	(\$481,359)	\$0	\$0	\$0	\$0	\$0	\$0
188-Play for All Project							
4-Revenues	\$602,269	\$0	\$0	\$144,000	\$0	\$500,000	\$0
5-Expenses	(\$167)	\$0	\$0	\$0	\$0	\$0	\$0
7-Capital	(\$627,711)	(\$19,589)	(\$100)	(\$144,000)	\$0	(\$500,000)	\$0
188-Play for All Project Total	(\$25,609)	(\$19,589)	(\$100)	\$0	\$0	\$0	\$0
805-Atten							
5-Expenses			\$0	\$0	(\$15,000)	(\$30,000)	\$0
7-Capital	(\$105,901)	\$0	\$0	\$0	(\$20,000)	\$0	\$0
805-Atten Total	(\$105,901)	\$0	\$0	\$0	(\$35,000)	(\$30,000)	\$0
806-Briarpatch							
7-Capital	\$0	(\$69,900)	\$0	\$0	(\$630,000)	\$0	\$0
806-Briarpatch Total	\$0	(\$69,900)	\$0	\$0	(\$630,000)	\$0	\$0
809-Brighton							
7-Capital			\$0	\$0	\$0	\$0	\$0
809-Brighton Total			\$0	\$0	\$0	\$0	\$0
811-Manchester							
5-Expenses	(\$2,017)	\$0	\$0	\$0	(\$5,000)	(\$5,000)	(\$5,000)
7-Capital	\$0	\$0	(\$45,000)	(\$30,000)	(\$70,000)	\$0	\$0
811-Manchester Total	(\$2,017)	\$0	(\$45,000)	(\$30,000)	(\$75,000)	(\$5,000)	(\$5,000)
812-Central Park and.Athletic Ctr.							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$13,580)	(\$1,625)	\$0	\$0	(\$25,000)	(\$25,000)	(\$25,000)
7-Capital	\$0	\$0	(\$85,000)	(\$75,000)	\$0	\$0	\$0
812-Central Park and.Athletic Ctr. Total	(\$13,580)	(\$1,625)	(\$85,000)	(\$75,000)	(\$25,000)	(\$25,000)	(\$25,000)
813-Cosley Zoo							
4-Revenues	\$156,160	\$25,000	\$25,000	\$50,000	\$275,000	\$125,000	\$125,000
5-Expenses	(\$40,156)	(\$58,855)	\$0	\$0	(\$129,000)	(\$96,805)	(\$51,005)
7-Capital	(\$5,325)	(\$31,259)	(\$55,000)	(\$25,000)	(\$517,000)	(\$137,000)	(\$76,000)
813-Cosley Zoo Total	\$110,679	(\$65,113)	(\$30,000)	\$25,000	(\$371,000)	(\$108,805)	(\$2,005)
815-Graf Park							
5-Expenses	\$0	\$0	(\$38,000)	(\$30,000)	\$0	(\$10,000)	\$0
7-Capital			\$0	\$0	(\$140,000)	(\$120,000)	(\$460,000)
815-Graf Park Total	\$0	\$0	(\$38,000)	(\$30,000)	(\$140,000)	(\$130,000)	(\$460,000)

Bottom Line by Fund or Area(s) within Fund

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
816-Hawthorne Junction			\$0	\$0	\$0	(\$100,000)	\$0
817-Herrick			\$0	\$0	\$0	\$0	(\$80,000)
818-Hoffman Park							
5-Expenses			\$0	\$0	(\$22,000)	\$0	\$0
7-Capital			\$0	\$0	(\$40,000)	\$0	(\$125,000)
818-Hoffman Park Total			\$0	\$0	(\$62,000)	\$0	(\$125,000)
819-Hurley Gardens							
5-Expenses	\$0	(\$2,800)	(\$32,500)	(\$32,500)	\$0	\$0	\$0
7-Capital			\$0	\$0	(\$90,000)	(\$85,000)	\$0
819-Hurley Gardens Total	\$0	(\$2,800)	(\$32,500)	(\$32,500)	(\$90,000)	(\$85,000)	\$0
820-Kelly Park							
5-Expenses			\$0	\$0	\$0	\$0	\$0
7-Capital	\$0	(\$30,253)	\$0	\$0	(\$275,000)	\$0	\$0
820-Kelly Park Total	\$0	(\$30,253)	\$0	\$0	(\$275,000)	\$0	\$0
821-Briar Knoll	(\$50,153)	\$0	\$0	\$0	\$0	\$0	\$0
822-Lincoln Marsh							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$18,896)	(\$6,128)	(\$236,500)	(\$35,000)	(\$180,000)	(\$14,000)	(\$14,000)
7-Capital	(\$35,011)	(\$14,800)	\$0	\$0	\$0	\$0	\$0
822-Lincoln Marsh Total	(\$53,908)	(\$20,928)	(\$236,500)	(\$35,000)	(\$180,000)	(\$14,000)	(\$14,000)
825-Memorial Park							
4-Revenues	\$15,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
5-Expenses	\$0	(\$19,462)	\$0	(\$15,000)	(\$15,000)	\$0	(\$8,000)
7-Capital	(\$2,604,783)	(\$2,963,176)	\$0	\$0	\$0	(\$60,000)	\$0
825-Memorial Park Total	(\$2,589,783)	(\$2,973,638)	\$9,000	(\$6,000)	(\$6,000)	(\$51,000)	\$1,000
826-Northside Park							
5-Expenses	(\$4,900)	(\$1,413)	(\$9,900)	\$0	(\$22,000)	(\$5,000)	(\$8,700)
7-Capital	(\$62,975)	\$0	(\$30,000)	(\$30,000)	(\$15,000)	(\$85,000)	(\$100,000)
826-Northside Park Total	(\$67,875)	(\$1,413)	(\$39,900)	(\$30,000)	(\$37,000)	(\$90,000)	(\$108,700)
827-Presidents Park							
7-Capital	\$0	\$0	(\$309,421)	(\$310,000)	\$0	\$0	\$0
827-Presidents Park Total	\$0	\$0	(\$309,421)	(\$310,000)	\$0	\$0	\$0
828-Rathje							
5-Expenses	(\$4,064)	(\$3,658)	(\$8,333)	(\$8,333)	(\$8,333)	(\$15,833)	(\$8,333)
7-Capital	\$0	\$0	\$0	\$0	\$0	\$0	(\$25,000)

Bottom Line by Fund or Area(s) within Fund

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
828-Rathje Total	(\$4,064)	(\$3,658)	(\$8,333)	(\$8,333)	(\$8,333)	(\$15,833)	(\$33,333)
829-Hull							
7-Capital	(\$143,899)	(\$14,217)	\$0	\$0	\$0	\$0	\$0
829-Hull Total	(\$143,899)	(\$14,217)	\$0	\$0	\$0	\$0	\$0
835-Seven Gables							
5-Expenses	\$0	(\$42,333)	\$0	\$0	(\$3,000)	\$0	\$0
7-Capital	\$0	\$0	\$0	\$0	(\$36,000)	(\$30,000)	\$0
835-Seven Gables Total	\$0	(\$42,333)	\$0	\$0	(\$39,000)	(\$30,000)	\$0
836-Prairie Path Park							
5-Expenses	(\$160)	\$0	\$0	\$0	\$0	\$0	\$0
7-Capital			\$0	\$0	\$0	(\$150,000)	\$0
836-Prairie Path Park Total	(\$160)	\$0	\$0	\$0	\$0	(\$150,000)	\$0
837-Sunnyside			\$0	\$0	\$0	\$0	\$0
838-Triangle Park							
7-Capital	(\$33,668)	\$0	\$0	\$0	\$0	\$0	(\$36,000)
838-Triangle Park Total	(\$33,668)	\$0	\$0	\$0	\$0	\$0	(\$36,000)
844-Arrowhead Golf Club			\$0	\$0	\$0	\$0	\$0
845-Scottdale Park			\$0	\$0	\$0	(\$85,000)	\$0
846-CC and Rice							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$50,894)	(\$7,589)	\$0	\$0	(\$8,000)	(\$51,735)	(\$10,000)
7-Capital	(\$610,245)	(\$138,177)	(\$330,000)	(\$330,000)	(\$582,000)	(\$3,595,000)	(\$750,000)
846-CC and Rice Total	(\$661,139)	(\$145,767)	(\$330,000)	(\$330,000)	(\$590,000)	(\$3,646,735)	(\$760,000)
849-Toohey Park							
5-Expenses	\$0	(\$18,181)	\$0	\$0	\$0	\$0	\$0
7-Capital			\$0	\$0	(\$138,100)	\$0	\$0
849-Toohey Park Total	\$0	(\$18,181)	\$0	\$0	(\$138,100)	\$0	\$0
850-Hillside Tot Lot			\$0	\$0	\$0	(\$34,000)	(\$100,000)
851-Firefighters' Park			\$0	\$0	\$0	\$0	\$0
852-Clocktower			(\$5,640)	\$0	\$0	(\$5,000)	(\$25,000)
853-Danada							
4-Revenues	\$62,000	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$16,418)	\$0	(\$25,000)	\$0	\$0	\$0	\$0
7-Capital			\$0	\$0	(\$50,000)	\$0	\$0
853-Danada Total	\$45,582	\$0	(\$25,000)	\$0	(\$50,000)	\$0	\$0

Bottom Line by Fund or Area(s) within Fund

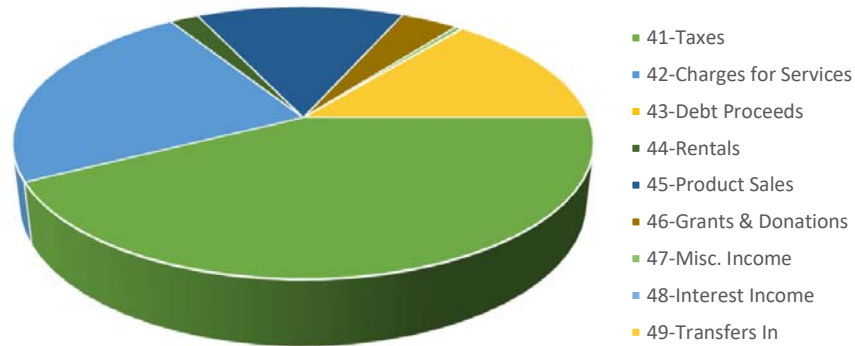
	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
854-Historical Museum							
4-Revenues			\$0	\$0	\$750,000	\$0	\$0
5-Expenses	\$0	(\$128,624)	\$0	\$0	\$0	\$0	\$0
7-Capital	\$0	\$0	(\$108,113)	\$0	(\$858,113)	\$0	\$0
854-Historical Museum Total	\$0	(\$128,624)	(\$108,113)	\$0	(\$108,113)	\$0	\$0
855-Central Athletic Complex							
			\$0	\$0	\$0	\$0	\$0
856-Prairie Ave Building							
5-Expenses			(\$8,000)	\$0	\$0	\$0	(\$8,000)
7-Capital	\$0	\$0	(\$125,000)	(\$64,000)	\$0	\$0	\$0
856-Prairie Ave Building Total	\$0	\$0	(\$133,000)	(\$64,000)	\$0	\$0	(\$8,000)
40-Capital Projects Total	(\$467,518)	(\$1,909,753)	(\$708,483)	(\$27,730)	\$2,327,391	\$102,374	\$1,051,342
60-Golf Fund							
000-Nonspecified Area							
4-Revenues	\$2,126,161	\$1,992,141	\$2,003,191	\$2,253,397	\$1,819,729	\$563,300	\$582,300
5-Expenses	(\$5,330,556)	(\$3,768,031)	(\$6,770,980)	(\$4,918,887)	(\$7,165,290)	(\$5,961,295)	(\$6,321,020)
7-Capital	(\$788,274)	(\$790,784)	(\$10,567)	(\$149,817)	(\$753,507)	(\$259,254)	(\$241,485)
9-Transfers Out	\$0	\$0	\$0	\$0	(\$50,000)	(\$50,000)	(\$50,000)
000-Nonspecified Area Total	(\$3,992,669)	(\$2,566,674)	(\$4,778,356)	(\$2,815,307)	(\$6,149,067)	(\$5,707,249)	(\$6,030,205)
415-Marketing							
4-Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$175,708)	(\$138,073)	(\$176,968)	(\$144,093)	(\$169,855)	(\$172,926)	(\$186,104)
7-Capital			\$0	\$0	\$0	\$0	\$0
415-Marketing Total	(\$175,708)	(\$138,073)	(\$176,968)	(\$144,093)	(\$169,855)	(\$172,926)	(\$186,104)
901-Banquet							
4-Revenues	\$2,114,742	\$372,109	\$1,377,887	\$1,265,000	\$2,515,000	\$2,707,000	\$2,840,000
5-Expenses	(\$449,758)	(\$252,082)	(\$528,176)	(\$564,812)	(\$871,273)	(\$838,057)	(\$867,651)
7-Capital	(\$149)	(\$839)	(\$729)	(\$729)	(\$128)	(\$56)	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
901-Banquet Total	\$1,664,836	\$119,189	\$848,982	\$699,459	\$1,643,599	\$1,868,887	\$1,972,349
902-Restaurant							
4-Revenues	\$2,296,423	\$1,229,208	\$2,102,000	\$1,907,500	\$2,804,000	\$2,888,000	\$3,004,000
5-Expenses	(\$532,648)	(\$321,609)	(\$547,516)	(\$475,544)	(\$734,841)	(\$658,002)	(\$674,264)
7-Capital	(\$74)	(\$419)	(\$364)	(\$364)	\$0	\$0	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
902-Restaurant Total	\$1,763,701	\$907,180	\$1,554,119	\$1,431,592	\$2,069,159	\$2,229,998	\$2,329,736

Bottom Line by Fund or Area(s) within Fund

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
903-Beverage Cart							
4-Revenues	\$97,600	\$111,162	\$107,000	\$107,000	\$105,000	\$110,000	\$110,000
5-Expenses	(\$30,171)	(\$30,690)	(\$29,979)	(\$36,376)	(\$22,009)	(\$24,404)	(\$24,404)
7-Capital			\$0	\$0	\$0	\$0	\$0
903-Beverage Cart Total	\$67,429	\$80,473	\$77,021	\$70,624	\$82,991	\$85,596	\$85,596
904-Halfway House							
4-Revenues	\$178,012	\$279,417	\$170,000	\$270,000	\$200,000	\$210,000	\$230,000
5-Expenses			(\$1,033)	(\$16,688)	(\$13,188)	(\$15,342)	(\$15,342)
7-Capital			\$0	\$0	\$0	\$0	\$0
904-Halfway House Total	\$178,012	\$279,417	\$168,967	\$253,312	\$186,812	\$194,658	\$214,658
911-Pro Shop							
4-Revenues	\$152,510	\$133,045	\$169,802	\$170,024	\$172,000	\$172,000	\$172,000
5-Expenses	(\$193,556)	(\$182,435)	(\$218,111)	(\$212,388)	(\$251,667)	(\$234,528)	(\$239,018)
911-Pro Shop Total	(\$41,046)	(\$49,390)	(\$48,309)	(\$42,364)	(\$79,667)	(\$62,528)	(\$67,018)
912-Golf Course							
4-Revenues	\$1,895,227	\$2,343,045	\$2,143,428	\$2,539,250	\$2,243,250	\$2,243,250	\$2,358,250
5-Expenses	(\$305,440)	(\$313,919)	(\$374,515)	(\$390,433)	(\$407,965)	(\$432,863)	(\$451,484)
7-Capital			\$0	\$0	\$0	\$0	\$0
912-Golf Course Total	\$1,589,786	\$2,029,125	\$1,768,913	\$2,148,817	\$1,835,285	\$1,810,387	\$1,906,766
60-Golf Fund Total	\$1,054,342	\$661,246	(\$585,631)	\$1,602,041	(\$580,743)	\$246,823	\$225,778
70-Information Technology							
000-Nonspecified Area							
4-Revenues	\$418,129	\$385,263	\$516,872	\$516,872	\$491,276	\$471,683	\$487,542
5-Expenses	(\$418,129)	(\$385,013)	(\$461,328)	(\$461,089)	(\$470,743)	(\$462,650)	(\$487,509)
7-Capital	(\$3,930)	(\$2,468)	(\$55,750)	(\$55,750)	(\$20,500)	(\$9,000)	\$0
000-Nonspecified Area Total	(\$3,930)	(\$2,218)	(\$207)	\$33	\$33	\$33	\$33
70-Information Technology Total	(\$3,930)	(\$2,218)	(\$207)	\$33	\$33	\$33	\$33
75-Health Insurance							
000-Nonspecified Area							
4-Revenues	\$1,541,331	\$1,314,064	\$1,405,189	\$1,421,771	\$1,615,199	\$1,663,379	\$1,712,795
5-Expenses	(\$1,541,331)	(\$1,314,868)	(\$1,405,144)	(\$1,427,271)	(\$1,617,799)	(\$1,665,779)	(\$1,715,195)
000-Nonspecified Area Total	\$0	(\$805)	\$45	(\$5,500)	(\$2,600)	(\$2,400)	(\$2,400)
75-Health Insurance Total	\$0	(\$805)	\$45	(\$5,500)	(\$2,600)	(\$2,400)	(\$2,400)
Grand Total	\$1,269,503	\$1,619,029	\$173,566	\$4,737,551	(\$1,169,729)	(\$2,230,040)	\$1,080,498

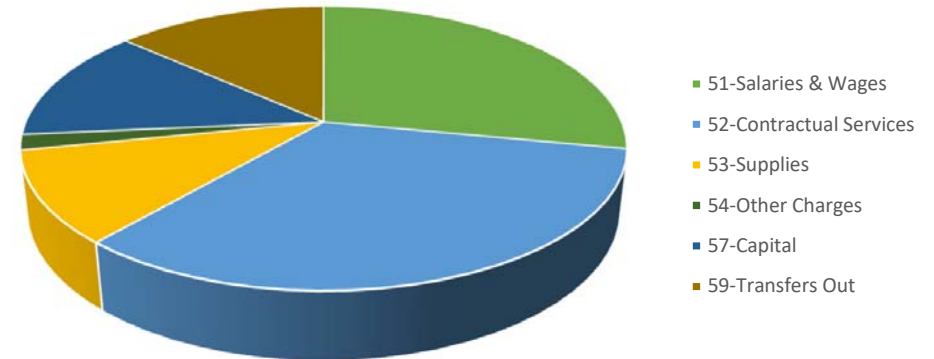
Revenues by Source and Expenditures by Object for All Funds for Budget Year 2021

Proposed Revenues by Source



REVENUES	2022 Budget
41-Taxes	\$18,513,652
42-Charges for Services	\$10,181,780
43-Debt Proceeds	\$0
44-Rentals	\$831,401
45-Product Sales	\$6,000,438
46-Grants & Donations	\$1,657,780
47-Misc. Income	\$190,482
48-Interest Income	\$25,100
49-Transfers In	\$6,089,843
Grand Total	\$43,490,476

Proposed Expenses by Object



EXPENSES	2022 Budget
51-Salaries & Wages	(\$12,516,135)
52-Contractual Services	(\$14,896,161)
53-Supplies	(\$4,659,603)
54-Other Charges	(\$788,077)
57-Capital	(\$5,800,386)
59-Transfers Out	(\$5,999,843)
Grand Total	(\$44,660,205)

Revenues by Source and Expenditures by Object for all Funds

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
4-Revenues							
41-Taxes	\$18,311,985	\$18,560,910	\$18,865,688	\$18,865,688	\$18,513,652	\$15,838,761	\$16,199,216
42-Charges for Services	\$9,256,384	\$5,521,972	\$9,009,917	\$8,756,441	\$10,181,780	\$10,467,649	\$10,772,719
43-Debt Proceeds	\$5,335,000	\$0	\$0	\$0	\$0	\$0	\$0
44-Rentals	\$869,593	\$709,735	\$794,389	\$836,753	\$831,401	\$837,951	\$884,885
45-Product Sales	\$4,993,953	\$2,108,086	\$4,218,460	\$3,853,749	\$6,000,438	\$6,298,141	\$6,563,000
46-Grants & Donations	\$2,408,472	\$1,044,101	\$324,250	\$604,894	\$1,657,780	\$893,780	\$514,580
47-Misc. Income	\$1,177,264	\$365,964	\$165,792	\$224,710	\$190,482	\$194,837	\$199,801
48-Interest Income	\$522,397	\$147,928	\$90,326	\$12,550	\$25,100	\$31,700	\$31,700
49-Transfers In	\$3,048,859	\$1,465,082	\$1,542,137	\$1,452,137	\$6,089,843	\$5,793,027	\$3,795,766
4-Revenues Total	\$45,923,907	\$29,923,779	\$35,010,960	\$34,606,922	\$43,490,476	\$40,355,846	\$38,961,667
5-Expenses							
51-Salaries & Wages	(\$11,032,392)	(\$8,710,845)	(\$11,316,132)	(\$10,669,374)	(\$12,516,135)	(\$12,442,869)	(\$12,830,459)
52-Contractual Services	(\$13,190,680)	(\$10,671,088)	(\$15,085,443)	(\$12,298,329)	(\$14,896,161)	(\$11,974,570)	(\$12,256,620)
53-Supplies	(\$3,629,493)	(\$2,113,950)	(\$3,649,570)	(\$3,373,239)	(\$4,659,603)	(\$4,743,360)	(\$4,849,987)
54-Other Charges	(\$669,458)	(\$312,196)	(\$746,341)	(\$604,042)	(\$788,077)	(\$793,095)	(\$801,689)
57-Capital	(\$13,083,522)	(\$5,031,589)	(\$2,587,771)	(\$1,472,250)	(\$5,800,386)	(\$6,913,964)	(\$3,421,648)
59-Transfers Out	(\$3,048,859)	(\$1,465,082)	(\$1,452,137)	(\$1,452,137)	(\$5,999,843)	(\$5,718,027)	(\$3,720,766)
5-Expenses Total	(\$44,654,404)	(\$28,304,750)	(\$34,837,394)	(\$29,869,371)	(\$44,660,205)	(\$42,585,885)	(\$37,881,169)
Grand Total	\$1,269,503	\$1,619,029	\$173,566	\$4,737,551	(\$1,169,729)	(\$2,230,040)	\$1,080,498

Revenues by Source and Expenditures by Object for all Funds, by fund

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
10-General							
4-Revenues							
41-Taxes	\$4,384,626	\$4,279,312	\$4,751,516	\$4,751,516	\$4,865,228	\$4,697,310	\$4,888,022
42-Charges for Services	\$276,966	\$33,816	\$375,020	\$285,622	\$387,235	\$388,985	\$391,985
43-Debt Proceeds			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$87,970	\$79,555	\$84,667	\$55,500	\$59,250	\$59,500	\$60,000
45-Product Sales	\$20,561	\$1,802	\$150,299	\$56,678	\$89,400	\$89,450	\$89,550
46-Grants & Donations	\$142,034	\$174,144	\$141,832	\$143,150	\$165,250	\$181,250	\$186,050
47-Misc. Income	\$98,865	\$142,308	\$5,913	\$6,545	\$6,250	\$5,750	\$5,750
48-Interest Income	\$71,947	\$18,873	\$15,000	\$2,500	\$5,000	\$6,000	\$6,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$5,082,968	\$4,729,810	\$5,524,246	\$5,301,511	\$5,577,613	\$5,428,245	\$5,627,357
5-Expenses							
51-Salaries & Wages	(\$2,252,369)	(\$2,082,848)	(\$2,389,948)	(\$2,369,334)	(\$2,619,923)	(\$2,569,454)	(\$2,635,882)
52-Contractual Services	(\$962,483)	(\$759,428)	(\$1,220,127)	(\$1,152,002)	(\$1,391,016)	(\$1,358,985)	(\$1,393,944)
53-Supplies	(\$409,947)	(\$271,920)	(\$518,781)	(\$489,077)	(\$524,984)	(\$518,816)	(\$521,283)
54-Other Charges	(\$226,944)	(\$67,496)	(\$211,635)	(\$173,376)	(\$206,682)	(\$214,457)	(\$208,839)
57-Capital	(\$314,484)	(\$95,993)	(\$295,397)	(\$79,897)	(\$217,894)	(\$234,603)	(\$182,000)
59-Transfers Out	(\$1,112,666)	\$0	\$0	\$0	(\$2,012,500)	(\$2,000,000)	(\$500,000)
5-Expenses Total	(\$5,278,893)	(\$3,277,685)	(\$4,635,889)	(\$4,263,686)	(\$6,972,999)	(\$6,896,314)	(\$5,441,948)
10-General Total	(\$195,925)	\$1,452,125	\$888,358	\$1,037,825	(\$1,395,386)	(\$1,468,069)	\$185,409
20-Recreation							
4-Revenues							
41-Taxes	\$4,328,319	\$4,232,407	\$4,699,344	\$4,699,344	\$4,814,336	\$4,646,419	\$4,837,131
42-Charges for Services	\$4,899,112	\$1,621,382	\$4,427,127	\$3,680,897	\$4,937,184	\$5,082,057	\$5,225,921
44-Rentals	\$248,936	\$68,825	\$214,927	\$175,618	\$233,716	\$238,016	\$242,450
45-Product Sales	\$176,177	\$6,455	\$182,172	\$110,171	\$170,338	\$179,391	\$175,150
46-Grants & Donations	\$17,226	\$35,629	\$17,218	\$17,244	\$16,300	\$16,300	\$16,300
47-Misc. Income	\$28,219	\$17,765	\$25,002	\$21,933	\$20,641	\$21,891	\$23,141
48-Interest Income	\$106,660	\$31,957	\$20,000	\$3,000	\$6,000	\$7,000	\$7,000
49-Transfers In			\$90,000	\$0	\$90,000	\$75,000	\$75,000
4-Revenues Total	\$9,804,648	\$6,014,421	\$9,675,791	\$8,708,207	\$10,288,514	\$10,266,075	\$10,602,093

Revenues by Source and Expenditures by Object for all Funds, by fund

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
5-Expenses							
51-Salaries & Wages	(\$4,570,719)	(\$3,122,292)	(\$4,537,891)	(\$3,950,599)	(\$4,634,285)	(\$4,701,582)	(\$4,833,920)
52-Contractual Services	(\$2,927,665)	(\$1,609,609)	(\$3,024,586)	(\$2,470,831)	(\$3,120,125)	(\$3,129,772)	(\$3,183,248)
53-Supplies	(\$825,057)	(\$331,617)	(\$834,093)	(\$736,371)	(\$1,029,885)	(\$1,066,793)	(\$1,054,844)
54-Other Charges	(\$184,782)	(\$71,711)	(\$223,392)	(\$147,948)	(\$227,866)	(\$228,359)	(\$229,820)
57-Capital	(\$47,492)	(\$27,177)	(\$22,227)	(\$22,227)	(\$21,303)	(\$239,432)	(\$27,500)
59-Transfers Out	(\$281,648)	\$0	\$0	\$0	(\$2,275,000)	(\$2,000,000)	(\$1,500,000)
5-Expenses Total	(\$8,837,363)	(\$5,162,406)	(\$8,642,189)	(\$7,327,976)	(\$11,308,465)	(\$11,365,938)	(\$10,829,331)
20-Recreation Total	\$967,285	\$852,015	\$1,033,602	\$1,380,231	(\$1,019,950)	(\$1,099,863)	(\$227,238)
21-Special Recreation							
4-Revenues							
41-Taxes	\$840,260	\$852,910	\$849,654	\$849,654	\$860,054	\$860,054	\$860,054
47-Misc. Income	\$420	\$0	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$4,414	\$1,868	\$200	\$200	\$400	\$500	\$500
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$845,093	\$854,779	\$849,854	\$849,854	\$860,454	\$860,554	\$860,554
5-Expenses							
51-Salaries & Wages			\$0	\$0	\$0	\$0	\$0
52-Contractual Services			\$0	\$0	\$0	\$0	\$0
53-Supplies			\$0	\$0	\$0	\$0	\$0
57-Capital	(\$825,831)	(\$825,831)	(\$825,831)	\$0	(\$818,663)	(\$818,663)	(\$818,663)
5-Expenses Total	(\$825,831)	(\$825,831)	(\$825,831)	\$0	(\$818,663)	(\$818,663)	(\$818,663)
21-Special Recreation Total	\$19,262	\$28,948	\$24,023	\$849,854	\$41,791	\$41,891	\$41,891
22-Cosley Zoo							
4-Revenues							
41-Taxes	\$1,020,876	\$1,022,393	\$1,013,622	\$1,013,622	\$1,015,271	\$1,015,271	\$1,015,271
42-Charges for Services	\$456,524	\$225,267	\$391,086	\$483,300	\$552,298	\$598,260	\$600,905
44-Rentals	\$56,558	\$8,592	\$42,500	\$25,700	\$55,500	\$57,500	\$59,500
45-Product Sales	\$2,476	\$118	\$1,000	\$500	\$900	\$900	\$900
46-Grants & Donations	\$80,749	\$195,224	\$81,200	\$191,500	\$112,230	\$112,230	\$112,230
47-Misc. Income	\$16,875	\$14,437	\$0	\$635	\$0	\$0	\$0

Revenues by Source and Expenditures by Object for all Funds, by fund

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
48-Interest Income	\$17,419	\$4,008	\$2,500	\$500	\$1,000	\$2,000	\$2,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$1,651,477	\$1,470,038	\$1,531,908	\$1,715,757	\$1,737,199	\$1,786,161	\$1,790,806
5-Expenses							
51-Salaries & Wages	(\$899,651)	(\$889,656)	(\$929,565)	(\$957,191)	(\$1,097,829)	(\$1,102,783)	(\$1,143,360)
52-Contractual Services	(\$287,125)	(\$226,652)	(\$280,288)	(\$273,330)	(\$315,732)	(\$317,948)	(\$326,960)
53-Supplies	(\$186,111)	(\$127,908)	(\$163,645)	(\$199,683)	(\$246,267)	(\$247,655)	(\$247,990)
54-Other Charges	(\$44,583)	(\$35,684)	(\$55,389)	(\$45,325)	(\$63,481)	(\$63,981)	(\$64,481)
57-Capital	(\$1,190)	(\$6,708)	(\$5,466)	(\$5,466)	(\$2,178)	(\$956)	\$0
59-Transfers Out	(\$131,160)	\$0	\$0	\$0	(\$200,000)	(\$200,000)	(\$200,000)
5-Expenses Total	(\$1,549,821)	(\$1,286,608)	(\$1,434,352)	(\$1,480,995)	(\$1,925,487)	(\$1,933,323)	(\$1,982,791)
22-Cosley Zoo Total	\$101,656	\$183,430	\$97,556	\$234,762	(\$188,289)	(\$147,162)	(\$191,985)
23-Liability							
4-Revenues							
41-Taxes	\$629,173	\$608,925	\$559,852	\$559,852	\$267,893	\$504,181	\$517,435
46-Grants & Donations	\$750	\$0	\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$191	\$3	\$5	\$18	\$5	\$5	\$5
48-Interest Income	\$7,743	\$1,755	\$1,776	\$150	\$300	\$400	\$400
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$637,857	\$610,683	\$561,633	\$560,020	\$268,198	\$504,586	\$517,840
5-Expenses							
51-Salaries & Wages			\$0	\$0	\$0	\$0	\$0
52-Contractual Services	(\$590,842)	(\$586,562)	(\$612,873)	(\$461,943)	(\$471,589)	(\$484,267)	(\$497,324)
53-Supplies	(\$14,682)	(\$9,774)	(\$13,644)	(\$13,500)	(\$14,000)	(\$14,000)	(\$14,000)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$605,524)	(\$596,335)	(\$626,518)	(\$475,443)	(\$485,589)	(\$498,267)	(\$511,324)
23-Liability Total	\$32,333	\$14,348	(\$64,885)	\$84,577	(\$217,391)	\$6,319	\$6,516
24-Audit							
4-Revenues							

Revenues by Source and Expenditures by Object for all Funds, by fund

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
41-Taxes	\$12,241	\$10,023	\$9,648	\$9,648	\$29,630	\$28,461	\$28,987
47-Misc. Income	\$68	\$0	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$540	\$297	\$100	\$100	\$200	\$200	\$200
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$12,849	\$10,320	\$9,748	\$9,748	\$29,830	\$28,661	\$29,187
5-Expenses							
51-Salaries & Wages			(\$2,964)	\$0	(\$2,964)	(\$2,964)	(\$2,964)
52-Contractual Services	(\$18,100)	(\$17,700)	(\$23,700)	(\$18,100)	(\$26,200)	(\$26,800)	(\$27,500)
53-Supplies			\$0	\$0	\$0	\$0	\$0
54-Other Charges			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$18,100)	(\$17,700)	(\$26,664)	(\$18,100)	(\$29,164)	(\$29,764)	(\$30,464)
24-Audit Total	(\$5,251)	(\$7,380)	(\$16,916)	(\$8,352)	\$666	(\$1,103)	(\$1,277)
25-FICA							
4-Revenues							
41-Taxes	\$628,842	\$645,507	\$401,557	\$401,557	\$599,649	\$671,406	\$692,253
47-Misc. Income	\$296	\$0	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$7,834	\$1,739	\$2,000	\$200	\$400	\$600	\$600
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$636,972	\$647,247	\$403,557	\$401,757	\$600,049	\$672,006	\$692,853
5-Expenses							
52-Contractual Services	(\$604,663)	(\$476,894)	(\$615,198)	(\$570,363)	(\$653,331)	(\$655,404)	(\$674,132)
5-Expenses Total	(\$604,663)	(\$476,894)	(\$615,198)	(\$570,363)	(\$653,331)	(\$655,404)	(\$674,132)
25-FICA Total	\$32,309	\$170,352	(\$211,641)	(\$168,606)	(\$53,282)	\$16,602	\$18,721
26-IMRF							
4-Revenues							
41-Taxes	\$479,505	\$936,188	\$517,979	\$517,979	\$597,106	\$897,794	\$853,931
47-Misc. Income	\$521	\$0	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$14,018	\$6,220	\$3,000	\$300	\$600	\$600	\$600
4-Revenues Total	\$494,044	\$942,408	\$520,979	\$518,279	\$597,706	\$898,394	\$854,531

Revenues by Source and Expenditures by Object for all Funds, by fund

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
5-Expenses							
52-Contractual Services	(\$630,246)	(\$702,424)	(\$783,414)	(\$736,042)	(\$662,175)	(\$797,362)	(\$822,199)
5-Expenses Total	(\$630,246)	(\$702,424)	(\$783,414)	(\$736,042)	(\$662,175)	(\$797,362)	(\$822,199)
26-IMRF Total	(\$136,202)	\$239,984	(\$262,435)	(\$217,763)	(\$64,469)	\$101,032	\$32,332
30-Debt Service							
4-Revenues							
41-Taxes	\$4,214,008	\$4,257,503	\$4,316,677	\$4,316,677	\$4,138,556	\$2,517,865	\$2,506,132
43-Debt Proceeds	\$5,335,000	\$0	\$0	\$0	\$0	\$0	\$0
46-Grants & Donations	\$119,745	\$0	\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$849,569	\$9	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$49,332	\$8,663	\$4,000	\$500	\$1,000	\$2,000	\$2,000
49-Transfers In	\$122,304	\$117,325	\$108,950	\$108,950	\$100,200	\$90,950	\$81,200
4-Revenues Total	\$10,689,959	\$4,383,500	\$4,429,627	\$4,426,127	\$4,239,756	\$2,610,815	\$2,589,332
5-Expenses							
52-Contractual Services	(\$3,250,926)	(\$3,099,007)	(\$3,106,262)	(\$3,106,762)	(\$2,895,114)	(\$1,260,253)	(\$1,258,391)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital	(\$6,166,810)	\$0	\$0	\$0	\$0	\$0	\$0
59-Transfers Out	(\$1,401,081)	(\$1,347,757)	(\$1,343,187)	(\$1,343,187)	(\$1,362,143)	(\$1,377,077)	(\$1,389,566)
5-Expenses Total	(\$10,818,818)	(\$4,446,764)	(\$4,449,449)	(\$4,449,949)	(\$4,257,257)	(\$2,637,330)	(\$2,647,957)
30-Debt Service Total	(\$128,859)	(\$63,265)	(\$19,822)	(\$23,822)	(\$17,501)	(\$26,515)	(\$58,625)
40-Capital Projects							
4-Revenues							
41-Taxes			\$0	\$0	\$0	\$0	\$0
42-Charges for Services			\$0	\$0	\$0	\$0	\$0
43-Debt Proceeds			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$94,024	\$44,024	\$42,885	\$42,885	\$42,885	\$42,885	\$42,885
45-Product Sales	\$12,800	\$20,345	\$12,800	\$22,400	\$12,800	\$10,400	\$10,400
46-Grants & Donations	\$2,047,969	\$599,318	\$84,000	\$253,000	\$1,364,000	\$584,000	\$200,000
47-Misc. Income	\$7,660	\$48,823	\$376	\$376	\$376	\$375	\$376
48-Interest Income	\$158,896	\$40,852	\$25,000	\$3,000	\$6,000	\$7,000	\$7,000
49-Transfers In	\$2,926,555	\$1,347,757	\$1,343,187	\$1,343,187	\$5,899,643	\$5,627,077	\$3,639,566

Revenues by Source and Expenditures by Object for all Funds, by fund

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
4-Revenues Total	\$5,247,905	\$2,101,120	\$1,508,248	\$1,664,848	\$7,325,704	\$6,271,737	\$3,900,227
5-Expenses							
51-Salaries & Wages	(\$164,326)	(\$161,824)	(\$176,629)	(\$178,603)	(\$185,267)	(\$190,590)	(\$196,061)
52-Contractual Services	(\$325,581)	(\$245,766)	(\$290,173)	(\$86,475)	(\$296,629)	(\$147,677)	(\$148,756)
53-Supplies	(\$163,258)	(\$201,737)	(\$264,290)	(\$155,800)	(\$436,704)	(\$374,846)	(\$256,318)
54-Other Charges	(\$4,665)	(\$2,850)	(\$5,250)	(\$4,750)	(\$13,300)	(\$13,300)	(\$14,550)
57-Capital	(\$4,935,288)	(\$3,281,371)	(\$1,371,440)	(\$1,158,000)	(\$3,966,213)	(\$5,352,000)	(\$2,152,000)
59-Transfers Out	(\$122,304)	(\$117,325)	(\$108,950)	(\$108,950)	(\$100,200)	(\$90,950)	(\$81,200)
5-Expenses Total	(\$5,715,422)	(\$4,010,872)	(\$2,216,731)	(\$1,692,578)	(\$4,998,313)	(\$6,169,363)	(\$2,848,885)
40-Capital Projects Total	(\$467,518)	(\$1,909,753)	(\$708,483)	(\$27,730)	\$2,327,391	\$102,374	\$1,051,342
60-Golf Fund							
4-Revenues							
41-Taxes	\$1,774,137	\$1,715,740	\$1,745,839	\$1,745,839	\$1,325,929	\$0	\$0
42-Charges for Services	\$1,775,564	\$2,048,981	\$2,007,370	\$2,479,700	\$2,319,000	\$2,387,500	\$2,481,500
44-Rentals	\$382,105	\$508,739	\$409,410	\$537,050	\$440,050	\$440,050	\$480,050
45-Product Sales	\$4,781,938	\$2,079,366	\$3,872,189	\$3,664,000	\$5,727,000	\$6,018,000	\$6,287,000
46-Grants & Donations	\$0	\$39,785	\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$63,346	\$35,820	\$23,500	\$83,582	\$43,000	\$43,000	\$43,000
48-Interest Income	\$83,585	\$31,695	\$15,000	\$2,000	\$4,000	\$5,000	\$5,000
49-Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$8,860,676	\$6,460,126	\$8,073,308	\$8,512,171	\$9,858,979	\$8,893,550	\$9,296,550
5-Expenses							
51-Salaries & Wages	(\$3,145,327)	(\$2,454,226)	(\$3,279,135)	(\$3,213,647)	(\$3,975,866)	(\$3,875,495)	(\$4,018,273)
52-Contractual Services	(\$1,732,458)	(\$1,305,742)	(\$3,330,957)	(\$1,602,727)	(\$3,039,409)	(\$1,742,573)	(\$1,794,363)
53-Supplies	(\$1,931,569)	(\$1,112,415)	(\$1,786,512)	(\$1,710,202)	(\$2,344,063)	(\$2,446,350)	(\$2,682,652)
54-Other Charges	(\$208,483)	(\$134,455)	(\$250,675)	(\$232,644)	(\$276,749)	(\$272,999)	(\$283,999)
57-Capital	(\$788,497)	(\$792,041)	(\$11,660)	(\$150,910)	(\$753,635)	(\$259,310)	(\$241,485)
59-Transfers Out	\$0	\$0	\$0	\$0	(\$50,000)	(\$50,000)	(\$50,000)
5-Expenses Total	(\$7,806,334)	(\$5,798,880)	(\$8,658,939)	(\$6,910,130)	(\$10,439,722)	(\$8,646,727)	(\$9,070,772)
60-Golf Fund Total	\$1,054,342	\$661,246	(\$585,631)	\$1,602,041	(\$580,743)	\$246,823	\$225,778

Revenues by Source and Expenditures by Object for all Funds, by fund

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
70-Information Technology							
4-Revenues							
42-Charges for Services	\$418,114	\$385,220	\$516,839	\$516,839	\$491,243	\$471,650	\$487,509
43-Debt Proceeds			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$14	\$43	\$33	\$33	\$33	\$33	\$33
48-Interest Income			\$0	\$0	\$0	\$0	\$0
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$418,129	\$385,263	\$516,872	\$516,872	\$491,276	\$471,683	\$487,542
5-Expenses							
52-Contractual Services	(\$319,261)	(\$326,435)	(\$392,722)	(\$392,483)	(\$407,043)	(\$387,750)	(\$414,609)
53-Supplies	(\$98,868)	(\$58,578)	(\$68,606)	(\$68,606)	(\$63,700)	(\$74,900)	(\$72,900)
57-Capital	(\$3,930)	(\$2,468)	(\$55,750)	(\$55,750)	(\$20,500)	(\$9,000)	\$0
5-Expenses Total	(\$422,059)	(\$387,481)	(\$517,078)	(\$516,839)	(\$491,243)	(\$471,650)	(\$487,509)
70-Information Technology Total	(\$3,930)	(\$2,218)	(\$207)	\$33	\$33	\$33	\$33
75-Health Insurance							
4-Revenues							
42-Charges for Services	\$1,430,103	\$1,207,306	\$1,292,476	\$1,310,084	\$1,494,821	\$1,539,197	\$1,584,899
47-Misc. Income	\$111,220	\$106,756	\$110,963	\$111,588	\$120,177	\$123,783	\$127,496
48-Interest Income	\$8	\$1	\$1,750	\$100	\$200	\$400	\$400
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$1,541,331	\$1,314,064	\$1,405,189	\$1,421,771	\$1,615,199	\$1,663,379	\$1,712,795
5-Expenses							
52-Contractual Services	(\$1,541,331)	(\$1,314,868)	(\$1,405,144)	(\$1,427,271)	(\$1,617,799)	(\$1,665,779)	(\$1,715,195)
5-Expenses Total	(\$1,541,331)	(\$1,314,868)	(\$1,405,144)	(\$1,427,271)	(\$1,617,799)	(\$1,665,779)	(\$1,715,195)
75-Health Insurance Total	\$0	(\$805)	\$45	(\$5,500)	(\$2,600)	(\$2,400)	(\$2,400)
Grand Total	\$1,269,503	\$1,619,029	\$173,566	\$4,737,551	(\$1,169,729)	(\$2,230,040)	\$1,080,498

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
10-General							
4-Revenues							
41-Taxes	\$4,384,626	\$4,279,312	\$4,751,516	\$4,751,516	\$4,865,228	\$4,697,310	\$4,888,022
42-Charges for Services	\$276,966	\$33,816	\$375,020	\$285,622	\$387,235	\$388,985	\$391,985
43-Bond Proceeds			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$87,970	\$79,555	\$84,667	\$55,500	\$59,250	\$59,500	\$60,000
45-Product Sales	\$20,561	\$1,802	\$150,299	\$56,678	\$89,400	\$89,450	\$89,550
46-Grants and Donations	\$142,034	\$174,144	\$141,832	\$143,150	\$165,250	\$181,250	\$186,050
47-Miscellaneous Income	\$98,865	\$142,308	\$5,913	\$6,545	\$6,250	\$5,750	\$5,750
48-Interest Income	\$71,947	\$18,873	\$15,000	\$2,500	\$5,000	\$6,000	\$6,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$5,082,968	\$4,729,810	\$5,524,246	\$5,301,511	\$5,577,613	\$5,428,245	\$5,627,357
5-Expenses							
51-Full Time Salary & Wages	(\$1,943,528)	(\$1,947,970)	(\$2,080,337)	(\$2,104,965)	(\$2,147,266)	(\$2,196,970)	(\$2,260,022)
51-Part Time Wages	(\$308,841)	(\$134,878)	(\$309,611)	(\$264,369)	(\$472,658)	(\$372,484)	(\$375,860)
52-Computer Services	(\$98,799)	(\$75,784)	(\$120,394)	(\$120,394)	(\$127,497)	(\$119,227)	(\$129,814)
52-Contractual Services	(\$265,003)	(\$180,137)	(\$509,653)	(\$453,382)	(\$577,142)	(\$534,752)	(\$540,168)
52-Health & Life Insurance	(\$430,031)	(\$346,528)	(\$400,128)	(\$409,081)	(\$494,082)	(\$508,746)	(\$523,848)
52-Utilities	(\$168,650)	(\$156,979)	(\$189,952)	(\$169,145)	(\$192,294)	(\$196,260)	(\$200,115)
53-Supplies	(\$409,947)	(\$271,920)	(\$518,781)	(\$489,077)	(\$524,984)	(\$518,816)	(\$521,283)
54-Other Charges	(\$226,944)	(\$67,496)	(\$211,635)	(\$173,376)	(\$206,682)	(\$214,457)	(\$208,839)
57-Capital	(\$314,484)	(\$95,993)	(\$295,397)	(\$79,897)	(\$217,894)	(\$234,603)	(\$182,000)
59-Transfers Out	(\$1,112,666)	\$0	\$0	\$0	(\$2,012,500)	(\$2,000,000)	(\$500,000)
5-Expenses Total	(\$5,278,893)	(\$3,277,685)	(\$4,635,889)	(\$4,263,686)	(\$6,972,999)	(\$6,896,314)	(\$5,441,948)
10-General Total	(\$195,925)	\$1,452,125	\$888,358	\$1,037,825	(\$1,395,386)	(\$1,468,069)	\$185,409
20-Recreation							
4-Revenues							
41-Taxes	\$4,328,319	\$4,232,407	\$4,699,344	\$4,699,344	\$4,814,336	\$4,646,419	\$4,837,131
42-Charges for Services	\$4,899,112	\$1,621,382	\$4,427,127	\$3,680,897	\$4,937,184	\$5,082,057	\$5,225,921
44-Rentals	\$248,936	\$68,825	\$214,927	\$175,618	\$233,716	\$238,016	\$242,450
45-Product Sales	\$176,177	\$6,455	\$182,172	\$110,171	\$170,338	\$179,391	\$175,150

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
46-Grants and Donations	\$17,226	\$35,629	\$17,218	\$17,244	\$16,300	\$16,300	\$16,300
47-Miscellaneous Income	\$28,219	\$17,765	\$25,002	\$21,933	\$20,641	\$21,891	\$23,141
48-Interest Income	\$106,660	\$31,957	\$20,000	\$3,000	\$6,000	\$7,000	\$7,000
49-Transfers In			\$90,000	\$0	\$90,000	\$75,000	\$75,000
4-Revenues Total	\$9,804,648	\$6,014,421	\$9,675,791	\$8,708,207	\$10,288,514	\$10,266,075	\$10,602,093
5-Expenses							
51-Full Time Salary & Wages	(\$2,449,539)	(\$2,405,673)	(\$2,474,292)	(\$2,444,376)	(\$2,406,545)	(\$2,474,308)	(\$2,547,304)
51-Part Time Wages	(\$2,121,180)	(\$716,619)	(\$2,063,599)	(\$1,506,223)	(\$2,227,741)	(\$2,227,274)	(\$2,286,616)
52-Computer Services	(\$116,412)	(\$89,228)	(\$145,664)	(\$145,664)	(\$132,501)	(\$132,148)	(\$134,758)
52-Contractual Services	(\$1,671,963)	(\$687,800)	(\$1,673,954)	(\$1,225,637)	(\$1,723,282)	(\$1,700,748)	(\$1,718,167)
52-Health & Life Insurance	(\$486,284)	(\$387,547)	(\$442,138)	(\$440,102)	(\$489,227)	(\$503,671)	(\$518,546)
52-Utilities	(\$653,006)	(\$445,034)	(\$762,830)	(\$659,428)	(\$775,115)	(\$793,205)	(\$811,776)
53-Supplies	(\$825,057)	(\$331,617)	(\$834,093)	(\$736,371)	(\$1,029,885)	(\$1,066,793)	(\$1,054,844)
54-Other Charges	(\$184,782)	(\$71,711)	(\$223,392)	(\$147,948)	(\$227,866)	(\$228,359)	(\$229,820)
57-Capital	(\$47,492)	(\$27,177)	(\$22,227)	(\$22,227)	(\$21,303)	(\$239,432)	(\$27,500)
59-Transfers Out	(\$281,648)	\$0	\$0	\$0	(\$2,275,000)	(\$2,000,000)	(\$1,500,000)
5-Expenses Total	(\$8,837,363)	(\$5,162,406)	(\$8,642,189)	(\$7,327,976)	(\$11,308,465)	(\$11,365,938)	(\$10,829,331)
20-Recreation Total	\$967,285	\$852,015	\$1,033,602	\$1,380,231	(\$1,019,950)	(\$1,099,863)	(\$227,238)
21-Special Recreation							
4-Revenues							
41-Taxes	\$840,260	\$852,910	\$849,654	\$849,654	\$860,054	\$860,054	\$860,054
47-Miscellaneous Income	\$420	\$0	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$4,414	\$1,868	\$200	\$200	\$400	\$500	\$500
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$845,093	\$854,779	\$849,854	\$849,854	\$860,454	\$860,554	\$860,554
5-Expenses							
51-Full Time Salary & Wages			\$0	\$0	\$0	\$0	\$0
52-Contractual Services			\$0	\$0	\$0	\$0	\$0
53-Supplies			\$0	\$0	\$0	\$0	\$0
57-Capital	(\$825,831)	(\$825,831)	(\$825,831)	\$0	(\$818,663)	(\$818,663)	(\$818,663)

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
5-Expenses Total	(\$825,831)	(\$825,831)	(\$825,831)	\$0	(\$818,663)	(\$818,663)	(\$818,663)
21-Special Recreation Total	\$19,262	\$28,948	\$24,023	\$849,854	\$41,791	\$41,891	\$41,891
22-Cosley Zoo							
4-Revenues							
41-Taxes	\$1,020,876	\$1,022,393	\$1,013,622	\$1,013,622	\$1,015,271	\$1,015,271	\$1,015,271
42-Charges for Services	\$456,524	\$225,267	\$391,086	\$483,300	\$552,298	\$598,260	\$600,905
44-Rentals	\$56,558	\$8,592	\$42,500	\$25,700	\$55,500	\$57,500	\$59,500
45-Product Sales	\$2,476	\$118	\$1,000	\$500	\$900	\$900	\$900
46-Grants and Donations	\$80,749	\$195,224	\$81,200	\$191,500	\$112,230	\$112,230	\$112,230
47-Miscellaneous Income	\$16,875	\$14,437	\$0	\$635	\$0	\$0	\$0
48-Interest Income	\$17,419	\$4,008	\$2,500	\$500	\$1,000	\$2,000	\$2,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$1,651,477	\$1,470,038	\$1,531,908	\$1,715,757	\$1,737,199	\$1,786,161	\$1,790,806
5-Expenses							
51-Full Time Salary & Wages	(\$606,003)	(\$614,615)	(\$647,737)	(\$652,128)	(\$680,450)	(\$700,464)	(\$721,079)
51-Part Time Wages	(\$293,648)	(\$275,041)	(\$281,828)	(\$305,063)	(\$417,379)	(\$402,318)	(\$422,281)
52-Computer Services	(\$32,117)	(\$23,141)	(\$33,681)	(\$33,681)	(\$38,323)	(\$35,197)	(\$38,717)
52-Contractual Services	(\$45,037)	(\$32,608)	(\$46,950)	(\$53,650)	(\$75,207)	(\$75,370)	(\$75,536)
52-Health & Life Insurance	(\$137,787)	(\$106,740)	(\$116,532)	(\$116,597)	(\$119,572)	(\$123,102)	(\$126,737)
52-Utilities	(\$72,184)	(\$64,164)	(\$83,125)	(\$69,403)	(\$82,630)	(\$84,280)	(\$85,969)
53-Supplies	(\$186,111)	(\$127,908)	(\$163,645)	(\$199,683)	(\$246,267)	(\$247,655)	(\$247,990)
54-Other Charges	(\$44,583)	(\$35,684)	(\$55,389)	(\$45,325)	(\$63,481)	(\$63,981)	(\$64,481)
57-Capital	(\$1,190)	(\$6,708)	(\$5,466)	(\$5,466)	(\$2,178)	(\$956)	\$0
59-Transfers Out	(\$131,160)	\$0	\$0	\$0	(\$200,000)	(\$200,000)	(\$200,000)
5-Expenses Total	(\$1,549,821)	(\$1,286,608)	(\$1,434,352)	(\$1,480,995)	(\$1,925,487)	(\$1,933,323)	(\$1,982,791)
22-Cosley Zoo Total	\$101,656	\$183,430	\$97,556	\$234,762	(\$188,289)	(\$147,162)	(\$191,985)
23-Liability							
4-Revenues							
41-Taxes	\$629,173	\$608,925	\$559,852	\$559,852	\$267,893	\$504,181	\$517,435

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
46-Grants and Donations	\$750	\$0	\$0	\$0	\$0	\$0	\$0
47-Miscellaneous Income	\$191	\$3	\$5	\$18	\$5	\$5	\$5
48-Interest Income	\$7,743	\$1,755	\$1,776	\$150	\$300	\$400	\$400
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$637,857	\$610,683	\$561,633	\$560,020	\$268,198	\$504,586	\$517,840
5-Expenses							
51-Full Time Salary & Wages			\$0	\$0	\$0	\$0	\$0
51-Part Time Wages			\$0	\$0	\$0	\$0	\$0
52-Contractual Services	(\$590,842)	(\$586,562)	(\$612,873)	(\$461,943)	(\$471,589)	(\$484,267)	(\$497,324)
53-Supplies	(\$14,682)	(\$9,774)	(\$13,644)	(\$13,500)	(\$14,000)	(\$14,000)	(\$14,000)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$605,524)	(\$596,335)	(\$626,518)	(\$475,443)	(\$485,589)	(\$498,267)	(\$511,324)
23-Liability Total	\$32,333	\$14,348	(\$64,885)	\$84,577	(\$217,391)	\$6,319	\$6,516
24-Audit							
4-Revenues							
41-Taxes	\$12,241	\$10,023	\$9,648	\$9,648	\$29,630	\$28,461	\$28,987
47-Miscellaneous Income	\$68	\$0	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$540	\$297	\$100	\$100	\$200	\$200	\$200
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$12,849	\$10,320	\$9,748	\$9,748	\$29,830	\$28,661	\$29,187
5-Expenses							
51-Part Time Wages			(\$2,964)	\$0	(\$2,964)	(\$2,964)	(\$2,964)
52-Contractual Services	(\$18,100)	(\$17,700)	(\$23,700)	(\$18,100)	(\$26,200)	(\$26,800)	(\$27,500)
53-Supplies			\$0	\$0	\$0	\$0	\$0
54-Other Charges			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$18,100)	(\$17,700)	(\$26,664)	(\$18,100)	(\$29,164)	(\$29,764)	(\$30,464)
24-Audit Total	(\$5,251)	(\$7,380)	(\$16,916)	(\$8,352)	\$666	(\$1,103)	(\$1,277)

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
25-FICA							
4-Revenues							
41-Taxes	\$628,842	\$645,507	\$401,557	\$401,557	\$599,649	\$671,406	\$692,253
47-Miscellaneous Income	\$296	\$0	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$7,834	\$1,739	\$2,000	\$200	\$400	\$600	\$600
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$636,972	\$647,247	\$403,557	\$401,757	\$600,049	\$672,006	\$692,853
5-Expenses							
52-Contractual Services	(\$604,663)	(\$476,894)	(\$615,198)	(\$570,363)	(\$653,331)	(\$655,404)	(\$674,132)
5-Expenses Total	(\$604,663)	(\$476,894)	(\$615,198)	(\$570,363)	(\$653,331)	(\$655,404)	(\$674,132)
25-FICA Total	\$32,309	\$170,352	(\$211,641)	(\$168,606)	(\$53,282)	\$16,602	\$18,721
26-IMRF							
4-Revenues							
41-Taxes	\$479,505	\$936,188	\$517,979	\$517,979	\$597,106	\$897,794	\$853,931
47-Miscellaneous Income	\$521	\$0	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$14,018	\$6,220	\$3,000	\$300	\$600	\$600	\$600
4-Revenues Total	\$494,044	\$942,408	\$520,979	\$518,279	\$597,706	\$898,394	\$854,531
5-Expenses							
52-Contractual Services	(\$630,246)	(\$702,424)	(\$783,414)	(\$736,042)	(\$662,175)	(\$797,362)	(\$822,199)
5-Expenses Total	(\$630,246)	(\$702,424)	(\$783,414)	(\$736,042)	(\$662,175)	(\$797,362)	(\$822,199)
26-IMRF Total	(\$136,202)	\$239,984	(\$262,435)	(\$217,763)	(\$64,469)	\$101,032	\$32,332
30-Debt Service							
4-Revenues							
41-Taxes	\$4,214,008	\$4,257,503	\$4,316,677	\$4,316,677	\$4,138,556	\$2,517,865	\$2,506,132
43-Bond Proceeds	\$5,335,000	\$0	\$0	\$0	\$0	\$0	\$0
46-Grants and Donations	\$119,745	\$0	\$0	\$0	\$0	\$0	\$0
47-Miscellaneous Income	\$849,569	\$9	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$49,332	\$8,663	\$4,000	\$500	\$1,000	\$2,000	\$2,000

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
49-Transfers In	\$122,304	\$117,325	\$108,950	\$108,950	\$100,200	\$90,950	\$81,200
4-Revenues Total	\$10,689,959	\$4,383,500	\$4,429,627	\$4,426,127	\$4,239,756	\$2,610,815	\$2,589,332
5-Expenses							
52-Contractual Services	(\$3,250,926)	(\$3,099,007)	(\$3,106,262)	(\$3,106,762)	(\$2,895,114)	(\$1,260,253)	(\$1,258,391)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital	(\$6,166,810)	\$0	\$0	\$0	\$0	\$0	\$0
59-Transfers Out	(\$1,401,081)	(\$1,347,757)	(\$1,343,187)	(\$1,343,187)	(\$1,362,143)	(\$1,377,077)	(\$1,389,566)
5-Expenses Total	(\$10,818,818)	(\$4,446,764)	(\$4,449,449)	(\$4,449,949)	(\$4,257,257)	(\$2,637,330)	(\$2,647,957)
30-Debt Service Total	(\$128,859)	(\$63,265)	(\$19,822)	(\$23,822)	(\$17,501)	(\$26,515)	(\$58,625)
40-Capital Projects							
4-Revenues							
41-Taxes			\$0	\$0	\$0	\$0	\$0
42-Charges for Services			\$0	\$0	\$0	\$0	\$0
43-Bond Proceeds			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$94,024	\$44,024	\$42,885	\$42,885	\$42,885	\$42,885	\$42,885
45-Product Sales	\$12,800	\$20,345	\$12,800	\$22,400	\$12,800	\$10,400	\$10,400
46-Grants and Donations	\$2,047,969	\$599,318	\$84,000	\$253,000	\$1,364,000	\$584,000	\$200,000
47-Miscellaneous Income	\$7,660	\$48,823	\$376	\$376	\$376	\$375	\$376
48-Interest Income	\$158,896	\$40,852	\$25,000	\$3,000	\$6,000	\$7,000	\$7,000
49-Transfers In	\$2,926,555	\$1,347,757	\$1,343,187	\$1,343,187	\$5,899,643	\$5,627,077	\$3,639,566
4-Revenues Total	\$5,247,905	\$2,101,120	\$1,508,248	\$1,664,848	\$7,325,704	\$6,271,737	\$3,900,227
5-Expenses							
51-Full Time Salary & Wages	(\$145,743)	(\$147,743)	(\$154,061)	(\$154,061)	(\$161,787)	(\$166,636)	(\$171,631)
51-Part Time Wages	(\$18,584)	(\$14,080)	(\$22,568)	(\$24,542)	(\$23,480)	(\$23,954)	(\$24,430)
52-Computer Services	(\$8,383)	(\$4,125)	(\$5,710)	(\$5,710)	(\$5,710)	(\$5,710)	(\$5,710)
52-Contractual Services	(\$283,453)	(\$213,733)	(\$252,466)	(\$48,433)	(\$254,833)	(\$104,833)	(\$104,833)
52-Health & Life Insurance	(\$33,116)	(\$27,250)	(\$31,147)	(\$31,163)	(\$34,755)	(\$35,787)	(\$36,849)
52-Utilities	(\$628)	(\$659)	(\$850)	(\$1,169)	(\$1,330)	(\$1,347)	(\$1,364)
53-Supplies	(\$163,258)	(\$201,737)	(\$264,290)	(\$155,800)	(\$436,704)	(\$374,846)	(\$256,318)
54-Other Charges	(\$4,665)	(\$2,850)	(\$5,250)	(\$4,750)	(\$13,300)	(\$13,300)	(\$14,550)

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
57-Capital	(\$4,935,288)	(\$3,281,371)	(\$1,371,440)	(\$1,158,000)	(\$3,966,213)	(\$5,352,000)	(\$2,152,000)
59-Transfers Out	(\$122,304)	(\$117,325)	(\$108,950)	(\$108,950)	(\$100,200)	(\$90,950)	(\$81,200)
5-Expenses Total	(\$5,715,422)	(\$4,010,872)	(\$2,216,731)	(\$1,692,578)	(\$4,998,313)	(\$6,169,363)	(\$2,848,885)
40-Capital Projects Total	(\$467,518)	(\$1,909,753)	(\$708,483)	(\$27,730)	\$2,327,391	\$102,374	\$1,051,342
60-Golf Fund							
4-Revenues							
41-Taxes	\$1,774,137	\$1,715,740	\$1,745,839	\$1,745,839	\$1,325,929	\$0	\$0
42-Charges for Services	\$1,775,564	\$2,048,981	\$2,007,370	\$2,479,700	\$2,319,000	\$2,387,500	\$2,481,500
44-Rentals	\$382,105	\$508,739	\$409,410	\$537,050	\$440,050	\$440,050	\$480,050
45-Product Sales	\$4,781,938	\$2,079,366	\$3,872,189	\$3,664,000	\$5,727,000	\$6,018,000	\$6,287,000
46-Grants and Donations	\$0	\$39,785	\$0	\$0	\$0	\$0	\$0
47-Miscellaneous Income	\$63,346	\$35,820	\$23,500	\$83,582	\$43,000	\$43,000	\$43,000
48-Interest Income	\$83,585	\$31,695	\$15,000	\$2,000	\$4,000	\$5,000	\$5,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$8,860,676	\$6,460,126	\$8,073,308	\$8,512,171	\$9,858,979	\$8,893,550	\$9,296,550
5-Expenses							
51-Full Time Salary & Wages	(\$1,828,777)	(\$1,610,586)	(\$1,777,198)	(\$1,831,317)	(\$1,962,269)	(\$2,019,864)	(\$2,079,187)
51-Part Time Wages	(\$1,316,550)	(\$843,641)	(\$1,501,937)	(\$1,382,330)	(\$2,013,598)	(\$1,855,632)	(\$1,939,086)
52-Computer Services	(\$80,581)	(\$75,791)	(\$87,034)	(\$87,034)	(\$103,012)	(\$95,468)	(\$105,610)
52-Contractual Services	(\$1,070,519)	(\$684,703)	(\$2,690,567)	(\$986,650)	(\$2,329,745)	(\$1,022,737)	(\$1,047,524)
52-Health & Life Insurance	(\$342,883)	(\$330,740)	(\$300,357)	(\$302,926)	(\$350,963)	(\$361,279)	(\$371,904)
52-Utilities	(\$238,475)	(\$214,507)	(\$253,000)	(\$226,118)	(\$255,690)	(\$263,089)	(\$269,324)
53-Supplies	(\$1,931,569)	(\$1,112,415)	(\$1,786,512)	(\$1,710,202)	(\$2,344,063)	(\$2,446,350)	(\$2,682,652)
54-Other Charges	(\$208,483)	(\$134,455)	(\$250,675)	(\$232,644)	(\$276,749)	(\$272,999)	(\$283,999)
57-Capital	(\$788,497)	(\$792,041)	(\$11,660)	(\$150,910)	(\$753,635)	(\$259,310)	(\$241,485)
59-Transfers Out	\$0	\$0	\$0	\$0	(\$50,000)	(\$50,000)	(\$50,000)
5-Expenses Total	(\$7,806,334)	(\$5,798,880)	(\$8,658,939)	(\$6,910,130)	(\$10,439,722)	(\$8,646,727)	(\$9,070,772)
60-Golf Fund Total	\$1,054,342	\$661,246	(\$585,631)	\$1,602,041	(\$580,743)	\$246,823	\$225,778
70-Information Technology							

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
4-Revenues							
42-Charges for Services	\$418,114	\$385,220	\$516,839	\$516,839	\$491,243	\$471,650	\$487,509
43-Bond Proceeds			\$0	\$0	\$0	\$0	\$0
47-Miscellaneous Income	\$14	\$43	\$33	\$33	\$33	\$33	\$33
48-Interest Income			\$0	\$0	\$0	\$0	\$0
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$418,129	\$385,263	\$516,872	\$516,872	\$491,276	\$471,683	\$487,542
5-Expenses							
52-Computer Services	(\$319,051)	(\$326,216)	(\$392,483)	(\$392,483)	(\$407,043)	(\$387,750)	(\$414,609)
52-Contractual Services			\$0	\$0	\$0	\$0	\$0
52-Utilities	(\$210)	(\$220)	(\$240)	\$0	\$0	\$0	\$0
53-Supplies	(\$98,868)	(\$58,578)	(\$68,606)	(\$68,606)	(\$63,700)	(\$74,900)	(\$72,900)
57-Capital	(\$3,930)	(\$2,468)	(\$55,750)	(\$55,750)	(\$20,500)	(\$9,000)	\$0
5-Expenses Total	(\$422,059)	(\$387,481)	(\$517,078)	(\$516,839)	(\$491,243)	(\$471,650)	(\$487,509)
70-Information Technology Total	(\$3,930)	(\$2,218)	(\$207)	\$33	\$33	\$33	\$33
75-Health Insurance							
4-Revenues							
42-Charges for Services	\$1,430,103	\$1,207,306	\$1,292,476	\$1,310,084	\$1,494,821	\$1,539,197	\$1,584,899
47-Miscellaneous Income	\$111,220	\$106,756	\$110,963	\$111,588	\$120,177	\$123,783	\$127,496
48-Interest Income	\$8	\$1	\$1,750	\$100	\$200	\$400	\$400
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$1,541,331	\$1,314,064	\$1,405,189	\$1,421,771	\$1,615,199	\$1,663,379	\$1,712,795
5-Expenses							
52-Contractual Services	(\$507)	(\$715)	(\$1,705)	(\$5,600)	(\$2,800)	(\$2,800)	(\$2,800)
52-Health & Life Insurance	(\$1,540,825)	(\$1,314,153)	(\$1,403,439)	(\$1,421,671)	(\$1,614,999)	(\$1,662,979)	(\$1,712,395)
5-Expenses Total	(\$1,541,331)	(\$1,314,868)	(\$1,405,144)	(\$1,427,271)	(\$1,617,799)	(\$1,665,779)	(\$1,715,195)
75-Health Insurance Total	\$0	(\$805)	\$45	(\$5,500)	(\$2,600)	(\$2,400)	(\$2,400)
Grand Total	\$1,269,503	\$1,619,029	\$173,566	\$4,737,551	(\$1,169,729)	(\$2,230,040)	\$1,080,498

Special Events

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
1900-Special Events-Miscellaneous							
4-Revenues							
42-Charges for Services	\$4,190	\$0	\$2,603	\$0	\$5,000	\$5,000	\$5,000
45-Product Sales			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$4,190	\$0	\$2,603	\$0	\$5,000	\$5,000	\$5,000
5-Expenses							
51-Salaries & Wages			\$0	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)
52-Contractual Services	(\$5,634)	(\$2,987)	(\$4,015)	(\$9,238)	(\$10,500)	(\$10,563)	(\$10,627)
53-Supplies	(\$1,570)	(\$383)	(\$1,304)	(\$8,000)	(\$8,000)	(\$8,000)	(\$8,000)
5-Expenses Total	(\$7,204)	(\$3,370)	(\$5,319)	(\$18,238)	(\$19,500)	(\$19,563)	(\$19,627)
1900-Special Events-Miscellaneous Total	(\$3,014)	(\$3,370)	(\$2,716)	(\$18,238)	(\$14,500)	(\$14,563)	(\$14,627)
1901-Kite Event							
4-Revenues							
42-Charges for Services	\$3,426	\$0	\$3,905	\$1,133	\$1,635	\$1,635	\$1,635
45-Product Sales			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$3,426	\$0	\$3,905	\$1,133	\$1,635	\$1,635	\$1,635
5-Expenses							
51-Salaries & Wages	(\$1,000)	\$0	(\$867)	(\$2,500)	(\$900)	(\$900)	(\$900)
52-Contractual Services	(\$645)	\$0	(\$700)	(\$700)	(\$1,500)	(\$1,500)	(\$1,500)
53-Supplies	(\$625)	\$0	(\$2,406)	(\$2,406)	(\$1,000)	(\$1,000)	(\$1,000)
5-Expenses Total	(\$2,270)	\$0	(\$3,973)	(\$5,606)	(\$3,400)	(\$3,400)	(\$3,400)
1901-Kite Event Total	\$1,156	\$0	(\$68)	(\$4,474)	(\$1,765)	(\$1,765)	(\$1,765)
1902-4th of July							
4-Revenues							
42-Charges for Services	\$43,801	\$0	\$44,248	\$36,285	\$40,500	\$40,500	\$40,500
45-Product Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$43,801	\$0	\$44,248	\$36,285	\$40,500	\$40,500	\$40,500
5-Expenses							
51-Salaries & Wages	(\$4,307)	\$0	(\$5,557)	(\$3,796)	(\$8,000)	(\$8,000)	(\$8,000)
52-Contractual Services	(\$28,041)	\$0	(\$29,512)	(\$34,000)	(\$32,800)	(\$34,450)	(\$34,350)
53-Supplies	(\$9,607)	(\$200)	(\$7,453)	(\$8,000)	(\$8,000)	(\$8,000)	(\$8,000)
5-Expenses Total	(\$41,954)	(\$200)	(\$42,523)	(\$45,796)	(\$48,800)	(\$50,450)	(\$50,350)
1902-4th of July Total	\$1,846	(\$200)	\$1,726	(\$9,511)	(\$8,300)	(\$9,950)	(\$9,850)
1903-Ale Fest							
4-Revenues							
42-Charges for Services	\$63,984	\$0	\$68,411	\$62,362	\$67,000	\$67,000	\$67,000
45-Product Sales	\$16,003	\$0	\$15,008	\$10,661	\$13,250	\$13,250	\$13,250

Special Events

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
4-Revenues Total	\$79,987	\$0	\$83,419	\$73,023	\$80,250	\$80,250	\$80,250
5-Expenses							
51-Salaries & Wages	(\$3,806)	\$0	(\$3,755)	(\$5,350)	(\$4,500)	(\$4,500)	(\$4,500)
52-Contractual Services	(\$21,669)	\$0	(\$21,015)	(\$22,200)	(\$27,500)	(\$28,563)	(\$28,627)
53-Supplies	(\$29,442)	\$0	(\$29,905)	(\$21,500)	(\$28,000)	(\$28,500)	(\$28,000)
54-Other Charges	(\$21,364)	\$0	(\$25,284)	(\$25,500)	(\$25,500)	(\$25,500)	(\$25,500)
5-Expenses Total	(\$76,280)	\$0	(\$79,959)	(\$74,550)	(\$85,500)	(\$87,063)	(\$86,627)
1903-Ale Fest Total	\$3,706	\$0	\$3,460	(\$1,527)	(\$5,250)	(\$6,813)	(\$6,377)
1905-Taste of Wheaton							
4-Revenues							
42-Charges for Services	\$101,034	\$0	\$98,925	\$0	\$70,000	\$70,000	\$70,000
45-Product Sales	\$54,376	\$0	\$55,961	\$0	\$50,000	\$50,000	\$50,000
4-Revenues Total	\$155,410	\$0	\$154,886	\$0	\$120,000	\$120,000	\$120,000
5-Expenses							
51-Salaries & Wages	(\$42,231)	(\$18,831)	(\$22,552)	\$0	(\$34,800)	(\$34,800)	(\$34,800)
52-Contractual Services	(\$72,769)	(\$155)	(\$70,566)	\$0	(\$85,000)	(\$85,000)	(\$85,000)
53-Supplies	(\$18,423)	(\$50)	(\$21,137)	(\$76)	(\$20,150)	(\$20,154)	(\$20,158)
5-Expenses Total	(\$133,423)	(\$19,035)	(\$114,255)	(\$76)	(\$139,950)	(\$139,954)	(\$139,958)
1905-Taste of Wheaton Total	\$21,988	(\$19,035)	\$40,631	(\$76)	(\$19,950)	(\$19,954)	(\$19,958)
1906-Summer Concerts							
4-Revenues							
42-Charges for Services	\$0	\$0	\$120,000	\$118,809	\$135,200	\$135,200	\$135,200
45-Product Sales	\$0	\$0	\$130,000	\$44,017	\$75,000	\$75,000	\$75,000
4-Revenues Total	\$0	\$0	\$250,000	\$162,826	\$210,200	\$210,200	\$210,200
5-Expenses							
51-Salaries & Wages	\$0	\$0	(\$36,000)	(\$18,876)	(\$31,000)	(\$31,000)	(\$31,000)
52-Contractual Services	\$0	\$0	(\$147,000)	(\$100,043)	(\$144,200)	(\$144,200)	(\$144,200)
53-Supplies	\$0	\$0	(\$61,000)	(\$31,243)	(\$35,000)	(\$35,000)	(\$35,000)
5-Expenses Total	\$0	\$0	(\$244,000)	(\$150,162)	(\$210,200)	(\$210,200)	(\$210,200)
1906-Summer Concerts Total	\$0	\$0	\$6,000	\$12,664	\$0	\$0	\$0
1907-Shakespeare Event							
4-Revenues							
42-Charges for Services	\$0	\$0	\$5,905	\$10,500	\$8,500	\$6,000	\$6,000
45-Product Sales	\$0	\$0	\$1,263	\$1,000	\$0	\$0	\$0
46-Grants & Donations	\$0	\$0	\$1,832	\$1,000	\$2,000	\$2,000	\$2,000
4-Revenues Total	\$0	\$0	\$9,000	\$12,500	\$10,500	\$8,000	\$8,000
5-Expenses							

Special Events

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
51-Salaries & Wages	\$0	\$0	(\$2,842)	(\$4,500)	(\$4,200)	(\$4,200)	(\$4,200)
52-Contractual Services	\$0	\$0	(\$14,429)	(\$15,000)	(\$15,000)	(\$15,750)	(\$15,000)
53-Supplies	\$0	\$0	(\$994)	(\$2,000)	(\$1,500)	(\$1,500)	(\$1,500)
54-Other Charges			(\$1,364)	\$0	\$0	\$0	\$0
5-Expenses Total	\$0	\$0	(\$19,628)	(\$21,500)	(\$20,700)	(\$21,450)	(\$20,700)
1907-Shakespeare Event Total	\$0	\$0	(\$10,628)	(\$9,000)	(\$10,200)	(\$13,450)	(\$12,700)
1908-Fun Run Event							
4-Revenues							
42-Charges for Services	\$59,119	\$0	\$57,523	\$0	\$53,000	\$53,000	\$53,000
45-Product Sales			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$59,119	\$0	\$57,523	\$0	\$53,000	\$53,000	\$53,000
5-Expenses							
51-Salaries & Wages	(\$2,306)	\$0	(\$3,355)	(\$1,500)	(\$4,650)	(\$4,650)	(\$4,650)
52-Contractual Services	(\$4,445)	(\$329)	(\$6,213)	\$0	(\$4,800)	(\$4,800)	(\$4,800)
53-Supplies	(\$13,310)	(\$1,337)	(\$3,144)	\$0	(\$14,000)	(\$14,000)	(\$14,000)
54-Other Charges	(\$31,705)	\$0	(\$26,530)	\$0	(\$23,000)	(\$23,000)	(\$23,000)
5-Expenses Total	(\$51,767)	(\$1,666)	(\$39,243)	(\$1,500)	(\$46,450)	(\$46,450)	(\$46,450)
1908-Fun Run Event Total	\$7,352	(\$1,666)	\$18,280	(\$1,500)	\$6,550	\$6,550	\$6,550
1909-Entertainment In The Park							
4-Revenues							
42-Charges for Services	\$3,700	\$0	\$0	\$0	\$0	\$0	\$0
45-Product Sales	\$789	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$4,489	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses							
51-Salaries & Wages	(\$61)	\$0	\$0	\$0	\$0	\$0	\$0
52-Contractual Services	(\$3,050)	\$0	\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$505)	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$3,616)	\$0	\$0	\$0	\$0	\$0	\$0
1909-Entertainment In The Park Total	\$873	\$0	\$0	\$0	\$0	\$0	\$0
1910-Light the Torch Run							
4-Revenues							
42-Charges for Services	\$48,048	\$27,936	\$42,606	\$22,250	\$30,500	\$30,500	\$30,500
45-Product Sales	\$506	\$0	\$169	\$0	\$0	\$0	\$0
4-Revenues Total	\$48,555	\$27,936	\$42,774	\$22,250	\$30,500	\$30,500	\$30,500
5-Expenses							
51-Salaries & Wages	(\$3,000)	\$0	(\$3,112)	(\$4,200)	(\$3,400)	(\$3,400)	(\$3,400)
52-Contractual Services	(\$8,976)	(\$260)	(\$8,033)	(\$8,000)	(\$9,000)	(\$9,000)	(\$9,000)

Special Events

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
53-Supplies	(\$8,552)	(\$313)	(\$5,334)	(\$5,000)	(\$7,000)	(\$7,000)	(\$7,000)
54-Other Charges	(\$21,770)	(\$7,000)	(\$21,854)	(\$19,000)	(\$17,300)	(\$17,300)	(\$17,300)
5-Expenses Total	(\$42,298)	(\$7,573)	(\$38,333)	(\$36,200)	(\$36,700)	(\$36,700)	(\$36,700)
1910-Light the Torch Run Total	\$6,257	\$20,364	\$4,442	(\$13,950)	(\$6,200)	(\$6,200)	(\$6,200)
1925-Reindeer Run							
4-Revenues							
42-Charges for Services	\$45,371	\$20,564	\$47,000	\$35,000	\$42,000	\$47,000	\$47,000
45-Product Sales			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$45,371	\$20,564	\$47,000	\$35,000	\$42,000	\$47,000	\$47,000
5-Expenses							
51-Salaries & Wages	(\$1,966)	\$0	(\$21)	(\$2,000)	(\$500)	(\$750)	(\$1,000)
52-Contractual Services	(\$7,509)	(\$5,567)	(\$10,000)	(\$8,000)	(\$10,000)	(\$10,000)	(\$10,000)
53-Supplies	(\$22,097)	(\$4,335)	(\$15,000)	(\$12,000)	(\$15,000)	(\$15,000)	(\$15,000)
54-Other Charges	(\$286)	(\$125)	(\$1,500)	(\$1,500)	(\$1,500)	(\$1,500)	(\$1,500)
5-Expenses Total	(\$31,858)	(\$10,027)	(\$26,521)	(\$23,500)	(\$27,000)	(\$27,250)	(\$27,500)
1925-Reindeer Run Total	\$13,512	\$10,537	\$20,479	\$11,500	\$15,000	\$19,750	\$19,500
Grand Total	\$53,676	\$6,629	\$81,604	(\$34,112)	(\$44,615)	(\$46,394)	(\$45,426)

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
10-General							
4-Revenues	\$233,077	\$27,936	\$487,973	\$306,516	\$430,085	\$427,585	\$427,585
5-Expenses	(\$220,446)	(\$11,294)	(\$472,978)	(\$351,814)	(\$471,250)	(\$475,275)	(\$474,053)
10-General Total	\$12,630	\$16,642	\$14,995	(\$45,298)	(\$41,165)	(\$47,690)	(\$46,468)
20-Recreation							
4-Revenues	\$211,270	\$20,564	\$207,386	\$36,500	\$163,500	\$168,500	\$168,500
5-Expenses	(\$170,224)	(\$30,577)	(\$140,776)	(\$25,314)	(\$166,950)	(\$167,204)	(\$167,458)
20-Recreation Total	\$41,046	(\$10,012)	\$66,610	\$11,186	(\$3,450)	\$1,296	\$1,042
Grand Total	\$53,676	\$6,629	\$81,604	(\$34,112)	(\$44,615)	(\$46,394)	(\$45,426)

Revenues by Source and Expenditures by Object for Swimming Pools

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
101-Parks Maintenance							
231-Northside Pool							
5-Expenses							
51-Salaries & Wages	(\$22,828)	(\$14,746)	(\$30,325)	(\$29,993)	(\$30,123)	(\$30,558)	(\$31,007)
52-Contractual Services	(\$14,921)	(\$8,067)	(\$22,019)	(\$22,602)	(\$16,398)	(\$16,572)	(\$16,659)
53-Supplies	(\$18,829)	(\$3,459)	(\$24,584)	(\$40,748)	(\$40,748)	(\$39,248)	(\$39,248)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$56,577)	(\$26,272)	(\$76,929)	(\$93,343)	(\$87,269)	(\$86,378)	(\$86,914)
231-Northside Pool Total	(\$56,577)	(\$26,272)	(\$76,929)	(\$93,343)	(\$87,269)	(\$86,378)	(\$86,914)
232-Rice Pool							
5-Expenses							
51-Salaries & Wages	(\$39,578)	(\$21,335)	(\$44,100)	(\$37,148)	(\$47,334)	(\$47,974)	(\$48,633)
52-Contractual Services	(\$12,249)	(\$10,089)	(\$37,558)	(\$37,558)	(\$38,480)	(\$39,400)	(\$39,558)
53-Supplies	(\$61,497)	(\$28,708)	(\$72,785)	(\$79,820)	(\$79,800)	(\$79,800)	(\$79,800)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$113,324)	(\$60,132)	(\$154,443)	(\$154,526)	(\$165,614)	(\$167,174)	(\$167,991)
232-Rice Pool Total	(\$113,324)	(\$60,132)	(\$154,443)	(\$154,526)	(\$165,614)	(\$167,174)	(\$167,991)
101-Parks Maintenance Total	(\$169,902)	(\$86,404)	(\$231,372)	(\$247,869)	(\$252,882)	(\$253,552)	(\$254,906)
222-Pools							
000-Nonspecified Area							
5-Expenses							
51-Salaries & Wages			\$0	\$0	\$0	\$0	\$0
52-Contractual Services	(\$1,906)	(\$1,807)	(\$2,881)	(\$2,881)	(\$894)	(\$902)	(\$979)
53-Supplies	(\$449)	(\$269)	(\$386)	(\$386)	\$0	\$0	\$0
57-Capital	(\$74)	(\$419)	(\$364)	(\$364)	\$0	\$0	\$0
5-Expenses Total	(\$2,429)	(\$2,496)	(\$3,632)	(\$3,632)	(\$894)	(\$902)	(\$979)
000-Nonspecified Area Total	(\$2,429)	(\$2,496)	(\$3,632)	(\$3,632)	(\$894)	(\$902)	(\$979)
231-Northside Pool							
4-Revenues							
42-Charges for Services	\$223,024	\$0	\$246,800	\$204,000	\$250,000	\$254,000	\$259,000
44-Rentals	\$11,980	\$0	\$10,000	\$5,500	\$10,000	\$10,000	\$10,000
45-Product Sales	\$13,998	\$0	\$16,000	\$14,800	\$16,000	\$16,000	\$16,000
47-Misc. Income	\$1,136	\$0	\$1,300	\$1,000	\$1,500	\$1,500	\$1,500
4-Revenues Total	\$250,137	\$0	\$274,100	\$225,300	\$277,500	\$281,500	\$286,500
5-Expenses							
51-Salaries & Wages	(\$159,935)	(\$26,652)	(\$168,087)	(\$167,692)	(\$180,990)	(\$184,359)	(\$188,120)
52-Contractual Services	(\$67,907)	(\$22,212)	(\$95,041)	(\$70,564)	(\$99,027)	(\$101,258)	(\$103,614)

Revenues by Source and Expenditures by Object for Swimming Pools

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
53-Supplies	(\$20,503)	(\$1,179)	(\$17,722)	(\$16,232)	(\$20,143)	(\$21,851)	(\$21,813)
54-Other Charges	(\$1,125)	(\$395)	(\$3,413)	(\$2,800)	(\$4,500)	(\$4,500)	(\$4,500)
57-Capital	(\$149)	(\$839)	(\$729)	(\$729)	(\$384)	(\$169)	\$0
5-Expenses Total	(\$249,619)	(\$51,276)	(\$284,993)	(\$258,016)	(\$305,044)	(\$312,136)	(\$318,047)
231-Northside Pool Total	\$519	(\$51,276)	(\$10,893)	(\$32,716)	(\$27,544)	(\$30,636)	(\$31,547)
232-Rice Pool							
4-Revenues							
42-Charges for Services	\$471,556	(\$338)	\$512,003	\$518,800	\$527,000	\$531,000	\$535,000
44-Rentals	\$14,024	\$0	\$10,100	\$6,100	\$10,100	\$11,100	\$12,100
45-Product Sales	\$69,473	\$0	\$74,238	\$74,200	\$76,000	\$76,000	\$76,000
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$18,823	\$0	\$18,000	\$14,775	\$15,000	\$16,000	\$17,000
4-Revenues Total	\$573,876	(\$338)	\$614,341	\$613,875	\$628,100	\$634,100	\$640,100
5-Expenses							
51-Salaries & Wages	(\$351,168)	(\$46,856)	(\$375,163)	(\$355,304)	(\$394,197)	(\$408,637)	(\$425,976)
52-Contractual Services	(\$167,375)	(\$67,448)	(\$194,970)	(\$179,998)	(\$196,097)	(\$200,705)	(\$205,563)
53-Supplies	(\$45,987)	(\$1,762)	(\$45,874)	(\$45,158)	(\$59,793)	(\$61,019)	(\$61,001)
54-Other Charges	(\$11,196)	(\$400)	(\$16,610)	(\$15,700)	(\$15,000)	(\$15,000)	(\$15,000)
57-Capital	(\$149)	(\$1,258)	(\$1,093)	(\$1,093)	(\$384)	(\$169)	\$0
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$575,875)	(\$117,723)	(\$633,710)	(\$597,253)	(\$665,472)	(\$685,529)	(\$707,540)
232-Rice Pool Total	(\$1,999)	(\$118,062)	(\$19,369)	\$16,622	(\$37,372)	(\$51,429)	(\$67,440)
415-Marketing							
5-Expenses							
51-Salaries & Wages	(\$16,422)	(\$16,414)	(\$17,280)	(\$17,280)	(\$14,714)	(\$15,155)	(\$15,610)
52-Contractual Services	(\$3,491)	(\$3,060)	(\$3,495)	(\$3,497)	(\$1,478)	(\$1,521)	(\$1,566)
54-Other Charges	(\$389)	\$0	(\$750)	(\$1,250)	(\$2,500)	(\$2,500)	(\$2,500)
5-Expenses Total	(\$20,303)	(\$19,474)	(\$21,525)	(\$22,027)	(\$18,692)	(\$19,177)	(\$19,676)
415-Marketing Total	(\$20,303)	(\$19,474)	(\$21,525)	(\$22,027)	(\$18,692)	(\$19,177)	(\$19,676)
222-Pools Total	(\$24,213)	(\$191,307)	(\$55,418)	(\$41,753)	(\$84,502)	(\$102,144)	(\$119,642)
Grand Total	(\$194,115)	(\$277,711)	(\$286,791)	(\$289,622)	(\$337,385)	(\$355,696)	(\$374,548)

Recreation Fund Income Statements

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
20-Recreation							
000-Administration							
4-Revenues							
41-Taxes	\$4,328,319	\$4,232,407	\$4,699,344	\$4,699,344	\$4,814,336	\$4,646,419	\$4,837,131
42-Charges for Services	\$150,642	\$26,814	\$112,061	\$51,055	\$126,140	\$126,539	\$126,944
44-Rentals	\$61,412	\$22,071	\$26,680	\$36,756	\$46,680	\$47,580	\$48,498
45-Product Sales	\$55,917	\$17	\$57,021	\$279	\$50,838	\$50,854	\$50,871
46-Grants & Donations	\$16,853	\$35,434	\$17,218	\$17,218	\$16,300	\$16,300	\$16,300
47-Misc. Income	\$8,261	\$17,208	\$4,702	\$6,158	\$3,641	\$3,641	\$3,641
48-Interest Income	\$106,660	\$31,957	\$20,000	\$3,000	\$6,000	\$7,000	\$7,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$4,728,063	\$4,365,908	\$4,937,027	\$4,813,810	\$5,063,934	\$4,898,333	\$5,090,385
5-Expenses							
51-Salaries & Wages	(\$1,040,291)	(\$853,240)	(\$1,027,559)	(\$871,342)	(\$999,184)	(\$1,036,284)	(\$1,065,578)
52-Contractual Services	(\$736,975)	(\$445,665)	(\$738,106)	(\$533,108)	(\$723,530)	(\$737,477)	(\$748,735)
53-Supplies	(\$83,889)	(\$16,794)	(\$98,557)	(\$62,171)	(\$181,170)	(\$179,632)	(\$181,147)
54-Other Charges	(\$106,263)	(\$50,477)	(\$130,399)	(\$67,119)	(\$131,787)	(\$132,218)	(\$132,656)
57-Capital	(\$2,083)	(\$9,643)	(\$8,745)	(\$8,745)	(\$3,716)	(\$1,631)	\$0
59-Transfers Out	(\$281,648)	\$0	\$0	\$0	(\$2,275,000)	(\$2,000,000)	(\$1,500,000)
5-Expenses Total	(\$2,251,149)	(\$1,375,819)	(\$2,003,366)	(\$1,542,485)	(\$4,314,386)	(\$4,087,243)	(\$3,628,115)
000-Administration Total	\$2,476,914	\$2,990,089	\$2,933,661	\$3,271,325	\$749,548	\$811,090	\$1,462,269
101-Parks Maintenance							
4-Revenues							
42-Charges for Services	\$11,300	\$480	\$7,596	\$0	\$0	\$0	\$0
44-Rentals	\$16,038	\$8,788	\$15,738	\$15,737	\$12,261	\$12,261	\$12,261
45-Product Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$0	\$307	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$27,337	\$9,575	\$23,334	\$15,737	\$12,261	\$12,261	\$12,261
5-Expenses							
51-Salaries & Wages	(\$760,462)	(\$696,975)	(\$801,094)	(\$787,961)	(\$852,470)	(\$870,473)	(\$889,016)
52-Contractual Services	(\$278,800)	(\$194,244)	(\$338,015)	(\$294,299)	(\$358,217)	(\$319,071)	(\$323,389)
53-Supplies	(\$201,215)	(\$120,135)	(\$227,823)	(\$251,021)	(\$273,926)	(\$296,495)	(\$272,482)
57-Capital	(\$43,623)	(\$3,280)	(\$364)	(\$364)	(\$14,128)	(\$204,916)	(\$27,500)

Recreation Fund Income Statements

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
5-Expenses Total	(\$1,284,101)	(\$1,014,633)	(\$1,367,297)	(\$1,333,646)	(\$1,498,742)	(\$1,690,955)	(\$1,512,388)
101-Parks Maintenance Total	(\$1,256,763)	(\$1,005,058)	(\$1,343,963)	(\$1,317,909)	(\$1,486,481)	(\$1,678,694)	(\$1,500,127)
220-Recreation Programs							
4-Revenues							
42-Charges for Services	\$2,904,043	\$1,084,255	\$2,439,907	\$2,037,605	\$3,031,344	\$3,091,767	\$3,153,567
44-Rentals	\$79,547	\$25,881	\$80,000	\$80,000	\$85,000	\$86,700	\$88,434
45-Product Sales	\$10,704	\$4,530	\$10,321	\$10,450	\$10,800	\$11,008	\$11,220
46-Grants & Donations	\$373	\$195	\$0	\$26	\$0	\$0	\$0
47-Misc. Income	\$0	\$250	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$2,994,667	\$1,115,111	\$2,530,228	\$2,128,081	\$3,127,144	\$3,189,475	\$3,253,221
5-Expenses							
51-Salaries & Wages	(\$1,207,593)	(\$682,231)	(\$1,094,747)	(\$874,923)	(\$1,178,451)	(\$1,191,129)	(\$1,215,226)
52-Contractual Services	(\$1,121,072)	(\$497,393)	(\$1,034,327)	(\$834,246)	(\$1,133,592)	(\$1,150,894)	(\$1,170,216)
53-Supplies	(\$156,567)	(\$71,801)	(\$133,951)	(\$94,244)	(\$151,970)	(\$154,107)	(\$156,036)
54-Other Charges	\$0	(\$350)	(\$768)	\$0	(\$1,400)	(\$1,213)	(\$1,627)
57-Capital	\$0	(\$3,354)	(\$3,644)	(\$3,644)	(\$641)	(\$281)	\$0
5-Expenses Total	(\$2,485,232)	(\$1,255,129)	(\$2,267,436)	(\$1,807,057)	(\$2,466,054)	(\$2,497,625)	(\$2,543,105)
220-Recreation Programs Total	\$509,435	(\$140,018)	\$262,792	\$321,023	\$661,090	\$691,850	\$710,116
221-Athletics							
4-Revenues							
42-Charges for Services	\$443,562	\$128,631	\$408,406	\$436,677	\$445,800	\$446,352	\$447,911
45-Product Sales	\$22,227	\$0	\$20,624	\$9,242	\$14,000	\$22,529	\$17,558
47-Misc. Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49-Transfers In			\$90,000	\$0	\$90,000	\$75,000	\$75,000
4-Revenues Total	\$465,789	\$128,631	\$519,030	\$445,919	\$549,800	\$543,881	\$540,470
5-Expenses							
51-Salaries & Wages	(\$61,332)	(\$32,029)	(\$71,038)	(\$43,199)	(\$59,745)	(\$60,735)	(\$61,752)
52-Contractual Services	(\$131,287)	(\$47,246)	(\$156,256)	(\$134,767)	(\$151,454)	(\$152,502)	(\$153,304)
53-Supplies	(\$201,057)	(\$87,679)	(\$198,590)	(\$206,981)	(\$234,900)	(\$239,423)	(\$239,750)
54-Other Charges	(\$47,578)	(\$13,862)	(\$53,503)	(\$47,890)	(\$50,740)	(\$50,938)	(\$51,549)
57-Capital			\$0	\$0	\$0	\$0	\$0

Recreation Fund Income Statements

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$441,254)	(\$180,815)	(\$479,387)	(\$432,836)	(\$496,839)	(\$503,598)	(\$506,356)
221-Athletics Total	\$24,536	(\$52,184)	\$39,644	\$13,083	\$52,961	\$40,283	\$34,114
222-Pools							
4-Revenues							
42-Charges for Services	\$694,580	(\$338)	\$758,803	\$722,800	\$777,000	\$785,000	\$794,000
44-Rentals	\$26,005	\$0	\$20,100	\$11,600	\$20,100	\$21,100	\$22,100
45-Product Sales	\$83,471	\$0	\$90,238	\$89,000	\$92,000	\$92,000	\$92,000
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$19,958	\$0	\$19,300	\$15,775	\$16,500	\$17,500	\$18,500
4-Revenues Total	\$824,013	(\$338)	\$888,441	\$839,175	\$905,600	\$915,600	\$926,600
5-Expenses							
51-Salaries & Wages	(\$527,526)	(\$89,922)	(\$560,531)	(\$540,276)	(\$589,901)	(\$608,151)	(\$629,706)
52-Contractual Services	(\$240,680)	(\$94,527)	(\$296,388)	(\$256,940)	(\$297,496)	(\$304,385)	(\$311,722)
53-Supplies	(\$66,938)	(\$3,209)	(\$63,982)	(\$61,776)	(\$79,936)	(\$82,870)	(\$82,814)
54-Other Charges	(\$12,711)	(\$795)	(\$20,773)	(\$19,750)	(\$22,000)	(\$22,000)	(\$22,000)
57-Capital	(\$372)	(\$2,516)	(\$2,186)	(\$2,186)	(\$769)	(\$338)	\$0
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$848,226)	(\$190,969)	(\$943,860)	(\$880,928)	(\$990,102)	(\$1,017,744)	(\$1,046,242)
222-Pools Total	(\$24,213)	(\$191,307)	(\$55,418)	(\$41,753)	(\$84,502)	(\$102,144)	(\$119,642)
224-Recreation Facilities							
4-Revenues							
42-Charges for Services	\$1,920	\$291	\$2,285	\$1,750	\$1,900	\$1,900	\$1,900
44-Rentals	\$63,886	\$11,336	\$70,159	\$29,825	\$67,425	\$67,675	\$67,957
45-Product Sales	\$1,287	\$124	\$968	\$200	\$1,000	\$1,000	\$1,000
47-Misc. Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$67,093	\$11,751	\$73,412	\$31,775	\$70,325	\$70,575	\$70,857
5-Expenses							
51-Salaries & Wages	(\$190,893)	(\$156,510)	(\$198,174)	(\$165,165)	(\$188,905)	(\$190,136)	(\$196,671)
52-Contractual Services	(\$312,706)	(\$246,866)	(\$352,017)	(\$307,225)	(\$354,079)	(\$362,043)	(\$370,572)
53-Supplies	(\$31,856)	(\$7,935)	(\$34,164)	(\$16,362)	(\$33,927)	(\$34,618)	(\$34,493)

Recreation Fund Income Statements

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
54-Other Charges	(\$4,140)	(\$2,184)	(\$3,936)	(\$1,529)	(\$8,189)	(\$8,189)	(\$8,189)
57-Capital	(\$893)	(\$4,193)	(\$3,644)	(\$3,644)	(\$1,281)	(\$31,929)	\$0
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$540,487)	(\$417,687)	(\$591,935)	(\$493,924)	(\$586,382)	(\$626,914)	(\$609,925)
224-Recreation Facilities Total	(\$473,394)	(\$405,936)	(\$518,522)	(\$462,149)	(\$516,057)	(\$556,339)	(\$539,068)
350-Special Facilities							
4-Revenues							
42-Charges for Services	\$693,065	\$381,250	\$698,068	\$431,010	\$555,000	\$630,500	\$701,600
44-Rentals	\$2,049	\$750	\$2,250	\$1,700	\$2,250	\$2,700	\$3,200
45-Product Sales	\$2,571	\$1,784	\$3,000	\$1,000	\$1,700	\$2,000	\$2,500
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income			\$1,000	\$0	\$500	\$750	\$1,000
4-Revenues Total	\$697,685	\$383,783	\$704,318	\$433,710	\$559,450	\$635,950	\$708,300
5-Expenses							
51-Salaries & Wages	(\$489,764)	(\$335,194)	(\$471,643)	(\$342,856)	(\$448,424)	(\$418,148)	(\$442,545)
52-Contractual Services	(\$79,179)	(\$63,745)	(\$85,911)	(\$86,501)	(\$71,590)	(\$72,344)	(\$73,338)
53-Supplies	(\$82,493)	(\$23,663)	(\$75,927)	(\$42,837)	(\$72,957)	(\$78,521)	(\$86,965)
54-Other Charges	(\$13,667)	(\$3,847)	(\$12,957)	(\$11,410)	(\$11,250)	(\$11,300)	(\$11,300)
57-Capital	(\$521)	(\$4,192)	(\$3,644)	(\$3,644)	(\$769)	(\$338)	\$0
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$665,623)	(\$430,641)	(\$650,081)	(\$487,248)	(\$604,990)	(\$580,651)	(\$614,147)
350-Special Facilities Total	\$32,062	(\$46,857)	\$54,237	(\$53,538)	(\$45,540)	\$55,299	\$94,153
418-Human Resources							
5-Expenses							
51-Salaries & Wages	(\$69,378)	(\$64,213)	(\$77,387)	(\$81,866)	(\$79,454)	(\$81,838)	(\$84,293)
52-Contractual Services	(\$4,112)	(\$3,310)	(\$4,662)	(\$4,661)	(\$5,865)	(\$6,039)	(\$6,218)
53-Supplies	(\$1,042)	(\$401)	(\$1,100)	(\$979)	(\$1,100)	(\$1,128)	(\$1,156)
54-Other Charges	(\$424)	(\$197)	(\$1,056)	(\$250)	(\$2,500)	(\$2,500)	(\$2,500)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$74,955)	(\$68,121)	(\$84,205)	(\$87,755)	(\$88,919)	(\$91,504)	(\$94,167)
418-Human Resources Total	(\$74,955)	(\$68,121)	(\$84,205)	(\$87,755)	(\$88,919)	(\$91,504)	(\$94,167)

Recreation Fund Income Statements

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
419-Finance							
5-Expenses							
51-Salaries & Wages	(\$223,480)	(\$211,980)	(\$235,718)	(\$243,012)	(\$237,751)	(\$244,688)	(\$249,133)
52-Contractual Services	(\$22,856)	(\$16,613)	(\$18,905)	(\$19,084)	(\$24,301)	(\$25,017)	(\$25,754)
5-Expenses Total	(\$246,336)	(\$228,592)	(\$254,622)	(\$262,096)	(\$262,052)	(\$269,705)	(\$274,887)
419-Finance Total	(\$246,336)	(\$228,592)	(\$254,622)	(\$262,096)	(\$262,052)	(\$269,705)	(\$274,887)
20-Recreation Total	\$967,285	\$852,015	\$1,033,602	\$1,380,231	(\$1,019,950)	(\$1,099,863)	(\$227,238)
Grand Total	\$967,285	\$852,015	\$1,033,602	\$1,380,231	(\$1,019,950)	(\$1,099,863)	(\$227,238)

ATHLETICS DEPARTMENT AREAS: Revenues and Expenditures by Area

ATHLETICS DEPARTMENT AREAS	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
Athletics Dept. Area							
203-Athletic Programs							
4-Revenues							
42-Charges for Services	\$394,664	\$178,538	\$327,388	\$376,054	\$427,594	\$436,146	\$444,869
4-Revenues Total	\$394,664	\$178,538	\$327,388	\$376,054	\$427,594	\$436,146	\$444,869
5-Expenses							
51-Full Time Salary & Wages	(\$52,904)	(\$46,774)	(\$33,808)	(\$35,784)	(\$38,469)	(\$39,623)	(\$40,812)
51-Part Time Wages	(\$48,676)	(\$11,315)	(\$37,541)	(\$33,900)	(\$42,911)	(\$43,477)	(\$44,051)
52-Computer Services	(\$558)	(\$255)	(\$446)	(\$446)	(\$446)	(\$446)	(\$446)
52-Contractual Services	(\$187,748)	(\$88,311)	(\$252,582)	(\$176,590)	(\$219,813)	(\$222,715)	(\$225,655)
52-Health & Life Insurance	(\$8,402)	(\$6,922)	(\$6,843)	(\$6,762)	(\$7,499)	(\$7,722)	(\$7,951)
52-Utilities	(\$1,699)	(\$1,515)	(\$1,950)	(\$1,590)	(\$1,950)	(\$1,989)	(\$2,029)
53-Supplies	(\$2,717)	(\$1,442)	(\$2,208)	(\$1,549)	(\$2,462)	(\$2,494)	(\$2,527)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$302,704)	(\$156,535)	(\$335,377)	(\$256,621)	(\$313,549)	(\$318,465)	(\$323,470)
203-Athletic Programs Total	\$91,961	\$22,003	(\$7,989)	\$119,433	\$114,045	\$117,680	\$121,399
204-Leagues							
4-Revenues							
42-Charges for Services	\$978,800	\$495,436	\$748,219	\$690,794	\$912,820	\$926,517	\$945,038
44-Rentals			\$0	\$0	\$0	\$0	\$0
45-Product Sales	\$8,353	\$4,157	\$8,109	\$9,800	\$10,000	\$10,200	\$10,404
4-Revenues Total	\$987,153	\$499,593	\$756,328	\$700,594	\$922,820	\$936,717	\$955,442
5-Expenses							
51-Full Time Salary & Wages	(\$231,374)	(\$225,862)	(\$201,359)	(\$203,067)	(\$205,771)	(\$211,945)	(\$218,303)
51-Part Time Wages	(\$63,392)	(\$14,254)	(\$51,035)	(\$22,769)	(\$47,017)	(\$46,235)	(\$46,862)
52-Computer Services	(\$2,348)	(\$7,589)	(\$11,861)	(\$11,861)	(\$4,964)	(\$4,960)	(\$5,130)
52-Contractual Services	(\$445,978)	(\$200,555)	(\$348,535)	(\$329,496)	(\$398,596)	(\$405,175)	(\$411,866)
52-Health & Life Insurance	(\$42,993)	(\$32,585)	(\$38,901)	(\$37,922)	(\$41,787)	(\$43,027)	(\$44,304)
52-Utilities	(\$838)	(\$878)	(\$1,000)	(\$1,064)	(\$1,700)	(\$1,734)	(\$1,769)
53-Supplies	(\$96,315)	(\$47,329)	(\$74,168)	(\$55,733)	(\$91,496)	(\$92,864)	(\$94,082)
57-Capital	\$0	(\$2,096)	(\$1,822)	(\$1,822)	(\$256)	(\$113)	\$0
5-Expenses Total	(\$883,238)	(\$531,150)	(\$728,681)	(\$663,733)	(\$791,587)	(\$806,052)	(\$822,317)

ATHLETICS DEPARTMENT AREAS: Revenues and Expenditures by Area

ATHLETICS DEPARTMENT AREAS	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
204-Leagues Total	\$103,915	(\$31,557)	\$27,647	\$36,861	\$131,233	\$130,665	\$133,125
205-Athletics Dept. Area							
4-Revenues							
42-Charges for Services	\$0	\$19,315	\$0	\$24,705	\$32,290	\$32,689	\$33,094
44-Rentals	\$0	\$20,428	\$25,000	\$35,000	\$45,000	\$45,900	\$46,818
47-Miscellaneous Income	\$0	\$460	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$0	\$40,203	\$25,000	\$59,705	\$77,290	\$78,589	\$79,912
5-Expenses							
51-Full Time Salary & Wages	(\$208,151)	(\$196,485)	(\$236,389)	(\$210,137)	(\$202,107)	(\$208,170)	(\$214,415)
51-Part Time Wages	(\$8,909)	(\$2,384)	(\$4,418)	(\$4,000)	(\$5,000)	(\$5,100)	(\$5,202)
52-Computer Services	\$0	(\$12,591)	(\$22,534)	(\$22,534)	(\$29,523)	(\$29,451)	(\$30,060)
52-Contractual Services	\$0	(\$95)	(\$1,650)	(\$1,650)	(\$2,500)	(\$2,550)	(\$2,601)
52-Health & Life Insurance	(\$33,000)	(\$25,558)	(\$34,563)	(\$29,862)	(\$38,856)	(\$40,009)	(\$41,196)
52-Utilities	\$0	\$0	\$0	(\$4,440)	(\$4,645)	(\$4,610)	(\$4,610)
53-Supplies	\$0	(\$6,341)	(\$37,036)	(\$45,149)	(\$136,776)	(\$134,473)	(\$136,066)
54-Other Charges	\$0	(\$16,646)	(\$23,981)	(\$20,250)	(\$32,200)	(\$32,625)	(\$33,056)
57-Capital	\$0	(\$3,537)	(\$3,644)	(\$3,644)	(\$1,666)	(\$731)	\$0
5-Expenses Total	(\$250,061)	(\$263,636)	(\$364,215)	(\$341,666)	(\$453,273)	(\$457,720)	(\$467,206)
205-Athletics Dept. Area Total	(\$250,061)	(\$223,434)	(\$339,215)	(\$281,961)	(\$375,983)	(\$379,131)	(\$387,295)
221-Wheaton Youth Cheerleading							
4-Revenues							
42-Charges for Services	\$68,561	\$4,395	\$68,386	\$76,114	\$64,000	\$65,077	\$66,155
45-Product Sales	\$7,200	\$0	\$7,000	\$1,200	\$1,200	\$1,216	\$1,232
49-Transfers In			\$10,000	\$0	\$10,000	\$10,000	\$10,000
4-Revenues Total	\$75,761	\$4,395	\$85,386	\$77,314	\$75,200	\$76,292	\$77,387
5-Expenses							
51-Full Time Salary & Wages	(\$3,775)	(\$3,804)	(\$4,005)	(\$4,005)	(\$4,199)	(\$4,325)	(\$4,455)
51-Part Time Wages	(\$3,216)	\$0	(\$4,600)	(\$1,000)	(\$1,400)	(\$1,418)	(\$1,437)
52-Contractual Services	(\$33,794)	(\$1,285)	(\$51,522)	(\$38,500)	(\$42,500)	(\$43,061)	(\$43,629)
52-Health & Life Insurance	(\$1,303)	(\$737)	(\$845)	(\$846)	(\$949)	(\$977)	(\$1,006)
53-Supplies	(\$32,242)	(\$810)	(\$41,505)	(\$38,351)	(\$25,650)	(\$25,858)	(\$26,069)
54-Other Charges			\$0	\$0	\$0	\$0	(\$411)

ATHLETICS DEPARTMENT AREAS: Revenues and Expenditures by Area

ATHLETICS DEPARTMENT AREAS	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
5-Expenses Total	(\$74,329)	(\$6,636)	(\$102,476)	(\$82,702)	(\$74,698)	(\$75,640)	(\$77,008)
221-Wheaton Youth Cheerleading Total	\$1,431	(\$2,241)	(\$17,090)	(\$5,388)	\$502	\$653	\$379
222-Wheaton Youth Football							
4-Revenues							
42-Charges for Services	\$121,857	\$16,185	\$105,930	\$112,500	\$122,000	\$121,475	\$121,957
45-Product Sales	\$7,996	\$0	\$7,534	\$4,357	\$7,500	\$16,013	\$11,027
49-Transfers In			\$25,000	\$0	\$25,000	\$10,000	\$10,000
4-Revenues Total	\$129,853	\$16,185	\$138,464	\$116,857	\$154,500	\$147,488	\$142,983
5-Expenses							
51-Full Time Salary & Wages	(\$8,808)	(\$8,876)	(\$9,345)	(\$9,345)	(\$9,798)	(\$10,092)	(\$10,395)
51-Part Time Wages	(\$6,930)	\$0	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,132)	(\$10,266)
52-Computer Services	(\$558)	(\$85)	(\$149)	(\$149)	(\$149)	(\$149)	(\$149)
52-Contractual Services	(\$18,675)	(\$270)	(\$23,356)	(\$23,340)	(\$23,840)	(\$24,140)	(\$24,180)
52-Health & Life Insurance	(\$3,040)	(\$1,720)	(\$1,968)	(\$1,970)	(\$2,211)	(\$2,277)	(\$2,344)
53-Supplies	(\$66,211)	(\$33,911)	(\$58,404)	(\$38,510)	(\$64,100)	(\$68,408)	(\$68,518)
54-Other Charges	(\$14,788)	(\$4,189)	(\$15,407)	(\$15,000)	(\$15,000)	(\$15,198)	(\$15,399)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$119,011)	(\$49,051)	(\$118,627)	(\$98,314)	(\$125,098)	(\$130,395)	(\$131,249)
222-Wheaton Youth Football Total	\$10,841	(\$32,866)	\$19,837	\$18,543	\$29,402	\$17,094	\$11,734
223-Youth Baseball/Softball							
4-Revenues							
42-Charges for Services	\$253,145	\$108,051	\$234,090	\$248,063	\$259,800	\$259,800	\$259,800
45-Product Sales	\$7,031	\$0	\$6,090	\$3,685	\$5,300	\$5,300	\$5,300
47-Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49-Transfers In			\$55,000	\$0	\$55,000	\$55,000	\$55,000
4-Revenues Total	\$260,176	\$108,051	\$295,180	\$251,748	\$320,100	\$320,100	\$320,100
5-Expenses							
51-Full Time Salary & Wages	(\$12,583)	(\$12,680)	(\$13,349)	(\$13,349)	(\$13,997)	(\$14,417)	(\$14,850)
51-Part Time Wages	(\$26,020)	(\$6,669)	(\$29,740)	(\$5,500)	(\$20,350)	(\$20,350)	(\$20,350)
52-Computer Services	(\$558)	(\$85)	(\$149)	(\$149)	(\$149)	(\$149)	(\$149)
52-Contractual Services	(\$69,015)	(\$40,607)	(\$75,459)	(\$67,000)	(\$78,500)	(\$78,500)	(\$78,500)

ATHLETICS DEPARTMENT AREAS: Revenues and Expenditures by Area

ATHLETICS DEPARTMENT AREAS	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
52-Health & Life Insurance	(\$4,344)	(\$2,457)	(\$2,810)	(\$2,814)	(\$3,158)	(\$3,251)	(\$3,348)
53-Supplies	(\$102,604)	(\$52,958)	(\$98,681)	(\$130,119)	(\$145,150)	(\$145,156)	(\$145,163)
54-Other Charges	(\$32,790)	(\$9,672)	(\$38,096)	(\$32,890)	(\$35,740)	(\$35,740)	(\$35,740)
57-Capital			\$0	\$0	\$0	\$0	\$0
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$247,913)	(\$125,128)	(\$258,283)	(\$251,821)	(\$297,043)	(\$297,563)	(\$298,099)
223-Youth Baseball/Softball Total	\$12,263	(\$17,077)	\$36,897	(\$73)	\$23,057	\$22,537	\$22,001
225-Central Athletic Complex							
4-Revenues							
42-Charges for Services	\$55,784	\$22,271	\$46,256	\$58,785	\$63,250	\$64,587	\$66,099
44-Rentals	\$79,547	\$25,881	\$80,000	\$80,000	\$85,000	\$86,700	\$88,434
45-Product Sales	\$2,342	\$326	\$2,200	\$250	\$400	\$408	\$416
4-Revenues Total	\$137,672	\$48,479	\$128,456	\$139,035	\$148,650	\$151,695	\$154,949
5-Expenses							
51-Part Time Wages	(\$64,950)	(\$22,645)	(\$58,411)	(\$47,852)	(\$81,376)	(\$80,963)	(\$81,963)
52-Computer Services	(\$2,464)	(\$864)	(\$1,687)	(\$1,687)	(\$117)	(\$117)	(\$121)
52-Contractual Services	(\$39,438)	(\$21,259)	(\$78,893)	(\$36,850)	(\$81,394)	(\$49,320)	(\$49,386)
52-Health & Life Insurance			\$0	\$0	\$0	\$0	\$0
52-Utilities	(\$85,710)	(\$74,923)	(\$95,033)	(\$81,490)	(\$95,050)	(\$97,404)	(\$99,815)
53-Supplies	(\$30,682)	(\$31,379)	(\$33,580)	(\$30,655)	(\$40,858)	(\$41,008)	(\$41,058)
54-Other Charges			\$0	\$0	(\$1,000)	(\$1,013)	(\$1,027)
57-Capital	(\$43,623)	\$0	\$0	\$0	\$0	(\$191,860)	(\$15,000)
5-Expenses Total	(\$266,867)	(\$151,070)	(\$267,605)	(\$198,534)	(\$299,795)	(\$461,684)	(\$288,371)
225-Central Athletic Complex Total	(\$129,195)	(\$102,591)	(\$139,148)	(\$59,499)	(\$151,145)	(\$309,989)	(\$133,422)
Athletics Dept. Area Total	(\$158,844)	(\$387,763)	(\$419,062)	(\$172,082)	(\$228,890)	(\$400,493)	(\$232,079)

RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area

RECREATION DEPARTMENT AREAS	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
Recreation Dept. Area							
200-Recreation Dept. Area							
4-Revenues							
42-Charges for Services			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$0	\$1,643	\$1,680	\$1,756	\$1,680	\$1,680	\$1,680
4-Revenues Total	\$0	\$1,643	\$1,680	\$1,756	\$1,680	\$1,680	\$1,680
5-Expenses							
51-Full Time Salary & Wages	(\$99,389)	(\$99,802)	(\$105,026)	(\$105,026)	(\$110,101)	(\$113,404)	(\$116,806)
51-Part Time Wages			\$0	\$0	\$0	\$0	\$0
52-Computer Services	\$0	(\$3,825)	(\$6,849)	(\$6,849)	(\$9,158)	(\$9,138)	(\$9,335)
52-Contractual Services	\$0	(\$127)	(\$3,199)	(\$2,950)	(\$3,920)	(\$3,920)	(\$3,920)
52-Health & Life Insurance	(\$12,405)	(\$10,622)	(\$12,170)	(\$12,168)	(\$13,130)	(\$13,517)	(\$13,915)
52-Utilities	\$0	\$0	\$0	(\$420)	(\$420)	(\$420)	(\$420)
53-Supplies	\$0	(\$2,185)	(\$6,985)	(\$6,985)	(\$8,025)	(\$7,814)	(\$7,764)
54-Other Charges	\$0	(\$7,872)	(\$8,126)	(\$7,862)	(\$25,982)	(\$25,982)	(\$25,982)
57-Capital	\$0	(\$1,075)	(\$1,093)	(\$1,093)	(\$513)	(\$225)	\$0
5-Expenses Total	(\$111,794)	(\$125,508)	(\$143,449)	(\$143,354)	(\$171,249)	(\$174,421)	(\$178,143)
200-Recreation Dept. Area Total	(\$111,794)	(\$123,865)	(\$141,769)	(\$141,598)	(\$169,569)	(\$172,741)	(\$176,463)
201-Arts and Crafts							
4-Revenues							
42-Charges for Services	\$35,336	\$18,696	\$34,884	\$24,127	\$38,294	\$39,109	\$39,889
45-Product Sales	\$9	\$46	\$12	\$400	\$400	\$400	\$400
4-Revenues Total	\$35,345	\$18,743	\$34,896	\$24,527	\$38,694	\$39,509	\$40,289
5-Expenses							
51-Full Time Salary & Wages			\$0	\$0	\$0	\$0	\$0
51-Part Time Wages	(\$14,573)	(\$8,163)	(\$13,202)	(\$12,350)	(\$18,301)	(\$18,341)	(\$18,583)
52-Contractual Services	(\$3,080)	(\$816)	(\$3,066)	(\$1,325)	(\$3,707)	(\$3,781)	(\$3,831)
52-Health & Life Insurance			\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$3,817)	(\$1,514)	(\$3,817)	(\$2,800)	(\$2,500)	(\$2,533)	(\$2,566)
5-Expenses Total	(\$21,470)	(\$10,493)	(\$20,085)	(\$16,475)	(\$24,508)	(\$24,655)	(\$24,980)
201-Arts and Crafts Total	\$13,875	\$8,250	\$14,811	\$8,052	\$14,186	\$14,854	\$15,309

RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area

RECREATION DEPARTMENT AREAS	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
202-Performing Arts							
4-Revenues							
42-Charges for Services	\$66,471	\$26,208	\$60,989	\$34,666	\$61,773	\$63,008	\$64,269
4-Revenues Total	\$66,471	\$26,208	\$60,989	\$34,666	\$61,773	\$63,008	\$64,269
5-Expenses							
51-Full Time Salary & Wages	(\$27,313)	(\$27,537)	(\$28,830)	(\$28,830)	\$0	\$0	\$0
51-Part Time Wages	(\$17,850)	(\$8,370)	(\$16,241)	(\$11,684)	(\$21,447)	(\$21,224)	(\$21,504)
52-Computer Services	(\$324)	(\$1,524)	(\$4,463)	(\$4,463)	(\$2,660)	(\$2,666)	(\$2,820)
52-Contractual Services	(\$12,291)	(\$3,375)	(\$11,438)	(\$6,242)	(\$10,893)	(\$11,036)	(\$11,182)
52-Health & Life Insurance	(\$3,304)	(\$2,982)	(\$3,416)	(\$3,416)	\$0	\$0	\$0
52-Utilities	\$0	\$0	\$0	(\$578)	(\$600)	(\$600)	(\$600)
53-Supplies	(\$6,274)	(\$6,043)	(\$6,816)	(\$2,598)	(\$5,147)	(\$5,289)	(\$5,338)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital	\$0	(\$419)	(\$729)	(\$729)	(\$128)	(\$56)	\$0
5-Expenses Total	(\$67,356)	(\$50,252)	(\$71,933)	(\$58,541)	(\$40,875)	(\$40,872)	(\$41,444)
202-Performing Arts Total	(\$886)	(\$24,043)	(\$10,944)	(\$23,875)	\$20,898	\$22,137	\$22,825
207-Camps and Preschool							
4-Revenues							
42-Charges for Services	\$692,852	\$221,170	\$667,799	\$516,607	\$870,734	\$888,142	\$905,898
4-Revenues Total	\$692,852	\$221,170	\$667,799	\$516,607	\$870,734	\$888,142	\$905,898
5-Expenses							
51-Full Time Salary & Wages	(\$49,384)	(\$47,445)	(\$53,555)	(\$53,555)	(\$56,032)	(\$57,713)	(\$59,445)
51-Part Time Wages	(\$334,482)	(\$129,082)	(\$318,738)	(\$235,702)	(\$387,599)	(\$390,891)	(\$396,051)
52-Computer Services	(\$449)	(\$1,716)	(\$4,801)	(\$4,801)	(\$3,240)	(\$3,238)	(\$3,360)
52-Contractual Services	(\$63,484)	(\$15,280)	(\$63,998)	(\$44,271)	(\$76,615)	(\$77,170)	(\$78,189)
52-Health & Life Insurance	(\$13,064)	(\$11,127)	(\$18,304)	(\$18,313)	(\$21,035)	(\$21,662)	(\$22,308)
52-Utilities	\$0	\$0	\$0	(\$984)	(\$1,100)	(\$1,100)	(\$1,100)
53-Supplies	(\$23,395)	(\$6,768)	(\$22,209)	(\$16,653)	(\$22,882)	(\$23,259)	(\$23,546)
54-Other Charges	\$0	(\$350)	(\$414)	\$0	(\$200)	\$0	\$0
57-Capital	\$0	(\$419)	(\$729)	(\$729)	(\$128)	(\$56)	\$0
5-Expenses Total	(\$484,258)	(\$212,187)	(\$482,749)	(\$375,009)	(\$568,830)	(\$575,090)	(\$583,998)
207-Camps and Preschool Total	\$208,594	\$8,983	\$185,050	\$141,598	\$301,904	\$313,051	\$321,899

RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area

RECREATION DEPARTMENT AREAS	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
208-General Interests							
4-Revenues							
42-Charges for Services	\$169,366	\$38,320	\$156,987	\$118,356	\$175,791	\$182,603	\$186,157
45-Product Sales			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$169,366	\$38,320	\$156,987	\$118,356	\$175,791	\$182,603	\$186,157
5-Expenses							
51-Full Time Salary & Wages	(\$27,314)	(\$27,537)	(\$28,830)	(\$28,830)	\$0	\$0	\$0
51-Part Time Wages	(\$51,510)	(\$12,517)	(\$53,589)	(\$26,403)	(\$47,447)	(\$48,073)	(\$48,708)
52-Computer Services			\$0	\$0	\$0	\$0	\$0
52-Contractual Services	(\$47,376)	(\$11,245)	(\$54,781)	(\$37,191)	(\$56,568)	(\$59,519)	(\$60,261)
52-Health & Life Insurance	(\$3,304)	(\$2,982)	(\$3,416)	(\$3,416)	\$0	\$0	\$0
52-Utilities	\$0	\$0	\$0	(\$578)	(\$600)	(\$600)	(\$600)
53-Supplies	(\$3,146)	(\$387)	(\$3,192)	(\$1,380)	(\$2,920)	(\$2,959)	(\$2,998)
54-Other Charges			(\$13)	\$0	\$0	\$0	(\$400)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$132,649)	(\$54,668)	(\$143,821)	(\$97,798)	(\$107,535)	(\$111,151)	(\$112,967)
208-General Interests Total	\$36,717	(\$16,347)	\$13,166	\$20,558	\$68,257	\$71,452	\$73,190
209-Special Events							
4-Revenues							
42-Charges for Services	\$12,101	\$4,842	\$12,804	\$7,050	\$14,778	\$15,034	\$15,294
4-Revenues Total	\$12,101	\$4,842	\$12,804	\$7,050	\$14,778	\$15,034	\$15,294
5-Expenses							
51-Full Time Salary & Wages			\$0	\$0	\$0	\$0	\$0
51-Part Time Wages	(\$176)	\$0	(\$197)	(\$350)	(\$890)	(\$901)	(\$913)
52-Contractual Services	(\$2,087)	(\$951)	(\$1,115)	(\$1,050)	(\$2,172)	(\$2,201)	(\$2,230)
52-Health & Life Insurance			\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$5,796)	(\$815)	(\$5,442)	(\$2,724)	(\$4,333)	(\$4,088)	(\$4,144)
54-Other Charges			(\$219)	\$0	(\$200)	(\$200)	(\$200)
5-Expenses Total	(\$8,059)	(\$1,766)	(\$6,973)	(\$4,124)	(\$7,594)	(\$7,390)	(\$7,487)
209-Special Events Total	\$4,042	\$3,076	\$5,831	\$2,926	\$7,184	\$7,644	\$7,807

RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area

RECREATION DEPARTMENT AREAS	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
220-Community Center							
4-Revenues							
42-Charges for Services	\$1,920	\$291	\$2,285	\$1,750	\$1,900	\$1,900	\$1,900
44-Rentals	\$46,683	\$11,186	\$52,047	\$19,000	\$53,600	\$53,600	\$53,600
45-Product Sales	\$1,287	\$124	\$968	\$200	\$1,000	\$1,000	\$1,000
47-Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$49,891	\$11,601	\$55,300	\$20,950	\$56,500	\$56,500	\$56,500
5-Expenses							
51-Full Time Salary & Wages	(\$275,399)	(\$278,773)	(\$292,846)	(\$291,866)	(\$311,366)	(\$320,617)	(\$330,146)
51-Part Time Wages	(\$203,690)	(\$125,407)	(\$189,859)	(\$151,980)	(\$194,707)	(\$192,079)	(\$194,640)
52-Computer Services	(\$24,203)	(\$16,421)	(\$27,598)	(\$27,598)	(\$24,217)	(\$24,127)	(\$24,444)
52-Contractual Services	(\$84,256)	(\$58,990)	(\$91,325)	(\$79,162)	(\$84,726)	(\$72,939)	(\$73,157)
52-Health & Life Insurance	(\$79,112)	(\$66,262)	(\$75,793)	(\$75,819)	(\$88,169)	(\$90,794)	(\$93,498)
52-Utilities	(\$243,929)	(\$191,711)	(\$281,301)	(\$239,909)	(\$283,260)	(\$290,011)	(\$296,928)
53-Supplies	(\$84,210)	(\$55,446)	(\$91,413)	(\$73,611)	(\$93,225)	(\$99,985)	(\$93,848)
54-Other Charges	(\$4,140)	(\$2,184)	(\$3,936)	(\$1,529)	(\$8,189)	(\$8,189)	(\$8,189)
57-Capital	(\$893)	(\$4,612)	(\$4,008)	(\$4,008)	(\$1,409)	(\$31,985)	\$0
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$999,833)	(\$799,804)	(\$1,058,079)	(\$945,481)	(\$1,089,269)	(\$1,130,727)	(\$1,114,849)
220-Community Center Total	(\$949,942)	(\$788,203)	(\$1,002,779)	(\$924,531)	(\$1,032,769)	(\$1,074,227)	(\$1,058,349)
304-Mary Lubko Center							
4-Revenues							
42-Charges for Services	\$239,136	\$27,816	\$195,764	\$64,331	\$215,301	\$219,591	\$223,969
44-Rentals	\$4,300	\$150	\$7,000	\$7,000	\$10,000	\$10,200	\$10,404
45-Product Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46-Grants and Donations	\$373	\$195	\$0	\$26	\$0	\$0	\$0
47-Miscellaneous Income			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$243,809	\$28,161	\$202,764	\$71,357	\$225,301	\$229,791	\$234,373
5-Expenses							
51-Full Time Salary & Wages	(\$64,890)	(\$62,914)	(\$68,842)	(\$68,842)	(\$72,184)	(\$74,349)	(\$76,580)
51-Part Time Wages	(\$89,076)	(\$32,862)	(\$86,776)	(\$31,650)	(\$92,835)	(\$90,110)	(\$93,477)
52-Computer Services	(\$8,535)	(\$5,863)	(\$8,888)	(\$8,888)	(\$8,873)	(\$8,842)	(\$8,976)
52-Contractual Services	(\$158,451)	(\$11,370)	(\$70,640)	(\$42,811)	(\$142,386)	(\$148,763)	(\$150,669)

RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area

RECREATION DEPARTMENT AREAS	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
52-Health & Life Insurance	(\$17,416)	(\$15,251)	(\$17,427)	(\$17,427)	(\$19,548)	(\$20,130)	(\$20,729)
52-Utilities	(\$11,342)	(\$11,875)	(\$13,004)	(\$12,230)	(\$12,805)	(\$13,080)	(\$13,361)
53-Supplies	(\$13,536)	(\$4,811)	(\$12,102)	(\$6,900)	(\$12,241)	(\$12,619)	(\$12,675)
54-Other Charges	(\$2,051)	(\$1,525)	(\$2,468)	(\$1,096)	(\$4,859)	(\$4,859)	(\$4,859)
57-Capital	(\$298)	(\$1,677)	(\$1,458)	(\$1,458)	(\$513)	(\$225)	\$0
5-Expenses Total	(\$365,594)	(\$148,147)	(\$281,604)	(\$191,301)	(\$366,242)	(\$372,976)	(\$381,325)
304-Mary Lubko Center Total	(\$121,785)	(\$119,986)	(\$78,840)	(\$119,944)	(\$140,941)	(\$143,185)	(\$146,952)
305-Adult Education							
4-Revenues							
42-Charges for Services	\$85,855	\$36,155	\$76,055	\$47,242	\$92,509	\$95,445	\$97,354
4-Revenues Total	\$85,855	\$36,155	\$76,055	\$47,242	\$92,509	\$95,445	\$97,354
5-Expenses							
51-Full Time Salary & Wages	(\$48,980)	(\$50,081)	(\$51,914)	(\$51,914)	(\$54,694)	(\$56,335)	(\$58,025)
51-Part Time Wages	(\$25,963)	(\$12,768)	(\$20,117)	(\$14,615)	(\$23,521)	(\$24,351)	(\$24,731)
52-Computer Services	(\$324)	(\$1,609)	(\$2,535)	(\$2,535)	(\$2,556)	(\$2,554)	(\$2,639)
52-Contractual Services	(\$26,979)	(\$11,011)	(\$24,981)	(\$7,584)	(\$27,235)	(\$24,666)	(\$25,041)
52-Health & Life Insurance	(\$6,592)	(\$5,145)	(\$5,890)	(\$5,890)	(\$6,203)	(\$6,386)	(\$6,574)
52-Utilities	\$0	\$0	\$0	(\$578)	(\$600)	(\$600)	(\$600)
53-Supplies	\$0	(\$269)	(\$386)	(\$886)	(\$978)	(\$1,055)	(\$1,051)
54-Other Charges			(\$122)	\$0	\$0	\$0	\$0
57-Capital	\$0	(\$419)	(\$364)	(\$364)	(\$128)	(\$56)	\$0
5-Expenses Total	(\$108,838)	(\$81,302)	(\$106,310)	(\$84,367)	(\$115,916)	(\$116,003)	(\$118,662)
305-Adult Education Total	(\$22,983)	(\$45,147)	(\$30,255)	(\$37,125)	(\$23,407)	(\$20,558)	(\$21,308)
Recreation Dept. Area Total	(\$944,162)	(\$1,097,284)	(\$1,045,729)	(\$1,073,939)	(\$954,258)	(\$981,573)	(\$962,042)

MARKETING AREAS

MARKETING	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed	This schedule aggregates all of the Marketing Department's activities and Special Events into one place to show their impact on the District's budget.
415-Marketing								
10-General								
4-Revenues			\$0	\$0	\$0	\$0	\$0	
5-Expenses	(\$232,984)	(\$198,970)	(\$245,624)	(\$227,786)	(\$263,083)	(\$245,386)	(\$252,415)	
10-General Total	(\$232,984)	(\$198,970)	(\$245,624)	(\$227,786)	(\$263,083)	(\$245,386)	(\$252,415)	
20-Recreation								
4-Revenues	\$10,500	\$9,249	\$13,970	\$27,350	\$28,100	\$28,100	\$28,100	
5-Expenses	(\$366,472)	(\$240,472)	(\$361,870)	(\$239,956)	(\$294,110)	(\$324,966)	(\$332,512)	
20-Recreation Total	(\$355,972)	(\$231,223)	(\$347,900)	(\$212,606)	(\$266,010)	(\$296,866)	(\$304,412)	
22-Cosley Zoo								
4-Revenues			\$0	\$0	\$0	\$0	\$0	
5-Expenses	(\$35,032)	(\$27,741)	(\$37,501)	(\$35,640)	(\$41,322)	(\$42,180)	(\$43,063)	
22-Cosley Zoo Total	(\$35,032)	(\$27,741)	(\$37,501)	(\$35,640)	(\$41,322)	(\$42,180)	(\$43,063)	
60-Golf Fund								
4-Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5-Expenses	(\$175,708)	(\$138,073)	(\$176,968)	(\$144,093)	(\$169,855)	(\$172,926)	(\$186,104)	
60-Golf Fund Total	(\$175,708)	(\$138,073)	(\$176,968)	(\$144,093)	(\$169,855)	(\$172,926)	(\$186,104)	
415-Marketing Total	(\$799,696)	(\$596,006)	(\$807,993)	(\$620,125)	(\$740,271)	(\$757,357)	(\$785,994)	
416-Special Events								
10-General								
4-Revenues	\$233,077	\$27,936	\$487,973	\$306,516	\$430,085	\$427,585	\$427,585	
5-Expenses	(\$220,479)	(\$11,310)	(\$472,989)	(\$351,814)	(\$471,250)	(\$475,275)	(\$474,053)	
10-General Total	\$12,598	\$16,626	\$14,984	(\$45,298)	(\$41,165)	(\$47,690)	(\$46,468)	
20-Recreation								
4-Revenues	\$159,899	\$0	\$154,886	\$0	\$120,000	\$120,000	\$120,000	
5-Expenses	(\$138,808)	(\$20,549)	(\$114,255)	(\$1,814)	(\$139,950)	(\$139,954)	(\$139,958)	
20-Recreation Total	\$21,091	(\$20,549)	\$40,631	(\$1,814)	(\$19,950)	(\$19,954)	(\$19,958)	
416-Special Events Total	\$33,689	(\$3,924)	\$55,614	(\$47,112)	(\$61,115)	(\$67,644)	(\$66,426)	
Grand Total	(\$766,007)	(\$599,930)	(\$752,378)	(\$667,237)	(\$801,386)	(\$825,001)	(\$852,420)	

MARKETING AREAS with Expenditures by Object

MARKETING	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
415-Marketing							
10-General							
4-Revenues							
42-Charges for Services			\$0	\$0	\$0	\$0	\$0
46-Grants and Donations			\$0	\$0	\$0	\$0	\$0
4-Revenues Total			\$0	\$0	\$0	\$0	\$0
5-Expenses							
51-Full Time Salary & Wages	(\$131,742)	(\$132,929)	(\$140,613)	(\$140,613)	(\$141,507)	(\$145,752)	(\$150,125)
51-Part Time Wages	(\$28,217)	(\$8,677)	(\$19,369)	(\$7,500)	(\$43,000)	(\$20,000)	(\$21,000)
52-Computer Services	(\$18,389)	(\$14,394)	(\$23,915)	(\$23,915)	(\$20,779)	(\$19,349)	(\$21,068)
52-Contractual Services			\$0	\$0	\$0	\$0	\$0
52-Health & Life Insurance	(\$20,972)	(\$19,071)	(\$21,820)	(\$21,837)	(\$22,553)	(\$23,221)	(\$23,908)
52-Utilities	(\$4,532)	(\$4,207)	(\$5,030)	(\$1,680)	(\$1,700)	(\$1,700)	(\$1,700)
53-Supplies	(\$7,065)	(\$4,230)	(\$9,772)	(\$10,927)	(\$9,469)	(\$10,264)	(\$10,064)
54-Other Charges	(\$21,472)	(\$12,526)	(\$22,190)	(\$18,400)	(\$23,050)	(\$24,650)	(\$24,550)
57-Capital	(\$595)	(\$2,935)	(\$2,915)	(\$2,915)	(\$1,025)	(\$450)	\$0
5-Expenses Total	(\$232,984)	(\$198,970)	(\$245,624)	(\$227,786)	(\$263,083)	(\$245,386)	(\$252,415)
10-General Total	(\$232,984)	(\$198,970)	(\$245,624)	(\$227,786)	(\$263,083)	(\$245,386)	(\$252,415)
20-Recreation							
4-Revenues							
42-Charges for Services	\$10,500	\$9,249	\$13,970	\$27,350	\$28,100	\$28,100	\$28,100
46-Grants and Donations			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$10,500	\$9,249	\$13,970	\$27,350	\$28,100	\$28,100	\$28,100
5-Expenses							
51-Full Time Salary & Wages	(\$148,164)	(\$149,343)	(\$169,768)	(\$157,893)	(\$168,608)	(\$173,666)	(\$178,876)
51-Part Time Wages	(\$40,761)	(\$10,947)	(\$41,492)	(\$12,800)	(\$23,650)	(\$48,350)	(\$49,650)
52-Computer Services	(\$4,446)	(\$2,932)	(\$4,463)	(\$4,463)	(\$6,645)	(\$6,624)	(\$6,737)
52-Contractual Services	(\$139,434)	(\$51,826)	(\$109,926)	(\$26,323)	(\$56,368)	(\$56,695)	(\$57,029)
52-Health & Life Insurance	(\$24,463)	(\$22,131)	(\$26,460)	(\$25,333)	(\$25,315)	(\$26,063)	(\$26,834)
52-Utilities	(\$943)	(\$988)	(\$1,100)	(\$2,047)	(\$2,100)	(\$2,124)	(\$2,148)
53-Supplies	(\$1,397)	(\$698)	(\$1,118)	(\$1,118)	(\$1,540)	(\$1,774)	(\$1,736)
54-Other Charges	(\$6,715)	(\$769)	(\$6,814)	(\$9,250)	(\$9,500)	(\$9,500)	(\$9,500)
57-Capital	(\$149)	(\$838)	(\$729)	(\$729)	(\$384)	(\$169)	\$0

MARKETING AREAS with Expenditures by Object

MARKETING	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$366,472)	(\$240,472)	(\$361,870)	(\$239,956)	(\$294,110)	(\$324,966)	(\$332,512)
20-Recreation Total	(\$355,972)	(\$231,223)	(\$347,900)	(\$212,606)	(\$266,010)	(\$296,866)	(\$304,412)
22-Cosley Zoo							
4-Revenues							
42-Charges for Services			\$0	\$0	\$0	\$0	\$0
4-Revenues Total			\$0	\$0	\$0	\$0	\$0
5-Expenses							
51-Full Time Salary & Wages	(\$20,603)	(\$20,970)	(\$22,187)	(\$22,187)	(\$23,211)	(\$23,908)	(\$24,625)
51-Part Time Wages			\$0	\$0	\$0	\$0	\$0
52-Computer Services	\$0	(\$396)	(\$693)	(\$693)	(\$693)	(\$693)	(\$693)
52-Health & Life Insurance	(\$4,455)	(\$4,158)	(\$4,756)	(\$4,760)	(\$5,418)	(\$5,579)	(\$5,745)
53-Supplies			\$0	\$0	\$0	\$0	\$0
54-Other Charges	(\$9,973)	(\$2,216)	(\$9,865)	(\$8,000)	(\$12,000)	(\$12,000)	(\$12,000)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$35,032)	(\$27,741)	(\$37,501)	(\$35,640)	(\$41,322)	(\$42,180)	(\$43,063)
22-Cosley Zoo Total	(\$35,032)	(\$27,741)	(\$37,501)	(\$35,640)	(\$41,322)	(\$42,180)	(\$43,063)
60-Golf Fund							
4-Revenues							
42-Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses							
51-Full Time Salary & Wages	(\$59,241)	(\$54,144)	(\$56,748)	(\$56,748)	(\$52,639)	(\$54,218)	(\$55,845)
51-Part Time Wages	(\$15,792)	(\$4,760)	(\$17,589)	(\$6,500)	(\$17,000)	(\$18,000)	(\$19,000)
52-Computer Services	(\$62)	(\$425)	(\$743)	(\$743)	(\$995)	(\$1,003)	(\$1,072)
52-Contractual Services	(\$3,474)	(\$4,196)	(\$5,687)	(\$4,839)	(\$5,327)	(\$5,525)	(\$5,726)
52-Health & Life Insurance	(\$11,438)	(\$10,277)	(\$11,746)	(\$11,753)	(\$8,372)	(\$8,619)	(\$8,874)
52-Utilities	(\$1,013)	(\$1,061)	(\$1,300)	(\$1,510)	(\$1,780)	(\$1,806)	(\$1,833)
53-Supplies			\$0	\$0	(\$241)	(\$254)	(\$254)
54-Other Charges	(\$84,688)	(\$63,210)	(\$83,155)	(\$62,000)	(\$83,500)	(\$83,500)	(\$93,500)
57-Capital			\$0	\$0	\$0	\$0	\$0

MARKETING AREAS with Expenditures by Object

MARKETING	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
5-Expenses Total	(\$175,708)	(\$138,073)	(\$176,968)	(\$144,093)	(\$169,855)	(\$172,926)	(\$186,104)
60-Golf Fund Total	(\$175,708)	(\$138,073)	(\$176,968)	(\$144,093)	(\$169,855)	(\$172,926)	(\$186,104)
415-Marketing Total	(\$799,696)	(\$596,006)	(\$807,993)	(\$620,125)	(\$740,271)	(\$757,357)	(\$785,994)
416-Special Events							
10-General							
4-Revenues							
42-Charges for Services	\$216,567	\$27,936	\$339,701	\$249,838	\$339,835	\$337,335	\$337,335
45-Product Sales	\$16,510	\$0	\$146,440	\$55,678	\$88,250	\$88,250	\$88,250
46-Grants and Donations	\$0	\$0	\$1,832	\$1,000	\$2,000	\$2,000	\$2,000
4-Revenues Total	\$233,077	\$27,936	\$487,973	\$306,516	\$430,085	\$427,585	\$427,585
5-Expenses							
51-Full Time Salary & Wages	(\$11,388)	\$0	(\$27,074)	(\$27,058)	(\$37,100)	(\$37,100)	(\$37,100)
51-Part Time Wages	(\$3,030)	\$0	(\$28,414)	(\$14,664)	(\$20,550)	(\$20,550)	(\$20,550)
52-Contractual Services	(\$68,115)	(\$2,078)	(\$230,928)	(\$185,583)	(\$241,100)	(\$244,625)	(\$243,903)
52-Utilities	\$0	\$0	\$0	(\$1,860)	(\$4,200)	(\$4,200)	(\$4,200)
53-Supplies	(\$63,107)	(\$2,232)	(\$111,540)	(\$78,149)	(\$102,500)	(\$103,000)	(\$102,500)
54-Other Charges	(\$74,839)	(\$7,000)	(\$75,033)	(\$44,500)	(\$65,800)	(\$65,800)	(\$65,800)
5-Expenses Total	(\$220,479)	(\$11,310)	(\$472,989)	(\$351,814)	(\$471,250)	(\$475,275)	(\$474,053)
10-General Total	\$12,598	\$16,626	\$14,984	(\$45,298)	(\$41,165)	(\$47,690)	(\$46,468)
20-Recreation							
4-Revenues							
42-Charges for Services	\$104,734	\$0	\$98,925	\$0	\$70,000	\$70,000	\$70,000
45-Product Sales	\$55,165	\$0	\$55,961	\$0	\$50,000	\$50,000	\$50,000
4-Revenues Total	\$159,899	\$0	\$154,886	\$0	\$120,000	\$120,000	\$120,000
5-Expenses							
51-Full Time Salary & Wages	(\$28,093)	(\$16,267)	(\$10,706)	\$0	(\$11,800)	(\$11,800)	(\$11,800)
51-Part Time Wages	(\$14,199)	(\$2,564)	(\$11,847)	\$0	(\$23,000)	(\$23,000)	(\$23,000)
52-Contractual Services	(\$75,819)	(\$155)	(\$70,566)	\$0	(\$85,000)	(\$85,000)	(\$85,000)
52-Health & Life Insurance	(\$1,769)	(\$1,514)	\$0	(\$1,738)	\$0	\$0	\$0
53-Supplies	(\$18,928)	(\$50)	(\$21,137)	(\$76)	(\$20,150)	(\$20,154)	(\$20,158)

MARKETING AREAS with Expenditures by Object

MARKETING	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
5-Expenses Total	(\$138,808)	(\$20,549)	(\$114,255)	(\$1,814)	(\$139,950)	(\$139,954)	(\$139,958)
20-Recreation Total	\$21,091	(\$20,549)	\$40,631	(\$1,814)	(\$19,950)	(\$19,954)	(\$19,958)
416-Special Events Total	\$33,689	(\$3,924)	\$55,614	(\$47,112)	(\$61,115)	(\$67,644)	(\$66,426)
Grand Total	(\$766,007)	(\$599,930)	(\$752,378)	(\$667,237)	(\$801,386)	(\$825,001)	(\$852,420)

This schedule aggregates all of the Marketing Department's activities into one place, just as the previous schedule did, but it also provides expenditures by object to provide greater detail on the types of expenditures that make up the Marketing budgets.

ARROWHEAD GOLF CLUB INCOME STATEMENT

includes administrative allocations

				2021	2022	2023	2024
	2019 Actuals	2020 Actuals	2021 Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
601 & 611-Golf Maintenance & Pro Shop/Golf Fees							
4-Revenues							
41-Taxes	603,206	583,352	593,585	593,585	450,816	-	-
42-Charges for Services	1,652,924	1,998,113	1,886,170	2,219,568	1,980,500	2,005,500	2,080,500
44-Rentals	381,240	507,643	408,575	536,750	439,750	439,750	479,750
45-Product Sales	127,160	106,599	134,802	137,000	142,000	142,000	142,000
46-Grants & Donations	-	13,527	-	-	-	-	-
47-Misc. Income	16,468	10,086	1,360	54,691	1,360	1,360	1,360
48-Interest Income	28,419	10,776	5,100	680	1,360	1,700	1,700
49-Transfers In	-	-	-	-	-	-	-
4-Revenues Total	2,809,418	3,230,097	3,029,592	3,542,275	3,015,786	2,590,310	2,705,310
5-Expenses							
51-Salaries & Wages	(1,036,169)	(989,503)	(1,125,684)	(1,169,636)	(1,219,857)	(1,215,372)	(1,266,554)
52-Contractual Services	(569,362)	(479,657)	(1,147,233)	(558,940)	(982,511)	(539,164)	(557,896)
53-Supplies	(388,221)	(385,317)	(485,620)	(519,642)	(531,861)	(541,414)	(618,591)
54-Other Charges	(69,735)	(46,684)	(93,305)	(80,059)	(95,365)	(96,130)	(101,470)
57-Capital	(279,478)	(291,686)	(4,744)	(106,244)	(729,453)	(237,737)	(241,485)
59-Transfers Out	-	-	-	-	(17,000)	(17,000)	(17,000)
5-Expenses Total	(2,342,965)	(2,192,847)	(2,856,587)	(2,434,520)	(3,576,046)	(2,646,817)	(2,802,996)
601 & 611-Golf Maintenance & Pro Shop/Golf Fees Total	466,453	1,037,250	173,006	1,107,755	(560,260)	(56,507)	(97,686)

612-Food and Beverage

4-Revenues

41-Taxes	1,170,930	1,132,389	1,152,254	1,152,254	875,113	-	-
42-Charges for Services	113,267	49,078	113,700	215,132	323,500	367,000	386,000
44-Rentals	865	1,096	835	300	300	300	300
45-Product Sales	4,654,778	1,972,766	3,737,387	3,527,000	5,585,000	5,876,000	6,145,000
46-Grants & Donations	-	26,258	-	-	-	-	-
47-Misc. Income	46,878	25,734	22,140	28,891	41,640	41,640	41,640
48-Interest Income	55,166	20,918	9,900	1,320	2,640	3,300	3,300
49-Transfers In	-	-	-	-	-	-	-
4-Revenues Total	6,041,885	3,228,239	5,036,216	4,924,897	6,828,193	6,288,240	6,576,240

ARROWHEAD GOLF CLUB INCOME STATEMENT
includes administrative allocations

				2021	2022	2023	2024
	2019 Actuals	2020 Actuals	2021 Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
5-Expenses							
51-Salaries & Wages	(2,107,693)	(1,464,104)	(2,149,451)	(2,039,161)	(2,751,009)	(2,655,123)	(2,746,719)
52-Contractual Services	(1,162,775)	(825,818)	(2,183,118)	(1,043,187)	(2,056,216)	(1,202,720)	(1,235,772)
53-Supplies	(1,543,348)	(727,098)	(1,295,892)	(1,185,560)	(1,807,202)	(1,899,936)	(2,059,061)
54-Other Charges	(138,748)	(87,772)	(157,369)	(152,585)	(181,384)	(176,869)	(182,529)
57-Capital	(509,019)	(500,356)	(6,916)	(44,666)	(24,182)	(21,573)	-
59-Transfers Out	-	-	-	-	(33,000)	(33,000)	(33,000)
5-Expenses Total	(5,461,583)	(3,605,147)	(5,792,746)	(4,465,160)	(6,852,993)	(5,989,221)	(6,257,081)
612-Food and Beverage Total	580,302	(376,908)	(756,530)	459,737	(24,800)	299,019	319,159
613-Cross Country Skiing							
4-Revenues							
42-Charges for Services	9,373	1,790	7,500	45,000	15,000	15,000	15,000
45-Product Sales			-	-	-	-	-
4-Revenues Total	9,373	1,790	7,500	45,000	15,000	15,000	15,000
5-Expenses							
51-Salaries & Wages	(1,464)	(619)	(4,000)	(4,850)	(5,000)	(5,000)	(5,000)
52-Contractual Services	(322)	(267)	(606)	(601)	(683)	(689)	(695)
53-Supplies			(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
57-Capital			-	-	-	-	-
5-Expenses Total	(1,786)	(886)	(9,606)	(10,451)	(10,683)	(10,689)	(10,695)
613-Cross Country Skiing Total	7,587	904	(2,106)	34,549	4,318	4,311	4,305
Grand Total	1,054,342	661,246	(585,631)	1,602,041	(580,743)	246,823	225,778

ARROWHEAD GOLF CLUB Income Statements by Departments

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
60-Golf Fund							
000-Administration							
4-Revenues							
41-Taxes	\$1,774,137	\$1,715,740	\$1,745,839	\$1,745,839	\$1,325,929	\$0	\$0
42-Charges for Services	\$0	\$0	\$0	\$200	\$0	\$0	\$0
46-Grants & Donations	\$0	\$39,785	\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$22,543	\$10,007	\$4,000	\$9,683	\$4,000	\$4,000	\$4,000
48-Interest Income	\$83,585	\$31,695	\$15,000	\$2,000	\$4,000	\$5,000	\$5,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$1,880,265	\$1,797,227	\$1,764,839	\$1,757,722	\$1,333,929	\$9,000	\$9,000
5-Expenses							
51-Salaries & Wages	(\$216,608)	(\$180,064)	(\$219,944)	(\$233,794)	(\$261,299)	(\$273,240)	(\$285,338)
52-Contractual Services	(\$641,240)	(\$507,555)	(\$2,216,115)	(\$520,677)	(\$1,800,524)	(\$497,772)	(\$507,931)
53-Supplies	(\$62,272)	(\$61,287)	(\$103,372)	(\$123,712)	(\$120,838)	(\$112,267)	(\$338,150)
54-Other Charges	(\$94,131)	(\$48,474)	(\$132,136)	(\$121,644)	(\$137,249)	(\$139,499)	(\$140,499)
57-Capital	(\$769,212)	(\$742,869)	(\$1,093)	(\$1,093)	(\$769)	(\$338)	\$0
59-Transfers Out	\$0	\$0	\$0	\$0	(\$50,000)	(\$50,000)	(\$50,000)
5-Expenses Total	(\$1,783,463)	(\$1,540,249)	(\$2,672,661)	(\$1,000,920)	(\$2,370,678)	(\$1,073,115)	(\$1,321,917)
000-Administration Total	\$96,802	\$256,978	(\$907,822)	\$756,802	(\$1,036,749)	(\$1,064,115)	(\$1,312,917)
101-Parks Maintenance							
5-Expenses							
51-Salaries & Wages	(\$18,079)	(\$17,683)	(\$18,762)	(\$18,762)	(\$18,633)	(\$19,192)	(\$19,768)
52-Contractual Services	(\$4,929)	(\$4,463)	(\$4,957)	(\$4,958)	(\$5,316)	(\$5,474)	(\$5,636)
53-Supplies	(\$6,982)	(\$4,914)	(\$6,797)	(\$7,000)	(\$7,000)	(\$7,000)	(\$7,000)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$29,990)	(\$27,061)	(\$30,515)	(\$30,720)	(\$30,949)	(\$31,666)	(\$32,405)
101-Parks Maintenance Total	(\$29,990)	(\$27,061)	(\$30,515)	(\$30,720)	(\$30,949)	(\$31,666)	(\$32,405)
350-Special Facilities							
5-Expenses							
52-Contractual Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53-Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0

ARROWHEAD GOLF CLUB Income Statements by Departments

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
57-Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
350-Special Facilities Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0
418-Human Resources							
5-Expenses							
51-Salaries & Wages	(\$38,950)	(\$43,492)	(\$47,686)	(\$54,403)	(\$43,886)	(\$45,202)	(\$46,558)
52-Contractual Services	(\$14,172)	(\$10,740)	(\$16,303)	(\$18,251)	(\$19,204)	(\$19,566)	(\$19,939)
53-Supplies			\$0	\$0	\$0	\$0	\$0
54-Other Charges	(\$6,072)	(\$851)	(\$4,030)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$59,193)	(\$55,082)	(\$68,018)	(\$77,654)	(\$68,090)	(\$69,769)	(\$71,498)
418-Human Resources Total	(\$59,193)	(\$55,082)	(\$68,018)	(\$77,654)	(\$68,090)	(\$69,769)	(\$71,498)
419-Finance							
5-Expenses							
51-Salaries & Wages	(\$183,796)	(\$183,641)	(\$205,187)	(\$205,297)	(\$204,856)	(\$210,824)	(\$216,971)
52-Contractual Services	(\$31,174)	(\$26,650)	(\$30,092)	(\$30,230)	(\$34,488)	(\$35,497)	(\$36,537)
5-Expenses Total	(\$214,970)	(\$210,292)	(\$235,279)	(\$235,527)	(\$239,344)	(\$246,321)	(\$253,508)
419-Finance Total	(\$214,970)	(\$210,292)	(\$235,279)	(\$235,527)	(\$239,344)	(\$246,321)	(\$253,508)
601-Golf Maintenance							
4-Revenues							
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$6,270	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$6,270	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses							
51-Salaries & Wages	(\$538,532)	(\$508,102)	(\$548,137)	(\$576,255)	(\$589,869)	(\$576,040)	(\$597,546)
52-Contractual Services	(\$166,610)	(\$138,600)	(\$164,780)	(\$165,327)	(\$148,769)	(\$148,765)	(\$153,147)
53-Supplies	(\$269,934)	(\$263,660)	(\$324,807)	(\$355,725)	(\$340,141)	(\$363,667)	(\$367,117)
54-Other Charges	(\$10,255)	(\$12,320)	(\$17,009)	(\$17,000)	(\$17,000)	(\$17,000)	(\$17,000)
57-Capital	(\$372)	(\$2,096)	(\$1,822)	(\$78,322)	(\$165,673)	(\$162,285)	(\$153,735)
5-Expenses Total	(\$985,703)	(\$924,778)	(\$1,056,555)	(\$1,192,630)	(\$1,261,450)	(\$1,267,757)	(\$1,288,545)

ARROWHEAD GOLF CLUB Income Statements by Departments

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
601-Golf Maintenance Total	(\$979,433)	(\$924,778)	(\$1,056,555)	(\$1,192,630)	(\$1,261,450)	(\$1,267,757)	(\$1,288,545)
611-Pro Shop/Golf Fees							
4-Revenues							
42-Charges for Services	\$1,652,924	\$1,998,113	\$1,886,170	\$2,219,500	\$1,980,500	\$2,005,500	\$2,080,500
44-Rentals	\$381,240	\$507,643	\$408,575	\$536,750	\$439,750	\$439,750	\$479,750
45-Product Sales	\$127,160	\$106,599	\$134,802	\$137,000	\$142,000	\$142,000	\$142,000
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$2,533	\$6,684	\$0	\$51,399	\$0	\$0	\$0
4-Revenues Total	\$2,163,858	\$2,619,040	\$2,429,547	\$2,944,649	\$2,562,250	\$2,587,250	\$2,702,250
5-Expenses							
51-Salaries & Wages	(\$342,111)	(\$336,942)	(\$410,410)	(\$419,214)	(\$450,240)	(\$452,857)	(\$475,673)
52-Contractual Services	(\$167,636)	(\$154,258)	(\$211,515)	(\$198,413)	(\$201,502)	(\$200,573)	(\$210,935)
53-Supplies	(\$94,740)	(\$99,149)	(\$123,355)	(\$119,474)	(\$148,255)	(\$137,196)	(\$134,123)
54-Other Charges	(\$25,412)	(\$17,594)	(\$30,000)	(\$20,000)	(\$30,000)	(\$30,000)	(\$35,000)
57-Capital	(\$17,574)	(\$37,014)	(\$2,551)	(\$27,551)	(\$563,519)	(\$75,338)	(\$87,750)
5-Expenses Total	(\$647,473)	(\$644,956)	(\$777,831)	(\$784,651)	(\$1,393,515)	(\$895,964)	(\$943,480)
611-Pro Shop/Golf Fees Total	\$1,516,385	\$1,974,083	\$1,651,716	\$2,159,998	\$1,168,735	\$1,691,286	\$1,758,770
612-Food and Beverage							
4-Revenues							
42-Charges for Services	\$113,267	\$49,078	\$113,700	\$215,000	\$323,500	\$367,000	\$386,000
44-Rentals	\$865	\$1,096	\$835	\$300	\$300	\$300	\$300
45-Product Sales	\$4,654,778	\$1,972,766	\$3,737,387	\$3,527,000	\$5,585,000	\$5,876,000	\$6,145,000
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$32,000	\$19,129	\$19,500	\$22,500	\$39,000	\$39,000	\$39,000
4-Revenues Total	\$4,800,910	\$2,042,069	\$3,871,422	\$3,764,800	\$5,947,800	\$6,282,300	\$6,570,300
5-Expenses							
51-Salaries & Wages	(\$1,805,788)	(\$1,183,683)	(\$1,825,009)	(\$1,701,073)	(\$2,402,085)	(\$2,293,140)	(\$2,371,419)
52-Contractual Services	(\$706,375)	(\$463,209)	(\$686,590)	(\$664,271)	(\$828,924)	(\$834,236)	(\$859,544)
53-Supplies	(\$1,497,640)	(\$683,405)	(\$1,223,180)	(\$1,099,291)	(\$1,722,829)	(\$1,821,220)	(\$1,831,262)
54-Other Charges	(\$72,614)	(\$55,218)	(\$67,500)	(\$69,000)	(\$87,500)	(\$81,500)	(\$86,500)
57-Capital	(\$1,339)	(\$10,062)	(\$6,194)	(\$43,944)	(\$23,675)	(\$21,350)	\$0

ARROWHEAD GOLF CLUB Income Statements by Departments

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$4,083,756)	(\$2,395,576)	(\$3,808,474)	(\$3,577,579)	(\$5,065,013)	(\$5,051,446)	(\$5,148,725)
612-Food and Beverage Total	\$717,154	(\$353,506)	\$62,948	\$187,221	\$882,787	\$1,230,854	\$1,421,575
613-Cross Country Skiing							
4-Revenues							
42-Charges for Services	\$9,373	\$1,790	\$7,500	\$45,000	\$15,000	\$15,000	\$15,000
45-Product Sales			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$9,373	\$1,790	\$7,500	\$45,000	\$15,000	\$15,000	\$15,000
5-Expenses							
51-Salaries & Wages	(\$1,464)	(\$619)	(\$4,000)	(\$4,850)	(\$5,000)	(\$5,000)	(\$5,000)
52-Contractual Services	(\$322)	(\$267)	(\$606)	(\$601)	(\$683)	(\$689)	(\$695)
53-Supplies			(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$1,786)	(\$886)	(\$9,606)	(\$10,451)	(\$10,683)	(\$10,689)	(\$10,695)
613-Cross Country Skiing Total	\$7,587	\$904	(\$2,106)	\$34,549	\$4,318	\$4,311	\$4,305
60-Golf Fund Total	\$1,054,342	\$661,246	(\$585,631)	\$1,602,041	(\$580,743)	\$246,823	\$225,778
Grand Total	\$1,054,342	\$661,246	(\$585,631)	\$1,602,041	(\$580,743)	\$246,823	\$225,778

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 the previous page to those in the Proposed Capital Expenditures and Fund Transfers Impact On Bottomline by Fund (the schedule that follows this one). This reconciliation has been prepared to serve as a tool to demonstrate how this conversion is done.

DETAIL: The schedule 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 schedule also removes 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.

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed Budget	2023 Proposed Budget	2024 Proposed Budget
60-Golf Fund Total as reported on pages 11, 21, 34, 42, 50, 78, and 82	1,054,342	661,246	(585,631)	1,602,041	(580,743)	246,823	225,778
Exclude Amortization and Depreciation	785,819	774,852					
Exclude Capital Expenditures	2,678	17,189	11,660	150,910	803,635	309,310	291,485
Exclude Fund Balance Reserve Transfers	-	-	-	-	-	-	-
60-Golf Fund Bottomline, excluding capital and fund balance transfers as reported on page 13	1,842,838	1,453,287	(573,970)	1,752,951	222,892	556,133	517,263

Impact of Capital Expenditures and Fund Transfers on Operating Funds

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed Budget	2023 Proposed Budget	2024 Proposed Budget
10-General							
1-Operating Funds							
Beginning Fund Balance	2,572,897	2,376,972	3,829,097	3,829,097	4,866,922	3,471,537	2,003,467
Operating Bottom Line Before Transfers and Capital Transfers IN/OUT	1,231,225	1,548,118	1,183,755	1,117,722	835,008	\$766,533	\$867,409
Fund Balance Reserves Transfers	(1,112,666)	0	0	0	(2,012,500)	(\$2,000,000)	(\$500,000)
Capital	(314,484)	(95,993)	(295,397)	(79,897)	(217,894)	(\$234,603)	(\$182,000)
10 - General Total	(195,925)	1,452,125	888,358	1,037,825	(1,395,386)	<i>(1,468,069)</i>	<i>185,409</i>
Estimated Ending Fund Balance	2,376,972	3,829,097	4,717,455	4,866,922	3,471,537	2,003,467	2,188,876
20-Recreation							
Beginning Fund Balance	2,986,774	3,954,059	4,806,074	4,806,074	6,186,306	5,166,355	4,066,492
Operating Bottom Line Before Transfers and Capital Transfers IN/OUT	1,296,425	879,192	965,830	1,402,459	1,186,353	\$1,064,569	\$1,225,262
			90,000	0	90,000	\$75,000	\$75,000
Fund Balance Reserves Transfers	(281,648)	0	0	0	(2,275,000)	(\$2,000,000)	(\$1,500,000)
Capital	(47,492)	(27,177)	(22,227)	(22,227)	(21,303)	(\$239,432)	(\$27,500)
20 - Recreation Total	967,285	852,015	1,033,602	1,380,231	(1,019,950)	<i>(1,099,863)</i>	<i>(227,238)</i>
Estimated Ending Fund Balance	3,954,059	4,806,074	5,839,677	6,186,306	5,166,355	4,066,492	3,839,254

Impact of Capital Expenditures and Fund Transfers on Operating Funds

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed Budget	2023 Proposed Budget	2024 Proposed Budget
22-Cosley Zoo							
Beginning Fund Balance	849,477	951,134	1,134,564	1,134,564	1,369,326	1,181,037	1,033,875
Operating Bottom Line Before Transfers and Capital	234,006	190,138	103,022	240,228	13,889	\$53,794	\$8,015
Transfers IN/OUT			0	0	0	\$0	\$0
Fund Balance Reserves Transfers	(131,160)	0	0	0	(200,000)	(\$200,000)	(\$200,000)
Capital	(1,190)	(6,708)	(5,466)	(5,466)	(2,178)	(\$956)	\$0
22 - Cosley Zoo Total	101,656	183,430	97,556	234,762	(188,289)	(147,162)	(191,985)
Estimated Ending Fund Balance	951,134	1,134,564	1,232,120	1,369,326	1,181,037	1,033,875	841,890
60-Golf Fund							
Estimated Beginning Cash & Investments	3,529,633	3,294,406	2,768,562	2,768,562	4,370,603	3,789,860	4,036,683
Operating Bottom Line Before Transfers and Capital	1,842,838	1,453,287	(573,970)	1,752,951	222,892	\$556,133	\$517,263
Fund Balance Reserves Transfers	0	0	0	0	(50,000)	(\$50,000)	(\$50,000)
Capital	(788,497)	(792,041)	(11,660)	(150,910)	(753,635)	(\$259,310)	(\$241,485)
60 - Golf Fund Total	1,054,342	661,246	(585,631)	1,602,041	(580,743)	246,823	225,778
Amortization less Debt Principal	(1,289,568)	(1,187,090)					
Estimated Ending Cash & Investments	3,294,406	2,768,562	2,182,931	4,370,603	3,789,860	4,036,683	4,262,461

2022 Capital Overview
Capital Projects Fund

Capital Overview		Recommended Source	CY Projections	2022	2023	2024
Capital Dollars Available						
Capital Dollars Available at Beginning of Fiscal Year			5,048,851	5,021,121	7,248,513	7,250,886
Annual Unobligated G.O. Bond Proceeds			1,234,237	1,261,943	1,286,127	1,308,366
Grants and Donations			153,000	1,289,000	509,000	125,000
Cosley Foundation Donation for Property Purchase - 855 Prairie	Donation agreement completed in 2028		50,000	50,000	50,000	50,000
Cosley Foundation Donation for Quarantine Center	Donation agreement completed in 2026		25,000	25,000	25,000	25,000
Cosley Foundation Donation for Parking Engineering			25,000	-	-	-
Other (ex. Tree Memorials, Cell Tower Rental, Land Cash Donations, Misc, Interest, etc.)			68,661	62,061	60,660	60,661
Recommended Fund Balance Reserve Transfer - General Fund			-	2,012,500	2,000,000	500,000
Recommended Fund Balance Reserve Transfer - Recreation Fund			-	2,275,000	2,000,000	1,500,000
Recommended Fund Balance Reserve Transfer - Cosley Zoo Fund			-	100,000	100,000	100,000
Recommended Fund Balance Reserve Transfer - Golf Fund			-	50,000	50,000	50,000
Capital Dollars Available			6,604,749	12,146,625	13,329,300	10,969,913
Major Capital Projects 2021 - 2024						
Community Center Priority Projects (TBD)	Fund Balance Reserves		150,000	500,000	750,000	750,000
Community Center Parking Lot Replacement	Fund Balance Reserves		-	50,000	1,700,000	-
Rice Pool - Master Plan & Engineering	Fund Balance Reserves		-	-	250,000	-
Rice Pool - Water Slide Replacement	Bond Proceeds (\$805,307)/Fund Balance Reserves (\$19,693)		-	-	825,000	-
Property Acquisition	Fund Balance Reserves		-	130,000	-	-
Play for All	Play for All Foundation		144,000	-	500,000	-
Major Capital Projects			294,000	680,000	4,025,000	750,000
Available Capital Dollars after Major Capital Projects						
Capital Projects 2021 - 2024						
District Wide Asphalt Replacement	Fund Balance Reserves		75,000	250,000	250,000	-
District Wide Asphalt Replacement	Bond Proceeds					250,000
District Wide Unforeseen Capital Expenses	Fund Balance Reserves		75,000	100,000	100,000	100,000
District Wide Facility Master Planning	Fund Balance Reserves		-	25,000	25,000	-
District Wide Facility Master Planning	Bond Proceeds		-	-	-	25,000
Atten Backstop Fence Replacement - Field 15	Fund Balance Reserves		-	20,000	-	-

\$111K of the difference to Cash & Investments on pg 1 is restricted cash for the Overpass Bridge maintenance.

The remaining difference to Cash & Investments on pg 1 is for transfers from Cosley Zoo which are limited to the Cosley Master Plan.

2022 Capital Overview
Capital Projects Fund

Capital Overview	Recommended Source	CY Projections	2022	2023	2024
Briar Patch Backstop Replacement	50% OSLAD Matching Grant / 50% Bond Proceeds	-	85,000	-	-
Briar Patch Engineering and Design	50% OSLAD Matching Grant / 50% Bond Proceeds	-	15,000	-	-
Briar Patch Landscape	50% OSLAD Matching Grant / 50% Bond Proceeds	-	25,000	-	-
Briar Patch Outdoor Fitness	50% OSLAD Matching Grant / 50% Bond Proceeds	-	75,000	-	-
Briar Patch Pickleball Courts	50% OSLAD Matching Grant / 50% Bond Proceeds	-	100,000	-	-
Briar Patch Playground Resurfacing	50% OSLAD Matching Grant / 50% Bond Proceeds	-	80,000	-	-
Briar Patch Shelter Improvements	50% OSLAD Matching Grant / 50% Bond Proceeds	-	100,000	-	-
Briar Patch Tennis Courts & Fence	50% OSLAD Matching Grant / 50% Bond Proceeds	-	150,000	-	-
Central Park Pickle Ball Courts	Bond Proceeds	75,000	-	-	-
Clocktower Commons - Mini Golf Carpet Replacement	Bond Proceeds	-	-	-	25,000
Community Center - Whirlpool Replacement	Fund Balance Reserves	-	-	20,000	-
Cosley - Aviary Siding	Bond Proceeds	-	32,000	-	-
Cosley - Cabinets Bobcat Holding Area	Bond Proceeds	-	35,000	-	-
Cosley - Cage Education Animals Bank 1	Bond Proceeds	-	-	-	15,000
Cosley - Duck Pond Irrigation	Fund Balance Reserves	-	-	12,000	-
Cosley - Entrance Pavers	Bond Proceeds	-	40,000	-	-
Cosley - Exterior Painting Aviary	Fund Balance Reserves	-	25,000	-	-
Cosley - Exterior Painting Station	Fund Balance Reserves	-	-	25,000	-
Cosley - Gift Shop Renovation	Fund Balance Reserves	-	10,000	40,000	-
Cosley - Parking & Street Crossing	Cosley Foundation	25,000	150,000	-	-
Cosley - Pavers around Duck Pond	Bond Proceeds	-	-	-	43,000
Cosley - Pavers between Station and Barn	Fund Balance Reserves	-	-	60,000	-
Cosley - Train Station Roof	Bond Proceeds	-	70,000	-	-
Cosley - Siding - Vern Kiebler Barn	Bond Proceeds	-	70,000	-	-
Cosley - Station Deck Replacement	Bond Proceeds	-	45,000	-	-
Cosley - Walk in Freezer	Bond Proceeds	-	-	-	18,000
Cosley - Wildlife Viewing Deck Replacement	Bond Proceeds	-	40,000	-	-
Danada - Electric Service	Fund Balance Reserves	-	50,000	-	-
Graf - Backstops	Bond Proceeds	-	140,000	-	-
Graf - Bleachers/Grandstand	Fund Balance Reserves	-	-	70,000	-
Graf - Fence Replacement	Fund Balance Reserves	-	-	50,000	-
Graf- Synthetic Turf Replacement	Bond Proceeds	-	-	-	460,000
Herrick Playground Resurfacing	Bond Proceeds	-	-	-	80,000

2022 Capital Overview
Capital Projects Fund

Capital Overview	Recommended Source	CY Projections	2022	2023	2024
Hillside - Fence Replacement	Fund Balance Reserves	-	-	30,000	-
Hoffman - Backstop Replacement	Fund Balance Reserves	-	40,000	-	-
Hurley - Tennis Court Resurfacing	Fund Balance Reserves	-	60,000	-	-
Hurley - Tennis Court Fence Replacement	Fund Balance Reserves	-	-	85,000	-
Hurley - Fountain Replacement	Fund Balance Reserves	-	30,000	-	-
Mary Lubko Center - Roof Replacement	Fund Balance Reserves	-	-	60,000	-
Museum - Masonry Improvements / Downspouts	Grant Proceeds	-	750,000	-	-
Museum - Reimbursement to State for Grant Dollars	Grant Proceeds	-	108,113	-	-
Northside Backstop and Fence Replacement	Fund Balance Reserves	-	-	85,000	-
Northside Dredge Settling Basin	Bond Proceeds	-	-	-	100,000
Northside Girl Scout Cabin Restoration	Fund Balance Reserves	-	15,000	-	-
Northside Pool - Boilers	Bond Proceeds	30,000	-	-	-
Park Services - Roof Top Units	Bond Proceeds	30,000	-	-	-
Park Services - Painting	Fund Balance Reserves	-	70,000	-	-
Prairie Building - Roof Replacement	PDRMA Claim	64,000	-	-	-
Rathje - Window Replacement	Bond Proceeds	-	-	-	25,000
Rice Pool - Concession Deck Replacement	Fund Balance Reserves	-	-	50,000	-
Rice Pool - Concession Deck Table Replacement	Fund Balance Reserves	-	32,000	-	-
Rice Pool - Roof Leak Repair	Bond Proceeds	180,000	-	-	-
Scottsdale Backstop Replacement	Fund Balance Reserves	-	-	85,000	-
Seven Gables - Basketball Court Replacement	Fund Balance Reserves	-	36,000	-	-
Seven Gables - Vita Course Replacement	Fund Balance Reserves	-	-	30,000	-
Triangle - Basketball Court Replacement	Bond Proceeds	-	-	-	36,000
Toohey - Deck Replacement	Fund Balance Reserves	-	25,000	-	-
Toohey - Flooring Replacement	Fund Balance Reserves	-	60,000	-	-
Toohey - Roof Replacement	Fund Balance Reserves	-	53,100	-	-
Playground Replacements					
Hawthorne Junction - Playground Replacement	Fund Balance Reserves	-	-	100,000	-
Hillside Tot Lot - Playground Replacement	Bond Proceeds	-	-	-	100,000
Hoffman Park - Playground Replacement	Bond Proceeds	-	-	-	125,000
Kelly Park - Playground Replacement (Ages 2-5)	Fund Balance Reserves	-	85,000		
Kelly Park - Playground Replacement (Ages 5-12)	Fund Balance Reserves	-	190,000		
Prairie Path Park - Playground Replacement	Fund Balance Reserves	-	-	150,000	-

2022 Capital Overview
Capital Projects Fund

Capital Overview		Recommended Source	CY Projections	2022	2023	2024
Presidents - Playground Replacement	Bond Proceeds		310,000	-	-	-
Board Approved Capital Fund Expenditures			864,000	3,286,213	1,327,000	1,402,000
Available Capital Dollars after Approved and Major Capital Projects			5,446,749	8,180,412	7,977,300	8,817,913
Salary and Wages (1)	Fund Balance Reserves		178,603	185,267	190,590	196,061
Contractual Services	Fund Balance Reserves		86,475	296,629	147,677	148,756
Supplies	Fund Balance Reserves		155,800	436,704	374,846	256,318
Legal Notices; Training; Dues & Subscriptions; etc.	Fund Balance Reserves		4,750	13,300	13,300	14,550
Staff Recommended Capital Fund Expenditures			425,628	931,900	726,413	615,685
Available Capital Dollars after Commitments and Recommendations			5,021,121	7,248,513	7,250,886	8,202,229

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

2022 CIP Schedule
Capital Projects Fund

Sum of Prioritization Tool	Budget Yr				
Project Descriptions	2021	2021 P	2022	2023	2024
40-000-000 Nonspecified Area					
District Wide Asphalt Replacement	250,000	75,000	250,000	250,000	250,000
District Wide Unforeseen Capital Expenses	75,000	75,000	100,000	100,000	100,000
Facility Master Planning	25,000	-	25,000	25,000	25,000
Property Acquisition			130,000		
40-000-000 Nonspecified Area Total	350,000	150,000	505,000	375,000	375,000
40-000-188 Sensory Playground					
Play for All - Five to Twelve			-	500,000	
Play for All - Gravity Rail and Net Climber		144,000			
40-000-188 Sensory Playground Total		144,000	-	500,000	
40-800-805 Atten					
Atten Backstop Fence- Fields 15			20,000		
40-800-805 Atten Total			20,000		
40-800-806 Briarpatch					
Briar Patch Backstop Replacement			85,000		
Briar Patch Engineering and Design			15,000		
Briar Patch Landscape			25,000		
Briar Patch Outdoor Fitness			75,000		
Briar Patch Pickleball Courts			100,000		
Briar Patch Playground Surfacing			80,000		
Briar Patch Replace Tennis Courts/Fence			150,000		
Briar Patch Shelter Improvements			100,000		
40-800-806 Briarpatch Total			630,000		
40-800-811 Manchester					
Park Services Painting			70,000		
Park Services Roof Top Units	45,000	30,000			
40-800-811 Manchester Total	45,000	30,000	70,000		
40-800-812 Central Park & Athletic Complex					
Central Park Pickle Ball Courts	85,000	75,000			
40-800-812 Central Park & Athletic Complex Total	85,000	75,000		-	

2022 CIP Schedule
Capital Projects Fund

Project Descriptions	2021	2021 P	2022	2023	2024
40-800-813 Cosley Zoo					
Cosley Aviary Siding 1991			32,000		
Cosley Cabinets Bobcat Holding Area			35,000		
Cosley Cage Education animals bank 1					15,000
Cosley Duck Pond Irrigation Equip.				12,000	
Cosley Entrance Pavers			40,000		
Cosley Exterior Painting Aviary			25,000		
Cosley Exterior Painting Station				25,000	
Cosley Gift Shop Renovation	10,000	-	10,000	40,000	
Cosley Parking & Street Crossing (initial design)	45,000	25,000			
Cosley Parking & Street Crossing (phase 2 engineering)			150,000		
Cosley Pavers (around Duck Pond)					43,000
Cosley Pavers (between station and barn)				60,000	
Cosley Roof Train Station (Cedar Shake) 2000	-		70,000		
Cosley Siding (Vern Kiebler Barn) 1989			70,000		
Cosley Station Deck Replacement			45,000		
Cosley Walk-in Freezer 1999					18,000
Cosley Wildlife Viewing Deck Replacement			40,000		
40-800-813 Cosley Zoo Total	55,000	25,000	517,000	137,000	76,000
40-800-815 Graf Park					
Graf Backstops			140,000		
Graf Bleachers/ Grandstand				70,000	
Graf Fence along Railroad				50,000	
Graf Park Synthetic Turf Replacement 2014					460,000
40-800-815 Graf Park Total			140,000	120,000	460,000
40-800-816 Hawthorne Junction					
Hawthorn Junction Playground Replacement 1999				100,000	
40-800-816 Hawthorne Junction Total				100,000	
40-800-817 Herrick					
CL Herrick Playground Surfacing					80,000
40-800-817 Herrick Total					80,000
40-800-818 Hoffman Park					
Hoffman Backstop Replacement			40,000		

2022 CIP Schedule
Capital Projects Fund

Project Descriptions	2021	2021 P	2022	2023	2024
Hoffman Playground Replacement 1999					125,000
40-800-818 Hoffman Park Total			40,000		125,000
40-800-819 Hurley Gardens					
Hurley Gardens Fountain Replacement			30,000		
Hurley Tennis Court/ Fence Replacement	-			85,000	
Hurley Tennis Courts Resurface			60,000		
40-800-819 Hurley Gardens Total	-		90,000	85,000	
40-800-820 Kelly Park					
Kelly Playground Equipment Replacement (Ages 2-5) 2000			85,000		
Kelly Playground Equipment Replacement (Ages 5-12) 2000			190,000		
40-800-820 Kelly Park Total			275,000		
40-800-825 Memorial Park					
Mary Lubko Center Roof 1991				60,000	
40-800-825 Memorial Park Total				60,000	
40-800-826 Northside Park					
Northside Backstop & Fence Replacement				85,000	
Northside Dredge Settling Basin					100,000
Northside Girl Scout Cabin Restoration	-		15,000		
Northside Pool Boiler	30,000	30,000			
40-800-826 Northside Park Total	30,000	30,000	15,000	85,000	100,000
40-800-827 Presidents Park					
Presidents Playground Replacement	250,000	310,000			
40-800-827 Presidents Park Total	250,000	310,000			
40-800-828 Rathje					
Rathje Window Replacement					25,000
40-800-828 Rathje Total					25,000
40-800-835 Seven Gables					
Seven Gables Basketball Court Replacement	-		36,000		
Seven Gables Vita Course Replacement				30,000	
40-800-835 Seven Gables Total	-		36,000	30,000	

2022 CIP Schedule
Capital Projects Fund

Project Descriptions	2021	2021 P	2022	2023	2024
40-800-836 Prairie Path Park					
Prairie Path Playground Replacement				150,000	
40-800-836 Prairie Path Park Total				150,000	
40-800-838 Triangle Park					
Triangle Basketball Court Replacement					36,000
40-800-838 Triangle Park Total					36,000
40-800-845 Scottdale Park					
Scottdale Backstop Replacement	-			85,000	
40-800-845 Scottdale Park Total	-			85,000	
40-800-846 CC and Rice and Blanchard					
Community Center Parking Lot Replacement (permeable)			50,000	1,700,000	
Community Center Priority Projects (TBD)	150,000	150,000	500,000	750,000	750,000
Community Center Whirlpools				20,000	
Rice Pool Concessions Deck Replacement				50,000	
Rice Pool Concessions Deck Table Replacement (x30)			32,000		
Rice Pool Mast. Plan Engineering	-			250,000	
Rice Pool Roof Leak Repair	180,000	180,000			
Rice Pool Water Slides Replacement				825,000	
40-800-846 CC and Rice and Blanchard Total	330,000	330,000	582,000	3,595,000	750,000
40-800-849 Toohey Park					
Toohey Deck Replacement			25,000		
Toohey Flooring Replacement	-		60,000		
Toohey Park Roof 2003			53,100		
40-800-849 Toohey Park Total	-		138,100		
40-800-850 Hillside Tot Lot					
Hillside Fence Replacement				30,000	
Hillside Tot Lot Playground Equipment Replacement 1999					100,000
40-800-850 Hillside Tot Lot Total				30,000	100,000
40-800-852 Clocktower					
Clocktower Commons Mini Golf Carpet Replacement					25,000

2022 CIP Schedule
Capital Projects Fund

Project Descriptions	2021	2021 P	2022	2023	2024
40-800-852 Clocktower Total					25,000
40-800-853 Danada					
Danada Electric Service			50,000		
40-800-853 Danada Total			50,000		
40-800-854 Historical Museum					
Museum Masonry Improvements / Downspouts			750,000		
Museum Potential Reimbursement to State for Grant Dollars	108,113	-	108,113		
40-800-854 Historical Museum Total	108,113	-	858,113		
40-800-856 Prairie Ave Building					
Prairie Bldg Roof Replacement	125,000	64,000			
40-800-856 Prairie Ave Building Total	125,000	64,000			
Grand Total	1,378,113	1,158,000	3,966,213	5,352,000	2,152,000

2022
Grant and Donation Schedule

Project	Source	Status	CY Projection	2022 Budget	2023 Budget	2024 Budget
Play for All - Five to Twelve	Various Sources	Commitments before proceeding	144,000		500,000	
Property Acquisition	Various Grants	50% matching grant		65,000		
DuPage Historical Museum Masonry Improvements / Downspouts	DuPage County	Funds donated upon completion		750,000		
Briar Patch Park Projects	Open Space Land Acquisition & Development Grants	Funds donated upon completion		315,000		
Graf Park Turf Replacement	Assigned Fund Balance	Upon completion				116,000
Wheaton Lions Terrace	Memorial Park Donation	Funds donated upon completion	9,000	9,000	9,000	9,000
Cosley Zoo Quarantine	Cosley Foundation Donation	Annual installments of \$25K over 10 yrs. for total of \$500K - Through 2026	25,000	25,000	25,000	25,000
Cosley Zoo Property Purchase - 855 Prairie	Cosley Foundation Donation	Annual installments of \$50K over 16 yrs. for total of \$800K - Through 2028	50,000	50,000	50,000	50,000
Cosley Zoo - Parking Engineering	Cosley Foundation Donation	Funds donated upon completion	25,000	150,000	-	-
Total Grants and Donations			253,000	1,364,000	584,000	200,000

**2022 CIP Schedule
Operating Funds**

Sum of Prioritization Tool Project Descriptions	Column Labels				
	2021	2021 Projections	2022	2023	2024
10 - General					
10-101-000 Nonspecified Area					
Ride on Striper			14,000		
#ICE 1 Ice Equip - Olympia Ice Resurfacer	60,000	-			
#1383 Mower - 4000D Toro - turf/snow	80,000				
New truck/ projects/ signs	28,000	-	28,000		
Equip - ABI Field Grader - baseball fields			29,000		
#1141 Truck - 15 Passenger Van - Rec department 2006	46,000	-			
#T1801 Trailer - Skidsteer Trailer - transport 1991				8,000	
#1401 Equip - Hot Patcher - Park Blacktop Repair 1987				12,000	
#1997 Equip - Water Reel Kifco 2007				12,015	
#1116 Truck - Chevy Boom Truck 2011				84,000	
#1192 Truck - Ford F250 2012				38,000	
Z141 Ranger 2014				9,000	
#1120 Truck - Pickup/ Snow 2011					35,000
#1101 Truck - F250 - plow truck/pickup 2014					40,000
#1112 Truck -Dump - Crew cab/dump truck 2013					56,000
#1362 Mower - Toro7210 2016	65,000	63,500			
#1312 Mower - Toro 4000 D 2013			81,000		
#ICE 1 Ice Equip - Olympia Ice Resurfacer 1998			60,000		
#1104 Truck - Chevy Dump/ Plow 2012				48,000	
#1193 Truck - Ford F250 2013					40,000
#1744 Equip - Pressure Washer - PSC equipment maintenance 2013					11,000
10-101-000 Nonspecified Area Total	279,000	63,500	212,000	211,015	182,000
10 - General Total	279,000	63,500	212,000	211,015	182,000
20 - Recreation					
20-101-000 Nonspecified Area					
#1400 Equip - Turfco T3000 Applicator 2012			14,000		
#7 Golf Cart 1991				13,000	
#G102 Golf Cart 2001					12,500
20-101-000 Nonspecified Area Total			14,000	13,000	12,500
20-101-225 Central Athletic Center					
CAC Program Room Renovation (adj to Rec & Roll)				191,860	

**2022 CIP Schedule
Operating Funds**

Project Descriptions	2021	2021 Projections	2022	2023	2024
CAC Foul Ball Replacement Netting 2019					15,000
20-101-225 Central Athletic Center Total			191,860	15,000	
20-224-220 Community Center					
Carpet-Memorial Room				31,366	
20-224-220 Community Center Total			31,366		
20 - Recreation Total			14,000	236,226	27,500
60 - Golf Fund					
60-000-000 Nonspecified Area					
Painting Entire Clubhouse				100,000	
60-000-000 Nonspecified Area Total			100,000		
60-601-000 Nonspecified Area					
YAMAHA U-MAX UTILITY CART MED.			10,350	10,350	
TORO REELMASTER 5210 Fairway Mower			129,460		
Chemical Building		76,500			
Toro Greenmaster 3320				151,710	
TORO Rough Mower					77,815
TORO Sidewinder					37,960
TORO Sidewinder					37,960
YAMAHA U-MAX UTILITY CART MED. 2005			10,350		
TRUE SURFACE MOWERS (6) 2003			15,000		
60-601-000 Nonspecified Area Total	-	76,500	165,160	162,060	153,735
60-611-000 Nonspecified Area					
Cart Path Repairs	-		150,000	75,000	75,000
Maintenance Bldg Roof			400,000		
Clubhouse Siding		25,000			
YAMAHA U-MAX2 Range Picker					12,750
YAMAHA U-MAX2 Range Picker 2011			12,750		
60-611-000 Nonspecified Area Total	-	25,000	562,750	75,000	87,750
60-612-000 Nonspecified Area					
Cleveland Tilt Skillet (replaces steam kettle)			20,600		
Banquet China 2006				20,000	

**2022 CIP Schedule
Operating Funds**

Project Descriptions	2021	2021 Projections	2022	2023	2024
AGC Outdoor Tents		37,750			
60-612-000 Nonspecified Area Total	-	37,750	20,600	20,000	-
60 - Golf Fund Total	-	139,250	748,510	357,060	241,485
Grand Total	279,000	202,750	974,510	804,301	450,985

2022 CIP Schedule
Non-Capital Assets and Projects

Sum of Prioritization Tool Project Descriptions	Budget Yr				
	2021	2021 Projections	2022	2023	2024
20-101-000 Nonspecified Area					
# Golf 5 - Golf Cart 2005				5,000	
#2702 Equip - E Gator (Marsh)				13,000	
District-Wide Backstop Repair	-	10,000	20,000	20,000	20,000
Line Painting in Kale and Large Gym	10,000	-			
20-101-000 Nonspecified Area Total	10,000	10,000	20,000	38,000	20,000
40-000-000 Nonspecified Area					
Annual Pond and Stream Maintenance	50,000	-	50,000	50,000	50,000
Appraisals as Necessary	-	-	2,500	2,500	2,500
Capital Notices Misc (Exec Dir or Asst provides)	-		1,500	1,500	1,500
Digital Plan Room maintain records	2,500		2,500	2,500	2,500
District-Wide Fence Repair	10,000	10,000	25,000	25,000	25,000
District-Wide Picnic Tables			25,000		
Electrical Supplies for Upgrading Facilities	-		3,500	3,500	3,500
Engineering Fees for Permit Requirements	30,000	30,000	30,000	30,000	30,000
Grant Expenses as Needed	100	100	750	750	750
Greening Team Recycling Containers	500	-	7,500	7,500	7,500
IPRA Conference	-		2,000	2,000	2,000
IPRA Workshops	-		300	300	300
Legal Notices	1,500	1,000	2,000	2,000	2,000
Mileage Reimbursement	250	250	250	250	250
Miscellaneous attorney Fees	10,000	10,000	10,000	10,000	10,000
NRPA Conference	-		2,000	2,000	2,000
Other Workshops			1,250	1,250	2,500
Plan and Quantity printing	500	-	750	750	750
Planning Dues	1,500	1,500	2,000	2,000	2,000
RecTrac Software upgrade - including training costs			16,904		
Webinars or conferences	2,000	2,000	2,000	2,000	2,000
40-000-000 Nonspecified Area Total	108,850	54,850	187,704	145,800	147,050
40-101-000 Nonspecified Area					
Annual Patching	3,586	3,500			
Asphalt Cleaning Solvent	215	-			

2022 CIP Schedule
Non-Capital Assets and Projects

Project Descriptions	2021	2021 Projections	2022	2023	2024
Athletic field surfacing materials			8,000	8,000	8,000
Axis conditioner to renovate soccer goal areas	2,500	2,500			
Bag Concrete-Sign Installation & Metal Fabrication	717	-	1,000	1,000	1,000
Ballfield maintenance			12,000	12,000	12,000
Ballfield mix	5,500	5,500			
Bench Memorials 3 at \$750	2,250	9,900	2,250	2,250	2,250
Bulk Sealcoat for Parking Lots	5,378	-			
Gravel for Parking Lots & Roads	3,586	-			
Memorial Trees 10 at \$600	6,000	6,000	6,000	6,000	6,000
Parking lot maintenance			15,000	15,000	15,000
Plant Material District-wide, New & Replacements	3,750	3,750	20,000	20,000	25,000
Play ball surface prep for baseball fields	2,000	-			
Playground Surfacing Repairs	2,000	-	7,500	7,500	7,500
Road Salt for Ice Removal & Environmental Safe Melts	2,868	-	4,000	4,000	4,000
Sand for ballfields	4,000	-			
Screenings for Repair of Walkways, Bleacher Pads & Player Benches	574	-	800	800	1,600
Sign Replacement, District-wide	-	-	8,000	8,000	8,000
Striping Paint for Parking Lots	1,076	-			
Top dressing for soccer fields and football fields	2,000	2,000			
40-101-000 Nonspecified Area Total	48,000	33,150	84,550	84,550	90,350
40-800-805 Atten					
Atten Concession Electric			5,000		
Atten Storage Shed			10,000		
Atten Tennis Color Coat				20,000	
Water Pump Recondition-Atten 16, 19, 20				10,000	
40-800-805 Atten Total			15,000	30,000	
40-800-811 Manchester					
Park Services Overhead Doors			5,000	5,000	5,000
40-800-811 Manchester Total			5,000	5,000	5,000
40-800-812 Central Park & Athletic Complex					
Landscape Improvements Maintenance	-		25,000	25,000	25,000
40-800-812 Central Park & Athletic Complex Total	-		25,000	25,000	25,000

2022 CIP Schedule
Non-Capital Assets and Projects

Project Descriptions	2021	2021 Projections	2022	2023	2024
40-800-813 Cosley Zoo					
Cosely Barn Doors (5)					5,000
Cosely Doors (3) - Deer				10,500	
Cosley Caboose Interior Renovation			20,000		
Cosley Concession HVAC (improper sys.) 2009					20,000
Cosley deer exhibit deck replacement			20,000		
Cosley Door Deer Area (3) 2004			10,500		
Cosley Flood Lights (5) 1990				25,000	
Cosley Freezers (2) - Refurbished 2013			7,000		
Cosley HVAC - Classroom				20,000	
Cosley HVAC - Concession (upgrade)					10,000
Cosley HVAC - Station			15,000		
Cosley Paint Caboose, Holding Bdgs, Talor Barn & Kiebler Barn			27,000		
Cosley Painting - Duck Pond 2002				8,305	
Cosley Refrigerators (2) - Refurbished 2013			7,000		
Cosley Replacement of AC/Furnace in Cosley Office 2011			7,500		
Cosley Roof - Deer 1997				11,000	
Cosley Roof- Coyote					4,005
Cosley Roof -Raptor (metal)			15,000		
Cosley Sand Filters (4) 1997				12,000	
Cosley Station Kitchen Cabinets					12,000
Cosley Train Station Decorative Rafters 1994				10,000	
40-800-813 Cosley Zoo Total			129,000	96,805	51,005
40-800-815 Graf Park					
Graf Park Shelter Concrete Repairs	38,000	30,000			
Graf Pressbox				10,000	
40-800-815 Graf Park Total	38,000	30,000		10,000	
40-800-818 Hoffman Park					
Hoffman Park Memorial Area			22,000		
40-800-818 Hoffman Park Total			22,000		
40-800-819 Hurley Gardens					
Hurley Gardens Building Repairs	30,000	30,000			
Hurley Gardens Pond Replacement	2,500	2,500			

2022 CIP Schedule
Non-Capital Assets and Projects

Project Descriptions	2021	2021 Projections	2022	2023	2024
40-800-819 Hurley Gardens Total	32,500	32,500			
40-800-822 Lincoln Marsh					
LM Easement - Repayment to Sanitary District	150,000	-	150,000		
LM Garage Roof	7,500	-			
LM Garage Siding	15,000	15,000			
LM Office Roof	14,000				
LM Office Siding	20,000	20,000			
LM Path Improvement	16,000		16,000		
Supplies - Lincoln Marsh	14,000	-	14,000	14,000	14,000
40-800-822 Lincoln Marsh Total	236,500	35,000	180,000	14,000	14,000
40-800-825 Memorial Park					
Mary Lubko Center Floor Resurfacing					8,000
Mary Lubko Center Foundation Repair			15,000		
40-800-825 Memorial Park Total	-		15,000		8,000
40-800-826 Northside Park					
Northside Bike Racks				5,000	
Northside General HVAC	4,900	-			
Northside Girl Scout Cabin Roof			17,000		
Northside Pool Chemical Controler	5,000	-			
Northside Pool Lights			5,000		
Northside Pool Sand Blast & Paint					8,700
40-800-826 Northside Park Total	9,900	-	22,000	5,000	8,700
40-800-828 Rathje					
Rathje HVAC				7,500	
Rathje Shoreline Maintenance	8,333	8,333	8,333	8,333	8,333
40-800-828 Rathje Total	8,333	8,333	8,333	15,833	8,333
40-800-835 Seven Gables					
Seven Gables West Shelter Roof			3,000		
40-800-835 Seven Gables Total	-		3,000		
40-800-846 CC and Rice and Blanchard					

2022 CIP Schedule
Non-Capital Assets and Projects

Project Descriptions	2021	2021 Projections	2022	2023	2024
Community Center Dock Door				5,000	
Community Center Gym Score Board				12,000	
General Interior Painting-Rice Pool				8,000	
Paint & Sandblast - Rice				18,000	
Redeck Rice Pool Bridge 2011				8,735	
Rice Pool Filter Bldg Overhead Doors					10,000
Rice Pool Lights			8,000		
40-800-846 CC and Rice and Blanchard Total			8,000	51,735	10,000
40-800-850 Hillside Tot Lot					
Hillside Path Replacement				4,000	
40-800-850 Hillside Tot Lot Total				4,000	
40-800-852 Clocktower					
Clocktower HVAC				5,000	
40-800-852 Clocktower Total				5,000	
40-800-853 Danada					
Danada Electric Service	25,000	-			
40-800-853 Danada Total	25,000	-			
40-800-856 Prairie Ave Building					
Carpeting	8,000	-			8,000
40-800-856 Prairie Ave Building Total	8,000	-			8,000
60-000-000 Nonspecified Area					
HVAC York Rooftop Unit (east 12) 2006					16,412
HVAC York Rooftop Unit (east 13) 2006					19,811
HVAC York Rooftop Unit (east 15) 2006					19,811
HVAC York Rooftop Unit (east 16) 2006					12,426
HVAC York Rooftop Unit (west 1) 2006					13,129
HVAC York Rooftop Unit (west 10) 2006					19,811
HVAC York Rooftop Unit (west 11) 2006					19,811
HVAC York Rooftop Unit (west 3) 2006					12,192
HVAC York Rooftop Unit (west 4) 2006					12,192
HVAC York Rooftop Unit (west 5) 2006					12,192

2022 CIP Schedule
Non-Capital Assets and Projects

Project Descriptions	2021	2021 Projections	2022	2023	2024
HVAC York Rooftop Unit (west 6) 2006					14,419
HVAC York Rooftop Unit (west 7) 2006					19,811
HVAC York Rooftop Unit (west 8) 2006					13,129
HVAC York Rooftop Unit (west 9) 2006					19,811
Mechanical Lift 2009					9,500
60-000-000 Nonspecified Area Total					234,457
60-611-000 Nonspecified Area					
Starter Shed 2000			15,000		
60-611-000 Nonspecified Area Total			15,000		
60-612-000 Nonspecified Area					
2021 Project TBD	3,237	-			
Alto-Sham Comboitherm (replaces Blodgett 2 stack) 2006			22,660	22,660	
Flatware 2006				15,000	
Glassware 2006				15,000	
Hercules Folding Chairs			5,000		
60-612-000 Nonspecified Area Total	3,237	-	27,660	52,660	-
90-000-F00 Cosley Foundation-General					
Cosley - Animal Welcome Quarantine Center - Through 2026	25,000	25,000	25,000	25,000	25,000
Cosley 855 Prairie Property Acquisition - Through 2028	50,000	50,000	50,000	50,000	50,000
Cosley Parking & Street Crossing (initial design)	8,165	25,000			
Cosley Parking & Street Crossing (phase 2 engineering)			150,000		
90-000-F00 Cosley Foundation-General Total	83,165	100,000	225,000	75,000	75,000
93-000-P10 Play for All Playground					
Capital Donation to WPD	-	144,000		500,000	
93-000-P10 Play for All Playground Total	-	144,000		500,000	
Grand Total	611,485	447,833	992,247	1,158,383	704,895

PRINCIPAL PROPERTY TAX PAYERS
Current Year and Nine Years Ago

Taxpayer	2020 *			2011 *		
	Taxable Assessed Valuation	Rank	Percentage of Total District Taxable Assessed Valuation	Taxable Assessed Valuation	Rank	Percentage of Total District Taxable Assessed Valuation
Wheaton Center LLC	31,330,200	1	1.23%			
Wilson Danada LLC	28,997,100	2	1.13%			
Wheaton Apartments	25,190,200	3	0.99%			
Chicago Golf Club	23,731,090	4	0.93%			
SPUSD8 Danada LP	19,187,740	5	0.75%			
Wheaton IL Senior Property	17,189,290	6	0.67%			
UCR Asset Services ⁽¹⁾	16,250,210	7	0.64%			
Rice Lake Square LP	12,885,560	8	0.50%			
Redwood Briarbrook Wheaton	12,498,750	9	0.49%			
NBINV AF3 LLC	12,033,160	10	0.47%			
Amli at Danada, Inc.				\$21,134,500	1	0.93%
The Habitat Company				\$17,998,800	2	0.79%
Prism Partners				\$17,107,990	3	0.75%
AV & BV Wheaton LLC				\$15,700,380	4	0.69%
Avalon Properties				\$15,399,820	5	0.68%
Danada Centers, LLC				\$12,800,000	6	0.56%
Danada Square, LLC				\$11,208,960	7	0.49%
Westdale Asset Management				\$9,894,500	8	0.44%
Wyndemere Retirement Company				\$9,223,260	9	0.41%
Wheaton Property Partners				\$8,283,140	10	0.37%
	<u>\$199,293,300</u>		<u>7.79%</u>	<u>\$138,751,350</u>		<u>6.12%</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.

(1) Previously Prism Partners and Albertsons Inc.

Matrix of Departments and Programs

Department	General	Recreation	Cosley Zoo	Debt Service	Capital Projects	Golf Fund
Administration	X	X	X	X	X	X
Finance	X	X	X			X
Human Resources	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				
Recreation Facilities		X				
Recreation Programs		X	X			
Special Facilities		X	X			X

This matrix illustrates the relationship between the District's functional units and major funds.

LEGAL DEBT MARGIN

	2020
Equalized assessed valuation	\$2,557,325,950
Bonded debt limit- 2.875% of assessed value	\$73,523,121
Amount of debt applicable to limit	\$11,531,782
Legal debt margin	\$61,991,339
Percentage of legal debt margin to bonded debt limit	84.32%
Non-referendum legal debt limit - 0.575% of assessed value	\$14,704,624
Amount of debt applicable to limit	\$5,231,782
Legal debt margin	\$9,472,842
Percentage of legal debt margin to bonded debt limit	64.42%

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		
2021	\$4,454,287	\$430,289	\$1,657,495	\$88,344
2022	\$2,512,690	\$334,881	\$1,287,310	\$38,619
2023	\$950,000	\$252,100		
2024	\$985,000	\$215,800		
2025	\$1,020,000	\$178,050		
2026	\$1,325,000	\$138,950		
2027	\$750,000	\$84,900		
2028	\$780,000	\$47,400		
2029	\$810,000	\$16,200		
	\$13,586,977	\$1,698,570	\$2,944,805	\$126,963

Labor Allocations by Fund

	Salary/Wage Splits
10-General; 000-Administration	
BENARD, MICHAEL J	70.0%
BENDY, ANDREW	30.0%
LORIMER, VALERIE M	35.0%
Prazak, Kimberly	20.0%
Seklecki, Amy	20.0%
SICILIANO, DONNA R	50.0%
SPERL, ROBERT M	10.0%
Viso, Joseph V	45.0%
WHELAN, TRICIA K	35.0%
WILHELMI, MARGARET L	40.0%
Yoshikawa, Max	15.0%
10-General; 101-Parks Maintenance	
Blankenship, Michael D	100.0%
CALVILLO, MIGUEL	100.0%
CLEVENGER, MICHAEL R	60.0%
Crotty, Bryan A	75.0%
DALEY, JOSEPH M	100.0%
DROMAL, ANGELA	100.0%
FLYNN, KEVIN P	100.0%
FREY, JASON C	80.0%
Krzyzewski, David A	100.0%
LEHMAN, STEPHEN J	100.0%
McCarthy, John	100.0%
MORROW, JOHN B	20.0%
Noetzel, Joshua C	100.0%
NOVAK, NICHOLAS J	40.0%
PATERKIEWICZ, STEVEN A	50.0%
PEREZ, JOSE M	100.0%
PINEDO, CHARLES M	100.0%
Position, Open2	100.0%
Position, Open3	100.0%
SEYMOUR, DEBORAH S	25.0%
Shurba, Joseph C	100.0%
SPERL, ROBERT M	30.0%
STANCZAK, PAUL T	75.0%
THEMEL, JOSEPH S	75.0%
VILLAFUERTE, GUSTAVO G	100.0%
Wade, BRITTANY E	92.5%
ZAVALA PEREZ, ROLANDO	50.0%
ZAVALA, LINO	100.0%
ZAVALA, PONCIANO	100.0%

Labor Allocations by Fund

Salary/Wage Splits	
ZAVALA, RAFAEL	95.0%
10-General; 418-Human Resources	
Jay, Matthew	20.0%
10-General; 419-Finance	
Griffith, Debra	28.0%
Hernandez, Martha	40.0%
JANIK, MARY K	30.0%
Koppang, Joanna L	20.0%
Meger, Bethany	35.0%
SIMPSON, SANDRA D	35.0%
Tucker, Randall R	35.0%
Williams, Laura A	20.0%
10-General; 430-Historical Museum	
Bishop, Zachary R	100.0%
PODKOWA, MICHELLE L	100.0%
20-Recreation; 000-Administration	
BENARD, MICHAEL J	30.0%
BEYER, VICKIE A	100.0%
JOHNSON, TERRA J	100.0%
LEWANDOWSKI, ADAM L	60.0%
LORIMER, VALERIE M	35.0%
MITCHELL, DANA M	25.0%
NOVAK, DANIEL J	60.0%
Panek, Megann L	100.0%
PARISI, NICHOLAS F	100.0%
SICILIANO, DONNA R	40.0%
VASILEV, SUSAN A	100.0%
Viso, Joseph V	55.0%
WHELAN, TRICIA K	35.0%
WILHELMI, MARGARET L	50.0%
Yoshikawa, Max	15.0%
20-Recreation; 101-Parks Maintenance	
BARRY, BRIAN C	100.0%
BLUM, KEVIN R	100.0%
Calvillo, Francisco	100.0%
CLEVENGER, MICHAEL R	25.0%
Crotty, Bryan A	15.0%
DEVINE, MICHAEL P	100.0%
FREY, JASON C	20.0%
Gonzalez, Paul A	100.0%

Labor Allocations by Fund

	Salary/Wage Splits
MORROW, JOHN B	20.0%
NOVAK, NICHOLAS J	40.0%
OPPENHEIM, JEREMY J	100.0%
PATERKIEWICZ, STEVEN A	50.0%
SEYMOUR, DEBORAH S	60.0%
SPERL, ROBERT M	30.0%
STANCZAK, PAUL T	25.0%
THEMEL, JOSEPH S	15.0%
Wade, BRITTANY E	2.5%
WAGNER, MARK A	100.0%
ZAVALA PEREZ, ROLANDO	50.0%
ZAVALA, RAFAEL	5.0%
DOLPHIN, MARK	100.0%
GIOVENCO, TONI	100.0%
HOUSTON, Darrell	100.0%
LEWANDOWSKI, ADAM L	40.0%
MARTINSON, JAMIE	100.0%
MITCHELL, DANA M	25.0%
WROBEL, MATTHEW E	100.0%
20-Recreation; 221-Athletics	
MITCHELL, DANA M	50.0%
20-Recreation; 222-Pools	
NOVAK, DANIEL J	20.0%
Seklecki, Amy	20.0%
Yoshikawa, Max	70.0%
20-Recreation; 224-Recreation Facilities	
HAVELKA, LYNETTE K	100.0%
NAPIER, RICHARD A	100.0%
20-Recreation; 350-Special Facilities	
ARTIS, MICHELLE L	100.0%
NOVAK, DANIEL J	20.0%
Seklecki, Amy	20.0%
20-Recreation; 418-Human Resources	
Jay, Matthew	30.0%
20-Recreation; 419-Finance	
Griffith, Debra	28.0%
Hernandez, Martha	35.0%
JANIK, MARY K	35.0%

Labor Allocations by Fund

Salary/Wage Splits	
Koppang, Joanna L	40.0%
Meger, Bethany	30.0%
SIMPSON, SANDRA D	30.0%
Tucker, Randall R	30.0%
Williams, Laura A	30.0%
22-Cosley Zoo; 000-Administration	
SICILIANO, DONNA R	10.0%
22-Cosley Zoo; 101-Parks Maintenance	
CLEVENGER, MICHAEL R	5.0%
Crotty, Bryan A	5.0%
NOVAK, NICHOLAS J	5.0%
SEYMOUR, DEBORAH S	10.0%
SPERL, ROBERT M	20.0%
THEMEL, JOSEPH S	5.0%
Wade, BRITTANY E	5.0%
22-Cosley Zoo; 350-Special Facilities	
BENDY, ANDREW	20.0%
LORIMER, VALERIE M	15.0%
Prazak, Kimberly	20.0%
WHELAN, TRICIA K	15.0%
22-Cosley Zoo; 418-Human Resources	
Jay, Matthew	5.0%
22-Cosley Zoo; 419-Finance	
Griffith, Debra	5.0%
Hernandez, Martha	5.0%
JANIK, MARY K	5.0%
Koppang, Joanna L	5.0%
Meger, Bethany	10.0%
SIMPSON, SANDRA D	10.0%
Tucker, Randall R	10.0%
Williams, Laura A	5.0%
22-Cosley Zoo; 501-Cosley Zoo	
Christophe, HEATHER L	100.0%
Davia, Peter	100.0%
FISCHER, NATASHA D	100.0%
Ginsburg, Allison C	100.0%
Musselman, ANGIE L	100.0%
Rensch, AMANDA	100.0%
ROMEJKO, TAMRA A	100.0%

Labor Allocations by Fund

	Salary/Wage Splits
WAHLGREN, SUSAN	100.0%
40-Capital Projects; 101-Parks Maintenance	
CLEVENGER, MICHAEL R	5.0%
HINCHEE, STEVEN M	100.0%
MORROW, JOHN B	60.0%
NOVAK, NICHOLAS J	10.0%
SPERL, ROBERT M	10.0%
60-Golf Fund; 000-Administration	
BENDY, ANDREW	50.0%
LORIMER, VALERIE M	15.0%
Prazak, Kimberly	60.0%
Seklecki, Amy	40.0%
WHELAN, TRICIA K	15.0%
60-Golf Fund; 101-Parks Maintenance	
CLEVENGER, MICHAEL R	5.0%
Crotty, Bryan A	5.0%
NOVAK, NICHOLAS J	5.0%
SEYMOUR, DEBORAH S	5.0%
THEMEL, JOSEPH S	5.0%
60-Golf Fund; 418-Human Resources	
Jay, Matthew	45.0%
60-Golf Fund; 419-Finance	
Griffith, Debra	28.0%
Hernandez, Martha	20.0%
JANIK, MARY K	30.0%
Koppang, Joanna L	35.0%
Meger, Bethany	25.0%
SIMPSON, SANDRA D	25.0%
Tucker, Randall R	25.0%
Williams, Laura A	45.0%
60-Golf Fund; 601-Golf Maintenance	
JOHNSON, TIMOTHY A	100.0%
Kahlstorf, Jason P	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%

Labor Allocations by Fund

	Salary/Wage Splits
Day, Tom T	33.0%
NATIONS, MATTHEW J	100.0%
Ogata, Andrew C	100.0%
STOLLER, BRUCE	50.0%
60-Golf Fund; 612-Food and Beverage	
COYOMANI, GABRIEL	100.0%
DALCERRO, NEIL J	67.0%
Day, Tom T	67.0%
Dudgeon, Carl W	100.0%
Englert, Olivia	100.0%
Garcia, Eric E	100.0%
Harris, Margaret A	100.0%
Heine, Matthew R	100.0%
Hillard, Russell	100.0%
martinez, arturo	100.0%
McBride, Eric	100.0%
ORTIZ, JAVIER	100.0%
Position, Open1	100.0%
STEAR, DANIEL S	100.0%
VAZQUEZ, LUCERO T	100.0%
Zomparelli, Lauren	100.0%
90-Cosley Foundation; 000-Administration	
Griffith, Debra	11.0%
MORELAND, CAREY	50.0%
WILHELMI, MARGARET L	10.0%
92-DuPage County Historical Museu; 000-Administration	
MORELAND, CAREY	50.0%

Labor Allocations by Employee

Salary/Wage Splits	
ARTIS, MICHELLE L	
20-Recreation; 350-Special Facilities; 302-Parks Plus Fitness Cente	100.0%
BARRY, BRIAN C	
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
BENARD, MICHAEL J	
10-General; 000-Administration; 000-Nonspecified Area	70.0%
20-Recreation; 000-Administration; 000-Nonspecified Area	30.0%
BENDY, ANDREW	
10-General; 000-Administration; 000-Nonspecified Area	30.0%
22-Cosley Zoo; 350-Special Facilities; 000-Nonspecified Area	20.0%
60-Golf Fund; 000-Administration; 000-Nonspecified Area	50.0%
BEYER, VICKIE A	
20-Recreation; 000-Administration; 200-Recreation Dept. Area	100.0%
Bishop, Zachary R	
10-General; 430-Historical Museum; 000-Nonspecified Area	100.0%
Blankenship, Michael D	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
BLUM, KEVIN R	
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
20-Recreation; 101-Parks Maintenance; 220-Community Center	15.0%
20-Recreation; 101-Parks Maintenance; 232-Rice Pool	35.0%
Calvillo, Francisco	
20-Recreation; 101-Parks Maintenance; 220-Community Center	100.0%
CALVILLO, MIGUEL	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
Christophe, HEATHER L	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
CLEVENGER, MICHAEL R	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	60.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
40-Capital Projects; 101-Parks Maintenance; 000-Nonspecified Ar	5.0%
Crotty, Bryan A	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	15.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
60-Golf Fund; 101-Parks Maintenance; 000-Nonspecified Area	5.0%

Labor Allocations by Employee

Salary/Wage Splits	
DALCERRO, NEIL J	
60-Golf Fund; 611-Pro Shop/Golf Fees; 911-Pro Shop	33.0%
60-Golf Fund; 612-Food and Beverage; 901-Banquet	33.0%
60-Golf Fund; 612-Food and Beverage; 902-Restaurant	34.0%
DALEY, JOSEPH M	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
Davia, Peter	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
Day, Tom T	
60-Golf Fund; 611-Pro Shop/Golf Fees; 911-Pro Shop	33.0%
60-Golf Fund; 612-Food and Beverage; 901-Banquet	33.0%
60-Golf Fund; 612-Food and Beverage; 902-Restaurant	34.0%
DEVINE, MICHAEL P	
20-Recreation; 101-Parks Maintenance; 220-Community Center	100.0%
DITCHMAN, DEBORAH C	
20-Recreation; 000-Administration; 112-Lincoln Marsh	100.0%
DOLPHIN, MARK	
20-Recreation; 220-Recreation Programs; 204-Leagues	100.0%
DOROMAL, ANGELA	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
Dudgeon, Carl W	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
Englert, Olivia	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
FISCHER, NATASHA D	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
FLYNN, KEVIN P	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
FREY, JASON C	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	80.0%
20-Recreation; 101-Parks Maintenance; 220-Community Center	20.0%
Garcia, Eric E	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
Ginsburg, Allison C	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%

Labor Allocations by Employee

Salary/Wage Splits	
GIOVENCO, TONI	
20-Recreation; 220-Recreation Programs; 204-Leagues	100.0%
Gonzalez, Paul A	
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
20-Recreation; 101-Parks Maintenance; 220-Community Center	15.0%
20-Recreation; 101-Parks Maintenance; 231-Northside Pool	35.0%
Griffith, Debra	
10-General; 419-Finance; 000-Nonspecified Area	28.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	28.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	5.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	28.0%
90-Cosley Foundation; 000-Administration; F00-Cosley Foundation	11.0%
Harris, Margaret A	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
HAVELKA, LYNETTE K	
20-Recreation; 224-Recreation Facilities; 220-Community Center	100.0%
Heine, Matthew R	
60-Golf Fund; 612-Food and Beverage; 902-Restaurant	100.0%
Hernandez, Martha	
10-General; 419-Finance; 000-Nonspecified Area	40.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	35.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	5.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	20.0%
Hillard, Russell	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
HINCHEE, STEVEN M	
40-Capital Projects; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
HOUSTON, Darrell	
20-Recreation; 220-Recreation Programs; 203-Athletic Programs	25.0%
20-Recreation; 220-Recreation Programs; 204-Leagues	75.0%
JANIK, MARY K	

Labor Allocations by Employee

	Salary/Wage Splits
10-General; 419-Finance; 000-Nonspecified Area	30.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	35.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	5.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	30.0%
Jay, Matthew	
10-General; 418-Human Resources; 000-Nonspecified Area	20.0%
20-Recreation; 418-Human Resources; 000-Nonspecified Area	30.0%
22-Cosley Zoo; 418-Human Resources; 000-Nonspecified Area	5.0%
60-Golf Fund; 418-Human Resources; 000-Nonspecified Area	45.0%
JOHNSON, TERRA J	
20-Recreation; 000-Administration; 112-Lincoln Marsh	100.0%
JOHNSON, TIMOTHY A	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
Kahlstorf, Jason P	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
KIRTLAND, JUSTIN S	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
Koppang, Joanna L	
10-General; 419-Finance; 000-Nonspecified Area	20.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	40.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	5.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	35.0%
Krzyzewski, David A	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
LEHMAN, STEPHEN J	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
LEWANDOWSKI, ADAM L	
20-Recreation; 220-Recreation Programs; 203-Athletic Programs	20.0%
20-Recreation; 220-Recreation Programs; 204-Leagues	20.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	60.0%
LORIMER, VALERIE M	
10-General; 000-Administration; 415-Marketing	35.0%
20-Recreation; 000-Administration; 415-Marketing	35.0%
22-Cosley Zoo; 350-Special Facilities; 415-Marketing	15.0%
60-Golf Fund; 000-Administration; 415-Marketing	15.0%
martinez, arturo	

Labor Allocations by Employee

Salary/Wage Splits	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
MARTINSON, JAMIE	
20-Recreation; 220-Recreation Programs; 203-Athletic Programs	10.0%
20-Recreation; 220-Recreation Programs; 207-Camps and Preschc	90.0%
McBride, Eric	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
McCarthy, John	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
Meger, Bethany	
10-General; 419-Finance; 000-Nonspecified Area	35.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	30.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	10.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	25.0%
MITCHELL, DANA M	
20-Recreation; 220-Recreation Programs; 204-Leagues	25.0%
20-Recreation; 221-Athletics; 221-Wheaton Youth Cheerleading	7.5%
20-Recreation; 221-Athletics; 222-Wheaton Youth Football	17.5%
20-Recreation; 221-Athletics; 223-Youth Baseball/Softball	25.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	25.0%
MORELAND, CAREY	
90-Cosley Foundation; 000-Administration; F00-Cosley Foundation	50.0%
92-DuPage County Historical Museum; 000-Administration; H00-Ad	50.0%
MORROW, JOHN B	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	20.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	20.0%
40-Capital Projects; 101-Parks Maintenance; 000-Nonspecified Ar	60.0%
Musselman, ANGIE L	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
NAPIER, RICHARD A	
20-Recreation; 224-Recreation Facilities; 220-Community Center	100.0%
NATIONS, MATTHEW J	
60-Golf Fund; 611-Pro Shop/Golf Fees; 912-Golf Course	100.0%

Labor Allocations by Employee

Salary/Wage Splits	
Noetzel, Joshua C	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
NOVAK, DANIEL J	
20-Recreation; 222-Pools; 231-Northside Pool	10.0%
20-Recreation; 222-Pools; 232-Rice Pool	10.0%
20-Recreation; 350-Special Facilities; 302-Parks Plus Fitness Cente	20.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	60.0%
NOVAK, NICHOLAS J	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	40.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	40.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
40-Capital Projects; 101-Parks Maintenance; 000-Nonspecified Ar	10.0%
60-Golf Fund; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
Ogata, Andrew C	
60-Golf Fund; 611-Pro Shop/Golf Fees; 912-Golf Course	100.0%
OPPENHEIM, JEREMY J	
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
ORTIZ, JAVIER	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
Panek, Megann L	
20-Recreation; 000-Administration; 304-Mary Lubko Center	100.0%
PARISI, NICHOLAS F	
20-Recreation; 000-Administration; 205-Athletics Dept. Area	100.0%
PATERKIEWICZ, STEVEN A	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
PEREZ, JOSE M	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
PINEDO, CHARLES M	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
PODKOWA, MICHELLE L	
10-General; 430-Historical Museum; 000-Nonspecified Area	100.0%
Position, Open1	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
Position, Open2	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%

Labor Allocations by Employee

Salary/Wage Splits	
Position, Open3	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
Prazak, Kimberly	
10-General; 000-Administration; 000-Nonspecified Area	20.0%
22-Cosley Zoo; 350-Special Facilities; 000-Nonspecified Area	20.0%
60-Golf Fund; 000-Administration; 000-Nonspecified Area	60.0%
Rensch, AMANDA	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
RODRIGUEZ, MARCIAL	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
ROMEJKO, TAMRA A	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
Seklecki, Amy	
10-General; 000-Administration; 415-Marketing	20.0%
20-Recreation; 222-Pools; 415-Marketing	20.0%
20-Recreation; 350-Special Facilities; 415-Marketing	20.0%
60-Golf Fund; 000-Administration; 415-Marketing	40.0%
SEYMOUR, DEBORAH S	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	60.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	10.0%
60-Golf Fund; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
Shurba, Joseph C	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
SICILIANO, DONNA R	
10-General; 000-Administration; 000-Nonspecified Area	50.0%
20-Recreation; 000-Administration; 000-Nonspecified Area	40.0%
22-Cosley Zoo; 000-Administration; 000-Nonspecified Area	10.0%
SIMPSON, SANDRA D	
10-General; 419-Finance; 000-Nonspecified Area	35.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	30.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	10.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	25.0%
SPERL, ROBERT M	
10-General; 000-Administration; 000-Nonspecified Area	10.0%
10-General; 101-Parks Maintenance; 000-Nonspecified Area	30.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	30.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	20.0%

Labor Allocations by Employee

Salary/Wage Splits	
40-Capital Projects; 101-Parks Maintenance; 000-Nonspecified Area	10.0%
STANCZAK, PAUL T	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
STEAR, DANIEL S	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
STOLLER, BRUCE	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	50.0%
60-Golf Fund; 611-Pro Shop/Golf Fees; 911-Pro Shop	25.0%
60-Golf Fund; 611-Pro Shop/Golf Fees; 912-Golf Course	25.0%
THEMEL, JOSEPH S	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	15.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
60-Golf Fund; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
Tucker, Randall R	
10-General; 419-Finance; 000-Nonspecified Area	35.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	30.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	10.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	25.0%
VASILEV, SUSAN A	
20-Recreation; 000-Administration; 000-Nonspecified Area	100.0%
VAZQUEZ, LUCERO T	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
VILLAFUERTE, GUSTAVO G	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
Viso, Joseph V	
10-General; 000-Administration; 415-Marketing	45.0%
20-Recreation; 000-Administration; 415-Marketing	45.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	10.0%
Wade, BRITTANY E	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	92.5%
20-Recreation; 101-Parks Maintenance; 231-Northside Pool	2.5%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
WAGNER, MARK A	
20-Recreation; 101-Parks Maintenance; 220-Community Center	100.0%
WAHLGREN, SUSAN	

Labor Allocations by Employee

Salary/Wage Splits	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
WHELAN, TRICIA K	
10-General; 000-Administration; 415-Marketing	35.0%
20-Recreation; 000-Administration; 415-Marketing	35.0%
22-Cosley Zoo; 350-Special Facilities; 415-Marketing	15.0%
60-Golf Fund; 000-Administration; 415-Marketing	15.0%
WILHELMI, MARGARET L	
10-General; 000-Administration; 415-Marketing	40.0%
20-Recreation; 000-Administration; 415-Marketing	50.0%
90-Cosley Foundation; 000-Administration; F00-Cosley Foundation	10.0%
Williams, Laura A	
10-General; 419-Finance; 000-Nonspecified Area	20.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	30.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	5.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	45.0%
WROBEL, MATTHEW E	
20-Recreation; 220-Recreation Programs; 305-Adult Education	100.0%
Yoshikawa, Max	
10-General; 000-Administration; 000-Nonspecified Area	15.0%
20-Recreation; 000-Administration; 000-Nonspecified Area	15.0%
20-Recreation; 222-Pools; 231-Northside Pool	20.0%
20-Recreation; 222-Pools; 232-Rice Pool	50.0%
ZAVALA PEREZ, ROLANDO	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
ZAVALA, LINO	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
ZAVALA, PONCIANO	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
ZAVALA, RAFAEL	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	95.0%
20-Recreation; 101-Parks Maintenance; 232-Rice Pool	5.0%
Zomparelli, Lauren	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%

Pay Raise Comparisons-Full Time Employees

	Choice 1	Choice 2	Choice 3
Increase of:	3.0%	4.0%	5.0%

Name (All)

	Current Annualized Gross Pay	Sum of Increase w/ Choice 1	Sum of Increase w/ Choice 2	Sum of Increase w/ Choice 3
10-General				
000-Administration	\$405,362	\$417,523	\$421,577	\$425,630
101-Parks Maintenance	\$1,269,635	\$1,307,725	\$1,320,421	\$1,333,117
418-Human Resources	\$18,755	\$19,317	\$19,505	\$19,692
419-Finance	\$196,517	\$202,412	\$204,378	\$206,343
430-Historical Museum	\$95,994	\$98,873	\$99,833	\$100,793
10-General Total	\$1,986,263	\$2,045,851	\$2,065,713	\$2,085,576

20-Recreation				
000-Administration	\$792,563	\$816,340	\$824,266	\$832,191
101-Parks Maintenance	\$572,782	\$589,965	\$595,693	\$601,421
220-Recreation Programs	\$339,232	\$349,409	\$352,801	\$356,194
221-Athletics	\$26,918	\$27,725	\$27,995	\$28,264
222-Pools	\$78,872	\$81,238	\$82,027	\$82,816
224-Recreation Facilities	\$120,415	\$124,028	\$125,232	\$126,436
350-Special Facilities	\$102,392	\$105,464	\$106,488	\$107,512
418-Human Resources	\$28,132	\$28,976	\$29,257	\$29,539
419-Finance	\$195,713	\$201,585	\$203,542	\$205,499
20-Recreation Total	\$2,257,020	\$2,324,731	\$2,347,301	\$2,369,871

22-Cosley Zoo				
000-Administration	\$8,829	\$9,094	\$9,183	\$9,271
101-Parks Maintenance	\$50,559	\$52,076	\$52,581	\$53,087
350-Special Facilities	\$65,159	\$67,114	\$67,765	\$68,417
418-Human Resources	\$4,689	\$4,829	\$4,876	\$4,923
419-Finance	\$46,399	\$47,791	\$48,255	\$48,719
501-Cosley Zoo	\$458,752	\$472,515	\$477,102	\$481,690
22-Cosley Zoo Total	\$634,387	\$653,418	\$659,762	\$666,106

40-Capital Projects				
101-Parks Maintenance	\$153,589	\$158,197	\$159,733	\$161,268
40-Capital Projects Total	\$153,589	\$158,197	\$159,733	\$161,268

60-Golf Fund				
000-Administration	\$164,326	\$169,255	\$170,899	\$172,542
101-Parks Maintenance	\$17,705	\$18,236	\$18,413	\$18,590
418-Human Resources	\$42,198	\$43,464	\$43,886	\$44,308
419-Finance	\$168,127	\$173,171	\$174,852	\$176,533

Pay Raise Comparisons-Full Time Employees

	Choice 1	Choice 2	Choice 3
Increase of:	3.0%	4.0%	5.0%

Name (All)

	Current Annualized Gross Pay	Sum of Increase w/ Choice 1	Sum of Increase w/ Choice 2	Sum of Increase w/ Choice 3
601-Golf Maintenance	\$352,693	\$363,274	\$366,801	\$370,328
611-Pro Shop/Golf Fees	\$208,253	\$214,501	\$216,583	\$218,666
612-Food and Beverage	\$878,811	\$905,175	\$913,963	\$922,751
60-Golf Fund Total	\$1,832,112	\$1,887,076	\$1,905,397	\$1,923,718

90-Cosley Foundation				
000-Administration	\$48,682	\$50,143	\$50,629	\$51,116
90-Cosley Foundation Total	\$48,682	\$50,143	\$50,629	\$51,116

92-DuPage County Historical Museu				
000-Administration	\$31,998	\$32,958	\$33,278	\$33,598
92-DuPage County Historical Museu Total	\$31,998	\$32,958	\$33,278	\$33,598

Grand Total	\$6,944,051	\$7,152,372	\$7,221,813	\$7,291,253
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Amount over base year	\$208,322	\$277,762	\$347,203
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Cost of increase from base year by %

1%	\$69,441
2%	\$138,881
3%	\$208,322
4%	\$277,762
5%	\$347,203

***A proposed wage increase of 4.5% has been included in the 2022 budget figures.

Wage increases were not awarded in 2021 due to the operational impacts of COVID 19.***

Ten Year History of Budgeted Pay Raises

Fiscal Year Ending	% Raise
2013	2%
2014	2%
2015	2%
2016	3%
2017	3%
2018	3%
2019	3%
2020	3%
2021	3%
2022	4.5%

The 2022 % above is what has been included in this budget document.

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 Counties).

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 value.

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 2021-04

**AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS
FOR THE WHEATON PARK DISTRICT FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2022 AND
ENDING DECEMBER 31, 2022**

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, 2022 AND ENDING DECEMBER 31, 2022 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: | \$26,412,668 |
| (b) That the cash expected to be received during the fiscal year from all sources is: | \$37,400,633 |
| (c) That the estimated expenditures contemplated for the fiscal year are: | \$38,660,362 |
| (d) That the estimated cash expected to be on hand at the end of the fiscal year is: | \$25,152,939 |
| (e) That the estimated amount of taxes to be received by the Wheaton Park District during the fiscal year is: | \$18,513,652 |

Article II:	The following sums of money in the "Budget" Column in the amount of	\$44,660,205
	is the budget for the fiscal year beginning January 1, 2022 and ending December 31, 2022.	

	The sums of money in the "Appropriation" Column in the amount of	\$53,592,246
	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, 2022 and ending December 31, 2022.	

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 _____, 2021 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 # 2021-04

Wheaton Park District Budget and Appropriation Proposal for Fiscal Year January 1, 2022 thru December 31, 2022

GENERAL FUND	Budget	Appropriations
Expenses incurred for the general administration and maintenance of the District	6,972,999	8,367,598
RECREATION FUND		
Expenses incurred for the planning, establishing and maintaining of recreational opportunities for the public	11,308,465	13,570,158
SPECIAL RECREATION FUND		
Expenses incurred in the provision of recreational programming for our special needs population	818,663	982,396
MUSEUM FUND		
Expenses incurred in the administration and operation of Cosley Zoo which	1,925,487	2,310,585
INSURANCE LIABILITY FUND		
Expenses incurred to provide business insurance for the District	485,589	582,707
AUDIT FUND		
Expenses incurred to satisfy the requirement to have an annual audit of the accounts of the District	29,164	34,997
FICA FUND		
Expenses incurred to pay the employer portion of Federal Insurance Contributions Act retirement obligations	653,331	783,997
IMRF FUND		
Expenses incurred to pay the employer portion of Illinois Municipal Retirement Fund retirement obligations	662,175	794,610
DEBT SERVICE FUND		
Expenses incurred to satisfy the debt service obligations of the District	4,257,257	5,108,708
HEALTH FUND		
Expenses incurred to provided health insurance benefits for District employees	1,617,799	1,941,358

CAPITAL PROJECTS FUND	Budget	Appropriations
Expenses incurred to construct, maintain or replace capital assets of the District	4,998,313	5,997,975
GOLF FUND		
Expenses incurred for the administration and operation of the Arrowhead facility	10,439,722	12,527,667
INFORMATION TECHNOLOGY FUND		
Expenses incurred to provide computer equipment, software and telecommunications equipment for the District	491,243	589,491

ARTICLE III: SUMMARY OF BUDGETED AND APPROPRIATED FUNDS

General Fund	6,972,999	8,367,598
Recreation Fund	11,308,465	13,570,158
Special Recreation Fund	818,663	982,396
Museum Fund	1,925,487	2,310,585
Insurance Fund	485,589	582,707
Audit Fund	29,164	34,997
FICA Fund	653,331	783,997
IMRF Fund	662,175	794,610
Long Term Debt Fund	4,257,257	5,108,708
Health Insurance Fund	1,617,799	1,941,358
Capital Projects Fund	4,998,313	5,997,975
Golf Fund	10,439,722	12,527,667
Information Technology	491,243	589,491
<hr/>		
Total Budgeted and Appropriated Expenses, <i>including Interfund transfers</i>	44,660,205	53,592,246
Less: Interfund Transfers	(5,999,843)	(7,199,812)
<hr/>		
Net Expenses, excluding Interfund Transfers	38,660,362	46,392,435
<hr/>		

STATE OF ILLINOIS)
)
COUNTY OF DU PAGE)

I, Michael J. Benard, do hereby certify that I am the duly qualified and appointed Secretary of the Wheaton Park District, in the County and State aforesaid, and as such Secretary I am the keeper of the records and files of the Board of Park Commissioners of said park district.

I, HEREBY CERTIFY that the foregoing instrument is a true and correct copy of an ordinance entitled: 'An Ordinance Making a Combined Annual Budget and Appropriation of Funds for the Wheaton Park District for the Fiscal Year Beginning January 1, 2022 and Ending December 31, 2022, adopted at a meeting of the Board of Park Commissioners of the Wheaton Park District, held at Wheaton, Illinois, in said District at 5:00 p.m. on the ____ of November, 2021.

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 _____, 2021.

(SEAL)

Secretary, Wheaton Park District

CERTIFICATION OF ESTIMATE OF
REVENUES FOR FISCAL YEAR 2022

I, Sandra D. Simpson, 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, to be received by the Wheaton Park District, DuPage County, Illinois, in the fiscal year 2022 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, 2022 and ending December 31, 2022 as adopted by the Board of Park Commissioners at its properly convened meeting held on the _____ day of _____, 2021 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 _____, 2021.

Treasurer and Chief Fiscal Officer,
Wheaton Park District

(SEAL)

CERTIFICATION OF ESTIMATE OF
REVENUES FOR FISCAL YEAR 2022

I, Sandra D. Simpson, 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, 2022 and ending on December 31, 2022 are estimated to be as follows:

<u>SOURCE</u>	<u>AMOUNT</u>
Taxes	\$18,513,652
Interest on Investments	\$25,100
Charges for Services	\$10,181,780
Rental Revenues	\$831,401
Product Sales	\$6,000,438
Grants and Donations	\$1,657,780
Bond Proceeds	\$0
Miscellaneous	\$190,482
Beginning Cash Balance	\$26,412,668

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said park district the _____ day of _____, 2021.

(SEAL)

Treasurer and Chief Fiscal Officer,
Wheaton Park District

Wheaton Park District
ORDINANCE 2021-05

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS
FOR THE TAX YEAR 2021**

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

SECTION 1

That the sum of eighteen million, five hundred thousand, six hundred and fifty-seven dollars (\$18,500,657) 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	\$1,837,169
Contractual Services	\$975,422
Supplies	\$368,135
Other Charges	\$144,932
Capital Items	\$152,794
Transfers Out	\$1,411,225
TOTAL	4,889,676

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	\$1,982,862
Contractual Services	\$1,335,001
Supplies	\$440,655
Other Charges	\$97,496
Capital Items	\$9,115
Transfers Out	\$973,399
TOTAL	4,838,529

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	560,823
TOTAL	560,823

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	563,378
TOTAL	563,378

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	269,239
TOTAL	269,239

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	29,779
TOTAL	29,779

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	864,376
TOTAL	864,376

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	\$581,772
Contractual Services	\$167,316
Supplies	\$130,504
Other Charges	\$33,640
Capital Items	\$1,154
Transfers Out	\$105,986
TOTAL	1,020,373

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	5,464,484
TOTAL	5,464,484

SUMMARY OF LEVIES

General Corporate Levy	4,889,676
Recreation Program Levy	4,838,529
IMRF	560,823
FICA	563,378
Insurance	269,239
Audit	29,779
Special Recreation Association	864,376
Museum	1,020,373
Debt Service	5,464,484
	18,500,657

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, 2021 and ending December 31, 2021, 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 2021 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 2021-05 shall be in full force and effect from and after its adoption.

ADOPTED this 17th day of November 2021, pursuant to a roll call vote as follows.

AYES: _____

NAYS: _____

ABSENT: _____

Bob Frey
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 2021-05,

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS
FOR THE TAX YEAR 2021,**

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 5:00 p.m. on the 17th day of November.

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 17th day of November.

Mike Benard
Secretary, Board of Park Commissioners
Wheaton Park District

(S E A L)

TRUTH IN TAXATION

CERTIFICATE OF COMPLIANCE

I, Bob Frey, 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 2021 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 17th day of November 2021.

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
Sandra Simpson, Finance Director

Date: October 20, 2021

Re: 2021 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 2021 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 10 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 over the past ten years. The increases (decreases) in the EAV, year over year and the cumulative average changes in EAV going back to 1998 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 2021, 2022, 2023, 2024 and 2025 levies. You are voting on only the 2021 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 2021 aggregate levy (to be received in 2022) will be increased (\$229K), a 2% increase. 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. Again, 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 \$1,861,685, 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. Also, the county does not levy

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2021 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit (if applicable)	(A) 2020 Limited Figures (DuPage)	(B) 2021 Proposed Levy (A)+(C)	(C) Increase (Decrease)	% Increase/ Decrease (C)/(A)	Extended Tax Rate (B)/EAV
10	General	0.3500	4,774,528	4,889,676	115,148	2%	0.1971
20	Recreation	0.3700	4,723,381	4,838,529	115,148	2%	0.1951
22	Cosley Zoo	0.0700	1,020,373	1,020,373	0	0%	0.0411
24	Audit	0.0050	10,229	29,779	19,550	191%	0.0012
23	Insurance Liability	None	565,169	269,239	(295,930)	-52%	0.0109
26	Retirement-IMRF	None	483,335	560,823	77,488	16%	0.0226
25	Retirement-Social Secur	None	365,698	563,378	197,680	54%	0.0227
Aggregate Extension			11,942,712	12,171,796	229,084	2%	0.4907
21	SRA	0.0400	864,376	864,376	0	0%	0.0348
30 & 60	Bond & Interest	None	3,604,000	2,971,550	(632,450)	-18%	0.1198
30	Bond & Interest-Limited	None	628,700	631,250	2,550	0%	0.0254
30	Annual Bonds-Limited Estimated	None	1,861,385	1,861,685	300	0%	0.0750
			18,901,173	18,500,657	(400,516)	-2%	0.7458

2021 LIMITING RATE		0.4907	
Numerator		Denominator	
Prior Year Levy	11,942,712	Prior Year EAV with an increase of -3.0%	2,480,606,172
CPI % Increase (Decrease)	1.4%	Prior Year New Constr. w/ change + 10.0%	(12,573,572)
Levy	12,109,910	Valuation	2,468,032,600

taxes for GO Bonds based upon our tax levy, but rather based upon the Board's bond ordinance(s). The decrease in the Bond & Interest levy of \$632,450 for next year is nearly entirely due to the 2015B GO bonds, which are being paid off in their entirety in 2022. The final year of debt service is less not only because there are fewer bonds outstanding, so less interest, but also because the final principal payment is actually \$555,000 less than in 2021. As the 2022-2025 levies show, there will not be any further levies for this line. In fact, beginning with the 2023 levy, we have eliminated the line entirely.

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 Liability levy is forecast to be reduced. This reduction is occurring because PDRMA's business lines premiums (excluding unemployment compensation) have gone down more than 20% from 2020. While we believe the rates will bounce back, we need to reduce the levy to comply with your Fund Balance Target for this fund. The IMRF and FICA levies are being increased as expected. The IMRF levy did not have to be increased as much because IMRF's investment portfolio had a good year last year, which enabled them to lower the employer contribution rate for next year. In fact, the rate for 2022 is lower than it has been in the past 17 years. We are assuming that this will

be a “one year” only significantly lowered rate and so for the out-year levies, you will see increases for these levies, which bring both levies back to their historical levels.

FUTURE TAX PICTURE: In the interest of making complete disclosure, it needs to be understood that the subsequent 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 (1.4% for the 2021 levy, which is down from 2.3% for the 2020 levy).
- The **denominator** is the EAV from the most recent final tax levy worksheet, increased by our best guess as to how much we believe the property values will increase overall, reduced by any new construction.
- Our ability to forecast the future tax levies is based upon how close our assumptions about what the changes in the CPI (measure of inflation), EAV (property values) and new construction are. In the levy presentation for the out years, we have taken a pretty aggressive stance on the CPI growth and used the 3.0% from the 2012 actual CPI. Historically as you can see from the CPI History worksheet our cumulative average CPI is 1.8%, and the median CPI is 1.7%.

Wheaton Park District 2021 Proposed Property Tax Levy

A homeowner
whose



				For the Yr.	Monthly	Daily
House is worth	\$ 600,000	would pay Park District Taxes of:		\$1,491.62	\$124.30	\$4.08
House is worth	\$ 450,000	would pay Park District Taxes of:		\$1,118.72	\$93.23	\$3.06
House is worth	\$ 300,000	would pay Park District Taxes of:		\$745.81	\$62.15	\$2.04

Levy Rate History

Levy	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General	0.1520	0.1711	0.1834	0.1914	0.1900	0.1790	0.1773	0.1791	0.1710	0.1867
Bond and Interest	0.1235	0.1444	0.1641	0.1796	0.1742	0.1638	0.1559	0.1491	0.1456	0.1424
Bond and Interest Limited	0.0934	0.1027	0.1088	0.1116	0.1091	0.1033	0.1003	0.0977	0.0973	0.0971
IMRF	0.0591	0.0386	0.0417	0.0368	0.0343	0.0345	0.0318	0.0178	0.0358	0.0189
Audit	0.0002	0.0002	0.0001	0.0001	0.0002	0.0012	0.0005	0.0005	0.0004	0.0004
Liability	0.0230	0.0308	0.0261	0.0299	0.0281	0.0224	0.0259	0.0257	0.0243	0.0221
FICA	0.0045	0.0210	0.0250	0.0235	0.0228	0.0260	0.0241	0.0239	0.0242	0.0143
Recreation	0.1498	0.1687	0.1811	0.1890	0.1875	0.1766	0.1749	0.1768	0.1689	0.1847
Museum	0.0340	0.0367	0.0401	0.0423	0.0421	0.0451	0.0404	0.0417	0.0408	0.0399
SRA	0.0392	0.0400	0.0400	0.0400	0.0392	0.0373	0.0359	0.0346	0.0342	0.0338
Total Tax Rate	0.6787	0.7542	0.8104	0.8442	0.8275	0.7892	0.7670	0.7469	0.7425	0.7403

% Increase over Prior Year	2011-2010	2012-2011	2013-2012	2014-2013	2015-2014	2016-2015	2017-2016	2018-2017	2019-2018	2020-2019
General	5.8%	12.6%	7.2%	4.4%	-0.7%	-5.8%	-0.9%	1.0%	-4.5%	9.2%
Bond and Interest	16.5%	16.9%	13.6%	9.4%	-3.0%	-6.0%	-4.8%	-4.4%	-2.3%	-2.2%
Bond and Interest Limited	7.6%	10.0%	5.9%	2.6%	-2.2%	-5.3%	-2.9%	-2.6%	-0.4%	-0.2%
IMRF	177.5%	-34.7%	8.0%	-11.8%	-6.8%	0.6%	-7.8%	-44.0%	101.1%	-47.2%
Audit	-60.0%	0.0%	-50.0%	0.0%	100.0%	500.0%	-58.3%	0.0%	-20.0%	0.0%
Liability	-3.4%	33.9%	-15.3%	14.6%	-6.0%	-20.3%	15.6%	-0.8%	-5.4%	-9.1%
FICA	-76.1%	366.7%	19.0%	-6.0%	-3.0%	14.0%	-7.3%	-0.8%	1.3%	-40.9%
Recreation	-2.1%	12.6%	7.4%	4.4%	-0.8%	-5.8%	-1.0%	1.1%	-4.5%	9.4%
Museum	16.8%	7.9%	9.3%	5.5%	-0.5%	7.1%	-10.4%	3.2%	-2.2%	-2.2%
SRA	7.4%	2.0%	0.0%	0.0%	-2.0%	-4.8%	-3.8%	-3.6%	-1.2%	-1.2%
Total Tax Rate	9.6%	11.1%	7.5%	4.2%	-2.0%	-4.6%	-2.8%	-2.6%	-0.6%	-0.3%

Levy \$ History

Levy	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General	3,446,304	3,633,548	3,739,098	3,863,862	3,953,029	3,963,103	4,125,058	4,369,837	4,269,616	4,774,528
Bond and Interest	2,800,122	3,066,536	3,345,616	3,625,651	3,624,304	3,626,571	3,627,166	3,637,871	3,635,416	3,641,632
Bond and Interest Limited	2,117,663	2,180,978	2,218,178	2,252,910	2,269,871	2,287,087	2,333,578	2,383,770	2,429,437	2,483,164
IMRF	1,339,977	819,725	850,166	742,895	713,626	763,838	739,858	434,300	893,873	483,335
Audit	4,535	4,247	2,039	2,019	4,161	26,568	11,633	12,199	9,987	10,229
Liability	521,480	654,081	532,118	603,602	584,632	495,941	602,589	627,051	606,735	565,169
FICA	102,029	445,964	509,692	474,403	474,364	575,646	560,710	583,133	604,238	365,698
Recreation	3,396,423	3,582,581	3,692,207	3,815,412	3,901,016	3,909,966	4,069,220	4,313,720	4,217,183	4,723,381
Museum	770,884	779,376	817,545	853,925	875,908	998,525	939,946	1,017,433	1,018,716	1,020,373
SRA	888,784	849,456	815,507	807,495	815,572	825,831	835,249	844,201	853,923	864,376
Total Taxes	15,388,201	16,016,493	16,522,166	17,042,174	17,216,483	17,473,077	17,845,006	18,223,515	18,539,124	18,931,884

% Increase over Prior Yea	2011-2010	2012-2011	2013-2012	2014-2013	2015-2014	2016-2015	2017-2016	2018-2017	2019-2018	2020-2019
General	-0.3%	5.4%	2.9%	3.3%	2.3%	0.3%	4.1%	5.9%	-2.3%	11.8%
Bond and Interest	9.8%	9.5%	9.1%	8.4%	0.0%	0.1%	0.0%	0.3%	-0.1%	0.2%
Bond and Interest Limited	1.4%	3.0%	1.7%	1.6%	0.8%	0.8%	2.0%	2.2%	1.9%	2.2%
IMRF	161.5%	-38.8%	3.7%	-12.6%	-3.9%	7.0%	-3.1%	-41.3%	105.8%	-45.9%
Audit	-62.3%	-6.3%	-52.0%	-1.0%	106.1%	538.5%	-56.2%	4.9%	-18.1%	2.4%
Liability	-8.9%	25.4%	-18.6%	13.4%	-3.1%	-15.2%	21.5%	4.1%	-3.2%	-6.9%
FICA	-77.4%	337.1%	14.3%	-6.9%	0.0%	21.4%	-2.6%	4.0%	3.6%	-39.5%
Recreation	-7.7%	5.5%	3.1%	3.3%	2.2%	0.2%	4.1%	6.0%	-2.2%	12.0%
Museum	10.1%	1.1%	4.9%	4.4%	2.6%	14.0%	-5.9%	8.2%	0.1%	0.2%
SRA	1.2%	-4.4%	-4.0%	-1.0%	1.0%	1.3%	1.1%	1.1%	1.2%	1.2%
Annual Increase in Taxes	3.3%	4.1%	3.2%	3.1%	1.0%	1.5%	2.1%	2.1%	1.7%	2.1%

Annual Increase in Taxes, excluding Bonds	2.0%	2.9%	1.8%	1.9%	1.4%	2.1%	2.8%	2.7%	2.2%	2.7%
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Annual change in bonds	6.0%	6.7%	6.0%	5.7%	0.3%	0.3%	0.8%	1.0%	0.7%	1.0%
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% of Total Levy										
Bonds	32%	33%	34%	34%	34%	34%	33%	33%	33%	32%
Pensions	9%	8%	8%	7%	7%	8%	7%	6%	8%	4%
SRA	6%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Operations	53%	54%	53%	54%	54%	54%	55%	57%	55%	59%

CPI History

CPI Increase History for Tax Levy

Tax Levy Year	CPI %	Annual Increase (Decrease) in CPI	Cumulative Average CPI %
2012	3.0%		
2013	1.7%	-43.3%	2.4%
2014	1.5%	-11.8%	2.1%
2015	0.8%	-46.7%	1.8%
2016	0.7%	-12.5%	1.5%
2017	2.1%	200.0%	1.6%
2018	2.1%	0.0%	1.7%
2019	1.9%	-9.5%	1.7%
2019	1.9%	0.0%	1.7%
2020	2.3%	21.1%	1.8%
2021	1.4%	-39.1%	1.8%
Median CPI %			1.7%

EAV History

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Residential	1,905,165,084	1,771,790,992	1,696,327,750	1,691,201,324	1,745,609,458	1,860,732,961	1,959,814,630	2,055,649,652	2,104,708,507	2,166,784,913
Farm	-	-	-	-	-	-	-	-	-	-
Commercial	350,483,172	340,758,736	331,633,892	316,746,797	323,858,307	341,792,379	355,320,407	372,048,160	380,009,396	378,583,925
Industrial	10,911,562	10,247,270	9,764,220	9,703,220	9,771,460	10,173,350	10,110,840	10,736,530	10,548,235	10,304,160
Railroad	745,517	843,026	1,040,877	1,085,225	1,302,575	1,325,281	1,352,029	1,452,587	1,585,589	1,652,952
TOTAL EAV	2,267,305,335	2,123,640,024	2,038,766,739	2,018,736,566	2,080,541,800	2,214,023,971	2,326,597,906	2,439,886,929	2,496,851,727	2,557,325,950

% Increase(Decrease)

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Residential	-6.4%	-7.0%	-4.3%	-0.3%	3.2%	6.6%	5.3%	4.9%	2.4%	2.9%
Farm										
Commercial	-2.2%	-2.8%	-2.7%	-4.5%	2.2%	5.5%	4.0%	4.7%	2.1%	-0.4%
Industrial	2.3%	-6.1%	-4.7%	-0.6%	0.7%	4.1%	-0.6%	6.2%	-1.8%	-2.3%
Railroad	6.6%	13.1%	23.5%	4.3%	20.0%	1.7%	2.0%	7.4%	9.2%	4.2%
TOTAL EAV	-5.75%	-6.34%	-4.00%	-0.98%	3.06%	6.42%	5.08%	4.87%	2.33%	2.42%

Average % Increase(Decrease) in EAV Year by Year

	1998-2011	1998-2012	1998-2013	1998-2014	1998-2015	1998-2016	1998-2017	1998-2018	1998-2019	1998-2020
Residential	4.6%	3.8%	3.3%	3.0%	3.1%	3.3%	3.4%	3.4%	3.4%	3.4%
Farm	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%
Commercial	4.4%	3.9%	3.5%	3.0%	2.9%	3.1%	3.1%	3.2%	3.2%	3.0%
Industrial	28.9%	26.4%	24.3%	22.7%	21.4%	20.5%	19.4%	18.7%	17.7%	16.8%
Railroad	8.5%	8.8%	9.8%	9.5%	10.1%	9.6%	9.2%	9.1%	9.1%	8.9%
TOTAL EAV	4.6%	3.8%	3.3%	3.1%	3.1%	3.2%	3.3%	3.4%	3.4%	3.3%

Composition of EAV

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Residential	84%	83%	83%	84%	84%	84%	84%	84%	84%	85%
Farm	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Commercial	15%	16%	16%	16%	16%	15%	15%	15%	15%	15%
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%

Current valuation	2,319,344,080	2,168,111,736	2,080,958,943	2,066,534,570	2,142,799,808	2,268,069,080	2,392,969,616	2,510,745,558	2,570,067,378	2,632,719,266
Current valuation % change	-5.74%	-6.52%	-4.02%	-0.69%	3.69%	5.85%	5.51%	4.92%	2.36%	2.44%

New Construction History

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
New Construction	12,486,695	10,410,039	10,863,500	11,855,450	13,061,276	31,601,316	18,727,575	15,981,660	9,559,682	11,430,520
% Increase(Decrease) Year by Year	-26.7%	-16.6%	4.4%	9.1%	10.2%	141.9%	-40.7%	-14.7%	-40.2%	19.6%
Average % Increase(Decrease) since 2001	1.2%	-0.4%	0.0%	0.7%	1.4%	10.7%	7.5%	6.2%	3.6%	4.5%
Minimum New Construction	12,486,695	10,410,039	10,410,039	10,410,039	10,410,039	10,410,039	10,410,039	10,410,039	9,559,682	9,559,682
Maximum New Construction	24,596,240	24,596,240	24,596,240	24,596,240	24,596,240	31,601,316	31,601,316	31,601,316	31,601,316	31,601,316
10 Year Average New Construction	18,854,974	18,455,143	18,190,689	17,642,444	16,551,061	17,251,569	16,709,703	16,003,186	15,157,859	14,597,771

Limiting Rate

WORKSHEET TO CALCULATE LIMITING RATE FOR LEVY YEAR 2021 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 11,942,712

2021 CPI for Levy Year 1.40%
The CPI is established by the state and provided to the county mid-year.

NUMERATOR --> 12,109,910

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.

Year			Estimated EAV Increase Factor		
2021 TIF Valuation (DuPage) (2)	2,557,325,950	X	0.9700		2,480,606,172
2021 Less: DuPage new construction (1)	11,430,520	X	10.0%	=	12,573,572
	DENOMINATOR --> 2,545,895,430				2,468,032,600
				<u>Limiting Rate</u>	
	Numerator	12,109,910			
	Denominator	2,468,032,600	=		0.4907%

(1) These figures came from the **March** 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.

Illinois Dept. of Revenue History of CPI's Used for the PTELL 01/13/2021

Year	December CPI-U	% Change From Previous December	% Use for PTELL	Comments	Levy Year	Years Taxes Paid
1991	137.900	--				
1992	141.900	2.9%	2.9%		1993	1994
1993	145.800	2.7%	2.7%	(5 % for Cook)	1994	1995
1994	149.700	2.7%	2.7%		1995	1996
1995	153.500	2.5%	2.5%		1996	1997
1996	158.960	3.6%	3.6%		1997	1998
1997	161.300	1.5%	1.5%		1998	1999
1998	163.900	1.6%	1.6%		1999	2000
1999	168.300	2.7%	2.7%		2000	2001
2000	174.000	3.4%	3.4%		2001	2002
2001	176.700	1.6%	1.6%		2002	2003
2002	180.900	2.4%	2.4%		2003	2004
2003	184.300	1.9%	1.9%		2004	2005
2004	190.300	3.3%	3.3%		2005	2006
2005	196.800	3.4%	3.4%		2006	2007
2006	201.800	2.5%	2.5%		2007	2008
2007	210.036	4.08%	4.1%		2008	2009
2008	210.228	0.1%	0.1%		2009	2010
2009	215.949	2.7%	2.7%		2010	2011
2010	219.179	1.5%	1.5%		2011	2012
2011	225.672	3.0%	3.0%		2012	2013
2012	229.601	1.7%	1.7%		2013	2014
2013	233.049	1.5%	1.5%		2014	2015
2014	234.812	0.8%	0.8%		2015	2016
2015	236.525	0.7%	0.7%		2016	2017
2016	241.432	2.1%	2.1%		2017	2018
2017	246.524	2.1%	2.1%		2018	2019
2018	251.233	1.9%	1.9%		2019	2020
2019	256.974	2.3%	2.3%		2020	2021
2020	260.474	1.4%	1.4%		2021	2022

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2021 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A) 2020 Limited Figures <i>(DuPage)</i>	(B) 2021 Proposed Levy <i>(A)+(C)</i>	(C) Increase (Decrease)	% Increase/ Decrease <i>(C)/(A)</i>	Extended Tax Rate <i>(B)/EAV</i>
10	General	0.3500	4,774,528	4,889,676	115,148	2%	0.1971
20	Recreation	0.3700	4,723,381	4,838,529	115,148	2%	0.1951
22	Cosley Zoo	0.0700	1,020,373	1,020,373	0	0%	0.0411
24	Audit	0.0050	10,229	29,779	19,550	191%	0.0012
23	Insurance Liability	None	565,169	269,239	(295,930)	-52%	0.0109
26	Retirement-IMRF	None	483,335	560,823	77,488	16%	0.0226
25	Retirement-Social Security	None	365,698	563,378	197,680	54%	0.0227
Aggregate Extension			11,942,712	12,171,796	229,084	2%	0.4907
21	SRA	0.0400	864,376	864,376	0	0%	0.0348
30 & 60	Bond & Interest	None	3,604,000	2,971,550	(632,450)	-18%	0.1198
30	Bond & Interest-Limited	None	628,700	631,250	2,550	0%	0.0254
30	Annual Bonds-Limited						
	Estimated	None	1,861,385	1,861,685	300	0%	0.0750
			18,901,173	18,500,657	(400,516)	-2%	0.7458

2021 LIMITING RATE		0.4907	
Numerator		Denominator	
Prior Year Levy	11,942,712	Prior Year EAV with an increase of	-3.0% 2,480,606,172
CPI % Increase (Decrease)	1.4%	Prior Year New Constr. w/ change of	10.0% (12,573,572)
Levy	12,109,910	Valuation	2,468,032,600

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2022 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	(A)		(B)	(C)	% Increase/ Decrease (C)/(A)	Extended Tax Rate (B)/EAV
		Statutory Rate Limit (if applicable)	Limited Figures (DuPage)	2022 Proposed Levy (A)+(C)			
10	General	0.3500	4,889,676	4,720,915	(168,761)	-3%	0.1866
20	Recreation	0.3700	4,838,529	4,669,768	(168,761)	-3%	0.1846
22	Cosley Zoo	0.0700	1,020,373	1,020,373	0	0%	0.0403
24	Audit	0.0050	29,779	28,604	(1,175)	-4%	0.0011
23	Insurance Liability	None	269,239	506,715	237,476	88%	0.0200
26	Retirement-IMRF	None	560,823	862,237	301,414	54%	0.0341
25	Retirement-Social Security	None	563,378	634,711	71,333	13%	0.0251
Aggregate Extension			12,171,796	12,443,322	271,526	2%	0.4918
21	SRA	0.0400	864,376	864,376	0	0%	0.0342
30 & 60	Bond & Interest	None	2,971,550	0	(2,971,550)	-100%	-
30	Bond & Interest-Limited	None	631,250	630,200	(1,050)	0%	0.0249
			16,638,972	13,937,898	(2,701,074)	-16%	0.5509

2022 LIMITING RATE		0.4918	
Numerator		Denominator	
Prior Year Levy	12,109,910	Prior Year EAV with an increase of	2.0% 2,530,218,295
CPI % Increase (Decrease)	3.0%	Prior Year New Construction w/ a	1.4% 6,246,269
Levy	12,473,207	Valuation	2,536,464,564

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2023 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	(A)		(B)	(C) Increase	% Increase/ (C)/(A)	Extended Tax (B)/EAV
		Statutory (if applicable)	Limited (DuPage)	2022 2023 Proposed Levy (A)+(C)			
10	General	0.3500	4,720,915	4,912,585	191,671	4%	0.1903
20	Recreation	0.3700	4,669,768	4,861,439	191,671	4%	0.1884
22	Cosley Zoo	0.0700	1,020,373	1,020,373	0	0%	0.0395
24	Audit	0.0050	28,604	29,132	528	2%	0.0011
23	Insurance Liability	None	506,715	520,035	13,320	3%	0.0201
26	Retirement-IMRF	None	862,237	817,351	(44,886)	-5%	0.0317
25	Retirement-Social Security	None	634,711	654,861	20,150	3%	0.0254
Aggregate Extension			12,443,322	12,815,775	372,453	3%	0.4966
21	SRA	0.0400	864,376	864,376	0	0%	0.0335
30	Bond & Interest-Limited	None	630,200	628,400	(1,800)	0%	0.0243
			13,937,898	14,308,551	370,653	3%	0.5544

(B) LIMITING RATE		0.4966	
Numerator		Denominator	
Prior Year Levy	12,473,207	Prior Year EAV with an increase of	2.0% 2,580,822,661
CPI % Increase (Decrease)	3.0%	Prior Year New Construction w/ a	1.4% 6,331,902
Levy	12,847,404	Valuation	2,587,154,563

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2024 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A) 2023 Limited Figures <i>(DuPage)</i>	(B) 2024 Proposed Levy <i>(A)+(C)</i>	(C) Increase (Decrease)	% Increase/ Decrease <i>(C)/(A)</i>	Extended Tax Rate <i>(B)/EAV</i>
10	General	0.3500	4,912,585	5,095,233	182,648	4%	0.1936
20	Recreation	0.3700	4,861,439	5,044,086	182,648	4%	0.1916
22	Cosley Zoo	0.0700	1,020,373	1,020,373	0	0%	0.0388
24	Audit	0.0050	29,132	30,055	923	3%	0.0011
23	Insurance Liability	None	520,035	536,008	15,973	3%	0.0204
26	Retirement-IMRF	None	817,351	816,453	(898)	0%	0.0310
25	Retirement-Social Security	None	654,861	654,817	(44)	0%	0.0249
Aggregate Extension			12,815,775	13,197,024	381,249	3%	0.5013
21	SRA	0.0400	864,376	864,376	0	0%	0.0328
30	Bond & Interest-Limited	None	628,400	631,150	2,750	0%	0.0240
			14,308,551	14,692,550	383,999	3%	0.5581

(B) LIMITING RATE		0.5014	
Numerator		Denominator	
Prior Year Levy	12,847,404	Prior Year EAV with an increase of	2.0% 2,632,439,114
CPI % Increase (Decrease)	3.0%	Prior Year New Construction w/ a	1.4% 6,682,528
Levy	13,232,826	Valuation	2,639,121,642

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2025 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A) 2024 Limited Figures <i>(DuPage)</i>	(B) 2025 Proposed Levy <i>(A)+(C)</i>	(C) Increase (Decrease)	% Increase/ Decrease <i>(C)/(A)</i>	Extended Tax Rate <i>(B)/EAV</i>
10	General	0.3500	5,095,233	5,277,918	182,686	4%	0.1966
20	Recreation	0.3700	5,044,086	5,226,772	182,686	4%	0.1947
22	Cosley Zoo	0.0700	1,020,373	1,020,373	0	0%	0.0380
24	Audit	0.0050	30,055	30,945	890	3%	0.0012
23	Insurance Liability	None	536,008	551,755	15,747	3%	0.0205
26	Retirement-IMRF	None	816,453	824,206	7,753	1%	0.0307
25	Retirement-Social Security	None	654,817	660,947	6,130	1%	0.0246
Aggregate Extension			13,197,024	13,592,915	395,891	3%	0.5062
21	SRA	0.0400	864,376	864,376	0	0%	0.0322
30	Bond & Interest-Limited	None	631,150	628,300	(2,850)	0%	0.0234
			14,692,550	15,085,591	393,041	3%	0.5618

(B) LIMITING RATE		0.5063	
Numerator		Denominator	
Prior Year Levy	13,232,826	Prior Year EAV with an increase of	2.0% 2,685,087,896
CPI % Increase (Decrease)	3.0%	Prior Year New Construction w/ a	1.4% 7,052,569
Levy	13,629,811	Valuation	2,692,140,465

Liability

LIABILITY INSURANCE FUND LEVY (Fund #23)

Levy Year:	2020	2021	2022	2023	2024	2025
Fiscal Year:	2021	2022	2023	2024	2025	2026
Spendable Fund Balance, Beginning of Year	374,208	460,177	242,800	249,135	255,665	263,139
Anticipated Revenue	562,513	268,213	504,601	517,855	533,748	549,416
Cash & Revenues	936,721	728,389	747,402	766,990	789,413	812,555
Less: Expenditures	476,545	485,589	498,267	511,325	526,274	541,703
Est. Fund Balance, End of Year	460,177	242,800	249,135	255,665	263,139	270,853
Fund Balance Goal (50% of Budgeted expenditures)	238,272	242,795	249,133	255,662	263,137	270,851
Excess (Deficit) of Fund Balance Goal	221,904	6	2	3	2	1
REVENUE BREAKDOWN						
Actual Extension or Proposed levy	565,169	269,239	506,715	520,035	536,008	551,755
Less: Uncollectibles	2,826	1,346	2,534	2,600	2,680	2,759
Subtotal	562,343	267,893	504,181	517,435	533,328	548,996
Miscellaneous Income	20	20	20	20	20	20
Interest	150	300	400	400	400	400
Anticipated Revenues	562,513	268,213	504,601	517,855	533,748	549,416
EXPENDITURE BREAKDOWN						
	Projected	Projected	Projected	Projected	Projected	Projected
PDRMA	398,545	422,589	435,267	448,325	461,774	475,628
Unemployment	45,000	30,000	30,000	30,000	31,500	33,075
Background Checks/Physicals (from HR)	19,000	19,000	19,000	19,000	19,000	19,000
Other Expenditures (Supplies, etc)	14,000	14,000	14,000	14,000	14,000	14,000
Annual Expenditures	476,545	485,589	498,267	511,325	526,274	541,703
	2021	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	145,291	131,837	135,792	139,866	144,062	148,384
Workers Comp	154,247	198,804	204,768	210,911	217,238	223,756
Public Liability	70,889	64,228	66,155	68,139	70,184	72,289
Employment Practices Liab.	23,806	23,663	24,373	25,104	25,857	26,633
Pollution Liability	4,310	4,057	4,179	4,304	4,433	4,566
Total PDRMA Premiums	398,545	422,589	435,267	448,325	461,774	475,628

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:	2020	2021	2022	2023	2024	2025
Fiscal Year:	2021	2022	2023	2024	2025	2026

02-Sep-21	<u>(Budgeted)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>
Fund Balance, Beginning of Year	23,644	10,222	13,353	14,014	14,400	14,841
Anticipated Revenue	10,278	29,830	28,661	29,187	30,105	30,991
Cash & Revenues	33,922	40,053	42,014	43,200	44,505	45,832
Less: Expenditures	23,700	26,700	28,000	28,800	29,664	30,554
Est. Fund Balance, End of Year	10,222	13,353	14,014	14,400	14,841	15,278
Fund Balance Goal (50% of budget)	11,850	13,350	14,000	14,400	14,832	15,277
Excess (Deficit) of Fund Balance Goal	(1,628)	3	14	0	9	1

REVENUE BREAKDOWN

Proposed or actual levy	10,229	29,779	28,604	29,132	30,055	30,945
Less: Uncollectibles 0.5%	51	149	143	146	150	155
Subtotal	10,178	29,630	28,461	28,987	29,905	30,791
Interest	100	200	200	200	200	200
Anticipated Revenues	10,278	29,830	28,661	29,187	30,105	30,991

	2021	Estimated	Estimated	Estimated	Estimated	Estimated
<u>EXPENDITURE BREAKDOWN</u>	<u>from projections</u>	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
Salaries and Wages	0	0	500	500	515	530
Acctg. Services	0	500	500	500	515	530
Legal & Consulting	0	0	0	0	0	0
Audit Fees for Audit fund	23,700	26,200	27,000	27,800	28,634	29,493
	23,700	26,700	28,000	28,800	29,664	30,554

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FICA

FICA FUND LEVY (Fund #25)

Levy Year:	2020	2021	2022	2023	2024	2025
Fiscal Year:	2021	2022	2023	2024	2025	2026

	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
Fund Balance, Beginning of Year	543,176	373,135	325,394	334,397	345,340	350,237
Anticipated Revenue	403,257	600,048	671,806	692,653	693,422	700,350
Cash & Revenues	946,433	973,183	997,201	1,027,049	1,038,763	1,050,587
Less Expenditures	573,298	647,789	662,804	681,709	688,526	695,411
Est. Fund Balance, End of Year	373,135	325,394	334,397	345,340	350,237	355,176
Fund Balance Goal (50% of Budgeted expenditures)	286,649	323,894	331,402	340,855	344,263	347,706
Excess (Deficit) of Fund Balance Goal	86,486	1,500	2,995	4,486	5,974	7,470

REVENUE BREAKDOWN	2021	2022	2023	2024	2025	2026
Proposed or extended levy	365,698	563,378	634,711	654,861	654,817	660,946
Less: Uncollectibles 0.5%	1,828	2,817	3,174	3,274	3,274	3,305
Subtotal	363,869	560,561	631,537	651,586	651,543	657,641
CPPRT	39,088	39,088	39,869	40,667	41,480	42,310
Interest	300	400	400	400	400	400
Anticipated Revenues	403,257	600,048	671,806	692,653	693,422	700,350

	2021	Estimated	Estimated	Estimated	Estimated	Estimated
EXPENDITURE BREAKDOWN	<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	573,298	647,789	662,804	681,709	688,526	695,411
Estimated expenditures	573,298	647,789	662,804	681,709	688,526	695,411

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:	2020	2021	2022	2023	2024	2025
Fiscal Year:	2021	2022	2023	2024	2025	2026

	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
Fund Balance, Beginning of Year	609,456	380,521	327,409	411,260	425,918	432,096
Anticipated Revenue	520,205	597,706	898,395	854,530	854,450	862,994
Cash & Revenues	1,129,661	978,227	1,225,804	1,265,791	1,280,368	1,295,090
Less Expenditures	749,140	650,818	814,544	839,873	848,272	856,754
Est. Fund Balance, End of Year	380,521	327,409	411,260	425,918	432,096	438,336
Fund Balance Goal (50% of Budgeted expenditures)	374,570	325,409	407,272	419,937	424,136	428,377
Excess (Deficit) of Fund Balance Goal	5,951	2,000	3,988	5,981	7,960	9,959

REVENUE BREAKDOWN	2021	2022	2023	2024	2025	2026
Proposed or extended levy	483,335	560,823	862,237	817,351	816,453	824,206
Less: Uncollectibles 0.5%	2,417	2,804	4,311	4,087	4,082	4,121
Subtotal	480,918	558,018	857,925	813,264	812,370	820,085
CPPRT	39,088	39,088	39,869	40,667	41,480	42,310
Interest	200	600	600	600	600	600
Anticipated Revenues	520,205	597,706	898,395	854,530	854,450	862,994

EXPENDITURE BREAKDOWN	2021	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	749,140	650,818	814,544	839,873	848,272	856,754
Estimated expenditures	749,140	650,818	814,544	839,873	848,272	856,754

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.