

Wheaton Park District

2023 Budget Document

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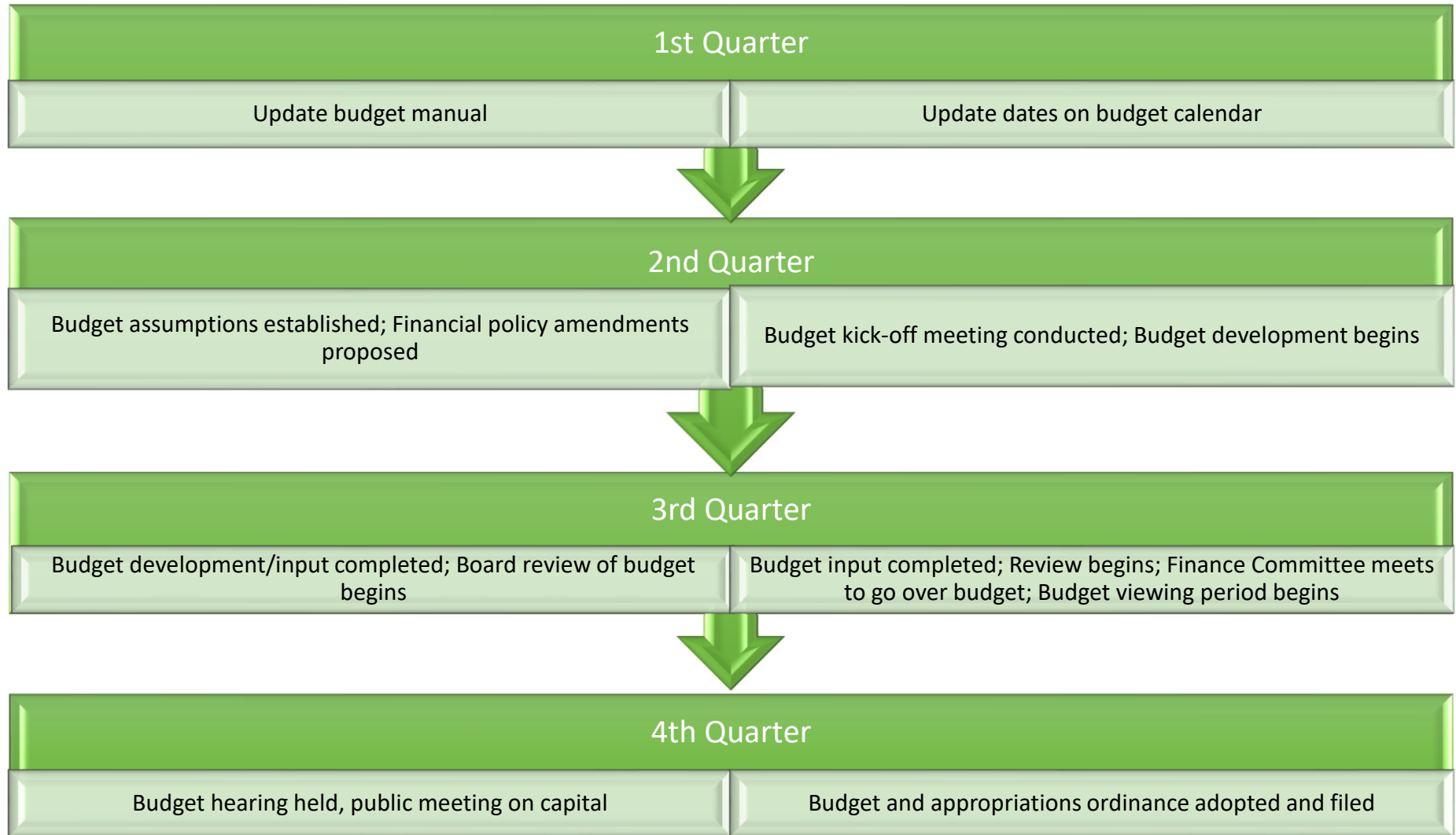
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PROJECTED CASH & INVESTMENTS

Fund Description	Audited 2021	Projected 2022	Budgeted 2023	Budgeted 2024	Budgeted 2025
General	5,655,637	4,754,233	2,488,436	1,965,013	1,383,561
Recreation	8,237,416	7,592,965	4,549,155	3,684,022	3,091,422
Special Recreation	144,935	175,836	176,836	177,866	179,366
Zoo	1,587,405	1,457,480	1,188,017	929,046	692,438
Liability	510,957	293,861	291,558	294,075	295,209
Audit	14,364	26,411	26,410	23,590	23,775
FICA	452,040	452,456	354,349	374,131	395,837
IMRF	549,930	528,814	337,672	464,189	484,285
Debt Service	798,728	781,127	774,401	755,397	727,982
Golf	4,272,602	5,735,036	5,463,681	5,169,756	4,191,550
IT	35,903	39,164	39,411	39,661	39,961
Health	278,910	276,210	274,410	272,640	271,840
Operating Funds	22,538,828	22,113,593	15,964,336	14,149,386	11,777,226
Capital Projects Fund	5,163,027	8,845,073	9,390,765	7,404,758	5,142,985
Total Funds	5,163,027	8,845,073	9,390,765	7,404,758	5,142,985
	27,701,855	30,958,666	25,355,101	21,554,144	16,920,211

The projections above are developed taking the audited cash and investments and combining the 2022 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 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 2022 Budget Basis:									
Budgeted expenditures less budgeted capital expenditures	4,742,605	9,012,161	1,723,309	485,589	29,164	653,331	662,175	2,895,114	9,665,228
FY 2022 Targets									
Target Minimum	1,185,650	1,502,030	430,830	121,400	7,290	163,330	165,540	5,000	1,610,870
Target Maximum	2,371,300	3,004,050	861,650	242,790	14,580	326,670	331,090	2,895,114	3,221,740
Projected Fund Balance 2022									
Audited Fund Balance as of 12/31/2021	5,507,651	6,848,210	1,547,731	474,498	14,364	442,967	461,306		
Projected Net Profit (Loss) for 2022	(901,403)	(644,451)	(129,926)	(217,096)	12,048	415	(21,116)		
Projected Fund Balance as of 12/31/2022	4,606,247	6,203,759	1,417,805	257,402	26,411	443,382	440,190		
Audited Cash & Investments 12/31/2021								798,728	4,272,602
Projected Cash & Investments 12/31/2022								781,127	5,735,036
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	Over Maximum Target by	Meets Target	Over Maximum Target by
Variances									
Amount over maximum or (under minimum)	2,234,947	3,199,709	556,155	14,612	11,831	116,712	109,100	-	2,513,296

Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service	Golf 60
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures (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	4,717,551	10,164,382	1,876,856	539,938	42,964	688,221	495,778	1,262,893	8,959,305
FY 2023 Targets									
Target Minimum	1,179,390	1,694,060	469,210	134,980	10,740	172,060	123,940	5,000	1,493,220
Target Maximum	2,358,780	3,388,130	938,430	269,970	21,480	344,110	247,890	1,262,893	2,986,440
Projected Fund Balance 2023									
Projected Fund Balance as of 12/31/2022	4,606,247	6,203,759	1,417,805	257,402	26,411	443,382	440,190		
Budgeted Net Profit (Loss) for 2023	(2,265,797)	(2,953,810)	(269,463)	(2,303)	(1)	(98,107)	(191,142)		
Projected Fund Balance as of 12/31/2023	2,340,450	3,249,949	1,148,342	255,099	26,410	345,275	249,048		
Projected Cash & Investments 12/31/2022								781,127	5,735,036
Projected Cash & Investments 12/31/2023								774,401	5,463,681
Analysis Results	Meets Target	Meets Target	Over Maximum Target by	Meets Target	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Meets Target	Over Maximum Target by
Variances									
Amount over maximum or (under minimum)	-	-	209,912	-	4,930	1,165	1,158	-	2,477,241

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 2024 Budget Basis:									
Budgeted expenditures less budgeted capital expenditures	4,848,465	10,390,660	1,918,270	556,888	40,564	708,436	736,511	1,253,988	9,289,385
FY 2024 Targets									
Target Minimum	1,212,120	1,731,780	479,570	139,220	10,140	177,110	184,130	5,000	1,548,230
Target Maximum	2,424,230	3,463,550	959,140	278,440	20,280	354,220	368,260	1,253,988	3,096,460
Projected Fund Balance 2024									
Projected Fund Balance as of 12/31/2023	2,340,450	3,249,949	1,148,342	255,099	26,410	345,275	249,048		
Budgeted Net Profit (Loss) for 2024	(523,423)	(775,133)	(258,971)	2,517	(2,820)	19,782	126,517		
Projected Fund Balance as of 12/31/2024	1,817,027	2,474,816	889,372	257,616	23,590	365,057	375,565		
Projected Cash & Investments 12/31/2023								774,401	5,463,681
Projected Cash & Investments 12/31/2024								755,397	5,169,756
Analysis Results	Meets Target	Meets Target	Meets Target	Meets Target	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Meets Target	Over Maximum Target by
Variances									
Amount over maximum or (under minimum)	-	-	-	-	3,310	10,837	7,305	-	2,073,296

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 2025 Budget Basis:									
Budgeted expenditures less budget capital expenditures (except for debt service fund)	4,939,030	10,676,444	1,953,733	573,255	44,664	727,774	759,445	1,251,747	9,641,247
FY 2025 Targets									
Target Minimum	1,234,760	1,779,410	488,430	143,310	11,170	181,940	189,860	5,000	1,606,870
Target Maximum	2,469,520	3,558,810	976,870	286,630	22,330	363,890	379,720	1,251,747	3,213,750
Projected Fund Balance 2024									
Projected Fund Balance as of 12/31/2024	1,817,027	2,474,816	889,372	257,616	23,590	365,057	375,565		
Budgeted Net Profit (Loss) for 2025	(581,452)	(502,600)	(236,608)	1,134	185	21,706	20,096		
Projected Fund Balance as of 12/31/2025	1,235,575	1,972,216	652,763	258,750	23,775	386,763	395,661		
Projected Cash & Investments 12/31/2024								755,397	5,169,756
Projected Cash & Investments 12/31/2025								727,982	4,191,550
Analysis Results	Meets Target	Meets Target	Meets Target	Meets Target	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Meets Target	Over Maximum Target by
Variances									
Amount over maximum or (under minimum)	-	-	-	-	1,445	22,873	15,941	-	977,800

Fund Balance Transfers: Impact on Fund Balances

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund										
Beginning Fund Balance	\$2,942,921	\$3,309,439	\$3,337,762	\$2,572,897	\$2,376,972	\$3,829,097	\$5,507,651	\$4,606,247	\$2,340,450	\$1,817,027
Transfers Out	(\$500,000)	(\$601,391)	(\$1,376,843)	(\$1,112,666)	\$0	\$0	(\$2,012,500)	(\$2,840,000)	(\$900,000)	(\$960,000)
Bottom Line w/o Trf Out	\$866,518	\$629,714	\$611,978	\$916,741	\$1,452,125	\$1,678,554	\$1,111,097	\$574,203	\$376,577	\$378,548
Ending Fund Balance	\$3,309,439	\$3,337,762	\$2,572,897	\$2,376,972	\$3,829,097	\$5,507,651	\$4,606,247	\$2,340,450	\$1,817,027	\$1,235,575
Recreation Fund										
Beginning Fund Balance	\$3,485,515	\$2,718,242	\$2,008,416	\$2,986,774	\$3,954,059	\$4,806,074	\$6,848,210	\$6,203,759	\$3,249,949	\$2,474,816
Transfers Out	(\$2,000,000)	(\$1,782,883)	(\$73,157)	(\$281,648)	\$0	\$0	(\$2,275,000)	(\$4,219,000)	(\$1,500,000)	(\$1,500,000)
Bottom Line w/o Trf Out	\$1,232,727	\$1,073,057	\$1,051,515	\$1,248,933	\$852,015	\$2,042,136	\$1,630,549	\$1,265,190	\$724,867	\$997,400
Ending Fund Balance	\$2,718,242	\$2,008,416	\$2,986,774	\$3,954,059	\$4,806,074	\$6,848,210	\$6,203,759	\$3,249,949	\$2,474,816	\$1,972,216

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.

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Cosley Zoo Fund										
Beginning Fund Balance	\$286,605	\$425,584	\$693,578	\$849,477	\$951,134	\$1,134,564	\$1,547,731	\$1,417,805	\$1,148,342	\$889,372
Transfers Out	\$0	\$0	\$0	(\$131,160)	\$0	\$0	(\$200,000)	(\$200,000)	(\$200,000)	(\$200,000)
Bottom Line w/o Trf Out	\$138,979	\$267,994	\$155,899	\$232,816	\$183,430	\$413,167	\$70,074	(\$69,463)	(\$58,971)	(\$36,608)
Ending Fund Balance	\$425,584	\$693,578	\$849,477	\$951,134	\$1,134,564	\$1,547,731	\$1,417,805	\$1,148,342	\$889,372	\$652,763

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

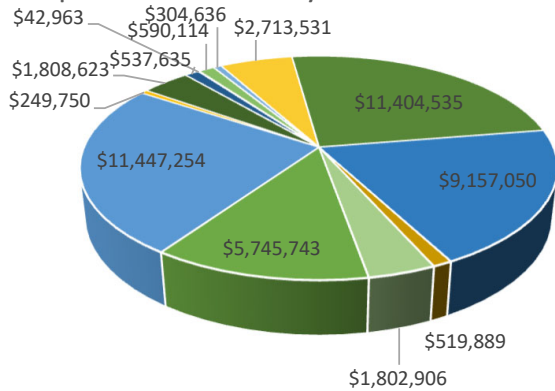
Total Budget - All Funds	<u>\$51,838,194</u>
→ Governmental Funds	<u>\$40,085,441</u>
→ General	\$8,011,540
→ Special Revenue	
→ Recreation	\$14,401,064
→ Special Recreation	\$248,750
→ Cosley Zoo	\$2,078,086
→ Liability	\$539,938
→ Audit	\$42,964
→ FICA	\$688,221
→ IMRF	\$495,778
→ Debt Service	\$2,720,257
→ Capital Projects	\$10,858,843
→ Proprietary Funds	<u>\$11,752,754</u>
→ Enterprise Fund	
→ Arrowhead Golf Club	\$9,428,405
→ Internal Service Funds	
→ Information Technology	\$519,643
→ Health Insurance	\$1,804,706

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

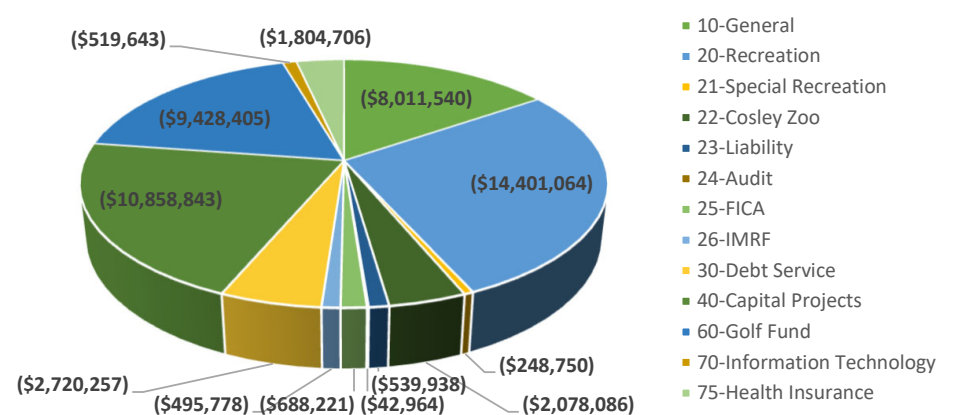
Proposed Revenues by Fund



- 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	2023 Budget
10-General	\$5,745,743
20-Recreation	\$11,447,254
21-Special Recreation	\$249,750
22-Cosley Zoo	\$1,808,623
23-Liability	\$537,635
24-Audit	\$42,963
25-FICA	\$590,114
26-IMRF	\$304,636
30-Debt Service	\$2,713,531
40-Capital Projects	\$11,404,535
60-Golf Fund	\$9,157,050
70-Information Technology	\$519,889
75-Health Insurance	\$1,802,906
Grand Total	\$46,324,630

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	2023 Budget
10-General	(\$8,011,540)
20-Recreation	(\$14,401,064)
21-Special Recreation	(\$248,750)
22-Cosley Zoo	(\$2,078,086)
23-Liability	(\$539,938)
24-Audit	(\$42,964)
25-FICA	(\$688,221)
26-IMRF	(\$9,428,405)
30-Debt Service	(\$2,720,257)
40-Capital Projects	(\$10,858,843)
60-Golf Fund	(\$9,428,405)
70-Information Technology	(\$519,643)
75-Health Insurance	(\$1,804,706)
Grand Total	(\$51,838,194)

Summarized Revenue and Expenses by Fund

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed	Sparkline View of Activity
10-General								
4-Revenues	\$4,729,810	\$5,334,869	\$5,577,613	\$5,485,080	\$5,745,743	\$5,516,008	\$5,711,545	
5-Expenses	(\$3,277,685)	(\$3,656,316)	(\$6,972,999)	(\$6,386,484)	(\$8,011,540)	(\$6,039,431)	(\$6,292,997)	
10-General Total	\$1,452,125	\$1,678,554	(\$1,395,386)	(\$901,403)	(\$2,265,797)	(\$523,423)	(\$581,452)	
20-Recreation								
4-Revenues	\$6,014,421	\$8,810,724	\$10,288,514	\$10,378,974	\$11,447,254	\$11,339,614	\$11,678,936	
5-Expenses	(\$5,162,406)	(\$6,768,588)	(\$11,308,465)	(\$11,023,425)	(\$14,401,064)	(\$12,114,747)	(\$12,181,536)	
20-Recreation Total	\$852,015	\$2,042,136	(\$1,019,950)	(\$644,451)	(\$2,953,810)	(\$775,133)	(\$502,600)	
21-Special Recreation								
4-Revenues	\$854,779	\$860,619	\$860,454	\$856,732	\$249,750	\$249,780	\$250,250	
5-Expenses	(\$825,831)	(\$825,831)	(\$818,663)	(\$825,831)	(\$248,750)	(\$248,750)	(\$248,750)	
21-Special Recreation	\$28,948	\$34,788	\$41,791	\$30,901	\$1,000	\$1,030	\$1,500	
22-Cosley Zoo								
4-Revenues	\$1,470,038	\$1,849,307	\$1,737,199	\$1,661,500	\$1,808,623	\$1,860,523	\$1,918,348	
5-Expenses	(\$1,286,608)	(\$1,436,140)	(\$1,925,487)	(\$1,791,426)	(\$2,078,086)	(\$2,119,494)	(\$2,154,956)	
22-Cosley Zoo Total	\$183,430	\$413,167	(\$188,289)	(\$129,926)	(\$269,463)	(\$258,971)	(\$236,608)	
23-Liability								
4-Revenues	\$610,683	\$565,481	\$268,198	\$269,413	\$537,635	\$559,405	\$574,389	
5-Expenses	(\$596,335)	(\$466,791)	(\$485,589)	(\$486,509)	(\$539,938)	(\$556,888)	(\$573,255)	
23-Liability Total	\$14,348	\$98,691	(\$217,391)	(\$217,096)	(\$2,303)	\$2,517	\$1,134	
24-Audit								
4-Revenues	\$10,320	\$10,320	\$29,830	\$30,848	\$42,963	\$37,744	\$44,849	
5-Expenses	(\$17,700)	(\$19,600)	(\$29,164)	(\$18,800)	(\$42,964)	(\$40,564)	(\$44,664)	
24-Audit Total	(\$7,380)	(\$9,280)	\$666	\$12,048	(\$1)	(\$2,820)	\$185	
25-FICA								
4-Revenues	\$647,247	\$436,095	\$600,049	\$619,005	\$590,114	\$728,218	\$749,480	
5-Expenses	(\$476,894)	(\$536,305)	(\$653,331)	(\$618,590)	(\$688,221)	(\$708,436)	(\$727,774)	
25-FICA Total	\$170,352	(\$100,209)	(\$53,282)	\$415	(\$98,107)	\$19,782	\$21,706	
26-IMRF								
4-Revenues	\$942,408	\$552,866	\$597,706	\$616,493	\$304,636	\$863,028	\$779,541	
5-Expenses	(\$702,424)	(\$701,016)	(\$662,175)	(\$637,609)	(\$495,778)	(\$736,511)	(\$759,445)	

Summarized Revenue and Expenses by Fund

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed	Sparkline View of Activity
26-IMRF Total	\$239,984	(\$148,151)	(\$64,469)	(\$21,116)	(\$191,142)	\$126,517	\$20,096	
30-Debt Service								
4-Revenues	\$4,383,500	\$4,430,099	\$4,239,756	\$4,240,655	\$2,713,531	\$2,730,107	\$2,743,145	
5-Expenses	(\$4,446,764)	(\$4,464,163)	(\$4,257,257)	(\$4,258,257)	(\$2,720,257)	(\$2,749,111)	(\$2,770,560)	
30-Debt Service Total	(\$63,265)	(\$34,064)	(\$17,501)	(\$17,602)	(\$6,726)	(\$19,004)	(\$27,415)	
40-Capital Projects								
4-Revenues	\$2,101,120	\$1,735,315	\$7,325,704	\$6,344,790	\$11,404,535	\$7,922,008	\$4,390,598	
5-Expenses	(\$4,010,872)	(\$1,580,366)	(\$4,998,313)	(\$2,662,744)	(\$10,858,843)	(\$9,908,016)	(\$6,652,371)	
40-Capital Projects Total	(\$1,909,753)	\$154,949	\$2,327,391	\$3,682,046	\$545,692	(\$1,986,008)	(\$2,261,773)	
60-Golf Fund								
4-Revenues	\$6,460,126	\$8,941,177	\$9,858,979	\$10,072,436	\$9,157,050	\$9,720,500	\$10,161,925	
5-Expenses	(\$5,798,880)	(\$6,711,297)	(\$10,439,722)	(\$8,610,002)	(\$9,428,405)	(\$10,014,424)	(\$11,140,131)	
60-Golf Fund Total	\$661,246	\$2,229,880	(\$580,743)	\$1,462,434	(\$271,355)	(\$293,924)	(\$978,206)	
70-Information Technology								
4-Revenues	\$385,263	\$324,150	\$491,276	\$491,306	\$519,889	\$504,078	\$508,180	
5-Expenses	(\$387,481)	(\$326,618)	(\$491,243)	(\$488,045)	(\$519,643)	(\$503,828)	(\$507,880)	
70-Information Technology Total	(\$2,218)	(\$2,468)	\$33	\$3,261	\$247	\$250	\$300	
75-Health Insurance								
4-Revenues	\$1,314,064	\$1,321,661	\$1,615,199	\$1,421,771	\$1,802,906	\$1,856,435	\$1,912,502	
5-Expenses	(\$1,314,868)	(\$1,321,661)	(\$1,617,799)	(\$1,424,471)	(\$1,804,706)	(\$1,858,205)	(\$1,913,302)	
75-Health Insurance Total	(\$805)	\$0	(\$2,600)	(\$2,700)	(\$1,800)	(\$1,770)	(\$800)	
Grand Total	\$1,619,029	\$6,357,991	(\$1,169,729)	\$3,256,811	(\$5,513,565)	(\$3,710,957)	(\$4,543,933)	
	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed	Sparkline View of Activity
4-Revenues	\$29,923,779	\$35,172,682	\$43,490,476	\$42,489,004	\$46,324,630	\$43,887,447	\$41,423,688	
5-Expenses	(\$28,304,750)	(\$28,814,692)	(\$44,660,205)	(\$39,232,193)	(\$51,838,194)	(\$47,598,405)	(\$45,967,621)	
Grand Total	\$1,619,029	\$6,357,991	(\$1,169,729)	\$3,256,811	(\$5,513,565)	(\$3,710,957)	(\$4,543,933)	

Operating Funds, Excluding Capital and Fund Balance Reserve Transfers

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
10-General							
4-Revenues	\$4,729,810	\$5,334,869	\$5,577,613	\$5,485,080	\$5,745,743	\$5,516,008	\$5,711,545
5-Expenses	(\$3,181,692)	(\$3,572,437)	(\$4,742,605)	(\$4,285,734)	(\$4,717,551)	(\$4,848,465)	(\$4,939,030)
10-General Total	\$1,548,118	\$1,762,433	\$835,008	\$1,199,346	\$1,028,192	\$667,543	\$772,514
20-Recreation							
4-Revenues	\$6,014,421	\$8,810,724	\$10,198,514	\$10,288,974	\$11,357,254	\$11,249,614	\$11,588,936
5-Expenses	(\$5,135,229)	(\$6,754,764)	(\$9,012,161)	(\$8,725,075)	(\$10,164,382)	(\$10,390,660)	(\$10,676,444)
20-Recreation Total	\$879,192	\$2,055,961	\$1,186,353	\$1,563,899	\$1,192,872	\$858,954	\$912,492
21-Special Recreation							
4-Revenues	\$854,779	\$860,619	\$860,454	\$856,732	\$249,750	\$249,780	\$250,250
5-Expenses			\$0	\$0	\$0	\$0	\$0
21-Special Recreation	\$854,779	\$860,619	\$860,454	\$856,732	\$249,750	\$249,780	\$250,250
22-Cosley Zoo							
4-Revenues	\$1,470,038	\$1,849,307	\$1,737,199	\$1,661,500	\$1,808,623	\$1,860,523	\$1,918,348
5-Expenses	(\$1,279,900)	(\$1,432,712)	(\$1,723,309)	(\$1,589,248)	(\$1,876,856)	(\$1,918,270)	(\$1,953,733)
22-Cosley Zoo Total	\$190,138	\$416,594	\$13,889	\$72,252	(\$68,233)	(\$57,747)	(\$35,385)
23-Liability							
4-Revenues	\$610,683	\$565,481	\$268,198	\$269,413	\$537,635	\$559,405	\$574,389
5-Expenses	(\$596,335)	(\$466,791)	(\$485,589)	(\$486,509)	(\$539,938)	(\$556,888)	(\$573,255)
23-Liability Total	\$14,348	\$98,691	(\$217,391)	(\$217,096)	(\$2,303)	\$2,517	\$1,134
24-Audit							
4-Revenues	\$10,320	\$10,320	\$29,830	\$30,848	\$42,963	\$37,744	\$44,849
5-Expenses	(\$17,700)	(\$19,600)	(\$29,164)	(\$18,800)	(\$42,964)	(\$40,564)	(\$44,664)
24-Audit Total	(\$7,380)	(\$9,280)	\$666	\$12,048	(\$1)	(\$2,820)	\$185
25-FICA							
4-Revenues	\$647,247	\$436,095	\$600,049	\$619,005	\$590,114	\$728,218	\$749,480
5-Expenses	(\$476,894)	(\$536,305)	(\$653,331)	(\$618,590)	(\$688,221)	(\$708,436)	(\$727,774)
25-FICA Total	\$170,352	(\$100,209)	(\$53,282)	\$415	(\$98,107)	\$19,782	\$21,706
26-IMRF							
4-Revenues	\$942,408	\$552,866	\$597,706	\$616,493	\$304,636	\$863,028	\$779,541
5-Expenses	(\$702,424)	(\$701,016)	(\$662,175)	(\$637,609)	(\$495,778)	(\$736,511)	(\$759,445)
26-IMRF Total	\$239,984	(\$148,151)	(\$64,469)	(\$21,116)	(\$191,142)	\$126,517	\$20,096

Operating Funds, Excluding Capital and Fund Balance Reserve Transfers

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
30-Debt Service							
4-Revenues	\$4,266,175	\$4,321,149	\$4,139,556	\$4,140,455	\$2,622,581	\$2,648,907	\$2,672,195
5-Expenses	(\$3,099,007)	(\$3,087,225)	(\$2,895,114)	(\$2,896,114)	(\$1,262,893)	(\$1,253,988)	(\$1,251,747)
30-Debt Service Total	\$1,167,167	\$1,233,924	\$1,244,442	\$1,244,341	\$1,359,688	\$1,394,919	\$1,420,448
40-Capital Projects							
4-Revenues	\$753,363	\$358,377	\$1,426,061	\$445,147	\$2,638,171	\$3,776,885	\$161,785
5-Expenses	(\$612,177)	(\$462,928)	(\$970,377)	(\$473,839)	(\$992,394)	(\$720,816)	(\$739,421)
40-Capital Projects Total	\$141,186	(\$104,551)	\$455,684	(\$28,692)	\$1,645,778	\$3,056,069	(\$577,636)
60-Golf Fund							
4-Revenues	\$6,460,126	\$8,941,177	\$9,858,979	\$10,072,436	\$9,157,050	\$9,720,500	\$10,161,925
5-Expenses	(\$5,006,839)	(\$5,971,064)	(\$9,665,228)	(\$8,110,038)	(\$8,959,305)	(\$9,289,385)	(\$9,641,247)
60-Golf Fund Total	\$1,453,287	\$2,970,113	\$193,752	\$1,962,398	\$197,745	\$431,115	\$520,678
70-Information Technology							
4-Revenues	\$385,263	\$324,150	\$491,276	\$491,306	\$519,889	\$504,078	\$508,180
5-Expenses	(\$385,013)	(\$324,150)	(\$470,743)	(\$467,545)	(\$506,643)	(\$490,828)	(\$494,880)
70-Information Technology Total	\$250	\$0	\$20,533	\$23,761	\$13,247	\$13,250	\$13,300
75-Health Insurance							
4-Revenues	\$1,314,064	\$1,321,661	\$1,615,199	\$1,421,771	\$1,802,906	\$1,856,435	\$1,912,502
5-Expenses	(\$1,314,868)	(\$1,321,661)	(\$1,617,799)	(\$1,424,471)	(\$1,804,706)	(\$1,858,205)	(\$1,913,302)
75-Health Insurance Total	(\$805)	\$0	(\$2,600)	(\$2,700)	(\$1,800)	(\$1,770)	(\$800)
Grand Total	\$6,650,618	\$9,036,143	\$4,473,039	\$6,665,588	\$5,325,685	\$6,758,110	\$3,318,983
	2020 Actuals	2021 Actuals	2022 Budget	2023 Proposed	2024 Proposed	2025 Proposed	
4-Revenues	\$28,458,697	\$33,686,794	\$37,400,633	\$37,377,316	\$39,571,124	\$37,033,925	
5-Expenses	(\$21,808,079)	(\$24,650,652)	(\$32,927,594)	(\$32,051,631)	(\$32,813,015)	(\$33,714,942)	
Grand Total	\$6,650,618	\$9,036,143	\$4,473,039	\$5,325,685	\$6,758,110	\$3,318,983	

Capital Dollars and Fund Balance Reserve Transfers in Funds

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
10-General							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$95,993)	(\$83,879)	(\$2,230,394)	(\$2,100,750)	(\$3,293,989)	(\$1,190,967)	(\$1,353,967)
10-General Total	(\$95,993)	(\$83,879)	(\$2,230,394)	(\$2,100,750)	(\$3,293,989)	(\$1,190,967)	(\$1,353,967)
20-Recreation							
4-Revenues			\$90,000	\$90,000	\$90,000	\$90,000	\$90,000
5-Expenses	(\$27,177)	(\$13,825)	(\$2,296,303)	(\$2,298,350)	(\$4,236,681)	(\$1,724,087)	(\$1,505,092)
20-Recreation Total	(\$27,177)	(\$13,825)	(\$2,206,303)	(\$2,208,350)	(\$4,146,681)	(\$1,634,087)	(\$1,415,092)
21-Special Recreation							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$825,831)	(\$825,831)	(\$818,663)	(\$825,831)	(\$248,750)	(\$248,750)	(\$248,750)
21-Special Recreation	(\$825,831)	(\$825,831)	(\$818,663)	(\$825,831)	(\$248,750)	(\$248,750)	(\$248,750)
22-Cosley Zoo							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$6,708)	(\$3,428)	(\$202,178)	(\$202,178)	(\$201,230)	(\$201,223)	(\$201,223)
22-Cosley Zoo Total	(\$6,708)	(\$3,428)	(\$202,178)	(\$202,178)	(\$201,230)	(\$201,223)	(\$201,223)
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	\$117,325	\$108,950	\$100,200	\$100,200	\$90,950	\$81,200	\$70,950
5-Expenses	(\$1,347,757)	(\$1,376,938)	(\$1,362,143)	(\$1,362,143)	(\$1,457,364)	(\$1,495,123)	(\$1,518,813)
30-Debt Service Total	(\$1,230,432)	(\$1,267,988)	(\$1,261,943)	(\$1,261,943)	(\$1,366,414)	(\$1,413,923)	(\$1,447,863)
40-Capital Projects							

Capital Dollars and Fund Balance Reserve Transfers in Funds

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
4-Revenues	\$1,347,757	\$1,376,938	\$5,899,643	\$5,899,643	\$8,766,364	\$4,145,123	\$4,228,813
5-Expenses	(\$3,398,696)	(\$1,117,439)	(\$4,027,935)	(\$2,188,905)	(\$9,866,449)	(\$9,187,200)	(\$5,912,950)
40-Capital Projects Total	(\$2,050,939)	\$259,499	\$1,871,708	\$3,710,738	(\$1,100,085)	(\$5,042,077)	(\$1,684,137)
60-Golf Fund							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$792,041)	(\$740,233)	(\$774,495)	(\$499,964)	(\$469,100)	(\$725,040)	(\$1,498,885)
60-Golf Fund Total	(\$792,041)	(\$740,233)	(\$774,495)	(\$499,964)	(\$469,100)	(\$725,040)	(\$1,498,885)
70-Information Technology							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$2,468)	(\$2,468)	(\$20,500)	(\$20,500)	(\$13,000)	(\$13,000)	(\$13,000)
70-Information Technology Total	(\$2,468)	(\$2,468)	(\$20,500)	(\$20,500)	(\$13,000)	(\$13,000)	(\$13,000)
75-Health Insurance							
4-Revenues			\$0	\$0	\$0	\$0	\$0
75-Health Insurance Total			\$0	\$0	\$0	\$0	\$0
Grand Total	(\$5,031,589)	(\$2,678,152)	(\$5,642,768)	(\$3,408,778)	(\$10,839,249)	(\$10,469,067)	(\$7,862,916)

	2019 Actuals	2020 Actuals	2021 Budget	2021 Projections	2022 Proposed	2023 Proposed	2024 Proposed
4-Revenues	\$1,465,082	\$1,485,888	\$6,089,843	\$6,089,843	\$8,947,314	\$4,316,323	\$4,389,763
5-Expenses	(\$6,496,671)	(\$4,164,040)	(\$11,732,611)	(\$9,498,621)	(\$19,786,563)	(\$14,785,390)	(\$12,252,679)
Grand Total	(\$5,031,589)	(\$2,678,152)	(\$5,642,768)	(\$3,408,778)	(\$10,839,249)	(\$10,469,067)	(\$7,862,916)

Net Income (Loss) By Fund or Department within Fund

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
10-General							
000-Administration							
4-Revenues	\$2,342,330	\$2,765,386	\$2,918,949	\$2,836,203	\$2,977,339	\$2,857,709	\$2,954,558
5-Expenses	(\$648,744)	(\$999,842)	(\$3,353,159)	(\$3,221,668)	(\$4,224,186)	(\$2,357,992)	(\$2,437,924)
000-Administration Total	\$1,693,586	\$1,765,544	(\$434,210)	(\$385,464)	(\$1,246,847)	\$499,717	\$516,633
101-Parks Maintenance							
4-Revenues	\$2,226,236	\$2,401,149	\$2,442,614	\$2,433,677	\$2,527,439	\$2,406,049	\$2,498,236
5-Expenses	(\$2,152,637)	(\$2,146,972)	(\$2,993,933)	(\$2,548,864)	(\$3,150,493)	(\$3,033,270)	(\$3,189,866)
101-Parks Maintenance Total	\$73,599	\$254,176	(\$551,319)	(\$115,187)	(\$623,054)	(\$627,221)	(\$691,630)
418-Human Resources							
5-Expenses	(\$49,953)	(\$57,256)	(\$92,760)	(\$70,685)	(\$68,497)	(\$68,801)	(\$69,723)
418-Human Resources Total	(\$49,953)	(\$57,256)	(\$92,760)	(\$70,685)	(\$68,497)	(\$68,801)	(\$69,723)
419-Finance							
5-Expenses	(\$279,773)	(\$291,224)	(\$308,324)	(\$335,814)	(\$325,890)	(\$330,157)	(\$337,205)
419-Finance Total	(\$279,773)	(\$291,224)	(\$308,324)	(\$335,814)	(\$325,890)	(\$330,157)	(\$337,205)
430-Historical Museum							
4-Revenues	\$161,244	\$168,335	\$216,050	\$215,200	\$240,965	\$252,250	\$258,751
5-Expenses	(\$146,578)	(\$161,022)	(\$224,822)	(\$209,453)	(\$242,473)	(\$249,212)	(\$258,278)
430-Historical Museum Total	\$14,666	\$7,313	(\$8,772)	\$5,747	(\$1,508)	\$3,038	\$473
10-General Total	\$1,452,125	\$1,678,554	(\$1,395,386)	(\$901,403)	(\$2,265,797)	(\$523,423)	(\$581,452)
20-Recreation							
000-Administration							
4-Revenues	\$4,365,908	\$4,828,742	\$5,063,934	\$5,097,815	\$5,279,697	\$5,031,796	\$5,216,267
5-Expenses	(\$1,375,819)	(\$1,380,995)	(\$4,306,227)	(\$4,089,646)	(\$6,277,308)	(\$3,730,647)	(\$3,780,074)
000-Administration Total	\$2,990,089	\$3,447,747	\$757,707	\$1,008,170	(\$997,610)	\$1,301,148	\$1,436,193
101-Parks Maintenance							
4-Revenues	\$9,575	\$15,136	\$12,261	\$15,737	\$10,000	\$10,000	\$10,000
5-Expenses	(\$1,014,633)	(\$1,152,854)	(\$1,498,742)	(\$1,360,538)	(\$1,598,038)	(\$1,819,693)	(\$1,638,901)
101-Parks Maintenance Total	(\$1,005,058)	(\$1,137,718)	(\$1,486,481)	(\$1,344,801)	(\$1,588,038)	(\$1,809,693)	(\$1,628,901)
220-Recreation Programs							

Net Income (Loss) By Fund or Department within Fund

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
4-Revenues	\$1,115,111	\$2,201,300	\$3,127,144	\$3,107,527	\$3,837,906	\$3,940,799	\$4,022,193
5-Expenses	(\$1,255,129)	(\$1,745,859)	(\$2,477,850)	(\$2,598,937)	(\$3,057,430)	(\$3,128,442)	(\$3,188,058)
220-Recreation Programs Total	(\$140,018)	\$455,441	\$649,294	\$508,590	\$780,476	\$812,358	\$834,135
221-Athletics							
4-Revenues	\$128,631	\$497,965	\$549,800	\$594,630	\$636,500	\$627,349	\$653,275
5-Expenses	(\$180,815)	(\$350,202)	(\$537,634)	(\$544,361)	(\$726,254)	(\$600,611)	(\$624,706)
221-Athletics Total	(\$52,184)	\$147,763	\$12,166	\$50,269	(\$89,754)	\$26,738	\$28,569
222-Pools							
4-Revenues	(\$338)	\$881,830	\$905,600	\$1,040,600	\$1,066,600	\$1,090,600	\$1,110,600
5-Expenses	(\$190,969)	(\$904,595)	(\$954,882)	(\$986,993)	(\$1,088,755)	(\$1,127,556)	(\$1,160,643)
222-Pools Total	(\$191,307)	(\$22,765)	(\$49,282)	\$53,607	(\$22,155)	(\$36,956)	(\$50,043)
224-Recreation Facilities							
4-Revenues	\$11,751	\$33,936	\$70,325	\$31,740	\$38,550	\$39,070	\$39,600
5-Expenses	(\$417,687)	(\$461,112)	(\$577,168)	(\$525,659)	(\$688,730)	(\$714,188)	(\$737,973)
224-Recreation Facilities Total	(\$405,936)	(\$427,177)	(\$506,843)	(\$493,919)	(\$650,180)	(\$675,119)	(\$698,372)
350-Special Facilities							
4-Revenues	\$383,783	\$351,816	\$559,450	\$490,925	\$578,000	\$600,000	\$627,000
5-Expenses	(\$430,641)	(\$434,072)	(\$604,990)	(\$552,229)	(\$593,928)	(\$613,742)	(\$661,664)
350-Special Facilities Total	(\$46,857)	(\$82,256)	(\$45,540)	(\$61,304)	(\$15,928)	(\$13,742)	(\$34,664)
418-Human Resources							
5-Expenses	(\$68,121)	(\$87,799)	(\$88,919)	(\$97,115)	(\$93,042)	(\$94,173)	(\$95,463)
418-Human Resources Total	(\$68,121)	(\$87,799)	(\$88,919)	(\$97,115)	(\$93,042)	(\$94,173)	(\$95,463)
419-Finance							
5-Expenses	(\$228,592)	(\$251,100)	(\$262,052)	(\$267,949)	(\$277,579)	(\$285,695)	(\$294,055)
419-Finance Total	(\$228,592)	(\$251,100)	(\$262,052)	(\$267,949)	(\$277,579)	(\$285,695)	(\$294,055)
20-Recreation Total	\$852,015	\$2,042,136	(\$1,019,950)	(\$644,451)	(\$2,953,810)	(\$775,133)	(\$502,600)
21-Special Recreation							
000-Administration							
4-Revenues	\$854,779	\$860,619	\$860,454	\$856,732	\$249,750	\$249,780	\$250,250
5-Expenses	(\$825,831)	(\$825,831)	(\$818,663)	(\$825,831)	(\$248,750)	(\$248,750)	(\$248,750)

Net Income (Loss) By Fund or Department within Fund

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
000-Administration Total	\$28,948	\$34,788	\$41,791	\$30,901	\$1,000	\$1,030	\$1,500
21-Special Recreation Total	\$28,948	\$34,788	\$41,791	\$30,901	\$1,000	\$1,030	\$1,500
22-Cosley Zoo							
000-Administration							
4-Revenues	\$1,046,343	\$1,021,716	\$1,016,271	\$1,014,796	\$1,071,968	\$1,121,868	\$1,173,443
5-Expenses	(\$13,046)	(\$14,552)	(\$117,547)	(\$116,154)	(\$118,068)	(\$112,292)	(\$112,647)
000-Administration Total	\$1,033,297	\$1,007,164	\$898,724	\$898,642	\$953,900	\$1,009,576	\$1,060,796
101-Parks Maintenance							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$55,611)	(\$57,167)	(\$59,806)	(\$58,240)	(\$67,636)	(\$69,652)	(\$71,728)
101-Parks Maintenance Total	(\$55,611)	(\$57,167)	(\$59,806)	(\$58,240)	(\$67,636)	(\$69,652)	(\$71,728)
220-Recreation Programs							
4-Revenues	\$28,290	\$135,472	\$178,928	\$145,547	\$193,055	\$193,055	\$198,305
5-Expenses	(\$3,654)	(\$14,814)	(\$17,649)	(\$18,255)	(\$19,360)	(\$19,335)	(\$18,985)
220-Recreation Programs Total	\$24,635	\$120,658	\$161,279	\$127,292	\$173,695	\$173,720	\$179,320
350-Special Facilities							
5-Expenses	(\$73,128)	(\$81,318)	(\$91,692)	(\$81,840)	(\$100,026)	(\$102,594)	(\$105,239)
350-Special Facilities Total	(\$73,128)	(\$81,318)	(\$91,692)	(\$81,840)	(\$100,026)	(\$102,594)	(\$105,239)
418-Human Resources							
5-Expenses	(\$8,807)	(\$10,063)	(\$9,302)	(\$9,304)	(\$9,750)	(\$9,934)	(\$10,145)
418-Human Resources Total	(\$8,807)	(\$10,063)	(\$9,302)	(\$9,304)	(\$9,750)	(\$9,934)	(\$10,145)
419-Finance							
5-Expenses	(\$50,823)	(\$55,343)	(\$57,904)	(\$58,191)	(\$60,824)	(\$62,601)	(\$64,432)
419-Finance Total	(\$50,823)	(\$55,343)	(\$57,904)	(\$58,191)	(\$60,824)	(\$62,601)	(\$64,432)
501-Cosley Zoo Operations							
4-Revenues	\$395,405	\$692,119	\$542,000	\$501,157	\$543,600	\$545,600	\$546,600
5-Expenses	(\$1,081,539)	(\$1,202,883)	(\$1,571,587)	(\$1,449,441)	(\$1,702,421)	(\$1,743,085)	(\$1,771,781)
501-Cosley Zoo Operations Total	(\$686,134)	(\$510,764)	(\$1,029,587)	(\$948,284)	(\$1,158,821)	(\$1,197,485)	(\$1,225,181)
22-Cosley Zoo Total	\$183,430	\$413,167	(\$188,289)	(\$129,926)	(\$269,463)	(\$258,971)	(\$236,608)

Net Income (Loss) By Fund or Department within Fund

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
23-Liability							
000-Administration							
4-Revenues	\$610,683	\$565,481	\$268,198	\$269,413	\$537,635	\$559,405	\$574,389
5-Expenses	(\$590,952)	(\$455,276)	(\$466,589)	(\$466,559)	(\$519,988)	(\$536,938)	(\$553,305)
000-Administration Total	\$19,732	\$110,205	(\$198,391)	(\$197,146)	\$17,647	\$22,467	\$21,084
418-Human Resources							
5-Expenses	(\$5,384)	(\$11,514)	(\$19,000)	(\$19,950)	(\$19,950)	(\$19,950)	(\$19,950)
418-Human Resources Total	(\$5,384)	(\$11,514)	(\$19,000)	(\$19,950)	(\$19,950)	(\$19,950)	(\$19,950)
23-Liability Total	\$14,348	\$98,691	(\$217,391)	(\$217,096)	(\$2,303)	\$2,517	\$1,134
24-Audit							
000-Administration							
4-Revenues	\$10,320	\$10,320	\$29,830	\$30,848	\$42,963	\$37,744	\$44,849
5-Expenses	(\$17,700)	(\$19,600)	(\$29,164)	(\$18,800)	(\$42,964)	(\$40,564)	(\$44,664)
000-Administration Total	(\$7,380)	(\$9,280)	\$666	\$12,048	(\$1)	(\$2,820)	\$185
24-Audit Total	(\$7,380)	(\$9,280)	\$666	\$12,048	(\$1)	(\$2,820)	\$185
25-FICA							
000-Administration							
4-Revenues	\$647,247	\$436,095	\$600,049	\$619,005	\$590,114	\$728,218	\$749,480
5-Expenses	(\$476,894)	(\$536,305)	(\$653,331)	(\$618,590)	(\$688,221)	(\$708,436)	(\$727,774)
000-Administration Total	\$170,352	(\$100,209)	(\$53,282)	\$415	(\$98,107)	\$19,782	\$21,706
25-FICA Total	\$170,352	(\$100,209)	(\$53,282)	\$415	(\$98,107)	\$19,782	\$21,706
26-IMRF							
000-Administration							
4-Revenues	\$942,408	\$552,866	\$597,706	\$616,493	\$304,636	\$863,028	\$779,541
5-Expenses	(\$702,424)	(\$701,016)	(\$662,175)	(\$637,609)	(\$495,778)	(\$736,511)	(\$759,445)
000-Administration Total	\$239,984	(\$148,151)	(\$64,469)	(\$21,116)	(\$191,142)	\$126,517	\$20,096
26-IMRF Total	\$239,984	(\$148,151)	(\$64,469)	(\$21,116)	(\$191,142)	\$126,517	\$20,096
30-Debt Service							

Net Income (Loss) By Fund or Department within Fund

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
000-Administration							
4-Revenues	\$4,383,500	\$4,430,099	\$4,239,756	\$4,240,655	\$2,713,531	\$2,730,107	\$2,743,145
5-Expenses	(\$4,446,764)	(\$4,464,163)	(\$4,257,257)	(\$4,258,257)	(\$2,720,257)	(\$2,749,111)	(\$2,770,560)
000-Administration Total	(\$63,265)	(\$34,064)	(\$17,501)	(\$17,602)	(\$6,726)	(\$19,004)	(\$27,415)
30-Debt Service Total	(\$63,265)	(\$34,064)	(\$17,501)	(\$17,602)	(\$6,726)	(\$19,004)	(\$27,415)
40-Capital Projects							
000-Administration							
4-Revenues	\$2,067,120	\$1,698,315	\$6,391,704	\$6,289,790	\$10,465,049	\$4,388,008	\$4,365,598
5-Expenses	(\$226,313)	(\$262,897)	(\$601,763)	(\$661,481)	(\$1,570,985)	(\$652,967)	(\$641,960)
000-Administration Total	\$1,840,807	\$1,435,418	\$5,789,941	\$5,628,309	\$8,894,064	\$3,735,041	\$3,723,638
101-Parks Maintenance							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$232,110)	(\$255,230)	(\$299,497)	(\$231,558)	(\$314,526)	(\$327,015)	(\$330,971)
101-Parks Maintenance Total	(\$232,110)	(\$255,230)	(\$299,497)	(\$231,558)	(\$314,526)	(\$327,015)	(\$330,971)
800-Park Project Locations							
4-Revenues	\$34,000	\$37,000	\$934,000	\$55,000	\$939,486	\$3,534,000	\$25,000
5-Expenses	(\$3,552,450)	(\$1,062,239)	(\$4,097,053)	(\$1,769,705)	(\$8,973,333)	(\$8,928,033)	(\$5,679,440)
800-Park Project Locations Total	(\$3,518,450)	(\$1,025,239)	(\$3,163,053)	(\$1,714,705)	(\$8,033,846)	(\$5,394,033)	(\$5,654,440)
40-Capital Projects Total	(\$1,909,753)	\$154,949	\$2,327,391	\$3,682,046	\$545,692	(\$1,986,008)	(\$2,261,773)
60-Golf Fund							
000-Administration							
4-Revenues	\$1,797,227	\$1,337,866	\$1,333,929	\$1,338,359	\$18,000	\$18,950	\$24,500
5-Expenses	(\$1,540,249)	(\$1,468,363)	(\$2,355,695)	(\$1,031,691)	(\$1,180,989)	(\$1,263,246)	(\$2,110,104)
000-Administration Total	\$256,978	(\$130,497)	(\$1,021,766)	\$306,668	(\$1,162,989)	(\$1,244,296)	(\$2,085,604)
101-Parks Maintenance							
5-Expenses	(\$27,061)	(\$30,797)	(\$30,949)	(\$30,720)	(\$37,366)	(\$38,275)	(\$39,212)
101-Parks Maintenance Total	(\$27,061)	(\$30,797)	(\$30,949)	(\$30,720)	(\$37,366)	(\$38,275)	(\$39,212)
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

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
418-Human Resources							
5-Expenses	(\$55,082)	(\$64,705)	(\$68,090)	(\$77,946)	(\$68,694)	(\$70,453)	(\$72,465)
418-Human Resources Total	(\$55,082)	(\$64,705)	(\$68,090)	(\$77,946)	(\$68,694)	(\$70,453)	(\$72,465)
419-Finance							
5-Expenses	(\$210,292)	(\$226,767)	(\$239,344)	(\$241,033)	(\$254,730)	(\$262,167)	(\$269,828)
419-Finance Total	(\$210,292)	(\$226,767)	(\$239,344)	(\$241,033)	(\$254,730)	(\$262,167)	(\$269,828)
601-Golf Maintenance							
4-Revenues	\$0	\$160	\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$924,778)	(\$974,135)	(\$1,279,250)	(\$1,265,714)	(\$1,449,192)	(\$1,704,684)	(\$1,719,457)
601-Golf Maintenance Total	(\$924,778)	(\$973,975)	(\$1,279,250)	(\$1,265,714)	(\$1,449,192)	(\$1,704,684)	(\$1,719,457)
611-Pro Shop/Golf Fees							
4-Revenues	\$2,619,040	\$3,272,094	\$2,562,250	\$2,760,827	\$2,929,750	\$2,929,750	\$2,978,125
5-Expenses	(\$644,956)	(\$743,683)	(\$1,393,078)	(\$1,180,090)	(\$991,532)	(\$902,679)	(\$939,649)
611-Pro Shop/Golf Fees Total	\$1,974,083	\$2,528,411	\$1,169,172	\$1,580,737	\$1,938,218	\$2,027,071	\$2,038,476
612-Food and Beverage							
4-Revenues	\$2,042,069	\$4,291,502	\$5,947,800	\$5,948,250	\$6,189,300	\$6,751,800	\$7,139,300
5-Expenses	(\$2,395,576)	(\$3,201,170)	(\$5,062,634)	(\$4,772,200)	(\$5,435,220)	(\$5,762,231)	(\$5,978,722)
612-Food and Beverage Total	(\$353,506)	\$1,090,332	\$885,166	\$1,176,050	\$754,080	\$989,569	\$1,160,578
613-Cross Country Skiing							
4-Revenues	\$1,790	\$39,555	\$15,000	\$25,000	\$20,000	\$20,000	\$20,000
5-Expenses	(\$886)	(\$1,678)	(\$10,683)	(\$10,608)	(\$10,683)	(\$10,689)	(\$10,695)
613-Cross Country Skiing Total	\$904	\$37,877	\$4,318	\$14,392	\$9,318	\$9,311	\$9,305
60-Golf Fund Total	\$661,246	\$2,229,880	(\$580,743)	\$1,462,434	(\$271,355)	(\$293,924)	(\$978,206)
70-Information Technology							
000-Administration							
4-Revenues	\$385,263	\$324,150	\$491,276	\$491,306	\$519,889	\$504,078	\$508,180
5-Expenses	(\$387,481)	(\$326,618)	(\$491,243)	(\$488,045)	(\$519,643)	(\$503,828)	(\$507,880)
000-Administration Total	(\$2,218)	(\$2,468)	\$33	\$3,261	\$247	\$250	\$300
70-Information Technology Total	(\$2,218)	(\$2,468)	\$33	\$3,261	\$247	\$250	\$300

Net Income (Loss) By Fund or Department within Fund

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
75-Health Insurance							
000-Administration							
4-Revenues	\$1,314,064	\$1,321,661	\$1,615,199	\$1,421,771	\$1,802,906	\$1,856,435	\$1,912,502
5-Expenses	(\$1,314,868)	(\$1,321,661)	(\$1,617,799)	(\$1,424,471)	(\$1,804,706)	(\$1,858,205)	(\$1,913,302)
000-Administration Total	(\$805)	\$0	(\$2,600)	(\$2,700)	(\$1,800)	(\$1,770)	(\$800)
75-Health Insurance Total	(\$805)	\$0	(\$2,600)	(\$2,700)	(\$1,800)	(\$1,770)	(\$800)
Grand Total	\$1,619,029	\$6,357,991	(\$1,169,729)	\$3,256,811	(\$5,513,565)	(\$3,710,957)	(\$4,543,933)

Bottom Line by Fund or Area(s) within Fund

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
10-General							
000-Nonspecified Area							
4-Revenues	\$4,622,079	\$4,965,179	\$5,097,528	\$5,078,201	\$5,306,343	\$5,075,463	\$5,268,223
5-Expenses	(\$2,875,654)	(\$2,965,051)	(\$3,875,206)	(\$3,534,032)	(\$3,845,253)	(\$3,914,800)	(\$3,997,607)
7-Capital	(\$93,058)	(\$82,051)	(\$216,869)	(\$87,225)	(\$453,178)	(\$290,161)	(\$393,161)
9-Transfers Out	\$0	\$0	(\$2,012,500)	(\$2,012,500)	(\$2,840,000)	(\$900,000)	(\$960,000)
000-Nonspecified Area Total	\$1,653,366	\$1,918,076	(\$1,007,046)	(\$555,555)	(\$1,832,088)	(\$29,498)	(\$82,544)
113-Green Team							
4-Revenues	\$708	\$0	\$0	\$1,000	\$1,000	\$1,020	\$1,040
5-Expenses	(\$209)	(\$250)	(\$1,050)	(\$750)	(\$750)	(\$760)	(\$770)
113-Green Team Total	\$499	(\$250)	(\$1,050)	\$250	\$250	\$260	\$270
415-Marketing							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$196,035)	(\$208,254)	(\$262,058)	(\$221,269)	(\$293,492)	(\$298,294)	(\$304,237)
7-Capital	(\$2,935)	(\$1,828)	(\$1,025)	(\$1,025)	(\$811)	(\$806)	(\$806)
415-Marketing Total	(\$198,970)	(\$210,082)	(\$263,083)	(\$222,294)	(\$294,302)	(\$299,100)	(\$305,043)
416-Special Events							
4-Revenues	\$27,936	\$319,691	\$430,085	\$355,879	\$385,900	\$384,400	\$384,400
5-Expenses	(\$11,310)	(\$313,920)	(\$471,250)	(\$404,597)	(\$473,275)	(\$527,763)	(\$527,878)
416-Special Events Total	\$16,626	\$5,771	(\$41,165)	(\$48,718)	(\$87,375)	(\$143,363)	(\$143,478)
854-Historical Museum							
5-Expenses	(\$14,832)	(\$10,424)	(\$17,726)	(\$17,115)	(\$19,948)	(\$19,948)	(\$19,948)
854-Historical Museum Total	(\$14,832)	(\$10,424)	(\$17,726)	(\$17,115)	(\$19,948)	(\$19,948)	(\$19,948)
856-Prairie Ave Building							
4-Revenues	\$79,088	\$50,000	\$50,000	\$50,000	\$52,500	\$55,125	\$57,881
5-Expenses	(\$83,652)	(\$74,537)	(\$115,315)	(\$107,971)	(\$84,834)	(\$86,900)	(\$88,591)
7-Capital			\$0	\$0	\$0	\$0	\$0
856-Prairie Ave Building Total	(\$4,563)	(\$24,537)	(\$65,315)	(\$57,971)	(\$32,334)	(\$31,775)	(\$30,710)
10-General Total	\$1,452,125	\$1,678,554	(\$1,395,386)	(\$901,403)	(\$2,265,797)	(\$523,423)	(\$581,452)
20-Recreation							
000-Nonspecified Area							
4-Revenues	\$4,326,121	\$4,752,247	\$4,852,538	\$4,840,534	\$5,037,515	\$4,795,485	\$4,979,108
5-Expenses	(\$1,267,944)	(\$1,388,667)	(\$1,608,124)	(\$1,559,285)	(\$1,672,782)	(\$1,704,083)	(\$1,777,039)
7-Capital	(\$3,699)	(\$343)	(\$14,000)	(\$15,780)	(\$13,000)	(\$12,500)	(\$364)
9-Transfers Out	\$0	\$0	(\$2,275,000)	(\$2,275,000)	(\$4,100,000)	(\$1,500,000)	(\$1,500,000)

Bottom Line by Fund or Area(s) within Fund

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
000-Nonspecified Area Total	\$3,054,478	\$3,363,237	\$955,414	\$990,468	(\$748,267)	\$1,578,902	\$1,701,704
112-Lincoln Marsh							
4-Revenues	\$13,320	\$106,660	\$155,088	\$148,197	\$158,395	\$161,562	\$164,794
5-Expenses	(\$249,789)	(\$244,917)	(\$372,239)	(\$341,582)	(\$392,051)	(\$399,345)	(\$407,796)
7-Capital	(\$2,935)	(\$1,371)	(\$641)	(\$641)	(\$360)	(\$358)	(\$358)
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
112-Lincoln Marsh Total	(\$239,404)	(\$139,629)	(\$217,792)	(\$194,026)	(\$234,017)	(\$238,140)	(\$243,360)
200-Recreation Dept. Area							
4-Revenues	\$1,643	\$1,756	\$1,680	\$1,781	\$1,680	\$1,680	\$1,680
5-Expenses	(\$124,434)	(\$128,600)	(\$195,122)	(\$145,876)	(\$236,653)	(\$241,844)	(\$247,889)
7-Capital	(\$1,075)	(\$686)	(\$513)	(\$513)	(\$286)	(\$284)	(\$284)
200-Recreation Dept. Area Total	(\$123,865)	(\$127,529)	(\$193,954)	(\$144,608)	(\$235,259)	(\$240,448)	(\$246,493)
201-Arts and Crafts							
4-Revenues	\$18,743	\$29,641	\$38,694	\$39,740	\$48,408	\$49,401	\$50,379
5-Expenses	(\$10,493)	(\$18,695)	(\$29,001)	(\$23,900)	(\$29,704)	(\$29,966)	(\$30,188)
201-Arts and Crafts Total	\$8,250	\$10,946	\$9,693	\$15,840	\$18,704	\$19,435	\$20,191
202-Performing Arts							
4-Revenues	\$26,208	\$44,936	\$61,773	\$76,927	\$100,817	\$106,616	\$108,748
5-Expenses	(\$49,832)	(\$45,666)	(\$74,192)	(\$75,632)	(\$95,707)	(\$97,150)	(\$98,800)
7-Capital	(\$419)	(\$457)	(\$128)	(\$130)	(\$142)	(\$141)	(\$141)
202-Performing Arts Total	(\$24,043)	(\$1,188)	(\$12,547)	\$1,165	\$4,968	\$9,324	\$9,807
203-Athletic Programs							
4-Revenues	\$178,538	\$494,192	\$427,594	\$485,090	\$553,360	\$563,855	\$575,132
5-Expenses	(\$156,535)	(\$318,618)	(\$346,548)	(\$334,922)	(\$413,204)	(\$417,706)	(\$424,623)
7-Capital			\$0	\$0	\$0	\$0	\$0
203-Athletic Programs Total	\$22,003	\$175,574	\$81,046	\$150,167	\$140,156	\$146,149	\$150,509
204-Leagues							
4-Revenues	\$499,593	\$671,784	\$922,820	\$1,157,370	\$1,439,445	\$1,468,224	\$1,497,578
5-Expenses	(\$529,054)	(\$627,526)	(\$779,107)	(\$1,076,605)	(\$1,216,019)	(\$1,239,033)	(\$1,263,111)
7-Capital	(\$2,096)	(\$971)	(\$256)	(\$256)	(\$292)	(\$291)	(\$291)
204-Leagues Total	(\$31,557)	\$43,288	\$143,457	\$80,509	\$223,134	\$228,900	\$234,177
205-Athletics Dept. Area							
4-Revenues	\$40,203	\$61,350	\$77,290	\$61,795	\$53,165	\$53,777	\$54,608
5-Expenses	(\$260,099)	(\$274,431)	(\$378,673)	(\$379,056)	(\$445,059)	(\$455,822)	(\$466,024)
7-Capital	(\$3,537)	(\$2,628)	(\$1,666)	(\$1,666)	(\$936)	(\$931)	(\$931)

Bottom Line by Fund or Area(s) within Fund

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
205-Athletics Dept. Area Total	(\$223,434)	(\$215,709)	(\$303,049)	(\$318,927)	(\$392,830)	(\$402,976)	(\$412,346)
206-Outdoor Education			\$0	\$0	\$0	\$0	\$0
207-Camps and Preschool							
4-Revenues	\$221,170	\$505,530	\$870,734	\$705,675	\$920,183	\$945,801	\$964,710
5-Expenses	(\$211,768)	(\$344,693)	(\$535,093)	(\$497,166)	(\$585,611)	(\$606,796)	(\$615,799)
7-Capital	(\$419)	(\$457)	(\$128)	(\$130)	(\$142)	(\$141)	(\$141)
207-Camps and Preschool Total	\$8,983	\$160,380	\$335,513	\$208,379	\$334,430	\$338,864	\$348,770
208-General Interests							
4-Revenues	\$38,320	\$133,574	\$175,791	\$133,125	\$159,678	\$178,808	\$184,774
5-Expenses	(\$54,668)	(\$90,910)	(\$122,363)	(\$122,469)	(\$162,350)	(\$167,751)	(\$174,913)
7-Capital			\$0	\$0	\$0	\$0	\$0
208-General Interests Total	(\$16,347)	\$42,665	\$53,428	\$10,656	(\$2,672)	\$11,057	\$9,861
209-Special Events							
4-Revenues	\$4,842	\$6,668	\$14,778	\$12,463	\$21,048	\$21,364	\$21,686
5-Expenses	(\$1,766)	(\$4,032)	(\$7,594)	(\$7,891)	(\$15,094)	(\$16,308)	(\$16,795)
209-Special Events Total	\$3,076	\$2,636	\$7,184	\$4,572	\$5,955	\$5,056	\$4,891
220-Community Center							
4-Revenues	\$11,601	\$16,887	\$56,500	\$24,340	\$27,050	\$27,050	\$27,050
5-Expenses	(\$795,192)	(\$836,405)	(\$1,078,271)	(\$975,303)	(\$1,247,159)	(\$1,280,550)	(\$1,313,498)
7-Capital	(\$4,612)	(\$2,514)	(\$1,409)	(\$1,411)	(\$864)	(\$859)	(\$859)
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
220-Community Center Total	(\$788,203)	(\$822,031)	(\$1,023,181)	(\$952,374)	(\$1,220,973)	(\$1,254,359)	(\$1,287,307)
221-Wheaton Youth Cheerleading							
4-Revenues	\$4,395	\$85,866	\$75,200	\$102,200	\$123,200	\$108,329	\$128,460
5-Expenses	(\$6,636)	(\$84,757)	(\$90,232)	(\$95,476)	(\$118,722)	(\$105,877)	(\$123,668)
221-Wheaton Youth Cheerleading Total	(\$2,241)	\$1,110	(\$15,032)	\$6,724	\$4,478	\$2,452	\$4,793
222-Wheaton Youth Football							
4-Revenues	\$16,185	\$145,807	\$154,500	\$197,500	\$203,000	\$205,350	\$207,730
5-Expenses	(\$49,051)	(\$78,455)	(\$189,839)	(\$183,203)	(\$186,065)	(\$188,478)	(\$190,931)
7-Capital			\$0	\$0	\$0	\$0	\$0
222-Wheaton Youth Football Total	(\$32,866)	\$67,351	(\$35,339)	\$14,297	\$16,935	\$16,872	\$16,799
223-Youth Baseball/Softball							
4-Revenues	\$108,051	\$266,292	\$320,100	\$294,930	\$310,300	\$313,670	\$317,084
5-Expenses	(\$125,128)	(\$186,990)	(\$257,563)	(\$265,682)	(\$302,468)	(\$306,256)	(\$310,107)
7-Capital			\$0	\$0	\$0	\$0	\$0

Bottom Line by Fund or Area(s) within Fund

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
9-Transfers Out			\$0	\$0	(\$119,000)	\$0	\$0
223-Youth Baseball/Softball Total	(\$17,077)	\$79,302	\$62,537	\$29,248	(\$111,168)	\$7,415	\$6,977
225-Central Athletic Complex							
4-Revenues	\$48,479	\$90,597	\$148,650	\$136,575	\$157,535	\$160,686	\$163,899
5-Expenses	(\$151,070)	(\$163,221)	(\$304,934)	(\$224,239)	(\$263,803)	(\$271,089)	(\$277,000)
7-Capital	\$0	\$0	\$0	\$0	\$0	(\$206,860)	\$0
225-Central Athletic Complex Total	(\$102,591)	(\$72,624)	(\$156,284)	(\$87,664)	(\$106,268)	(\$317,263)	(\$113,101)
231-Northside Pool							
4-Revenues	\$0	\$227,628	\$277,500	\$324,500	\$333,500	\$341,500	\$349,500
5-Expenses	(\$76,709)	(\$320,248)	(\$384,752)	(\$391,409)	(\$437,751)	(\$449,728)	(\$458,942)
7-Capital	(\$839)	(\$457)	(\$384)	(\$384)	(\$288)	(\$286)	(\$286)
231-Northside Pool Total	(\$77,547)	(\$93,077)	(\$107,636)	(\$67,293)	(\$104,539)	(\$108,514)	(\$109,728)
232-Rice Pool							
4-Revenues	(\$338)	\$654,202	\$628,100	\$716,100	\$733,100	\$749,100	\$761,100
5-Expenses	(\$176,598)	(\$721,642)	(\$802,658)	(\$819,757)	(\$935,008)	(\$962,924)	(\$987,823)
7-Capital	(\$1,258)	(\$686)	(\$384)	(\$384)	(\$360)	(\$430)	(\$430)
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
232-Rice Pool Total	(\$178,194)	(\$68,126)	(\$174,943)	(\$104,041)	(\$202,268)	(\$214,254)	(\$227,153)
302-Parks Plus Fitness Center							
4-Revenues	\$366,048	\$319,008	\$534,750	\$461,025	\$547,500	\$567,000	\$591,500
5-Expenses	(\$320,801)	(\$350,410)	(\$534,915)	(\$452,866)	(\$517,037)	(\$534,553)	(\$560,924)
7-Capital	(\$2,935)	(\$1,428)	(\$641)	(\$641)	(\$360)	(\$358)	(\$358)
302-Parks Plus Fitness Center Total	\$42,312	(\$32,829)	(\$805)	\$7,518	\$30,103	\$32,089	\$30,218
303-Clocktower Com. and Mini Golf							
4-Revenues	\$17,736	\$32,808	\$24,700	\$29,900	\$30,500	\$33,000	\$35,500
5-Expenses	(\$30,127)	(\$46,932)	(\$39,260)	(\$53,534)	(\$45,703)	(\$47,504)	(\$48,866)
7-Capital	(\$419)	(\$229)	(\$128)	(\$130)	(\$72)	(\$72)	(\$72)
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
303-Clocktower Com. and Mini Golf Total	(\$12,811)	(\$14,353)	(\$14,688)	(\$23,764)	(\$15,275)	(\$14,576)	(\$13,437)
304-Mary Lubko Center							
4-Revenues	\$28,161	\$65,373	\$225,301	\$138,130	\$227,886	\$232,448	\$237,347
5-Expenses	(\$146,470)	(\$179,089)	(\$359,566)	(\$277,555)	(\$372,758)	(\$379,775)	(\$386,141)
7-Capital	(\$1,677)	(\$914)	(\$513)	(\$513)	(\$288)	(\$286)	(\$286)
304-Mary Lubko Center Total	(\$119,986)	(\$114,630)	(\$134,777)	(\$139,938)	(\$145,160)	(\$147,614)	(\$149,080)
305-Adult Education							

Bottom Line by Fund or Area(s) within Fund

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
4-Revenues	\$36,155	\$56,445	\$92,509	\$78,646	\$59,490	\$60,889	\$62,517
5-Expenses	(\$80,883)	(\$85,634)	(\$88,440)	(\$71,942)	(\$36,757)	(\$38,496)	(\$38,987)
7-Capital	(\$419)	(\$229)	(\$128)	(\$130)	\$0	\$0	\$0
305-Adult Education Total	(\$45,147)	(\$29,418)	\$3,941	\$6,574	\$22,734	\$22,393	\$23,530
415-Marketing							
4-Revenues	\$9,249	\$29,275	\$28,100	\$27,350	\$17,500	\$17,500	\$17,500
5-Expenses	(\$239,633)	(\$212,037)	(\$293,726)	(\$241,707)	(\$308,767)	(\$315,173)	(\$322,123)
7-Capital	(\$838)	(\$457)	(\$384)	(\$641)	(\$292)	(\$291)	(\$291)
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
415-Marketing Total	(\$231,223)	(\$183,219)	(\$266,010)	(\$214,998)	(\$291,560)	(\$297,964)	(\$304,913)
416-Special Events							
4-Revenues	\$0	\$0	\$120,000	\$182,682	\$181,500	\$175,000	\$175,000
5-Expenses	(\$20,549)	(\$2,189)	(\$139,950)	(\$108,017)	(\$128,150)	(\$134,454)	(\$134,458)
416-Special Events Total	(\$20,549)	(\$2,189)	(\$19,950)	\$74,665	\$53,350	\$40,546	\$40,542
815-Graf Park							
4-Revenues	\$0	\$12,199	\$3,825	\$2,400	\$1,500	\$1,520	\$1,550
815-Graf Park Total	\$0	\$12,199	\$3,825	\$2,400	\$1,500	\$1,520	\$1,550
20-Recreation Total	\$852,015	\$2,042,136	(\$1,019,950)	(\$644,451)	(\$2,953,810)	(\$775,133)	(\$502,600)
21-Special Recreation							
000-Nonspecified Area							
4-Revenues	\$854,779	\$860,619	\$860,454	\$856,732	\$249,750	\$249,780	\$250,250
5-Expenses			\$0	\$0	\$0	\$0	\$0
7-Capital	(\$825,831)	(\$825,831)	(\$818,663)	(\$825,831)	(\$248,750)	(\$248,750)	(\$248,750)
000-Nonspecified Area Total	\$28,948	\$34,788	\$41,791	\$30,901	\$1,000	\$1,030	\$1,500
21-Special Recreation Total	\$28,948	\$34,788	\$41,791	\$30,901	\$1,000	\$1,030	\$1,500
22-Cosley Zoo							
000-Nonspecified Area							
4-Revenues	\$1,444,149	\$1,713,835	\$1,558,271	\$1,515,953	\$1,615,568	\$1,667,468	\$1,720,043
5-Expenses	(\$1,248,505)	(\$1,387,446)	(\$1,664,338)	(\$1,537,853)	(\$1,810,055)	(\$1,850,475)	(\$1,885,237)
7-Capital	(\$6,708)	(\$3,428)	(\$2,178)	(\$2,178)	(\$1,230)	(\$1,223)	(\$1,223)
9-Transfers Out	\$0	\$0	(\$200,000)	(\$200,000)	(\$200,000)	(\$200,000)	(\$200,000)
000-Nonspecified Area Total	\$188,936	\$322,961	(\$308,245)	(\$224,077)	(\$395,717)	(\$384,230)	(\$366,417)
206-Outdoor Education	\$22,235	\$120,658	\$161,279	\$127,292	\$173,695	\$173,720	\$179,320
415-Marketing							
4-Revenues			\$0	\$0	\$0	\$0	\$0

Bottom Line by Fund or Area(s) within Fund

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
5-Expenses	(\$27,741)	(\$30,452)	(\$41,322)	(\$33,140)	(\$47,441)	(\$48,461)	(\$49,511)
7-Capital			\$0	\$0	\$0	\$0	\$0
415-Marketing Total	(\$27,741)	(\$30,452)	(\$41,322)	(\$33,140)	(\$47,441)	(\$48,461)	(\$49,511)
813-Cosley Zoo							
4-Revenues			\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo Total			\$0	\$0	\$0	\$0	\$0
22-Cosley Zoo Total	\$183,430	\$413,167	(\$188,289)	(\$129,926)	(\$269,463)	(\$258,971)	(\$236,608)
23-Liability							
000-Nonspecified Area							
4-Revenues	\$610,683	\$565,481	\$268,198	\$269,413	\$537,635	\$559,405	\$574,389
5-Expenses	(\$596,335)	(\$466,791)	(\$485,589)	(\$486,509)	(\$539,938)	(\$556,888)	(\$573,255)
7-Capital			\$0	\$0	\$0	\$0	\$0
000-Nonspecified Area Total	\$14,348	\$98,691	(\$217,391)	(\$217,096)	(\$2,303)	\$2,517	\$1,134
23-Liability Total	\$14,348	\$98,691	(\$217,391)	(\$217,096)	(\$2,303)	\$2,517	\$1,134
24-Audit							
000-Nonspecified Area							
4-Revenues	\$10,320	\$10,320	\$29,830	\$30,848	\$42,963	\$37,744	\$44,849
5-Expenses	(\$17,700)	(\$19,600)	(\$29,164)	(\$18,800)	(\$42,964)	(\$40,564)	(\$44,664)
000-Nonspecified Area Total	(\$7,380)	(\$9,280)	\$666	\$12,048	(\$1)	(\$2,820)	\$185
24-Audit Total	(\$7,380)	(\$9,280)	\$666	\$12,048	(\$1)	(\$2,820)	\$185
25-FICA							
000-Nonspecified Area							
4-Revenues	\$647,247	\$436,095	\$600,049	\$619,005	\$590,114	\$728,218	\$749,480
5-Expenses	(\$261,264)	(\$276,420)	(\$653,331)	(\$618,590)	(\$688,221)	(\$708,436)	(\$727,774)
000-Nonspecified Area Total	\$385,983	\$159,676	(\$53,282)	\$415	(\$98,107)	\$19,782	\$21,706
213-Recr Pension Area							
5-Expenses	(\$153,393)	(\$196,963)	\$0	\$0	\$0	\$0	\$0
213-Recr Pension Area Total	(\$153,393)	(\$196,963)	\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo							
5-Expenses	(\$62,237)	(\$62,922)	\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo Total	(\$62,237)	(\$62,922)	\$0	\$0	\$0	\$0	\$0
25-FICA Total	\$170,352	(\$100,209)	(\$53,282)	\$415	(\$98,107)	\$19,782	\$21,706
26-IMRF							
000-Nonspecified Area							
4-Revenues	\$942,408	\$552,866	\$597,706	\$616,493	\$304,636	\$863,028	\$779,541

Bottom Line by Fund or Area(s) within Fund

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
5-Expenses	(\$322,752)	(\$329,029)	(\$662,175)	(\$637,609)	(\$495,778)	(\$736,511)	(\$759,445)
000-Nonspecified Area Total	\$619,656	\$223,837	(\$64,469)	(\$21,116)	(\$191,142)	\$126,517	\$20,096
213-Recr Pension Area							
5-Expenses	(\$313,635)	(\$308,397)	\$0	\$0	\$0	\$0	\$0
213-Recr Pension Area Total	(\$313,635)	(\$308,397)	\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo							
5-Expenses	(\$66,037)	(\$63,590)	\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo Total	(\$66,037)	(\$63,590)	\$0	\$0	\$0	\$0	\$0
26-IMRF Total	\$239,984	(\$148,151)	(\$64,469)	(\$21,116)	(\$191,142)	\$126,517	\$20,096
30-Debt Service							
000-Nonspecified Area							
4-Revenues	\$4,383,500	\$4,430,099	\$4,239,756	\$4,240,655	\$2,713,531	\$2,730,107	\$2,743,145
5-Expenses	(\$3,099,007)	(\$3,087,225)	(\$2,895,114)	(\$2,896,114)	(\$1,262,893)	(\$1,253,988)	(\$1,251,747)
7-Capital			\$0	\$0	\$0	\$0	\$0
9-Transfers Out	(\$1,347,757)	(\$1,376,938)	(\$1,362,143)	(\$1,362,143)	(\$1,457,364)	(\$1,495,123)	(\$1,518,813)
000-Nonspecified Area Total	(\$63,265)	(\$34,064)	(\$17,501)	(\$17,602)	(\$6,726)	(\$19,004)	(\$27,415)
30-Debt Service Total	(\$63,265)	(\$34,064)	(\$17,501)	(\$17,602)	(\$6,726)	(\$19,004)	(\$27,415)
40-Capital Projects							
000-Nonspecified Area							
4-Revenues	\$2,067,120	\$1,698,178	\$6,291,704	\$6,045,790	\$10,115,049	\$4,288,008	\$4,265,598
5-Expenses	(\$321,509)	(\$369,709)	(\$510,961)	(\$383,839)	(\$509,561)	(\$523,782)	(\$526,981)
7-Capital	\$0	(\$33,634)	(\$290,099)	(\$265,000)	(\$785,000)	(\$375,000)	(\$375,000)
9-Transfers Out	(\$117,325)	(\$108,950)	(\$100,200)	(\$100,200)	(\$90,950)	(\$81,200)	(\$70,950)
000-Nonspecified Area Total	\$1,628,285	\$1,185,885	\$5,390,444	\$5,296,751	\$8,729,538	\$3,308,026	\$3,292,667
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	\$0	\$137	\$0	\$0	\$0	\$0	\$0
5-Expenses			\$0	\$0	\$0	\$0	\$0
7-Capital			\$0	\$0	\$0	\$0	\$0
186-Overpass Construction Project Total	\$0	\$137	\$0	\$0	\$0	\$0	\$0
187-Central Athletic Complex							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses			\$0	\$0	\$0	\$0	\$0

Bottom Line by Fund or Area(s) within Fund

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
7-Capital			\$0	\$0	\$0	\$0	\$0
187-Central Athletic Complex Total			\$0	\$0	\$0	\$0	\$0
188-Play for All Project							
4-Revenues			\$0	\$144,000	\$250,000	\$0	\$0
5-Expenses			\$0	\$0	\$0	\$0	\$0
7-Capital	(\$19,589)	(\$5,834)	\$0	(\$144,000)	(\$500,000)	\$0	\$0
188-Play for All Project Total	(\$19,589)	(\$5,834)	\$0	\$0	(\$250,000)	\$0	\$0
805-Atten							
5-Expenses			(\$15,000)	\$0	(\$19,000)	(\$25,000)	\$0
7-Capital	\$0	\$0	(\$72,007)	(\$50,000)	(\$50,000)	\$0	(\$210,000)
805-Atten Total	\$0	\$0	(\$87,007)	(\$50,000)	(\$69,000)	(\$25,000)	(\$210,000)
806-Briarpatch							
7-Capital	(\$69,900)	\$0	(\$630,000)	\$0	(\$630,000)	\$0	\$0
806-Briarpatch Total	(\$69,900)	\$0	(\$630,000)	\$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			(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	(\$15,000)
7-Capital	\$0	(\$26,723)	(\$70,000)	(\$47,300)	\$0	\$0	(\$420,000)
811-Manchester Total	\$0	(\$26,723)	(\$75,000)	(\$52,300)	(\$5,000)	(\$5,000)	(\$435,000)
812-Central Park and.Athletic Ctr.							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$1,625)	(\$700)	(\$25,000)	\$0	(\$25,000)	(\$25,000)	(\$25,000)
7-Capital	\$0	(\$76,732)	\$0	\$0	(\$70,000)	(\$30,000)	(\$30,000)
812-Central Park and.Athletic Ctr. Total	(\$1,625)	(\$77,432)	(\$25,000)	\$0	(\$95,000)	(\$55,000)	(\$55,000)
813-Cosley Zoo							
4-Revenues	\$25,000	\$25,000	\$275,000	\$155,000	\$280,486	\$3,625,000	\$125,000
5-Expenses	(\$58,855)	\$0	(\$114,234)	(\$39,000)	(\$55,500)	(\$81,000)	(\$107,500)
7-Capital	(\$31,259)	(\$24,724)	(\$537,000)	(\$329,300)	(\$510,486)	(\$5,000,000)	(\$197,000)
813-Cosley Zoo Total	(\$65,113)	\$276	(\$376,234)	(\$213,300)	(\$285,500)	(\$1,456,000)	(\$179,500)
815-Graf Park							
5-Expenses	\$0	(\$28,832)	(\$9,950)	\$0	(\$10,000)	\$0	\$0
7-Capital			(\$233,655)	(\$153,000)	(\$190,000)	(\$550,000)	(\$225,000)
815-Graf Park Total	\$0	(\$28,832)	(\$243,605)	(\$153,000)	(\$200,000)	(\$550,000)	(\$225,000)

Bottom Line by Fund or Area(s) within Fund

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
816-Hawthorne Junction			\$0	\$0	(\$125,000)	\$0	\$0
817-Herrick			\$0	\$0	\$0	(\$80,000)	\$0
818-Hoffman Park							
5-Expenses			(\$22,000)	\$0	(\$22,000)	\$0	\$0
7-Capital	\$0	\$0	(\$72,007)	(\$58,000)	(\$160,000)	\$0	\$0
818-Hoffman Park Total	\$0	\$0	(\$94,007)	(\$58,000)	(\$182,000)	\$0	\$0
819-Hurley Gardens							
5-Expenses	(\$2,800)	(\$10,145)	\$0	\$0	\$0	\$0	(\$20,000)
7-Capital	\$0	\$0	(\$90,000)	(\$60,000)	(\$30,000)	\$0	\$0
819-Hurley Gardens Total	(\$2,800)	(\$10,145)	(\$90,000)	(\$60,000)	(\$30,000)	\$0	(\$20,000)
820-Kelly Park							
5-Expenses			\$0	\$0	\$0	\$0	\$0
7-Capital	(\$30,253)	\$0	(\$275,000)	(\$275,000)	\$0	\$0	\$0
820-Kelly Park Total	(\$30,253)	\$0	(\$275,000)	(\$275,000)	\$0	\$0	\$0
821-Briar Knoll			\$0	\$0	\$0	\$0	\$0
822-Lincoln Marsh							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$6,128)	(\$34,350)	(\$180,000)	(\$30,000)	(\$164,000)	(\$14,000)	(\$14,000)
7-Capital	(\$14,800)	(\$48,880)	\$0	\$0	(\$80,000)	\$0	\$0
822-Lincoln Marsh Total	(\$20,928)	(\$83,230)	(\$180,000)	(\$30,000)	(\$244,000)	(\$14,000)	(\$14,000)
825-Memorial Park							
4-Revenues	\$9,000	\$12,000	\$9,000	\$0	\$9,000	\$9,000	\$0
5-Expenses	(\$19,462)	\$0	(\$15,000)	\$0	\$0	(\$8,000)	\$0
7-Capital	(\$2,963,176)	\$0	\$0	\$0	(\$134,000)	\$0	\$0
825-Memorial Park Total	(\$2,973,638)	\$12,000	(\$6,000)	\$0	(\$125,000)	\$1,000	\$0
826-Northside Park							
5-Expenses	(\$1,413)	(\$1,000)	(\$38,010)	(\$5,000)	(\$29,000)	(\$8,700)	(\$13,440)
7-Capital			(\$0)	(\$15,000)	(\$105,000)	(\$100,000)	(\$40,000)
826-Northside Park Total	(\$1,413)	(\$1,000)	(\$38,011)	(\$20,000)	(\$134,000)	(\$108,700)	(\$53,440)
827-Presidents Park							
7-Capital	\$0	(\$445,572)	\$0	\$0	\$0	\$0	\$0
827-Presidents Park Total	\$0	(\$445,572)	\$0	\$0	\$0	\$0	\$0
828-Rathje							
5-Expenses	(\$3,658)	(\$7,054)	(\$8,333)	\$0	(\$23,333)	(\$8,333)	\$0
7-Capital			\$0	\$0	(\$35,000)	(\$25,000)	(\$85,000)

Bottom Line by Fund or Area(s) within Fund

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
828-Rathje Total	(\$3,658)	(\$7,054)	(\$8,333)	\$0	(\$58,333)	(\$33,333)	(\$85,000)
829-Hull							
7-Capital	(\$14,217)	\$0	\$0	\$0	\$0	\$0	\$0
829-Hull Total	(\$14,217)	\$0	\$0	\$0	\$0	\$0	\$0
835-Seven Gables							
5-Expenses	(\$42,333)	\$0	(\$3,000)	(\$3,000)	(\$30,000)	\$0	\$0
7-Capital	\$0	\$0	(\$36,000)	(\$36,000)	(\$107,900)	\$0	\$0
835-Seven Gables Total	(\$42,333)	\$0	(\$39,000)	(\$39,000)	(\$137,900)	\$0	\$0
836-Prairie Path Park							
5-Expenses			\$0	\$0	\$0	\$0	\$0
7-Capital			\$0	\$0	\$0	(\$180,000)	\$0
836-Prairie Path Park Total			\$0	\$0	\$0	(\$180,000)	\$0
837-Sunnyside			\$0	\$0	\$0	\$0	\$0
838-Triangle Park							
7-Capital			\$0	\$0	\$0	(\$36,000)	\$0
838-Triangle Park Total			\$0	\$0	\$0	(\$36,000)	\$0
844-Arrowhead Golf Club			\$0	\$0	\$0	\$0	\$0
845-Scottdale Park			\$0	\$0	(\$116,000)	\$0	\$0
846-CC and Rice							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$7,589)	(\$5,498)	(\$23,889)	(\$8,000)	(\$43,000)	(\$10,000)	(\$17,500)
7-Capital	(\$138,177)	(\$279,869)	(\$582,000)	(\$581,105)	(\$4,330,000)	(\$2,550,000)	(\$4,260,000)
846-CC and Rice Total	(\$145,767)	(\$285,368)	(\$605,889)	(\$589,105)	(\$4,373,000)	(\$2,560,000)	(\$4,277,500)
849-Toohey Park							
5-Expenses	(\$18,181)	\$0	\$0	\$0	(\$18,000)	\$0	\$0
7-Capital	\$0	\$0	(\$138,100)	(\$75,000)	\$0	(\$30,000)	\$0
849-Toohey Park Total	(\$18,181)	\$0	(\$138,100)	(\$75,000)	(\$18,000)	(\$30,000)	\$0
850-Hillside Tot Lot			\$0	\$0	\$0	(\$154,000)	\$0
851-Firefighters' Park			\$0	\$0	\$0	\$0	\$0
852-Clocktower	\$0	(\$5,640)	\$0	\$0	(\$5,000)	\$0	\$0
853-Danada							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses			\$0	\$0	(\$18,000)	\$0	\$0
7-Capital			(\$50,000)	\$0	(\$900,000)	\$0	\$0
853-Danada Total			(\$50,000)	\$0	(\$918,000)	\$0	\$0

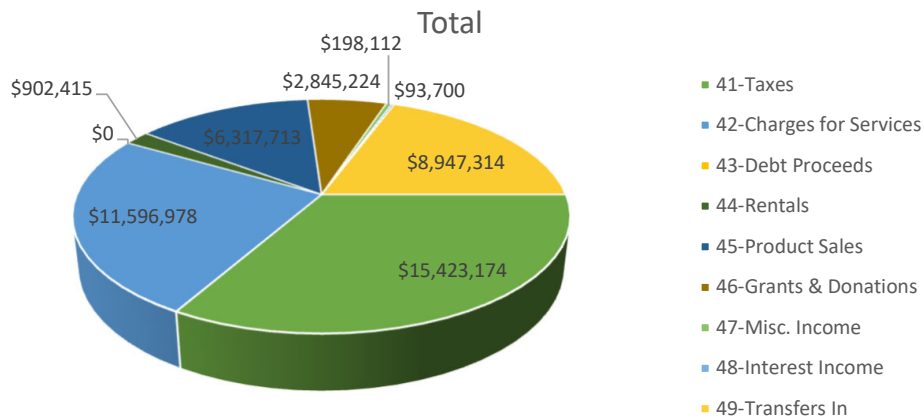
Bottom Line by Fund or Area(s) within Fund

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
854-Historical Museum							
4-Revenues			\$750,000	\$0	\$750,000	\$0	\$0
5-Expenses	(\$128,624)	\$0	\$0	\$0	\$0	\$0	\$0
7-Capital	\$0	\$0	(\$851,869)	\$0	(\$933,113)	\$0	\$0
854-Historical Museum Total	(\$128,624)	\$0	(\$101,869)	\$0	(\$183,113)	\$0	\$0
855-Central Athletic Complex							
			\$0	\$0	\$0	\$0	\$0
856-Prairie Ave Building							
5-Expenses			\$0	\$0	\$0	(\$8,000)	\$0
7-Capital	\$0	(\$66,520)	\$0	\$0	\$0	\$0	\$0
856-Prairie Ave Building Total	\$0	(\$66,520)	\$0	\$0	\$0	(\$8,000)	\$0
40-Capital Projects Total	(\$1,909,753)	\$154,949	\$2,327,391	\$3,682,046	\$545,692	(\$1,986,008)	(\$2,261,773)
60-Golf Fund							
000-Nonspecified Area							
4-Revenues	\$1,992,141	\$1,913,814	\$1,819,729	\$1,864,609	\$460,300	\$618,750	\$695,175
5-Expenses	(\$3,768,031)	(\$4,372,034)	(\$7,191,867)	(\$5,783,284)	(\$6,337,926)	(\$6,540,353)	(\$6,790,540)
7-Capital	(\$790,784)	(\$739,547)	(\$724,366)	(\$449,836)	(\$418,886)	(\$674,827)	(\$1,448,672)
9-Transfers Out	\$0	\$0	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
000-Nonspecified Area Total	(\$2,566,674)	(\$3,197,767)	(\$6,146,504)	(\$4,418,511)	(\$6,346,512)	(\$6,646,430)	(\$7,594,037)
415-Marketing							
4-Revenues	\$0	\$500	\$0	\$500	\$0	\$0	\$0
5-Expenses	(\$138,073)	(\$106,490)	(\$169,855)	(\$144,884)	(\$180,850)	(\$183,066)	(\$185,338)
7-Capital			\$0	\$0	(\$142)	(\$141)	(\$141)
415-Marketing Total	(\$138,073)	(\$105,990)	(\$169,855)	(\$144,384)	(\$180,992)	(\$183,207)	(\$185,479)
901-Banquet							
4-Revenues	\$372,109	\$1,603,103	\$2,515,000	\$2,515,000	\$2,785,000	\$2,950,000	\$3,115,000
5-Expenses	(\$252,082)	(\$460,804)	(\$873,893)	(\$851,632)	(\$934,227)	(\$987,696)	(\$1,041,528)
7-Capital	(\$839)	(\$457)	(\$128)	(\$128)	(\$72)	(\$72)	(\$72)
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
901-Banquet Total	\$119,189	\$1,141,842	\$1,640,979	\$1,663,240	\$1,850,701	\$1,962,233	\$2,073,400
902-Restaurant							
4-Revenues	\$1,229,208	\$2,001,198	\$2,804,000	\$2,804,000	\$2,804,000	\$3,004,000	\$3,204,000
5-Expenses	(\$321,609)	(\$400,770)	(\$734,783)	(\$656,762)	(\$740,178)	(\$770,811)	(\$775,608)
7-Capital	(\$419)	(\$229)	\$0	\$0	\$0	\$0	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
902-Restaurant Total	\$907,180	\$1,600,200	\$2,069,217	\$2,147,238	\$2,063,822	\$2,233,189	\$2,428,392

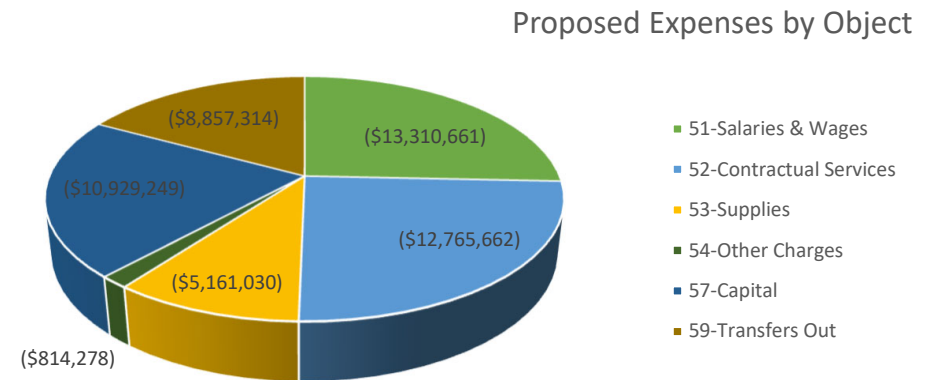
Bottom Line by Fund or Area(s) within Fund

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
903-Beverage Cart							
4-Revenues	\$111,162	\$94,781	\$105,000	\$105,000	\$120,000	\$130,000	\$130,000
5-Expenses	(\$30,690)	(\$33,432)	(\$22,009)	(\$22,091)	(\$34,105)	(\$38,310)	(\$42,515)
7-Capital			\$0	\$0	\$0	\$0	\$0
903-Beverage Cart Total	\$80,473	\$61,349	\$82,991	\$82,909	\$85,895	\$91,690	\$87,485
904-Halfway House							
4-Revenues	\$279,417	\$301,635	\$200,000	\$200,000	\$240,000	\$270,000	\$270,000
5-Expenses	\$0	\$0	(\$13,188)	(\$13,187)	(\$13,186)	(\$14,801)	(\$16,416)
7-Capital			\$0	\$0	\$0	\$0	\$0
904-Halfway House Total	\$279,417	\$301,635	\$186,812	\$186,814	\$226,814	\$255,200	\$253,585
911-Pro Shop							
4-Revenues	\$133,045	\$162,728	\$172,000	\$151,077	\$147,000	\$147,000	\$147,000
5-Expenses	(\$182,435)	(\$204,910)	(\$252,520)	(\$239,780)	(\$262,337)	(\$268,090)	(\$273,948)
911-Pro Shop Total	(\$49,390)	(\$42,182)	(\$80,520)	(\$88,703)	(\$115,337)	(\$121,090)	(\$126,948)
912-Golf Course							
4-Revenues	\$2,343,045	\$2,863,419	\$2,243,250	\$2,432,250	\$2,600,750	\$2,600,750	\$2,600,750
5-Expenses	(\$313,919)	(\$392,626)	(\$407,112)	(\$398,419)	(\$456,495)	(\$486,258)	(\$515,354)
7-Capital			\$0	\$0	\$0	\$0	\$0
912-Golf Course Total	\$2,029,125	\$2,470,793	\$1,836,138	\$2,033,831	\$2,144,255	\$2,114,492	\$2,085,396
60-Golf Fund Total	\$661,246	\$2,229,880	(\$580,743)	\$1,462,434	(\$271,355)	(\$293,924)	(\$978,206)
70-Information Technology							
000-Nonspecified Area							
4-Revenues	\$385,263	\$324,150	\$491,276	\$491,306	\$519,889	\$504,078	\$508,180
5-Expenses	(\$385,013)	(\$324,150)	(\$470,743)	(\$467,545)	(\$506,643)	(\$490,828)	(\$494,880)
7-Capital	(\$2,468)	(\$2,468)	(\$20,500)	(\$20,500)	(\$13,000)	(\$13,000)	(\$13,000)
000-Nonspecified Area Total	(\$2,218)	(\$2,468)	\$33	\$3,261	\$247	\$250	\$300
70-Information Technology Total	(\$2,218)	(\$2,468)	\$33	\$3,261	\$247	\$250	\$300
75-Health Insurance							
000-Nonspecified Area							
4-Revenues	\$1,314,064	\$1,321,661	\$1,615,199	\$1,421,771	\$1,802,906	\$1,856,435	\$1,912,502
5-Expenses	(\$1,314,868)	(\$1,321,661)	(\$1,617,799)	(\$1,424,471)	(\$1,804,706)	(\$1,858,205)	(\$1,913,302)
000-Nonspecified Area Total	(\$805)	\$0	(\$2,600)	(\$2,700)	(\$1,800)	(\$1,770)	(\$800)
75-Health Insurance Total	(\$805)	\$0	(\$2,600)	(\$2,700)	(\$1,800)	(\$1,770)	(\$800)
Grand Total	\$1,619,029	\$6,357,991	(\$1,169,729)	\$3,256,811	(\$5,513,565)	(\$3,710,957)	(\$4,543,933)

Revenues by Source and Expenditures by Object for All Funds for Budget Year 2023



REVENUES	2023 Budget
41-Taxes	\$15,423,174
42-Charges for Services	\$11,596,978
43-Debt Proceeds	\$0
44-Rentals	\$902,415
45-Product Sales	\$6,317,713
46-Grants & Donations	\$2,845,224
47-Misc. Income	\$198,112
48-Interest Income	\$93,700
49-Transfers In	\$8,947,314
Grand Total	\$46,324,630



EXPENSES	2023 Budget
51-Salaries & Wages	(\$13,310,661)
52-Contractual Services	(\$12,765,662)
53-Supplies	(\$5,161,030)
54-Other Charges	(\$814,278)
57-Capital	(\$10,929,249)
59-Transfers Out	(\$8,857,314)
Grand Total	(\$51,838,194)

Revenues by Source and Expenditures by Object for all Funds

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
4-Revenues							
41-Taxes	\$18,560,910	\$18,581,003	\$18,513,652	\$18,500,267	\$15,423,174	\$15,726,582	\$16,136,446
42-Charges for Services	\$5,521,972	\$8,966,747	\$10,181,780	\$10,256,410	\$11,596,978	\$11,919,595	\$12,154,395
43-Debt Proceeds			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$709,735	\$885,532	\$831,401	\$704,893	\$902,415	\$919,860	\$929,492
45-Product Sales	\$2,108,086	\$4,324,893	\$6,000,438	\$5,999,806	\$6,317,713	\$6,717,602	\$7,082,845
46-Grants & Donations	\$1,044,101	\$555,981	\$1,657,780	\$715,730	\$2,845,224	\$3,988,138	\$367,469
47-Misc. Income	\$365,964	\$360,135	\$190,482	\$188,494	\$198,112	\$202,948	\$257,177
48-Interest Income	\$147,928	\$12,504	\$25,100	\$33,561	\$93,700	\$96,400	\$106,100
49-Transfers In	\$1,465,082	\$1,485,888	\$6,089,843	\$6,089,843	\$8,947,314	\$4,316,323	\$4,389,763
4-Revenues Total	\$29,923,779	\$35,172,682	\$43,490,476	\$42,489,004	\$46,324,630	\$43,887,447	\$41,423,688
5-Expenses							
51-Salaries & Wages	(\$8,710,845)	(\$9,839,156)	(\$12,516,135)	(\$11,875,328)	(\$13,310,661)	(\$13,763,569)	(\$14,192,146)
52-Contractual Services	(\$10,671,088)	(\$11,410,345)	(\$14,947,317)	(\$12,819,530)	(\$12,765,662)	(\$12,996,788)	(\$13,273,153)
53-Supplies	(\$2,113,950)	(\$3,021,528)	(\$4,656,963)	(\$4,373,049)	(\$5,161,030)	(\$5,226,776)	(\$5,420,639)
54-Other Charges	(\$312,196)	(\$379,622)	(\$807,179)	(\$665,666)	(\$814,278)	(\$825,882)	(\$829,005)
57-Capital	(\$5,031,589)	(\$2,678,152)	(\$5,732,768)	(\$3,498,778)	(\$10,929,249)	(\$10,559,067)	(\$7,952,916)
59-Transfers Out	(\$1,465,082)	(\$1,485,888)	(\$5,999,843)	(\$5,999,843)	(\$8,857,314)	(\$4,226,323)	(\$4,299,763)
5-Expenses Total	(\$28,304,750)	(\$28,814,692)	(\$44,660,205)	(\$39,232,193)	(\$51,838,194)	(\$47,598,405)	(\$45,967,621)
Grand Total	\$1,619,029	\$6,357,991	(\$1,169,729)	\$3,256,811	(\$5,513,565)	(\$3,710,957)	(\$4,543,933)

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

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
10-General							
4-Revenues							
41-Taxes	\$4,279,312	\$4,773,916	\$4,865,228	\$4,842,739	\$5,034,878	\$4,792,098	\$4,976,472
42-Charges for Services	\$33,816	\$292,233	\$387,235	\$348,740	\$377,865	\$381,200	\$382,870
43-Debt Proceeds			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$79,555	\$56,705	\$59,250	\$58,500	\$62,500	\$67,625	\$70,881
45-Product Sales	\$1,802	\$61,950	\$89,400	\$62,248	\$67,000	\$65,670	\$65,690
46-Grants & Donations	\$174,144	\$132,070	\$165,250	\$157,400	\$178,000	\$183,300	\$187,631
47-Misc. Income	\$142,308	\$13,646	\$6,250	\$8,611	\$7,500	\$7,575	\$8,000
48-Interest Income	\$18,873	\$4,350	\$5,000	\$6,842	\$18,000	\$18,540	\$20,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$4,729,810	\$5,334,869	\$5,577,613	\$5,485,080	\$5,745,743	\$5,516,008	\$5,711,545
5-Expenses							
51-Salaries & Wages	(\$2,082,848)	(\$2,115,319)	(\$2,619,923)	(\$2,397,735)	(\$2,608,765)	(\$2,686,715)	(\$2,753,369)
52-Contractual Services	(\$759,428)	(\$982,620)	(\$1,396,300)	(\$1,201,901)	(\$1,363,537)	(\$1,403,255)	(\$1,428,003)
53-Supplies	(\$271,920)	(\$387,695)	(\$519,731)	(\$501,533)	(\$536,236)	(\$549,729)	(\$550,121)
54-Other Charges	(\$67,496)	(\$86,802)	(\$206,650)	(\$184,566)	(\$209,014)	(\$208,766)	(\$207,538)
57-Capital	(\$95,993)	(\$83,879)	(\$217,894)	(\$88,250)	(\$453,989)	(\$290,967)	(\$393,967)
59-Transfers Out	\$0	\$0	(\$2,012,500)	(\$2,012,500)	(\$2,840,000)	(\$900,000)	(\$960,000)
5-Expenses Total	(\$3,277,685)	(\$3,656,316)	(\$6,972,999)	(\$6,386,484)	(\$8,011,540)	(\$6,039,431)	(\$6,292,997)
10-General Total	\$1,452,125	\$1,678,554	(\$1,395,386)	(\$901,403)	(\$2,265,797)	(\$523,423)	(\$581,452)
20-Recreation							
4-Revenues							
41-Taxes	\$4,232,407	\$4,722,776	\$4,814,336	\$4,791,493	\$4,983,374	\$4,740,594	\$4,924,967
42-Charges for Services	\$1,621,382	\$3,799,880	\$4,937,184	\$5,088,227	\$5,948,446	\$6,076,297	\$6,226,397
44-Rentals	\$68,825	\$138,613	\$233,716	\$169,293	\$176,980	\$187,300	\$192,676
45-Product Sales	\$6,455	\$120,388	\$170,338	\$193,658	\$187,313	\$183,532	\$183,755
46-Grants & Donations	\$35,629	\$369	\$16,300	\$15,500	\$15,500	\$15,500	\$15,500
47-Misc. Income	\$17,765	\$25,847	\$20,641	\$18,795	\$20,641	\$20,641	\$20,641
48-Interest Income	\$31,957	\$2,852	\$6,000	\$12,009	\$25,000	\$25,750	\$25,000
49-Transfers In			\$90,000	\$90,000	\$90,000	\$90,000	\$90,000
4-Revenues Total	\$6,014,421	\$8,810,724	\$10,288,514	\$10,378,974	\$11,447,254	\$11,339,614	\$11,678,936

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

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
5-Expenses							
51-Salaries & Wages	(\$3,122,292)	(\$3,795,766)	(\$4,634,285)	(\$4,463,719)	(\$5,012,896)	(\$5,160,555)	(\$5,305,100)
52-Contractual Services	(\$1,609,609)	(\$2,305,371)	(\$3,127,052)	(\$3,052,022)	(\$3,638,551)	(\$3,718,514)	(\$3,803,485)
53-Supplies	(\$331,617)	(\$541,995)	(\$1,004,698)	(\$1,029,043)	(\$1,273,087)	(\$1,269,190)	(\$1,322,907)
54-Other Charges	(\$71,711)	(\$111,631)	(\$246,126)	(\$180,291)	(\$239,849)	(\$242,401)	(\$244,952)
57-Capital	(\$27,177)	(\$13,825)	(\$21,303)	(\$23,350)	(\$17,681)	(\$224,087)	(\$5,092)
59-Transfers Out	\$0	\$0	(\$2,275,000)	(\$2,275,000)	(\$4,219,000)	(\$1,500,000)	(\$1,500,000)
5-Expenses Total	(\$5,162,406)	(\$6,768,588)	(\$11,308,465)	(\$11,023,425)	(\$14,401,064)	(\$12,114,747)	(\$12,181,536)
20-Recreation Total	\$852,015	\$2,042,136	(\$1,019,950)	(\$644,451)	(\$2,953,810)	(\$775,133)	(\$502,600)
21-Special Recreation							
4-Revenues							
41-Taxes	\$852,910	\$859,977	\$860,054	\$855,807	\$248,750	\$248,750	\$248,750
47-Misc. Income	\$0	\$535	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$1,868	\$107	\$400	\$925	\$1,000	\$1,030	\$1,500
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$854,779	\$860,619	\$860,454	\$856,732	\$249,750	\$249,780	\$250,250
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)	(\$818,663)	(\$825,831)	(\$248,750)	(\$248,750)	(\$248,750)
5-Expenses Total	(\$825,831)	(\$825,831)	(\$818,663)	(\$825,831)	(\$248,750)	(\$248,750)	(\$248,750)
21-Special Recreation Total	\$28,948	\$34,788	\$41,791	\$30,901	\$1,000	\$1,030	\$1,500
22-Cosley Zoo							
4-Revenues							
41-Taxes	\$1,022,393	\$1,020,242	\$1,015,271	\$1,012,107	\$1,066,968	\$1,116,718	\$1,171,443
42-Charges for Services	\$225,267	\$553,371	\$552,298	\$468,917	\$591,318	\$591,318	\$596,568
44-Rentals	\$8,592	\$33,227	\$55,500	\$57,600	\$55,000	\$57,000	\$58,000
45-Product Sales	\$118	\$785	\$900	\$900	\$1,000	\$1,000	\$1,000
46-Grants & Donations	\$195,224	\$239,884	\$112,230	\$118,830	\$89,338	\$89,338	\$89,338
47-Misc. Income	\$14,437	\$1,189	\$0	\$457	\$0	\$0	\$0

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

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
48-Interest Income	\$4,008	\$608	\$1,000	\$2,689	\$5,000	\$5,150	\$2,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$1,470,038	\$1,849,307	\$1,737,199	\$1,661,500	\$1,808,623	\$1,860,523	\$1,918,348
5-Expenses							
51-Salaries & Wages	(\$889,656)	(\$941,549)	(\$1,097,829)	(\$1,010,636)	(\$1,176,986)	(\$1,210,025)	(\$1,245,857)
52-Contractual Services	(\$226,652)	(\$253,850)	(\$315,732)	(\$300,554)	(\$372,473)	(\$375,131)	(\$381,753)
53-Supplies	(\$127,908)	(\$195,275)	(\$246,267)	(\$228,098)	(\$250,825)	(\$258,542)	(\$251,551)
54-Other Charges	(\$35,684)	(\$42,038)	(\$63,481)	(\$49,960)	(\$76,572)	(\$74,572)	(\$74,572)
57-Capital	(\$6,708)	(\$3,428)	(\$2,178)	(\$2,178)	(\$1,230)	(\$1,223)	(\$1,223)
59-Transfers Out	\$0	\$0	(\$200,000)	(\$200,000)	(\$200,000)	(\$200,000)	(\$200,000)
5-Expenses Total	(\$1,286,608)	(\$1,436,140)	(\$1,925,487)	(\$1,791,426)	(\$2,078,086)	(\$2,119,494)	(\$2,154,956)
22-Cosley Zoo Total	\$183,430	\$413,167	(\$188,289)	(\$129,926)	(\$269,463)	(\$258,971)	(\$236,608)
23-Liability							
4-Revenues							
41-Taxes	\$608,925	\$565,097	\$267,893	\$269,041	\$537,110	\$558,875	\$573,949
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$3	\$269	\$5	\$26	\$25	\$30	\$40
48-Interest Income	\$1,755	\$115	\$300	\$346	\$500	\$500	\$400
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$610,683	\$565,481	\$268,198	\$269,413	\$537,635	\$559,405	\$574,389
5-Expenses							
51-Salaries & Wages			\$0	\$0	\$0	\$0	\$0
52-Contractual Services	(\$586,562)	(\$455,601)	(\$471,589)	(\$472,509)	(\$514,938)	(\$528,888)	(\$543,255)
53-Supplies	(\$9,774)	(\$11,190)	(\$14,000)	(\$14,000)	(\$25,000)	(\$28,000)	(\$30,000)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$596,335)	(\$466,791)	(\$485,589)	(\$486,509)	(\$539,938)	(\$556,888)	(\$573,255)
23-Liability Total	\$14,348	\$98,691	(\$217,391)	(\$217,096)	(\$2,303)	\$2,517	\$1,134
24-Audit							
4-Revenues							

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

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
41-Taxes	\$10,023	\$10,228	\$29,630	\$30,748	\$42,763	\$37,544	\$44,649
47-Misc. Income	\$0	\$87	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$297	\$5	\$200	\$100	\$200	\$200	\$200
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$10,320	\$10,320	\$29,830	\$30,848	\$42,963	\$37,744	\$44,849
5-Expenses							
51-Salaries & Wages			(\$2,964)	\$0	(\$2,964)	(\$2,964)	(\$2,964)
52-Contractual Services	(\$17,700)	(\$19,600)	(\$26,200)	(\$18,800)	(\$40,000)	(\$37,600)	(\$41,700)
53-Supplies			\$0	\$0	\$0	\$0	\$0
54-Other Charges			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$17,700)	(\$19,600)	(\$29,164)	(\$18,800)	(\$42,964)	(\$40,564)	(\$44,664)
24-Audit Total	(\$7,380)	(\$9,280)	\$666	\$12,048	(\$1)	(\$2,820)	\$185
25-FICA							
4-Revenues							
41-Taxes	\$645,507	\$434,270	\$599,649	\$618,205	\$588,614	\$726,718	\$747,980
47-Misc. Income	\$0	\$1,608	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$1,739	\$217	\$400	\$800	\$1,500	\$1,500	\$1,500
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$647,247	\$436,095	\$600,049	\$619,005	\$590,114	\$728,218	\$749,480
5-Expenses							
52-Contractual Services	(\$476,894)	(\$536,305)	(\$653,331)	(\$618,590)	(\$688,221)	(\$708,436)	(\$727,774)
5-Expenses Total	(\$476,894)	(\$536,305)	(\$653,331)	(\$618,590)	(\$688,221)	(\$708,436)	(\$727,774)
25-FICA Total	\$170,352	(\$100,209)	(\$53,282)	\$415	(\$98,107)	\$19,782	\$21,706
26-IMRF							
4-Revenues							
41-Taxes	\$936,188	\$551,892	\$597,106	\$615,643	\$303,136	\$861,528	\$778,041
47-Misc. Income	\$0	\$663	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$6,220	\$311	\$600	\$850	\$1,500	\$1,500	\$1,500
4-Revenues Total	\$942,408	\$552,866	\$597,706	\$616,493	\$304,636	\$863,028	\$779,541

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

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
5-Expenses							
52-Contractual Services	(\$702,424)	(\$701,016)	(\$662,175)	(\$637,609)	(\$495,778)	(\$736,511)	(\$759,445)
5-Expenses Total	(\$702,424)	(\$701,016)	(\$662,175)	(\$637,609)	(\$495,778)	(\$736,511)	(\$759,445)
26-IMRF Total	\$239,984	(\$148,151)	(\$64,469)	(\$21,116)	(\$191,142)	\$126,517	\$20,096
30-Debt Service							
4-Revenues							
41-Taxes	\$4,257,503	\$4,316,676	\$4,138,556	\$4,138,555	\$2,617,581	\$2,643,757	\$2,670,195
43-Debt Proceeds			\$0	\$0	\$0	\$0	\$0
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$9	\$3,915	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$8,663	\$558	\$1,000	\$1,900	\$5,000	\$5,150	\$2,000
49-Transfers In	\$117,325	\$108,950	\$100,200	\$100,200	\$90,950	\$81,200	\$70,950
4-Revenues Total	\$4,383,500	\$4,430,099	\$4,239,756	\$4,240,655	\$2,713,531	\$2,730,107	\$2,743,145
5-Expenses							
52-Contractual Services	(\$3,099,007)	(\$3,087,225)	(\$2,895,114)	(\$2,896,114)	(\$1,262,893)	(\$1,253,988)	(\$1,251,747)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital			\$0	\$0	\$0	\$0	\$0
59-Transfers Out	(\$1,347,757)	(\$1,376,938)	(\$1,362,143)	(\$1,362,143)	(\$1,457,364)	(\$1,495,123)	(\$1,518,813)
5-Expenses Total	(\$4,446,764)	(\$4,464,163)	(\$4,257,257)	(\$4,258,257)	(\$2,720,257)	(\$2,749,111)	(\$2,770,560)
30-Debt Service Total	(\$63,265)	(\$34,064)	(\$17,501)	(\$17,602)	(\$6,726)	(\$19,004)	(\$27,415)
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	\$44,024	\$32,024	\$42,885	\$0	\$42,885	\$42,885	\$42,885
45-Product Sales	\$20,345	\$30,400	\$12,800	\$16,000	\$10,400	\$10,400	\$10,400
46-Grants & Donations	\$599,318	\$183,658	\$1,364,000	\$424,000	\$2,562,386	\$3,700,000	\$75,000
47-Misc. Income	\$48,823	\$110,259	\$376	\$147	\$2,500	\$3,000	\$3,500
48-Interest Income	\$40,852	\$2,036	\$6,000	\$5,000	\$20,000	\$20,600	\$30,000
49-Transfers In	\$1,347,757	\$1,376,938	\$5,899,643	\$5,899,643	\$8,766,364	\$4,145,123	\$4,228,813

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

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
4-Revenues Total	\$2,101,120	\$1,735,315	\$7,325,704	\$6,344,790	\$11,404,535	\$7,922,008	\$4,390,598
5-Expenses							
51-Salaries & Wages	(\$161,824)	(\$169,224)	(\$185,267)	(\$174,061)	(\$194,742)	(\$200,337)	(\$206,096)
52-Contractual Services	(\$245,766)	(\$123,219)	(\$317,563)	(\$133,779)	(\$304,052)	(\$155,623)	(\$148,572)
53-Supplies	(\$201,737)	(\$167,004)	(\$454,247)	(\$162,250)	(\$480,300)	(\$350,306)	(\$371,453)
54-Other Charges	(\$2,850)	(\$3,481)	(\$13,300)	(\$3,750)	(\$13,300)	(\$14,550)	(\$13,300)
57-Capital	(\$3,281,371)	(\$1,008,489)	(\$3,927,735)	(\$2,088,705)	(\$9,775,499)	(\$9,106,000)	(\$5,842,000)
59-Transfers Out	(\$117,325)	(\$108,950)	(\$100,200)	(\$100,200)	(\$90,950)	(\$81,200)	(\$70,950)
5-Expenses Total	(\$4,010,872)	(\$1,580,366)	(\$4,998,313)	(\$2,662,744)	(\$10,858,843)	(\$9,908,016)	(\$6,652,371)
40-Capital Projects Total	(\$1,909,753)	\$154,949	\$2,327,391	\$3,682,046	\$545,692	(\$1,986,008)	(\$2,261,773)
60-Golf Fund							
4-Revenues							
41-Taxes	\$1,715,740	\$1,325,929	\$1,325,929	\$1,325,929	\$0	\$0	\$0
42-Charges for Services	\$2,048,981	\$2,790,359	\$2,319,000	\$2,549,200	\$2,483,000	\$2,640,500	\$2,663,000
44-Rentals	\$508,739	\$624,962	\$440,050	\$419,500	\$565,050	\$565,050	\$565,050
45-Product Sales	\$2,079,366	\$4,111,371	\$5,727,000	\$5,727,000	\$6,052,000	\$6,457,000	\$6,822,000
46-Grants & Donations	\$39,785	\$0	\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$35,820	\$87,210	\$43,000	\$48,807	\$42,000	\$42,500	\$91,875
48-Interest Income	\$31,695	\$1,345	\$4,000	\$2,000	\$15,000	\$15,450	\$20,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$6,460,126	\$8,941,177	\$9,858,979	\$10,072,436	\$9,157,050	\$9,720,500	\$10,161,925
5-Expenses							
51-Salaries & Wages	(\$2,454,226)	(\$2,817,298)	(\$3,975,866)	(\$3,829,178)	(\$4,314,309)	(\$4,502,973)	(\$4,678,759)
52-Contractual Services	(\$1,305,742)	(\$1,333,793)	(\$3,057,419)	(\$1,658,136)	(\$1,850,033)	(\$1,810,310)	(\$1,862,238)
53-Supplies	(\$1,112,415)	(\$1,684,305)	(\$2,354,320)	(\$2,375,625)	(\$2,519,420)	(\$2,690,509)	(\$2,811,607)
54-Other Charges	(\$134,455)	(\$135,669)	(\$277,622)	(\$247,099)	(\$275,543)	(\$285,593)	(\$288,643)
57-Capital	(\$792,041)	(\$740,233)	(\$724,495)	(\$449,964)	(\$419,100)	(\$675,040)	(\$1,448,885)
59-Transfers Out	\$0	\$0	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
5-Expenses Total	(\$5,798,880)	(\$6,711,297)	(\$10,439,722)	(\$8,610,002)	(\$9,428,405)	(\$10,014,424)	(\$11,140,131)
60-Golf Fund Total	\$661,246	\$2,229,880	(\$580,743)	\$1,462,434	(\$271,355)	(\$293,924)	(\$978,206)

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

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
70-Information Technology							
4-Revenues							
42-Charges for Services	\$385,220	\$324,117	\$491,243	\$491,243	\$519,639	\$503,828	\$507,880
43-Debt Proceeds			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$43	\$33	\$33	\$63	\$250	\$250	\$300
48-Interest Income			\$0	\$0	\$0	\$0	\$0
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$385,263	\$324,150	\$491,276	\$491,306	\$519,889	\$504,078	\$508,180
5-Expenses							
52-Contractual Services	(\$326,435)	(\$290,085)	(\$407,043)	(\$405,045)	(\$430,480)	(\$410,328)	(\$411,880)
53-Supplies	(\$58,578)	(\$34,066)	(\$63,700)	(\$62,500)	(\$76,163)	(\$80,500)	(\$83,000)
57-Capital	(\$2,468)	(\$2,468)	(\$20,500)	(\$20,500)	(\$13,000)	(\$13,000)	(\$13,000)
5-Expenses Total	(\$387,481)	(\$326,618)	(\$491,243)	(\$488,045)	(\$519,643)	(\$503,828)	(\$507,880)
70-Information Technology Total	(\$2,218)	(\$2,468)	\$33	\$3,261	\$247	\$250	\$300
75-Health Insurance							
4-Revenues							
42-Charges for Services	\$1,207,306	\$1,206,786	\$1,494,821	\$1,310,084	\$1,676,709	\$1,726,452	\$1,777,681
47-Misc. Income	\$106,756	\$114,875	\$120,177	\$111,588	\$125,197	\$128,953	\$132,821
48-Interest Income	\$1	\$0	\$200	\$100	\$1,000	\$1,030	\$2,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$1,314,064	\$1,321,661	\$1,615,199	\$1,421,771	\$1,802,906	\$1,856,435	\$1,912,502
5-Expenses							
52-Contractual Services	(\$1,314,868)	(\$1,321,661)	(\$1,617,799)	(\$1,424,471)	(\$1,804,706)	(\$1,858,205)	(\$1,913,302)
5-Expenses Total	(\$1,314,868)	(\$1,321,661)	(\$1,617,799)	(\$1,424,471)	(\$1,804,706)	(\$1,858,205)	(\$1,913,302)
75-Health Insurance Total	(\$805)	\$0	(\$2,600)	(\$2,700)	(\$1,800)	(\$1,770)	(\$800)
Grand Total	\$1,619,029	\$6,357,991	(\$1,169,729)	\$3,256,811	(\$5,513,565)	(\$3,710,957)	(\$4,543,933)

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
10-General							
4-Revenues							
41-Taxes	\$4,279,312	\$4,773,916	\$4,865,228	\$4,842,739	\$5,034,878	\$4,792,098	\$4,976,472
42-Charges for Services	\$33,816	\$292,233	\$387,235	\$348,740	\$377,865	\$381,200	\$382,870
43-Bond Proceeds			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$79,555	\$56,705	\$59,250	\$58,500	\$62,500	\$67,625	\$70,881
45-Product Sales	\$1,802	\$61,950	\$89,400	\$62,248	\$67,000	\$65,670	\$65,690
46-Grants and Donations	\$174,144	\$132,070	\$165,250	\$157,400	\$178,000	\$183,300	\$187,631
47-Miscellaneous Income	\$142,308	\$13,646	\$6,250	\$8,611	\$7,500	\$7,575	\$8,000
48-Interest Income	\$18,873	\$4,350	\$5,000	\$6,842	\$18,000	\$18,540	\$20,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$4,729,810	\$5,334,869	\$5,577,613	\$5,485,080	\$5,745,743	\$5,516,008	\$5,711,545
5-Expenses							
51-Full Time Salary & Wages	(\$1,947,970)	(\$1,938,740)	(\$2,147,703)	(\$2,104,754)	(\$2,120,679)	(\$2,187,594)	(\$2,250,285)
51-Part Time Wages	(\$134,878)	(\$176,580)	(\$472,220)	(\$292,981)	(\$488,085)	(\$499,121)	(\$503,084)
52-Computer Services	(\$75,784)	(\$75,501)	(\$127,497)	(\$118,510)	(\$133,518)	(\$127,437)	(\$128,119)
52-Contractual Services	(\$180,137)	(\$368,033)	(\$582,623)	(\$493,639)	(\$526,879)	(\$550,110)	(\$552,526)
52-Health & Life Insurance	(\$346,528)	(\$374,229)	(\$494,082)	(\$409,081)	(\$498,801)	(\$513,591)	(\$528,824)
52-Utilities	(\$156,979)	(\$164,857)	(\$192,098)	(\$180,670)	(\$204,339)	(\$212,118)	(\$218,535)
53-Supplies	(\$271,920)	(\$387,695)	(\$519,731)	(\$501,533)	(\$536,236)	(\$549,729)	(\$550,121)
54-Other Charges	(\$67,496)	(\$86,802)	(\$206,650)	(\$184,566)	(\$209,014)	(\$208,766)	(\$207,538)
57-Capital	(\$95,993)	(\$83,879)	(\$217,894)	(\$88,250)	(\$453,989)	(\$290,967)	(\$393,967)
59-Transfers Out	\$0	\$0	(\$2,012,500)	(\$2,012,500)	(\$2,840,000)	(\$900,000)	(\$960,000)
5-Expenses Total	(\$3,277,685)	(\$3,656,316)	(\$6,972,999)	(\$6,386,484)	(\$8,011,540)	(\$6,039,431)	(\$6,292,997)
10-General Total	\$1,452,125	\$1,678,554	(\$1,395,386)	(\$901,403)	(\$2,265,797)	(\$523,423)	(\$581,452)
20-Recreation							
4-Revenues							
41-Taxes	\$4,232,407	\$4,722,776	\$4,814,336	\$4,791,493	\$4,983,374	\$4,740,594	\$4,924,967
42-Charges for Services	\$1,621,382	\$3,799,880	\$4,937,184	\$5,088,227	\$5,948,446	\$6,076,297	\$6,226,397
44-Rentals	\$68,825	\$138,613	\$233,716	\$169,293	\$176,980	\$187,300	\$192,676
45-Product Sales	\$6,455	\$120,388	\$170,338	\$193,658	\$187,313	\$183,532	\$183,755

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
46-Grants and Donations	\$35,629	\$369	\$16,300	\$15,500	\$15,500	\$15,500	\$15,500
47-Miscellaneous Income	\$17,765	\$25,847	\$20,641	\$18,795	\$20,641	\$20,641	\$20,641
48-Interest Income	\$31,957	\$2,852	\$6,000	\$12,009	\$25,000	\$25,750	\$25,000
49-Transfers In			\$90,000	\$90,000	\$90,000	\$90,000	\$90,000
(blank)				\$0	\$0	\$0	\$0
4-Revenues Total	\$6,014,421	\$8,810,724	\$10,288,514	\$10,378,974	\$11,447,254	\$11,339,614	\$11,678,936
5-Expenses							
51-Full Time Salary & Wages	(\$2,405,673)	(\$2,346,199)	(\$2,406,545)	(\$2,430,793)	(\$2,616,259)	(\$2,697,551)	(\$2,792,789)
51-Part Time Wages	(\$716,619)	(\$1,449,567)	(\$2,227,741)	(\$2,032,926)	(\$2,396,637)	(\$2,463,004)	(\$2,512,312)
52-Computer Services	(\$89,228)	(\$90,226)	(\$132,501)	(\$132,290)	(\$150,644)	(\$142,726)	(\$145,630)
52-Contractual Services	(\$687,800)	(\$1,179,246)	(\$1,766,993)	(\$1,787,337)	(\$2,154,935)	(\$2,186,580)	(\$2,218,566)
52-Health & Life Insurance	(\$387,547)	(\$411,016)	(\$489,227)	(\$440,102)	(\$545,473)	(\$561,575)	(\$579,349)
52-Utilities	(\$445,034)	(\$624,883)	(\$738,332)	(\$692,292)	(\$787,500)	(\$827,633)	(\$859,941)
53-Supplies	(\$331,617)	(\$541,995)	(\$1,004,698)	(\$1,029,043)	(\$1,273,087)	(\$1,269,190)	(\$1,322,907)
54-Other Charges	(\$71,711)	(\$111,631)	(\$246,126)	(\$180,291)	(\$239,849)	(\$242,401)	(\$244,952)
57-Capital	(\$27,177)	(\$13,825)	(\$21,303)	(\$23,350)	(\$17,681)	(\$224,087)	(\$5,092)
59-Transfers Out	\$0	\$0	(\$2,275,000)	(\$2,275,000)	(\$4,219,000)	(\$1,500,000)	(\$1,500,000)
5-Expenses Total	(\$5,162,406)	(\$6,768,588)	(\$11,308,465)	(\$11,023,425)	(\$14,401,064)	(\$12,114,747)	(\$12,181,536)
20-Recreation Total	\$852,015	\$2,042,136	(\$1,019,950)	(\$644,451)	(\$2,953,810)	(\$775,133)	(\$502,600)
21-Special Recreation							
4-Revenues							
41-Taxes	\$852,910	\$859,977	\$860,054	\$855,807	\$248,750	\$248,750	\$248,750
47-Miscellaneous Income	\$0	\$535	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$1,868	\$107	\$400	\$925	\$1,000	\$1,030	\$1,500
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$854,779	\$860,619	\$860,454	\$856,732	\$249,750	\$249,780	\$250,250
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

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
57-Capital	(\$825,831)	(\$825,831)	(\$818,663)	(\$825,831)	(\$248,750)	(\$248,750)	(\$248,750)
5-Expenses Total	(\$825,831)	(\$825,831)	(\$818,663)	(\$825,831)	(\$248,750)	(\$248,750)	(\$248,750)
21-Special Recreation Total	\$28,948	\$34,788	\$41,791	\$30,901	\$1,000	\$1,030	\$1,500
22-Cosley Zoo							
4-Revenues							
41-Taxes	\$1,022,393	\$1,020,242	\$1,015,271	\$1,012,107	\$1,066,968	\$1,116,718	\$1,171,443
42-Charges for Services	\$225,267	\$553,371	\$552,298	\$468,917	\$591,318	\$591,318	\$596,568
44-Rentals	\$8,592	\$33,227	\$55,500	\$57,600	\$55,000	\$57,000	\$58,000
45-Product Sales	\$118	\$785	\$900	\$900	\$1,000	\$1,000	\$1,000
46-Grants and Donations	\$195,224	\$239,884	\$112,230	\$118,830	\$89,338	\$89,338	\$89,338
47-Miscellaneous Income	\$14,437	\$1,189	\$0	\$457	\$0	\$0	\$0
48-Interest Income	\$4,008	\$608	\$1,000	\$2,689	\$5,000	\$5,150	\$2,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$1,470,038	\$1,849,307	\$1,737,199	\$1,661,500	\$1,808,623	\$1,860,523	\$1,918,348
5-Expenses							
51-Full Time Salary & Wages	(\$614,615)	(\$627,778)	(\$680,450)	(\$654,113)	(\$764,294)	(\$786,848)	(\$810,101)
51-Part Time Wages	(\$275,041)	(\$313,771)	(\$417,379)	(\$356,522)	(\$412,692)	(\$423,177)	(\$435,756)
52-Computer Services	(\$23,141)	(\$21,122)	(\$38,323)	(\$33,681)	(\$39,540)	(\$36,575)	(\$36,622)
52-Contractual Services	(\$32,608)	(\$50,854)	(\$75,207)	(\$72,500)	(\$84,212)	(\$81,405)	(\$79,071)
52-Health & Life Insurance	(\$106,740)	(\$111,494)	(\$119,572)	(\$116,597)	(\$166,181)	(\$171,099)	(\$176,164)
52-Utilities	(\$64,164)	(\$70,381)	(\$82,630)	(\$77,777)	(\$82,540)	(\$86,053)	(\$89,896)
53-Supplies	(\$127,908)	(\$195,275)	(\$246,267)	(\$228,098)	(\$250,825)	(\$258,542)	(\$251,551)
54-Other Charges	(\$35,684)	(\$42,038)	(\$63,481)	(\$49,960)	(\$76,572)	(\$74,572)	(\$74,572)
57-Capital	(\$6,708)	(\$3,428)	(\$2,178)	(\$2,178)	(\$1,230)	(\$1,223)	(\$1,223)
59-Transfers Out	\$0	\$0	(\$200,000)	(\$200,000)	(\$200,000)	(\$200,000)	(\$200,000)
5-Expenses Total	(\$1,286,608)	(\$1,436,140)	(\$1,925,487)	(\$1,791,426)	(\$2,078,086)	(\$2,119,494)	(\$2,154,956)
22-Cosley Zoo Total	\$183,430	\$413,167	(\$188,289)	(\$129,926)	(\$269,463)	(\$258,971)	(\$236,608)
23-Liability							
4-Revenues							

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
41-Taxes	\$608,925	\$565,097	\$267,893	\$269,041	\$537,110	\$558,875	\$573,949
46-Grants and Donations			\$0	\$0	\$0	\$0	\$0
47-Miscellaneous Income	\$3	\$269	\$5	\$26	\$25	\$30	\$40
48-Interest Income	\$1,755	\$115	\$300	\$346	\$500	\$500	\$400
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$610,683	\$565,481	\$268,198	\$269,413	\$537,635	\$559,405	\$574,389
5-Expenses							
51-Full Time Salary & Wages			\$0	\$0	\$0	\$0	\$0
51-Part Time Wages			\$0	\$0	\$0	\$0	\$0
52-Contractual Services	(\$586,562)	(\$455,601)	(\$471,589)	(\$472,509)	(\$514,938)	(\$528,888)	(\$543,255)
53-Supplies	(\$9,774)	(\$11,190)	(\$14,000)	(\$14,000)	(\$25,000)	(\$28,000)	(\$30,000)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$596,335)	(\$466,791)	(\$485,589)	(\$486,509)	(\$539,938)	(\$556,888)	(\$573,255)
23-Liability Total	\$14,348	\$98,691	(\$217,391)	(\$217,096)	(\$2,303)	\$2,517	\$1,134
24-Audit							
4-Revenues							
41-Taxes	\$10,023	\$10,228	\$29,630	\$30,748	\$42,763	\$37,544	\$44,649
47-Miscellaneous Income	\$0	\$87	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$297	\$5	\$200	\$100	\$200	\$200	\$200
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$10,320	\$10,320	\$29,830	\$30,848	\$42,963	\$37,744	\$44,849
5-Expenses							
51-Part Time Wages			(\$2,964)	\$0	(\$2,964)	(\$2,964)	(\$2,964)
52-Contractual Services	(\$17,700)	(\$19,600)	(\$26,200)	(\$18,800)	(\$40,000)	(\$37,600)	(\$41,700)
53-Supplies			\$0	\$0	\$0	\$0	\$0
54-Other Charges			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$17,700)	(\$19,600)	(\$29,164)	(\$18,800)	(\$42,964)	(\$40,564)	(\$44,664)
24-Audit Total	(\$7,380)	(\$9,280)	\$666	\$12,048	(\$1)	(\$2,820)	\$185

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
25-FICA							
4-Revenues							
41-Taxes	\$645,507	\$434,270	\$599,649	\$618,205	\$588,614	\$726,718	\$747,980
47-Miscellaneous Income	\$0	\$1,608	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$1,739	\$217	\$400	\$800	\$1,500	\$1,500	\$1,500
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$647,247	\$436,095	\$600,049	\$619,005	\$590,114	\$728,218	\$749,480
5-Expenses							
52-Contractual Services	(\$476,894)	(\$536,305)	(\$653,331)	(\$618,590)	(\$688,221)	(\$708,436)	(\$727,774)
5-Expenses Total	(\$476,894)	(\$536,305)	(\$653,331)	(\$618,590)	(\$688,221)	(\$708,436)	(\$727,774)
25-FICA Total	\$170,352	(\$100,209)	(\$53,282)	\$415	(\$98,107)	\$19,782	\$21,706
26-IMRF							
4-Revenues							
41-Taxes	\$936,188	\$551,892	\$597,106	\$615,643	\$303,136	\$861,528	\$778,041
47-Miscellaneous Income	\$0	\$663	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$6,220	\$311	\$600	\$850	\$1,500	\$1,500	\$1,500
4-Revenues Total	\$942,408	\$552,866	\$597,706	\$616,493	\$304,636	\$863,028	\$779,541
5-Expenses							
52-Contractual Services	(\$702,424)	(\$701,016)	(\$662,175)	(\$637,609)	(\$495,778)	(\$736,511)	(\$759,445)
5-Expenses Total	(\$702,424)	(\$701,016)	(\$662,175)	(\$637,609)	(\$495,778)	(\$736,511)	(\$759,445)
26-IMRF Total	\$239,984	(\$148,151)	(\$64,469)	(\$21,116)	(\$191,142)	\$126,517	\$20,096
30-Debt Service							
4-Revenues							
41-Taxes	\$4,257,503	\$4,316,676	\$4,138,556	\$4,138,555	\$2,617,581	\$2,643,757	\$2,670,195
43-Bond Proceeds			\$0	\$0	\$0	\$0	\$0
46-Grants and Donations			\$0	\$0	\$0	\$0	\$0
47-Miscellaneous Income	\$9	\$3,915	\$0	\$0	\$0	\$0	\$0

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
48-Interest Income	\$8,663	\$558	\$1,000	\$1,900	\$5,000	\$5,150	\$2,000
49-Transfers In	\$117,325	\$108,950	\$100,200	\$100,200	\$90,950	\$81,200	\$70,950
4-Revenues Total	\$4,383,500	\$4,430,099	\$4,239,756	\$4,240,655	\$2,713,531	\$2,730,107	\$2,743,145
5-Expenses							
52-Contractual Services	(\$3,099,007)	(\$3,087,225)	(\$2,895,114)	(\$2,896,114)	(\$1,262,893)	(\$1,253,988)	(\$1,251,747)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital			\$0	\$0	\$0	\$0	\$0
59-Transfers Out	(\$1,347,757)	(\$1,376,938)	(\$1,362,143)	(\$1,362,143)	(\$1,457,364)	(\$1,495,123)	(\$1,518,813)
5-Expenses Total	(\$4,446,764)	(\$4,464,163)	(\$4,257,257)	(\$4,258,257)	(\$2,720,257)	(\$2,749,111)	(\$2,770,560)
30-Debt Service Total	(\$63,265)	(\$34,064)	(\$17,501)	(\$17,602)	(\$6,726)	(\$19,004)	(\$27,415)
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	\$44,024	\$32,024	\$42,885	\$0	\$42,885	\$42,885	\$42,885
45-Product Sales	\$20,345	\$30,400	\$12,800	\$16,000	\$10,400	\$10,400	\$10,400
46-Grants and Donations	\$599,318	\$183,658	\$1,364,000	\$424,000	\$2,562,386	\$3,700,000	\$75,000
47-Miscellaneous Income	\$48,823	\$110,259	\$376	\$147	\$2,500	\$3,000	\$3,500
48-Interest Income	\$40,852	\$2,036	\$6,000	\$5,000	\$20,000	\$20,600	\$30,000
49-Transfers In	\$1,347,757	\$1,376,938	\$5,899,643	\$5,899,643	\$8,766,364	\$4,145,123	\$4,228,813
4-Revenues Total	\$2,101,120	\$1,735,315	\$7,325,704	\$6,344,790	\$11,404,535	\$7,922,008	\$4,390,598
5-Expenses							
51-Full Time Salary & Wages	(\$147,743)	(\$149,949)	(\$161,787)	(\$154,061)	(\$170,788)	(\$175,907)	(\$181,179)
51-Part Time Wages	(\$14,080)	(\$19,275)	(\$23,480)	(\$20,000)	(\$23,954)	(\$24,430)	(\$24,917)
52-Computer Services	(\$4,125)	(\$3,581)	(\$5,710)	(\$5,710)	(\$6,500)	(\$6,825)	(\$6,825)
52-Contractual Services	(\$213,733)	(\$89,341)	(\$275,767)	(\$95,750)	(\$254,833)	(\$104,833)	(\$96,500)
52-Health & Life Insurance	(\$27,250)	(\$29,131)	(\$34,755)	(\$31,163)	(\$41,389)	(\$42,617)	(\$43,882)
52-Utilities	(\$659)	(\$1,166)	(\$1,330)	(\$1,155)	(\$1,330)	(\$1,347)	(\$1,364)
53-Supplies	(\$201,737)	(\$167,004)	(\$454,247)	(\$162,250)	(\$480,300)	(\$350,306)	(\$371,453)

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
54-Other Charges	(\$2,850)	(\$3,481)	(\$13,300)	(\$3,750)	(\$13,300)	(\$14,550)	(\$13,300)
57-Capital	(\$3,281,371)	(\$1,008,489)	(\$3,927,735)	(\$2,088,705)	(\$9,775,499)	(\$9,106,000)	(\$5,842,000)
59-Transfers Out	(\$117,325)	(\$108,950)	(\$100,200)	(\$100,200)	(\$90,950)	(\$81,200)	(\$70,950)
5-Expenses Total	(\$4,010,872)	(\$1,580,366)	(\$4,998,313)	(\$2,662,744)	(\$10,858,843)	(\$9,908,016)	(\$6,652,371)
40-Capital Projects Total	(\$1,909,753)	\$154,949	\$2,327,391	\$3,682,046	\$545,692	(\$1,986,008)	(\$2,261,773)
60-Golf Fund							
4-Revenues							
41-Taxes	\$1,715,740	\$1,325,929	\$1,325,929	\$1,325,929	\$0	\$0	\$0
42-Charges for Services	\$2,048,981	\$2,790,359	\$2,319,000	\$2,549,200	\$2,483,000	\$2,640,500	\$2,663,000
44-Rentals	\$508,739	\$624,962	\$440,050	\$419,500	\$565,050	\$565,050	\$565,050
45-Product Sales	\$2,079,366	\$4,111,371	\$5,727,000	\$5,727,000	\$6,052,000	\$6,457,000	\$6,822,000
46-Grants and Donations	\$39,785	\$0	\$0	\$0	\$0	\$0	\$0
47-Miscellaneous Income	\$35,820	\$87,210	\$43,000	\$48,807	\$42,000	\$42,500	\$91,875
48-Interest Income	\$31,695	\$1,345	\$4,000	\$2,000	\$15,000	\$15,450	\$20,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$6,460,126	\$8,941,177	\$9,858,979	\$10,072,436	\$9,157,050	\$9,720,500	\$10,161,925
5-Expenses							
51-Full Time Salary & Wages	(\$1,610,586)	(\$1,737,473)	(\$1,962,269)	(\$1,823,255)	(\$2,170,079)	(\$2,233,844)	(\$2,299,710)
51-Part Time Wages	(\$843,641)	(\$1,079,825)	(\$2,013,598)	(\$2,005,923)	(\$2,144,231)	(\$2,269,128)	(\$2,379,049)
52-Computer Services	(\$75,791)	(\$55,703)	(\$103,012)	(\$102,949)	(\$100,275)	(\$96,765)	(\$97,070)
52-Contractual Services	(\$684,703)	(\$784,057)	(\$2,362,737)	(\$1,014,548)	(\$1,074,162)	(\$1,012,419)	(\$1,040,919)
52-Health & Life Insurance	(\$330,740)	(\$280,916)	(\$350,963)	(\$302,926)	(\$417,286)	(\$429,571)	(\$442,223)
52-Utilities	(\$214,507)	(\$213,117)	(\$240,707)	(\$237,713)	(\$258,310)	(\$271,555)	(\$282,025)
53-Supplies	(\$1,112,415)	(\$1,684,305)	(\$2,354,320)	(\$2,375,625)	(\$2,519,420)	(\$2,690,509)	(\$2,811,607)
54-Other Charges	(\$134,455)	(\$135,669)	(\$277,622)	(\$247,099)	(\$275,543)	(\$285,593)	(\$288,643)
57-Capital	(\$792,041)	(\$740,233)	(\$724,495)	(\$449,964)	(\$419,100)	(\$675,040)	(\$1,448,885)
59-Transfers Out	\$0	\$0	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
5-Expenses Total	(\$5,798,880)	(\$6,711,297)	(\$10,439,722)	(\$8,610,002)	(\$9,428,405)	(\$10,014,424)	(\$11,140,131)
60-Golf Fund Total	\$661,246	\$2,229,880	(\$580,743)	\$1,462,434	(\$271,355)	(\$293,924)	(\$978,206)

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
70-Information Technology							
4-Revenues							
42-Charges for Services	\$385,220	\$324,117	\$491,243	\$491,243	\$519,639	\$503,828	\$507,880
43-Bond Proceeds			\$0	\$0	\$0	\$0	\$0
47-Miscellaneous Income	\$43	\$33	\$33	\$63	\$250	\$250	\$300
48-Interest Income			\$0	\$0	\$0	\$0	\$0
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$385,263	\$324,150	\$491,276	\$491,306	\$519,889	\$504,078	\$508,180
5-Expenses							
52-Computer Services	(\$326,216)	(\$289,856)	(\$407,043)	(\$405,045)	(\$430,480)	(\$410,328)	(\$411,880)
52-Contractual Services			\$0	\$0	\$0	\$0	\$0
52-Utilities	(\$220)	(\$229)	\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$58,578)	(\$34,066)	(\$63,700)	(\$62,500)	(\$76,163)	(\$80,500)	(\$83,000)
57-Capital	(\$2,468)	(\$2,468)	(\$20,500)	(\$20,500)	(\$13,000)	(\$13,000)	(\$13,000)
5-Expenses Total	(\$387,481)	(\$326,618)	(\$491,243)	(\$488,045)	(\$519,643)	(\$503,828)	(\$507,880)
70-Information Technology Total	(\$2,218)	(\$2,468)	\$33	\$3,261	\$247	\$250	\$300
75-Health Insurance							
4-Revenues							
42-Charges for Services	\$1,207,306	\$1,206,786	\$1,494,821	\$1,310,084	\$1,676,709	\$1,726,452	\$1,777,681
47-Miscellaneous Income	\$106,756	\$114,875	\$120,177	\$111,588	\$125,197	\$128,953	\$132,821
48-Interest Income	\$1	\$0	\$200	\$100	\$1,000	\$1,030	\$2,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$1,314,064	\$1,321,661	\$1,615,199	\$1,421,771	\$1,802,906	\$1,856,435	\$1,912,502
5-Expenses							
52-Contractual Services	(\$715)	(\$905)	(\$2,800)	(\$2,800)	(\$2,800)	(\$2,800)	(\$2,800)
52-Health & Life Insurance	(\$1,314,153)	(\$1,320,756)	(\$1,614,999)	(\$1,421,671)	(\$1,801,906)	(\$1,855,405)	(\$1,910,502)
5-Expenses Total	(\$1,314,868)	(\$1,321,661)	(\$1,617,799)	(\$1,424,471)	(\$1,804,706)	(\$1,858,205)	(\$1,913,302)
75-Health Insurance Total	(\$805)	\$0	(\$2,600)	(\$2,700)	(\$1,800)	(\$1,770)	(\$800)

Special Events

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
1900-Special Events-Miscellaneous							
4-Revenues							
42-Charges for Services	\$0	\$13,166	\$5,000	\$2,000	\$2,000	\$2,000	\$2,000
45-Product Sales			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$0	\$13,166	\$5,000	\$2,000	\$2,000	\$2,000	\$2,000
5-Expenses							
51-Salaries & Wages			(\$1,000)	(\$1,000)	(\$1,000)	(\$1,100)	(\$1,100)
52-Contractual Services	(\$2,987)	(\$6,180)	(\$9,192)	(\$10,238)	(\$9,500)	(\$10,563)	(\$10,627)
53-Supplies	(\$383)	(\$1,119)	(\$4,412)	(\$1,000)	(\$2,000)	(\$8,000)	(\$8,000)
5-Expenses Total	(\$3,370)	(\$7,299)	(\$14,605)	(\$12,238)	(\$12,500)	(\$19,663)	(\$19,727)
1900-Special Events-Miscellaneous Total	(\$3,370)	\$5,867	(\$9,605)	(\$10,238)	(\$10,500)	(\$17,663)	(\$17,727)
1901-Kite Event							
4-Revenues							
42-Charges for Services	\$0	\$1,133	\$1,635	\$3,449	\$3,150	\$3,150	\$3,150
45-Product Sales			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$0	\$1,133	\$1,635	\$3,449	\$3,150	\$3,150	\$3,150
5-Expenses							
51-Salaries & Wages			(\$900)	\$0	(\$500)	(\$900)	(\$900)
52-Contractual Services	\$0	(\$700)	(\$1,500)	(\$600)	(\$1,500)	(\$1,500)	(\$1,500)
53-Supplies	\$0	(\$2,406)	(\$1,000)	(\$300)	(\$1,100)	(\$1,200)	(\$1,200)
5-Expenses Total	\$0	(\$3,106)	(\$3,400)	(\$900)	(\$3,100)	(\$3,600)	(\$3,600)
1901-Kite Event Total	\$0	(\$1,974)	(\$1,765)	\$2,549	\$50	(\$450)	(\$450)
1902-4th of July							
4-Revenues							
42-Charges for Services	\$0	\$36,460	\$40,500	\$39,500	\$39,500	\$39,500	\$39,500
45-Product Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$0	\$36,460	\$40,500	\$39,500	\$39,500	\$39,500	\$39,500
5-Expenses							
51-Salaries & Wages	\$0	(\$3,795)	(\$8,000)	(\$5,201)	(\$6,100)	(\$8,300)	(\$8,300)
52-Contractual Services	\$0	(\$31,714)	(\$32,800)	(\$34,000)	(\$37,500)	(\$40,000)	(\$40,000)
53-Supplies	(\$200)	(\$3,010)	(\$8,000)	(\$8,000)	(\$8,800)	(\$10,000)	(\$10,000)
5-Expenses Total	(\$200)	(\$38,520)	(\$48,800)	(\$47,201)	(\$52,400)	(\$58,300)	(\$58,300)
1902-4th of July Total	(\$200)	(\$2,060)	(\$8,300)	(\$7,701)	(\$12,900)	(\$18,800)	(\$18,800)
1903-Ale Fest							
4-Revenues							
42-Charges for Services	\$0	\$42,169	\$67,000	\$50,500	\$58,500	\$58,500	\$58,500
45-Product Sales	\$0	\$15,780	\$13,250	\$14,661	\$14,750	\$13,250	\$13,250

Special Events

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
4-Revenues Total	\$0	\$57,949	\$80,250	\$65,161	\$73,250	\$71,750	\$71,750
5-Expenses							
51-Salaries & Wages	\$0	(\$3,755)	(\$4,500)	(\$4,000)	(\$4,000)	(\$4,900)	(\$4,900)
52-Contractual Services	\$0	(\$19,998)	(\$26,630)	(\$22,000)	(\$27,000)	(\$29,550)	(\$29,601)
53-Supplies	\$0	(\$27,956)	(\$28,000)	(\$25,000)	(\$30,000)	(\$32,000)	(\$32,000)
54-Other Charges	\$0	(\$5,590)	(\$25,500)	(\$15,000)	(\$15,000)	(\$15,000)	(\$15,000)
5-Expenses Total	\$0	(\$57,299)	(\$84,630)	(\$66,000)	(\$76,000)	(\$81,450)	(\$81,501)
1903-Ale Fest Total	\$0	\$650	(\$4,380)	(\$839)	(\$2,750)	(\$9,700)	(\$9,751)
1905-Taste of Wheaton							
4-Revenues							
42-Charges for Services	\$0	\$0	\$70,000	\$128,307	\$127,500	\$125,000	\$125,000
45-Product Sales	\$0	\$0	\$50,000	\$54,375	\$54,000	\$50,000	\$50,000
4-Revenues Total	\$0	\$0	\$120,000	\$182,682	\$181,500	\$175,000	\$175,000
5-Expenses							
51-Salaries & Wages	(\$18,831)	(\$2,178)	(\$34,800)	(\$20,071)	(\$21,000)	(\$26,300)	(\$26,300)
52-Contractual Services	(\$155)	\$0	(\$79,744)	(\$66,058)	(\$85,000)	(\$85,000)	(\$85,000)
53-Supplies	(\$50)	(\$11)	(\$25,406)	(\$20,150)	(\$22,150)	(\$23,154)	(\$23,158)
5-Expenses Total	(\$19,035)	(\$2,189)	(\$139,950)	(\$106,279)	(\$128,150)	(\$134,454)	(\$134,458)
1905-Taste of Wheaton Total	(\$19,035)	(\$2,189)	(\$19,950)	\$76,403	\$53,350	\$40,546	\$40,542
1906-Summer Concerts							
4-Revenues							
42-Charges for Services	\$0	\$118,741	\$135,200	\$109,000	\$119,000	\$119,000	\$119,000
45-Product Sales	\$0	\$44,017	\$75,000	\$44,017	\$50,000	\$50,000	\$50,000
4-Revenues Total	\$0	\$162,757	\$210,200	\$153,017	\$169,000	\$169,000	\$169,000
5-Expenses							
51-Salaries & Wages	\$0	(\$18,877)	(\$31,000)	(\$20,000)	(\$20,500)	(\$31,900)	(\$31,900)
52-Contractual Services	\$0	(\$104,008)	(\$144,200)	(\$124,200)	(\$158,200)	(\$174,200)	(\$174,200)
53-Supplies	\$0	(\$31,748)	(\$32,475)	(\$32,000)	(\$35,000)	(\$38,000)	(\$38,000)
5-Expenses Total	\$0	(\$154,632)	(\$207,675)	(\$176,200)	(\$213,700)	(\$244,100)	(\$244,100)
1906-Summer Concerts Total	\$0	\$8,125	\$2,525	(\$23,183)	(\$44,700)	(\$75,100)	(\$75,100)
1907-Shakespeare Event							
4-Revenues							
42-Charges for Services	\$0	\$10,810	\$8,500	\$9,500	\$9,500	\$9,500	\$9,500
45-Product Sales	\$0	\$1,570	\$0	\$1,570	\$0	\$0	\$0
46-Grants & Donations	\$0	\$597	\$2,000	\$1,000	\$1,000	\$1,000	\$1,000
4-Revenues Total	\$0	\$12,977	\$10,500	\$12,070	\$10,500	\$10,500	\$10,500
5-Expenses							

Special Events

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
51-Salaries & Wages	\$0	(\$2,842)	(\$4,200)	(\$3,200)	(\$3,200)	(\$4,650)	(\$4,650)
52-Contractual Services	\$0	(\$13,807)	(\$17,897)	(\$15,000)	(\$16,500)	(\$18,000)	(\$18,000)
53-Supplies	\$0	(\$1,012)	(\$1,500)	(\$1,500)	(\$1,650)	(\$1,800)	(\$1,800)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	\$0	(\$17,661)	(\$23,597)	(\$19,700)	(\$21,350)	(\$24,450)	(\$24,450)
1907-Shakespeare Event Total	\$0	(\$4,684)	(\$13,097)	(\$7,630)	(\$10,850)	(\$13,950)	(\$13,950)
1908-Fun Run Event							
4-Revenues							
42-Charges for Services	\$0	\$0	\$53,000	\$59,182	\$67,500	\$67,500	\$67,500
45-Product Sales			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$0	\$0	\$53,000	\$59,182	\$67,500	\$67,500	\$67,500
5-Expenses							
51-Salaries & Wages	\$0	\$0	(\$4,650)	(\$3,487)	(\$3,450)	(\$5,450)	(\$5,450)
52-Contractual Services	(\$329)	\$0	(\$6,878)	(\$7,000)	(\$8,000)	(\$9,000)	(\$9,000)
53-Supplies	(\$1,337)	(\$1,985)	(\$14,790)	(\$15,134)	(\$16,500)	(\$18,000)	(\$18,000)
54-Other Charges	\$0	\$0	(\$23,000)	(\$24,000)	(\$24,000)	(\$23,000)	(\$23,000)
5-Expenses Total	(\$1,666)	(\$1,985)	(\$49,318)	(\$49,621)	(\$51,950)	(\$55,450)	(\$55,450)
1908-Fun Run Event Total	(\$1,666)	(\$1,985)	\$3,682	\$9,561	\$15,550	\$12,050	\$12,050
1909-Entertainment In The Park							
4-Revenues							
42-Charges for Services			\$0	\$0	\$0	\$0	\$0
45-Product Sales			\$0	\$0	\$0	\$0	\$0
4-Revenues Total			\$0	\$0	\$0	\$0	\$0
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
5-Expenses Total			\$0	\$0	\$0	\$0	\$0
1909-Entertainment In The Park Total			\$0	\$0	\$0	\$0	\$0
1910-Light the Torch Run							
4-Revenues							
42-Charges for Services	\$27,936	\$37,748	\$30,500	\$22,500	\$22,500	\$22,500	\$22,500
45-Product Sales			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$27,936	\$37,748	\$30,500	\$22,500	\$22,500	\$22,500	\$22,500
5-Expenses							
51-Salaries & Wages	\$0	(\$3,112)	(\$3,400)	(\$3,475)	(\$3,475)	(\$3,950)	(\$3,950)
52-Contractual Services	(\$260)	(\$7,466)	(\$11,487)	(\$8,000)	(\$14,000)	(\$11,000)	(\$11,000)

Special Events

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
53-Supplies	(\$313)	(\$6,927)	(\$7,000)	(\$6,000)	(\$7,500)	(\$8,500)	(\$8,500)
54-Other Charges	(\$7,000)	(\$15,892)	(\$17,300)	(\$17,000)	(\$17,300)	(\$17,300)	(\$17,300)
5-Expenses Total	(\$7,573)	(\$33,398)	(\$39,187)	(\$34,475)	(\$42,275)	(\$40,750)	(\$40,750)
1910-Light the Torch Run Total	\$20,364	\$4,350	(\$8,687)	(\$11,975)	(\$19,775)	(\$18,250)	(\$18,250)
1925-Reindeer Run							
4-Revenues							
42-Charges for Services	\$20,564	\$40,349	\$42,000	\$47,000	\$47,000	\$48,000	\$49,000
45-Product Sales			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$20,564	\$40,349	\$42,000	\$47,000	\$47,000	\$48,000	\$49,000
5-Expenses							
51-Salaries & Wages	\$0	(\$3,149)	(\$500)	(\$500)	(\$500)	(\$500)	(\$500)
52-Contractual Services	(\$5,567)	(\$5,880)	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)
53-Supplies	(\$4,335)	(\$15,926)	(\$15,000)	(\$15,000)	(\$15,000)	(\$15,000)	(\$15,000)
54-Other Charges	(\$125)	(\$250)	(\$1,500)	\$0	\$0	\$0	\$0
5-Expenses Total	(\$10,027)	(\$25,205)	(\$27,000)	(\$25,500)	(\$25,500)	(\$25,500)	(\$25,500)
1925-Reindeer Run Total	\$10,537	\$15,145	\$15,000	\$21,500	\$21,500	\$22,500	\$23,500
Grand Total	\$6,629	\$21,246	(\$44,578)	\$48,447	(\$11,025)	(\$78,816)	(\$77,935)

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
10-General							
4-Revenues	\$27,936	\$319,191	\$430,085	\$355,379	\$385,900	\$384,400	\$384,400
5-Expenses	(\$11,294)	(\$313,900)	(\$471,213)	(\$404,597)	(\$473,275)	(\$527,763)	(\$527,878)
10-General Total	\$16,642	\$5,291	(\$41,128)	(\$49,218)	(\$87,375)	(\$143,363)	(\$143,478)
20-Recreation							
4-Revenues	\$20,564	\$43,349	\$163,500	\$231,182	\$230,000	\$224,500	\$225,500
5-Expenses	(\$30,577)	(\$27,394)	(\$166,950)	(\$133,517)	(\$153,650)	(\$159,954)	(\$159,958)
20-Recreation Total	(\$10,012)	\$15,956	(\$3,450)	\$97,665	\$76,350	\$64,546	\$65,542
Grand Total	\$6,629	\$21,246	(\$44,578)	\$48,447	(\$11,025)	(\$78,816)	(\$77,935)

Revenues by Source and Expenditures by Object for Swimming Pools

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
101-Parks Maintenance							
231-Northside Pool							
5-Expenses							
51-Salaries & Wages	(\$14,746)	(\$23,977)	(\$30,123)	(\$29,993)	(\$33,122)	(\$33,602)	(\$34,097)
52-Contractual Services	(\$8,067)	(\$16,249)	(\$16,398)	(\$22,702)	(\$17,746)	(\$17,845)	(\$17,948)
53-Supplies	(\$3,459)	(\$17,988)	(\$40,721)	(\$40,748)	(\$51,348)	(\$51,348)	(\$51,348)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$26,272)	(\$58,214)	(\$87,242)	(\$93,443)	(\$102,215)	(\$102,796)	(\$103,394)
231-Northside Pool Total	(\$26,272)	(\$58,214)	(\$87,242)	(\$93,443)	(\$102,215)	(\$102,796)	(\$103,394)
232-Rice Pool							
5-Expenses							
51-Salaries & Wages	(\$21,335)	(\$38,498)	(\$47,334)	(\$37,148)	(\$52,753)	(\$53,436)	(\$54,139)
52-Contractual Services	(\$10,089)	(\$17,887)	(\$38,480)	(\$37,558)	(\$39,069)	(\$39,328)	(\$39,594)
53-Supplies	(\$28,708)	(\$46,683)	(\$79,827)	(\$79,820)	(\$111,145)	(\$111,145)	(\$111,145)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$60,132)	(\$103,069)	(\$165,641)	(\$154,526)	(\$202,967)	(\$203,908)	(\$204,878)
232-Rice Pool Total	(\$60,132)	(\$103,069)	(\$165,641)	(\$154,526)	(\$202,967)	(\$203,908)	(\$204,878)
101-Parks Maintenance Total	(\$86,404)	(\$161,283)	(\$252,882)	(\$247,969)	(\$305,183)	(\$306,704)	(\$308,272)
222-Pools							
000-Nonspecified Area							
5-Expenses							
51-Salaries & Wages			\$0	\$0	\$0	\$0	\$0
52-Contractual Services	(\$1,807)	(\$1,807)	(\$894)	(\$1,000)	(\$1,240)	(\$1,099)	(\$1,123)
53-Supplies	(\$269)	(\$242)	\$0	\$0	\$0	\$0	\$0
57-Capital	(\$419)	(\$229)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$2,496)	(\$2,278)	(\$894)	(\$1,000)	(\$1,240)	(\$1,099)	(\$1,123)
000-Nonspecified Area Total	(\$2,496)	(\$2,278)	(\$894)	(\$1,000)	(\$1,240)	(\$1,099)	(\$1,123)
231-Northside Pool							
4-Revenues							
42-Charges for Services	\$0	\$206,314	\$250,000	\$300,500	\$305,000	\$309,000	\$317,000
44-Rentals	\$0	\$5,040	\$10,000	\$6,000	\$6,000	\$10,000	\$10,000
45-Product Sales	\$0	\$14,765	\$16,000	\$17,000	\$21,000	\$21,000	\$21,000
47-Misc. Income	\$0	\$1,509	\$1,500	\$1,000	\$1,500	\$1,500	\$1,500
4-Revenues Total	\$0	\$227,628	\$277,500	\$324,500	\$333,500	\$341,500	\$349,500
5-Expenses							
51-Salaries & Wages	(\$26,652)	(\$176,591)	(\$180,990)	(\$196,492)	(\$204,340)	(\$210,220)	(\$215,127)
52-Contractual Services	(\$22,212)	(\$66,336)	(\$91,877)	(\$76,849)	(\$100,232)	(\$103,345)	(\$106,995)

Revenues by Source and Expenditures by Object for Swimming Pools

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
53-Supplies	(\$1,179)	(\$17,030)	(\$20,143)	(\$20,125)	(\$26,764)	(\$28,867)	(\$28,926)
54-Other Charges	(\$395)	(\$2,078)	(\$4,500)	(\$4,500)	(\$4,200)	(\$4,500)	(\$4,500)
57-Capital	(\$839)	(\$457)	(\$384)	(\$384)	(\$288)	(\$286)	(\$286)
5-Expenses Total	(\$51,276)	(\$262,492)	(\$297,894)	(\$298,350)	(\$335,824)	(\$347,218)	(\$355,835)
231-Northside Pool Total	(\$51,276)	(\$34,863)	(\$20,394)	\$26,150	(\$2,324)	(\$5,718)	(\$6,335)
232-Rice Pool							
4-Revenues							
42-Charges for Services	(\$338)	\$549,680	\$527,000	\$594,000	\$618,000	\$631,000	\$641,000
44-Rentals	\$0	\$2,790	\$10,100	\$5,100	\$5,100	\$8,100	\$10,100
45-Product Sales	\$0	\$88,579	\$76,000	\$105,000	\$95,000	\$95,000	\$95,000
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$0	\$13,153	\$15,000	\$12,000	\$15,000	\$15,000	\$15,000
4-Revenues Total	(\$338)	\$654,202	\$628,100	\$716,100	\$733,100	\$749,100	\$761,100
5-Expenses							
51-Salaries & Wages	(\$46,856)	(\$392,010)	(\$394,197)	(\$408,304)	(\$428,496)	(\$440,951)	(\$453,449)
52-Contractual Services	(\$67,448)	(\$165,649)	(\$168,527)	(\$184,153)	(\$215,091)	(\$224,996)	(\$232,319)
53-Supplies	(\$1,762)	(\$47,016)	(\$59,293)	(\$59,775)	(\$72,954)	(\$76,569)	(\$80,178)
54-Other Charges	(\$400)	(\$13,899)	(\$15,000)	(\$13,000)	(\$15,500)	(\$16,500)	(\$17,000)
57-Capital	(\$1,258)	(\$686)	(\$384)	(\$384)	(\$360)	(\$430)	(\$430)
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$117,723)	(\$619,259)	(\$637,402)	(\$665,615)	(\$732,401)	(\$759,445)	(\$783,375)
232-Rice Pool Total	(\$118,062)	\$34,943	(\$9,302)	\$50,485	\$699	(\$10,345)	(\$22,275)
415-Marketing							
5-Expenses							
51-Salaries & Wages	(\$16,414)	(\$17,299)	(\$14,714)	(\$17,280)	(\$15,052)	(\$15,504)	(\$15,969)
52-Contractual Services	(\$3,060)	(\$3,269)	(\$1,478)	(\$3,497)	(\$1,738)	(\$1,789)	(\$1,842)
54-Other Charges			(\$2,500)	(\$1,250)	(\$2,500)	(\$2,500)	(\$2,500)
5-Expenses Total	(\$19,474)	(\$20,567)	(\$18,692)	(\$22,027)	(\$19,290)	(\$19,793)	(\$20,310)
415-Marketing Total	(\$19,474)	(\$20,567)	(\$18,692)	(\$22,027)	(\$19,290)	(\$19,793)	(\$20,310)
222-Pools Total	(\$191,307)	(\$22,765)	(\$49,282)	\$53,607	(\$22,155)	(\$36,956)	(\$50,043)
Grand Total	(\$277,711)	(\$184,048)	(\$302,164)	(\$194,361)	(\$327,338)	(\$343,660)	(\$358,314)

Recreation Fund Income Statements

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
20-Recreation							
000-Administration							
4-Revenues							
41-Taxes	\$4,232,407	\$4,722,776	\$4,814,336	\$4,791,493	\$4,983,374	\$4,740,594	\$4,924,967
42-Charges for Services	\$26,814	\$56,355	\$126,140	\$186,452	\$175,665	\$173,377	\$173,800
44-Rentals	\$22,071	\$35,276	\$46,680	\$31,781	\$21,680	\$22,080	\$22,488
45-Product Sales	\$17	\$0	\$50,838	\$54,786	\$54,838	\$50,854	\$50,871
46-Grants & Donations	\$35,434	\$343	\$16,300	\$15,500	\$15,500	\$15,500	\$15,500
47-Misc. Income	\$17,208	\$11,140	\$3,641	\$5,795	\$3,641	\$3,641	\$3,641
48-Interest Income	\$31,957	\$2,852	\$6,000	\$12,009	\$25,000	\$25,750	\$25,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$4,365,908	\$4,828,742	\$5,063,934	\$5,097,815	\$5,279,697	\$5,031,796	\$5,216,267
5-Expenses							
51-Salaries & Wages	(\$853,240)	(\$829,109)	(\$1,024,087)	(\$939,873)	(\$1,090,142)	(\$1,128,892)	(\$1,160,399)
52-Contractual Services	(\$445,665)	(\$460,272)	(\$758,179)	(\$652,437)	(\$771,324)	(\$781,959)	(\$797,004)
53-Supplies	(\$16,794)	(\$34,892)	(\$113,459)	(\$122,458)	(\$180,005)	(\$183,548)	(\$185,825)
54-Other Charges	(\$50,477)	(\$50,895)	(\$131,787)	(\$95,903)	(\$133,675)	(\$134,099)	(\$134,697)
57-Capital	(\$9,643)	(\$5,827)	(\$3,716)	(\$3,974)	(\$2,162)	(\$2,150)	(\$2,150)
59-Transfers Out	\$0	\$0	(\$2,275,000)	(\$2,275,000)	(\$4,100,000)	(\$1,500,000)	(\$1,500,000)
5-Expenses Total	(\$1,375,819)	(\$1,380,995)	(\$4,306,227)	(\$4,089,646)	(\$6,277,308)	(\$3,730,647)	(\$3,780,074)
000-Administration Total	\$2,990,089	\$3,447,747	\$757,707	\$1,008,170	(\$997,610)	\$1,301,148	\$1,436,193
101-Parks Maintenance							
4-Revenues							
42-Charges for Services	\$480	\$0	\$0	\$0	\$0	\$0	\$0
44-Rentals	\$8,788	\$15,136	\$12,261	\$15,737	\$10,000	\$10,000	\$10,000
45-Product Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$307	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$9,575	\$15,136	\$12,261	\$15,737	\$10,000	\$10,000	\$10,000
5-Expenses							
51-Salaries & Wages	(\$696,975)	(\$760,548)	(\$852,470)	(\$789,415)	(\$919,231)	(\$938,296)	(\$958,757)
52-Contractual Services	(\$194,244)	(\$230,163)	(\$358,217)	(\$294,230)	(\$339,971)	(\$344,176)	(\$349,267)
53-Supplies	(\$120,135)	(\$161,915)	(\$273,926)	(\$260,983)	(\$325,764)	(\$317,790)	(\$330,805)
57-Capital	(\$3,280)	(\$229)	(\$14,128)	(\$15,910)	(\$13,072)	(\$219,432)	(\$72)

Recreation Fund Income Statements

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
5-Expenses Total	(\$1,014,633)	(\$1,152,854)	(\$1,498,742)	(\$1,360,538)	(\$1,598,038)	(\$1,819,693)	(\$1,638,901)
101-Parks Maintenance Total	(\$1,005,058)	(\$1,137,718)	(\$1,486,481)	(\$1,344,801)	(\$1,588,038)	(\$1,809,693)	(\$1,628,901)
220-Recreation Programs							
4-Revenues							
42-Charges for Services	\$1,084,255	\$2,145,202	\$3,031,344	\$3,019,705	\$3,739,331	\$3,840,263	\$3,919,656
44-Rentals	\$25,881	\$45,371	\$85,000	\$80,000	\$95,000	\$96,900	\$98,838
45-Product Sales	\$4,530	\$10,701	\$10,800	\$7,822	\$3,575	\$3,637	\$3,699
46-Grants & Donations	\$195	\$26	\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$250	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$1,115,111	\$2,201,300	\$3,127,144	\$3,107,527	\$3,837,906	\$3,940,799	\$4,022,193
5-Expenses							
51-Salaries & Wages	(\$682,231)	(\$790,488)	(\$1,153,548)	(\$1,131,432)	(\$1,253,412)	(\$1,290,552)	(\$1,315,167)
52-Contractual Services	(\$497,393)	(\$878,142)	(\$1,128,654)	(\$1,255,902)	(\$1,531,488)	(\$1,562,875)	(\$1,593,178)
53-Supplies	(\$71,801)	(\$75,115)	(\$193,608)	(\$210,457)	(\$271,455)	(\$273,936)	(\$278,628)
54-Other Charges	(\$350)	\$0	(\$1,400)	(\$500)	(\$500)	(\$507)	(\$513)
57-Capital	(\$3,354)	(\$2,114)	(\$641)	(\$646)	(\$576)	(\$573)	(\$573)
5-Expenses Total	(\$1,255,129)	(\$1,745,859)	(\$2,477,850)	(\$2,598,937)	(\$3,057,430)	(\$3,128,442)	(\$3,188,058)
220-Recreation Programs Total	(\$140,018)	\$455,441	\$649,294	\$508,590	\$780,476	\$812,358	\$834,135
221-Athletics							
4-Revenues							
42-Charges for Services	\$128,631	\$492,594	\$445,800	\$497,430	\$535,800	\$526,508	\$552,291
45-Product Sales	\$0	\$5,371	\$14,000	\$7,200	\$10,700	\$10,841	\$10,984
47-Misc. Income			\$0	\$0	\$0	\$0	\$0
49-Transfers In			\$90,000	\$90,000	\$90,000	\$90,000	\$90,000
4-Revenues Total	\$128,631	\$497,965	\$549,800	\$594,630	\$636,500	\$627,349	\$653,275
5-Expenses							
51-Salaries & Wages	(\$32,029)	(\$31,901)	(\$59,745)	(\$36,679)	(\$59,649)	(\$61,212)	(\$62,820)
52-Contractual Services	(\$47,246)	(\$126,139)	(\$167,176)	(\$164,847)	(\$187,865)	(\$190,488)	(\$193,149)
53-Supplies	(\$87,679)	(\$151,749)	(\$241,613)	(\$288,596)	(\$297,500)	(\$285,849)	(\$304,229)
54-Other Charges	(\$13,862)	(\$40,413)	(\$69,101)	(\$54,240)	(\$62,240)	(\$63,062)	(\$64,508)
57-Capital			\$0	\$0	\$0	\$0	\$0

Recreation Fund Income Statements

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
59-Transfers Out			\$0	\$0	(\$119,000)	\$0	\$0
5-Expenses Total	(\$180,815)	(\$350,202)	(\$537,634)	(\$544,361)	(\$726,254)	(\$600,611)	(\$624,706)
221-Athletics Total	(\$52,184)	\$147,763	\$12,166	\$50,269	(\$89,754)	\$26,738	\$28,569
222-Pools							
4-Revenues							
42-Charges for Services	(\$338)	\$755,994	\$777,000	\$894,500	\$923,000	\$940,000	\$958,000
44-Rentals	\$0	\$7,830	\$20,100	\$11,100	\$11,100	\$18,100	\$20,100
45-Product Sales	\$0	\$103,344	\$92,000	\$122,000	\$116,000	\$116,000	\$116,000
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$0	\$14,662	\$16,500	\$13,000	\$16,500	\$16,500	\$16,500
4-Revenues Total	(\$338)	\$881,830	\$905,600	\$1,040,600	\$1,066,600	\$1,090,600	\$1,110,600
5-Expenses							
51-Salaries & Wages	(\$89,922)	(\$585,899)	(\$589,901)	(\$622,076)	(\$647,888)	(\$666,675)	(\$684,545)
52-Contractual Services	(\$94,527)	(\$237,060)	(\$262,776)	(\$265,499)	(\$318,301)	(\$331,229)	(\$342,278)
53-Supplies	(\$3,209)	(\$64,288)	(\$79,436)	(\$79,900)	(\$99,718)	(\$105,436)	(\$109,104)
54-Other Charges	(\$795)	(\$15,977)	(\$22,000)	(\$18,750)	(\$22,200)	(\$23,500)	(\$24,000)
57-Capital	(\$2,516)	(\$1,371)	(\$769)	(\$768)	(\$648)	(\$716)	(\$716)
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$190,969)	(\$904,595)	(\$954,882)	(\$986,993)	(\$1,088,755)	(\$1,127,556)	(\$1,160,643)
222-Pools Total	(\$191,307)	(\$22,765)	(\$49,282)	\$53,607	(\$22,155)	(\$36,956)	(\$50,043)
224-Recreation Facilities							
4-Revenues							
42-Charges for Services	\$291	\$1,443	\$1,900	\$1,640	\$1,650	\$1,650	\$1,650
44-Rentals	\$11,336	\$32,859	\$67,425	\$29,900	\$36,700	\$37,220	\$37,750
45-Product Sales	\$124	(\$411)	\$1,000	\$200	\$200	\$200	\$200
47-Misc. Income	\$0	\$45	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$11,751	\$33,936	\$70,325	\$31,740	\$38,550	\$39,070	\$39,600
5-Expenses							
51-Salaries & Wages	(\$156,510)	(\$154,567)	(\$188,905)	(\$173,625)	(\$258,600)	(\$266,398)	(\$274,508)
52-Contractual Services	(\$246,866)	(\$282,987)	(\$350,294)	(\$321,263)	(\$389,254)	(\$406,635)	(\$422,146)
53-Supplies	(\$7,935)	(\$20,434)	(\$28,599)	(\$28,600)	(\$31,150)	(\$31,434)	(\$31,598)

Recreation Fund Income Statements

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
54-Other Charges	(\$2,184)	(\$839)	(\$8,089)	(\$890)	(\$8,934)	(\$8,934)	(\$8,934)
57-Capital	(\$4,193)	(\$2,285)	(\$1,281)	(\$1,281)	(\$792)	(\$788)	(\$788)
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$417,687)	(\$461,112)	(\$577,168)	(\$525,659)	(\$688,730)	(\$714,188)	(\$737,973)
224-Recreation Facilities Total	(\$405,936)	(\$427,177)	(\$506,843)	(\$493,919)	(\$650,180)	(\$675,119)	(\$698,372)
350-Special Facilities							
4-Revenues							
42-Charges for Services	\$381,250	\$348,292	\$555,000	\$488,500	\$573,000	\$594,500	\$621,000
44-Rentals	\$750	\$2,142	\$2,250	\$775	\$2,500	\$3,000	\$3,500
45-Product Sales	\$1,784	\$1,382	\$1,700	\$1,650	\$2,000	\$2,000	\$2,000
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income			\$500	\$0	\$500	\$500	\$500
4-Revenues Total	\$383,783	\$351,816	\$559,450	\$490,925	\$578,000	\$600,000	\$627,000
5-Expenses							
51-Salaries & Wages	(\$335,194)	(\$326,782)	(\$448,424)	(\$432,902)	(\$452,560)	(\$468,947)	(\$500,783)
52-Contractual Services	(\$63,745)	(\$68,567)	(\$71,590)	(\$74,099)	(\$64,740)	(\$64,496)	(\$68,723)
53-Supplies	(\$23,663)	(\$33,380)	(\$72,957)	(\$36,949)	(\$66,395)	(\$70,069)	(\$81,564)
54-Other Charges	(\$3,847)	(\$3,343)	(\$11,250)	(\$7,508)	(\$9,800)	(\$9,800)	(\$9,800)
57-Capital	(\$4,192)	(\$1,999)	(\$769)	(\$771)	(\$432)	(\$430)	(\$794)
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$430,641)	(\$434,072)	(\$604,990)	(\$552,229)	(\$593,928)	(\$613,742)	(\$661,664)
350-Special Facilities Total	(\$46,857)	(\$82,256)	(\$45,540)	(\$61,304)	(\$15,928)	(\$13,742)	(\$34,664)
418-Human Resources							
5-Expenses							
51-Salaries & Wages	(\$64,213)	(\$83,053)	(\$79,454)	(\$88,854)	(\$82,593)	(\$83,493)	(\$84,545)
52-Contractual Services	(\$3,310)	(\$4,360)	(\$5,865)	(\$4,661)	(\$6,849)	(\$7,053)	(\$7,262)
53-Supplies	(\$401)	(\$222)	(\$1,100)	(\$1,100)	(\$1,100)	(\$1,128)	(\$1,156)
54-Other Charges	(\$197)	(\$165)	(\$2,500)	(\$2,500)	(\$2,500)	(\$2,500)	(\$2,500)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$68,121)	(\$87,799)	(\$88,919)	(\$97,115)	(\$93,042)	(\$94,173)	(\$95,463)
418-Human Resources Total	(\$68,121)	(\$87,799)	(\$88,919)	(\$97,115)	(\$93,042)	(\$94,173)	(\$95,463)

Recreation Fund Income Statements

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
419-Finance							
5-Expenses							
51-Salaries & Wages	(\$211,980)	(\$233,419)	(\$237,751)	(\$248,864)	(\$248,821)	(\$256,090)	(\$263,577)
52-Contractual Services	(\$16,613)	(\$17,681)	(\$24,301)	(\$19,084)	(\$28,758)	(\$29,605)	(\$30,477)
5-Expenses Total	(\$228,592)	(\$251,100)	(\$262,052)	(\$267,949)	(\$277,579)	(\$285,695)	(\$294,055)
419-Finance Total	(\$228,592)	(\$251,100)	(\$262,052)	(\$267,949)	(\$277,579)	(\$285,695)	(\$294,055)
20-Recreation Total	\$852,015	\$2,042,136	(\$1,019,950)	(\$644,451)	(\$2,953,810)	(\$775,133)	(\$502,600)
Grand Total	\$852,015	\$2,042,136	(\$1,019,950)	(\$644,451)	(\$2,953,810)	(\$775,133)	(\$502,600)

ATHLETICS DEPARTMENT AREAS: Revenues and Expenditures by Area

ATHLETICS DEPARTMENT AREAS	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
Athletics Dept. Area							
203-Athletic Programs							
4-Revenues							
42-Charges for Services	\$178,538	\$494,192	\$427,594	\$485,090	\$553,360	\$563,855	\$575,132
4-Revenues Total	\$178,538	\$494,192	\$427,594	\$485,090	\$553,360	\$563,855	\$575,132
5-Expenses							
51-Full Time Salary & Wages	(\$46,774)	(\$34,535)	(\$32,243)	(\$35,784)	(\$76,389)	(\$78,653)	(\$80,986)
51-Part Time Wages	(\$11,315)	(\$43,133)	(\$42,911)	(\$68,538)	(\$88,788)	(\$89,815)	(\$91,001)
52-Computer Services	(\$255)	(\$279)	(\$446)	(\$446)	(\$446)	(\$446)	(\$446)
52-Contractual Services	(\$88,311)	(\$230,731)	(\$259,037)	(\$219,502)	(\$231,629)	(\$234,687)	(\$237,784)
52-Health & Life Insurance	(\$6,922)	(\$6,400)	(\$7,499)	(\$6,762)	(\$6,957)	(\$7,160)	(\$7,370)
52-Utilities	(\$1,515)	(\$1,557)	(\$1,950)	(\$1,535)	(\$2,970)	(\$3,009)	(\$3,049)
53-Supplies	(\$1,442)	(\$1,983)	(\$2,462)	(\$2,355)	(\$6,025)	(\$3,936)	(\$3,988)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$156,535)	(\$318,618)	(\$346,548)	(\$334,922)	(\$413,204)	(\$417,706)	(\$424,623)
203-Athletic Programs Total	\$22,003	\$175,574	\$81,046	\$150,167	\$140,156	\$146,149	\$150,509
204-Leagues							
4-Revenues							
42-Charges for Services	\$495,436	\$661,509	\$912,820	\$1,150,123	\$1,436,445	\$1,465,164	\$1,494,457
44-Rentals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45-Product Sales	\$4,157	\$10,275	\$10,000	\$7,247	\$3,000	\$3,060	\$3,121
4-Revenues Total	\$499,593	\$671,784	\$922,820	\$1,157,370	\$1,439,445	\$1,468,224	\$1,497,578
5-Expenses							
51-Full Time Salary & Wages	(\$225,862)	(\$195,565)	(\$205,771)	(\$203,067)	(\$104,899)	(\$107,992)	(\$111,177)
51-Part Time Wages	(\$14,254)	(\$10,650)	(\$47,017)	(\$48,280)	(\$55,426)	(\$56,158)	(\$56,899)
52-Computer Services	(\$7,589)	(\$6,316)	(\$4,964)	(\$4,964)	(\$6,079)	(\$5,536)	(\$5,583)
52-Contractual Services	(\$200,555)	(\$339,531)	(\$356,542)	(\$638,918)	(\$846,481)	(\$862,548)	(\$878,925)
52-Health & Life Insurance	(\$32,585)	(\$36,383)	(\$41,787)	(\$37,922)	(\$11,371)	(\$11,705)	(\$12,048)
52-Utilities	(\$878)	(\$1,081)	(\$1,700)	(\$1,144)	(\$2,940)	(\$2,970)	(\$3,001)
53-Supplies	(\$47,329)	(\$38,001)	(\$121,325)	(\$142,311)	(\$188,823)	(\$192,125)	(\$195,478)
57-Capital	(\$2,096)	(\$971)	(\$256)	(\$256)	(\$292)	(\$291)	(\$291)
5-Expenses Total	(\$531,150)	(\$628,497)	(\$779,363)	(\$1,076,861)	(\$1,216,311)	(\$1,239,324)	(\$1,263,401)

ATHLETICS DEPARTMENT AREAS: Revenues and Expenditures by Area

ATHLETICS DEPARTMENT AREAS	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
204-Leagues Total	(\$31,557)	\$43,288	\$143,457	\$80,509	\$223,134	\$228,900	\$234,177
205-Athletics Dept. Area							
4-Revenues							
42-Charges for Services	\$19,315	\$27,830	\$32,290	\$31,795	\$33,165	\$33,377	\$33,800
44-Rentals	\$20,428	\$33,520	\$45,000	\$30,000	\$20,000	\$20,400	\$20,808
47-Miscellaneous Income	\$460	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$40,203	\$61,350	\$77,290	\$61,795	\$53,165	\$53,777	\$54,608
5-Expenses							
51-Full Time Salary & Wages	(\$196,485)	(\$190,709)	(\$202,107)	(\$210,137)	(\$211,340)	(\$220,521)	(\$227,042)
51-Part Time Wages	(\$2,384)	\$0	(\$5,000)	\$0	(\$2,500)	(\$2,550)	(\$2,601)
52-Computer Services	(\$12,591)	(\$16,376)	(\$29,523)	(\$28,534)	(\$24,810)	(\$22,792)	(\$22,933)
52-Contractual Services	(\$95)	\$0	(\$2,500)	(\$2,000)	(\$2,000)	(\$2,040)	(\$2,081)
52-Health & Life Insurance	(\$25,558)	(\$27,418)	(\$38,856)	(\$29,862)	(\$33,800)	(\$34,799)	(\$35,827)
52-Utilities	\$0	(\$3,840)	(\$4,645)	(\$3,498)	(\$2,340)	(\$2,340)	(\$2,340)
53-Supplies	(\$6,341)	(\$24,033)	(\$63,842)	(\$79,775)	(\$131,069)	(\$133,089)	(\$135,011)
54-Other Charges	(\$16,646)	(\$12,056)	(\$32,200)	(\$25,250)	(\$37,200)	(\$37,691)	(\$38,189)
57-Capital	(\$3,537)	(\$2,628)	(\$1,666)	(\$1,666)	(\$936)	(\$931)	(\$931)
5-Expenses Total	(\$263,636)	(\$277,059)	(\$380,339)	(\$380,722)	(\$445,995)	(\$456,752)	(\$466,954)
205-Athletics Dept. Area Total	(\$223,434)	(\$215,709)	(\$303,049)	(\$318,927)	(\$392,830)	(\$402,976)	(\$412,346)
221-Wheaton Youth Cheerleading							
4-Revenues							
42-Charges for Services	\$4,395	\$85,866	\$64,000	\$91,000	\$112,000	\$97,113	\$117,229
45-Product Sales	\$0	\$0	\$1,200	\$1,200	\$1,200	\$1,216	\$1,232
49-Transfers In			\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
4-Revenues Total	\$4,395	\$85,866	\$75,200	\$102,200	\$123,200	\$108,329	\$128,460
5-Expenses							
51-Full Time Salary & Wages	(\$3,804)	(\$3,908)	(\$4,199)	(\$4,005)	(\$6,148)	(\$6,332)	(\$6,522)
51-Part Time Wages	\$0	\$0	(\$1,400)	(\$980)	(\$1,100)	(\$1,115)	(\$1,129)
52-Contractual Services	(\$1,285)	(\$40,548)	(\$52,590)	(\$50,500)	(\$55,500)	(\$56,233)	(\$56,975)
52-Health & Life Insurance	(\$737)	(\$790)	(\$949)	(\$846)	(\$724)	(\$745)	(\$767)
53-Supplies	(\$810)	(\$39,511)	(\$31,094)	(\$39,146)	(\$55,250)	(\$41,453)	(\$57,659)
54-Other Charges			\$0	\$0	\$0	\$0	(\$616)

ATHLETICS DEPARTMENT AREAS: Revenues and Expenditures by Area

ATHLETICS DEPARTMENT AREAS	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
5-Expenses Total	(\$6,636)	(\$84,757)	(\$90,232)	(\$95,476)	(\$118,722)	(\$105,877)	(\$123,668)
221-Wheaton Youth Cheerleading Total	(\$2,241)	\$1,110	(\$15,032)	\$6,724	\$4,478	\$2,452	\$4,793
222-Wheaton Youth Football							
4-Revenues							
42-Charges for Services	\$16,185	\$144,096	\$122,000	\$168,500	\$174,000	\$176,297	\$178,624
45-Product Sales	\$0	\$1,711	\$7,500	\$4,000	\$4,000	\$4,053	\$4,106
49-Transfers In			\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
4-Revenues Total	\$16,185	\$145,807	\$154,500	\$197,500	\$203,000	\$205,350	\$207,730
5-Expenses							
51-Full Time Salary & Wages	(\$8,876)	(\$9,119)	(\$9,798)	(\$9,345)	(\$15,370)	(\$15,831)	(\$16,306)
51-Part Time Wages	\$0	(\$3,302)	(\$10,000)	(\$6,000)	(\$7,000)	(\$7,092)	(\$7,186)
52-Computer Services	(\$85)	(\$93)	(\$149)	(\$149)	(\$149)	(\$149)	(\$149)
52-Contractual Services	(\$270)	(\$20,534)	(\$30,497)	(\$31,140)	(\$33,140)	(\$33,577)	(\$34,021)
52-Health & Life Insurance	(\$1,720)	(\$1,840)	(\$2,211)	(\$1,970)	(\$1,806)	(\$1,859)	(\$1,914)
53-Supplies	(\$33,911)	(\$33,161)	(\$120,000)	(\$116,600)	(\$106,600)	(\$107,678)	(\$108,771)
54-Other Charges	(\$4,189)	(\$10,407)	(\$17,185)	(\$18,000)	(\$22,000)	(\$22,290)	(\$22,585)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$49,051)	(\$78,455)	(\$189,839)	(\$183,203)	(\$186,065)	(\$188,478)	(\$190,931)
222-Wheaton Youth Football Total	(\$32,866)	\$67,351	(\$35,339)	\$14,297	\$16,935	\$16,872	\$16,799
223-Youth Baseball/Softball							
4-Revenues							
42-Charges for Services	\$108,051	\$262,632	\$259,800	\$237,930	\$249,800	\$253,098	\$256,438
45-Product Sales	\$0	\$3,660	\$5,300	\$2,000	\$5,500	\$5,573	\$5,646
47-Miscellaneous Income			\$0	\$0	\$0	\$0	\$0
49-Transfers In			\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
4-Revenues Total	\$108,051	\$266,292	\$320,100	\$294,930	\$310,300	\$313,670	\$317,084
5-Expenses							
51-Full Time Salary & Wages	(\$12,680)	(\$13,027)	(\$13,997)	(\$13,349)	(\$24,681)	(\$25,421)	(\$26,184)
51-Part Time Wages	(\$6,669)	(\$2,547)	(\$20,350)	(\$3,000)	(\$5,350)	(\$5,421)	(\$5,492)
52-Computer Services	(\$85)	(\$93)	(\$149)	(\$149)	(\$149)	(\$149)	(\$149)
52-Contractual Services	(\$40,607)	(\$59,612)	(\$77,475)	(\$77,280)	(\$90,000)	(\$91,188)	(\$92,392)

ATHLETICS DEPARTMENT AREAS: Revenues and Expenditures by Area

ATHLETICS DEPARTMENT AREAS	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
52-Health & Life Insurance	(\$2,457)	(\$2,628)	(\$3,158)	(\$2,814)	(\$6,399)	(\$6,589)	(\$6,785)
53-Supplies	(\$52,958)	(\$79,077)	(\$90,519)	(\$132,850)	(\$135,650)	(\$136,718)	(\$137,799)
54-Other Charges	(\$9,672)	(\$30,006)	(\$51,916)	(\$36,240)	(\$40,240)	(\$40,771)	(\$41,307)
57-Capital			\$0	\$0	\$0	\$0	\$0
59-Transfers Out			\$0	\$0	(\$119,000)	\$0	\$0
5-Expenses Total	(\$125,128)	(\$186,990)	(\$257,563)	(\$265,682)	(\$421,468)	(\$306,256)	(\$310,107)
223-Youth Baseball/Softball Total	(\$17,077)	\$79,302	\$62,537	\$29,248	(\$111,168)	\$7,415	\$6,977
225-Central Athletic Complex							
4-Revenues							
42-Charges for Services	\$22,271	\$45,227	\$63,250	\$56,500	\$62,460	\$63,709	\$64,983
44-Rentals	\$25,881	\$45,371	\$85,000	\$80,000	\$95,000	\$96,900	\$98,838
45-Product Sales	\$326	\$0	\$400	\$75	\$75	\$77	\$78
4-Revenues Total	\$48,479	\$90,597	\$148,650	\$136,575	\$157,535	\$160,686	\$163,899
5-Expenses							
51-Part Time Wages	(\$22,645)	(\$21,853)	(\$81,376)	(\$61,850)	(\$80,151)	(\$81,140)	(\$82,143)
52-Computer Services	(\$864)	(\$1,058)	(\$117)	(\$687)	(\$1,491)	(\$1,491)	(\$1,491)
52-Contractual Services	(\$21,259)	(\$34,921)	(\$82,845)	(\$38,937)	(\$49,156)	(\$49,218)	(\$49,282)
52-Health & Life Insurance			\$0	\$0	\$0	\$0	\$0
52-Utilities	(\$74,923)	(\$76,240)	(\$95,050)	(\$87,809)	(\$95,050)	(\$101,206)	(\$105,973)
53-Supplies	(\$31,379)	(\$29,149)	(\$44,546)	(\$34,455)	(\$37,455)	(\$37,526)	(\$37,598)
54-Other Charges	\$0	\$0	(\$1,000)	(\$500)	(\$500)	(\$507)	(\$513)
57-Capital	\$0	\$0	\$0	\$0	\$0	(\$206,860)	\$0
5-Expenses Total	(\$151,070)	(\$163,221)	(\$304,934)	(\$224,239)	(\$263,803)	(\$477,949)	(\$277,000)
225-Central Athletic Complex Total	(\$102,591)	(\$72,624)	(\$156,284)	(\$87,664)	(\$106,268)	(\$317,263)	(\$113,101)
Athletics Dept. Area Total	(\$387,763)	\$78,291	(\$222,664)	(\$125,646)	(\$225,562)	(\$318,451)	(\$112,192)

RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area

RECREATION DEPARTMENT AREAS	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
Recreation Dept. Area							
200-Recreation Dept. Area							
4-Revenues							
42-Charges for Services			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$1,643	\$1,756	\$1,680	\$1,781	\$1,680	\$1,680	\$1,680
4-Revenues Total	\$1,643	\$1,756	\$1,680	\$1,781	\$1,680	\$1,680	\$1,680
5-Expenses							
51-Full Time Salary & Wages	(\$99,802)	(\$103,091)	(\$135,005)	(\$105,026)	(\$163,997)	(\$168,917)	(\$173,984)
51-Part Time Wages			\$0	\$0	\$0	\$0	\$0
52-Computer Services	(\$3,825)	(\$4,295)	(\$9,158)	(\$8,849)	(\$8,265)	(\$7,592)	(\$7,639)
52-Contractual Services	(\$127)	(\$1,000)	(\$4,020)	(\$3,920)	(\$4,120)	(\$4,120)	(\$4,120)
52-Health & Life Insurance	(\$10,622)	(\$11,383)	(\$13,130)	(\$12,168)	(\$28,814)	(\$29,666)	(\$30,544)
52-Utilities	\$0	(\$301)	(\$420)	(\$395)	(\$1,320)	(\$1,320)	(\$1,320)
53-Supplies	(\$2,185)	(\$3,870)	(\$7,766)	(\$8,235)	(\$7,990)	(\$8,081)	(\$8,134)
54-Other Charges	(\$7,872)	(\$4,660)	(\$25,623)	(\$7,283)	(\$22,148)	(\$22,148)	(\$22,148)
57-Capital	(\$1,075)	(\$686)	(\$513)	(\$513)	(\$286)	(\$284)	(\$284)
5-Expenses Total	(\$125,508)	(\$129,285)	(\$195,634)	(\$146,389)	(\$236,939)	(\$242,128)	(\$248,173)
200-Recreation Dept. Area Total	(\$123,865)	(\$127,529)	(\$193,954)	(\$144,608)	(\$235,259)	(\$240,448)	(\$246,493)
201-Arts and Crafts							
4-Revenues							
42-Charges for Services	\$18,696	\$29,215	\$38,294	\$39,240	\$47,908	\$48,901	\$49,879
45-Product Sales	\$46	\$426	\$400	\$500	\$500	\$500	\$500
4-Revenues Total	\$18,743	\$29,641	\$38,694	\$39,740	\$48,408	\$49,401	\$50,379
5-Expenses							
51-Full Time Salary & Wages			\$0	\$0	\$0	\$0	\$0
51-Part Time Wages	(\$8,163)	(\$14,248)	(\$18,301)	(\$15,400)	(\$21,880)	(\$22,018)	(\$22,157)
52-Contractual Services	(\$816)	(\$1,413)	(\$8,200)	(\$6,000)	(\$4,224)	(\$4,300)	(\$4,336)
52-Health & Life Insurance			\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$1,514)	(\$3,034)	(\$2,500)	(\$2,500)	(\$3,600)	(\$3,648)	(\$3,696)
5-Expenses Total	(\$10,493)	(\$18,695)	(\$29,001)	(\$23,900)	(\$29,704)	(\$29,966)	(\$30,188)
201-Arts and Crafts Total	\$8,250	\$10,946	\$9,693	\$15,840	\$18,704	\$19,435	\$20,191

RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area

RECREATION DEPARTMENT AREAS	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
202-Performing Arts							
4-Revenues							
42-Charges for Services	\$26,208	\$44,936	\$61,773	\$76,927	\$100,817	\$106,616	\$108,748
45-Product Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$26,208	\$44,936	\$61,773	\$76,927	\$100,817	\$106,616	\$108,748
5-Expenses							
51-Full Time Salary & Wages	(\$27,537)	(\$19,047)	(\$27,347)	(\$28,830)	(\$31,800)	(\$32,754)	(\$33,737)
51-Part Time Wages	(\$8,370)	(\$9,724)	(\$21,447)	(\$22,618)	(\$30,528)	(\$30,775)	(\$31,022)
52-Computer Services	(\$1,524)	(\$2,799)	(\$2,660)	(\$2,463)	(\$3,052)	(\$2,781)	(\$2,804)
52-Contractual Services	(\$3,375)	(\$9,375)	(\$15,682)	(\$10,400)	(\$17,881)	(\$18,162)	(\$18,318)
52-Health & Life Insurance	(\$2,982)	(\$3,195)	\$0	(\$3,416)	(\$3,613)	(\$3,719)	(\$3,828)
52-Utilities	\$0	(\$209)	(\$600)	\$0	\$0	\$0	\$0
53-Supplies	(\$6,043)	(\$1,318)	(\$6,456)	(\$7,905)	(\$8,833)	(\$8,960)	(\$9,091)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital	(\$419)	(\$457)	(\$128)	(\$130)	(\$142)	(\$141)	(\$141)
5-Expenses Total	(\$50,252)	(\$46,123)	(\$74,320)	(\$75,762)	(\$95,849)	(\$97,291)	(\$98,941)
202-Performing Arts Total	(\$24,043)	(\$1,188)	(\$12,547)	\$1,165	\$4,968	\$9,324	\$9,807
207-Camps and Preschool							
4-Revenues							
42-Charges for Services	\$221,170	\$505,530	\$870,734	\$705,675	\$920,183	\$945,801	\$964,710
4-Revenues Total	\$221,170	\$505,530	\$870,734	\$705,675	\$920,183	\$945,801	\$964,710
5-Expenses							
51-Full Time Salary & Wages	(\$47,445)	(\$47,782)	(\$24,903)	(\$53,555)	(\$41,075)	(\$42,307)	(\$43,576)
51-Part Time Wages	(\$129,082)	(\$219,738)	(\$387,599)	(\$332,620)	(\$418,787)	(\$437,123)	(\$442,932)
52-Computer Services	(\$1,716)	(\$3,011)	(\$3,240)	(\$3,200)	(\$3,708)	(\$3,437)	(\$3,461)
52-Contractual Services	(\$15,280)	(\$36,819)	(\$69,392)	(\$62,105)	(\$78,818)	(\$79,914)	(\$81,024)
52-Health & Life Insurance	(\$11,127)	(\$17,120)	(\$21,035)	(\$18,313)	(\$13,640)	(\$14,047)	(\$14,465)
52-Utilities	\$0	(\$1,209)	(\$1,100)	(\$991)	(\$2,775)	(\$2,775)	(\$2,775)
53-Supplies	(\$6,768)	(\$19,015)	(\$27,625)	(\$26,382)	(\$26,808)	(\$27,193)	(\$27,566)
54-Other Charges	(\$350)	\$0	(\$200)	\$0	\$0	\$0	\$0
57-Capital	(\$419)	(\$457)	(\$128)	(\$130)	(\$142)	(\$141)	(\$141)
5-Expenses Total	(\$212,187)	(\$345,150)	(\$535,221)	(\$497,296)	(\$585,753)	(\$606,937)	(\$615,940)

RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area

RECREATION DEPARTMENT AREAS	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
207-Camps and Preschool Total	\$8,983	\$160,380	\$335,513	\$208,379	\$334,430	\$338,864	\$348,770
208-General Interests							
4-Revenues							
42-Charges for Services	\$38,320	\$133,574	\$175,791	\$133,125	\$159,678	\$178,808	\$184,774
45-Product Sales			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$38,320	\$133,574	\$175,791	\$133,125	\$159,678	\$178,808	\$184,774
5-Expenses							
51-Full Time Salary & Wages	(\$27,537)	(\$18,795)	(\$12,452)	(\$28,830)	(\$48,230)	(\$49,677)	(\$51,167)
51-Part Time Wages	(\$12,517)	(\$31,269)	(\$47,447)	(\$50,258)	(\$63,516)	(\$66,401)	(\$69,931)
52-Computer Services			\$0	\$0	\$0	\$0	\$0
52-Contractual Services	(\$11,245)	(\$36,123)	(\$57,102)	(\$36,944)	(\$37,714)	(\$38,405)	(\$40,161)
52-Health & Life Insurance	(\$2,982)	(\$3,195)	\$0	(\$3,416)	(\$9,069)	(\$9,338)	(\$9,615)
52-Utilities	\$0	(\$209)	(\$600)	\$0	\$0	\$0	\$0
53-Supplies	(\$387)	(\$1,318)	(\$4,762)	(\$3,020)	(\$3,820)	(\$3,930)	(\$4,040)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$54,668)	(\$90,910)	(\$122,363)	(\$122,469)	(\$162,350)	(\$167,751)	(\$174,913)
208-General Interests Total	(\$16,347)	\$42,665	\$53,428	\$10,656	(\$2,672)	\$11,057	\$9,861
209-Special Events							
4-Revenues							
42-Charges for Services	\$4,842	\$6,668	\$14,778	\$12,463	\$21,048	\$21,364	\$21,686
(blank)				\$0	\$0	\$0	\$0
4-Revenues Total	\$4,842	\$6,668	\$14,778	\$12,463	\$21,048	\$21,364	\$21,686
5-Expenses							
51-Full Time Salary & Wages			\$0	\$0	\$0	\$0	\$0
51-Part Time Wages			(\$890)	(\$1,140)	(\$1,724)	(\$1,780)	(\$1,858)
52-Contractual Services	(\$951)	(\$1,188)	(\$2,212)	(\$2,515)	(\$4,800)	(\$5,700)	(\$5,830)
52-Health & Life Insurance			\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$815)	(\$2,844)	(\$4,293)	(\$4,236)	(\$8,570)	(\$8,828)	(\$9,107)
54-Other Charges			(\$200)	\$0	\$0	\$0	\$0
5-Expenses Total	(\$1,766)	(\$4,032)	(\$7,594)	(\$7,891)	(\$15,094)	(\$16,308)	(\$16,795)

RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area

RECREATION DEPARTMENT AREAS	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
209-Special Events Total	\$3,076	\$2,636	\$7,184	\$4,572	\$5,955	\$5,056	\$4,891
220-Community Center							
4-Revenues							
42-Charges for Services	\$291	\$1,443	\$1,900	\$1,640	\$1,650	\$1,650	\$1,650
44-Rentals	\$11,186	\$15,811	\$53,600	\$22,500	\$25,200	\$25,200	\$25,200
45-Product Sales	\$124	(\$411)	\$1,000	\$200	\$200	\$200	\$200
47-Miscellaneous Income	\$0	\$45	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$11,601	\$16,887	\$56,500	\$24,340	\$27,050	\$27,050	\$27,050
5-Expenses							
51-Full Time Salary & Wages	(\$278,773)	(\$292,164)	(\$311,366)	(\$291,866)	(\$420,636)	(\$433,166)	(\$446,071)
51-Part Time Wages	(\$125,407)	(\$119,975)	(\$194,707)	(\$159,940)	(\$201,259)	(\$203,278)	(\$205,388)
52-Computer Services	(\$16,421)	(\$17,307)	(\$24,217)	(\$27,598)	(\$31,907)	(\$30,070)	(\$30,117)
52-Contractual Services	(\$58,990)	(\$49,457)	(\$84,351)	(\$78,523)	(\$61,624)	(\$60,798)	(\$60,869)
52-Health & Life Insurance	(\$66,262)	(\$70,887)	(\$88,169)	(\$75,819)	(\$142,459)	(\$146,702)	(\$151,073)
52-Utilities	(\$191,711)	(\$227,783)	(\$279,475)	(\$254,856)	(\$286,500)	(\$303,451)	(\$316,717)
53-Supplies	(\$55,446)	(\$57,991)	(\$87,896)	(\$85,811)	(\$93,841)	(\$94,151)	(\$94,329)
54-Other Charges	(\$2,184)	(\$839)	(\$8,089)	(\$890)	(\$8,934)	(\$8,934)	(\$8,934)
57-Capital	(\$4,612)	(\$2,514)	(\$1,409)	(\$1,411)	(\$864)	(\$859)	(\$859)
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$799,804)	(\$838,918)	(\$1,079,681)	(\$976,714)	(\$1,248,023)	(\$1,281,409)	(\$1,314,357)
220-Community Center Total	(\$788,203)	(\$822,031)	(\$1,023,181)	(\$952,374)	(\$1,220,973)	(\$1,254,359)	(\$1,287,307)
304-Mary Lubko Center							
4-Revenues							
42-Charges for Services	\$27,816	\$60,497	\$215,301	\$133,130	\$217,886	\$221,948	\$226,347
44-Rentals	\$150	\$4,850	\$10,000	\$5,000	\$10,000	\$10,500	\$11,000
45-Product Sales			\$0	\$0	\$0	\$0	\$0
46-Grants and Donations	\$195	\$26	\$0	\$0	\$0	\$0	\$0
47-Miscellaneous Income			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$28,161	\$65,373	\$225,301	\$138,130	\$227,886	\$232,448	\$237,347
5-Expenses							
51-Full Time Salary & Wages	(\$62,914)	(\$63,038)	(\$72,184)	(\$68,842)	(\$75,225)	(\$77,482)	(\$79,806)
51-Part Time Wages	(\$32,862)	(\$30,246)	(\$92,835)	(\$63,650)	(\$95,466)	(\$96,813)	(\$98,227)

RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area

RECREATION DEPARTMENT AREAS	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
52-Computer Services	(\$5,863)	(\$5,574)	(\$8,873)	(\$8,688)	(\$10,031)	(\$9,369)	(\$9,393)
52-Contractual Services	(\$11,370)	(\$44,848)	(\$136,192)	(\$89,678)	(\$135,069)	(\$137,466)	(\$138,556)
52-Health & Life Insurance	(\$15,251)	(\$16,299)	(\$19,548)	(\$17,427)	(\$22,734)	(\$23,411)	(\$24,108)
52-Utilities	(\$11,875)	(\$12,624)	(\$12,805)	(\$13,876)	(\$15,530)	(\$16,268)	(\$16,862)
53-Supplies	(\$4,811)	(\$5,370)	(\$12,241)	(\$10,905)	(\$13,014)	(\$13,278)	(\$13,501)
54-Other Charges	(\$1,525)	(\$1,089)	(\$4,889)	(\$4,489)	(\$5,689)	(\$5,689)	(\$5,689)
57-Capital	(\$1,677)	(\$914)	(\$513)	(\$513)	(\$288)	(\$286)	(\$286)
5-Expenses Total	(\$148,147)	(\$180,003)	(\$360,078)	(\$278,068)	(\$373,046)	(\$380,062)	(\$386,427)
304-Mary Lubko Center Total	(\$119,986)	(\$114,630)	(\$134,777)	(\$139,938)	(\$145,160)	(\$147,614)	(\$149,080)
305-Adult Education							
4-Revenues							
42-Charges for Services	\$36,155	\$56,445	\$92,509	\$78,646	\$59,490	\$60,889	\$62,517
4-Revenues Total	\$36,155	\$56,445	\$92,509	\$78,646	\$59,490	\$60,889	\$62,517
5-Expenses							
51-Full Time Salary & Wages	(\$50,081)	(\$50,176)	(\$27,347)	(\$27,300)	\$0	\$0	\$0
51-Part Time Wages	(\$12,768)	(\$16,817)	(\$23,521)	(\$25,412)	(\$18,680)	(\$20,087)	(\$20,345)
52-Computer Services	(\$1,609)	(\$1,590)	(\$2,556)	(\$2,535)	(\$149)	(\$149)	(\$149)
52-Contractual Services	(\$11,011)	(\$10,722)	(\$27,235)	(\$9,635)	(\$17,928)	(\$18,261)	(\$18,493)
52-Health & Life Insurance	(\$5,145)	(\$5,509)	(\$6,203)	(\$5,890)	\$0	\$0	\$0
52-Utilities	\$0	(\$578)	(\$600)	(\$572)	\$0	\$0	\$0
53-Supplies	(\$269)	(\$242)	(\$978)	(\$598)	\$0	\$0	\$0
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital	(\$419)	(\$229)	(\$128)	(\$130)	\$0	\$0	\$0
5-Expenses Total	(\$81,302)	(\$85,862)	(\$88,568)	(\$72,072)	(\$36,757)	(\$38,496)	(\$38,987)
305-Adult Education Total	(\$45,147)	(\$29,418)	\$3,941	\$6,574	\$22,734	\$22,393	\$23,530

MARKETING AREAS

MARKETING	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 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	(\$198,970)	(\$210,082)	(\$263,083)	(\$222,294)	(\$294,302)	(\$299,100)	(\$305,043)	
10-General Total	(\$198,970)	(\$210,082)	(\$263,083)	(\$222,294)	(\$294,302)	(\$299,100)	(\$305,043)	
20-Recreation								
4-Revenues	\$9,249	\$29,275	\$28,100	\$27,350	\$17,500	\$17,500	\$17,500	
5-Expenses	(\$240,472)	(\$212,494)	(\$294,110)	(\$242,348)	(\$309,060)	(\$315,464)	(\$322,413)	
20-Recreation Total	(\$231,223)	(\$183,219)	(\$266,010)	(\$214,998)	(\$291,560)	(\$297,964)	(\$304,913)	
22-Cosley Zoo								
4-Revenues			\$0	\$0	\$0	\$0	\$0	
5-Expenses	(\$27,741)	(\$30,452)	(\$41,322)	(\$33,140)	(\$47,441)	(\$48,461)	(\$49,511)	
22-Cosley Zoo Total	(\$27,741)	(\$30,452)	(\$41,322)	(\$33,140)	(\$47,441)	(\$48,461)	(\$49,511)	
60-Golf Fund								
4-Revenues	\$0	\$500	\$0	\$500	\$0	\$0	\$0	
5-Expenses	(\$138,073)	(\$106,490)	(\$169,855)	(\$144,884)	(\$180,992)	(\$183,207)	(\$185,479)	
60-Golf Fund Total	(\$138,073)	(\$105,990)	(\$169,855)	(\$144,384)	(\$180,992)	(\$183,207)	(\$185,479)	
415-Marketing Total	(\$596,006)	(\$529,742)	(\$740,271)	(\$614,817)	(\$814,294)	(\$828,732)	(\$844,946)	
416-Special Events								
10-General								
4-Revenues	\$27,936	\$319,691	\$430,085	\$355,879	\$385,900	\$384,400	\$384,400	
5-Expenses	(\$11,310)	(\$313,920)	(\$471,250)	(\$404,597)	(\$473,275)	(\$527,763)	(\$527,878)	
10-General Total	\$16,626	\$5,771	(\$41,165)	(\$48,718)	(\$87,375)	(\$143,363)	(\$143,478)	
20-Recreation								
4-Revenues	\$0	\$0	\$120,000	\$182,682	\$181,500	\$175,000	\$175,000	
5-Expenses	(\$20,549)	(\$2,189)	(\$139,950)	(\$108,017)	(\$128,150)	(\$134,454)	(\$134,458)	
20-Recreation Total	(\$20,549)	(\$2,189)	(\$19,950)	\$74,665	\$53,350	\$40,546	\$40,542	
416-Special Events Total	(\$3,924)	\$3,582	(\$61,115)	\$25,947	(\$34,025)	(\$102,816)	(\$102,935)	
Grand Total	(\$599,930)	(\$526,161)	(\$801,386)	(\$588,869)	(\$848,319)	(\$931,549)	(\$947,882)	

MARKETING AREAS with Expenditures by Object

MARKETING	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 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	(\$132,929)	(\$131,356)	(\$141,507)	(\$140,613)	(\$163,974)	(\$168,846)	(\$173,864)
51-Part Time Wages	(\$8,677)	(\$18,547)	(\$43,000)	(\$7,500)	(\$43,000)	(\$43,000)	(\$43,000)
52-Computer Services	(\$14,394)	(\$14,998)	(\$20,779)	(\$20,770)	(\$24,566)	(\$23,602)	(\$23,720)
52-Contractual Services			\$0	\$0	\$0	\$0	\$0
52-Health & Life Insurance	(\$19,071)	(\$20,408)	(\$22,553)	(\$21,837)	(\$21,797)	(\$22,439)	(\$23,100)
52-Utilities	(\$4,207)	(\$1,872)	(\$1,700)	(\$2,081)	(\$4,080)	(\$4,080)	(\$4,080)
53-Supplies	(\$4,230)	(\$6,356)	(\$9,501)	(\$10,069)	(\$10,825)	(\$11,077)	(\$11,223)
54-Other Charges	(\$12,526)	(\$14,718)	(\$23,018)	(\$18,400)	(\$25,250)	(\$25,250)	(\$25,250)
57-Capital	(\$2,935)	(\$1,828)	(\$1,025)	(\$1,025)	(\$811)	(\$806)	(\$806)
5-Expenses Total	(\$198,970)	(\$210,082)	(\$263,083)	(\$222,294)	(\$294,302)	(\$299,100)	(\$305,043)
10-General Total	(\$198,970)	(\$210,082)	(\$263,083)	(\$222,294)	(\$294,302)	(\$299,100)	(\$305,043)
20-Recreation							
4-Revenues							
42-Charges for Services	\$9,249	\$29,275	\$28,100	\$27,350	\$17,500	\$17,500	\$17,500
46-Grants and Donations			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$9,249	\$29,275	\$28,100	\$27,350	\$17,500	\$17,500	\$17,500
5-Expenses							
51-Full Time Salary & Wages	(\$149,343)	(\$160,189)	(\$168,608)	(\$157,893)	(\$192,401)	(\$198,126)	(\$204,022)
51-Part Time Wages	(\$10,947)	(\$2,178)	(\$23,650)	(\$12,800)	(\$32,650)	(\$32,650)	(\$32,650)
52-Computer Services	(\$2,932)	(\$2,799)	(\$6,645)	(\$5,077)	(\$6,293)	(\$5,938)	(\$5,962)
52-Contractual Services	(\$51,826)	(\$16,556)	(\$56,368)	(\$27,447)	(\$38,082)	(\$38,268)	(\$38,458)
52-Health & Life Insurance	(\$22,131)	(\$24,747)	(\$25,315)	(\$25,333)	(\$25,333)	(\$26,079)	(\$26,848)
52-Utilities	(\$988)	(\$2,241)	(\$2,100)	(\$2,382)	(\$3,060)	(\$3,084)	(\$3,108)
53-Supplies	(\$698)	(\$701)	(\$1,540)	(\$1,525)	(\$1,448)	(\$1,529)	(\$1,575)
54-Other Charges	(\$769)	(\$2,625)	(\$9,500)	(\$9,250)	(\$9,500)	(\$9,500)	(\$9,500)
57-Capital	(\$838)	(\$457)	(\$384)	(\$641)	(\$292)	(\$291)	(\$291)

MARKETING AREAS with Expenditures by Object

MARKETING	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$240,472)	(\$212,494)	(\$294,110)	(\$242,348)	(\$309,060)	(\$315,464)	(\$322,413)
20-Recreation Total	(\$231,223)	(\$183,219)	(\$266,010)	(\$214,998)	(\$291,560)	(\$297,964)	(\$304,913)
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	(\$20,970)	(\$21,653)	(\$23,211)	(\$22,187)	(\$30,895)	(\$31,801)	(\$32,735)
51-Part Time Wages			\$0	\$0	\$0	\$0	\$0
52-Computer Services	(\$396)	(\$435)	(\$693)	(\$693)	(\$693)	(\$693)	(\$693)
52-Health & Life Insurance	(\$4,158)	(\$4,448)	(\$5,418)	(\$4,760)	(\$3,853)	(\$3,966)	(\$4,083)
53-Supplies			\$0	\$0	\$0	\$0	\$0
54-Other Charges	(\$2,216)	(\$3,916)	(\$12,000)	(\$5,500)	(\$12,000)	(\$12,000)	(\$12,000)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$27,741)	(\$30,452)	(\$41,322)	(\$33,140)	(\$47,441)	(\$48,461)	(\$49,511)
22-Cosley Zoo Total	(\$27,741)	(\$30,452)	(\$41,322)	(\$33,140)	(\$47,441)	(\$48,461)	(\$49,511)
60-Golf Fund							
4-Revenues							
42-Charges for Services	\$0	\$500	\$0	\$500	\$0	\$0	\$0
4-Revenues Total	\$0	\$500	\$0	\$500	\$0	\$0	\$0
5-Expenses							
51-Full Time Salary & Wages	(\$54,144)	(\$51,726)	(\$52,639)	(\$56,748)	(\$60,999)	(\$62,808)	(\$64,672)
51-Part Time Wages	(\$4,760)	(\$5,871)	(\$17,000)	(\$6,500)	(\$19,250)	(\$19,250)	(\$19,250)
52-Computer Services	(\$425)	(\$466)	(\$995)	(\$996)	(\$830)	(\$830)	(\$830)
52-Contractual Services	(\$4,196)	(\$4,593)	(\$5,327)	(\$4,839)	(\$6,139)	(\$6,277)	(\$6,420)
52-Health & Life Insurance	(\$10,277)	(\$10,985)	(\$8,372)	(\$11,753)	(\$7,329)	(\$7,545)	(\$7,767)
52-Utilities	(\$1,061)	(\$1,947)	(\$1,780)	(\$2,048)	(\$2,260)	(\$2,286)	(\$2,313)
53-Supplies	\$0	\$0	(\$241)	\$0	(\$543)	(\$570)	(\$586)
54-Other Charges	(\$63,210)	(\$30,902)	(\$83,500)	(\$62,000)	(\$83,500)	(\$83,500)	(\$83,500)
57-Capital			\$0	\$0	(\$142)	(\$141)	(\$141)

MARKETING AREAS with Expenditures by Object

MARKETING	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
5-Expenses Total	(\$138,073)	(\$106,490)	(\$169,855)	(\$144,884)	(\$180,992)	(\$183,207)	(\$185,479)
60-Golf Fund Total	(\$138,073)	(\$105,990)	(\$169,855)	(\$144,384)	(\$180,992)	(\$183,207)	(\$185,479)
415-Marketing Total	(\$596,006)	(\$529,742)	(\$740,271)	(\$614,817)	(\$814,294)	(\$828,732)	(\$844,946)
416-Special Events							
10-General							
4-Revenues							
42-Charges for Services	\$27,936	\$257,727	\$339,835	\$294,631	\$320,150	\$320,150	\$320,150
45-Product Sales	\$0	\$61,367	\$88,250	\$60,248	\$64,750	\$63,250	\$63,250
46-Grants and Donations	\$0	\$597	\$2,000	\$1,000	\$1,000	\$1,000	\$1,000
4-Revenues Total	\$27,936	\$319,691	\$430,085	\$355,879	\$385,900	\$384,400	\$384,400
5-Expenses							
51-Full Time Salary & Wages	\$0	(\$23,200)	(\$37,537)	(\$26,544)	(\$27,550)	(\$39,650)	(\$39,650)
51-Part Time Wages	\$0	(\$9,181)	(\$20,113)	(\$13,819)	(\$14,675)	(\$21,500)	(\$21,500)
52-Contractual Services	(\$2,078)	(\$182,226)	(\$246,385)	(\$215,100)	(\$268,000)	(\$289,613)	(\$289,728)
52-Utilities	\$0	(\$1,667)	(\$4,200)	(\$4,200)	(\$4,200)	(\$4,200)	(\$4,200)
53-Supplies	(\$2,232)	(\$76,163)	(\$97,215)	(\$88,934)	(\$102,550)	(\$117,500)	(\$117,500)
54-Other Charges	(\$7,000)	(\$21,483)	(\$65,800)	(\$56,000)	(\$56,300)	(\$55,300)	(\$55,300)
5-Expenses Total	(\$11,310)	(\$313,920)	(\$471,250)	(\$404,597)	(\$473,275)	(\$527,763)	(\$527,878)
10-General Total	\$16,626	\$5,771	(\$41,165)	(\$48,718)	(\$87,375)	(\$143,363)	(\$143,478)
20-Recreation							
4-Revenues							
42-Charges for Services	\$0	\$0	\$70,000	\$128,307	\$127,500	\$125,000	\$125,000
45-Product Sales	\$0	\$0	\$50,000	\$54,375	\$54,000	\$50,000	\$50,000
4-Revenues Total	\$0	\$0	\$120,000	\$182,682	\$181,500	\$175,000	\$175,000
5-Expenses							
51-Full Time Salary & Wages	(\$16,267)	(\$68)	(\$11,800)	(\$13,096)	(\$14,000)	(\$15,800)	(\$15,800)
51-Part Time Wages	(\$2,564)	(\$2,110)	(\$23,000)	(\$6,975)	(\$7,000)	(\$10,500)	(\$10,500)
52-Contractual Services	(\$155)	\$0	(\$79,744)	(\$66,058)	(\$85,000)	(\$85,000)	(\$85,000)
52-Health & Life Insurance	(\$1,514)	\$0	\$0	(\$1,738)	\$0	\$0	\$0
53-Supplies	(\$50)	(\$11)	(\$25,406)	(\$20,150)	(\$22,150)	(\$23,154)	(\$23,158)

MARKETING AREAS with Expenditures by Object

MARKETING	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
5-Expenses Total	(\$20,549)	(\$2,189)	(\$139,950)	(\$108,017)	(\$128,150)	(\$134,454)	(\$134,458)
20-Recreation Total	(\$20,549)	(\$2,189)	(\$19,950)	\$74,665	\$53,350	\$40,546	\$40,542
416-Special Events Total	(\$3,924)	\$3,582	(\$61,115)	\$25,947	(\$34,025)	(\$102,816)	(\$102,935)
Grand Total	(\$599,930)	(\$526,161)	(\$801,386)	(\$588,869)	(\$848,319)	(\$931,549)	(\$947,882)

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

					2023	2024	2025
				2022	Proposed	Proposed	Proposed
	2020 Actuals	2021 Actuals	2022 Budget	Projections	Budget	Budget	Budget
601 & 611-Golf Maintenance & Pro Shop/Golf Fees							
4-Revenues							
41-Taxes	583,352	450,816	450,816	450,816	-	-	-
42-Charges for Services	1,998,113	2,459,911	1,980,500	2,200,238	2,223,000	2,223,000	2,223,000
44-Rentals	507,643	624,608	439,750	418,750	564,750	564,750	564,750
45-Product Sales	106,599	134,758	142,000	142,000	142,000	142,000	142,000
46-Grants & Donations	13,527	-	-	-	-	-	-
47-Misc. Income	10,086	56,579	1,360	3,385	1,020	1,190	49,905
48-Interest Income	10,776	457	1,360	680	5,100	5,253	6,800
49-Transfers In			-	-	-	-	-
4-Revenues Total	3,230,097	3,727,129	3,015,786	3,215,869	2,935,870	2,936,193	2,986,455
5-Expenses							
51-Salaries & Wages	(989,503)	(1,092,498)	(1,219,857)	(1,240,388)	(1,362,540)	(1,423,599)	(1,485,470)
52-Contractual Services	(479,657)	(461,538)	(1,012,579)	(564,129)	(613,444)	(571,556)	(587,169)
53-Supplies	(385,317)	(447,377)	(542,328)	(565,495)	(592,750)	(610,523)	(626,193)
54-Other Charges	(46,684)	(50,836)	(96,238)	(82,084)	(99,185)	(100,902)	(101,939)
57-Capital	(291,686)	(274,384)	(700,312)	(446,381)	(280,010)	(439,390)	(688,482)
59-Transfers Out	-	-	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)
5-Expenses Total	(2,192,847)	(2,326,632)	(3,588,314)	(2,915,477)	(2,964,929)	(3,162,971)	(3,506,253)
601 & 611-Golf Maintenance & Pro Shop/Golf Fees Total	1,037,250	1,400,496	(572,528)	300,392	(29,059)	(226,778)	(519,798)

612-Food and Beverage

4-Revenues

41-Taxes	1,132,389	875,113	875,113	875,113	-	-	-
42-Charges for Services	49,078	290,893	323,500	323,962	240,000	397,500	420,000
44-Rentals	1,096	355	300	750	300	300	300
45-Product Sales	1,972,766	3,976,613	5,585,000	5,585,000	5,910,000	6,315,000	6,680,000
46-Grants & Donations	26,258	-	-	-	-	-	-
47-Misc. Income	25,734	30,632	41,640	45,422	40,980	41,310	41,970
48-Interest Income	20,918	888	2,640	1,320	9,900	10,197	13,200
49-Transfers In			-	-	-	-	-
4-Revenues Total	3,228,239	5,174,493	6,828,193	6,831,567	6,201,180	6,764,307	7,155,470

ARROWHEAD GOLF CLUB INCOME STATEMENT
includes administrative allocations

				2022	2023	2024	2025
	2020 Actuals	2021 Actuals	2022 Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
5-Expenses							
51-Salaries & Wages	(1,464,104)	(1,723,499)	(2,751,009)	(2,583,790)	(2,946,769)	(3,074,374)	(3,188,289)
52-Contractual Services	(825,818)	(871,878)	(2,043,947)	(1,093,400)	(1,235,907)	(1,238,065)	(1,274,374)
53-Supplies	(727,098)	(1,236,928)	(1,807,202)	(1,805,130)	(1,921,670)	(2,074,986)	(2,180,414)
54-Other Charges	(87,772)	(84,833)	(181,384)	(165,015)	(176,358)	(184,691)	(186,704)
57-Capital	(500,356)	(465,849)	(24,182)	(3,583)	(139,090)	(235,649)	(760,402)
59-Transfers Out	-	-	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)
5-Expenses Total	(3,605,147)	(4,382,987)	(6,840,725)	(5,683,917)	(6,452,794)	(6,840,764)	(7,623,183)
612-Food and Beverage Total	(376,908)	791,506	(12,532)	1,147,650	(251,614)	(76,457)	(467,713)
613-Cross Country Skiing							
4-Revenues							
42-Charges for Services	1,790	39,555	15,000	25,000	20,000	20,000	20,000
45-Product Sales			-	-	-	-	-
4-Revenues Total	1,790	39,555	15,000	25,000	20,000	20,000	20,000
5-Expenses							
51-Salaries & Wages	(619)	(1,301)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
52-Contractual Services	(267)	(377)	(892)	(608)	(683)	(689)	(695)
53-Supplies			(4,790)	(5,000)	(5,000)	(5,000)	(5,000)
57-Capital			-	-	-	-	-
5-Expenses Total	(886)	(1,678)	(10,683)	(10,608)	(10,683)	(10,689)	(10,695)
613-Cross Country Skiing Total	904	37,877	4,318	14,392	9,318	9,311	9,305
Grand Total	661,246	2,229,880	(580,743)	1,462,434	(271,355)	(293,924)	(978,206)

ARROWHEAD GOLF CLUB Income Statements by Departments

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
60-Golf Fund							
000-Administration							
4-Revenues							
41-Taxes	\$1,715,740	\$1,325,929	\$1,325,929	\$1,325,929	\$0	\$0	\$0
42-Charges for Services	\$0	\$700	\$0	\$700	\$0	\$0	\$0
46-Grants & Donations	\$39,785	\$0	\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$10,007	\$9,892	\$4,000	\$9,730	\$3,000	\$3,500	\$4,500
48-Interest Income	\$31,695	\$1,345	\$4,000	\$2,000	\$15,000	\$15,450	\$20,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$1,797,227	\$1,337,866	\$1,333,929	\$1,338,359	\$18,000	\$18,950	\$24,500
5-Expenses							
51-Salaries & Wages	(\$180,064)	(\$194,469)	(\$261,299)	(\$248,344)	(\$280,581)	(\$290,725)	(\$301,035)
52-Contractual Services	(\$507,555)	(\$402,564)	(\$1,785,542)	(\$484,419)	(\$476,769)	(\$436,707)	(\$448,749)
53-Supplies	(\$61,287)	(\$94,429)	(\$120,838)	(\$120,560)	(\$112,524)	(\$109,696)	(\$109,796)
54-Other Charges	(\$48,474)	(\$76,954)	(\$137,249)	(\$127,599)	(\$145,543)	(\$150,593)	(\$153,643)
57-Capital	(\$742,869)	(\$699,946)	(\$769)	(\$769)	(\$115,572)	(\$225,526)	(\$1,046,881)
59-Transfers Out	\$0	\$0	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
5-Expenses Total	(\$1,540,249)	(\$1,468,363)	(\$2,355,695)	(\$1,031,691)	(\$1,180,989)	(\$1,263,246)	(\$2,110,104)
000-Administration Total	\$256,978	(\$130,497)	(\$1,021,766)	\$306,668	(\$1,162,989)	(\$1,244,296)	(\$2,085,604)
101-Parks Maintenance							
5-Expenses							
51-Salaries & Wages	(\$17,683)	(\$18,543)	(\$18,633)	(\$18,762)	(\$23,309)	(\$24,008)	(\$24,729)
52-Contractual Services	(\$4,463)	(\$4,648)	(\$5,316)	(\$4,958)	(\$7,057)	(\$7,267)	(\$7,483)
53-Supplies	(\$4,914)	(\$7,606)	(\$7,000)	(\$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	(\$27,061)	(\$30,797)	(\$30,949)	(\$30,720)	(\$37,366)	(\$38,275)	(\$39,212)
101-Parks Maintenance Total	(\$27,061)	(\$30,797)	(\$30,949)	(\$30,720)	(\$37,366)	(\$38,275)	(\$39,212)
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

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 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	(\$43,492)	(\$49,634)	(\$43,886)	(\$54,403)	(\$45,011)	(\$46,362)	(\$47,940)
52-Contractual Services	(\$10,740)	(\$14,526)	(\$19,204)	(\$18,543)	(\$18,682)	(\$19,091)	(\$19,525)
53-Supplies			\$0	\$0	\$0	\$0	\$0
54-Other Charges	(\$851)	(\$545)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$55,082)	(\$64,705)	(\$68,090)	(\$77,946)	(\$68,694)	(\$70,453)	(\$72,465)
418-Human Resources Total	(\$55,082)	(\$64,705)	(\$68,090)	(\$77,946)	(\$68,694)	(\$70,453)	(\$72,465)
419-Finance							
5-Expenses							
51-Salaries & Wages	(\$183,641)	(\$198,497)	(\$204,856)	(\$210,412)	(\$215,533)	(\$221,821)	(\$228,299)
52-Contractual Services	(\$26,650)	(\$28,270)	(\$34,488)	(\$30,621)	(\$39,197)	(\$40,346)	(\$41,529)
5-Expenses Total	(\$210,292)	(\$226,767)	(\$239,344)	(\$241,033)	(\$254,730)	(\$262,167)	(\$269,828)
419-Finance Total	(\$210,292)	(\$226,767)	(\$239,344)	(\$241,033)	(\$254,730)	(\$262,167)	(\$269,828)
601-Golf Maintenance							
4-Revenues							
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$0	\$160	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$0	\$160	\$0	\$0	\$0	\$0	\$0
5-Expenses							
51-Salaries & Wages	(\$508,102)	(\$512,924)	(\$589,869)	(\$622,321)	(\$672,051)	(\$701,298)	(\$730,941)
52-Contractual Services	(\$138,600)	(\$144,185)	(\$166,568)	(\$168,137)	(\$191,252)	(\$194,422)	(\$199,675)
53-Supplies	(\$263,660)	(\$301,467)	(\$339,267)	(\$362,885)	(\$417,673)	(\$428,750)	(\$438,795)
54-Other Charges	(\$12,320)	(\$14,416)	(\$17,874)	(\$17,000)	(\$18,000)	(\$18,000)	(\$18,000)
57-Capital	(\$2,096)	(\$1,143)	(\$165,673)	(\$95,371)	(\$150,216)	(\$362,215)	(\$332,046)
5-Expenses Total	(\$924,778)	(\$974,135)	(\$1,279,250)	(\$1,265,714)	(\$1,449,192)	(\$1,704,684)	(\$1,719,457)

ARROWHEAD GOLF CLUB Income Statements by Departments

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
601-Golf Maintenance Total	(\$924,778)	(\$973,975)	(\$1,279,250)	(\$1,265,714)	(\$1,449,192)	(\$1,704,684)	(\$1,719,457)
611-Pro Shop/Golf Fees							
4-Revenues							
42-Charges for Services	\$1,998,113	\$2,459,673	\$1,980,500	\$2,200,000	\$2,223,000	\$2,223,000	\$2,223,000
44-Rentals	\$507,643	\$624,608	\$439,750	\$418,750	\$564,750	\$564,750	\$564,750
45-Product Sales	\$106,599	\$134,758	\$142,000	\$142,000	\$142,000	\$142,000	\$142,000
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$6,684	\$53,055	\$0	\$77	\$0	\$0	\$48,375
4-Revenues Total	\$2,619,040	\$3,272,094	\$2,562,250	\$2,760,827	\$2,929,750	\$2,929,750	\$2,978,125
5-Expenses							
51-Salaries & Wages	(\$336,942)	(\$422,785)	(\$450,240)	(\$437,214)	(\$498,582)	(\$524,110)	(\$549,848)
52-Contractual Services	(\$154,258)	(\$164,350)	(\$218,864)	(\$212,887)	(\$238,012)	(\$205,975)	(\$211,616)
53-Supplies	(\$99,149)	(\$111,218)	(\$159,596)	(\$159,240)	(\$134,439)	(\$142,097)	(\$147,688)
54-Other Charges	(\$17,594)	(\$10,071)	(\$30,000)	(\$20,000)	(\$30,000)	(\$30,000)	(\$30,000)
57-Capital	(\$37,014)	(\$35,260)	(\$534,378)	(\$350,749)	(\$90,500)	(\$497)	(\$497)
5-Expenses Total	(\$644,956)	(\$743,683)	(\$1,393,078)	(\$1,180,090)	(\$991,532)	(\$902,679)	(\$939,649)
611-Pro Shop/Golf Fees Total	\$1,974,083	\$2,528,411	\$1,169,172	\$1,580,737	\$1,938,218	\$2,027,071	\$2,038,476
612-Food and Beverage							
4-Revenues							
42-Charges for Services	\$49,078	\$290,431	\$323,500	\$323,500	\$240,000	\$397,500	\$420,000
44-Rentals	\$1,096	\$355	\$300	\$750	\$300	\$300	\$300
45-Product Sales	\$1,972,766	\$3,976,613	\$5,585,000	\$5,585,000	\$5,910,000	\$6,315,000	\$6,680,000
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$19,129	\$24,103	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000
4-Revenues Total	\$2,042,069	\$4,291,502	\$5,947,800	\$5,948,250	\$6,189,300	\$6,751,800	\$7,139,300
5-Expenses							
51-Salaries & Wages	(\$1,183,683)	(\$1,419,145)	(\$2,402,085)	(\$2,232,723)	(\$2,574,242)	(\$2,689,649)	(\$2,790,967)
52-Contractual Services	(\$463,209)	(\$574,872)	(\$826,545)	(\$737,962)	(\$878,382)	(\$905,814)	(\$932,965)
53-Supplies	(\$683,405)	(\$1,169,585)	(\$1,722,829)	(\$1,720,940)	(\$1,842,784)	(\$1,997,967)	(\$2,103,328)
54-Other Charges	(\$55,218)	(\$33,684)	(\$87,500)	(\$77,500)	(\$77,000)	(\$82,000)	(\$82,000)
57-Capital	(\$10,062)	(\$3,885)	(\$23,675)	(\$3,075)	(\$62,812)	(\$86,802)	(\$69,461)

ARROWHEAD GOLF CLUB Income Statements by Departments

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed	2024 Proposed	2025 Proposed
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$2,395,576)	(\$3,201,170)	(\$5,062,634)	(\$4,772,200)	(\$5,435,220)	(\$5,762,231)	(\$5,978,722)
612-Food and Beverage Total	(\$353,506)	\$1,090,332	\$885,166	\$1,176,050	\$754,080	\$989,569	\$1,160,578
613-Cross Country Skiing							
4-Revenues							
42-Charges for Services	\$1,790	\$39,555	\$15,000	\$25,000	\$20,000	\$20,000	\$20,000
45-Product Sales			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$1,790	\$39,555	\$15,000	\$25,000	\$20,000	\$20,000	\$20,000
5-Expenses							
51-Salaries & Wages	(\$619)	(\$1,301)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)
52-Contractual Services	(\$267)	(\$377)	(\$892)	(\$608)	(\$683)	(\$689)	(\$695)
53-Supplies			(\$4,790)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$886)	(\$1,678)	(\$10,683)	(\$10,608)	(\$10,683)	(\$10,689)	(\$10,695)
613-Cross Country Skiing Total	\$904	\$37,877	\$4,318	\$14,392	\$9,318	\$9,311	\$9,305
60-Golf Fund Total	\$661,246	\$2,229,880	(\$580,743)	\$1,462,434	(\$271,355)	(\$293,924)	(\$978,206)
Grand Total	\$661,246	\$2,229,880	(\$580,743)	\$1,462,434	(\$271,355)	(\$293,924)	(\$978,206)

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.

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed Budget	2024 Proposed Budget	2025 Proposed Budget
60-Golf Fund Total as reported on pages 13, 23, 36, 44, 52, 80, and 84	661,246	2,229,880	(580,743)	1,462,434	(271,355)	(293,924)	(978,206)
Exclude Amortization and Depreciation	774,852	732,806					
Exclude Capital Expenditures	17,189	7,427	774,495	499,964	469,100	725,040	1,498,885
Exclude Fund Balance Reserve Transfers	-	-	-	-	-	-	-
60-Golf Fund Bottomline, excluding capital and fund balance transfers as reported on page 13	1,453,287	2,970,113	193,752	1,962,398	197,745	431,115	520,678

Impact of Capital Expenditures and Fund Transfers on Operating Funds

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed Budget	2024 Proposed Budget	2025 Proposed Budget
10-General							
1-Operating Funds							
Beginning Fund Balance	2,376,972	3,829,097	5,507,651	5,507,651	4,606,247	2,340,450	1,817,027
Operating Bottom Line Before Transfers and Capital Transfers IN/OUT	1,548,118	1,762,433	835,008	1,199,346	1,028,192	\$667,543	\$772,514
Fund Balance Reserves Transfers	0	0	(2,012,500)	(2,012,500)	(2,840,000)	(\$900,000)	(\$960,000)
Capital	(95,993)	(83,879)	(217,894)	(88,250)	(453,989)	(\$290,967)	(\$393,967)
10 - General Total	1,452,125	1,678,554	(1,395,386)	(901,403)	(2,265,797)	(523,423)	(581,452)
Estimated Ending Fund Balance	3,829,097	5,507,651	4,112,265	4,606,247	2,340,450	1,817,027	1,235,575
20-Recreation							
Beginning Fund Balance	3,954,059	4,806,074	6,848,210	6,848,210	6,203,759	3,249,949	2,474,816
Operating Bottom Line Before Transfers and Capital Transfers IN/OUT	879,192	2,055,961	1,186,353	1,563,899	1,192,872	\$858,954	\$912,492
			90,000	90,000	(29,000)	\$90,000	\$90,000
Fund Balance Reserves Transfers	0	0	(2,275,000)	(2,275,000)	(4,100,000)	(\$1,500,000)	(\$1,500,000)
Capital	(27,177)	(13,825)	(21,303)	(23,350)	(17,681)	(\$224,087)	(\$5,092)
20 - Recreation Total	852,015	2,042,136	(1,019,950)	(644,451)	(2,953,810)	(775,133)	(502,600)
Estimated Ending Fund Balance	4,806,074	6,848,210	5,828,260	6,203,759	3,249,949	2,474,816	1,972,216

Impact of Capital Expenditures and Fund Transfers on Operating Funds

	2020 Actuals	2021 Actuals	2022 Budget	2022 Projections	2023 Proposed Budget	2024 Proposed Budget	2025 Proposed Budget
22-Cosley Zoo							
Beginning Fund Balance	951,134	1,134,564	1,547,731	1,547,731	1,417,805	1,148,342	889,372
Operating Bottom Line Before Transfers and Capital	190,138	416,594	13,889	72,252	(68,233)	(\$57,747)	(\$35,385)
Transfers IN/OUT			0	0	0	\$0	\$0
Fund Balance Reserves Transfers	0	0	(200,000)	(200,000)	(200,000)	(\$200,000)	(\$200,000)
Capital	(6,708)	(3,428)	(2,178)	(2,178)	(1,230)	(\$1,223)	(\$1,223)
22 - Cosley Zoo Total	183,430	413,167	(188,289)	(129,926)	(269,463)	(258,971)	(236,608)
Estimated Ending Fund Balance	1,134,564	1,547,731	1,359,442	1,417,805	1,148,342	889,372	652,763
60-Golf Fund							
Estimated Beginning Cash & Investments	3,294,406	2,768,562	4,272,602	4,272,602	5,735,036	5,463,681	5,169,756
Operating Bottom Line Before Transfers and Capital	1,453,287	2,970,113	193,752	1,962,398	197,745	\$431,115	\$520,678
Fund Balance Reserves Transfers	0	0	(50,000)	(50,000)	(50,000)	(\$50,000)	(\$50,000)
Capital	(792,041)	(740,233)	(724,495)	(449,964)	(419,100)	(\$675,040)	(\$1,448,885)
60 - Golf Fund Total	661,246	2,229,880	(580,743)	1,462,434	(271,355)	(293,924)	(978,206)
Amortization less Debt Principal	(1,187,090)	(725,840)					
Estimated Ending Cash & Investments	2,768,562	4,272,602	3,691,859	5,735,036	5,463,681	5,169,756	4,191,550

2023 Capital Overview
Capital Projects Fund

Capital Overview		Recommended Source	CY Projections	2023	2024	2025
Capital Dollars Available						
Capital Dollars Available at Beginning of Fiscal Year			4,920,711	8,502,757	8,948,449	6,962,441
Annual Unobligated G.O. Bond Proceeds			1,261,943	1,366,414	1,413,923	1,447,863
Grants and Donations			319,000	2,487,386	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 Grant for Parking & Street Crossing			-	-	2,000,000	-
Cosley Foundation Donation for Parking & Street Crossing			30,000	-	1,500,000	-
Other (ex. Tree Memorials, Cell Tower Rental, Land Cash Donations, Misc., Interest, etc.)			21,147	75,785	76,885	86,785
Recommended Fund Balance Reserve Transfer - Athletics Softball/Baseball Special Projects			-	119,000	-	-
Recommended Fund Balance Reserve Transfer - General Fund			2,012,500	2,840,000	1,000,000	960,000
Recommended Fund Balance Reserve Transfer - Recreation Fund			2,275,000	4,100,000	1,500,000	1,500,000
Recommended Fund Balance Reserve Transfer - Cosley Zoo Fund			100,000	100,000	100,000	100,000
Recommended Fund Balance Reserve Transfer - Golf Fund			50,000	50,000	50,000	50,000
Capital Dollars Available			11,065,301	19,716,342	16,789,257	11,182,089
Major Capital Projects 2022 - 2025						
Community Center Priority Projects (TBD)	Bond Proceeds		500,000	2,000,000	2,000,000	2,000,000
Community Center Parking Lot Replacement	Fund Balance Reserves		50,000	2,000,000		
Cosley - Parking & Street Crossing	Cosley Foundation / Grant / Fund Balance Reserves		30,000	120,000	5,000,000	
Danada South OSLAD Grant Projects	50% OSLAD Matching Grant / 50% Fund Balance Reserves			700,000		
Play For All Five to Twelve Playground	50% OSLAD Grant Projects / 50% PFA Donations			500,000		
Play For All Treehouse Equipment	PFA Donations		144,000			
Rice Pool - Master Plan & Engineering	Fund Balance Reserves			250,000		
Rice Pool - Water Slide Replacement	Fund Balance Reserves					825,000
Property Acquisition	Fund Balance Reserves			130,000		
Major Capital Projects			724,000	5,700,000	7,000,000	2,825,000
Available Capital Dollars after Major Capital Projects			10,341,301	14,016,342	9,789,257	8,357,089
Capital Projects 2022 - 2025						
District Wide Asphalt Replacement	Fund Balance Reserves		250,000	250,000	250,000	250,000
District Wide Unforeseen Capital Expenses	Fund Balance Reserves		-	100,000	100,000	100,000
District Wide Facility Master Planning	Fund Balance Reserves		15,000	25,000	25,000	25,000

\$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.

2023 Capital Overview
Capital Projects Fund

Capital Overview	Recommended Source	CY Projections	2023	2024	2025
District Wide Additional Pickleball Courts - Location TBD	Fund Balance Reserves		250,000		
District Wide Security Camera Upgrades	Fund Balance Reserves		30,000		
Atten - Backstop Fence Replacement - Field 15	Bond Proceeds	50,000			
Atten Park - Irrigation	Fund Balance Reserves				210,000
Atten Park - Streambank Restoration / Land Transfer	Fund Balance Reserves		50,000		
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 Athletic Center - Lights Field 31	Fund Balance Reserves		70,000		
Central Park - Pickle Ball Courts	Fund Balance Reserves			30,000	30,000
Community Center - HVAC Improvements	Fund Balance Reserves		50,000	550,000	1,300,000
Community Center - Irrigation	Fund Balance Reserves				60,000
Community Center - Whirlpool Mechanical Equipment Replacement	Fund Balance Reserves		30,000		
Cosley - Aviary Outside Caging	Fund Balance Reserves				40,000
Cosley - Cabinets Bobcat Holding Area	Bond Proceeds	35,000			
Cosley - Duck Pond Irrigation	Fund Balance Reserves				12,000
Cosley - Entrance Fence and Lighting	Fund Balance Reserves		75,000		
Cosley - Entrance Pavers	Bond Proceeds	60,000			
Cosley - Exhibit Fence - Deer	Fund Balance Reserves				35,000
Cosley - Exterior Painting Aviary	Bond Proceeds	16,800			
Cosley - Exterior Painting Station	Fund Balance Reserves				25,000
Cosley - Ford Transit Wagon XLT	Cosley Foundation		35,486		
Cosley - Gift Shop Renovation	Bond Proceeds		60,000		
Cosley - Holding Cage Behind Barn	Fund Balance Reserves				25,000
Cosley - Infrastructure Equipment	Build Illinois Bond Fund		10,000		
Cosley - Landscape Timber Wall Replacement	Fund Balance Reserves		30,000		
Cosley - Pavers around Duck Pond	Fund Balance Reserves				60,000
Cosley - Pavers between Station and Barn	Fund Balance Reserves		60,000		
Cosley - Public Washroom Renovation	Fund Balance Reserves		75,000		
Cosley - Train Station Roof	Bond Proceeds	80,000			

2023 Capital Overview
Capital Projects Fund

Capital Overview	Recommended Source	CY Projections	2023	2024	2025
Cosley - Siding - Vern Kiebler Barn	Bond Proceeds	59,500			
Cosley - Station Deck Replacement	Fund Balance Reserves		45,000		
Cosley - Wildlife Viewing Deck Replacement	Bond Proceeds	48,000			
Danada - Electric Service	Fund Balance Reserves		70,000		
Danada - Restrooms	Build Illinois Bond Fund		60,000		
Danada - Water Service	Fund Balance Reserves		70,000		
Graf - Backstops	Bond Proceeds	153,000			
Graf - Batting Cage Replacement	Athletic Baseball/Softball FB Transfers		70,000		
Graf - Bleachers/Grandstand	Fund Balance Reserves		70,000		
Graf - Fence Replacement	Fund Balance Reserves		50,000		
Graf- Synthetic Turf Replacement	Fund Balance Reserves			550,000	
Herrick Playground Resurfacing	Fund Balance Reserves			80,000	
Hillside - Fence Replacement	Bond Proceeds			30,000	
Hoffman - Backstop Replacement	Bond Proceeds	58,000			
Hurley - Tennis Court Resurfacing	Bond Proceeds	60,000			
Hurley - Fountain Replacement	Fund Balance Reserves		30,000		
Lincoln Marsh- Pedestrian Bridge Replacement	Build Illinois Bond Fund		80,000		
Mary Lubko Center - Roof Replacement	Bond Proceeds		134,000		
Museum - HVAC Replacement	Build Illinois Bond Fund		75,000		
Museum - Masonry Improvements / Downspouts	Grant Proceeds		750,000		
Museum - Reimbursement to State for Grant Dollars	Grant Proceeds		108,113		
Northside Dredge Settling Basin	Bond Proceeds			100,000	
Northside Girl Scout Cabin Restoration	Bond Proceeds	15,000			
Northside Pool - Boilers	Build Illinois Bond Fund		30,000		
Northside Tennis Lights	Fund Balance Reserves				40,000
Northside Wood Deck Replacement	Fund Balance Reserves		75,000		
Park Services - Fuel Storage	Fund Balance Reserves				10,000
Park Services - Roof	Bond Proceeds				400,000
Park Services - Painting	Bond Proceeds	47,300			
Park Services - Water heaters	Fund Balance Reserves				10,000
Rathje - Playground Resurfacing	Fund Balance Reserves				85,000
Rathje - Roof & Trim Replacement	Build Illinois Bond Fund		35,000		
Rathje - Window Replacement	Fund Balance Reserves			25,000	
Rice Pool - Bridge over Slides Replacement	Fund Balance Reserves				25,000
Rice Pool - Concession Deck Replacement	Bond Proceeds				50,000

2023 Capital Overview
Capital Projects Fund

Capital Overview		Recommended Source	CY Projections	2023	2024	2025
Rice Pool - Concession Deck Table Replacement	Bond Proceeds		31,105			
Scottsdale Backstop Replacement	Fund Balance Reserves			100,000		
Seven Gables - Basketball Court Replacement	Bond Proceeds		36,000			
Seven Gables - Picnic Shelter Roof Replacement	Build Illinois Bond Fund			27,900		
Seven Gables - Vita Course Replacement	Fund Balance Reserves			80,000		
Triangle - Basketball Court Replacement	Fund Balance Reserves				36,000	
Toohey - Deck Replacement	Build Illinois Bond Fund		25,000			
Toohey - Flooring Replacement	Fund Balance Reserves				30,000	
Toohey - Roof Replacement	Bond Proceeds		50,000			
Playground Replacements						
Graf Park - Playground Replacement	Fund Balance Reserves					225,000
Hawthorne Junction - Playground Replacement	Fund Balance Reserves			125,000		
Hillside Tot Lot - Playground Replacement	Bond Proceeds				120,000	
Hoffman Park - Playground Replacement	Fund Balance Reserves			160,000		
Kelly Park - Playground Replacement (Ages 2-5)	Build Illinois Bond Fund		85,000			
Kelly Park - Playground Replacement (Ages 5-12)	Build Illinois Bond Fund / Fund Balance Reserves		190,000			
Prairie Path Park - Playground Replacement	Bond Proceeds				180,000	
Board Approved Capital Fund Expenditures			1,364,705	4,075,499	2,106,000	3,017,000
Available Capital Dollars after Approved and Major Capital Projects			8,976,596	9,940,843	7,683,257	5,340,089
Salary and Wages (1)	Fund Balance Reserves		174,061	194,742	200,337	206,096
Contractual Services	Fund Balance Reserves		133,779	304,052	155,623	148,572
Supplies	Fund Balance Reserves		162,250	480,300	350,306	371,453
Legal Notices; Training; Dues & Subscriptions; etc.	Fund Balance Reserves		3,750	13,300	14,550	13,300
Staff Recommended Capital Fund Expenditures			473,839	992,394	720,816	739,421
Available Capital Dollars after Commitments and Recommendations			8,502,757	8,948,449	6,962,441	4,600,669

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

2023 CIP Schedule
Capital Projects Fund

Sum of Prioritization Tool	Budget Yr				
Project Descriptions	2022	2022 Projections	2023	2024	2025
40-000-000 Nonspecified Area					
District Wide Additional Pickleball Courts - Location TBD			250,000		
District Wide Asphalt Replacement	250,000	250,000	250,000	250,000	250,000
District Wide Security Camera Upgrades			30,000		
District Wide Unforeseen Capital Expenses	100,000	-	100,000	100,000	100,000
Facility Master Planning	25,000	15,000	25,000	25,000	25,000
Property Acquisition	130,000	-	130,000		
40-000-000 Nonspecified Area Total	505,000	265,000	785,000	375,000	375,000
40-000-188 Sensory Playground					
PFA - Gravity Rail & Net Climber		144,000			
Play for All - Five to Twelve Playground (OSLAD Grant)			500,000		
40-000-188 Sensory Playground Total	-	144,000	500,000	-	
40-800-805 Atten					
Atten Backstop Fence- Fields 15	20,000	50,000			
Atten Irrigation					210,000
Atten Park Streambank Restoration / Land Transfer			50,000		
40-800-805 Atten Total	20,000	50,000	50,000		210,000
40-800-806 Briarpatch					
Briar Patch Backstop Replacement	85,000	-	85,000		
Briar Patch Engineering and Design	15,000	-	15,000		
Briar Patch Landscape	25,000	-	25,000		
Briar Patch Outdoor Fitness	75,000	-	75,000		
Briar Patch Pickleball Courts	100,000	-	100,000		
Briar Patch Playground Surfacing	80,000	-	80,000		
Briar Patch Replace Tennis Courts/Fence	150,000	-	150,000		
Briar Patch Shelter Improvements	100,000	-	100,000		
40-800-806 Briarpatch Total	630,000	-	630,000		
40-800-811 Manchester					
PARK SERVICES CENTER ROOF					400,000
Park Services Fuel Storage Replacement					10,000
Park Services Painting	70,000	47,300			
Park Services Waterheaters					10,000

2023 CIP Schedule
Capital Projects Fund

Project Descriptions	2022	2022 Projections	2023	2024	2025
40-800-811 Manchester Total	70,000	47,300			420,000
40-800-812 Central Park & Athletic Complex					
CAC Lights Field 31			70,000		
Central Pickleball Improvements				30,000	30,000
40-800-812 Central Park & Athletic Complex Total			70,000	30,000	30,000
40-800-813 Cosley Zoo					
Cosley Aviary outside caging replacement					40,000
Cosley Aviary Siding	32,000	-			
Cosley Cabinets Bobcat Holding Area	35,000	35,000			
Cosley Duck Pond Irrigation Equip.					12,000
Cosley Entrance Fence and Lighting			75,000		
Cosley Entrance Pavers	40,000	60,000			
Cosley Exhibit Fence - deer					35,000
Cosley Exterior Painting Aviary	25,000	16,800			
Cosley Exterior Painting Station					25,000
Cosley Ford Transit Wagon XLT			35,486		
Cosley Gift Shop Renovation	10,000	-	60,000		
Cosley Holding Cage behind barn					25,000
Cosley Landscape Timber Wall Replacement			30,000		
Cosley Parking & Street Crossing (phase 2 engineering)	150,000	30,000	120,000		
Cosley Pavers (around Duck Pond)					60,000
Cosley Pavers (between station and barn)			60,000		
Cosley Public Washroom Renovation			75,000		
Cosley Roof Train Station (Cedar Shake)	70,000	80,000			
Cosley Siding (Vern Kiebler Barn)	70,000	59,500			
Cosley Station Deck Replacement	45,000	-	45,000		
Cosley Wildlife Viewing Deck Replacement	40,000	48,000			
Cosley Zoo - Infrastructure Equipment			10,000		
Cosley Zoo Parking & Street Crossing				5,000,000	
40-800-813 Cosley Zoo Total	517,000	329,300	510,486	5,000,000	197,000
40-800-815 Graf Park					
Graf Backstops	140,000	153,000			
Graf Batting Cages			70,000		
Graf Bleachers/ Grandstand			70,000		

2023 CIP Schedule
Capital Projects Fund

Project Descriptions	2022	2022 Projections	2023	2024	2025
Graf Fence along Railroad			50,000		
Graf Park Synthetic Turf Replacement				550,000	
GRAF PARKPLAYGROUND EQUIP					225,000
40-800-815 Graf Park Total	140,000	153,000	190,000	550,000	225,000
40-800-816 Hawthorne Junction					
Hawthorn Junction Playground Replacement			125,000		
40-800-816 Hawthorne Junction Total			125,000		
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	58,000			
Hoffman Playground Replacement			160,000		
40-800-818 Hoffman Park Total	40,000	58,000	160,000		
40-800-819 Hurley Gardens					
Hurley Gardens Fountain Replacement	30,000	-	30,000		
Hurley Tennis Courts Resurface	60,000	60,000			
40-800-819 Hurley Gardens Total	90,000	60,000	30,000		
40-800-820 Kelly Park					
Kelly Playground Equipment Replacement (Ages 2-5)	85,000	85,000			
Kelly Playground Equipment Replacement (Ages 5-12)	190,000	190,000			
40-800-820 Kelly Park Total	275,000	275,000			
40-800-822 Lincoln Marsh					
Lincoln Marsh Pedestrian Bridge Replacement			80,000		
40-800-822 Lincoln Marsh Total			80,000		
40-800-825 Memorial Park					
Mary Lubko Center Roof			134,000		
40-800-825 Memorial Park Total			134,000		
40-800-826 Northside Park					

2023 CIP Schedule
Capital Projects Fund

Project Descriptions	2022	2022 Projections	2023	2024	2025
Northside Boiler Replacement			30,000		
Northside Dredge Settling Basin				100,000	
Northside Girl Scout Cabin Restoration	15,000	15,000			
Northside Tennis Lights					40,000
Northside Wood Deck Replacement			75,000		
40-800-826 Northside Park Total	15,000	15,000	105,000	100,000	40,000
40-800-828 Rathje					
Rathje Park Roof & Trim Replacement			35,000		
Rathje Playground Surfacing					85,000
Rathje Window Replacement				25,000	
40-800-828 Rathje Total			35,000	25,000	85,000
40-800-835 Seven Gables					
Seven Gables Basketball Court Replacement	36,000	36,000			
Seven Gables Picnic Shelter Roof Replacement			27,900		
Seven Gables Vita Course Replacement			80,000		
40-800-835 Seven Gables Total	36,000	36,000	107,900		
40-800-836 Prairie Path Park					
Prairie Path Playground Replacement				180,000	
40-800-836 Prairie Path Park Total				180,000	
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			100,000		
40-800-845 Scottdale Park Total			100,000		
40-800-846 CC and Rice and Blanchard					
Community Center HVAC Improvements			50,000	550,000	1,300,000
Community Center Irrigation					60,000
Community Center Parking Lot Replacement	50,000	50,000	2,000,000		
Community Center Priority Projects (TBD)	500,000	500,000	2,000,000	2,000,000	2,000,000
Community Center Whirlpool (Mechanical Equipment) Replacement			30,000		

2023 CIP Schedule
Capital Projects Fund

Project Descriptions	2022	2022 Projections	2023	2024	2025
Rice Pool Concessions Deck Replacement					50,000
Rice Pool Concessions Deck Table Replacement (x30)	32,000	31,105			
Rice Pool Mast. Plan Engineering			250,000		
Rice Pool Replace Bridge Over Slides					25,000
Rice Pool Water Slides Replacement					825,000
40-800-846 CC and Rice and Blanchard Total	582,000	581,105	4,330,000	2,550,000	4,260,000
40-800-849 Toohey Park					
Toohey Deck Replacement	25,000	25,000			
Toohey Flooring Replacement	60,000	-		30,000	
Toohey Park Roof	53,100	50,000			
40-800-849 Toohey Park Total	138,100	75,000		30,000	
40-800-850 Hillside Tot Lot					
Hillside Fence Replacement				30,000	
Hillside Tot Lot Playground Equipment Replacement				120,000	
40-800-850 Hillside Tot Lot Total				150,000	
40-800-853 Danada					
Danada Electric Service	50,000	-	70,000		
Danada Restrooms			60,000		
Danada South OSLAD Projects			700,000		
Danada Water Service			70,000		
40-800-853 Danada Total	50,000	-	900,000		
40-800-854 Historical Museum					
Museum - HVAC Replacement			75,000		
Museum Masonry Improvements / Downspouts	750,000	-	750,000		
Museum Potential Reimbursement to State for Grant Dollars	108,113	-	108,113		
40-800-854 Historical Museum Total	858,113	-	933,113		
Grand Total	3,966,213	2,088,705	9,775,499	9,106,000	5,842,000

2023
Grant and Donation Schedule

Project	Source	Status	CY Projection	2023 Budget	2024 Budget	2025 Budget
Property Acquisition	IDNR - LWCF	50% matching grant		65,000		
Play for All - Five to Twelve	Play for All Foundation Donation	Funds donated upon completion	144,000	250,000		
Danada South Projects	OSLAD Grant	50% matching grant		600,000		
Cosley Zoo - Infrastructure Equipment	Build Illinois Bond Fund	Funds donated upon completion		10,000		
DuPage Historical Museum HVAC Replacement	Build Illinois Bond Fund	Funds donated upon completion		75,000		
Danada Park - Restrooms	Build Illinois Bond Fund	Funds donated upon completion		60,000		
Kelly Park Playground	Build Illinois Bond Fund	Funds donated upon completion	175,000	-		
Lincoln Marsh Pedestrian Bridge Replacement	Build Illinois Bond Fund	Funds donated upon completion		80,000		
Northside Boiler Replacement	Build Illinois Bond Fund	Funds donated upon completion		30,000		
Rathje Park Roof Replacement	Build Illinois Bond Fund	Funds donated upon completion		35,000		
Seven Gables Picnic Shelter Roof Replacement	Build Illinois Bond Fund	Funds donated upon completion		27,900		
Toohey Deck Replacement	Build Illinois Bond Fund	Funds donated upon completion		25,000		
DuPage Historical Museum Masonry Improvements / Downspouts	Illinois Museum Grant	Funds donated upon completion		750,000		
Briar Patch Park Projects	Legislative Initiative Agreement	Funds donated upon completion		315,000		

2023
Grant and Donation Schedule

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	
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 Ford Transit Wagon XLT	Cosley Foundation Donation	Funds donated upon completion		35,486		
Cosley Zoo - Parking	TBD GRANT	Funds donated upon completion			2,000,000	
Cosley Zoo - Parking	Cosley Foundation Donation	Funds donated upon completion	30,000	120,000	1,500,000	
Total Grants and Donations			424,000	2,562,386	3,700,000	75,000

**2023 CIP Schedule
Operating Funds**

Sum of Prioritization Tool		Column Labels				
Project Descriptions		2022	2022 Projections	2023	2024	2025
10 - General						
10-101-000 Nonspecified Area						
#1193 Truck - Ford F250					40,000	
#1363 Mower - 4000D						85,000
#1117 Truck - Express Cargo Van						38,000
#1312 Mower - Toro 4000 D		81,000	-	81,000		
Ride on Striper		14,000	15,807			
#1686 Equip - Power Boss floor sweeper - PSC						63,000
#T2601 Trailer - Skidsteer Trailer - transport				11,000		
#ICE 1 Ice Equip - Olympia Ice Resurfacer		60,000	-	60,000		
#1744 Equip - Pressure Washer - PSC equipment maintenance					11,000	
#1192 Truck - Ford F250				45,000		
#1101 Truck - F250 - plow truck/pickup					45,000	
#1204 Equip - Forklift						30,000
New truck/ projects/ signs		28,000	38,000	38,000		
#1411 Equip - Seal Coat						18,000
#1112 Truck -Dump - Crew cab/dump truck					56,000	
#1207 Tract - Backhoe						82,000
Equip - ABI Field Grader - baseball fields		29,000	28,549			
#1181 Truck - Ford Ranger - manager truck					32,000	
#1182 Truck - Ford Ranger - manager truck					32,000	
Trailer (3)				18,000		
#1401 Equip - Hot Patcher - Park Blacktop Repair						22,000
#1104 Truck - Chevy Dump/ Plow				48,000		
#1116 Truck - Chevy Boom Truck				138,000		
Z141 Ranger/ Gator				11,000		
#1120 Truck - Pickup/ Snow					35,000	
#1130 Truck - F450 Dump - Tree removal/chipping						52,000
#1107 Truck - Ford Ranger - manager truck					36,000	
10-101-000 Nonspecified Area Total		212,000	82,356	450,000	287,000	390,000
10 - General Total		212,000	82,356	450,000	287,000	390,000
20 - Recreation						
20-101-000 Nonspecified Area						
#G102 Golf Cart					12,500	

2023 CIP Schedule
Operating Funds

Project Descriptions	2022	2022 Projections	2023	2024	2025
#1400 Equip - Turfco T3000 Applicator	14,000	15,780			
#7 Golf Cart			13,000		
20-101-000 Nonspecified Area Total	14,000	15,780	13,000	12,500	
20-101-225 Central Athletic Center					
CAC Program Room Renovation (adj to Rec & Roll)				191,860	
CAC Foul Ball Replacement Netting				15,000	
20-101-225 Central Athletic Center Total				206,860	
20 - Recreation Total	14,000	15,780	13,000	219,360	
60 - Golf Fund					
60-000-000 Nonspecified Area					
HVAC York Rooftop Unit (west 9)				19,811	
HVAC York Rooftop Unit (west 8)				13,129	
HVAC York Rooftop Unit (west 7)				19,811	
HVAC York Rooftop Unit (west 6)				14,419	
HVAC York Rooftop Unit (west 5)				12,192	
HVAC York Rooftop Unit (west 4)				12,192	
HVAC York Rooftop Unit (west 3)				12,192	
HVAC York Rooftop Unit (west 11)				19,811	
HVAC York Rooftop Unit (west 10)				19,811	
HVAC York Rooftop Unit (west 1)				13,129	
HVAC York Rooftop Unit (east 16)				12,426	
HVAC York Rooftop Unit (east 15)				19,811	
HVAC York Rooftop Unit (east 13)				19,811	
HVAC York Rooftop Unit (east 12)				16,412	
Painting Entire Clubhouse			100,000		
Security System			15,000		
100 Gallon Water Heaters (x4)					46,312
Asphalt					1,000,000
60-000-000 Nonspecified Area Total			115,000	224,957	1,046,312
60-601-000 Nonspecified Area					
YAMAHA U-MAX UTILITY CART MED.	20,700	10,500	-		
TORO REELMASTER 5210 Fairway Mower	129,460	-	150,000		
Foley 672 Accu-Pro Bedknife Grinder					22,022

2023 CIP Schedule
Operating Funds

Project Descriptions	2022	2022 Projections	2023	2024	2025
Foley 653 Accu-Master Reel Grinder					47,294
Vehicle Lift					20,000
NEW HOLLAND SKID STEER- DIESEL		69,358			
TORO MP 5700-D 300 GAL. SPR				95,000	
Toro Greensmaster 3320 Hybrid				165,000	
TORO Sidewinder 3100D Intermediate				38,000	
TORO GROUNDMASTER4000-D TIER 4				64,000	
TORO Sidewinder 3500 Bank Mower					76,000
FORD 1 TON DUMP W/SNOW PLOW					35,387
JOHN DEERE 5200 TRACTOR- DIESEL					65,564
JOHN DEERE 5210 TRACTOR- DIESEL					65,564
TRUE SURFACE MOWERS (6)	15,000	15,000			
60-601-000 Nonspecified Area Total	165,160	94,858	150,000	362,000	331,831
60-611-000 Nonspecified Area					
Cart Path Repairs	150,000	125,000	75,000	-	-
Maintenance Bldg Roof	400,000	200,000			
YAMAHA U-MAX2 Range Picker	12,750	12,490		-	
ADA GOLF CAR - GOLF EXPRESS		12,490			
Yamaha G23A Utility (range picker)			15,000		
60-611-000 Nonspecified Area Total	562,750	349,980	90,000	-	-
60-612-000 Nonspecified Area					
BEVERAGE CART					17,659
3 Tank Pitco Fryer			32,000		
POS System (upgrade every 5 years)				75,000	-
Montague 6 Burner Stove 36" w/ Convection oven					20,000
Cleveland Tilt Skillet (replaces steam kettle)	20,600	-			
Manitowoc 900 lb Ice Machine				10,000	
Blodgett Conv Oven Frnch Glass Doors (x4)			29,000		
Ice Machine Manitowoc					15,000
Ice Machine Manitowac					15,000
60-612-000 Nonspecified Area Total	20,600	-	61,000	85,000	67,659
60 - Golf Fund Total	748,510	444,838	416,000	671,957	1,445,802
Grand Total	974,510	542,974	879,000	1,178,317	1,835,802

2023 CIP Schedule
Non-Capital Assets and Projects

Sum of Prioritization Tool Project Descriptions	Budget Yr				
	2022	2022 Projections	2023	2024	2025
20-101-000 Nonspecified Area					
# Golf 5 - Golf Cart			8,000		
#2702 Equip - E Gator (Marsh)					13,000
District-Wide Backstop Repair	20,000	20,000	20,000	20,000	20,000
20-101-000 Nonspecified Area Total	20,000	20,000	28,000	20,000	33,000
40-000-000 Nonspecified Area					
Annual Pond and Stream Maintenance	50,000	50,000	50,000	50,000	50,000
Appraisals as Necessary	2,500	2,500	2,500	2,500	2,500
Capital Notices Misc (Exec Dir or Asst provides)	1,500	-	1,500	1,500	1,500
Digital Plan Room maintain records	2,500	2,500	2,500	2,500	2,500
District-Wide Fence Repair	25,000	5,000	25,000	25,000	25,000
District-Wide Picnic Tables	25,000	24,000	25,000	25,000	25,000
Electrical Supplies for Upgrading Facilities	3,500	3,500	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	750	-	750	750	750
Greening Team Recycling Containers	7,500	-	7,500	7,500	7,500
IPRA Conference	2,000	-	2,000	2,000	2,000
IPRA Workshops	300	-	300	300	300
Legal Notices	2,000	2,000	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	2,000
Other Workshops	1,250	-	1,250	2,500	1,250
Plan and Quantity printing	750	750	750	750	750
Planning Dues	2,000	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
40-000-000 Nonspecified Area Total	187,704	132,000	170,800	172,050	170,800
40-101-000 Nonspecified Area					
Athletic field surfacing materials	8,000	-	8,000	8,000	8,000
Bag Concrete-Sign Installation & Metal Fabrication	1,000	1,000	1,000	1,000	1,000
Ballfield maintenance	12,000	-	12,000	12,000	12,000
Bench Memorials 3 at \$750	2,250	10,000	2,250	2,250	2,250
HVAC Supplies Expense			10,000	10,000	10,000
Memorial Trees 10 at \$600	6,000	6,000	6,000	6,000	

2023 CIP Schedule
Non-Capital Assets and Projects

Project Descriptions	2022	2022 Projections	2023	2024	2025
Memorial Trees 7 at \$600					4,200
Parking lot maintenance	15,000	-	15,000	15,000	15,000
Plant Material District-wide, New & Replacements	20,000	3,000	20,000	25,000	25,000
Playground Surfacing Repairs	7,500	7,500	7,500	7,500	7,500
Road Salt for Ice Removal & Environmental Safe Melts	4,000	4,000	4,000	4,000	4,000
Screenings for Repair of Walkways, Bleacher Pads & Player Benches	800	-	800	1,600	800
Sign Replacement, District-wide	8,000	8,000	8,000	8,000	8,000
40-101-000 Nonspecified Area Total	84,550	39,500	94,550	100,350	97,750
40-800-805 Atten					
Atten Batting Cage Turf			9,000		
Atten Concession Electric	5,000	-			
Atten Storage Shed	10,000	-			
Atten Tennis Color Coat				25,000	
Water Pump Recondition-Atten 16, 19, 20			10,000		
40-800-805 Atten Total	15,000	-	19,000	25,000	
40-800-811 Manchester					
Park Services Cool Ray-vac System					15,000
Park Services Overhead Doors	5,000	5,000	5,000	5,000	
40-800-811 Manchester Total	5,000	5,000	5,000	5,000	15,000
40-800-812 Central Park & Athletic Complex					
Landscape Improvements Maintenance	25,000	-	25,000	25,000	25,000
40-800-812 Central Park & Athletic Complex Total	25,000	-	25,000	25,000	25,000
40-800-813 Cosley Zoo					
Cosely Barn Doors (5)				7,000	
Cosely Doors (3) - Deer			10,500		
Cosley Anesthesia Machine					5,000
Cosley Aviary interior FRP/ plywood replacement					10,000
Cosley Backflow Preventor					5,000
Cosley Caboose Interior Renovation	20,000	-			
Cosley Cage- Clinic bank					15,000
Cosley Cage Education animals bank 1				15,000	
Cosley Clinic Equipment - surgery and wet prep tables					20,000
Cosley Concession HVAC (improper sys.)				20,000	
Cosley deer exhibit deck replacement	20,000	39,000			

2023 CIP Schedule
Non-Capital Assets and Projects

Project Descriptions	2022	2022 Projections	2023	2024	2025
Cosley Door Deer Area (3)	10,500	-			
Cosley Flood Lights (5)					25,000
Cosley Freezers (2)	7,000	-			10,000
Cosley HVAC - Classroom			20,000		
Cosley HVAC - Station	15,000	-			
Cosley Paint Caboose, Holding Bdgs, Talor Barn & Kiebler Barn	27,000	-			
Cosley Painting - Duck Pond			10,000		
Cosley Refrigerators (2)	7,000	-			10,000
Cosley Replacement of AC/Furnace in Cosley Office	7,500	-			7,500
Cosley Roof - Deer			15,000		
Cosley Roof -Raptor (metal)	15,000	-			
Cosley Roof -Raptor Building				15,000	
Cosley Sand Filters (4)				12,000	
Cosley Station Kitchen Cabinets				12,000	
40-800-813 Cosley Zoo Total	129,000	39,000	55,500	81,000	107,500
40-800-815 Graf Park					
Graf Pressbox			10,000		
40-800-815 Graf Park Total			10,000		
40-800-818 Hoffman Park					
Hoffman Park Memorial Area	22,000	-	22,000		
40-800-818 Hoffman Park Total	22,000	-	22,000		
40-800-819 Hurley Gardens					
Gazebo-Hurley Gardens					5,000
Teahouse-Hurley Gardens					15,000
40-800-819 Hurley Gardens Total					20,000
40-800-822 Lincoln Marsh					
LM Easement - Repayment to Sanitary District	150,000	-	150,000		
LM Path Improvement	16,000	16,000			
Supplies - Lincoln Marsh	14,000	14,000	14,000	14,000	14,000
40-800-822 Lincoln Marsh Total	180,000	30,000	164,000	14,000	14,000
40-800-825 Memorial Park					
Mary Lubko Center Floor Resurfacing				8,000	
Mary Lubko Center Foundation Repair	15,000	-			

2023 CIP Schedule
Non-Capital Assets and Projects

Project Descriptions	2022	2022 Projections	2023	2024	2025
40-800-825 Memorial Park Total	15,000	-		8,000	
40-800-826 Northside Park					
Northside Armburst Field			24,000		
Northside Bike Racks			5,000		
Northside Girl Scout Cabin Roof	17,000	-			
Northside Pool Lights	5,000	5,000			
Northside Pool Sand Blast & Paint				8,700	
NS Pool - Painting Exterior of Building					13,440
40-800-826 Northside Park Total	22,000	5,000	29,000	8,700	13,440
40-800-828 Rathje					
Rathje Flooring			7,500		
Rathje HVAC			7,500		
Rathje Shoreline Maintenance	8,333	-	8,333	8,333	8,333
40-800-828 Rathje Total	8,333	-	23,333	8,333	8,333
40-800-835 Seven Gables					
Seven Gables Tennis Color Coat			30,000		
Seven Gables West Shelter Roof	3,000	3,000			
40-800-835 Seven Gables Total	3,000	3,000	30,000		
40-800-845 Scottdale Park					
Scottdale T-Ball Field			16,000		
40-800-845 Scottdale Park Total			16,000		
40-800-846 CC and Rice and Blanchard					
CC Flooring/Carpeting					17,500
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		
Rice Pool Filter Bldg Overhead Doors				10,000	
Rice Pool Lights	8,000	8,000			
40-800-846 CC and Rice and Blanchard Total	8,000	8,000	43,000	10,000	17,500
40-800-849 Toohey Park					
Toohey HVAC Replacement			18,000		

2023 CIP Schedule
Non-Capital Assets and Projects

Project Descriptions	2022	2022 Projections	2023	2024	2025
40-800-849 Toohey Park Total			18,000		
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 Infield Modification			18,000		
40-800-853 Danada Total			18,000		
40-800-856 Prairie Ave Building					
Carpeting				8,000	
40-800-856 Prairie Ave Building Total				8,000	
60-611-000 Nonspecified Area					
Range Dividers					-
Starter Shed	15,000	25,000			
60-611-000 Nonspecified Area Total	15,000	25,000			-
60-612-000 Nonspecified Area					
Alto-Sham Comboitherm (replaces Blodgett 2 stack)	22,660	22,660	-		
Hercules Folding Chairs	5,000	-			
60-612-000 Nonspecified Area Total	27,660	22,660	-	-	-
Grand Total	767,247	329,160	776,183	489,433	522,323

PRINCIPAL PROPERTY TAX PAYERS
Current Year and Nine Years Ago

Taxpayer	2021 *			2012 *		
	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	31,624,710	1	1.22%			
Wilson Danada LLC	29,269,670	2	1.13%			
Chicago Golf Club	23,954,160	3	0.93%			
Wheaton Apartments	22,497,750	4	0.87%			
TGM Retreat Danada LP	21,618,500	5	0.84%			
Wheaton IL Senior Property	19,763,010	6	0.76%			
UCR Asset Services ⁽³⁾	15,617,950	7	0.60%			
Rice Lake Square LP	13,006,690	8	0.50%			
Redwood Briarbrook Wheaton	12,616,240	9	0.49%			
NBINV AF3 LLC	12,146,270	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>\$202,114,950</u>		<u>7.81%</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 ACFR. The percentage of the total District's taxable assessed valuation is based upon the District's assessed valuations, not the City's.

(3) 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

	2021
Equalized assessed valuation	\$2,588,177,525
Bonded debt limit- 2.875% of assessed value	\$74,410,104
Amount of debt applicable to limit	\$7,623,088
Legal debt margin	\$66,787,016
Percentage of legal debt margin to bonded debt limit	89.76%
Non-referendum legal debt limit - 0.575% of assessed value	\$14,882,021
Amount of debt applicable to limit	\$4,738,088
Legal debt margin	\$10,143,933
Percentage of legal debt margin to bonded debt limit	68.16%

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		
2022	\$4,365,778	\$343,177	\$1,287,310	\$38,619
2023	\$2,878,159	\$311,322		
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		
	\$12,913,937	\$1,335,799	\$1,287,310	\$38,619

Labor Allocations by Fund

	Salary/Wage Splits
10-General; 000-Administration	
BENARD, MICHAEL J	70.0%
BENDY, ANDREW	30.0%
Cali, Lauren	35.0%
Meade, Julia	35.0%
Prazak, Kimberly	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%
Wilkin, Carolyn	20.0%
Yoshikawa, Max	15.0%
10-General; 101-Parks Maintenance	
Baker, BRITTANY E	92.5%
Blankenship, Michael D	100.0%
CALVILLO, MIGUEL	60.0%
CLEVINGER, MICHAEL R	60.0%
Crotty, Bryan A	75.0%
DALEY, JOSEPH M	100.0%
DOROMAL, Angela	100.0%
Fair, Grant T	100.0%
FLYNN, KEVIN P	100.0%
FREY, JASON C	20.0%
Krzyzewski, David A	100.0%
LEHMAN, STEPHEN J	100.0%
McCarthy, John	100.0%
MORROW, JOHN B	20.0%
NOVAK, NICHOLAS J	40.0%
OWEN, BAILEY P	20.0%
PEREZ, JOSE M	100.0%
PINEDO, CHARLES M	100.0%
Romano, Robert	50.0%
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%
WAGNER, MARK A	5.0%
ZAVALA PEREZ, ROLANDO	50.0%
ZAVALA, LINO	100.0%

Labor Allocations by Fund

Salary/Wage Splits	
ZAVALA, PONCIANO	100.0%
ZAVALA, RAFAEL	95.0%
10-General; 418-Human Resources	
Jay, Matthew	20.0%
10-General; 419-Finance	
Dehnart, Autumn M	20.0%
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%
10-General; 430-Historical Museum	
OBrien, Emily	100.0%
PODKOWA, MICHELLE L	100.0%
20-Recreation; 000-Administration	
BENARD, MICHAEL J	30.0%
Cali, Lauren	35.0%
Clements, Troy A	10.0%
DITCHMAN, DEBORAH C	100.0%
HOUSTON, Darrell	10.0%
JOHNSON, TERRA J	100.0%
LEWANDOWSKI, ADAM L	75.0%
MARTINSON, JAMIE	50.0%
Meade, Julia	35.0%
MITCHELL, DANA M	75.0%
Nelson, Cody E	10.0%
NOVAK, DANIEL J	60.0%
Panek, Megann L	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%
WROBEL, MATTHEW E	10.0%
Yoshikawa, Max	15.0%
20-Recreation; 101-Parks Maintenance	
Baker, BRITTANY E	2.5%
BLUM, KEVIN R	100.0%

Labor Allocations by Fund

	Salary/Wage Splits
Calvillo, Francisco	100.0%
CALVILLO, MIGUEL	25.0%
CLEVENGER, MICHAEL R	25.0%
Crotty, Bryan A	15.0%
DEVINE, MICHAEL P	100.0%
FREY, JASON C	80.0%
Gonzalez, Paul A	100.0%
MORROW, JOHN B	20.0%
NOVAK, NICHOLAS J	40.0%
OPPENHEIM, JEREMY J	100.0%
OWEN, BAILEY P	80.0%
Romano, Robert	50.0%
SEYMOUR, DEBORAH S	60.0%
STANCZAK, PAUL T	25.0%
THEMEL, JOSEPH S	15.0%
WAGNER, MARK A	95.0%
ZAVALA PEREZ, ROLANDO	50.0%
ZAVALA, RAFAEL	5.0%
20-Recreation; 220-Recreation Programs	
Clements, Troy A	90.0%
HOUSTON, Darrell	75.0%
MARTINSON, JAMIE	70.0%
Nelson, Cody E	90.0%
Shingler, Chad	100.0%
WROBEL, MATTHEW E	55.0%
20-Recreation; 221-Athletics	
HOUSTON, Darrell	15.0%
MITCHELL, DANA M	25.0%
WROBEL, MATTHEW E	35.0%
20-Recreation; 222-Pools	
LEWANDOWSKI, ADAM L	10.0%
NOVAK, DANIEL J	20.0%
Wilkin, Carolyn	20.0%
Yoshikawa, Max	70.0%
20-Recreation; 224-Recreation Facilities	
Aviles, Graciela	100.0%
HAVELKA, LYNETTE K	100.0%
NAPIER, RICHARD A	100.0%
20-Recreation; 350-Special Facilities	
DiSerio, Alexander M	100.0%

Labor Allocations by Fund

	Salary/Wage Splits
LEWANDOWSKI, ADAM L	15.0%
NOVAK, DANIEL J	20.0%
Wilkin, Carolyn	20.0%
20-Recreation; 418-Human Resources	
Jay, Matthew	30.0%
20-Recreation; 419-Finance	
Dehnart, Autumn M	30.0%
Griffith, Debra	28.0%
Hernandez, Martha	35.0%
JANIK, MARY K	35.0%
Koppang, Joanna L	40.0%
Meger, Bethany	30.0%
SIMPSON, SANDRA D	30.0%
Tucker, Randall R	30.0%
22-Cosley Zoo; 000-Administration	
SICILIANO, DONNA R	10.0%
22-Cosley Zoo; 101-Parks Maintenance	
Baker, BRITTANY E	5.0%
CALVILLO, MIGUEL	5.0%
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%
22-Cosley Zoo; 350-Special Facilities	
BENDY, ANDREW	20.0%
Cali, Lauren	15.0%
Meade, Julia	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	
Dehnart, Autumn M	5.0%
Griffith, Debra	5.0%
Hernandez, Martha	5.0%
JANIK, MARY K	5.0%

Labor Allocations by Fund

Salary/Wage Splits	
Koppang, Joanna L	5.0%
Meger, Bethany	10.0%
SIMPSON, SANDRA D	10.0%
Tucker, Randall R	10.0%
22-Cosley Zoo; 501-Cosley Zoo	
Christophe, HEATHER L	100.0%
Davia, Peter	100.0%
Ginsburg, Allison C	100.0%
KARNSTEDT, JAQUELYN L	100.0%
Musselman, ANGIE L	100.0%
Rensch, AMANDA	100.0%
ROMEJKO, TAMRA A	100.0%
Teske, Nathan G	100.0%
WAHLGREN, Susan	100.0%
40-Capital Projects; 101-Parks Maintenance	
CALVILLO, MIGUEL	5.0%
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%
Cali, Lauren	15.0%
Meade, Julia	15.0%
Prazak, Kimberly	60.0%
WHELAN, TRICIA K	15.0%
Wilkin, Carolyn	40.0%
60-Golf Fund; 101-Parks Maintenance	
CALVILLO, MIGUEL	5.0%
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	
Dehnart, Autumn M	45.0%

Labor Allocations by Fund

	Salary/Wage Splits
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%
60-Golf Fund; 601-Golf Maintenance	
JOHNSON, TIMOTHY A	100.0%
Kahlstorf, Jason P	100.0%
KIRTLAND, JUSTIN S	100.0%
Nelson, Dalton J	100.0%
Position Open2, Assistant Golf Course Mechanic	100.0%
STOLLER, BRUCE	50.0%
60-Golf Fund; 611-Pro Shop/Golf Fees	
DALCERRO, NEIL J	33.0%
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	
Adams, Caryn B	100.0%
COYOMANI, GABRIEL	100.0%
Curry, Sean	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%
Heine, Matthew R	100.0%
martinez, arturo	100.0%
McBride, Eric	100.0%
ORTIZ, JAVIER	100.0%

Labor Allocations by Employee

	Salary/Wage Splits
Adams, Caryn B	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
Aviles, Graciela	
20-Recreation; 224-Recreation Facilities; 220-Community Center	100.0%
Baker, 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%
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%
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%
Cali, Lauren	
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%
Calvillo, Francisco	
20-Recreation; 101-Parks Maintenance; 220-Community Center	100.0%
CALVILLO, MIGUEL	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	60.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
90-Cosley Foundation; 000-Administration; F00-Cosley Foundation	50.0%
92-DuPage County Historical Museum; 000-Administration; H00-Ad	50.0%
Christophe, HEATHER L	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%

Labor Allocations by Employee

	Salary/Wage Splits
Clements, Troy A	
20-Recreation; 220-Recreation Programs; 203-Athletic Programs	30.0%
20-Recreation; 220-Recreation Programs; 204-Leagues	60.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	10.0%
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 Area	5.0%
60-Golf Fund; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
COYOMANI, GABRIEL	
60-Golf Fund; 612-Food and Beverage; 901-Banquet	100.0%
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%
Curry, Sean	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
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%
Dehnart, Autumn M	
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%
DEVINE, MICHAEL P	
20-Recreation; 101-Parks Maintenance; 220-Community Center	100.0%

Labor Allocations by Employee

Salary/Wage Splits	
DiSerio, Alexander M	
20-Recreation; 350-Special Facilities; 302-Parks Plus Fitness Cente	100.0%
DITCHMAN, DEBORAH C	
20-Recreation; 000-Administration; 112-Lincoln Marsh	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%
Fair, Grant T	
10-General; 101-Parks Maintenance; 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	20.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	15.0%
20-Recreation; 101-Parks Maintenance; 220-Community Center	65.0%
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%
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%

Labor Allocations by Employee

Salary/Wage Splits	
90-Cosley Foundation; 000-Administration; F00-Cosley Foundation	11.0%
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%
HINCHEE, STEVEN M	
40-Capital Projects; 101-Parks Maintenance; 000-Nonspecified Ar	100.0%
HOUSTON, Darrell	
20-Recreation; 220-Recreation Programs; 203-Athletic Programs	15.0%
20-Recreation; 220-Recreation Programs; 204-Leagues	60.0%
20-Recreation; 221-Athletics; 223-Youth Baseball/Softball	15.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	10.0%
JANIK, MARY K	
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%
KARNSTEDT, JAQUELYN L	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%

Labor Allocations by Employee

Salary/Wage Splits	
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; 222-Pools; 231-Northside Pool	5.0%
20-Recreation; 222-Pools; 232-Rice Pool	5.0%
20-Recreation; 350-Special Facilities; 302-Parks Plus Fitness Cente	15.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	75.0%
martinez, arturo	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
MARTINSON, JAMIE	
20-Recreation; 220-Recreation Programs; 207-Camps and Preschc	50.0%
20-Recreation; 220-Recreation Programs; 208-General Interests	20.0%
20-Recreation; 000-Administration; 200-Recreation Dept. Area	50.0%
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%
Meade, Julia	
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%
Meger, Bethany	
10-General; 419-Finance; 000-Nonspecified Area	35.0%

Labor Allocations by Employee

	Salary/Wage Splits
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; 221-Athletics; 223-Youth Baseball/Softball	25.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	75.0%
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 Area	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%
Nelson, Cody E	
20-Recreation; 220-Recreation Programs; 203-Athletic Programs	30.0%
20-Recreation; 220-Recreation Programs; 204-Leagues	60.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	10.0%
Nelson, Dalton J	
60-Golf Fund; 601-Golf 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 Center	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 Area	10.0%
60-Golf Fund; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
OBrien, Emily	
10-General; 430-Historical Museum; 000-Nonspecified Area	100.0%
Ogata, Andrew C	
60-Golf Fund; 611-Pro Shop/Golf Fees; 912-Golf Course	100.0%

Labor Allocations by Employee

	Salary/Wage Splits
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%
OWEN, BAILEY P	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	20.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	15.0%
20-Recreation; 101-Parks Maintenance; 220-Community Center	65.0%
Panek, Megann L	
20-Recreation; 000-Administration; 304-Mary Lubko Center	100.0%
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, Sous Chef - AGC	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
Position Open2, Assistant Golf Course Mechanic	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
Position Open3, Lead Restaurant Manager	
60-Golf Fund; 612-Food and Beverage; 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%
Romano, Robert	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
ROMEJKO, TAMRA A	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
SEYMOUR, DEBORAH S	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	25.0%

Labor Allocations by Employee

	Salary/Wage Splits
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%
Shingler, Chad	
20-Recreation; 220-Recreation Programs; 202-Performing Arts	50.0%
20-Recreation; 220-Recreation Programs; 208-General Interests	50.0%
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%
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%
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%
Teske, Nathan G	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
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%

Labor Allocations by Employee

	Salary/Wage Splits
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%
WAGNER, MARK A	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	10.0%
20-Recreation; 101-Parks Maintenance; 220-Community Center	85.0%
WAHLGREN, Susan	
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%
Wilkin, Carolyn	
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%
WROBEL, MATTHEW E	
20-Recreation; 220-Recreation Programs; 203-Athletic Programs	55.0%
20-Recreation; 221-Athletics; 221-Wheaton Youth Cheerleading	10.0%
20-Recreation; 221-Athletics; 222-Wheaton Youth Football	25.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	10.0%

Labor Allocations by Employee

Salary/Wage Splits	
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%

Pay Raise Comparisons-Full Time Employees

	Choice 1	Choice 2	Choice 3
Increase of:	6.0%	7.0%	8.0%

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	\$427,118	\$452,745	\$457,016	\$461,287
101-Parks Maintenance	\$1,194,100	\$1,265,746	\$1,277,687	\$1,289,628
418-Human Resources	\$18,873	\$20,005	\$20,194	\$20,383
419-Finance	\$200,061	\$212,065	\$214,066	\$216,066
430-Historical Museum	\$96,976	\$102,795	\$103,764	\$104,734
10-General Total	\$1,937,128	\$2,053,355	\$2,072,727	\$2,092,098

20-Recreation				
000-Administration	\$870,461	\$922,689	\$931,393	\$940,098
101-Parks Maintenance	\$618,086	\$655,171	\$661,352	\$667,533
220-Recreation Programs	\$282,545	\$299,497	\$302,323	\$305,148
221-Athletics	\$43,382	\$45,985	\$46,419	\$46,852
222-Pools	\$86,964	\$92,182	\$93,052	\$93,921
224-Recreation Facilities	\$176,174	\$186,744	\$188,506	\$190,268
350-Special Facilities	\$105,766	\$112,112	\$113,170	\$114,228
418-Human Resources	\$28,309	\$30,008	\$30,291	\$30,574
419-Finance	\$199,878	\$211,871	\$213,869	\$215,868
20-Recreation Total	\$2,411,564	\$2,556,258	\$2,580,374	\$2,604,490

22-Cosley Zoo				
000-Administration	\$9,001	\$9,541	\$9,631	\$9,721
101-Parks Maintenance	\$54,934	\$58,230	\$58,779	\$59,329
350-Special Facilities	\$72,039	\$76,362	\$77,082	\$77,803
418-Human Resources	\$4,718	\$5,001	\$5,048	\$5,096
419-Finance	\$47,195	\$50,027	\$50,498	\$50,970
501-Cosley Zoo	\$513,580	\$544,394	\$549,530	\$554,666
22-Cosley Zoo Total	\$701,467	\$743,555	\$750,569	\$757,584

40-Capital Projects				
101-Parks Maintenance	\$158,344	\$167,845	\$169,429	\$171,012
40-Capital Projects Total	\$158,344	\$167,845	\$169,429	\$171,012

60-Golf Fund				
000-Administration	\$172,438	\$182,784	\$184,509	\$186,233
101-Parks Maintenance	\$21,654	\$22,954	\$23,170	\$23,387
418-Human Resources	\$42,464	\$45,011	\$45,436	\$45,861
419-Finance	\$172,847	\$183,218	\$184,947	\$186,675

Pay Raise Comparisons-Full Time Employees

	Choice 1	Choice 2	Choice 3
Increase of:	6.0%	7.0%	8.0%

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	\$411,306	\$435,985	\$440,098	\$444,211
611-Pro Shop/Golf Fees	\$214,652	\$227,531	\$229,678	\$231,824
612-Food and Beverage	\$953,415	\$1,010,620	\$1,020,154	\$1,029,688
60-Golf Fund Total	\$1,988,777	\$2,108,103	\$2,127,991	\$2,147,879
90-Cosley Foundation				
000-Administration	\$62,490	\$66,239	\$66,864	\$67,489
90-Cosley Foundation Total	\$62,490	\$66,239	\$66,864	\$67,489
92-DuPage County Historical Museu				
000-Administration	\$45,000	\$47,700	\$48,150	\$48,600
92-DuPage County Historical Museu Total	\$45,000	\$47,700	\$48,150	\$48,600
Grand Total	\$7,304,769	\$7,743,056	\$7,816,103	\$7,889,151
Amount over base year		\$438,286	\$511,334	\$584,382
Cost of increase from base year by %				

1%	\$73,048
2%	\$146,095
3%	\$219,143
4%	\$292,191
5%	\$365,238
6%	\$438,286
7%	\$511,334
8%	\$584,382

***A proposed wage increase of 6.0% has been included in the 2023 budget figures.

Ten Year History of Actual Pay Raises

Fiscal Year Ending	% Raise
2013	2%
2014	2%
2015	2%
2016	3%
2017	3%
2018	3%
2019	3%
2020	3%
2021	0%
2022	4.5%
2023	6%*

**The 2023 % above is what has been included in this budget document and proposed to the Board.*

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 2022-05

**AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS
FOR THE WHEATON PARK DISTRICT FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2023 AND
ENDING DECEMBER 31, 2023**

AN ORDINANCE ADOPTING A COMBINED BUDGET AND APPROPRIATING SUCH SUMS OF MONEY AS MAY BE DEEMED NECESSARY TO DEFRAID ALL NECESSARY EXPENSES AND . LIABILITIES OF THE WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2023 AND ENDING DECEMBER 31, 2023 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: | \$30,958,666 |
| (b) That the cash expected to be received during the fiscal year from all sources is: | \$37,377,316 |
| (c) That the estimated expenditures contemplated for the fiscal year are: | \$42,980,880 |
| (d) That the estimated cash expected to be on hand at the end of the fiscal year is: | \$25,355,101 |
| (e) That the estimated amount of taxes to be received by the Wheaton Park District during the fiscal year is: | \$15,423,174 |

Article II:	The following sums of money in the "Budget" Column in the amount of	\$51,838,194
	is the budget for the fiscal year beginning January 1, 2023 and ending December 31, 2023.	

	The sums of money in the "Appropriation" Column in the amount of	\$62,205,833
	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, 2023 and ending December 31, 2023.	

- 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 _____, 2022 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 # 2022-05

Wheaton Park District Budget and Appropriation Proposal for Fiscal Year January 1, 2023 thru December 31, 2023

GENERAL FUND	Budget	Appropriations
Expenses incurred for the general administration and maintenance of the District	8,011,540	9,613,848
RECREATION FUND		
Expenses incurred for the planning, establishing and maintaining of recreational opportunities for the public	14,401,064	17,281,276
SPECIAL RECREATION FUND		
Expenses incurred in the provision of recreational programming for our special needs population	248,750	298,500
MUSEUM FUND		
Expenses incurred in the administration and operation of Cosley Zoo which includes exhibits, displays and educational opportunities related to Illinois farm history and wildlife historically native to northeastern Illinois	2,078,086	2,493,703
INSURANCE LIABILITY FUND		
Expenses incurred to provide business insurance for the District	539,938	647,926
AUDIT FUND		
Expenses incurred to satisfy the requirement to have an annual audit of the accounts of the District	42,964	51,557
FICA FUND		
Expenses incurred to pay the employer portion of Federal Insurance Contributions Act retirement obligations	688,221	825,865
IMRF FUND		
Expenses incurred to pay the employer portion of Illinois Municipal Retirement Fund retirement obligations	495,778	594,934
DEBT SERVICE FUND		
Expenses incurred to satisfy the debt service obligations of the District	2,720,257	3,264,308
HEALTH FUND		
Expenses incurred to provided health insurance benefits for District employees	1,804,706	2,165,647

CAPITAL PROJECTS FUND	Budget	Appropriations
Expenses incurred to construct, maintain or replace capital assets of the District	10,858,843	13,030,612
GOLF FUND		
Expenses incurred for the administration and operation of the Arrowhead facility	9,428,405	11,314,086
INFORMATION TECHNOLOGY FUND		
Expenses incurred to provide computer equipment, software and telecommunications equipment for the District	519,643	623,571

ARTICLE III: SUMMARY OF BUDGETED AND APPROPRIATED FUNDS

General Fund	8,011,540	9,613,848
Recreation Fund	14,401,064	17,281,276
Special Recreation Fund	248,750	298,500
Museum Fund	2,078,086	2,493,703
Insurance Fund	539,938	647,926
Audit Fund	42,964	51,557
FICA Fund	688,221	825,865
IMRF Fund	495,778	594,934
Long Term Debt Fund	2,720,257	3,264,308
Health Insurance Fund	1,804,706	2,165,647
Capital Projects Fund	10,858,843	13,030,612
Golf Fund	9,428,405	11,314,086
Information Technology	519,643	623,571
<hr/>		
Total Budgeted and Appropriated Expenses, <i>including Interfund transfers</i>	51,838,194	62,205,833
Less: Interfund Transfers	(8,857,314)	(10,628,777)
<hr/>		
Net Expenses, excluding Interfund Transfers	42,980,880	51,577,056
<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, 2023 and Ending December 31, 2023, 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, 2022.

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 _____, 2022.

(SEAL)

Secretary, Wheaton Park District

CERTIFICATION OF ESTIMATE OF

REVENUES FOR FISCAL YEAR 2023

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 2023 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, 2023 and ending December 31, 2023 as adopted by the Board of Park Commissioners at its properly convened meeting held on the _____ day of _____, 2022 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 _____, 2022.

Treasurer and Chief Fiscal Officer,
Wheaton Park District

(SEAL)

CERTIFICATION OF ESTIMATE OF
REVENUES FOR FISCAL YEAR 2023

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, 2023 and ending on December 31, 2023 are estimated to be as follows:

<u>SOURCE</u>	<u>AMOUNT</u>
Taxes	\$15,423,174
Interest on Investments	\$93,700
Charges for Services	\$11,596,978
Rental Revenues	\$902,415
Product Sales	\$6,317,713
Grants and Donations	\$2,845,224
Bond Proceeds	\$0
Miscellaneous	\$198,112
Beginning Cash Balance	\$30,958,666

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said park district the _____ day of _____, 2022.

(SEAL)

Treasurer and Chief Fiscal Officer,
Wheaton Park District

Wheaton Park District
ORDINANCE 2022-06

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS
FOR THE TAX YEAR 2022**

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

SECTION 1

That the sum of fifteen million three hundred sixty-seven thousand six hundred seventy-six (\$15,367,676) 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	\$1,647,726
Contractual Services	\$861,225
Supplies	\$338,693
Other Charges	\$132,016
Capital Items	\$286,744
Transfers Out	\$1,793,776
TOTAL	5,060,180

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	\$1,743,390
Contractual Services	\$1,265,419
Supplies	\$442,755
Other Charges	\$83,415
Capital Items	\$6,149
Transfers Out	\$1,467,288
TOTAL	5,008,416

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	244,734
TOTAL	244,734

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	531,648
TOTAL	531,648

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	539,809
TOTAL	539,809

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	42,978
TOTAL	42,978

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	250,000
TOTAL	250,000

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	\$607,346
Contractual Services	\$192,203
Supplies	\$129,430
Other Charges	\$39,513
Capital Items	\$635
Transfers Out	\$103,204
TOTAL	1,072,330

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	2,617,581
TOTAL	2,617,581

SUMMARY OF LEVIES

General Corporate Levy	5,060,180
Recreation Program Levy	5,008,416
IMRF	244,734
FICA	531,648
Insurance	539,809
Audit	42,978
Special Recreation Association	250,000
Museum	1,072,330
Debt Service	2,617,581
	15,367,676

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, 2022 and ending December 31, 2022, 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 2022 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 2022-06 shall be in full force and effect from and after its adoption.

ADOPTED this 16th day of November 2022, 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 2022-06,

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS
FOR THE TAX YEAR 2022,**

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 16th 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 16th 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 2022 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 16th day of November 2022.

President, Board of Park Commissioners
Wheaton Park District

(S E A L)

MEMORANDUM

To: Wheaton Park District Board of Commissioners

From: Michael Benard, Executive Director
Sandra Simpson, Director of Finance

Date: October 5, 2022 *updated October 19, 2022*

Re: 2022 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 2022 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 2022, 2023, 2024, 2025 and 2026 levies. You are voting on only the 2022 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 2022 aggregate levy (to be received in 2023) will be increased \$943K, an 8% increase. This increase is due to three factors, the CPI Rate for the 2022 Property Tax Levy Year is at a historical high of 5.0% or \$610K in new taxes, New Construction will generate \$94K in new taxes and the expiration of TIF 2 representing approximately \$41.5 million in incremental EAV. Access to the increment

will direct an additional \$293K in property taxes to the Wheaton Park District for the 2022 levy. The aggregate tax levy includes those levies that are subject to the tax cap. The chart below illustrates the proposed 8% increase by category, dollars, and as a percentage of the levy subject to the tax cap.

Breakdown of proposed 8% Tax Levy Increase			As a percentage of levy subject to tax cap
	In Dollars	As a % of increase	
From 5% CPI	\$610,169	65%	5%
From New Construction	\$93,730	10%	1%
From TIF Expiration	\$239,150	25%	2%
	\$943,049		

This \$943,049 increase will be offset by a \$2,971,550 reduction in taxes collected due to the retirement of the 2015 referendum bond debt. For an aggregate reduction in taxes for the 2022 levy of \$1,903,854.

WHEATON PARK DISTRICT							
TAX LEVY WORKSHEET							
2022 Tax Levy (rec'd in subsequent year)							
Fund #	TAX FUND	Statutory Rate Limit (if applicable)	(A) 2021 Extended Figures (DuPage)	(B) 2022 Proposed Levy (A)+(C)	(C) Increase (Decrease)	% Increase/ Decrease (C)/(A)	Extended Tax Rate (B)/EAV
10	General	0.3500	4,891,656	5,377,483	485,827	10%	0.2142
20	Recreation	0.3700	4,839,892	5,325,719	485,827	10%	0.2121
22	Cosley Zoo	0.0700	1,022,330	1,072,330	50,000	5%	0.0427
24	Audit	0.0050	31,058	42,878	11,820	38%	0.0017
23	Insurance Liability	None	271,759	539,809	268,050	99%	0.0215
26	Retirement-IMRF	None	561,634	240,734	(320,900)	-57%	0.0096
25	Retirement-Social Security	None	564,223	526,648	(37,575)	-7%	0.0210
	Aggregate Extension		12,182,552	13,125,601	943,049	8%	0.5228
	Aggregate Refunds	None	69,881	0	0	0%	-
21	SRA	0.0400	864,451	864,451	0	0%	0.0344
30 & 60	Bond & Interest	None	2,971,550	0	(2,971,550)	-100%	-
30	Bond & Interest-Limited	None	631,550	630,200	(1,350)	0%	0.0251
30	Annual Bonds-Limited	None	1,861,384	1,987,381	125,997	7%	0.0792
	Estimated						
			18,581,368	16,607,633	(1,903,854)	-10%	0.6615
2022 LIMITING RATE 0.5228							
Numerator				Denominator			
Prior Year Levy	12,182,552			Prior Year EAV with an increase of	-3.0%	2,510,532,199	
CPI % Increase (Decrease)	5.0%			Prior Year New Constr. w/ change of	10.0%	(63,672,513)	
Levy	12,791,679			Valuation		2,446,859,686	

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 \$1,987,381, 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 taxes for GO Bonds based upon our tax levy, but rather based upon the Board's bond ordinance(s). The 2015B GO bonds will be paid off in their entirety this year. As the 2023-2026 levies show, there will not be any further levies for this line. 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 increased. This increase is occurring because PDRMA's business lines premiums (excluding unemployment compensation) are increasing more than 13% from 2022, in addition, there is a 36% increase in supplies and professional fees. In addition, the levy is being increased to comply with your Fund Balance Target for this fund. The IMRF levy is being decreased as a result of the stellar year IMRF realized in its investment portfolio. This enabled them to lower the employer contribution rate for next year to 4.58%. In fact, the rate for 2023 is lower than it has been in the past 18 years. We are assuming that this will be a "one year" only significantly lowered rate for IMRF and so for the out-year levies, you will see increases for this levy, which brings this levy back to its historical level.

Beginning with levy year 2021 and as a result of Public Act 102-0519 (SB 508), the District's levy will be increased by a prior year adjustment due to refunds from certificates of error, tax valuation objections and PTAB (Property Tax Appeal Board) decisions resulting in a refund. The District received \$69,881 in Aggregate Refunds for the 2021 levy. The county treasurer will certify these amounts on or before November 15th of each year. The increase to the District's levy is automatic and is not to be included in the extension base of the prior year.

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 is 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. Also, for the 2022 levy, the expiration of TIF 2 which is returning the incremental EAV in that TIF to the Park District instead of the City.

Limiting Rate Calculation:

- The **numerator** is the taxes we received last year times the CPI that the state notifies us of (5.0% for the 2022 levy, which is up significantly from 1.4% for the 2021 levy).
- The **denominator** is the EAV from the most recent final tax levy worksheet, increased by our best guess as to how much we believe the property values will increase overall, reduced by any new construction. For this 2022 levy the new construction figure is exceptionally large as it includes the TIF2 incremental value explained earlier.
- Our ability to forecast the future tax levies is based upon how close our assumptions about what the changes in the CPI (measure of inflation), EAV (property values) and new construction are. In the levy presentation for the out years, we have taken a pretty aggressive stance on the CPI growth and used the 3.0% from the 2012 actual CPI. Historically as you can see from the CPI History worksheet our cumulative average CPI is 1.9%, and the median CPI is 1.8%.

Anomalies for 2022 Levy Due to the TIF 2 Expiration and 5% CPI

- Will need to hold a Truth in Taxation hearing (TITA). This must be advertised in paper. A Truth in Taxation public hearing is triggered when a local unit of government proposes a tax levy increase of 5% or higher.
- New construction figure is shown as much higher than usual in calculation of Limiting Rate because we included the TIF 2 incremental EAV in that figure.

****Update Resulting from Board discussion at the October 5th Subcommittee Meeting****

Based on consensus and direction from the board, we have updated the proposed estimate of levy to remove the 5% CPI as allowed under PTELL and have included only the 1% increase from New Construction and 2% increase from TIF 2 Expiration.

In the proposed levy, the 2022 aggregate levy (to be received in 2023) will be increased \$318K, a 3% increase. This increase is due to two factors, New Construction that will generate \$90K in new taxes and the expiration of TIF 2 representing approximately \$41.5 million in incremental EAV. Access to the increment will direct an additional \$228K in property taxes to the Wheaton Park District for the 2022 levy. Also, due to the decrease in CPI, there is a correlated decrease in the levy's Extended Tax Rate.

The aggregate tax levy includes those levies that are subject to the tax cap. The chart below illustrates the proposed 3% increase by category, dollars, and as a percentage of the levy subject to the tax cap.

Breakdown of proposed 3% Tax Levy Increase			As a percentage of levy subject to tax cap
	In Dollars	As a % of increase	
0% CPI	\$0	0%	0%
From DuPage New Construction	\$89,783	28%	1%
From TIF Expiration	\$227,760	72%	2%
	\$317,543		3%

WHEATON PARK DISTRICT							
TAX LEVY WORKSHEET							
2022 Tax Levy (rec'd in subsequent year)							
Fund #	TAX FUND	Statutory Rate Limit (if applicable)	(A) 2021 Extended Figures (DuPage)	(B) 2022 Proposed Levy (A)+(C)	(C) Increase (Decrease)	% Increase/ Decrease (C)/(A)	Extended Tax Rate (B)/EAV
10	General	0.3500	4,891,656	5,060,180	168,524	3%	0.2016
20	Recreation	0.3700	4,839,892	5,008,416	168,524	3%	0.1995
22	Cosley Zoo	0.0700	1,022,330	1,072,330	50,000	5%	0.0427
24	Audit	0.0050	31,058	42,978	11,920	38%	0.0017
23	Insurance Liability	None	271,759	539,809	268,050	99%	0.0215
26	Retirement-IMRF	None	561,634	244,734	(316,900)	-56%	0.0097
25	Retirement-Social Security	None	564,223	531,648	(32,575)	-6%	0.0212
	Aggregate Extension		12,182,552	12,500,095	317,543	3%	0.4979
	Aggregate Refunds	None	69,881	0	0	0%	-
21	SRA	0.0400	864,451	250,000	(614,451)	-71%	0.0100
30 & 60	Bond & Interest	None	2,971,550	0	(2,971,550)	-100%	-
30	Bond & Interest-Limited	None	631,550	630,200	(1,350)	0%	0.0251
30	Annual Bonds-Limited						
	Estimated	None	1,861,384	1,987,381	125,997	7%	0.0792
			18,581,368	15,367,676	(3,143,812)	-17%	0.6121

2022 LIMITING RATE		0.4979
Numerator		Denominator
Prior Year Levy	12,182,552	Prior Year EAV with an increase of -3.0% 2,510,532,199
CPI % Increase (Decrease)	0.0%	Prior Year New Constr. w/ change of 10.0% (63,672,513)
Levy	12,182,552	Valuation 2,446,859,686

Due to board's decision not to use any of the 2022 Property Tax Extension Limitation Law (PTELL) CPI of 5%, a Truth in Taxation hearing will not be needed as the increase in levy is less than 105% of the prior year's extension.

Wheaton Park District 2022 Proposed Property Tax Levy

A homeowner
whose



			For the Yr.	Monthly	Daily
House is worth	\$ 600,000	would pay Park District Taxes of:	\$1,224.26	\$102.02	\$3.34
House is worth	\$ 450,000	would pay Park District Taxes of:	\$918.19	\$76.52	\$2.51
House is worth	\$ 300,000	would pay Park District Taxes of:	\$612.13	\$51.01	\$1.67

Levy Rate History

Levy	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General	0.1711	0.1834	0.1914	0.1900	0.1790	0.1773	0.1791	0.1710	0.1867	0.1890
Bond and Interest	0.1444	0.1641	0.1796	0.1742	0.1638	0.1559	0.1491	0.1456	0.1424	0.1160
Bond and Interest Limited	0.1027	0.1088	0.1116	0.1091	0.1033	0.1003	0.0977	0.0973	0.0971	0.0973
IMRF	0.0386	0.0417	0.0368	0.0343	0.0345	0.0318	0.0178	0.0358	0.0189	0.0217
Audit	0.0002	0.0001	0.0001	0.0002	0.0012	0.0005	0.0005	0.0004	0.0004	0.0012
Liability	0.0308	0.0261	0.0299	0.0281	0.0224	0.0259	0.0257	0.0243	0.0221	0.0105
FICA	0.0210	0.0250	0.0235	0.0228	0.0260	0.0241	0.0239	0.0242	0.0143	0.0218
Recreation	0.1687	0.1811	0.1890	0.1875	0.1766	0.1749	0.1768	0.1689	0.1847	0.1870
Museum	0.0367	0.0401	0.0423	0.0421	0.0451	0.0404	0.0417	0.0408	0.0399	0.0395
SRA	0.0400	0.0400	0.0400	0.0392	0.0373	0.0359	0.0346	0.0342	0.0338	0.0334
Aggregate Refunds										0.0027
Total Tax Rate	0.7542	0.8104	0.8442	0.8275	0.7892	0.7670	0.7469	0.7425	0.7403	0.7201

% Increase over Prior Year	2012-2011	2013-2012	2014-2013	2015-2014	2016-2015	2017-2016	2018-2017	2019-2018	2020-2019	2021-2020
General	12.6%	7.2%	4.4%	-0.7%	-5.8%	-0.9%	1.0%	-4.5%	9.2%	1.2%
Bond and Interest	16.9%	13.6%	9.4%	-3.0%	-6.0%	-4.8%	-4.4%	-2.3%	-2.2%	-18.5%
Bond and Interest Limited	10.0%	5.9%	2.6%	-2.2%	-5.3%	-2.9%	-2.6%	-0.4%	-0.2%	0.2%
IMRF	-34.7%	8.0%	-11.8%	-6.8%	0.6%	-7.8%	-44.0%	101.1%	-47.2%	14.8%
Audit	0.0%	-50.0%	0.0%	100.0%	500.0%	-58.3%	0.0%	-20.0%	0.0%	200.0%
Liability	33.9%	-15.3%	14.6%	-6.0%	-20.3%	15.6%	-0.8%	-5.4%	-9.1%	-52.5%
FICA	366.7%	19.0%	-6.0%	-3.0%	14.0%	-7.3%	-0.8%	1.3%	-40.9%	52.4%
Recreation	12.6%	7.4%	4.4%	-0.8%	-5.8%	-1.0%	1.1%	-4.5%	9.4%	1.2%
Museum	7.9%	9.3%	5.5%	-0.5%	7.1%	-10.4%	3.2%	-2.2%	-2.2%	-1.0%
SRA	2.0%	0.0%	0.0%	-2.0%	-4.8%	-3.8%	-3.6%	-1.2%	-1.2%	-1.2%
Aggregate Refunds										0.0%
Total Tax Rate	11.1%	7.5%	4.2%	-2.0%	-4.6%	-2.8%	-2.6%	-0.6%	-0.3%	-2.7%

Levy \$ History

Levy	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General	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	4,891,656
Bond and Interest	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	3,002,286
Bond and Interest Limited	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	2,518,297
IMRF	819,725	850,166	742,895	713,626	763,838	739,858	434,300	893,873	483,335	561,635
Audit	4,247	2,039	2,019	4,161	26,568	11,633	12,199	9,987	10,229	31,058
Liability	654,081	532,118	603,602	584,632	495,941	602,589	627,051	606,735	565,169	271,759
FICA	445,964	509,692	474,403	474,364	575,646	560,710	583,133	604,238	365,698	564,223
Recreation	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	4,839,892
Museum	779,376	817,545	853,925	875,908	998,525	939,946	1,017,433	1,018,716	1,020,373	1,022,330
SRA	849,456	815,507	807,495	815,572	825,831	835,249	844,201	853,923	864,376	864,451
Aggrerate Refunds										69,881
Total Taxes	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	18,637,466

% Increase over Prior Yea	2012-2011	2013-2012	2014-2013	2015-2014	2016-2015	2017-2016	2018-2017	2019-2018	2020-2019	2021-2020
General	5.4%	2.9%	3.3%	2.3%	0.3%	4.1%	5.9%	-2.3%	11.8%	2.5%
Bond and Interest	9.5%	9.1%	8.4%	0.0%	0.1%	0.0%	0.3%	-0.1%	0.2%	-17.6%
Bond and Interest Limited	3.0%	1.7%	1.6%	0.8%	0.8%	2.0%	2.2%	1.9%	2.2%	1.4%
IMRF	-38.8%	3.7%	-12.6%	-3.9%	7.0%	-3.1%	-41.3%	105.8%	-45.9%	16.2%
Audit	-6.3%	-52.0%	-1.0%	106.1%	538.5%	-56.2%	4.9%	-18.1%	2.4%	203.6%
Liability	25.4%	-18.6%	13.4%	-3.1%	-15.2%	21.5%	4.1%	-3.2%	-6.9%	-51.9%
FICA	337.1%	14.3%	-6.9%	0.0%	21.4%	-2.6%	4.0%	3.6%	-39.5%	54.3%
Recreation	5.5%	3.1%	3.3%	2.2%	0.2%	4.1%	6.0%	-2.2%	12.0%	2.5%
Museum	1.1%	4.9%	4.4%	2.6%	14.0%	-5.9%	8.2%	0.1%	0.2%	0.2%
SRA	-4.4%	-4.0%	-1.0%	1.0%	1.3%	1.1%	1.1%	1.2%	1.2%	0.0%
Aggregate Refunds										
Annual Increase in Taxes	4.1%	3.2%	3.1%	1.0%	1.5%	2.1%	2.1%	1.7%	2.1%	-1.6%

Annual Increase in Taxes, excluding Bonds	2.9%	1.8%	1.9%	1.4%	2.1%	2.8%	2.7%	2.2%	2.7%	2.4%
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Annual change in bonds	6.7%	6.0%	5.7%	0.3%	0.3%	0.8%	1.0%	0.7%	1.0%	-9.9%
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% of Total Levy										
Bonds	33%	34%	34%	34%	34%	33%	33%	33%	32%	30%
Pensions	8%	8%	7%	7%	8%	7%	6%	8%	4%	6%
SRA	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Operations	54%	53%	54%	54%	54%	55%	57%	55%	59%	60%

CPI History

CPI Increase History for Tax Levy

Tax Levy Year	CPI %	Annual Increase (Decrease) in CPI	Cumulative Average CPI %
2013	1.7%		
2014	1.5%	-11.8%	1.6%
2015	0.8%	-46.7%	1.3%
2016	0.7%	-12.5%	1.2%
2017	2.1%	200.0%	1.4%
2018	2.1%	0.0%	1.5%
2019	1.9%	-9.5%	1.5%
2020	2.3%	21.1%	1.6%
2021	1.4%	-39.1%	1.6%
2022	5.0%	257.1%	2.0%
Median CPI %			1.8%

EAV History

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Residential	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	2,194,116,045
Farm	-	-	-	-	-	-	-	-	-	-
Commercial	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	381,926,626
Industrial	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	10,336,120
Railroad	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	1,798,734
TOTAL EAV	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	2,588,177,525

% Increase(Decrease)

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Residential	-7.0%	-4.3%	-0.3%	3.2%	6.6%	5.3%	4.9%	2.4%	2.9%	1.3%
Farm										
Commercial	-2.8%	-2.7%	-4.5%	2.2%	5.5%	4.0%	4.7%	2.1%	-0.4%	0.9%
Industrial	-6.1%	-4.7%	-0.6%	0.7%	4.1%	-0.6%	6.2%	-1.8%	-2.3%	0.3%
Railroad	13.1%	23.5%	4.3%	20.0%	1.7%	2.0%	7.4%	9.2%	4.2%	8.8%
TOTAL EAV	-6.34%	-4.00%	-0.98%	3.06%	6.42%	5.08%	4.87%	2.33%	2.42%	1.21%

Average % Increase(Decrease) in EAV Year by Year

	1998-2012	1998-2013	1998-2014	1998-2015	1998-2016	1998-2017	1998-2018	1998-2019	1998-2020	1998-2021
Residential	3.8%	3.3%	3.0%	3.1%	3.3%	3.4%	3.4%	3.4%	3.4%	3.3%
Farm	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%
Commercial	3.9%	3.5%	3.0%	2.9%	3.1%	3.1%	3.2%	3.2%	3.0%	2.9%
Industrial	26.4%	24.3%	22.7%	21.4%	20.5%	19.4%	18.7%	17.7%	16.8%	16.1%
Railroad	8.8%	9.8%	9.5%	10.1%	9.6%	9.2%	9.1%	9.1%	8.9%	8.9%
TOTAL EAV	3.8%	3.3%	3.1%	3.1%	3.2%	3.3%	3.4%	3.4%	3.3%	3.2%

Composition of EAV

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Residential	83%	83%	84%	84%	84%	84%	84%	84%	85%	85%
Farm	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Commercial	16%	16%	16%	16%	15%	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	2,168,111,736	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	2,661,265,894
Current valuation % change	-6.52%	-4.02%	-0.69%	3.69%	5.85%	5.51%	4.92%	2.36%	2.44%	1.08%

New Construction History

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
New Construction	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	16,298,550
% Increase(Decrease) Year by Year	-16.6%	4.4%	9.1%	10.2%	141.9%	-40.7%	-14.7%	-40.2%	19.6%	42.6%
Average % Increase(Decrease) since 2001	-0.4%	0.0%	0.7%	1.4%	10.7%	7.5%	6.2%	3.6%	4.5%	6.4%
Minimum New Construction	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	9,559,682
Maximum New Construction	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	31,601,316
10 Year Average New Construction	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	14,978,957

Limiting Rate

WORKSHEET TO CALCULATE LIMITING RATE FOR LEVY YEAR 2022
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 12,182,552

2022 CPI for Levy Year 0.00%
The CPI is established by the state and provided to the county mid-year.

NUMERATOR --> 12,182,552

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	
2022 TIF Valuation (DuPage) (2)	2,588,177,525	X	0.9700	2,510,532,199
2022 Less: DuPage new construction (1)	16,298,550	X	10.0%	63,672,513
2022 Less: TIF 2 expiration, value coming back on District's tax rolls	41,585,553			
DENOMINATOR -->	2,571,878,975			2,446,859,686

Illinois Dept. of Revenue History of CPI's Used for the PTELL 01/12/2022						
Year	December CPI-U	% Change From Previous December	% Use for PTCELL	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
2021	278.802	7.0%	5.0%		2022	2023

(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.

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2022 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A) 2021 Extended Figures <i>(DuPage)</i>	(B) 2022 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	4,891,656	5,060,180	168,524	3%	0.2016
20	Recreation	0.3700	4,839,892	5,008,416	168,524	3%	0.1995
22	Cosley Zoo	0.0700	1,022,330	1,072,330	50,000	5%	0.0427
24	Audit	0.0050	31,058	42,978	11,920	38%	0.0017
23	Insurance Liability	None	271,759	539,809	268,050	99%	0.0215
26	Retirement-IMRF	None	561,634	244,734	(316,900)	-56%	0.0097
25	Retirement-Social Security	None	564,223	531,648	(32,575)	-6%	0.0212
	Aggregate Extension		12,182,552	12,500,095	317,543	3%	0.4979
	Aggregate Refunds	None	69,881	0	0	0%	-
21	SRA	0.0400	864,451	250,000	(614,451)	-71%	0.0100
30 & 60	Bond & Interest	None	2,971,550	0	(2,971,550)	-100%	-
30	Bond & Interest-Limited	None	631,550	630,200	(1,350)	0%	0.0251
30	Annual Bonds-Limited						
	Estimated	None	1,861,384	1,987,381	125,997	7%	0.0792
			18,581,368	15,367,676	(3,143,812)	-17%	0.6121

2022 LIMITING RATE		0.4979	
Numerator		Denominator	
Prior Year Levy	12,182,552	Prior Year EAV with an increase of	-3.0% 2,510,532,199
CPI % Increase (Decrease)	0.0%	Prior Year New Constr. w/ change of	10.0% (63,672,513)
Levy	12,182,552	Valuation	2,446,859,686

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2023 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	(A)		(B)	(C)	% Increase/ Decrease	Extended Tax Rate
		Statutory Rate Limit <i>(if applicable)</i>	Extended Figures <i>(DuPage)</i>	2022 2023 Proposed Levy <i>(A)+(C)</i>			
10	General	0.3500	5,060,180	4,816,180	(244,000)	-5%	0.1881
20	Recreation	0.3700	5,008,416	4,764,416	(244,000)	-5%	0.1861
22	Cosley Zoo	0.0700	1,072,330	1,122,330	50,000	5%	0.0438
24	Audit	0.0050	42,978	37,733	(5,245)	-12%	0.0015
23	Insurance Liability	None	539,809	561,684	21,875	4%	0.0219
26	Retirement-IMRF	None	244,734	804,134	559,400	229%	0.0314
25	Retirement-Social Security	None	531,648	668,648	137,000	26%	0.0261
Aggregate Extension			12,500,095	12,775,125	275,030	2%	0.4989
21	SRA	0.0400	250,000	250,000	0	0%	0.0098
30	Bond & Interest-Limited	None	630,200	628,400	(1,800)	0%	0.0245
			13,380,295	13,653,525	273,230	2%	0.5332

2023 LIMITING RATE		0.4989	
Numerator		Denominator	
Prior Year Levy	12,182,552	Prior Year EAV with an increase of	2.0% 2,560,742,843
CPI % Increase (Decrease)	3.0%	Prior Year New Construction w/ a	1.4% (45,553,213)
Levy	12,548,028	Valuation	2,515,189,630

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2024 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory (if applicable)	(A)	(B)	(C)	% Increase/ (C)/(A)	Extended Tax (B)/EAV
			2023 Extended (DuPage)	2024 Proposed Levy (A)+(C)			
10	General	0.3500	4,816,180	5,001,480	185,300	4%	0.1915
20	Recreation	0.3700	4,764,416	4,949,716	185,300	4%	0.1895
22	Cosley Zoo	0.0700	1,122,330	1,177,330	55,000	5%	0.0451
24	Audit	0.0050	37,733	44,873	7,140	19%	0.0017
23	Insurance Liability	None	561,684	576,834	15,150	3%	0.0221
26	Retirement-IMRF	None	804,134	717,734	(86,400)	-11%	0.0275
25	Retirement-Social Security	None	668,648	687,523	18,875	3%	0.0263
Aggregate Extension			12,775,125	13,155,490	380,365	3%	0.5037
21	SRA	0.0400	250,000	250,000	0	0%	0.0096
30	Bond & Interest-Limited	None	628,400	631,150	2,750	0%	0.0242
			13,653,525	14,036,640	383,115	3%	0.5374

(B) LIMITING RATE		0.5037	
Numerator		Denominator	
Prior Year Levy	12,548,028	Prior Year EAV with an increase of	2.0% 2,611,957,700
CPI % Increase (Decrease)	3.0%	Prior Year New Construction w/ a	1.4% (46,177,724)
Levy	12,924,469	Valuation	2,565,779,976

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 Extended 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	5,001,480	5,167,480	166,000	3%	0.1940
20	Recreation	0.3700	4,949,716	5,115,716	166,000	3%	0.1920
22	Cosley Zoo	0.0700	1,177,330	1,232,330	55,000	5%	0.0463
24	Audit	0.0050	44,873	44,753	(120)	0%	0.0017
23	Insurance Liability	None	576,834	594,184	17,350	3%	0.0223
26	Retirement-IMRF	None	717,734	716,434	(1,300)	0%	0.0269
25	Retirement-Social Security	None	687,523	687,523	0	0%	0.0258
Aggregate Extension			13,155,490	13,558,420	402,930	3%	0.5089
21	SRA	0.0400	250,000	250,000	0	0%	0.0094
30	Bond & Interest-Limited	None	631,150	628,300	(2,850)	0%	0.0236
			14,036,640	14,436,720	400,080	3%	0.5419

(B) LIMITING RATE		0.5090	
Numerator		Denominator	
Prior Year Levy	12,924,469	Prior Year EAV with an increase of	2.0% 2,664,196,854
CPI % Increase (Decrease)	3.0%	Prior Year New Construction w/ a	1.4% (48,734,789)
Levy	13,312,203	Valuation	2,615,462,065

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2026 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit (if applicable)	(A) 2025 Extended Figures (DuPage)	(B) 2026 Proposed Levy (A)+(C)	(C) Increase (Decrease)	% Increase/ Decrease (C)/(A)	Extended Tax Rate (B)/EAV
10	General	0.3500	5,167,480	5,330,666	163,186	3%	0.1962
20	Recreation	0.3700	5,115,716	5,278,902	163,186	3%	0.1943
22	Cosley Zoo	0.0700	1,232,330	1,292,330	60,000	5%	0.0476
24	Audit	0.0050	44,753	46,083	1,330	3%	0.0017
23	Insurance Liability	None	594,184	611,334	17,150	3%	0.0225
26	Retirement-IMRF	None	716,434	722,774	6,340	1%	0.0266
25	Retirement-Social Security	None	687,523	693,523	6,000	1%	0.0255
Aggregate Extension			13,558,420	13,975,612	417,192	3%	0.5143
21	SRA	0.0400	250,000	250,000	0	0%	0.0092
30	Bond & Interest-Limited	None	628,300	0	(628,300)	-100%	-
			14,436,720	14,225,612	(211,108)	-1%	0.5235

(B) LIMITING RATE		0.5143	
Numerator		Denominator	
Prior Year Levy	13,312,203	Prior Year EAV with an increase of	2.0% 2,717,480,791
CPI % Increase (Decrease)	3.0%	Prior Year New Construction w/ a	1.4% (51,433,451)
Levy	13,711,569	Valuation	2,666,047,340

Liability

LIABILITY INSURANCE FUND LEVY (Fund #23)

Levy Year:	2021	2022	2023	2024	2025	2026
Fiscal Year:	2022	2023	2024	2025	2026	2027
Spendable Fund Balance, Beginning of Year	474,498	272,260	269,982	276,469	283,663	291,821
Anticipated Revenue	270,950	537,660	559,425	574,499	591,763	608,827
Cash & Revenues	745,448	809,920	829,407	850,969	875,426	900,648
Less: Expenditures	473,187	539,938	552,938	567,306	583,605	600,423
Est. Fund Balance, End of Year	272,260	269,982	276,469	283,663	291,821	300,225
Fund Balance Goal (50% of Budgeted expenditures)	236,594	269,969	276,469	283,653	291,802	300,212
Excess (Deficit) of Fund Balance Goal	35,667	13	1	10	18	13
REVENUE BREAKDOWN						
Actual Extension or Proposed levy	271,759	539,809	561,684	576,834	594,184	611,334
Less: Uncollectibles	1,359	2,699	2,808	2,884	2,971	3,057
Subtotal	270,400	537,110	558,875	573,949	591,213	608,277
Miscellaneous Income	50	50	50	50	50	50
Interest	500	500	500	500	500	500
Anticipated Revenues	270,950	537,660	559,425	574,499	591,763	608,827
EXPENDITURE BREAKDOWN						
	Projected	Projected	Projected	Projected	Projected	Projected
PDRMA	410,187	464,988	478,938	493,306	508,105	523,348
Unemployment	30,000	30,000	30,000	30,000	31,500	33,075
Background Checks/Physicals (from HR)	19,000	19,950	19,000	19,000	19,000	19,000
Other Expenditures (Supplies, etc)	14,000	25,000	25,000	25,000	25,000	25,000
Annual Expenditures	473,187	539,938	552,938	567,306	583,605	600,423
PDRMA Annl Prens (paid monthly)						
	2022	Budget	Prior Yr.	Prior Yr.	Prior Yr.	Prior Yr.
	<i>from projections</i>	Estimate	Estimate + 3%	Estimate + 3%	Estimate + 3%	Estimate + 3%
Property coverage	129,577	152,847	157,432	162,155	167,020	172,031
Workers Comp	191,539	204,156	210,281	216,589	223,087	229,779
Public Liability	63,226	75,431	77,694	80,025	82,425	84,898
Employment Practices Liab.	21,993	27,790	28,624	29,482	30,367	31,278
Pollution Liability	3,853	4,764	4,907	5,054	5,206	5,362
Total PDRMA Premiums	410,187	464,988	478,938	493,306	508,105	523,348

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:	2021	2022	2023	2024	2025	2026
Fiscal Year:	2022	2023	2024	2025	2026	2027

28-Oct-22	<u>(Budgeted)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>
Fund Balance, Beginning of Year	14,364	17,894	20,357	19,502	21,651	22,399
Anticipated Revenue	29,730	42,963	37,744	44,849	44,729	46,053
Cash & Revenues	44,094	60,857	58,102	64,351	66,380	68,452
Less: Expenditures	26,200	40,500	38,600	42,700	43,981	45,300
Est. Fund Balance, End of Year	17,894	20,357	19,502	21,651	22,399	23,151

Fund Balance Goal (50% of budget)	13,100	20,250	19,300	21,350	21,991	22,650
Excess (Deficit) of Fund Balance Goal	4,794	107	202	301	408	501

REVENUE BREAKDOWN

Proposed or actual levy	29,779	42,978	37,733	44,873	44,753	46,083
Less: Uncollectibles	0.5% 149	215	189	224	224	230
Subtotal	29,630	42,763	37,544	44,649	44,529	45,853
Interest	100	200	200	200	200	200
Anticipated Revenues	29,730	42,963	37,744	44,849	44,729	46,053

	2022	Estimated	Estimated	Estimated	Estimated	Estimated
<u>EXPENDITURE BREAKDOWN</u>	<u>from projections</u>	<u>Expenditures</u>	<u>Expenditures</u>	<u>Expenditures</u>	<u>Expenditures</u>	<u>Expenditures</u>
Salaries and Wages	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	26,200	40,000	37,600	41,700	42,951	44,240
	26,200	40,500	38,600	42,700	43,981	45,300

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

FICA

FICA FUND LEVY (Fund #25)

Levy Year:	2021	2022	2023	2024	2025	2026
Fiscal Year:	2022	2023	2024	2025	2026	2027

	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
Fund Balance, Beginning of Year	442,967	447,404	351,086	372,096	393,802	409,508
Anticipated Revenue	623,027	591,903	729,446	749,480	750,758	758,031
Cash & Revenues	1,065,994	1,039,307	1,080,532	1,121,576	1,144,560	1,167,540
Less Expenditures	618,590	688,221	708,436	727,774	735,052	742,402
Est. Fund Balance, End of Year	447,404	351,086	372,096	393,802	409,508	425,137
Fund Balance Goal (50% of Budgeted expenditures)	309,295	344,110	354,218	363,887	367,526	371,201
Excess (Deficit) of Fund Balance Goal	138,109	6,975	17,878	29,915	41,983	53,936

REVENUE BREAKDOWN	2022	2023	2024	2025	2026	2027
Proposed or extended levy	564,223	531,648	668,648	687,523	687,523	693,523
Less: Uncollectibles 0.5%	2,821	2,658	3,343	3,438	3,438	3,468
Subtotal	561,402	528,989	665,304	684,085	684,085	690,055
CPPRT	59,625	61,414	62,642	63,895	65,173	66,476
Interest	2,000	1,500	1,500	1,500	1,500	1,500
Anticipated Revenues	623,027	591,903	729,446	749,480	750,758	758,031

	2022	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	618,590	688,221	708,436	727,774	735,052	742,402
Estimated expenditures	618,590	688,221	708,436	727,774	735,052	742,402

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:	2021	2022	2023	2024	2025	2026
Fiscal Year:	2022	2023	2024	2025	2026	2027

	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
Fund Balance, Beginning of Year	461,306	444,648	255,295	383,039	403,135	415,621
Anticipated Revenue	620,951	306,424	864,256	779,541	779,525	787,137
Cash & Revenues	1,082,257	751,073	1,119,550	1,162,580	1,182,660	1,202,757
Less Expenditures	637,609	495,778	736,511	759,445	767,039	774,710
Est. Fund Balance, End of Year	444,648	255,295	383,039	403,135	415,621	428,048
Fund Balance Goal (50% of Budgeted expenditures)	318,805	247,889	368,256	379,723	383,520	387,355
Excess (Deficit) of Fund Balance Goal	125,844	7,406	14,784	23,413	32,101	40,693

REVENUE BREAKDOWN	2022	2023	2024	2025	2026	2027
Proposed or extended levy	561,634	244,734	804,134	717,734	716,434	722,774
Less: Uncollectibles 0.5%	2,808	1,224	4,021	3,589	3,582	3,614
Subtotal	558,826	243,511	800,114	714,146	712,852	719,161
CPPRT	59,625	61,414	62,642	63,895	65,173	66,476
Interest	2,500	1,500	1,500	1,500	1,500	1,500
Anticipated Revenues	620,951	306,424	864,256	779,541	779,525	787,137

EXPENDITURE BREAKDOWN	2022	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	637,609	495,778	736,511	759,445	767,039	774,710
Estimated expenditures	637,609	495,778	736,511	759,445	767,039	774,710

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.