

Wheaton Park District

2024 Budget Document

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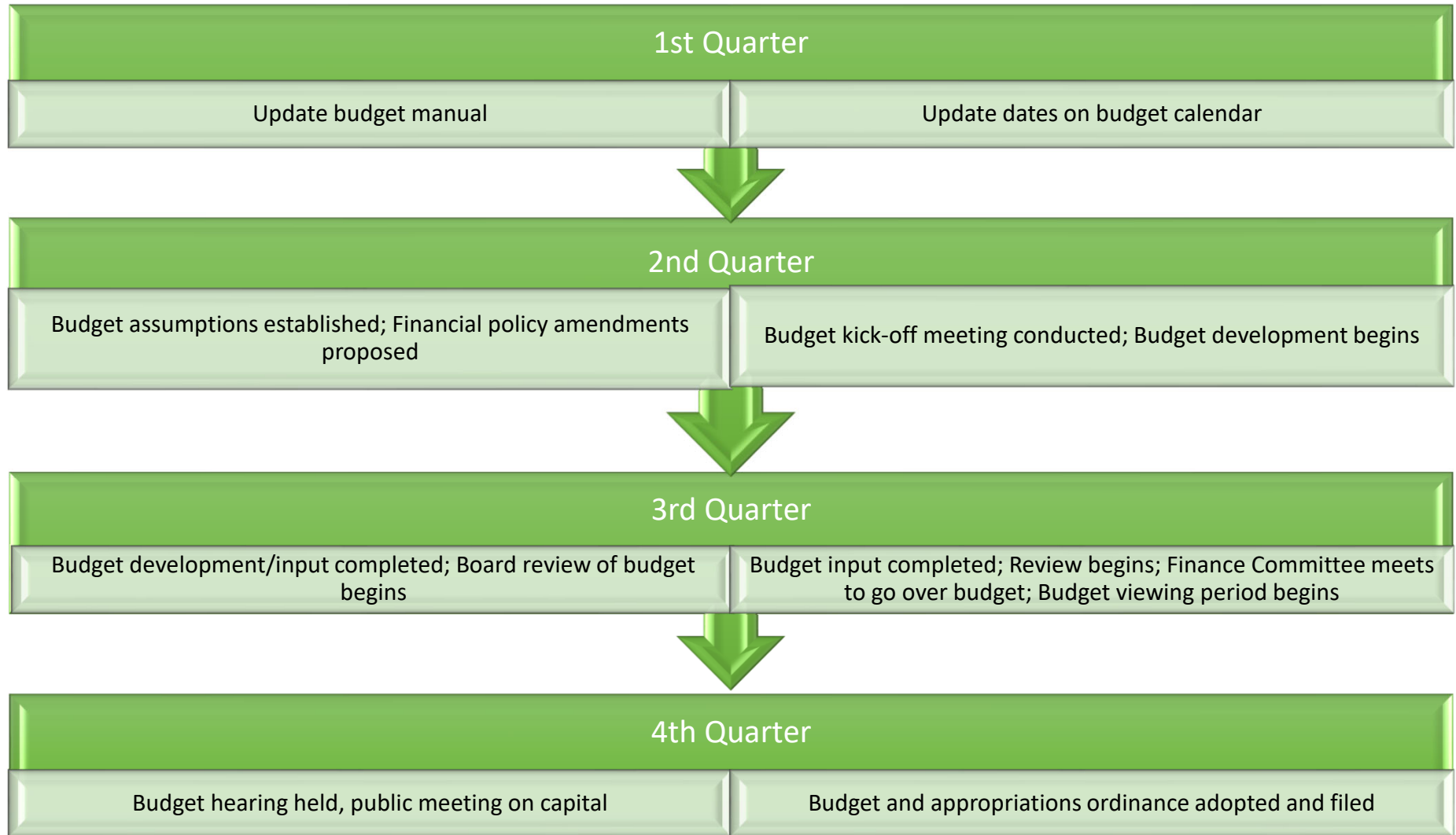
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PROJECTED CASH & INVESTMENTS

Fund Description	Audited 2022	Projected 2023	Budgeted 2024	Budgeted 2025	Budgeted 2026
General	5,289,860	3,044,956	2,559,289	2,007,001	1,514,894
Recreation	8,824,214	6,228,952	5,098,233	4,611,091	4,256,418
Special Recreation	195,459	202,147	207,147	212,147	217,147
Zoo	1,522,315	1,344,045	1,248,287	1,209,128	1,182,591
Liability	321,483	325,418	317,014	298,815	279,960
Audit	25,552	41,515	17,142	17,201	14,738
FICA	567,437	529,361	381,044	391,027	400,912
IMRF	665,170	541,922	330,170	379,502	388,607
Debt Service	827,850	821,124	768,294	701,607	69,536
Golf	5,027,766	5,139,477	4,729,488	4,367,947	4,345,531
IT	32,538	32,785	33,035	33,285	33,585
Health	276,369	276,369	275,869	275,369	274,869
Operating Funds	23,576,012	18,528,071	15,965,012	14,504,119	12,978,787
Capital Projects Fund	8,937,514	10,858,223	5,956,611	5,411,381	3,665,099
Total Funds	8,937,514	10,858,223	5,956,611	5,411,381	3,665,099
	32,513,526	29,386,293	21,921,623	19,915,500	16,643,886

The projections above are developed taking the audited cash and investments and combining the 2023 projections or the applicable budgeted bottom lines in each fund to get the projection.

Budget Calendar



Budget Development

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

1st Quarter (January - March)

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

2nd Quarter (April - June)

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

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

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

3rd Quarter (July - September)

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

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

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

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

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

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

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

4th Quarter (October - December)

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

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

Any Board changes are made to the budget document.

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

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

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

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

Budget Amendments

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

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

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

All budget authority lapses at the end of the year.

Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service 30	Golf 60
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures (except for debt service fund)	3 to 6 months	2 to 4 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	Min. target is \$5K; Max. is budgeted expenditures	2 - 4 months
FY 2023 Budget Basis:									
Budgeted expenditures less budgeted capital expenditures	4,750,802	10,164,382	1,876,856	539,938	42,964	688,221	495,778	1,262,893	8,952,405
FY 2023 Targets									
Target Minimum	1,187,700	1,694,060	469,210	134,980	10,740	172,060	123,940	5,000	1,492,070
Target Maximum	2,375,400	3,388,130	938,430	269,970	21,480	344,110	247,890	1,262,893	2,984,140
Projected Fund Balance 2023									
Audited Fund Balance as of 12/31/2022	5,146,926	7,119,461	1,516,800	290,906	23,662	559,418	595,142		
Projected Net Profit (Loss) for 2023	(2,244,904)	(2,595,262)	(178,270)	3,935	15,963	(38,076)	(123,248)		
Projected Fund Balance as of 12/31/2023	2,902,023	4,524,199	1,338,530	294,841	39,625	521,342	471,894		
Audited Cash & Investments 12/31/2022								827,850	5,027,766
Projected Cash & Investments 12/31/2023								821,124	5,139,477
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)	526,623	1,136,069	400,100	24,871	18,145	177,232	224,004	-	2,155,337

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 2024 Budget Basis:									
Budgeted expenditures less budgeted capital	5,144,211	11,448,427	2,087,227	668,723	37,414	745,476	519,536	1,301,942	9,680,738
FY 2024 Targets									
Target Minimum	1,286,050	1,908,070	521,810	167,180	9,350	186,370	129,880	5,000	1,613,460
Target Maximum	2,572,110	3,816,140	1,043,610	334,360	18,710	372,740	259,770	1,301,942	3,226,910
Projected Fund Balance 2024									
Projected Fund Balance as of 12/31/2023	2,902,023	4,524,199	1,338,530	294,841	39,625	521,342	471,894		
Budgeted Net Profit (Loss) for 2024	(485,668)	(1,040,719)	(95,758)	(8,404)	(24,373)	(148,318)	(211,752)		
Projected Fund Balance as of 12/31/2024	2,416,355	3,483,480	1,242,772	286,437	15,252	373,024	260,142		
Projected Cash & Investments 12/31/2023								821,124	5,139,477
Projected Cash & Investments 12/31/2024								768,294	4,729,488
Analysis Results	Meets Target	Meets Target	Over Maximum Target by	Meets Target	Meets Target	Over Maximum Target by	Over Maximum Target by	Meets Target	Over Maximum Target by
Variances									
Amount over maximum or (under minimum)	-	-	199,162	-	-	284	372	-	1,502,578

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 2025 Budget Basis:									
Budgeted expenditures less budgeted capital expenditures	5,219,659	11,371,823	2,089,629	685,588	41,464	764,435	616,802	1,289,882	9,982,632
FY 2025 Targets									
Target Minimum	1,304,910	1,895,300	522,410	171,400	10,370	191,110	154,200	5,000	1,663,770
Target Maximum	2,609,830	3,790,610	1,044,810	342,790	20,730	382,220	308,400	1,289,882	3,327,540
Projected Fund Balance 2025									
Projected Fund Balance as of 12/31/2024	2,416,355	3,483,480	1,242,772	286,437	15,252	373,024	260,142		
Budgeted Net Profit (Loss) for 2025	(552,288)	(397,142)	(39,160)	(18,200)	59	9,983	49,332		
Projected Fund Balance as of 12/31/2025	1,864,067	3,086,338	1,203,613	268,238	15,311	383,007	309,474		
Projected Cash & Investments 12/31/2024								768,294	4,729,488
Projected Cash & Investments 12/31/2025								701,607	4,367,947
Analysis Results	Meets Target	Meets Target	Over Maximum Target by	Meets Target	Meets Target	Over Maximum Target by	Over Maximum Target by	Meets Target	Over Maximum Target by
Variances									
Amount over maximum or (under minimum)	-	-	158,803	-	-	787	1,074	-	1,040,407

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 2026 Budget Basis:									
Budgeted expenditures less budget capital expenditures (except for debt service fund)	5,324,213	11,545,986	2,133,731	702,959	40,464	784,636	634,348	1,543,764	10,273,620
FY 2026 Targets									
Target Minimum	1,331,050	1,924,330	533,430	175,740	10,120	196,160	158,590	5,000	1,712,270
Target Maximum	2,662,110	3,848,660	1,066,870	351,480	20,230	392,320	317,170	1,543,764	3,424,540
Projected Fund Balance 2025									
Projected Fund Balance as of 12/31/2025	1,864,067	3,086,338	1,203,613	268,238	15,311	383,007	309,474		
Budgeted Net Profit (Loss) for 2026	(492,107)	(264,673)	(26,537)	(18,855)	(2,463)	9,885	9,104		
Projected Fund Balance as of 12/31/2026	1,371,960	2,821,665	1,177,076	249,383	12,848	392,892	318,579		
Projected Cash & Investments 12/31/2025								701,607	4,367,947
Projected Cash & Investments 12/31/2026								69,536	4,345,531
Analysis Results	Meets Target	Meets Target	Over Maximum Target by	Meets Target	Meets Target	Over Maximum Target by	Over Maximum Target by	Meets Target	Over Maximum Target by
Variances									
Amount over maximum or (under minimum)	-	-	110,206	-	-	572	1,409	-	920,991

Fund Balance Transfers to Capital Projects Fund: Impact on Fund Balances

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
General Fund										
Beginning Fund Balance	\$3,309,439	\$3,337,762	\$2,572,897	\$2,376,972	\$3,829,097	\$5,507,651	\$5,146,926	\$2,902,023	\$2,416,355	\$1,864,067
Transfers Out	(\$601,391)	(\$1,376,843)	(\$1,112,666)	\$0	\$0	(\$2,012,500)	(\$2,840,000)	(\$900,000)	(\$705,000)	(\$705,000)
Bottom Line w/o Trf Out	\$629,714	\$611,978	\$916,741	\$1,452,125	\$1,678,554	\$1,651,776	\$595,096	\$414,332	\$152,712	\$212,893
Ending Fund Balance	\$3,337,762	\$2,572,897	\$2,376,972	\$3,829,097	\$5,507,651	\$5,146,926	\$2,902,023	\$2,416,355	\$1,864,067	\$1,371,960
Recreation Fund										
Beginning Fund Balance	\$2,718,242	\$2,008,416	\$2,986,774	\$3,954,059	\$4,806,074	\$6,848,210	\$7,119,461	\$4,524,199	\$3,483,480	\$3,086,338
Transfers Out	(\$1,782,883)	(\$73,157)	(\$281,648)	\$0	\$0	(\$2,275,000)	(\$4,219,000)	(\$2,021,144)	(\$1,500,000)	(\$1,500,000)
Bottom Line w/o Trf Out	\$1,073,057	\$1,051,515	\$1,248,933	\$852,015	\$2,042,136	\$2,546,251	\$1,623,738	\$980,425	\$1,102,858	\$1,235,327
Ending Fund Balance	\$2,008,416	\$2,986,774	\$3,954,059	\$4,806,074	\$6,848,210	\$7,119,461	\$4,524,199	\$3,483,480	\$3,086,338	\$2,821,665

The Cosley Zoo transfers to Capital Fund are specifically for assistance in funding exhibit updates, buildings & grounds improvements and Master Plan related projects.

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Cosley Zoo Fund										
Beginning Fund Balance	\$425,584	\$693,578	\$849,477	\$951,134	\$1,134,564	\$1,547,731	\$1,516,800	\$1,338,530	\$1,242,772	\$1,203,613
Transfers Out	\$0	\$0	(\$131,160)	\$0	\$0	(\$200,000)	(\$200,000)	(\$100,000)	(\$100,000)	(\$100,000)
Bottom Line w/o Trf Out	\$267,994	\$155,899	\$232,816	\$183,430	\$413,167	\$169,069	\$21,730	\$4,242	\$60,840	\$73,463
Ending Fund Balance	\$693,578	\$849,477	\$951,134	\$1,134,564	\$1,547,731	\$1,516,800	\$1,338,530	\$1,242,772	\$1,203,613	\$1,177,076

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

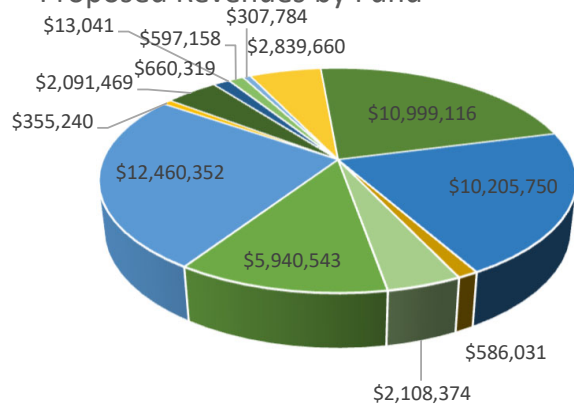
Total Budget - All Funds	<u>\$56,539,507</u>
→ Governmental Funds	<u>\$43,229,114</u>
→ General	\$6,426,211
→ Special Revenue	
→ Recreation	\$13,501,071
→ Special Recreation	\$350,240
→ Cosley Zoo	\$2,187,227
→ Liability	\$668,723
→ Audit	\$37,414
→ FICA	\$745,476
→ IMRF	\$519,536
→ Debt Service	\$2,892,490
→ Capital Projects	\$15,900,728
→ Proprietary Funds	<u>\$13,310,393</u>
→ Enterprise Fund	
→ Arrowhead Golf Club	\$10,615,738
→ Internal Service Funds	
→ Information Technology	\$585,781
→ Health Insurance	\$2,108,874

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

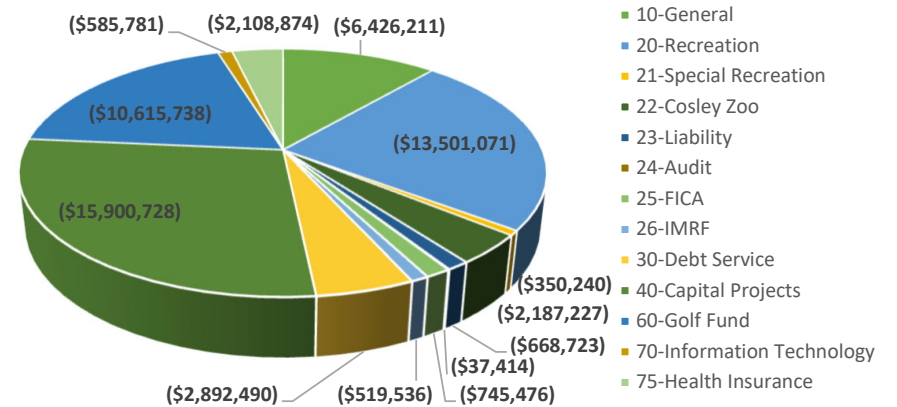
Proposed Revenues by Fund



- 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	\$5,940,543
20-Recreation	\$12,460,352
21-Special Recreation	\$355,240
22-Cosley Zoo	\$2,091,469
23-Liability	\$660,319
24-Audit	\$13,041
25-FICA	\$597,158
26-IMRF	\$307,784
30-Debt Service	\$2,839,660
40-Capital Projects	\$10,999,116
60-Golf Fund	\$10,205,750
70-Information Technology	\$586,031
75-Health Insurance	\$2,108,374
Grand Total	\$49,164,837

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	(\$6,426,211)
20-Recreation	(\$13,501,071)
21-Special Recreation	(\$350,240)
22-Cosley Zoo	(\$2,187,227)
23-Liability	(\$668,723)
24-Audit	(\$37,414)
25-FICA	(\$745,476)
26-IMRF	(\$519,536)
30-Debt Service	(\$2,892,490)
40-Capital Projects	(\$15,900,728)
60-Golf Fund	(\$10,615,738)
70-Information Technology	(\$585,781)
75-Health Insurance	(\$2,108,874)
Grand Total	(\$56,539,507)

Summarized Revenue and Expenses by Fund

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed	Sparkline View of Activity
10-General								
4-Revenues	\$5,334,869	\$5,737,787	\$5,745,743	\$5,727,043	\$5,940,543	\$5,795,371	\$5,975,706	
5-Expenses	(\$3,656,316)	(\$6,098,512)	(\$8,011,540)	(\$7,971,947)	(\$6,426,211)	(\$6,347,659)	(\$6,467,813)	
10-General Total	\$1,678,554	(\$360,724)	(\$2,265,797)	(\$2,244,904)	(\$485,668)	(\$552,288)	(\$492,107)	
20-Recreation								
4-Revenues	\$8,810,724	\$10,602,644	\$11,447,254	\$11,603,386	\$12,460,352	\$12,474,682	\$12,781,313	
5-Expenses	(\$6,768,588)	(\$10,331,394)	(\$14,401,064)	(\$14,198,648)	(\$13,501,071)	(\$12,871,823)	(\$13,045,986)	
20-Recreation Total	\$2,042,136	\$271,251	(\$2,953,810)	(\$2,595,262)	(\$1,040,719)	(\$397,142)	(\$264,673)	
21-Special Recreation								
4-Revenues	\$860,619	\$870,451	\$249,750	\$255,438	\$355,240	\$355,240	\$355,240	
5-Expenses	(\$825,831)	(\$818,663)	(\$248,750)	(\$248,750)	(\$350,240)	(\$350,240)	(\$350,240)	
21-Special Recreation Total	\$34,788	\$51,788	\$1,000	\$6,688	\$5,000	\$5,000	\$5,000	
22-Cosley Zoo								
4-Revenues	\$1,849,307	\$1,689,127	\$1,808,623	\$1,830,642	\$2,091,469	\$2,150,469	\$2,207,194	
5-Expenses	(\$1,436,140)	(\$1,720,058)	(\$2,078,086)	(\$2,008,912)	(\$2,187,227)	(\$2,189,629)	(\$2,233,731)	
22-Cosley Zoo Total	\$413,167	(\$30,931)	(\$269,463)	(\$178,270)	(\$95,758)	(\$39,160)	(\$26,537)	
23-Liability								
4-Revenues	\$565,481	\$273,927	\$537,635	\$548,873	\$660,319	\$667,388	\$684,104	
5-Expenses	(\$466,791)	(\$457,519)	(\$539,938)	(\$544,938)	(\$668,723)	(\$685,588)	(\$702,959)	
23-Liability Total	\$98,691	(\$183,592)	(\$2,303)	\$3,935	(\$8,404)	(\$18,200)	(\$18,855)	
24-Audit								
4-Revenues	\$10,320	\$31,498	\$42,963	\$42,963	\$13,041	\$41,523	\$38,001	
5-Expenses	(\$19,600)	(\$22,200)	(\$42,964)	(\$27,000)	(\$37,414)	(\$41,464)	(\$40,464)	
24-Audit Total	(\$9,280)	\$9,298	(\$1)	\$15,963	(\$24,373)	\$59	(\$2,463)	
25-FICA								
4-Revenues	\$436,095	\$712,358	\$590,114	\$644,989	\$597,158	\$774,418	\$794,521	
5-Expenses	(\$536,305)	(\$595,908)	(\$688,221)	(\$683,065)	(\$745,476)	(\$764,435)	(\$784,636)	
25-FICA Total	(\$100,209)	\$116,451	(\$98,107)	(\$38,076)	(\$148,318)	\$9,983	\$9,885	
26-IMRF								
4-Revenues	\$552,866	\$710,512	\$304,636	\$359,511	\$307,784	\$666,134	\$643,452	
5-Expenses	(\$701,016)	(\$576,676)	(\$495,778)	(\$482,759)	(\$519,536)	(\$616,802)	(\$634,348)	

Summarized Revenue and Expenses by Fund

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed	Sparkline View of Activity
26-IMRF Total	(\$148,151)	\$133,836	(\$191,142)	(\$123,248)	(\$211,752)	\$49,332	\$9,104	
30-Debt Service								
4-Revenues	\$4,430,099	\$4,272,591	\$2,713,531	\$2,713,531	\$2,839,660	\$2,883,380	\$2,928,823	
5-Expenses	(\$4,464,163)	(\$4,315,291)	(\$2,720,257)	(\$2,720,257)	(\$2,892,490)	(\$2,950,066)	(\$3,560,895)	
30-Debt Service Total	(\$34,064)	(\$42,700)	(\$6,726)	(\$6,726)	(\$52,830)	(\$66,686)	(\$632,072)	
40-Capital Projects								
4-Revenues	\$1,735,315	\$6,577,503	\$11,404,535	\$10,053,374	\$10,999,116	\$4,794,208	\$4,542,655	
5-Expenses	(\$1,580,366)	(\$2,890,802)	(\$10,858,843)	(\$8,132,665)	(\$15,900,728)	(\$5,339,438)	(\$6,288,937)	
40-Capital Projects Total	\$154,949	\$3,686,701	\$545,692	\$1,920,709	(\$4,901,612)	(\$545,230)	(\$1,746,282)	
60-Golf Fund								
4-Revenues	\$8,941,177	\$8,603,321	\$9,157,050	\$9,231,550	\$10,205,750	\$10,490,750	\$10,822,550	
5-Expenses	(\$6,711,297)	(\$8,110,643)	(\$9,428,405)	(\$9,119,839)	(\$10,615,738)	(\$10,852,291)	(\$10,844,967)	
60-Golf Fund Total	\$2,229,880	\$492,678	(\$271,355)	\$111,711	(\$409,988)	(\$361,541)	(\$22,417)	
70-Information Technology								
4-Revenues	\$324,150	\$402,745	\$519,889	\$519,889	\$586,031	\$505,128	\$526,820	
5-Expenses	(\$326,618)	(\$405,314)	(\$519,643)	(\$519,643)	(\$585,781)	(\$504,878)	(\$526,520)	
70-Information Technology Total	(\$2,468)	(\$2,569)	\$247	\$247	\$250	\$250	\$300	
75-Health Insurance								
4-Revenues	\$1,321,661	\$1,502,631	\$1,802,906	\$1,802,906	\$2,108,374	\$2,171,030	\$2,235,559	
5-Expenses	(\$1,321,661)	(\$1,502,630)	(\$1,804,706)	(\$1,802,906)	(\$2,108,874)	(\$2,171,530)	(\$2,236,059)	
75-Health Insurance Total	\$0	\$1	(\$1,800)	\$0	(\$500)	(\$500)	(\$500)	
Grand Total	\$6,357,991	\$4,141,489	(\$5,513,565)	(\$3,127,233)	(\$7,374,670)	(\$1,916,123)	(\$3,181,614)	
	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed	Sparkline View of Activity
4-Revenues	\$35,172,682	\$41,987,097	\$46,324,630	\$45,334,096	\$49,164,837	\$43,769,720	\$44,535,939	
5-Expenses	(\$28,814,692)	(\$37,845,608)	(\$51,838,194)	(\$48,461,329)	(\$56,539,507)	(\$45,685,843)	(\$47,717,553)	
Grand Total	\$6,357,991	\$4,141,489	(\$5,513,565)	(\$3,127,233)	(\$7,374,670)	(\$1,916,123)	(\$3,181,614)	

Operating Funds, Excluding Capital and Fund Balance Reserve Transfers

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
10-General							
4-Revenues	\$5,334,869	\$5,737,787	\$5,745,743	\$5,727,043	\$5,940,543	\$5,795,371	\$5,975,706
5-Expenses	(\$3,572,437)	(\$4,036,779)	(\$4,750,802)	(\$4,676,742)	(\$5,144,211)	(\$5,219,659)	(\$5,324,213)
10-General Total	\$1,762,433	\$1,701,008	\$994,941	\$1,050,301	\$796,332	\$575,712	\$651,493
20-Recreation							
4-Revenues	\$8,810,724	\$10,602,644	\$11,357,254	\$11,449,386	\$12,370,352	\$12,384,682	\$12,691,313
5-Expenses	(\$6,754,764)	(\$8,034,666)	(\$10,164,382)	(\$9,974,967)	(\$11,448,427)	(\$11,371,823)	(\$11,545,986)
20-Recreation Total	\$2,055,961	\$2,567,979	\$1,192,872	\$1,474,420	\$921,925	\$1,012,858	\$1,145,327
21-Special Recreation							
4-Revenues	\$860,619	\$870,451	\$249,750	\$255,438	\$355,240	\$355,240	\$355,240
5-Expenses			\$0	\$0	\$0	\$0	\$0
21-Special Recreation	\$860,619	\$870,451	\$249,750	\$255,438	\$355,240	\$355,240	\$355,240
22-Cosley Zoo							
4-Revenues	\$1,849,307	\$1,689,127	\$1,808,623	\$1,830,642	\$2,091,469	\$2,150,469	\$2,207,194
5-Expenses	(\$1,432,712)	(\$1,518,278)	(\$1,876,856)	(\$1,807,682)	(\$2,087,227)	(\$2,089,629)	(\$2,133,731)
22-Cosley Zoo Total	\$416,594	\$170,849	(\$68,233)	\$22,960	\$4,242	\$60,840	\$73,463
23-Liability							
4-Revenues	\$565,481	\$273,927	\$537,635	\$548,873	\$660,319	\$667,388	\$684,104
5-Expenses	(\$466,791)	(\$457,519)	(\$539,938)	(\$544,938)	(\$668,723)	(\$685,588)	(\$702,959)
23-Liability Total	\$98,691	(\$183,592)	(\$2,303)	\$3,935	(\$8,404)	(\$18,200)	(\$18,855)
24-Audit							
4-Revenues	\$10,320	\$31,498	\$42,963	\$42,963	\$13,041	\$41,523	\$38,001
5-Expenses	(\$19,600)	(\$22,200)	(\$42,964)	(\$27,000)	(\$37,414)	(\$41,464)	(\$40,464)
24-Audit Total	(\$9,280)	\$9,298	(\$1)	\$15,963	(\$24,373)	\$59	(\$2,463)
25-FICA							
4-Revenues	\$436,095	\$712,358	\$590,114	\$644,989	\$597,158	\$774,418	\$794,521
5-Expenses	(\$536,305)	(\$595,908)	(\$688,221)	(\$683,065)	(\$745,476)	(\$764,435)	(\$784,636)
25-FICA Total	(\$100,209)	\$116,451	(\$98,107)	(\$38,076)	(\$148,318)	\$9,983	\$9,885
26-IMRF							
4-Revenues	\$552,866	\$710,512	\$304,636	\$359,511	\$307,784	\$666,134	\$643,452
5-Expenses	(\$701,016)	(\$576,676)	(\$495,778)	(\$482,759)	(\$519,536)	(\$616,802)	(\$634,348)
26-IMRF Total	(\$148,151)	\$133,836	(\$191,142)	(\$123,248)	(\$211,752)	\$49,332	\$9,104

Operating Funds, Excluding Capital and Fund Balance Reserve Transfers

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
30-Debt Service							
4-Revenues	\$4,321,149	\$4,172,391	\$2,622,581	\$2,622,581	\$2,758,460	\$2,812,430	\$2,868,498
5-Expenses	(\$3,087,225)	(\$2,875,532)	(\$1,262,893)	(\$1,262,893)	(\$1,301,942)	(\$1,289,882)	(\$1,543,764)
30-Debt Service Total	\$1,233,924	\$1,296,859	\$1,359,688	\$1,359,688	\$1,456,518	\$1,522,548	\$1,324,734
40-Capital Projects							
4-Revenues	\$358,377	\$578,047	\$2,638,171	\$1,287,010	\$6,337,424	\$779,024	\$170,524
5-Expenses	(\$462,928)	(\$605,366)	(\$1,000,310)	(\$620,749)	(\$811,415)	(\$696,488)	(\$707,612)
40-Capital Projects Total	(\$104,551)	(\$27,319)	\$1,637,862	\$666,261	\$5,526,009	\$82,536	(\$537,088)
60-Golf Fund							
4-Revenues	\$8,941,177	\$8,603,321	\$9,157,050	\$9,231,550	\$10,205,750	\$10,490,750	\$10,822,550
5-Expenses	(\$5,971,064)	(\$7,315,252)	(\$8,952,405)	(\$8,729,739)	(\$9,680,738)	(\$9,982,632)	(\$10,273,620)
60-Golf Fund Total	\$2,970,113	\$1,288,069	\$204,645	\$501,811	\$525,012	\$508,118	\$548,930
70-Information Technology							
4-Revenues	\$324,150	\$402,745	\$519,889	\$519,889	\$586,031	\$505,128	\$526,820
5-Expenses	(\$324,150)	(\$402,846)	(\$519,643)	(\$506,643)	(\$585,781)	(\$504,878)	(\$526,520)
70-Information Technology Total	\$0	(\$101)	\$247	\$13,247	\$250	\$250	\$300
75-Health Insurance							
4-Revenues	\$1,321,661	\$1,502,631	\$1,802,906	\$1,802,906	\$2,108,374	\$2,171,030	\$2,235,559
5-Expenses	(\$1,321,661)	(\$1,502,630)	(\$1,804,706)	(\$1,802,906)	(\$2,108,874)	(\$2,171,530)	(\$2,236,059)
75-Health Insurance Total	\$0	\$1	(\$1,800)	\$0	(\$500)	(\$500)	(\$500)
Grand Total	\$9,036,143	\$7,943,790	\$5,278,418	\$5,202,699	\$9,192,183	\$4,158,776	\$3,559,573
	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
4-Revenues	\$33,686,794	\$35,887,441	\$37,377,316	\$36,322,782	\$44,331,945	\$39,593,586	\$40,013,483
5-Expenses	(\$24,650,652)	(\$27,943,651)	(\$32,098,898)	(\$31,120,083)	(\$35,139,762)	(\$35,434,810)	(\$36,453,910)
Grand Total	\$9,036,143	\$7,943,790	\$5,278,418	\$5,202,699	\$9,192,183	\$4,158,776	\$3,559,573

Capital Dollars and Fund Balance Reserve Transfers in Funds

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
10-General							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$83,879)	(\$2,061,732)	(\$3,260,738)	(\$3,295,205)	(\$1,282,000)	(\$1,128,000)	(\$1,143,600)
10-General Total	(\$83,879)	(\$2,061,732)	(\$3,260,738)	(\$3,295,205)	(\$1,282,000)	(\$1,128,000)	(\$1,143,600)
20-Recreation							
4-Revenues			\$90,000	\$154,000	\$90,000	\$90,000	\$90,000
5-Expenses	(\$13,825)	(\$2,296,728)	(\$4,236,681)	(\$4,223,681)	(\$2,052,644)	(\$1,500,000)	(\$1,500,000)
20-Recreation Total	(\$13,825)	(\$2,296,728)	(\$4,146,681)	(\$4,069,681)	(\$1,962,644)	(\$1,410,000)	(\$1,410,000)
21-Special Recreation							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$825,831)	(\$818,663)	(\$248,750)	(\$248,750)	(\$350,240)	(\$350,240)	(\$350,240)
21-Special Recreation	(\$825,831)	(\$818,663)	(\$248,750)	(\$248,750)	(\$350,240)	(\$350,240)	(\$350,240)
22-Cosley Zoo							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$3,428)	(\$201,780)	(\$201,230)	(\$201,230)	(\$100,000)	(\$100,000)	(\$100,000)
22-Cosley Zoo Total	(\$3,428)	(\$201,780)	(\$201,230)	(\$201,230)	(\$100,000)	(\$100,000)	(\$100,000)
23-Liability							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses			\$0	\$0	\$0	\$0	\$0
23-Liability Total			\$0	\$0	\$0	\$0	\$0
24-Audit							
4-Revenues			\$0	\$0	\$0	\$0	\$0
24-Audit Total			\$0	\$0	\$0	\$0	\$0
25-FICA							
4-Revenues			\$0	\$0	\$0	\$0	\$0
25-FICA Total			\$0	\$0	\$0	\$0	\$0
30-Debt Service							
4-Revenues	\$108,950	\$100,200	\$90,950	\$90,950	\$81,200	\$70,950	\$60,325
5-Expenses	(\$1,376,938)	(\$1,439,759)	(\$1,457,364)	(\$1,457,364)	(\$1,590,548)	(\$1,660,184)	(\$2,017,131)
30-Debt Service Total	(\$1,267,988)	(\$1,339,559)	(\$1,366,414)	(\$1,366,414)	(\$1,509,348)	(\$1,589,234)	(\$1,956,806)
40-Capital Projects							

Capital Dollars and Fund Balance Reserve Transfers in Funds

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
4-Revenues	\$1,376,938	\$5,999,456	\$8,766,364	\$8,766,364	\$4,661,692	\$4,015,184	\$4,372,131
5-Expenses	(\$1,117,439)	(\$2,285,436)	(\$9,858,533)	(\$7,511,916)	(\$15,089,313)	(\$4,642,950)	(\$5,581,325)
40-Capital Projects Total	\$259,499	\$3,714,020	(\$1,092,169)	\$1,254,448	(\$10,427,621)	(\$627,766)	(\$1,209,194)
60-Golf Fund							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$740,233)	(\$795,391)	(\$476,000)	(\$390,100)	(\$935,000)	(\$869,659)	(\$571,347)
60-Golf Fund Total	(\$740,233)	(\$795,391)	(\$476,000)	(\$390,100)	(\$935,000)	(\$869,659)	(\$571,347)
70-Information Technology							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$2,468)	(\$2,468)	\$0	(\$13,000)	\$0	\$0	\$0
70-Information Technology Total	(\$2,468)	(\$2,468)	\$0	(\$13,000)	\$0	\$0	\$0
75-Health Insurance							
4-Revenues			\$0	\$0	\$0	\$0	\$0
75-Health Insurance Total			\$0	\$0	\$0	\$0	\$0
Grand Total	(\$2,678,152)	(\$3,802,301)	(\$10,791,983)	(\$8,329,932)	(\$16,566,853)	(\$6,074,899)	(\$6,741,187)

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
4-Revenues	\$1,485,888	\$6,099,656	\$8,947,314	\$9,011,314	\$4,832,892	\$4,176,134	\$4,522,456
5-Expenses	(\$4,164,040)	(\$9,901,957)	(\$19,739,297)	(\$17,341,246)	(\$21,399,745)	(\$10,251,033)	(\$11,263,643)
Grand Total	(\$2,678,152)	(\$3,802,301)	(\$10,791,983)	(\$8,329,932)	(\$16,566,853)	(\$6,074,899)	(\$6,741,187)

Net Income (Loss) By Fund or Department within Fund

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
10-General							
000-Administration							
4-Revenues	\$2,765,386	\$3,018,809	\$2,977,339	\$2,953,065	\$3,064,015	\$2,988,710	\$3,077,617
5-Expenses	(\$999,842)	(\$3,168,016)	(\$4,224,186)	(\$4,198,289)	(\$2,456,788)	(\$2,270,401)	(\$2,297,516)
000-Administration Total	\$1,765,544	(\$149,207)	(\$1,246,847)	(\$1,245,224)	\$607,227	\$718,309	\$780,101
101-Parks Maintenance							
4-Revenues	\$2,401,149	\$2,500,519	\$2,527,439	\$2,527,439	\$2,614,660	\$2,534,264	\$2,620,730
5-Expenses	(\$2,146,972)	(\$2,364,586)	(\$3,150,493)	(\$3,145,137)	(\$3,285,025)	(\$3,378,914)	(\$3,451,898)
101-Parks Maintenance Total	\$254,176	\$135,932	(\$623,054)	(\$617,698)	(\$670,365)	(\$844,650)	(\$831,168)
418-Human Resources							
5-Expenses	(\$57,256)	(\$75,541)	(\$68,497)	(\$69,106)	(\$77,126)	(\$77,061)	(\$78,429)
418-Human Resources Total	(\$57,256)	(\$75,541)	(\$68,497)	(\$69,106)	(\$77,126)	(\$77,061)	(\$78,429)
419-Finance							
5-Expenses	(\$291,224)	(\$282,318)	(\$325,890)	(\$322,197)	(\$349,013)	(\$354,199)	(\$364,500)
419-Finance Total	(\$291,224)	(\$282,318)	(\$325,890)	(\$322,197)	(\$349,013)	(\$354,199)	(\$364,500)
430-Historical Museum							
4-Revenues	\$168,335	\$218,459	\$240,965	\$246,539	\$261,868	\$272,397	\$277,359
5-Expenses	(\$161,022)	(\$208,050)	(\$242,473)	(\$237,217)	(\$258,259)	(\$267,084)	(\$275,469)
430-Historical Museum Total	\$7,313	\$10,410	(\$1,508)	\$9,322	\$3,609	\$5,313	\$1,889
10-General Total	\$1,678,554	(\$360,724)	(\$2,265,797)	(\$2,244,904)	(\$485,668)	(\$552,288)	(\$492,107)
20-Recreation							
000-Administration							
4-Revenues	\$4,828,742	\$5,379,501	\$5,279,697	\$5,323,433	\$5,508,778	\$5,353,952	\$5,529,864
5-Expenses	(\$1,380,995)	(\$4,069,584)	(\$6,184,045)	(\$6,175,920)	(\$4,390,531)	(\$3,894,494)	(\$3,950,819)
000-Administration Total	\$3,447,747	\$1,309,916	(\$904,347)	(\$852,488)	\$1,118,247	\$1,459,458	\$1,579,045
101-Parks Maintenance							
4-Revenues	\$15,136	\$16,230	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
5-Expenses	(\$1,152,854)	(\$1,216,682)	(\$1,597,737)	(\$1,557,633)	(\$1,920,343)	(\$1,659,352)	(\$1,652,693)
101-Parks Maintenance Total	(\$1,137,718)	(\$1,200,452)	(\$1,587,737)	(\$1,547,633)	(\$1,910,343)	(\$1,649,352)	(\$1,642,693)
220-Recreation Programs							

Net Income (Loss) By Fund or Department within Fund

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
4-Revenues	\$2,201,300	\$3,197,621	\$3,837,906	\$3,953,079	\$4,487,374	\$4,574,088	\$4,663,655
5-Expenses	(\$1,745,859)	(\$2,354,097)	(\$3,176,127)	(\$3,078,827)	(\$3,586,701)	(\$3,641,969)	(\$3,706,007)
220-Recreation Programs Total	\$455,441	\$843,524	\$661,780	\$874,252	\$900,673	\$932,118	\$957,648
221-Athletics							
4-Revenues	\$497,965	\$531,501	\$636,500	\$778,954	\$721,000	\$753,597	\$737,168
5-Expenses	(\$350,202)	(\$467,171)	(\$717,413)	(\$746,174)	(\$687,110)	(\$722,844)	(\$706,918)
221-Athletics Total	\$147,763	\$64,331	(\$80,913)	\$32,781	\$33,890	\$30,754	\$30,250
222-Pools							
4-Revenues	\$881,830	\$998,695	\$1,066,600	\$1,019,700	\$1,100,600	\$1,134,100	\$1,173,600
5-Expenses	(\$904,595)	(\$953,968)	(\$1,088,755)	(\$1,135,005)	(\$1,247,138)	(\$1,268,582)	(\$1,298,026)
222-Pools Total	(\$22,765)	\$44,728	(\$22,155)	(\$115,305)	(\$146,538)	(\$134,482)	(\$124,426)
224-Recreation Facilities							
4-Revenues	\$33,936	\$31,579	\$38,550	\$39,000	\$42,100	\$43,760	\$44,824
5-Expenses	(\$461,112)	(\$456,475)	(\$688,217)	(\$625,718)	(\$653,520)	(\$649,261)	(\$669,516)
224-Recreation Facilities Total	(\$427,177)	(\$424,896)	(\$649,667)	(\$586,718)	(\$611,420)	(\$605,501)	(\$624,692)
350-Special Facilities							
4-Revenues	\$351,816	\$447,517	\$578,000	\$479,220	\$590,500	\$605,186	\$622,203
5-Expenses	(\$434,072)	(\$484,094)	(\$578,150)	(\$515,663)	(\$608,940)	(\$618,395)	(\$634,637)
350-Special Facilities Total	(\$82,256)	(\$36,577)	(\$150)	(\$36,443)	(\$18,440)	(\$13,209)	(\$12,435)
418-Human Resources							
5-Expenses	(\$87,799)	(\$80,883)	(\$93,042)	(\$92,442)	(\$103,979)	(\$105,198)	(\$106,453)
418-Human Resources Total	(\$87,799)	(\$80,883)	(\$93,042)	(\$92,442)	(\$103,979)	(\$105,198)	(\$106,453)
419-Finance							
5-Expenses	(\$251,100)	(\$248,439)	(\$277,579)	(\$271,266)	(\$302,809)	(\$311,730)	(\$320,917)
419-Finance Total	(\$251,100)	(\$248,439)	(\$277,579)	(\$271,266)	(\$302,809)	(\$311,730)	(\$320,917)
20-Recreation Total	\$2,042,136	\$271,251	(\$2,953,810)	(\$2,595,262)	(\$1,040,719)	(\$397,142)	(\$264,673)
21-Special Recreation							
000-Administration							
4-Revenues	\$860,619	\$870,451	\$249,750	\$255,438	\$355,240	\$355,240	\$355,240
5-Expenses	(\$825,831)	(\$818,663)	(\$248,750)	(\$248,750)	(\$350,240)	(\$350,240)	(\$350,240)

Net Income (Loss) By Fund or Department within Fund

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
000-Administration Total	\$34,788	\$51,788	\$1,000	\$6,688	\$5,000	\$5,000	\$5,000
21-Special Recreation Total	\$34,788	\$51,788	\$1,000	\$6,688	\$5,000	\$5,000	\$5,000
22-Cosley Zoo							
000-Administration							
4-Revenues	\$1,021,716	\$1,044,182	\$1,071,968	\$1,084,637	\$1,277,884	\$1,327,634	\$1,382,359
5-Expenses	(\$14,552)	(\$117,073)	(\$118,068)	(\$118,134)	(\$54,275)	(\$29,836)	(\$30,414)
000-Administration Total	\$1,007,164	\$927,108	\$953,900	\$966,503	\$1,223,609	\$1,297,798	\$1,351,945
101-Parks Maintenance							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$57,167)	(\$58,662)	(\$67,636)	(\$67,636)	(\$71,667)	(\$73,795)	(\$75,986)
101-Parks Maintenance Total	(\$57,167)	(\$58,662)	(\$67,636)	(\$67,636)	(\$71,667)	(\$73,795)	(\$75,986)
220-Recreation Programs							
4-Revenues	\$135,472	\$150,081	\$193,055	\$192,205	\$205,985	\$211,235	\$211,235
5-Expenses	(\$14,814)	(\$19,717)	(\$19,360)	(\$20,405)	(\$21,671)	(\$22,096)	(\$21,506)
220-Recreation Programs Total	\$120,658	\$130,364	\$173,695	\$171,800	\$184,314	\$189,139	\$189,729
350-Special Facilities							
5-Expenses	(\$81,318)	(\$86,914)	(\$100,026)	(\$99,026)	(\$123,891)	(\$126,681)	(\$129,554)
350-Special Facilities Total	(\$81,318)	(\$86,914)	(\$100,026)	(\$99,026)	(\$123,891)	(\$126,681)	(\$129,554)
418-Human Resources							
5-Expenses	(\$10,063)	(\$8,721)	(\$9,750)	(\$9,750)	(\$10,836)	(\$11,036)	(\$11,243)
418-Human Resources Total	(\$10,063)	(\$8,721)	(\$9,750)	(\$9,750)	(\$10,836)	(\$11,036)	(\$11,243)
419-Finance							
5-Expenses	(\$55,343)	(\$55,470)	(\$60,824)	(\$60,188)	(\$65,843)	(\$67,778)	(\$69,771)
419-Finance Total	(\$55,343)	(\$55,470)	(\$60,824)	(\$60,188)	(\$65,843)	(\$67,778)	(\$69,771)
501-Cosley Zoo Operations							
4-Revenues	\$692,119	\$494,864	\$543,600	\$553,800	\$607,600	\$611,600	\$613,600
5-Expenses	(\$1,202,883)	(\$1,373,501)	(\$1,702,421)	(\$1,633,772)	(\$1,839,043)	(\$1,858,407)	(\$1,895,256)
501-Cosley Zoo Operations Total	(\$510,764)	(\$878,636)	(\$1,158,821)	(\$1,079,972)	(\$1,231,443)	(\$1,246,807)	(\$1,281,656)
22-Cosley Zoo Total	\$413,167	(\$30,931)	(\$269,463)	(\$178,270)	(\$95,758)	(\$39,160)	(\$26,537)

Net Income (Loss) By Fund or Department within Fund

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
23-Liability							
000-Administration							
4-Revenues	\$565,481	\$273,927	\$537,635	\$548,873	\$660,319	\$667,388	\$684,104
5-Expenses	(\$455,276)	(\$441,445)	(\$519,988)	(\$519,988)	(\$642,174)	(\$659,039)	(\$676,410)
000-Administration Total	\$110,205	(\$167,518)	\$17,647	\$28,885	\$18,145	\$8,349	\$7,694
418-Human Resources							
5-Expenses	(\$11,514)	(\$16,074)	(\$19,950)	(\$24,950)	(\$26,549)	(\$26,549)	(\$26,549)
418-Human Resources Total	(\$11,514)	(\$16,074)	(\$19,950)	(\$24,950)	(\$26,549)	(\$26,549)	(\$26,549)
23-Liability Total	\$98,691	(\$183,592)	(\$2,303)	\$3,935	(\$8,404)	(\$18,200)	(\$18,855)
24-Audit							
000-Administration							
4-Revenues	\$10,320	\$31,498	\$42,963	\$42,963	\$13,041	\$41,523	\$38,001
5-Expenses	(\$19,600)	(\$22,200)	(\$42,964)	(\$27,000)	(\$37,414)	(\$41,464)	(\$40,464)
000-Administration Total	(\$9,280)	\$9,298	(\$1)	\$15,963	(\$24,373)	\$59	(\$2,463)
24-Audit Total	(\$9,280)	\$9,298	(\$1)	\$15,963	(\$24,373)	\$59	(\$2,463)
25-FICA							
000-Administration							
4-Revenues	\$436,095	\$712,358	\$590,114	\$644,989	\$597,158	\$774,418	\$794,521
5-Expenses	(\$536,305)	(\$595,908)	(\$688,221)	(\$683,065)	(\$745,476)	(\$764,435)	(\$784,636)
000-Administration Total	(\$100,209)	\$116,451	(\$98,107)	(\$38,076)	(\$148,318)	\$9,983	\$9,885
25-FICA Total	(\$100,209)	\$116,451	(\$98,107)	(\$38,076)	(\$148,318)	\$9,983	\$9,885
26-IMRF							
000-Administration							
4-Revenues	\$552,866	\$710,512	\$304,636	\$359,511	\$307,784	\$666,134	\$643,452
5-Expenses	(\$701,016)	(\$576,676)	(\$495,778)	(\$482,759)	(\$519,536)	(\$616,802)	(\$634,348)
000-Administration Total	(\$148,151)	\$133,836	(\$191,142)	(\$123,248)	(\$211,752)	\$49,332	\$9,104
26-IMRF Total	(\$148,151)	\$133,836	(\$191,142)	(\$123,248)	(\$211,752)	\$49,332	\$9,104
30-Debt Service							

Net Income (Loss) By Fund or Department within Fund

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
000-Administration							
4-Revenues	\$4,430,099	\$4,272,591	\$2,713,531	\$2,713,531	\$2,839,660	\$2,883,380	\$2,928,823
5-Expenses	(\$4,464,163)	(\$4,315,291)	(\$2,720,257)	(\$2,720,257)	(\$2,892,490)	(\$2,950,066)	(\$3,560,895)
000-Administration Total	(\$34,064)	(\$42,700)	(\$6,726)	(\$6,726)	(\$52,830)	(\$66,686)	(\$632,072)
30-Debt Service Total	(\$34,064)	(\$42,700)	(\$6,726)	(\$6,726)	(\$52,830)	(\$66,686)	(\$632,072)
40-Capital Projects							
000-Administration							
4-Revenues	\$1,698,315	\$6,544,503	\$10,465,049	\$9,115,888	\$8,465,116	\$4,760,208	\$4,517,655
5-Expenses	(\$262,897)	(\$605,902)	(\$1,473,513)	(\$1,537,135)	(\$1,632,961)	(\$671,953)	(\$661,616)
000-Administration Total	\$1,435,418	\$5,938,601	\$8,991,536	\$7,578,753	\$6,832,155	\$4,088,255	\$3,856,039
101-Parks Maintenance							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$255,230)	(\$265,422)	(\$314,888)	(\$321,102)	(\$348,954)	(\$354,985)	(\$362,821)
101-Parks Maintenance Total	(\$255,230)	(\$265,422)	(\$314,888)	(\$321,102)	(\$348,954)	(\$354,985)	(\$362,821)
800-Park Project Locations							
4-Revenues	\$37,000	\$33,000	\$939,486	\$937,486	\$2,534,000	\$34,000	\$25,000
5-Expenses	(\$1,062,239)	(\$2,019,477)	(\$9,070,442)	(\$6,274,429)	(\$13,918,813)	(\$4,312,500)	(\$5,264,500)
800-Park Project Locations Total	(\$1,025,239)	(\$1,986,477)	(\$8,130,956)	(\$5,336,943)	(\$11,384,813)	(\$4,278,500)	(\$5,239,500)
40-Capital Projects Total	\$154,949	\$3,686,701	\$545,692	\$1,920,709	(\$4,901,612)	(\$545,230)	(\$1,746,282)
60-Golf Fund							
000-Administration							
4-Revenues	\$1,337,866	\$68,343	\$18,000	\$18,000	\$33,500	\$38,500	\$39,500
5-Expenses	(\$1,468,363)	(\$1,547,429)	(\$1,166,103)	(\$1,173,229)	(\$1,770,726)	(\$1,442,372)	(\$1,263,308)
000-Administration Total	(\$130,497)	(\$1,479,086)	(\$1,148,103)	(\$1,155,229)	(\$1,737,226)	(\$1,403,872)	(\$1,223,808)
101-Parks Maintenance							
5-Expenses	(\$30,797)	(\$27,038)	(\$40,308)	(\$37,366)	(\$42,674)	(\$43,647)	(\$44,650)
101-Parks Maintenance Total	(\$30,797)	(\$27,038)	(\$40,308)	(\$37,366)	(\$42,674)	(\$43,647)	(\$44,650)
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

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
418-Human Resources							
5-Expenses	(\$64,705)	(\$59,491)	(\$68,694)	(\$68,694)	(\$77,575)	(\$78,753)	(\$80,730)
418-Human Resources Total	(\$64,705)	(\$59,491)	(\$68,694)	(\$68,694)	(\$77,575)	(\$78,753)	(\$80,730)
419-Finance							
5-Expenses	(\$226,767)	(\$230,476)	(\$254,730)	(\$249,716)	(\$277,192)	(\$285,346)	(\$293,745)
419-Finance Total	(\$226,767)	(\$230,476)	(\$254,730)	(\$249,716)	(\$277,192)	(\$285,346)	(\$293,745)
601-Golf Maintenance							
4-Revenues	\$160	\$27,656	\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$974,135)	(\$1,062,769)	(\$1,446,347)	(\$1,424,007)	(\$1,530,359)	(\$1,671,312)	(\$1,748,326)
601-Golf Maintenance Total	(\$973,975)	(\$1,035,113)	(\$1,446,347)	(\$1,424,007)	(\$1,530,359)	(\$1,671,312)	(\$1,748,326)
611-Pro Shop/Golf Fees							
4-Revenues	\$3,272,094	\$3,157,665	\$2,929,750	\$2,939,250	\$3,408,250	\$3,408,250	\$3,567,050
5-Expenses	(\$743,683)	(\$854,230)	(\$1,003,961)	(\$997,762)	(\$1,095,083)	(\$1,118,372)	(\$1,208,966)
611-Pro Shop/Golf Fees Total	\$2,528,411	\$2,303,435	\$1,925,789	\$1,941,488	\$2,313,167	\$2,289,879	\$2,358,084
612-Food and Beverage							
4-Revenues	\$4,291,502	\$5,329,325	\$6,189,300	\$6,254,300	\$6,744,000	\$7,024,000	\$7,196,000
5-Expenses	(\$3,201,170)	(\$4,327,004)	(\$5,437,579)	(\$5,158,454)	(\$5,811,446)	(\$6,201,800)	(\$6,194,548)
612-Food and Beverage Total	\$1,090,332	\$1,002,321	\$751,721	\$1,095,846	\$932,554	\$822,200	\$1,001,452
613-Cross Country Skiing							
4-Revenues	\$39,555	\$20,331	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
5-Expenses	(\$1,678)	(\$2,205)	(\$10,683)	(\$10,612)	(\$10,683)	(\$10,689)	(\$10,695)
613-Cross Country Skiing Total	\$37,877	\$18,126	\$9,318	\$9,388	\$9,318	\$9,311	\$9,305
60-Golf Fund Total	\$2,229,880	\$492,678	(\$271,355)	\$111,711	(\$409,988)	(\$361,541)	(\$22,417)
70-Information Technology							
000-Administration							
4-Revenues	\$324,150	\$402,745	\$519,889	\$519,889	\$586,031	\$505,128	\$526,820
5-Expenses	(\$326,618)	(\$405,314)	(\$519,643)	(\$519,643)	(\$585,781)	(\$504,878)	(\$526,520)
000-Administration Total	(\$2,468)	(\$2,569)	\$247	\$247	\$250	\$250	\$300
70-Information Technology Total	(\$2,468)	(\$2,569)	\$247	\$247	\$250	\$250	\$300

Net Income (Loss) By Fund or Department within Fund

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
75-Health Insurance							
000-Administration							
4-Revenues	\$1,321,661	\$1,502,631	\$1,802,906	\$1,802,906	\$2,108,374	\$2,171,030	\$2,235,559
5-Expenses	(\$1,321,661)	(\$1,502,630)	(\$1,804,706)	(\$1,802,906)	(\$2,108,874)	(\$2,171,530)	(\$2,236,059)
000-Administration Total	\$0	\$1	(\$1,800)	\$0	(\$500)	(\$500)	(\$500)
75-Health Insurance Total	\$0	\$1	(\$1,800)	\$0	(\$500)	(\$500)	(\$500)
Grand Total	\$6,357,991	\$4,141,489	(\$5,513,565)	(\$3,127,233)	(\$7,374,670)	(\$1,916,123)	(\$3,181,614)

Bottom Line by Fund or Area(s) within Fund

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
10-General							
000-Nonspecified Area							
4-Revenues	\$4,965,179	\$5,267,075	\$5,306,343	\$5,325,806	\$5,548,688	\$5,403,500	\$5,583,819
5-Expenses	(\$2,965,051)	(\$3,308,448)	(\$3,883,296)	(\$3,830,551)	(\$4,183,432)	(\$4,251,101)	(\$4,342,549)
7-Capital	(\$82,051)	(\$48,395)	(\$419,928)	(\$454,394)	(\$382,000)	(\$423,000)	(\$438,600)
9-Transfers Out	\$0	(\$2,012,500)	(\$2,840,000)	(\$2,840,000)	(\$900,000)	(\$705,000)	(\$705,000)
000-Nonspecified Area Total	\$1,918,076	(\$102,267)	(\$1,836,881)	(\$1,799,139)	\$83,256	\$24,399	\$97,670
113-Green Team							
4-Revenues	\$0	\$1,374	\$1,000	\$800	\$800	\$816	\$832
5-Expenses	(\$250)	(\$339)	(\$750)	(\$750)	(\$750)	(\$760)	(\$770)
113-Green Team Total	(\$250)	\$1,035	\$250	\$50	\$50	\$56	\$62
415-Marketing							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$208,254)	(\$247,191)	(\$293,492)	(\$283,655)	(\$329,611)	(\$335,298)	(\$346,274)
7-Capital	(\$1,828)	(\$838)	(\$811)	(\$811)	\$0	\$0	\$0
415-Marketing Total	(\$210,082)	(\$248,029)	(\$294,302)	(\$284,466)	(\$329,611)	(\$335,298)	(\$346,274)
416-Special Events							
4-Revenues	\$319,691	\$419,333	\$385,900	\$359,382	\$350,000	\$350,000	\$350,000
5-Expenses	(\$313,920)	(\$397,289)	(\$473,275)	(\$473,975)	(\$526,900)	(\$527,947)	(\$529,000)
416-Special Events Total	\$5,771	\$22,045	(\$87,375)	(\$114,593)	(\$176,900)	(\$177,947)	(\$179,000)
854-Historical Museum							
5-Expenses	(\$10,424)	(\$12,901)	(\$17,516)	(\$19,948)	(\$20,164)	(\$20,164)	(\$20,164)
854-Historical Museum Total	(\$10,424)	(\$12,901)	(\$17,516)	(\$19,948)	(\$20,164)	(\$20,164)	(\$20,164)
856-Prairie Ave Building							
4-Revenues	\$50,000	\$50,005	\$52,500	\$41,055	\$41,055	\$41,055	\$41,055
5-Expenses	(\$74,537)	(\$70,612)	(\$82,474)	(\$67,863)	(\$83,354)	(\$84,390)	(\$85,456)
7-Capital			\$0	\$0	\$0	\$0	\$0
856-Prairie Ave Building Total	(\$24,537)	(\$20,607)	(\$29,974)	(\$26,808)	(\$42,299)	(\$43,335)	(\$44,401)
10-General Total	\$1,678,554	(\$360,724)	(\$2,265,797)	(\$2,244,904)	(\$485,668)	(\$552,288)	(\$492,107)
20-Recreation							
000-Nonspecified Area							
4-Revenues	\$4,752,247	\$5,125,396	\$5,037,515	\$5,081,425	\$5,259,614	\$5,103,822	\$5,278,753
5-Expenses	(\$1,388,667)	(\$1,445,275)	(\$1,673,017)	(\$1,641,720)	(\$1,849,635)	(\$1,880,290)	(\$1,911,795)
7-Capital	(\$343)	(\$15,760)	(\$13,000)	\$0	(\$31,500)	\$0	\$0
9-Transfers Out	\$0	(\$2,275,000)	(\$4,100,000)	(\$4,100,000)	(\$2,021,144)	(\$1,500,000)	(\$1,500,000)

Bottom Line by Fund or Area(s) within Fund

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
000-Nonspecified Area Total	\$3,363,237	\$1,389,361	(\$748,502)	(\$660,296)	\$1,357,334	\$1,723,532	\$1,866,957
112-Lincoln Marsh							
4-Revenues	\$106,660	\$147,161	\$158,395	\$144,148	\$153,131	\$156,193	\$159,317
5-Expenses	(\$244,917)	(\$297,821)	(\$392,664)	(\$370,224)	(\$408,455)	(\$413,207)	(\$422,271)
7-Capital	(\$1,371)	(\$524)	(\$360)	(\$360)	\$0	\$0	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
112-Lincoln Marsh Total	(\$139,629)	(\$151,183)	(\$234,630)	(\$226,436)	(\$255,325)	(\$257,013)	(\$262,954)
200-Recreation Dept. Area							
4-Revenues	\$1,756	\$1,781	\$1,680	\$1,746	\$1,680	\$1,680	\$1,680
5-Expenses	(\$128,600)	(\$181,036)	(\$235,324)	(\$223,144)	(\$245,685)	(\$250,532)	(\$257,210)
7-Capital	(\$686)	(\$419)	(\$286)	(\$286)	\$0	\$0	\$0
200-Recreation Dept. Area Total	(\$127,529)	(\$179,674)	(\$233,930)	(\$221,684)	(\$244,005)	(\$248,852)	(\$255,530)
201-Arts and Crafts							
4-Revenues	\$29,641	\$40,387	\$48,408	\$30,400	\$47,001	\$47,431	\$48,380
5-Expenses	(\$18,695)	(\$25,354)	(\$30,380)	(\$20,024)	(\$28,407)	(\$28,505)	(\$28,881)
201-Arts and Crafts Total	\$10,946	\$15,033	\$18,028	\$10,376	\$18,594	\$18,926	\$19,498
202-Performing Arts							
4-Revenues	\$44,936	\$82,270	\$100,817	\$108,700	\$136,536	\$139,267	\$142,052
5-Expenses	(\$45,666)	(\$76,704)	(\$97,893)	(\$95,540)	(\$104,013)	(\$105,469)	(\$107,580)
7-Capital	(\$457)	(\$105)	(\$142)	(\$142)	\$0	\$0	\$0
202-Performing Arts Total	(\$1,188)	\$5,462	\$2,782	\$13,018	\$32,523	\$33,797	\$34,472
203-Athletic Programs							
4-Revenues	\$494,192	\$592,518	\$553,360	\$735,640	\$778,150	\$793,346	\$808,788
5-Expenses	(\$318,618)	(\$423,365)	(\$495,923)	(\$544,634)	(\$580,336)	(\$588,864)	(\$598,371)
7-Capital			\$0	\$0	\$0	\$0	\$0
203-Athletic Programs Total	\$175,574	\$169,153	\$57,437	\$191,006	\$197,814	\$204,482	\$210,416
204-Leagues							
4-Revenues	\$671,784	\$1,206,077	\$1,439,445	\$1,586,979	\$1,796,585	\$1,830,788	\$1,866,861
5-Expenses	(\$627,526)	(\$897,499)	(\$1,257,595)	(\$1,245,351)	(\$1,460,755)	(\$1,487,560)	(\$1,516,696)
7-Capital	(\$971)	(\$209)	(\$292)	(\$292)	\$0	\$0	\$0
204-Leagues Total	\$43,288	\$308,368	\$181,558	\$341,336	\$335,830	\$343,228	\$350,165
205-Athletics Dept. Area							
4-Revenues	\$61,350	\$78,170	\$53,165	\$56,450	\$60,400	\$61,354	\$62,323
5-Expenses	(\$274,431)	(\$321,891)	(\$354,205)	(\$372,044)	(\$450,459)	(\$455,686)	(\$466,925)
7-Capital	(\$2,628)	(\$1,361)	(\$936)	(\$936)	\$0	\$0	\$0

Bottom Line by Fund or Area(s) within Fund

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
205-Athletics Dept. Area Total	(\$215,709)	(\$245,082)	(\$301,975)	(\$316,530)	(\$390,059)	(\$394,332)	(\$404,602)
206-Outdoor Education			\$0	\$0	\$0	\$0	\$0
207-Camps and Preschool							
4-Revenues	\$505,530	\$687,723	\$920,183	\$808,150	\$971,911	\$991,342	\$1,011,162
5-Expenses	(\$344,693)	(\$445,086)	(\$576,332)	(\$541,128)	(\$703,267)	(\$708,209)	(\$720,157)
7-Capital	(\$457)	(\$105)	(\$142)	(\$142)	\$0	\$0	\$0
207-Camps and Preschool Total	\$160,380	\$242,532	\$343,709	\$266,880	\$268,644	\$283,133	\$291,005
208-General Interests							
4-Revenues	\$133,574	\$141,318	\$159,678	\$155,031	\$200,674	\$204,687	\$208,781
5-Expenses	(\$90,910)	(\$108,085)	(\$172,326)	(\$137,714)	(\$163,540)	(\$167,016)	(\$169,846)
7-Capital			\$0	\$0	\$0	\$0	\$0
208-General Interests Total	\$42,665	\$33,233	(\$12,648)	\$17,317	\$37,134	\$37,672	\$38,935
209-Special Events							
4-Revenues	\$6,668	\$13,128	\$21,048	\$22,787	\$21,464	\$22,258	\$22,558
5-Expenses	(\$4,032)	(\$7,034)	(\$15,674)	(\$11,296)	(\$10,801)	(\$10,950)	(\$11,095)
209-Special Events Total	\$2,636	\$6,094	\$5,375	\$11,491	\$10,663	\$11,309	\$11,463
220-Community Center							
4-Revenues	\$16,887	\$23,229	\$27,050	\$33,000	\$34,600	\$36,240	\$37,274
5-Expenses	(\$836,405)	(\$875,386)	(\$1,246,797)	(\$1,184,620)	(\$1,213,241)	(\$1,221,428)	(\$1,246,022)
7-Capital	(\$2,514)	(\$1,152)	(\$864)	(\$864)	\$0	\$0	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
220-Community Center Total	(\$822,031)	(\$853,309)	(\$1,220,611)	(\$1,152,484)	(\$1,178,641)	(\$1,185,188)	(\$1,208,748)
221-Wheaton Youth Cheerleading							
4-Revenues	\$85,866	\$80,584	\$123,200	\$129,630	\$109,200	\$134,813	\$111,307
5-Expenses	(\$84,757)	(\$89,744)	(\$117,872)	(\$129,322)	(\$108,318)	(\$134,562)	(\$111,022)
221-Wheaton Youth Cheerleading Total	\$1,110	(\$9,160)	\$5,328	\$308	\$882	\$251	\$285
222-Wheaton Youth Football							
4-Revenues	\$145,807	\$213,527	\$203,000	\$261,000	\$273,000	\$276,274	\$279,590
5-Expenses	(\$78,455)	(\$187,327)	(\$219,250)	(\$233,224)	(\$244,199)	(\$249,425)	(\$252,702)
7-Capital			\$0	\$0	\$0	\$0	\$0
222-Wheaton Youth Football Total	\$67,351	\$26,199	(\$16,250)	\$27,776	\$28,801	\$26,849	\$26,889
223-Youth Baseball/Softball							
4-Revenues	\$266,292	\$237,391	\$310,300	\$388,324	\$338,800	\$342,510	\$346,270
5-Expenses	(\$186,990)	(\$190,099)	(\$261,290)	(\$264,628)	(\$334,593)	(\$338,857)	(\$343,194)
7-Capital			\$0	\$0	\$0	\$0	\$0

Bottom Line by Fund or Area(s) within Fund

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
9-Transfers Out	\$0	\$0	(\$119,000)	(\$119,000)	\$0	\$0	\$0
223-Youth Baseball/Softball Total	\$79,302	\$47,292	(\$69,990)	\$4,697	\$4,207	\$3,654	\$3,076
225-Central Athletic Complex							
4-Revenues	\$90,597	\$101,309	\$157,535	\$134,961	\$142,205	\$144,304	\$146,435
5-Expenses	(\$163,221)	(\$198,556)	(\$265,112)	(\$243,494)	(\$260,625)	(\$276,845)	(\$281,172)
7-Capital			\$0	\$0	\$0	\$0	\$0
225-Central Athletic Complex Total	(\$72,624)	(\$97,247)	(\$107,577)	(\$108,533)	(\$118,420)	(\$132,541)	(\$134,737)
231-Northside Pool							
4-Revenues	\$227,628	\$294,978	\$333,500	\$318,300	\$347,500	\$358,000	\$380,000
5-Expenses	(\$320,248)	(\$344,364)	(\$452,484)	(\$451,503)	(\$570,568)	(\$500,416)	(\$503,877)
7-Capital	(\$457)	(\$314)	(\$288)	(\$288)	\$0	\$0	\$0
231-Northside Pool Total	(\$93,077)	(\$49,700)	(\$119,272)	(\$133,491)	(\$223,068)	(\$142,416)	(\$123,877)
232-Rice Pool							
4-Revenues	\$654,202	\$703,718	\$733,100	\$701,400	\$753,100	\$776,100	\$793,600
5-Expenses	(\$721,642)	(\$776,011)	(\$920,275)	(\$967,507)	(\$1,232,609)	(\$1,054,971)	(\$1,066,652)
7-Capital	(\$686)	(\$314)	(\$360)	(\$360)	\$0	\$0	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
232-Rice Pool Total	(\$68,126)	(\$72,607)	(\$187,535)	(\$266,467)	(\$479,509)	(\$278,871)	(\$273,052)
302-Parks Plus Fitness Center							
4-Revenues	\$319,008	\$416,067	\$547,500	\$444,650	\$552,500	\$566,000	\$582,500
5-Expenses	(\$350,410)	(\$435,373)	(\$500,949)	(\$442,490)	(\$527,101)	(\$535,518)	(\$550,433)
7-Capital	(\$1,428)	(\$524)	(\$360)	(\$360)	\$0	\$0	\$0
302-Parks Plus Fitness Center Total	(\$32,829)	(\$19,830)	\$46,191	\$1,800	\$25,399	\$30,482	\$32,067
303-Clocktower Com. and Mini Golf							
4-Revenues	\$32,808	\$31,450	\$30,500	\$34,570	\$38,000	\$39,186	\$39,703
5-Expenses	(\$46,932)	(\$34,063)	(\$45,712)	(\$44,585)	(\$48,843)	(\$49,343)	(\$50,118)
7-Capital	(\$229)	(\$105)	(\$72)	(\$72)	\$0	\$0	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
303-Clocktower Com. and Mini Golf Total	(\$14,353)	(\$2,718)	(\$15,284)	(\$10,087)	(\$10,843)	(\$10,158)	(\$10,415)
304-Mary Lubko Center							
4-Revenues	\$65,373	\$100,884	\$227,886	\$172,105	\$245,302	\$250,068	\$254,929
5-Expenses	(\$179,089)	(\$237,084)	(\$358,414)	(\$340,753)	(\$406,832)	(\$412,194)	(\$418,978)
7-Capital	(\$914)	(\$419)	(\$288)	(\$288)	\$0	\$0	\$0
304-Mary Lubko Center Total	(\$114,630)	(\$136,619)	(\$130,817)	(\$168,936)	(\$161,530)	(\$162,126)	(\$164,048)
305-Adult Education							

Bottom Line by Fund or Area(s) within Fund

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
4-Revenues	\$56,445	\$90,459	\$59,490	\$59,490	\$0	\$0	\$0
5-Expenses	(\$85,634)	(\$62,497)	(\$37,975)	(\$36,757)	\$0	\$0	\$0
7-Capital	(\$229)	(\$105)	\$0	\$0	\$0	\$0	\$0
305-Adult Education Total	(\$29,418)	\$27,858	\$21,516	\$22,734	\$0	\$0	\$0
415-Marketing							
4-Revenues	\$29,275	\$8,700	\$17,500	\$12,000	\$16,000	\$16,000	\$16,000
5-Expenses	(\$212,037)	(\$236,072)	(\$308,767)	(\$296,264)	(\$327,992)	(\$333,824)	(\$342,832)
7-Capital	(\$457)	(\$314)	(\$292)	(\$292)	\$0	\$0	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
415-Marketing Total	(\$183,219)	(\$227,686)	(\$291,560)	(\$284,556)	(\$311,992)	(\$317,824)	(\$326,832)
416-Special Events							
4-Revenues	\$0	\$181,546	\$181,500	\$181,500	\$181,500	\$181,500	\$181,500
5-Expenses	(\$2,189)	(\$138,939)	(\$128,150)	(\$137,000)	(\$168,150)	(\$168,153)	(\$168,156)
416-Special Events Total	(\$2,189)	\$42,607	\$53,350	\$44,500	\$13,350	\$13,347	\$13,344
815-Graf Park							
4-Revenues	\$12,199	\$2,874	\$1,500	\$1,000	\$1,500	\$1,520	\$1,550
815-Graf Park Total	\$12,199	\$2,874	\$1,500	\$1,000	\$1,500	\$1,520	\$1,550
20-Recreation Total	\$2,042,136	\$271,251	(\$2,953,810)	(\$2,595,262)	(\$1,040,719)	(\$397,142)	(\$264,673)
21-Special Recreation							
000-Nonspecified Area							
4-Revenues	\$860,619	\$870,451	\$249,750	\$255,438	\$355,240	\$355,240	\$355,240
5-Expenses			\$0	\$0	\$0	\$0	\$0
7-Capital	(\$825,831)	(\$818,663)	(\$248,750)	(\$248,750)	(\$350,240)	(\$350,240)	(\$350,240)
000-Nonspecified Area Total	\$34,788	\$51,788	\$1,000	\$6,688	\$5,000	\$5,000	\$5,000
21-Special Recreation Total	\$34,788	\$51,788	\$1,000	\$6,688	\$5,000	\$5,000	\$5,000
22-Cosley Zoo							
000-Nonspecified Area							
4-Revenues	\$1,713,835	\$1,539,046	\$1,615,568	\$1,638,437	\$1,885,484	\$1,939,234	\$1,995,959
5-Expenses	(\$1,387,446)	(\$1,460,810)	(\$1,810,055)	(\$1,740,836)	(\$1,999,627)	(\$2,000,523)	(\$2,044,102)
7-Capital	(\$3,428)	(\$1,780)	(\$1,230)	(\$1,230)	\$0	\$0	\$0
9-Transfers Out	\$0	(\$200,000)	(\$200,000)	(\$200,000)	(\$100,000)	(\$100,000)	(\$100,000)
000-Nonspecified Area Total	\$322,961	(\$123,544)	(\$395,717)	(\$303,630)	(\$214,143)	(\$161,289)	(\$148,143)
206-Outdoor Education	\$120,658	\$130,364	\$173,695	\$171,800	\$184,314	\$189,139	\$189,729
415-Marketing							
4-Revenues			\$0	\$0	\$0	\$0	\$0

Bottom Line by Fund or Area(s) within Fund

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
5-Expenses	(\$30,452)	(\$37,751)	(\$47,441)	(\$46,441)	(\$65,928)	(\$67,009)	(\$68,123)
7-Capital			\$0	\$0	\$0	\$0	\$0
415-Marketing Total	(\$30,452)	(\$37,751)	(\$47,441)	(\$46,441)	(\$65,928)	(\$67,009)	(\$68,123)
813-Cosley Zoo							
4-Revenues			\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo Total			\$0	\$0	\$0	\$0	\$0
22-Cosley Zoo Total	\$413,167	(\$30,931)	(\$269,463)	(\$178,270)	(\$95,758)	(\$39,160)	(\$26,537)
23-Liability							
000-Nonspecified Area							
4-Revenues	\$565,481	\$273,927	\$537,635	\$548,873	\$660,319	\$667,388	\$684,104
5-Expenses	(\$466,791)	(\$457,519)	(\$539,938)	(\$544,938)	(\$668,723)	(\$685,588)	(\$702,959)
7-Capital			\$0	\$0	\$0	\$0	\$0
000-Nonspecified Area Total	\$98,691	(\$183,592)	(\$2,303)	\$3,935	(\$8,404)	(\$18,200)	(\$18,855)
23-Liability Total	\$98,691	(\$183,592)	(\$2,303)	\$3,935	(\$8,404)	(\$18,200)	(\$18,855)
24-Audit							
000-Nonspecified Area							
4-Revenues	\$10,320	\$31,498	\$42,963	\$42,963	\$13,041	\$41,523	\$38,001
5-Expenses	(\$19,600)	(\$22,200)	(\$42,964)	(\$27,000)	(\$37,414)	(\$41,464)	(\$40,464)
000-Nonspecified Area Total	(\$9,280)	\$9,298	(\$1)	\$15,963	(\$24,373)	\$59	(\$2,463)
24-Audit Total	(\$9,280)	\$9,298	(\$1)	\$15,963	(\$24,373)	\$59	(\$2,463)
25-FICA							
000-Nonspecified Area							
4-Revenues	\$436,095	\$712,358	\$590,114	\$644,989	\$597,158	\$774,418	\$794,521
5-Expenses	(\$276,420)	(\$297,913)	(\$688,221)	(\$683,065)	(\$745,476)	(\$764,435)	(\$784,636)
000-Nonspecified Area Total	\$159,676	\$414,445	(\$98,107)	(\$38,076)	(\$148,318)	\$9,983	\$9,885
213-Recr Pension Area							
5-Expenses	(\$196,963)	(\$226,225)	\$0	\$0	\$0	\$0	\$0
213-Recr Pension Area Total	(\$196,963)	(\$226,225)	\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo							
5-Expenses	(\$62,922)	(\$71,769)	\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo Total	(\$62,922)	(\$71,769)	\$0	\$0	\$0	\$0	\$0
25-FICA Total	(\$100,209)	\$116,451	(\$98,107)	(\$38,076)	(\$148,318)	\$9,983	\$9,885
26-IMRF							
000-Nonspecified Area							
4-Revenues	\$552,866	\$710,512	\$304,636	\$359,511	\$307,784	\$666,134	\$643,452

Bottom Line by Fund or Area(s) within Fund

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
5-Expenses	(\$329,029)	(\$261,369)	(\$495,778)	(\$482,759)	(\$519,536)	(\$616,802)	(\$634,348)
000-Nonspecified Area Total	\$223,837	\$449,144	(\$191,142)	(\$123,248)	(\$211,752)	\$49,332	\$9,104
213-Recr Pension Area							
5-Expenses	(\$308,397)	(\$257,908)	\$0	\$0	\$0	\$0	\$0
213-Recr Pension Area Total	(\$308,397)	(\$257,908)	\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo							
5-Expenses	(\$63,590)	(\$57,399)	\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo Total	(\$63,590)	(\$57,399)	\$0	\$0	\$0	\$0	\$0
26-IMRF Total	(\$148,151)	\$133,836	(\$191,142)	(\$123,248)	(\$211,752)	\$49,332	\$9,104
30-Debt Service							
000-Nonspecified Area							
4-Revenues	\$4,430,099	\$4,272,591	\$2,713,531	\$2,713,531	\$2,839,660	\$2,883,380	\$2,928,823
5-Expenses	(\$3,087,225)	(\$2,875,532)	(\$1,262,893)	(\$1,262,893)	(\$1,301,942)	(\$1,289,882)	(\$1,543,764)
7-Capital			\$0	\$0	\$0	\$0	\$0
9-Transfers Out	(\$1,376,938)	(\$1,439,759)	(\$1,457,364)	(\$1,457,364)	(\$1,590,548)	(\$1,660,184)	(\$2,017,131)
000-Nonspecified Area Total	(\$34,064)	(\$42,700)	(\$6,726)	(\$6,726)	(\$52,830)	(\$66,686)	(\$632,072)
30-Debt Service Total	(\$34,064)	(\$42,700)	(\$6,726)	(\$6,726)	(\$52,830)	(\$66,686)	(\$632,072)
40-Capital Projects							
000-Nonspecified Area							
4-Revenues	\$1,698,178	\$6,444,503	\$10,115,049	\$8,995,888	\$7,965,116	\$4,760,208	\$4,517,655
5-Expenses	(\$369,709)	(\$439,805)	(\$504,128)	(\$442,286)	(\$545,715)	(\$550,988)	(\$559,112)
7-Capital	(\$33,634)	(\$195,000)	(\$693,323)	(\$1,305,000)	(\$655,000)	(\$405,000)	(\$405,000)
9-Transfers Out	(\$108,950)	(\$100,200)	(\$90,950)	(\$90,950)	(\$81,200)	(\$70,950)	(\$60,325)
000-Nonspecified Area Total	\$1,185,885	\$5,709,498	\$8,826,648	\$7,157,652	\$6,683,201	\$3,733,270	\$3,493,218
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	\$137	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses			\$0	\$0	\$0	\$0	\$0
7-Capital			\$0	\$0	\$0	\$0	\$0
186-Overpass Construction Project Total	\$137	\$0	\$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

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
7-Capital			\$0	\$0	(\$200,000)	\$0	\$0
187-Central Athletic Complex Total			\$0	\$0	(\$200,000)	\$0	\$0
188-Play for All Project							
4-Revenues			\$250,000	\$20,000	\$500,000	\$0	\$0
5-Expenses			\$0	\$0	\$0	\$0	\$0
7-Capital	(\$5,834)	(\$136,319)	(\$500,000)	(\$20,000)	(\$500,000)	\$0	\$0
188-Play for All Project Total	(\$5,834)	(\$136,319)	(\$250,000)	\$0	\$0	\$0	\$0
805-Atten							
5-Expenses	\$0	\$0	(\$19,000)	(\$9,000)	\$0	\$0	\$0
7-Capital	\$0	(\$71,340)	(\$50,000)	(\$50,000)	(\$1,000,000)	(\$245,000)	\$0
805-Atten Total	\$0	(\$71,340)	(\$69,000)	(\$59,000)	(\$1,000,000)	(\$245,000)	\$0
806-Briarpatch							
5-Expenses			\$0	\$0	\$0	\$0	\$0
7-Capital	\$0	\$0	(\$630,000)	(\$221,480)	(\$792,000)	\$0	\$0
806-Briarpatch Total	\$0	\$0	(\$630,000)	(\$221,480)	(\$792,000)	\$0	\$0
809-Brighton							
7-Capital			\$0	\$0	\$0	\$0	\$0
809-Brighton Total			\$0	\$0	\$0	\$0	\$0
811-Manchester							
5-Expenses	\$0	\$0	(\$5,000)	\$0	(\$5,000)	(\$15,000)	\$0
7-Capital	(\$26,723)	(\$48,500)	\$0	\$0	\$0	(\$10,000)	\$0
811-Manchester Total	(\$26,723)	(\$48,500)	(\$5,000)	\$0	(\$5,000)	(\$25,000)	\$0
812-Central Park and.Athletic Ctr.							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$700)	\$0	(\$25,000)	\$0	(\$25,000)	(\$25,000)	(\$25,000)
7-Capital	(\$76,732)	\$0	(\$70,000)	\$0	(\$150,000)	\$0	\$0
812-Central Park and.Athletic Ctr. Total	(\$77,432)	\$0	(\$95,000)	\$0	(\$175,000)	(\$25,000)	(\$25,000)
813-Cosley Zoo							
4-Revenues	\$25,000	\$125,000	\$280,486	\$278,486	\$2,525,000	\$25,000	\$25,000
5-Expenses	\$0	(\$47,584)	(\$55,500)	(\$15,130)	(\$15,000)	(\$50,000)	(\$42,000)
7-Capital	(\$24,724)	(\$348,649)	(\$510,486)	(\$326,486)	(\$5,220,000)	(\$197,000)	(\$110,000)
813-Cosley Zoo Total	\$276	(\$271,233)	(\$285,500)	(\$63,130)	(\$2,710,000)	(\$222,000)	(\$127,000)
815-Graf Park							
5-Expenses	(\$28,832)	(\$9,950)	(\$10,000)	(\$10,000)	\$0	\$0	\$0
7-Capital	\$0	(\$142,920)	(\$282,668)	(\$143,000)	(\$920,000)	(\$275,000)	\$0

Bottom Line by Fund or Area(s) within Fund

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
815-Graf Park Total	(\$28,832)	(\$152,870)	(\$292,668)	(\$153,000)	(\$920,000)	(\$275,000)	\$0
816-Hawthorne Junction			(\$125,000)	\$0	(\$135,000)	\$0	\$0
817-Herrick	\$0	\$0	\$0	\$0	\$0	(\$80,000)	\$0
818-Hoffman Park							
5-Expenses	\$0	(\$3,900)	(\$22,000)	\$0	(\$22,000)	\$0	\$0
7-Capital	\$0	(\$71,340)	(\$160,000)	(\$160,000)	\$0	\$0	\$0
818-Hoffman Park Total	\$0	(\$75,240)	(\$182,000)	(\$160,000)	(\$22,000)	\$0	\$0
819-Hurley Gardens							
5-Expenses	(\$10,145)	\$0	\$0	\$0	\$0	(\$20,000)	(\$27,800)
7-Capital	\$0	(\$67,705)	(\$30,000)	(\$30,000)	\$0	\$0	\$0
819-Hurley Gardens Total	(\$10,145)	(\$67,705)	(\$30,000)	(\$30,000)	\$0	(\$20,000)	(\$27,800)
820-Kelly Park							
5-Expenses	\$0	\$0	(\$196)	\$0	\$0	\$0	\$0
7-Capital	\$0	(\$400,804)	\$0	\$0	\$0	\$0	\$0
820-Kelly Park Total	\$0	(\$400,804)	(\$196)	\$0	\$0	\$0	\$0
821-Briar Knoll			\$0	\$0	\$0	\$0	\$0
822-Lincoln Marsh							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$34,350)	(\$19,159)	(\$164,000)	(\$14,000)	(\$164,000)	(\$14,000)	(\$14,000)
7-Capital	(\$48,880)	\$0	(\$80,000)	\$0	(\$80,000)	\$0	\$0
822-Lincoln Marsh Total	(\$83,230)	(\$19,159)	(\$244,000)	(\$14,000)	(\$244,000)	(\$14,000)	(\$14,000)
825-Memorial Park							
4-Revenues	\$12,000	\$8,000	\$9,000	\$9,000	\$9,000	\$9,000	\$0
5-Expenses			\$0	\$0	(\$8,000)	\$0	\$0
7-Capital	\$0	\$0	(\$225,677)	(\$225,000)	(\$60,000)	\$0	\$0
825-Memorial Park Total	\$12,000	\$8,000	(\$216,677)	(\$216,000)	(\$59,000)	\$9,000	\$0
826-Northside Park							
5-Expenses	(\$1,000)	(\$20,843)	(\$36,916)	(\$29,000)	(\$8,700)	\$0	\$0
7-Capital			(\$105,000)	(\$30,000)	(\$1,422,000)	\$0	(\$365,000)
826-Northside Park Total	(\$1,000)	(\$20,843)	(\$141,916)	(\$59,000)	(\$1,430,700)	\$0	(\$365,000)
827-Presidents Park							
7-Capital	(\$445,572)	\$0	\$0	\$0	\$0	\$0	\$0
827-Presidents Park Total	(\$445,572)	\$0	\$0	\$0	\$0	\$0	\$0
828-Rathje							
5-Expenses	(\$7,054)	(\$7,833)	(\$23,333)	(\$16,833)	\$0	\$0	\$0

Bottom Line by Fund or Area(s) within Fund

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
7-Capital	\$0	\$0	(\$35,000)	(\$25,000)	(\$115,000)	\$0	\$0
828-Rathje Total	(\$7,054)	(\$7,833)	(\$58,333)	(\$41,833)	(\$115,000)	\$0	\$0
829-Hull							
7-Capital			\$0	\$0	\$0	\$0	\$0
829-Hull Total			\$0	\$0	\$0	\$0	\$0
835-Seven Gables							
5-Expenses	\$0	\$0	(\$30,000)	(\$24,500)	\$0	\$0	\$0
7-Capital	\$0	(\$34,059)	(\$99,984)	(\$10,000)	(\$80,000)	\$0	\$0
835-Seven Gables Total	\$0	(\$34,059)	(\$129,984)	(\$34,500)	(\$80,000)	\$0	\$0
836-Prairie Path Park							
5-Expenses			\$0	\$0	\$0	\$0	\$0
7-Capital			\$0	\$0	(\$180,000)	\$0	\$0
836-Prairie Path Park Total			\$0	\$0	(\$180,000)	\$0	\$0
837-Sunnyside			\$0	\$0	\$0	\$0	\$0
838-Triangle Park							
7-Capital			\$0	\$0	(\$36,000)	\$0	\$0
838-Triangle Park Total			\$0	\$0	(\$36,000)	\$0	\$0
839-WW Stevens							
5-Expenses			\$0	\$0	\$0	\$0	(\$25,000)
7-Capital			\$0	\$0	\$0	\$0	(\$180,000)
839-WW Stevens Total			\$0	\$0	\$0	\$0	(\$205,000)
844-Arrowhead Golf Club			\$0	\$0	\$0	\$0	\$0
845-Scottdale Park	\$0	\$0	(\$116,000)	(\$141,000)	\$0	\$0	\$0
846-CC and Rice							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$5,498)	(\$46,994)	(\$43,000)	(\$8,000)	(\$10,000)	(\$17,500)	(\$14,700)
7-Capital	(\$279,869)	(\$615,380)	(\$4,330,000)	(\$4,000,000)	(\$3,025,000)	(\$2,610,000)	(\$4,305,000)
846-CC and Rice Total	(\$285,368)	(\$662,374)	(\$4,373,000)	(\$4,008,000)	(\$3,035,000)	(\$2,627,500)	(\$4,319,700)
849-Toohey Park							
5-Expenses	\$0	\$0	(\$18,000)	(\$18,000)	\$0	\$0	\$0
7-Capital	\$0	(\$53,220)	\$0	\$0	(\$30,000)	\$0	(\$126,000)
849-Toohey Park Total	\$0	(\$53,220)	(\$18,000)	(\$18,000)	(\$30,000)	\$0	(\$126,000)
850-Hillside Tot Lot			\$0	\$0	\$0	(\$154,000)	\$0
851-Firefighters' Park			\$0	\$0	\$0	\$0	\$0
852-Clocktower	(\$5,640)	\$0	(\$9,005)	\$0	\$0	\$0	(\$30,000)

Bottom Line by Fund or Area(s) within Fund

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
853-Danada							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses			(\$18,000)	(\$18,000)	\$0	\$0	\$0
7-Capital			(\$807,332)	\$0	(\$300,000)	(\$600,000)	\$0
853-Danada Total			(\$825,332)	(\$18,000)	(\$300,000)	(\$600,000)	\$0
854-Historical Museum							
4-Revenues			\$750,000	\$750,000	\$0	\$0	\$0
5-Expenses	\$0	(\$9,298)	(\$1,232)	\$0	\$0	\$0	\$0
7-Capital	\$0	\$0	(\$933,113)	(\$750,000)	(\$108,113)	\$0	\$0
854-Historical Museum Total	\$0	(\$9,298)	(\$184,345)	\$0	(\$108,113)	\$0	\$0
855-Central Athletic Complex			\$0	\$0	\$0	\$0	\$0
856-Prairie Ave Building							
5-Expenses			\$0	\$0	(\$8,000)	\$0	\$0
7-Capital	(\$66,520)	\$0	\$0	\$0	\$0	\$0	\$0
856-Prairie Ave Building Total	(\$66,520)	\$0	\$0	\$0	(\$8,000)	\$0	\$0
40-Capital Projects Total	\$154,949	\$3,686,701	\$545,692	\$1,920,709	(\$4,901,612)	(\$545,230)	(\$1,746,282)
60-Golf Fund							
000-Nonspecified Area							
4-Revenues	\$1,913,814	\$728,021	\$460,300	\$520,300	\$598,500	\$618,500	\$653,500
5-Expenses	(\$4,372,034)	(\$5,060,927)	(\$6,345,489)	(\$6,162,969)	(\$6,817,514)	(\$7,001,916)	(\$7,218,576)
7-Capital	(\$739,547)	(\$745,286)	(\$425,786)	(\$339,886)	(\$885,000)	(\$819,659)	(\$521,347)
9-Transfers Out	\$0	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
000-Nonspecified Area Total	(\$3,197,767)	(\$5,128,193)	(\$6,360,975)	(\$6,032,555)	(\$7,154,014)	(\$7,253,075)	(\$7,136,423)
415-Marketing							
4-Revenues	\$500	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$106,490)	(\$119,470)	(\$180,850)	(\$164,213)	(\$189,551)	(\$193,021)	(\$196,553)
7-Capital	\$0	\$0	(\$142)	(\$142)	\$0	\$0	\$0
415-Marketing Total	(\$105,990)	(\$119,470)	(\$180,992)	(\$164,355)	(\$189,551)	(\$193,021)	(\$196,553)
901-Banquet							
4-Revenues	\$1,603,103	\$2,344,199	\$2,785,000	\$2,785,000	\$3,148,000	\$3,300,000	\$3,357,000
5-Expenses	(\$460,804)	(\$797,232)	(\$919,765)	(\$888,438)	(\$1,035,267)	(\$1,076,603)	(\$1,095,342)
7-Capital	(\$457)	(\$105)	(\$72)	(\$72)	\$0	\$0	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
901-Banquet Total	\$1,141,842	\$1,546,862	\$1,865,164	\$1,896,490	\$2,112,733	\$2,223,397	\$2,261,658
902-Restaurant							

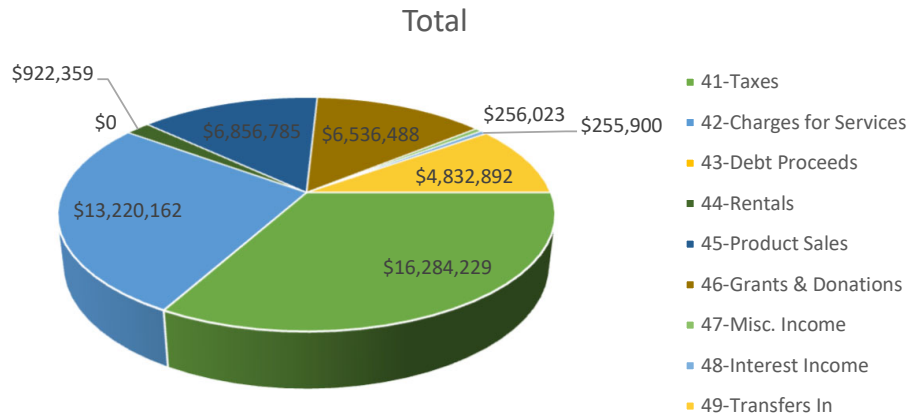
Bottom Line by Fund or Area(s) within Fund

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
4-Revenues	\$2,001,198	\$2,176,749	\$2,804,000	\$2,804,000	\$2,804,000	\$2,904,000	\$3,014,000
5-Expenses	(\$400,770)	(\$633,325)	(\$740,163)	(\$740,296)	(\$794,160)	(\$824,708)	(\$844,800)
7-Capital	(\$229)	\$0	\$0	\$0	\$0	\$0	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
902-Restaurant Total	\$1,600,200	\$1,543,425	\$2,063,837	\$2,063,704	\$2,009,840	\$2,079,292	\$2,169,200
903-Beverage Cart							
4-Revenues	\$94,781	\$88,024	\$120,000	\$125,000	\$114,000	\$117,000	\$120,000
5-Expenses	(\$33,432)	(\$35,581)	(\$34,120)	(\$36,355)	(\$13,656)	(\$16,857)	(\$16,618)
7-Capital			\$0	\$0	\$0	\$0	\$0
903-Beverage Cart Total	\$61,349	\$52,443	\$85,880	\$88,645	\$100,344	\$100,143	\$103,382
904-Halfway House							
4-Revenues	\$301,635	\$301,366	\$240,000	\$260,000	\$360,000	\$370,000	\$370,000
5-Expenses	\$0	(\$10)	(\$13,186)	(\$13,186)	(\$23,296)	(\$24,814)	(\$25,029)
7-Capital			\$0	\$0	\$0	\$0	\$0
904-Halfway House Total	\$301,635	\$301,356	\$226,814	\$246,814	\$336,704	\$345,186	\$344,971
911-Pro Shop							
4-Revenues	\$162,728	\$169,427	\$147,000	\$156,500	\$188,000	\$188,000	\$198,800
5-Expenses	(\$204,910)	(\$255,780)	(\$262,337)	(\$267,787)	(\$300,397)	(\$306,683)	(\$320,629)
911-Pro Shop Total	(\$42,182)	(\$86,353)	(\$115,337)	(\$111,287)	(\$112,397)	(\$118,683)	(\$121,829)
912-Golf Course							
4-Revenues	\$2,863,419	\$2,795,534	\$2,600,750	\$2,580,750	\$2,993,250	\$2,993,250	\$3,109,250
5-Expenses	(\$392,626)	(\$412,927)	(\$456,495)	(\$456,496)	(\$506,898)	(\$538,030)	(\$556,071)
7-Capital			\$0	\$0	\$0	\$0	\$0
912-Golf Course Total	\$2,470,793	\$2,382,608	\$2,144,255	\$2,124,254	\$2,486,352	\$2,455,220	\$2,553,179
60-Golf Fund Total	\$2,229,880	\$492,678	(\$271,355)	\$111,711	(\$409,988)	(\$361,541)	(\$22,417)
70-Information Technology							
000-Nonspecified Area							
4-Revenues	\$324,150	\$402,745	\$519,889	\$519,889	\$586,031	\$505,128	\$526,820
5-Expenses	(\$324,150)	(\$402,846)	(\$519,643)	(\$506,643)	(\$585,781)	(\$504,878)	(\$526,520)
7-Capital	(\$2,468)	(\$2,468)	\$0	(\$13,000)	\$0	\$0	\$0
000-Nonspecified Area Total	(\$2,468)	(\$2,569)	\$247	\$247	\$250	\$250	\$300
70-Information Technology Total	(\$2,468)	(\$2,569)	\$247	\$247	\$250	\$250	\$300

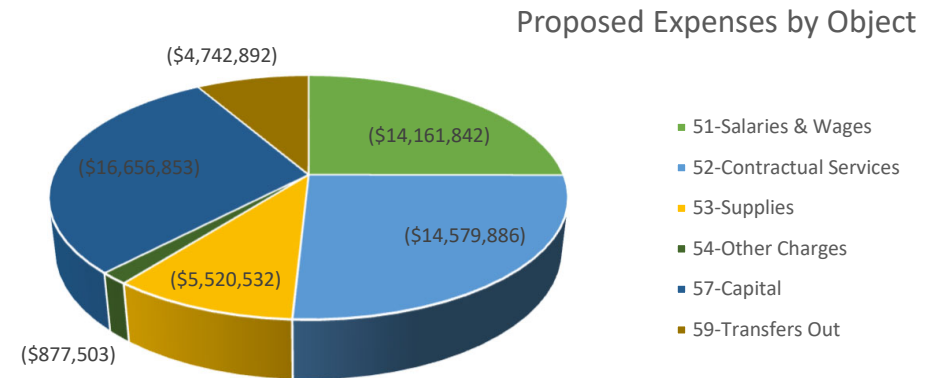
Bottom Line by Fund or Area(s) within Fund

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
75-Health Insurance							
000-Nonspecified Area							
4-Revenues	\$1,321,661	\$1,502,631	\$1,802,906	\$1,802,906	\$2,108,374	\$2,171,030	\$2,235,559
5-Expenses	(\$1,321,661)	(\$1,502,630)	(\$1,804,706)	(\$1,802,906)	(\$2,108,874)	(\$2,171,530)	(\$2,236,059)
000-Nonspecified Area Total	\$0	\$1	(\$1,800)	\$0	(\$500)	(\$500)	(\$500)
75-Health Insurance Total	\$0	\$1	(\$1,800)	\$0	(\$500)	(\$500)	(\$500)
Grand Total	\$6,357,991	\$4,141,489	(\$5,513,565)	(\$3,127,233)	(\$7,374,670)	(\$1,916,123)	(\$3,181,614)

Revenues by Source and Expenditures by Object for All Funds for Budget Year 2024



REVENUES	2023 Budget
41-Taxes	\$16,284,229
42-Charges for Services	\$13,220,162
43-Debt Proceeds	\$0
44-Rentals	\$922,359
45-Product Sales	\$6,856,785
46-Grants & Donations	\$6,536,488
47-Misc. Income	\$256,023
48-Interest Income	\$255,900
49-Transfers In	\$4,832,892
Grand Total	\$49,164,837



EXPENSES	2023 Budget
51-Salaries & Wages	(\$14,161,842)
52-Contractual Services	(\$14,579,886)
53-Supplies	(\$5,520,532)
54-Other Charges	(\$877,503)
57-Capital	(\$16,656,853)
59-Transfers Out	(\$4,742,892)
Grand Total	(\$56,539,507)

Revenues by Source and Expenditures by Object for all Funds

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
4-Revenues							
41-Taxes	\$18,581,003	\$17,554,516	\$15,423,174	\$15,523,924	\$16,284,229	\$16,644,526	\$17,111,797
42-Charges for Services	\$8,966,747	\$10,689,074	\$11,596,978	\$11,704,182	\$13,220,162	\$13,384,395	\$13,712,984
43-Debt Proceeds			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$885,532	\$873,689	\$902,415	\$855,325	\$922,359	\$933,108	\$969,463
45-Product Sales	\$4,324,893	\$5,335,627	\$6,317,713	\$6,364,084	\$6,856,785	\$7,121,814	\$7,303,114
46-Grants & Donations	\$555,981	\$772,827	\$2,845,224	\$1,490,061	\$6,536,488	\$983,269	\$378,032
47-Misc. Income	\$360,135	\$177,211	\$198,112	\$199,022	\$256,023	\$262,575	\$270,192
48-Interest Income	\$12,504	\$484,497	\$93,700	\$186,184	\$255,900	\$263,900	\$267,900
49-Transfers In	\$1,485,888	\$6,099,656	\$8,947,314	\$9,011,314	\$4,832,892	\$4,176,134	\$4,522,456
4-Revenues Total	\$35,172,682	\$41,987,097	\$46,324,630	\$45,334,096	\$49,164,837	\$43,769,720	\$44,535,939
5-Expenses							
51-Salaries & Wages	(\$9,839,156)	(\$11,299,220)	(\$13,317,366)	(\$13,086,661)	(\$14,161,842)	(\$14,540,840)	(\$14,954,315)
52-Contractual Services	(\$11,410,345)	(\$12,378,492)	(\$12,889,836)	(\$12,579,564)	(\$14,579,886)	(\$14,615,612)	(\$15,187,790)
53-Supplies	(\$3,021,528)	(\$3,753,587)	(\$5,030,918)	(\$4,682,861)	(\$5,520,532)	(\$5,399,857)	(\$5,422,805)
54-Other Charges	(\$379,622)	(\$512,352)	(\$860,777)	(\$770,997)	(\$877,503)	(\$878,501)	(\$889,000)
57-Capital	(\$2,678,152)	(\$3,824,498)	(\$10,881,983)	(\$8,483,932)	(\$16,656,853)	(\$6,164,899)	(\$6,831,187)
59-Transfers Out	(\$1,485,888)	(\$6,077,459)	(\$8,857,314)	(\$8,857,314)	(\$4,742,892)	(\$4,086,134)	(\$4,432,456)
5-Expenses Total	(\$28,814,692)	(\$37,845,608)	(\$51,838,194)	(\$48,461,329)	(\$56,539,507)	(\$45,685,843)	(\$47,717,553)
Grand Total	\$6,357,991	\$4,141,489	(\$5,513,565)	(\$3,127,233)	(\$7,374,670)	(\$1,916,123)	(\$3,181,614)

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

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
10-General							
4-Revenues							
41-Taxes	\$4,773,916	\$4,925,992	\$5,034,878	\$5,034,878	\$5,209,320	\$5,048,528	\$5,221,460
42-Charges for Services	\$292,233	\$399,472	\$377,865	\$362,171	\$356,168	\$359,616	\$360,714
43-Debt Proceeds			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$56,705	\$58,241	\$62,500	\$48,205	\$51,505	\$52,805	\$52,805
45-Product Sales	\$61,950	\$77,066	\$67,000	\$67,250	\$68,300	\$68,416	\$68,532
46-Grants & Donations	\$132,070	\$167,637	\$178,000	\$175,150	\$182,750	\$188,431	\$192,195
47-Misc. Income	\$13,646	\$7,433	\$7,500	\$7,500	\$7,500	\$7,575	\$8,000
48-Interest Income	\$4,350	\$101,946	\$18,000	\$31,889	\$65,000	\$70,000	\$72,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$5,334,869	\$5,737,787	\$5,745,743	\$5,727,043	\$5,940,543	\$5,795,371	\$5,975,706
5-Expenses							
51-Salaries & Wages	(\$2,115,319)	(\$2,280,047)	(\$2,610,250)	(\$2,595,262)	(\$2,784,744)	(\$2,856,786)	(\$2,933,035)
52-Contractual Services	(\$982,620)	(\$1,190,093)	(\$1,332,003)	(\$1,346,626)	(\$1,562,936)	(\$1,566,342)	(\$1,595,447)
53-Supplies	(\$387,695)	(\$425,252)	(\$567,481)	(\$531,921)	(\$546,888)	(\$545,971)	(\$545,449)
54-Other Charges	(\$86,802)	(\$141,388)	(\$241,068)	(\$202,934)	(\$249,642)	(\$250,560)	(\$250,282)
57-Capital	(\$83,879)	(\$49,232)	(\$420,738)	(\$455,205)	(\$382,000)	(\$423,000)	(\$438,600)
59-Transfers Out	\$0	(\$2,012,500)	(\$2,840,000)	(\$2,840,000)	(\$900,000)	(\$705,000)	(\$705,000)
5-Expenses Total	(\$3,656,316)	(\$6,098,512)	(\$8,011,540)	(\$7,971,947)	(\$6,426,211)	(\$6,347,659)	(\$6,467,813)
10-General Total	\$1,678,554	(\$360,724)	(\$2,265,797)	(\$2,244,904)	(\$485,668)	(\$552,288)	(\$492,107)
20-Recreation							
4-Revenues							
41-Taxes	\$4,722,776	\$4,879,003	\$4,983,374	\$4,983,374	\$5,155,473	\$4,994,681	\$5,167,612
42-Charges for Services	\$3,799,880	\$5,141,756	\$5,948,446	\$6,032,232	\$6,753,174	\$6,917,433	\$7,040,395
44-Rentals	\$138,613	\$162,262	\$176,980	\$146,046	\$155,080	\$160,529	\$168,884
45-Product Sales	\$120,388	\$187,433	\$187,313	\$185,684	\$195,485	\$195,398	\$195,781
46-Grants & Donations	\$369	\$35,696	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500
47-Misc. Income	\$25,847	\$10,615	\$20,641	\$21,551	\$20,641	\$21,141	\$21,141
48-Interest Income	\$2,852	\$185,880	\$25,000	\$65,000	\$75,000	\$80,000	\$82,000
49-Transfers In			\$90,000	\$154,000	\$90,000	\$90,000	\$90,000
4-Revenues Total	\$8,810,724	\$10,602,644	\$11,447,254	\$11,603,386	\$12,460,352	\$12,474,682	\$12,781,313

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

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
5-Expenses							
51-Salaries & Wages	(\$3,795,766)	(\$4,296,577)	(\$5,018,115)	(\$4,974,879)	(\$5,334,740)	(\$5,452,281)	(\$5,580,706)
52-Contractual Services	(\$2,305,371)	(\$2,768,263)	(\$3,809,695)	(\$3,683,714)	(\$4,303,774)	(\$4,361,704)	(\$4,446,686)
53-Supplies	(\$541,995)	(\$821,466)	(\$1,082,278)	(\$1,097,652)	(\$1,557,620)	(\$1,301,961)	(\$1,261,065)
54-Other Charges	(\$111,631)	(\$148,360)	(\$254,294)	(\$218,720)	(\$252,293)	(\$255,878)	(\$257,530)
57-Capital	(\$13,825)	(\$21,728)	(\$17,681)	(\$4,681)	(\$31,500)	\$0	\$0
59-Transfers Out	\$0	(\$2,275,000)	(\$4,219,000)	(\$4,219,000)	(\$2,021,144)	(\$1,500,000)	(\$1,500,000)
5-Expenses Total	(\$6,768,588)	(\$10,331,394)	(\$14,401,064)	(\$14,198,648)	(\$13,501,071)	(\$12,871,823)	(\$13,045,986)
20-Recreation Total	\$2,042,136	\$271,251	(\$2,953,810)	(\$2,595,262)	(\$1,040,719)	(\$397,142)	(\$264,673)
21-Special Recreation							
4-Revenues							
41-Taxes	\$859,977	\$862,475	\$248,750	\$248,750	\$350,240	\$350,240	\$350,240
47-Misc. Income	\$535	(\$1,565)	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$107	\$9,541	\$1,000	\$6,688	\$5,000	\$5,000	\$5,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$860,619	\$870,451	\$249,750	\$255,438	\$355,240	\$355,240	\$355,240
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)	(\$818,663)	(\$248,750)	(\$248,750)	(\$350,240)	(\$350,240)	(\$350,240)
5-Expenses Total	(\$825,831)	(\$818,663)	(\$248,750)	(\$248,750)	(\$350,240)	(\$350,240)	(\$350,240)
21-Special Recreation Total	\$34,788	\$51,788	\$1,000	\$6,688	\$5,000	\$5,000	\$5,000
22-Cosley Zoo							
4-Revenues							
41-Taxes	\$1,020,242	\$1,030,592	\$1,066,968	\$1,066,968	\$1,267,884	\$1,317,634	\$1,372,359
42-Charges for Services	\$553,371	\$490,991	\$591,318	\$590,430	\$654,248	\$659,498	\$659,498
44-Rentals	\$33,227	\$60,730	\$55,000	\$62,500	\$63,000	\$67,000	\$69,000
45-Product Sales	\$785	\$1,061	\$1,000	\$1,150	\$1,000	\$1,000	\$1,000
46-Grants & Donations	\$239,884	\$92,056	\$89,338	\$91,925	\$95,338	\$95,338	\$95,338
47-Misc. Income	\$1,189	(\$8,279)	\$0	\$0	\$0	\$0	\$0

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

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
48-Interest Income	\$608	\$21,976	\$5,000	\$17,669	\$10,000	\$10,000	\$10,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$1,849,307	\$1,689,127	\$1,808,623	\$1,830,642	\$2,091,469	\$2,150,469	\$2,207,194
5-Expenses							
51-Salaries & Wages	(\$941,549)	(\$1,030,937)	(\$1,176,986)	(\$1,164,076)	(\$1,335,560)	(\$1,363,568)	(\$1,413,930)
52-Contractual Services	(\$253,850)	(\$271,467)	(\$372,473)	(\$353,230)	(\$468,422)	(\$414,980)	(\$426,118)
53-Supplies	(\$195,275)	(\$175,960)	(\$250,825)	(\$232,725)	(\$206,020)	(\$233,835)	(\$210,008)
54-Other Charges	(\$42,038)	(\$39,915)	(\$76,572)	(\$57,650)	(\$77,225)	(\$77,245)	(\$83,675)
57-Capital	(\$3,428)	(\$1,780)	(\$1,230)	(\$1,230)	\$0	\$0	\$0
59-Transfers Out	\$0	(\$200,000)	(\$200,000)	(\$200,000)	(\$100,000)	(\$100,000)	(\$100,000)
5-Expenses Total	(\$1,436,140)	(\$1,720,058)	(\$2,078,086)	(\$2,008,912)	(\$2,187,227)	(\$2,189,629)	(\$2,233,731)
22-Cosley Zoo Total	\$413,167	(\$30,931)	(\$269,463)	(\$178,270)	(\$95,758)	(\$39,160)	(\$26,537)
23-Liability							
4-Revenues							
41-Taxes	\$565,097	\$273,955	\$537,110	\$537,110	\$655,269	\$664,338	\$681,054
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$269	(\$4,114)	\$25	\$25	\$50	\$50	\$50
48-Interest Income	\$115	\$4,087	\$500	\$11,738	\$5,000	\$3,000	\$3,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$565,481	\$273,927	\$537,635	\$548,873	\$660,319	\$667,388	\$684,104
5-Expenses							
51-Salaries & Wages			\$0	\$0	\$0	\$0	\$0
52-Contractual Services	(\$455,601)	(\$445,192)	(\$514,938)	(\$519,938)	(\$618,723)	(\$635,588)	(\$652,959)
53-Supplies	(\$11,190)	(\$12,327)	(\$25,000)	(\$25,000)	(\$50,000)	(\$50,000)	(\$50,000)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$466,791)	(\$457,519)	(\$539,938)	(\$544,938)	(\$668,723)	(\$685,588)	(\$702,959)
23-Liability Total	\$98,691	(\$183,592)	(\$2,303)	\$3,935	(\$8,404)	(\$18,200)	(\$18,855)
24-Audit							
4-Revenues							

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

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
41-Taxes	\$10,228	\$31,309	\$42,763	\$42,763	\$12,641	\$41,123	\$37,601
47-Misc. Income	\$87	(\$136)	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$5	\$325	\$200	\$200	\$400	\$400	\$400
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$10,320	\$31,498	\$42,963	\$42,963	\$13,041	\$41,523	\$38,001
5-Expenses							
51-Salaries & Wages			(\$2,964)	\$0	(\$2,964)	(\$2,964)	(\$2,964)
52-Contractual Services	(\$19,600)	(\$22,200)	(\$40,000)	(\$27,000)	(\$34,450)	(\$38,500)	(\$37,500)
53-Supplies			\$0	\$0	\$0	\$0	\$0
54-Other Charges			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$19,600)	(\$22,200)	(\$42,964)	(\$27,000)	(\$37,414)	(\$41,464)	(\$40,464)
24-Audit Total	(\$9,280)	\$9,298	(\$1)	\$15,963	(\$24,373)	\$59	(\$2,463)
25-FICA							
4-Revenues							
41-Taxes	\$434,270	\$707,622	\$588,614	\$638,989	\$587,158	\$766,418	\$786,521
47-Misc. Income	\$1,608	(\$3,476)	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$217	\$8,212	\$1,500	\$6,000	\$10,000	\$8,000	\$8,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$436,095	\$712,358	\$590,114	\$644,989	\$597,158	\$774,418	\$794,521
5-Expenses							
52-Contractual Services	(\$536,305)	(\$595,908)	(\$688,221)	(\$683,065)	(\$745,476)	(\$764,435)	(\$784,636)
5-Expenses Total	(\$536,305)	(\$595,908)	(\$688,221)	(\$683,065)	(\$745,476)	(\$764,435)	(\$784,636)
25-FICA Total	(\$100,209)	\$116,451	(\$98,107)	(\$38,076)	(\$148,318)	\$9,983	\$9,885
26-IMRF							
4-Revenues							
41-Taxes	\$551,892	\$705,013	\$303,136	\$353,511	\$297,784	\$658,134	\$635,452
47-Misc. Income	\$663	(\$4,553)	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$311	\$10,052	\$1,500	\$6,000	\$10,000	\$8,000	\$8,000
4-Revenues Total	\$552,866	\$710,512	\$304,636	\$359,511	\$307,784	\$666,134	\$643,452

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

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
5-Expenses							
52-Contractual Services	(\$701,016)	(\$576,676)	(\$495,778)	(\$482,759)	(\$519,536)	(\$616,802)	(\$634,348)
5-Expenses Total	(\$701,016)	(\$576,676)	(\$495,778)	(\$482,759)	(\$519,536)	(\$616,802)	(\$634,348)
26-IMRF Total	(\$148,151)	\$133,836	(\$191,142)	(\$123,248)	(\$211,752)	\$49,332	\$9,104
30-Debt Service							
4-Revenues							
41-Taxes	\$4,316,676	\$4,138,555	\$2,617,581	\$2,617,581	\$2,748,460	\$2,803,430	\$2,859,498
43-Debt Proceeds			\$0	\$0	\$0	\$0	\$0
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$3,915	\$0	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$558	\$33,836	\$5,000	\$5,000	\$10,000	\$9,000	\$9,000
49-Transfers In	\$108,950	\$100,200	\$90,950	\$90,950	\$81,200	\$70,950	\$60,325
4-Revenues Total	\$4,430,099	\$4,272,591	\$2,713,531	\$2,713,531	\$2,839,660	\$2,883,380	\$2,928,823
5-Expenses							
52-Contractual Services	(\$3,087,225)	(\$2,875,532)	(\$1,262,893)	(\$1,262,893)	(\$1,301,942)	(\$1,289,882)	(\$1,543,764)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital			\$0	\$0	\$0	\$0	\$0
59-Transfers Out	(\$1,376,938)	(\$1,439,759)	(\$1,457,364)	(\$1,457,364)	(\$1,590,548)	(\$1,660,184)	(\$2,017,131)
5-Expenses Total	(\$4,464,163)	(\$4,315,291)	(\$2,720,257)	(\$2,720,257)	(\$2,892,490)	(\$2,950,066)	(\$3,560,895)
30-Debt Service Total	(\$34,064)	(\$42,700)	(\$6,726)	(\$6,726)	(\$52,830)	(\$66,686)	(\$632,072)
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	\$32,024	\$32,024	\$42,885	\$32,024	\$32,024	\$32,024	\$32,024
45-Product Sales	\$30,400	\$23,993	\$10,400	\$25,000	\$25,000	\$25,000	\$25,000
46-Grants & Donations	\$183,658	\$471,953	\$2,562,386	\$1,207,486	\$6,242,900	\$684,000	\$75,000
47-Misc. Income	\$110,259	(\$5,370)	\$2,500	\$2,500	\$2,500	\$3,000	\$3,500
48-Interest Income	\$2,036	\$55,447	\$20,000	\$20,000	\$35,000	\$35,000	\$35,000
49-Transfers In	\$1,376,938	\$5,999,456	\$8,766,364	\$8,766,364	\$4,661,692	\$4,015,184	\$4,372,131

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

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
4-Revenues Total	\$1,735,315	\$6,577,503	\$11,404,535	\$10,053,374	\$10,999,116	\$4,794,208	\$4,542,655
5-Expenses							
51-Salaries & Wages	(\$169,224)	(\$173,018)	(\$194,742)	(\$194,742)	(\$205,409)	(\$211,321)	(\$217,192)
52-Contractual Services	(\$123,219)	(\$218,422)	(\$304,052)	(\$113,878)	(\$301,905)	(\$153,312)	(\$154,760)
53-Supplies	(\$167,004)	(\$208,294)	(\$488,216)	(\$300,030)	(\$289,550)	(\$318,555)	(\$322,360)
54-Other Charges	(\$3,481)	(\$5,632)	(\$13,300)	(\$12,100)	(\$14,550)	(\$13,300)	(\$13,300)
57-Capital	(\$1,008,489)	(\$2,185,236)	(\$9,767,583)	(\$7,420,966)	(\$15,008,113)	(\$4,572,000)	(\$5,521,000)
59-Transfers Out	(\$108,950)	(\$100,200)	(\$90,950)	(\$90,950)	(\$81,200)	(\$70,950)	(\$60,325)
5-Expenses Total	(\$1,580,366)	(\$2,890,802)	(\$10,858,843)	(\$8,132,665)	(\$15,900,728)	(\$5,339,438)	(\$6,288,937)
40-Capital Projects Total	\$154,949	\$3,686,701	\$545,692	\$1,920,709	(\$4,901,612)	(\$545,230)	(\$1,746,282)
60-Golf Fund							
4-Revenues							
41-Taxes	\$1,325,929	\$0	\$0	\$0	\$0	\$0	\$0
42-Charges for Services	\$2,790,359	\$2,873,272	\$2,483,000	\$2,523,000	\$2,945,500	\$2,960,500	\$3,084,500
44-Rentals	\$624,962	\$560,432	\$565,050	\$566,550	\$620,750	\$620,750	\$646,750
45-Product Sales	\$4,111,371	\$5,046,074	\$6,052,000	\$6,085,000	\$6,567,000	\$6,832,000	\$7,012,800
46-Grants & Donations	\$0	\$5,485	\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$87,210	\$64,867	\$42,000	\$42,000	\$42,500	\$42,500	\$43,500
48-Interest Income	\$1,345	\$53,191	\$15,000	\$15,000	\$30,000	\$35,000	\$35,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$8,941,177	\$8,603,321	\$9,157,050	\$9,231,550	\$10,205,750	\$10,490,750	\$10,822,550
5-Expenses							
51-Salaries & Wages	(\$2,817,298)	(\$3,518,641)	(\$4,314,309)	(\$4,157,701)	(\$4,498,425)	(\$4,653,919)	(\$4,806,489)
52-Contractual Services	(\$1,333,793)	(\$1,555,089)	(\$1,842,955)	(\$1,873,075)	(\$2,138,642)	(\$2,184,385)	(\$2,231,969)
53-Supplies	(\$1,684,305)	(\$2,064,464)	(\$2,519,598)	(\$2,419,370)	(\$2,759,879)	(\$2,862,810)	(\$2,950,949)
54-Other Charges	(\$135,669)	(\$177,057)	(\$275,543)	(\$279,593)	(\$283,793)	(\$281,518)	(\$284,213)
57-Capital	(\$740,233)	(\$745,391)	(\$426,000)	(\$340,100)	(\$885,000)	(\$819,659)	(\$521,347)
59-Transfers Out	\$0	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
5-Expenses Total	(\$6,711,297)	(\$8,110,643)	(\$9,428,405)	(\$9,119,839)	(\$10,615,738)	(\$10,852,291)	(\$10,844,967)
60-Golf Fund Total	\$2,229,880	\$492,678	(\$271,355)	\$111,711	(\$409,988)	(\$361,541)	(\$22,417)

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

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
70-Information Technology							
4-Revenues							
42-Charges for Services	\$324,117	\$401,432	\$519,639	\$519,639	\$585,781	\$504,878	\$526,520
43-Debt Proceeds			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$33	\$1,313	\$250	\$250	\$250	\$250	\$300
48-Interest Income			\$0	\$0	\$0	\$0	\$0
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$324,150	\$402,745	\$519,889	\$519,889	\$586,031	\$505,128	\$526,820
5-Expenses							
52-Contractual Services	(\$290,085)	(\$357,021)	(\$422,123)	(\$430,480)	(\$475,206)	(\$418,153)	(\$443,545)
53-Supplies	(\$34,066)	(\$45,824)	(\$97,520)	(\$76,163)	(\$110,575)	(\$86,725)	(\$82,975)
57-Capital	(\$2,468)	(\$2,468)	\$0	(\$13,000)	\$0	\$0	\$0
5-Expenses Total	(\$326,618)	(\$405,314)	(\$519,643)	(\$519,643)	(\$585,781)	(\$504,878)	(\$526,520)
70-Information Technology Total	(\$2,468)	(\$2,569)	\$247	\$247	\$250	\$250	\$300
75-Health Insurance							
4-Revenues							
42-Charges for Services	\$1,206,786	\$1,382,150	\$1,676,709	\$1,676,709	\$1,925,292	\$1,982,470	\$2,041,358
47-Misc. Income	\$114,875	\$120,477	\$125,197	\$125,197	\$182,582	\$188,059	\$193,701
48-Interest Income	\$0	\$4	\$1,000	\$1,000	\$500	\$500	\$500
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$1,321,661	\$1,502,631	\$1,802,906	\$1,802,906	\$2,108,374	\$2,171,030	\$2,235,559
5-Expenses							
52-Contractual Services	(\$1,321,661)	(\$1,502,630)	(\$1,804,706)	(\$1,802,906)	(\$2,108,874)	(\$2,171,530)	(\$2,236,059)
5-Expenses Total	(\$1,321,661)	(\$1,502,630)	(\$1,804,706)	(\$1,802,906)	(\$2,108,874)	(\$2,171,530)	(\$2,236,059)
75-Health Insurance Total	\$0	\$1	(\$1,800)	\$0	(\$500)	(\$500)	(\$500)
Grand Total	\$6,357,991	\$4,141,489	(\$5,513,565)	(\$3,127,233)	(\$7,374,670)	(\$1,916,123)	(\$3,181,614)

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
10-General							
4-Revenues							
41-Taxes	\$4,773,916	\$4,925,992	\$5,034,878	\$5,034,878	\$5,209,320	\$5,048,528	\$5,221,460
42-Charges for Services	\$292,233	\$399,472	\$377,865	\$362,171	\$356,168	\$359,616	\$360,714
43-Bond Proceeds			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$56,705	\$58,241	\$62,500	\$48,205	\$51,505	\$52,805	\$52,805
45-Product Sales	\$61,950	\$77,066	\$67,000	\$67,250	\$68,300	\$68,416	\$68,532
46-Grants and Donations	\$132,070	\$167,637	\$178,000	\$175,150	\$182,750	\$188,431	\$192,195
47-Miscellaneous Income	\$13,646	\$7,433	\$7,500	\$7,500	\$7,500	\$7,575	\$8,000
48-Interest Income	\$4,350	\$101,946	\$18,000	\$31,889	\$65,000	\$70,000	\$72,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$5,334,869	\$5,737,787	\$5,745,743	\$5,727,043	\$5,940,543	\$5,795,371	\$5,975,706
5-Expenses							
51-Full Time Salary & Wages	(\$1,938,740)	(\$2,035,922)	(\$2,121,301)	(\$2,120,315)	(\$2,246,684)	(\$2,309,008)	(\$2,376,499)
51-Part Time Wages	(\$176,580)	(\$244,124)	(\$488,949)	(\$474,947)	(\$538,060)	(\$547,778)	(\$556,537)
52-Computer Services	(\$75,501)	(\$104,187)	(\$133,644)	(\$133,518)	(\$138,212)	(\$126,872)	(\$134,593)
52-Contractual Services	(\$368,033)	(\$474,509)	(\$495,307)	(\$550,472)	(\$647,440)	(\$640,403)	(\$639,368)
52-Health & Life Insurance	(\$374,229)	(\$458,751)	(\$498,801)	(\$498,801)	(\$578,406)	(\$595,574)	(\$613,256)
52-Utilities	(\$164,857)	(\$152,646)	(\$204,251)	(\$163,835)	(\$198,879)	(\$203,492)	(\$208,229)
53-Supplies	(\$387,695)	(\$425,252)	(\$567,481)	(\$531,921)	(\$546,888)	(\$545,971)	(\$545,449)
54-Other Charges	(\$86,802)	(\$141,388)	(\$241,068)	(\$202,934)	(\$249,642)	(\$250,560)	(\$250,282)
57-Capital	(\$83,879)	(\$49,232)	(\$420,738)	(\$455,205)	(\$382,000)	(\$423,000)	(\$438,600)
59-Transfers Out	\$0	(\$2,012,500)	(\$2,840,000)	(\$2,840,000)	(\$900,000)	(\$705,000)	(\$705,000)
5-Expenses Total	(\$3,656,316)	(\$6,098,512)	(\$8,011,540)	(\$7,971,947)	(\$6,426,211)	(\$6,347,659)	(\$6,467,813)
10-General Total	\$1,678,554	(\$360,724)	(\$2,265,797)	(\$2,244,904)	(\$485,668)	(\$552,288)	(\$492,107)
20-Recreation							
4-Revenues							
41-Taxes	\$4,722,776	\$4,879,003	\$4,983,374	\$4,983,374	\$5,155,473	\$4,994,681	\$5,167,612
42-Charges for Services	\$3,799,880	\$5,141,756	\$5,948,446	\$6,032,232	\$6,753,174	\$6,917,433	\$7,040,395
44-Rentals	\$138,613	\$162,262	\$176,980	\$146,046	\$155,080	\$160,529	\$168,884
45-Product Sales	\$120,388	\$187,433	\$187,313	\$185,684	\$195,485	\$195,398	\$195,781

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
46-Grants and Donations	\$369	\$35,696	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500
47-Miscellaneous Income	\$25,847	\$10,615	\$20,641	\$21,551	\$20,641	\$21,141	\$21,141
48-Interest Income	\$2,852	\$185,880	\$25,000	\$65,000	\$75,000	\$80,000	\$82,000
49-Transfers In			\$90,000	\$154,000	\$90,000	\$90,000	\$90,000
(blank)			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$8,810,724	\$10,602,644	\$11,447,254	\$11,603,386	\$12,460,352	\$12,474,682	\$12,781,313
5-Expenses							
51-Full Time Salary & Wages	(\$2,346,199)	(\$2,327,384)	(\$2,618,906)	(\$2,598,429)	(\$2,710,512)	(\$2,789,960)	(\$2,872,616)
51-Part Time Wages	(\$1,449,567)	(\$1,969,193)	(\$2,399,209)	(\$2,376,450)	(\$2,624,228)	(\$2,662,321)	(\$2,708,090)
52-Computer Services	(\$90,226)	(\$108,277)	(\$150,644)	(\$150,644)	(\$169,892)	(\$142,521)	(\$151,362)
52-Contractual Services	(\$1,179,246)	(\$1,647,588)	(\$2,327,175)	(\$2,298,647)	(\$2,622,574)	(\$2,666,192)	(\$2,699,453)
52-Health & Life Insurance	(\$411,016)	(\$454,243)	(\$545,473)	(\$545,473)	(\$640,497)	(\$659,458)	(\$678,986)
52-Utilities	(\$624,883)	(\$558,156)	(\$786,404)	(\$688,951)	(\$870,810)	(\$893,532)	(\$916,885)
53-Supplies	(\$541,995)	(\$821,466)	(\$1,082,278)	(\$1,097,652)	(\$1,557,620)	(\$1,301,961)	(\$1,261,065)
54-Other Charges	(\$111,631)	(\$148,360)	(\$254,294)	(\$218,720)	(\$252,293)	(\$255,878)	(\$257,530)
57-Capital	(\$13,825)	(\$21,728)	(\$17,681)	(\$4,681)	(\$31,500)	\$0	\$0
59-Transfers Out	\$0	(\$2,275,000)	(\$4,219,000)	(\$4,219,000)	(\$2,021,144)	(\$1,500,000)	(\$1,500,000)
5-Expenses Total	(\$6,768,588)	(\$10,331,394)	(\$14,401,064)	(\$14,198,648)	(\$13,501,071)	(\$12,871,823)	(\$13,045,986)
20-Recreation Total	\$2,042,136	\$271,251	(\$2,953,810)	(\$2,595,262)	(\$1,040,719)	(\$397,142)	(\$264,673)
21-Special Recreation							
4-Revenues							
41-Taxes	\$859,977	\$862,475	\$248,750	\$248,750	\$350,240	\$350,240	\$350,240
47-Miscellaneous Income	\$535	(\$1,565)	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$107	\$9,541	\$1,000	\$6,688	\$5,000	\$5,000	\$5,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$860,619	\$870,451	\$249,750	\$255,438	\$355,240	\$355,240	\$355,240
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

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
57-Capital	(\$825,831)	(\$818,663)	(\$248,750)	(\$248,750)	(\$350,240)	(\$350,240)	(\$350,240)
5-Expenses Total	(\$825,831)	(\$818,663)	(\$248,750)	(\$248,750)	(\$350,240)	(\$350,240)	(\$350,240)
21-Special Recreation Total	\$34,788	\$51,788	\$1,000	\$6,688	\$5,000	\$5,000	\$5,000
22-Cosley Zoo							
4-Revenues							
41-Taxes	\$1,020,242	\$1,030,592	\$1,066,968	\$1,066,968	\$1,267,884	\$1,317,634	\$1,372,359
42-Charges for Services	\$553,371	\$490,991	\$591,318	\$590,430	\$654,248	\$659,498	\$659,498
44-Rentals	\$33,227	\$60,730	\$55,000	\$62,500	\$63,000	\$67,000	\$69,000
45-Product Sales	\$785	\$1,061	\$1,000	\$1,150	\$1,000	\$1,000	\$1,000
46-Grants and Donations	\$239,884	\$92,056	\$89,338	\$91,925	\$95,338	\$95,338	\$95,338
47-Miscellaneous Income	\$1,189	(\$8,279)	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$608	\$21,976	\$5,000	\$17,669	\$10,000	\$10,000	\$10,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$1,849,307	\$1,689,127	\$1,808,623	\$1,830,642	\$2,091,469	\$2,150,469	\$2,207,194
5-Expenses							
51-Full Time Salary & Wages	(\$627,778)	(\$700,700)	(\$764,294)	(\$763,294)	(\$825,250)	(\$827,788)	(\$852,290)
51-Part Time Wages	(\$313,771)	(\$330,237)	(\$412,692)	(\$400,783)	(\$510,310)	(\$535,780)	(\$561,640)
52-Computer Services	(\$21,122)	(\$31,317)	(\$39,540)	(\$39,540)	(\$49,719)	(\$41,553)	(\$44,300)
52-Contractual Services	(\$50,854)	(\$63,580)	(\$84,832)	(\$70,587)	(\$129,329)	(\$82,271)	(\$82,724)
52-Health & Life Insurance	(\$111,494)	(\$111,022)	(\$166,181)	(\$166,181)	(\$200,374)	(\$199,695)	(\$205,616)
52-Utilities	(\$70,381)	(\$65,548)	(\$81,920)	(\$76,923)	(\$89,000)	(\$91,462)	(\$93,478)
53-Supplies	(\$195,275)	(\$175,960)	(\$250,825)	(\$232,725)	(\$206,020)	(\$233,835)	(\$210,008)
54-Other Charges	(\$42,038)	(\$39,915)	(\$76,572)	(\$57,650)	(\$77,225)	(\$77,245)	(\$83,675)
57-Capital	(\$3,428)	(\$1,780)	(\$1,230)	(\$1,230)	\$0	\$0	\$0
59-Transfers Out	\$0	(\$200,000)	(\$200,000)	(\$200,000)	(\$100,000)	(\$100,000)	(\$100,000)
5-Expenses Total	(\$1,436,140)	(\$1,720,058)	(\$2,078,086)	(\$2,008,912)	(\$2,187,227)	(\$2,189,629)	(\$2,233,731)
22-Cosley Zoo Total	\$413,167	(\$30,931)	(\$269,463)	(\$178,270)	(\$95,758)	(\$39,160)	(\$26,537)
23-Liability							
4-Revenues							

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
41-Taxes	\$565,097	\$273,955	\$537,110	\$537,110	\$655,269	\$664,338	\$681,054
46-Grants and Donations			\$0	\$0	\$0	\$0	\$0
47-Miscellaneous Income	\$269	(\$4,114)	\$25	\$25	\$50	\$50	\$50
48-Interest Income	\$115	\$4,087	\$500	\$11,738	\$5,000	\$3,000	\$3,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$565,481	\$273,927	\$537,635	\$548,873	\$660,319	\$667,388	\$684,104
5-Expenses							
51-Full Time Salary & Wages			\$0	\$0	\$0	\$0	\$0
51-Part Time Wages			\$0	\$0	\$0	\$0	\$0
52-Contractual Services	(\$455,601)	(\$445,192)	(\$514,938)	(\$519,938)	(\$618,723)	(\$635,588)	(\$652,959)
53-Supplies	(\$11,190)	(\$12,327)	(\$25,000)	(\$25,000)	(\$50,000)	(\$50,000)	(\$50,000)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$466,791)	(\$457,519)	(\$539,938)	(\$544,938)	(\$668,723)	(\$685,588)	(\$702,959)
23-Liability Total	\$98,691	(\$183,592)	(\$2,303)	\$3,935	(\$8,404)	(\$18,200)	(\$18,855)
24-Audit							
4-Revenues							
41-Taxes	\$10,228	\$31,309	\$42,763	\$42,763	\$12,641	\$41,123	\$37,601
47-Miscellaneous Income	\$87	(\$136)	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$5	\$325	\$200	\$200	\$400	\$400	\$400
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$10,320	\$31,498	\$42,963	\$42,963	\$13,041	\$41,523	\$38,001
5-Expenses							
51-Part Time Wages			(\$2,964)	\$0	(\$2,964)	(\$2,964)	(\$2,964)
52-Contractual Services	(\$19,600)	(\$22,200)	(\$40,000)	(\$27,000)	(\$34,450)	(\$38,500)	(\$37,500)
53-Supplies			\$0	\$0	\$0	\$0	\$0
54-Other Charges			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$19,600)	(\$22,200)	(\$42,964)	(\$27,000)	(\$37,414)	(\$41,464)	(\$40,464)
24-Audit Total	(\$9,280)	\$9,298	(\$1)	\$15,963	(\$24,373)	\$59	(\$2,463)

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
25-FICA							
4-Revenues							
41-Taxes	\$434,270	\$707,622	\$588,614	\$638,989	\$587,158	\$766,418	\$786,521
47-Miscellaneous Income	\$1,608	(\$3,476)	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$217	\$8,212	\$1,500	\$6,000	\$10,000	\$8,000	\$8,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$436,095	\$712,358	\$590,114	\$644,989	\$597,158	\$774,418	\$794,521
5-Expenses							
52-Contractual Services	(\$536,305)	(\$595,908)	(\$688,221)	(\$683,065)	(\$745,476)	(\$764,435)	(\$784,636)
5-Expenses Total	(\$536,305)	(\$595,908)	(\$688,221)	(\$683,065)	(\$745,476)	(\$764,435)	(\$784,636)
25-FICA Total	(\$100,209)	\$116,451	(\$98,107)	(\$38,076)	(\$148,318)	\$9,983	\$9,885
26-IMRF							
4-Revenues							
41-Taxes	\$551,892	\$705,013	\$303,136	\$353,511	\$297,784	\$658,134	\$635,452
47-Miscellaneous Income	\$663	(\$4,553)	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$311	\$10,052	\$1,500	\$6,000	\$10,000	\$8,000	\$8,000
4-Revenues Total	\$552,866	\$710,512	\$304,636	\$359,511	\$307,784	\$666,134	\$643,452
5-Expenses							
52-Contractual Services	(\$701,016)	(\$576,676)	(\$495,778)	(\$482,759)	(\$519,536)	(\$616,802)	(\$634,348)
5-Expenses Total	(\$701,016)	(\$576,676)	(\$495,778)	(\$482,759)	(\$519,536)	(\$616,802)	(\$634,348)
26-IMRF Total	(\$148,151)	\$133,836	(\$191,142)	(\$123,248)	(\$211,752)	\$49,332	\$9,104
30-Debt Service							
4-Revenues							
41-Taxes	\$4,316,676	\$4,138,555	\$2,617,581	\$2,617,581	\$2,748,460	\$2,803,430	\$2,859,498
43-Bond Proceeds			\$0	\$0	\$0	\$0	\$0
46-Grants and Donations			\$0	\$0	\$0	\$0	\$0
47-Miscellaneous Income	\$3,915	\$0	\$0	\$0	\$0	\$0	\$0

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
48-Interest Income	\$558	\$33,836	\$5,000	\$5,000	\$10,000	\$9,000	\$9,000
49-Transfers In	\$108,950	\$100,200	\$90,950	\$90,950	\$81,200	\$70,950	\$60,325
4-Revenues Total	\$4,430,099	\$4,272,591	\$2,713,531	\$2,713,531	\$2,839,660	\$2,883,380	\$2,928,823
5-Expenses							
52-Contractual Services	(\$3,087,225)	(\$2,875,532)	(\$1,262,893)	(\$1,262,893)	(\$1,301,942)	(\$1,289,882)	(\$1,543,764)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital			\$0	\$0	\$0	\$0	\$0
59-Transfers Out	(\$1,376,938)	(\$1,439,759)	(\$1,457,364)	(\$1,457,364)	(\$1,590,548)	(\$1,660,184)	(\$2,017,131)
5-Expenses Total	(\$4,464,163)	(\$4,315,291)	(\$2,720,257)	(\$2,720,257)	(\$2,892,490)	(\$2,950,066)	(\$3,560,895)
30-Debt Service Total	(\$34,064)	(\$42,700)	(\$6,726)	(\$6,726)	(\$52,830)	(\$66,686)	(\$632,072)
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	\$32,024	\$32,024	\$42,885	\$32,024	\$32,024	\$32,024	\$32,024
45-Product Sales	\$30,400	\$23,993	\$10,400	\$25,000	\$25,000	\$25,000	\$25,000
46-Grants and Donations	\$183,658	\$471,953	\$2,562,386	\$1,207,486	\$6,242,900	\$684,000	\$75,000
47-Miscellaneous Income	\$110,259	(\$5,370)	\$2,500	\$2,500	\$2,500	\$3,000	\$3,500
48-Interest Income	\$2,036	\$55,447	\$20,000	\$20,000	\$35,000	\$35,000	\$35,000
49-Transfers In	\$1,376,938	\$5,999,456	\$8,766,364	\$8,766,364	\$4,661,692	\$4,015,184	\$4,372,131
4-Revenues Total	\$1,735,315	\$6,577,503	\$11,404,535	\$10,053,374	\$10,999,116	\$4,794,208	\$4,542,655
5-Expenses							
51-Full Time Salary & Wages	(\$149,949)	(\$157,383)	(\$170,788)	(\$170,788)	(\$180,979)	(\$186,404)	(\$191,992)
51-Part Time Wages	(\$19,275)	(\$15,635)	(\$23,954)	(\$23,954)	(\$24,430)	(\$24,917)	(\$25,200)
52-Computer Services	(\$3,581)	(\$4,666)	(\$6,500)	(\$6,500)	(\$7,300)	(\$7,300)	(\$7,300)
52-Contractual Services	(\$89,341)	(\$180,435)	(\$254,833)	(\$64,833)	(\$246,500)	(\$96,500)	(\$96,500)
52-Health & Life Insurance	(\$29,131)	(\$32,270)	(\$41,389)	(\$41,389)	(\$46,775)	(\$48,165)	(\$49,596)
52-Utilities	(\$1,166)	(\$1,051)	(\$1,330)	(\$1,156)	(\$1,330)	(\$1,347)	(\$1,364)
53-Supplies	(\$167,004)	(\$208,294)	(\$488,216)	(\$300,030)	(\$289,550)	(\$318,555)	(\$322,360)

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
54-Other Charges	(\$3,481)	(\$5,632)	(\$13,300)	(\$12,100)	(\$14,550)	(\$13,300)	(\$13,300)
57-Capital	(\$1,008,489)	(\$2,185,236)	(\$9,767,583)	(\$7,420,966)	(\$15,008,113)	(\$4,572,000)	(\$5,521,000)
59-Transfers Out	(\$108,950)	(\$100,200)	(\$90,950)	(\$90,950)	(\$81,200)	(\$70,950)	(\$60,325)
5-Expenses Total	(\$1,580,366)	(\$2,890,802)	(\$10,858,843)	(\$8,132,665)	(\$15,900,728)	(\$5,339,438)	(\$6,288,937)
40-Capital Projects Total	\$154,949	\$3,686,701	\$545,692	\$1,920,709	(\$4,901,612)	(\$545,230)	(\$1,746,282)
60-Golf Fund							
4-Revenues							
41-Taxes	\$1,325,929	\$0	\$0	\$0	\$0	\$0	\$0
42-Charges for Services	\$2,790,359	\$2,873,272	\$2,483,000	\$2,523,000	\$2,945,500	\$2,960,500	\$3,084,500
44-Rentals	\$624,962	\$560,432	\$565,050	\$566,550	\$620,750	\$620,750	\$646,750
45-Product Sales	\$4,111,371	\$5,046,074	\$6,052,000	\$6,085,000	\$6,567,000	\$6,832,000	\$7,012,800
46-Grants and Donations	\$0	\$5,485	\$0	\$0	\$0	\$0	\$0
47-Miscellaneous Income	\$87,210	\$64,867	\$42,000	\$42,000	\$42,500	\$42,500	\$43,500
48-Interest Income	\$1,345	\$53,191	\$15,000	\$15,000	\$30,000	\$35,000	\$35,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$8,941,177	\$8,603,321	\$9,157,050	\$9,231,550	\$10,205,750	\$10,490,750	\$10,822,550
5-Expenses							
51-Full Time Salary & Wages	(\$1,737,473)	(\$1,925,746)	(\$2,170,079)	(\$2,170,079)	(\$2,257,694)	(\$2,324,394)	(\$2,393,095)
51-Part Time Wages	(\$1,079,825)	(\$1,592,895)	(\$2,144,231)	(\$1,987,623)	(\$2,240,731)	(\$2,329,525)	(\$2,413,394)
52-Computer Services	(\$55,703)	(\$84,179)	(\$100,275)	(\$100,275)	(\$110,083)	(\$99,907)	(\$105,989)
52-Contractual Services	(\$784,057)	(\$953,746)	(\$1,069,689)	(\$1,120,848)	(\$1,286,180)	(\$1,320,879)	(\$1,340,556)
52-Health & Life Insurance	(\$280,916)	(\$325,865)	(\$417,286)	(\$417,286)	(\$457,289)	(\$470,761)	(\$484,635)
52-Utilities	(\$213,117)	(\$191,299)	(\$255,705)	(\$234,667)	(\$285,090)	(\$292,838)	(\$300,789)
53-Supplies	(\$1,684,305)	(\$2,064,464)	(\$2,519,598)	(\$2,419,370)	(\$2,759,879)	(\$2,862,810)	(\$2,950,949)
54-Other Charges	(\$135,669)	(\$177,057)	(\$275,543)	(\$279,593)	(\$283,793)	(\$281,518)	(\$284,213)
57-Capital	(\$740,233)	(\$745,391)	(\$426,000)	(\$340,100)	(\$885,000)	(\$819,659)	(\$521,347)
59-Transfers Out	\$0	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
5-Expenses Total	(\$6,711,297)	(\$8,110,643)	(\$9,428,405)	(\$9,119,839)	(\$10,615,738)	(\$10,852,291)	(\$10,844,967)
60-Golf Fund Total	\$2,229,880	\$492,678	(\$271,355)	\$111,711	(\$409,988)	(\$361,541)	(\$22,417)

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
70-Information Technology							
4-Revenues							
42-Charges for Services	\$324,117	\$401,432	\$519,639	\$519,639	\$585,781	\$504,878	\$526,520
43-Bond Proceeds			\$0	\$0	\$0	\$0	\$0
47-Miscellaneous Income	\$33	\$1,313	\$250	\$250	\$250	\$250	\$300
48-Interest Income			\$0	\$0	\$0	\$0	\$0
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$324,150	\$402,745	\$519,889	\$519,889	\$586,031	\$505,128	\$526,820
5-Expenses							
52-Computer Services	(\$289,856)	(\$356,831)	(\$422,123)	(\$430,480)	(\$475,206)	(\$418,153)	(\$443,545)
52-Contractual Services			\$0	\$0	\$0	\$0	\$0
52-Utilities	(\$229)	(\$190)	\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$34,066)	(\$45,824)	(\$97,520)	(\$76,163)	(\$110,575)	(\$86,725)	(\$82,975)
57-Capital	(\$2,468)	(\$2,468)	\$0	(\$13,000)	\$0	\$0	\$0
5-Expenses Total	(\$326,618)	(\$405,314)	(\$519,643)	(\$519,643)	(\$585,781)	(\$504,878)	(\$526,520)
70-Information Technology Total	(\$2,468)	(\$2,569)	\$247	\$247	\$250	\$250	\$300
75-Health Insurance							
4-Revenues							
42-Charges for Services	\$1,206,786	\$1,382,150	\$1,676,709	\$1,676,709	\$1,925,292	\$1,982,470	\$2,041,358
47-Miscellaneous Income	\$114,875	\$120,477	\$125,197	\$125,197	\$182,582	\$188,059	\$193,701
48-Interest Income	\$0	\$4	\$1,000	\$1,000	\$500	\$500	\$500
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$1,321,661	\$1,502,631	\$1,802,906	\$1,802,906	\$2,108,374	\$2,171,030	\$2,235,559
5-Expenses							
52-Contractual Services	(\$905)	(\$820)	(\$2,800)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)
52-Health & Life Insurance	(\$1,320,756)	(\$1,501,810)	(\$1,801,906)	(\$1,801,906)	(\$2,107,874)	(\$2,170,530)	(\$2,235,059)
5-Expenses Total	(\$1,321,661)	(\$1,502,630)	(\$1,804,706)	(\$1,802,906)	(\$2,108,874)	(\$2,171,530)	(\$2,236,059)
75-Health Insurance Total	\$0	\$1	(\$1,800)	\$0	(\$500)	(\$500)	(\$500)
Grand Total	\$6,357,991	\$4,141,489	(\$5,513,565)	(\$3,127,233)	(\$7,374,670)	(\$1,916,123)	(\$3,181,614)

Special Events

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
1900-Special Events-Miscellaneous							
4-Revenues							
42-Charges for Services	\$13,166	\$10,074	\$2,000	\$2,000	\$3,000	\$3,000	\$3,000
45-Product Sales			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$13,166	\$10,074	\$2,000	\$2,000	\$3,000	\$3,000	\$3,000
5-Expenses							
51-Salaries & Wages	\$0	\$0	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,250)	(\$1,500)
52-Contractual Services	(\$6,180)	(\$10,548)	(\$9,500)	(\$13,500)	(\$14,000)	(\$14,163)	(\$14,329)
53-Supplies	(\$1,119)	(\$1,897)	(\$2,000)	(\$2,000)	(\$2,500)	(\$2,500)	(\$2,500)
5-Expenses Total	(\$7,299)	(\$12,445)	(\$12,500)	(\$16,500)	(\$17,500)	(\$17,913)	(\$18,329)
1900-Special Events-Miscellaneous Total	\$5,867	(\$2,371)	(\$10,500)	(\$14,500)	(\$14,500)	(\$14,913)	(\$15,329)
1901-Kite Event							
4-Revenues							
42-Charges for Services	\$1,133	\$3,149	\$3,150	\$0	\$0	\$0	\$0
45-Product Sales			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$1,133	\$3,149	\$3,150	\$0	\$0	\$0	\$0
5-Expenses							
51-Salaries & Wages			(\$500)	\$0	\$0	\$0	\$0
52-Contractual Services	(\$700)	(\$600)	(\$1,500)	\$0	\$0	\$0	\$0
53-Supplies	(\$2,406)	(\$300)	(\$1,100)	\$0	\$0	\$0	\$0
5-Expenses Total	(\$3,106)	(\$900)	(\$3,100)	\$0	\$0	\$0	\$0
1901-Kite Event Total	(\$1,974)	\$2,249	\$50	\$0	\$0	\$0	\$0
1902-4th of July							
4-Revenues							
42-Charges for Services	\$36,460	\$39,510	\$39,500	\$39,500	\$43,500	\$43,500	\$43,500
45-Product Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$36,460	\$39,510	\$39,500	\$39,500	\$43,500	\$43,500	\$43,500
5-Expenses							
51-Salaries & Wages	(\$3,795)	(\$5,653)	(\$6,889)	(\$6,100)	(\$7,500)	(\$7,500)	(\$7,500)
52-Contractual Services	(\$31,714)	(\$32,651)	(\$37,500)	(\$37,500)	(\$40,000)	(\$40,000)	(\$40,000)
53-Supplies	(\$3,010)	(\$4,815)	(\$8,011)	(\$8,800)	(\$8,800)	(\$8,800)	(\$8,800)
5-Expenses Total	(\$38,520)	(\$43,120)	(\$52,400)	(\$52,400)	(\$56,300)	(\$56,300)	(\$56,300)
1902-4th of July Total	(\$2,060)	(\$3,610)	(\$12,900)	(\$12,900)	(\$12,800)	(\$12,800)	(\$12,800)
1903-Ale Fest							
4-Revenues							
42-Charges for Services	\$42,169	\$64,818	\$58,500	\$58,500	\$58,500	\$58,500	\$58,500
45-Product Sales	\$15,780	\$13,297	\$14,750	\$14,750	\$15,500	\$15,500	\$15,500

Special Events

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
4-Revenues Total	\$57,949	\$78,114	\$73,250	\$73,250	\$74,000	\$74,000	\$74,000
5-Expenses							
51-Salaries & Wages	(\$3,755)	(\$3,666)	(\$4,696)	(\$4,000)	(\$5,300)	(\$5,300)	(\$5,300)
52-Contractual Services	(\$19,998)	(\$21,421)	(\$27,000)	(\$27,000)	(\$27,000)	(\$27,050)	(\$27,101)
53-Supplies	(\$27,956)	(\$18,710)	(\$29,304)	(\$30,000)	(\$30,000)	(\$30,000)	(\$30,000)
54-Other Charges	(\$5,590)	(\$17,159)	(\$15,000)	(\$15,000)	(\$20,000)	(\$20,000)	(\$20,000)
5-Expenses Total	(\$57,299)	(\$60,956)	(\$76,000)	(\$76,000)	(\$82,300)	(\$82,350)	(\$82,401)
1903-Ale Fest Total	\$650	\$17,159	(\$2,750)	(\$2,750)	(\$8,300)	(\$8,350)	(\$8,401)
1905-Taste of Wheaton							
4-Revenues							
42-Charges for Services	\$0	\$126,962	\$127,500	\$127,500	\$127,500	\$127,500	\$127,500
45-Product Sales	\$0	\$54,583	\$54,000	\$54,000	\$54,000	\$54,000	\$54,000
4-Revenues Total	\$0	\$181,546	\$181,500	\$181,500	\$181,500	\$181,500	\$181,500
5-Expenses							
51-Salaries & Wages	(\$2,178)	(\$23,378)	(\$26,204)	(\$21,000)	(\$33,000)	(\$33,000)	(\$33,000)
52-Contractual Services	\$0	(\$90,290)	(\$79,552)	(\$90,000)	(\$105,000)	(\$105,000)	(\$105,000)
53-Supplies	(\$11)	(\$25,271)	(\$22,394)	(\$26,000)	(\$30,150)	(\$30,153)	(\$30,156)
5-Expenses Total	(\$2,189)	(\$138,939)	(\$128,150)	(\$137,000)	(\$168,150)	(\$168,153)	(\$168,156)
1905-Taste of Wheaton Total	(\$2,189)	\$42,607	\$53,350	\$44,500	\$13,350	\$13,347	\$13,344
1906-Summer Concerts							
4-Revenues							
42-Charges for Services	\$118,741	\$118,885	\$119,000	\$119,000	\$99,000	\$99,000	\$99,000
45-Product Sales	\$44,017	\$60,648	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
4-Revenues Total	\$162,757	\$179,533	\$169,000	\$169,000	\$149,000	\$149,000	\$149,000
5-Expenses							
51-Salaries & Wages	(\$18,877)	(\$14,474)	(\$20,500)	(\$20,500)	(\$25,500)	(\$26,000)	(\$26,500)
52-Contractual Services	(\$104,008)	(\$135,561)	(\$126,096)	(\$158,000)	(\$158,200)	(\$158,284)	(\$158,370)
53-Supplies	(\$31,748)	(\$18,389)	(\$35,000)	(\$35,000)	(\$35,000)	(\$35,000)	(\$35,000)
54-Other Charges	\$0	\$0	(\$32,104)	\$0	(\$25,000)	(\$25,000)	(\$25,000)
5-Expenses Total	(\$154,632)	(\$168,423)	(\$213,700)	(\$213,500)	(\$243,700)	(\$244,284)	(\$244,870)
1906-Summer Concerts Total	\$8,125	\$11,110	(\$44,700)	(\$44,500)	(\$94,700)	(\$95,284)	(\$95,870)
1907-Shakespeare Event							
4-Revenues							
42-Charges for Services	\$10,810	\$8,500	\$9,500	\$9,500	\$10,000	\$10,000	\$10,000
45-Product Sales	\$1,570	\$596	\$0	\$0	\$0	\$0	\$0
46-Grants & Donations	\$597	\$68	\$1,000	\$1,000	\$0	\$0	\$0
4-Revenues Total	\$12,977	\$9,164	\$10,500	\$10,500	\$10,000	\$10,000	\$10,000

Special Events

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
5-Expenses							
51-Salaries & Wages	(\$2,842)	\$0	(\$3,200)	(\$3,200)	(\$3,800)	(\$3,800)	(\$3,800)
52-Contractual Services	(\$13,807)	(\$17,897)	(\$16,500)	(\$16,500)	(\$20,000)	(\$20,000)	(\$20,000)
53-Supplies	(\$1,012)	(\$1,084)	(\$1,650)	(\$1,650)	(\$1,650)	(\$1,650)	(\$1,650)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$17,661)	(\$18,981)	(\$21,350)	(\$21,350)	(\$25,450)	(\$25,450)	(\$25,450)
1907-Shakespeare Event Total	(\$4,684)	(\$9,817)	(\$10,850)	(\$10,850)	(\$15,450)	(\$15,450)	(\$15,450)
1908-Fun Run Event							
4-Revenues							
42-Charges for Services	\$0	\$60,682	\$67,500	\$44,132	\$49,000	\$49,000	\$49,000
45-Product Sales			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$0	\$60,682	\$67,500	\$44,132	\$49,000	\$49,000	\$49,000
5-Expenses							
51-Salaries & Wages	\$0	(\$3,238)	(\$3,450)	(\$3,450)	(\$4,450)	(\$4,450)	(\$4,450)
52-Contractual Services	\$0	(\$6,878)	(\$8,000)	(\$8,000)	(\$8,500)	(\$8,500)	(\$8,500)
53-Supplies	(\$1,985)	(\$15,134)	(\$16,500)	(\$16,500)	(\$17,000)	(\$17,000)	(\$17,000)
54-Other Charges	\$0	(\$27,266)	(\$24,000)	(\$24,000)	(\$24,000)	(\$24,000)	(\$24,000)
5-Expenses Total	(\$1,985)	(\$52,516)	(\$51,950)	(\$51,950)	(\$53,950)	(\$53,950)	(\$53,950)
1908-Fun Run Event Total	(\$1,985)	\$8,166	\$15,550	(\$7,818)	(\$4,950)	(\$4,950)	(\$4,950)
1910-Light the Torch Run							
4-Revenues							
42-Charges for Services	\$37,748	\$44,107	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500
45-Product Sales			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$37,748	\$44,107	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500
5-Expenses							
51-Salaries & Wages	(\$3,112)	(\$3,303)	(\$3,475)	(\$3,475)	(\$4,700)	(\$4,700)	(\$4,700)
52-Contractual Services	(\$7,466)	(\$13,981)	(\$14,000)	(\$14,000)	(\$15,000)	(\$15,000)	(\$15,000)
53-Supplies	(\$6,927)	(\$7,038)	(\$7,500)	(\$7,500)	(\$8,000)	(\$8,000)	(\$8,000)
54-Other Charges	(\$15,892)	(\$15,589)	(\$17,300)	(\$17,300)	(\$20,000)	(\$20,000)	(\$20,000)
5-Expenses Total	(\$33,398)	(\$39,911)	(\$42,275)	(\$42,275)	(\$47,700)	(\$47,700)	(\$47,700)
1910-Light the Torch Run Total	\$4,350	\$4,196	(\$19,775)	(\$19,775)	(\$25,200)	(\$25,200)	(\$25,200)
1925-Reindeer Run							
4-Revenues							
42-Charges for Services	\$40,349	\$50,420	\$47,000	\$52,000	\$53,000	\$54,000	\$54,000
45-Product Sales			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$40,349	\$50,420	\$47,000	\$52,000	\$53,000	\$54,000	\$54,000
5-Expenses							

Special Events

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
51-Salaries & Wages	(\$3,149)	(\$116)	(\$500)	\$0	(\$500)	(\$500)	(\$500)
52-Contractual Services	(\$5,880)	(\$9,406)	(\$9,768)	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)
53-Supplies	(\$15,926)	(\$20,567)	(\$15,000)	(\$15,000)	(\$17,000)	(\$17,000)	(\$17,000)
54-Other Charges	(\$250)	\$0	(\$232)	\$0	\$0	\$0	\$0
5-Expenses Total	(\$25,205)	(\$30,089)	(\$25,500)	(\$25,000)	(\$27,500)	(\$27,500)	(\$27,500)
1925-Reindeer Run Total	\$15,145	\$20,332	\$21,500	\$27,000	\$25,500	\$26,500	\$26,500
Grand Total	\$21,246	\$90,020	(\$11,025)	(\$41,593)	(\$137,050)	(\$137,100)	(\$138,156)

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
10-General							
4-Revenues	\$319,191	\$418,333	\$385,900	\$359,382	\$349,500	\$349,500	\$349,500
5-Expenses	(\$313,900)	(\$397,251)	(\$473,275)	(\$473,975)	(\$526,900)	(\$527,947)	(\$529,000)
10-General Total	\$5,291	\$21,082	(\$87,375)	(\$114,593)	(\$177,400)	(\$178,447)	(\$179,500)
20-Recreation							
4-Revenues	\$43,349	\$237,966	\$230,000	\$235,000	\$236,000	\$237,000	\$237,000
5-Expenses	(\$27,394)	(\$169,028)	(\$153,650)	(\$162,000)	(\$195,650)	(\$195,653)	(\$195,656)
20-Recreation Total	\$15,956	\$68,938	\$76,350	\$73,000	\$40,350	\$41,347	\$41,344
Grand Total	\$21,246	\$90,020	(\$11,025)	(\$41,593)	(\$137,050)	(\$137,100)	(\$138,156)

Revenues by Source and Expenditures by Object for Swimming Pools

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
101-Parks Maintenance							
231-Northside Pool							
5-Expenses							
51-Salaries & Wages	(\$23,977)	(\$25,385)	(\$33,122)	(\$33,122)	(\$33,968)	(\$34,474)	(\$34,995)
52-Contractual Services	(\$16,249)	(\$4,375)	(\$33,366)	(\$17,746)	(\$18,230)	(\$18,341)	(\$18,456)
53-Supplies	(\$17,988)	(\$26,874)	(\$50,256)	(\$51,348)	(\$134,588)	(\$56,088)	(\$46,788)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$58,214)	(\$56,635)	(\$116,744)	(\$102,215)	(\$186,786)	(\$108,903)	(\$100,239)
231-Northside Pool Total	(\$58,214)	(\$56,635)	(\$116,744)	(\$102,215)	(\$186,786)	(\$108,903)	(\$100,239)
232-Rice Pool							
5-Expenses							
51-Salaries & Wages	(\$38,498)	(\$46,505)	(\$52,753)	(\$52,753)	(\$54,065)	(\$54,787)	(\$55,531)
52-Contractual Services	(\$17,887)	(\$13,194)	(\$25,168)	(\$39,069)	(\$41,732)	(\$42,024)	(\$42,325)
53-Supplies	(\$46,683)	(\$65,387)	(\$110,517)	(\$111,145)	(\$297,925)	(\$105,425)	(\$99,425)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$103,069)	(\$125,086)	(\$188,438)	(\$202,967)	(\$393,722)	(\$202,236)	(\$197,281)
232-Rice Pool Total	(\$103,069)	(\$125,086)	(\$188,438)	(\$202,967)	(\$393,722)	(\$202,236)	(\$197,281)
101-Parks Maintenance Total	(\$161,283)	(\$181,721)	(\$305,183)	(\$305,183)	(\$580,508)	(\$311,139)	(\$297,520)
222-Pools							
000-Nonspecified Area							
5-Expenses							
51-Salaries & Wages			\$0	\$0	\$0	\$0	\$0
52-Contractual Services	(\$1,807)	(\$730)	(\$1,240)	(\$1,240)	(\$3,462)	(\$3,022)	(\$3,196)
53-Supplies	(\$242)	\$0	\$0	\$0	(\$467)	(\$234)	(\$185)
57-Capital	(\$229)	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$2,278)	(\$730)	(\$1,240)	(\$1,240)	(\$3,930)	(\$3,255)	(\$3,381)
000-Nonspecified Area Total	(\$2,278)	(\$730)	(\$1,240)	(\$1,240)	(\$3,930)	(\$3,255)	(\$3,381)
231-Northside Pool							
4-Revenues							
42-Charges for Services	\$206,314	\$270,077	\$305,000	\$288,300	\$315,000	\$323,000	\$342,000
44-Rentals	\$5,040	\$5,460	\$6,000	\$12,600	\$10,000	\$12,000	\$15,000
45-Product Sales	\$14,765	\$17,544	\$21,000	\$15,900	\$21,000	\$21,000	\$21,000
47-Misc. Income	\$1,509	\$1,897	\$1,500	\$1,500	\$1,500	\$2,000	\$2,000
4-Revenues Total	\$227,628	\$294,978	\$333,500	\$318,300	\$347,500	\$358,000	\$380,000
5-Expenses							
51-Salaries & Wages	(\$176,591)	(\$189,822)	(\$204,340)	(\$220,840)	(\$231,035)	(\$236,966)	(\$245,925)
52-Contractual Services	(\$66,336)	(\$74,037)	(\$100,436)	(\$98,684)	(\$119,882)	(\$120,547)	(\$123,931)

Revenues by Source and Expenditures by Object for Swimming Pools

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
53-Supplies	(\$17,030)	(\$22,079)	(\$26,764)	(\$25,764)	(\$28,666)	(\$28,999)	(\$28,782)
54-Other Charges	(\$2,078)	(\$1,791)	(\$4,200)	(\$4,000)	(\$4,200)	(\$5,000)	(\$5,000)
57-Capital	(\$457)	(\$314)	(\$288)	(\$288)	\$0	\$0	\$0
5-Expenses Total	(\$262,492)	(\$288,043)	(\$336,028)	(\$349,575)	(\$383,783)	(\$391,513)	(\$403,638)
231-Northside Pool Total	(\$34,863)	\$6,935	(\$2,528)	(\$31,275)	(\$36,283)	(\$33,513)	(\$23,638)
232-Rice Pool							
4-Revenues							
42-Charges for Services	\$549,680	\$590,430	\$618,000	\$598,200	\$638,000	\$661,000	\$676,000
44-Rentals	\$2,790	\$7,288	\$5,100	\$2,700	\$5,100	\$5,100	\$7,600
45-Product Sales	\$88,579	\$92,080	\$95,000	\$88,500	\$95,000	\$95,000	\$95,000
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$13,153	\$13,920	\$15,000	\$12,000	\$15,000	\$15,000	\$15,000
4-Revenues Total	\$654,202	\$703,718	\$733,100	\$701,400	\$753,100	\$776,100	\$793,600
5-Expenses							
51-Salaries & Wages	(\$392,010)	(\$437,359)	(\$428,496)	(\$493,496)	(\$515,959)	(\$526,487)	(\$537,062)
52-Contractual Services	(\$165,649)	(\$143,373)	(\$214,887)	(\$188,339)	(\$232,513)	(\$235,983)	(\$242,247)
53-Supplies	(\$47,016)	(\$60,556)	(\$72,954)	(\$66,704)	(\$74,416)	(\$73,764)	(\$73,562)
54-Other Charges	(\$13,899)	(\$9,637)	(\$15,500)	(\$16,000)	(\$16,000)	(\$16,500)	(\$16,500)
57-Capital	(\$686)	(\$314)	(\$360)	(\$360)	\$0	\$0	\$0
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$619,259)	(\$651,239)	(\$732,197)	(\$764,900)	(\$838,887)	(\$852,735)	(\$869,371)
232-Rice Pool Total	\$34,943	\$52,479	\$903	(\$63,500)	(\$85,787)	(\$76,635)	(\$75,771)
415-Marketing							
5-Expenses							
51-Salaries & Wages	(\$17,299)	(\$12,583)	(\$15,052)	(\$15,052)	(\$16,103)	(\$16,586)	(\$17,083)
52-Contractual Services	(\$3,269)	(\$1,372)	(\$1,738)	(\$1,738)	(\$1,936)	(\$1,993)	(\$2,052)
54-Other Charges			(\$2,500)	(\$2,500)	(\$2,500)	(\$2,500)	(\$2,500)
5-Expenses Total	(\$20,567)	(\$13,956)	(\$19,290)	(\$19,290)	(\$20,539)	(\$21,079)	(\$21,635)
415-Marketing Total	(\$20,567)	(\$13,956)	(\$19,290)	(\$19,290)	(\$20,539)	(\$21,079)	(\$21,635)
222-Pools Total	(\$22,765)	\$44,728	(\$22,155)	(\$115,305)	(\$146,538)	(\$134,482)	(\$124,426)
Grand Total	(\$184,048)	(\$136,993)	(\$327,338)	(\$420,488)	(\$727,046)	(\$445,621)	(\$421,946)

Recreation Fund Income Statements

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
20-Recreation							
000-Administration							
4-Revenues							
41-Taxes	\$4,722,776	\$4,879,003	\$4,983,374	\$4,983,374	\$5,155,473	\$4,994,681	\$5,167,612
42-Charges for Services	\$56,355	\$171,017	\$175,665	\$175,950	\$182,900	\$183,454	\$184,015
44-Rentals	\$35,276	\$58,766	\$21,680	\$21,746	\$21,680	\$22,080	\$22,488
45-Product Sales	\$0	\$54,721	\$54,838	\$54,312	\$54,585	\$54,596	\$54,608
46-Grants & Donations	\$343	\$35,696	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500
47-Misc. Income	\$11,140	(\$5,582)	\$3,641	\$7,551	\$3,641	\$3,641	\$3,641
48-Interest Income	\$2,852	\$185,880	\$25,000	\$65,000	\$75,000	\$80,000	\$82,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$4,828,742	\$5,379,501	\$5,279,697	\$5,323,433	\$5,508,778	\$5,353,952	\$5,529,864
5-Expenses							
51-Salaries & Wages	(\$829,109)	(\$980,425)	(\$1,095,347)	(\$1,081,123)	(\$1,153,208)	(\$1,187,710)	(\$1,223,773)
52-Contractual Services	(\$460,272)	(\$631,684)	(\$763,936)	(\$767,167)	(\$908,958)	(\$902,192)	(\$921,016)
53-Supplies	(\$34,892)	(\$108,422)	(\$89,566)	(\$123,673)	(\$188,492)	(\$185,379)	(\$186,326)
54-Other Charges	(\$50,895)	(\$71,016)	(\$133,035)	(\$101,796)	(\$118,729)	(\$119,212)	(\$119,704)
57-Capital	(\$5,827)	(\$3,036)	(\$2,162)	(\$2,162)	\$0	\$0	\$0
59-Transfers Out	\$0	(\$2,275,000)	(\$4,100,000)	(\$4,100,000)	(\$2,021,144)	(\$1,500,000)	(\$1,500,000)
5-Expenses Total	(\$1,380,995)	(\$4,069,584)	(\$6,184,045)	(\$6,175,920)	(\$4,390,531)	(\$3,894,494)	(\$3,950,819)
000-Administration Total	\$3,447,747	\$1,309,916	(\$904,347)	(\$852,488)	\$1,118,247	\$1,459,458	\$1,579,045
101-Parks Maintenance							
4-Revenues							
42-Charges for Services			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$15,136	\$16,225	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
45-Product Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$0	\$5	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$15,136	\$16,230	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
5-Expenses							
51-Salaries & Wages	(\$760,548)	(\$787,757)	(\$919,231)	(\$919,231)	(\$940,946)	(\$960,608)	(\$981,685)
52-Contractual Services	(\$230,163)	(\$208,352)	(\$342,004)	(\$340,567)	(\$347,088)	(\$368,401)	(\$369,053)
53-Supplies	(\$161,915)	(\$204,709)	(\$323,431)	(\$297,764)	(\$600,809)	(\$330,343)	(\$301,956)
57-Capital	(\$229)	(\$15,865)	(\$13,072)	(\$72)	(\$31,500)	\$0	\$0

Recreation Fund Income Statements

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
5-Expenses Total	(\$1,152,854)	(\$1,216,682)	(\$1,597,737)	(\$1,557,633)	(\$1,920,343)	(\$1,659,352)	(\$1,652,693)
101-Parks Maintenance Total	(\$1,137,718)	(\$1,200,452)	(\$1,587,737)	(\$1,547,633)	(\$1,910,343)	(\$1,649,352)	(\$1,642,693)
220-Recreation Programs							
4-Revenues							
42-Charges for Services	\$2,145,202	\$3,143,688	\$3,739,331	\$3,879,978	\$4,413,274	\$4,499,458	\$4,587,981
44-Rentals	\$45,371	\$45,079	\$95,000	\$60,000	\$65,000	\$65,858	\$66,727
45-Product Sales	\$10,701	\$8,855	\$3,575	\$13,101	\$9,100	\$8,771	\$8,946
46-Grants & Donations	\$26	\$0	\$0	\$0	\$0	\$0	\$0
47-Misc. Income			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$2,201,300	\$3,197,621	\$3,837,906	\$3,953,079	\$4,487,374	\$4,574,088	\$4,663,655
5-Expenses							
51-Salaries & Wages	(\$790,488)	(\$986,282)	(\$1,253,427)	(\$1,186,883)	(\$1,397,618)	(\$1,416,895)	(\$1,440,741)
52-Contractual Services	(\$878,142)	(\$1,213,379)	(\$1,706,577)	(\$1,673,928)	(\$1,971,282)	(\$2,004,827)	(\$2,042,056)
53-Supplies	(\$75,115)	(\$153,857)	(\$215,047)	(\$216,940)	(\$217,301)	(\$219,141)	(\$222,097)
54-Other Charges	\$0	(\$56)	(\$500)	(\$500)	(\$500)	(\$1,107)	(\$1,113)
57-Capital	(\$2,114)	(\$523)	(\$576)	(\$576)	\$0	\$0	\$0
5-Expenses Total	(\$1,745,859)	(\$2,354,097)	(\$3,176,127)	(\$3,078,827)	(\$3,586,701)	(\$3,641,969)	(\$3,706,007)
220-Recreation Programs Total	\$455,441	\$843,524	\$661,780	\$874,252	\$900,673	\$932,118	\$957,648
221-Athletics							
4-Revenues							
42-Charges for Services	\$492,594	\$520,443	\$535,800	\$613,754	\$618,300	\$650,729	\$634,130
45-Product Sales	\$5,371	\$10,682	\$10,700	\$11,200	\$12,700	\$12,868	\$13,037
47-Misc. Income	\$0	\$376	\$0	\$0	\$0	\$0	\$0
49-Transfers In			\$90,000	\$154,000	\$90,000	\$90,000	\$90,000
4-Revenues Total	\$497,965	\$531,501	\$636,500	\$778,954	\$721,000	\$753,597	\$737,168
5-Expenses							
51-Salaries & Wages	(\$31,901)	(\$47,388)	(\$59,649)	(\$63,386)	(\$67,078)	(\$68,775)	(\$70,519)
52-Contractual Services	(\$126,139)	(\$159,343)	(\$188,708)	(\$185,865)	(\$201,432)	(\$204,278)	(\$207,168)
53-Supplies	(\$151,749)	(\$201,953)	(\$273,470)	(\$296,687)	(\$332,600)	(\$362,655)	(\$340,945)
54-Other Charges	(\$40,413)	(\$58,487)	(\$76,586)	(\$81,234)	(\$86,000)	(\$87,135)	(\$88,285)
57-Capital			\$0	\$0	\$0	\$0	\$0

Recreation Fund Income Statements

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
59-Transfers Out	\$0	\$0	(\$119,000)	(\$119,000)	\$0	\$0	\$0
5-Expenses Total	(\$350,202)	(\$467,171)	(\$717,413)	(\$746,174)	(\$687,110)	(\$722,844)	(\$706,918)
221-Athletics Total	\$147,763	\$64,331	(\$80,913)	\$32,781	\$33,890	\$30,754	\$30,250
222-Pools							
4-Revenues							
42-Charges for Services	\$755,994	\$860,507	\$923,000	\$886,500	\$953,000	\$984,000	\$1,018,000
44-Rentals	\$7,830	\$12,748	\$11,100	\$15,300	\$15,100	\$17,100	\$22,600
45-Product Sales	\$103,344	\$109,624	\$116,000	\$104,400	\$116,000	\$116,000	\$116,000
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$14,662	\$15,817	\$16,500	\$13,500	\$16,500	\$17,000	\$17,000
4-Revenues Total	\$881,830	\$998,695	\$1,066,600	\$1,019,700	\$1,100,600	\$1,134,100	\$1,173,600
5-Expenses							
51-Salaries & Wages	(\$585,899)	(\$639,765)	(\$647,888)	(\$729,388)	(\$763,097)	(\$780,039)	(\$800,071)
52-Contractual Services	(\$237,060)	(\$219,512)	(\$318,301)	(\$290,001)	(\$357,793)	(\$361,545)	(\$371,426)
53-Supplies	(\$64,288)	(\$82,634)	(\$99,718)	(\$92,468)	(\$103,548)	(\$102,998)	(\$102,530)
54-Other Charges	(\$15,977)	(\$11,428)	(\$22,200)	(\$22,500)	(\$22,700)	(\$24,000)	(\$24,000)
57-Capital	(\$1,371)	(\$628)	(\$648)	(\$648)	\$0	\$0	\$0
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$904,595)	(\$953,968)	(\$1,088,755)	(\$1,135,005)	(\$1,247,138)	(\$1,268,582)	(\$1,298,026)
222-Pools Total	(\$22,765)	\$44,728	(\$22,155)	(\$115,305)	(\$146,538)	(\$134,482)	(\$124,426)
224-Recreation Facilities							
4-Revenues							
42-Charges for Services	\$1,443	\$1,194	\$1,650	\$900	\$1,200	\$1,200	\$1,200
44-Rentals	\$32,859	\$28,400	\$36,700	\$37,500	\$40,300	\$41,960	\$43,024
45-Product Sales	(\$411)	\$1,985	\$200	\$600	\$600	\$600	\$600
47-Misc. Income	\$45	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$33,936	\$31,579	\$38,550	\$39,000	\$42,100	\$43,760	\$44,824
5-Expenses							
51-Salaries & Wages	(\$154,567)	(\$180,570)	(\$258,600)	(\$255,107)	(\$199,641)	(\$207,030)	(\$214,713)
52-Contractual Services	(\$282,987)	(\$250,071)	(\$389,254)	(\$337,783)	(\$393,397)	(\$397,649)	(\$409,738)
53-Supplies	(\$20,434)	(\$23,817)	(\$30,129)	(\$29,625)	(\$50,492)	(\$34,543)	(\$35,026)

Recreation Fund Income Statements

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
54-Other Charges	(\$839)	(\$970)	(\$9,442)	(\$2,411)	(\$9,989)	(\$10,039)	(\$10,039)
57-Capital	(\$2,285)	(\$1,047)	(\$792)	(\$792)	\$0	\$0	\$0
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$461,112)	(\$456,475)	(\$688,217)	(\$625,718)	(\$653,520)	(\$649,261)	(\$669,516)
224-Recreation Facilities Total	(\$427,177)	(\$424,896)	(\$649,667)	(\$586,718)	(\$611,420)	(\$605,501)	(\$624,692)
350-Special Facilities							
4-Revenues							
42-Charges for Services	\$348,292	\$444,906	\$573,000	\$475,150	\$584,500	\$598,592	\$615,068
44-Rentals	\$2,142	\$1,045	\$2,500	\$1,500	\$3,000	\$3,531	\$4,045
45-Product Sales	\$1,382	\$1,565	\$2,000	\$2,070	\$2,500	\$2,562	\$2,590
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income			\$500	\$500	\$500	\$500	\$500
4-Revenues Total	\$351,816	\$447,517	\$578,000	\$479,220	\$590,500	\$605,186	\$622,203
5-Expenses							
51-Salaries & Wages	(\$326,782)	(\$373,812)	(\$452,560)	(\$414,660)	(\$458,756)	(\$468,155)	(\$477,205)
52-Contractual Services	(\$68,567)	(\$57,913)	(\$65,309)	(\$52,796)	(\$74,757)	(\$72,294)	(\$74,214)
53-Supplies	(\$33,380)	(\$46,072)	(\$49,817)	(\$39,995)	(\$63,627)	(\$66,137)	(\$71,405)
54-Other Charges	(\$3,343)	(\$5,669)	(\$10,032)	(\$7,779)	(\$11,800)	(\$11,809)	(\$11,813)
57-Capital	(\$1,999)	(\$628)	(\$432)	(\$432)	\$0	\$0	\$0
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$434,072)	(\$484,094)	(\$578,150)	(\$515,663)	(\$608,940)	(\$618,395)	(\$634,637)
350-Special Facilities Total	(\$82,256)	(\$36,577)	(\$150)	(\$36,443)	(\$18,440)	(\$13,209)	(\$12,435)
418-Human Resources							
5-Expenses							
51-Salaries & Wages	(\$83,053)	(\$74,703)	(\$82,593)	(\$82,593)	(\$92,914)	(\$93,887)	(\$94,891)
52-Contractual Services	(\$4,360)	(\$5,445)	(\$6,849)	(\$6,849)	(\$7,740)	(\$7,970)	(\$8,207)
53-Supplies	(\$222)	\$0	(\$1,100)	(\$500)	(\$750)	(\$765)	(\$780)
54-Other Charges	(\$165)	(\$735)	(\$2,500)	(\$2,500)	(\$2,575)	(\$2,575)	(\$2,575)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$87,799)	(\$80,883)	(\$93,042)	(\$92,442)	(\$103,979)	(\$105,198)	(\$106,453)
418-Human Resources Total	(\$87,799)	(\$80,883)	(\$93,042)	(\$92,442)	(\$103,979)	(\$105,198)	(\$106,453)

Recreation Fund Income Statements

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
419-Finance							
5-Expenses							
51-Salaries & Wages	(\$233,419)	(\$225,876)	(\$248,821)	(\$242,508)	(\$261,485)	(\$269,181)	(\$277,109)
52-Contractual Services	(\$17,681)	(\$22,563)	(\$28,758)	(\$28,758)	(\$41,325)	(\$42,548)	(\$43,809)
5-Expenses Total	(\$251,100)	(\$248,439)	(\$277,579)	(\$271,266)	(\$302,809)	(\$311,730)	(\$320,917)
419-Finance Total	(\$251,100)	(\$248,439)	(\$277,579)	(\$271,266)	(\$302,809)	(\$311,730)	(\$320,917)
20-Recreation Total	\$2,042,136	\$271,251	(\$2,953,810)	(\$2,595,262)	(\$1,040,719)	(\$397,142)	(\$264,673)
Grand Total	\$2,042,136	\$271,251	(\$2,953,810)	(\$2,595,262)	(\$1,040,719)	(\$397,142)	(\$264,673)

ATHLETICS DEPARTMENT AREAS: Revenues and Expenditures by Area

ATHLETICS DEPARTMENT AREAS	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
Athletics Dept. Area							
203-Athletic Programs							
4-Revenues							
42-Charges for Services	\$494,192	\$592,518	\$553,360	\$735,640	\$778,150	\$793,346	\$808,788
4-Revenues Total	\$494,192	\$592,518	\$553,360	\$735,640	\$778,150	\$793,346	\$808,788
5-Expenses							
51-Full Time Salary & Wages	(\$34,535)	(\$86,344)	(\$76,389)	(\$76,389)	(\$80,075)	(\$82,477)	(\$84,951)
51-Part Time Wages	(\$43,133)	(\$69,875)	(\$88,788)	(\$105,670)	(\$109,082)	(\$110,522)	(\$111,981)
52-Computer Services	(\$279)	(\$364)	(\$446)	(\$446)	(\$3,291)	(\$2,832)	(\$2,998)
52-Contractual Services	(\$230,731)	(\$256,862)	(\$311,496)	(\$324,172)	(\$365,392)	(\$370,215)	(\$375,102)
52-Health & Life Insurance	(\$6,400)	(\$6,963)	(\$6,957)	(\$6,957)	(\$14,784)	(\$15,222)	(\$15,673)
52-Utilities	(\$1,557)	(\$1,493)	(\$2,970)	(\$2,595)	(\$3,090)	(\$3,152)	(\$3,215)
53-Supplies	(\$1,983)	(\$1,464)	(\$8,877)	(\$28,405)	(\$4,622)	(\$4,444)	(\$4,451)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$318,618)	(\$423,365)	(\$495,923)	(\$544,634)	(\$580,336)	(\$588,864)	(\$598,371)
203-Athletic Programs Total	\$175,574	\$169,153	\$57,437	\$191,006	\$197,814	\$204,482	\$210,416
204-Leagues							
4-Revenues							
42-Charges for Services	\$661,509	\$1,198,700	\$1,436,445	\$1,574,479	\$1,788,085	\$1,822,118	\$1,858,017
44-Rentals	\$0	\$150	\$0	\$0	\$0	\$0	\$0
45-Product Sales	\$10,275	\$7,227	\$3,000	\$12,500	\$8,500	\$8,670	\$8,843
4-Revenues Total	\$671,784	\$1,206,077	\$1,439,445	\$1,586,979	\$1,796,585	\$1,830,788	\$1,866,861
5-Expenses							
51-Full Time Salary & Wages	(\$195,565)	(\$99,212)	(\$104,899)	(\$104,899)	(\$109,275)	(\$112,553)	(\$115,930)
51-Part Time Wages	(\$10,650)	(\$36,269)	(\$55,426)	(\$58,352)	(\$84,638)	(\$85,755)	(\$86,887)
52-Computer Services	(\$6,316)	(\$4,056)	(\$6,079)	(\$6,079)	(\$6,075)	(\$5,158)	(\$5,491)
52-Contractual Services	(\$339,531)	(\$626,834)	(\$948,963)	(\$944,442)	(\$1,093,604)	(\$1,114,558)	(\$1,135,919)
52-Health & Life Insurance	(\$36,383)	(\$38,799)	(\$11,371)	(\$11,371)	(\$29,315)	(\$30,186)	(\$31,084)
52-Utilities	(\$1,081)	(\$967)	(\$2,940)	(\$2,583)	(\$2,940)	(\$2,970)	(\$3,001)
53-Supplies	(\$38,001)	(\$91,362)	(\$127,917)	(\$117,625)	(\$134,908)	(\$136,379)	(\$138,384)
57-Capital	(\$971)	(\$209)	(\$292)	(\$292)	\$0	\$0	\$0
5-Expenses Total	(\$628,497)	(\$897,709)	(\$1,257,887)	(\$1,245,643)	(\$1,460,755)	(\$1,487,560)	(\$1,516,696)

ATHLETICS DEPARTMENT AREAS: Revenues and Expenditures by Area

ATHLETICS DEPARTMENT AREAS	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
204-Leagues Total	\$43,288	\$308,368	\$181,558	\$341,336	\$335,830	\$343,228	\$350,165
205-Athletics Dept. Area							
4-Revenues							
42-Charges for Services	\$27,830	\$35,355	\$33,165	\$36,450	\$40,400	\$40,954	\$41,515
44-Rentals	\$33,520	\$42,815	\$20,000	\$20,000	\$20,000	\$20,400	\$20,808
47-Miscellaneous Income			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$61,350	\$78,170	\$53,165	\$56,450	\$60,400	\$61,354	\$62,323
5-Expenses							
51-Full Time Salary & Wages	(\$190,709)	(\$178,158)	(\$211,340)	(\$211,340)	(\$224,785)	(\$231,529)	(\$238,475)
51-Part Time Wages	\$0	\$0	(\$2,500)	(\$1,000)	(\$1,000)	(\$1,020)	(\$1,040)
52-Computer Services	(\$16,376)	(\$24,126)	(\$24,810)	(\$24,810)	(\$19,927)	(\$16,631)	(\$17,731)
52-Contractual Services	\$0	(\$38)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,040)	(\$2,081)
52-Health & Life Insurance	(\$27,418)	(\$36,078)	(\$33,800)	(\$33,800)	(\$40,856)	(\$42,066)	(\$43,311)
52-Utilities	(\$3,840)	(\$4,159)	(\$2,340)	(\$2,288)	(\$2,580)	(\$2,632)	(\$2,684)
53-Supplies	(\$24,033)	(\$65,336)	(\$40,386)	(\$71,069)	(\$127,111)	(\$127,143)	(\$128,547)
54-Other Charges	(\$12,056)	(\$13,997)	(\$37,028)	(\$25,738)	(\$32,200)	(\$32,625)	(\$33,056)
57-Capital	(\$2,628)	(\$1,361)	(\$936)	(\$936)	\$0	\$0	\$0
5-Expenses Total	(\$277,059)	(\$323,252)	(\$355,140)	(\$372,980)	(\$450,459)	(\$455,686)	(\$466,925)
205-Athletics Dept. Area Total	(\$215,709)	(\$245,082)	(\$301,975)	(\$316,530)	(\$390,059)	(\$394,332)	(\$404,602)
221-Wheaton Youth Cheerleading							
4-Revenues							
42-Charges for Services	\$85,866	\$79,398	\$112,000	\$118,430	\$98,000	\$123,597	\$100,075
45-Product Sales	\$0	\$1,186	\$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	\$85,866	\$80,584	\$123,200	\$129,630	\$109,200	\$134,813	\$111,307
5-Expenses							
51-Full Time Salary & Wages	(\$3,908)	(\$7,305)	(\$6,148)	(\$6,148)	(\$6,485)	(\$6,680)	(\$6,880)
51-Part Time Wages	\$0	(\$72)	(\$1,100)	(\$600)	(\$600)	(\$608)	(\$616)
52-Contractual Services	(\$40,548)	(\$52,011)	(\$46,694)	(\$56,500)	(\$59,500)	(\$60,285)	(\$61,081)
52-Health & Life Insurance	(\$790)	(\$881)	(\$724)	(\$724)	(\$833)	(\$857)	(\$883)
53-Supplies	(\$39,511)	(\$29,475)	(\$63,207)	(\$65,350)	(\$40,900)	(\$66,132)	(\$41,562)
54-Other Charges			\$0	\$0	\$0	\$0	\$0

ATHLETICS DEPARTMENT AREAS: Revenues and Expenditures by Area

ATHLETICS DEPARTMENT AREAS	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
5-Expenses Total	(\$84,757)	(\$89,744)	(\$117,872)	(\$129,322)	(\$108,318)	(\$134,562)	(\$111,022)
221-Wheaton Youth Cheerleading Total	\$1,110	(\$9,160)	\$5,328	\$308	\$882	\$251	\$285
222-Wheaton Youth Football							
4-Revenues							
42-Charges for Services	\$144,096	\$206,160	\$174,000	\$229,000	\$240,000	\$243,168	\$246,378
45-Product Sales	\$1,711	\$7,367	\$4,000	\$7,000	\$8,000	\$8,106	\$8,213
49-Transfers In			\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
4-Revenues Total	\$145,807	\$213,527	\$203,000	\$261,000	\$273,000	\$276,274	\$279,590
5-Expenses							
51-Full Time Salary & Wages	(\$9,119)	(\$17,586)	(\$15,370)	(\$15,370)	(\$16,212)	(\$16,699)	(\$17,200)
51-Part Time Wages	(\$3,302)	(\$5,220)	(\$7,000)	(\$8,000)	(\$8,500)	(\$8,612)	(\$8,726)
52-Computer Services	(\$93)	(\$121)	(\$149)	(\$149)	(\$105)	(\$105)	(\$105)
52-Contractual Services	(\$20,534)	(\$35,612)	(\$48,156)	(\$45,140)	(\$48,200)	(\$48,836)	(\$49,481)
52-Health & Life Insurance	(\$1,840)	(\$2,053)	(\$1,806)	(\$1,806)	(\$2,082)	(\$2,143)	(\$2,206)
53-Supplies	(\$33,161)	(\$109,268)	(\$112,145)	(\$136,050)	(\$139,100)	(\$142,633)	(\$144,187)
54-Other Charges	(\$10,407)	(\$17,467)	(\$34,625)	(\$26,709)	(\$30,000)	(\$30,396)	(\$30,797)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$78,455)	(\$187,327)	(\$219,250)	(\$233,224)	(\$244,199)	(\$249,425)	(\$252,702)
222-Wheaton Youth Football Total	\$67,351	\$26,199	(\$16,250)	\$27,776	\$28,801	\$26,849	\$26,889
223-Youth Baseball/Softball							
4-Revenues							
42-Charges for Services	\$262,632	\$234,885	\$249,800	\$266,324	\$280,300	\$283,964	\$287,677
45-Product Sales	\$3,660	\$2,130	\$5,500	\$3,000	\$3,500	\$3,546	\$3,593
47-Miscellaneous Income	\$0	\$376	\$0	\$0	\$0	\$0	\$0
49-Transfers In			\$55,000	\$119,000	\$55,000	\$55,000	\$55,000
4-Revenues Total	\$266,292	\$237,391	\$310,300	\$388,324	\$338,800	\$342,510	\$346,270
5-Expenses							
51-Full Time Salary & Wages	(\$13,027)	(\$13,894)	(\$24,681)	(\$24,681)	(\$25,930)	(\$26,708)	(\$27,509)
51-Part Time Wages	(\$2,547)	(\$3,312)	(\$5,350)	(\$8,588)	(\$9,350)	(\$9,469)	(\$9,589)
52-Computer Services	(\$93)	(\$121)	(\$149)	(\$149)	(\$105)	(\$105)	(\$105)
52-Contractual Services	(\$59,612)	(\$65,611)	(\$84,633)	(\$75,000)	(\$82,000)	(\$83,082)	(\$84,179)

ATHLETICS DEPARTMENT AREAS: Revenues and Expenditures by Area

ATHLETICS DEPARTMENT AREAS	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
52-Health & Life Insurance	(\$2,628)	(\$2,932)	(\$6,399)	(\$6,399)	(\$8,608)	(\$8,864)	(\$9,128)
53-Supplies	(\$79,077)	(\$63,210)	(\$98,118)	(\$95,287)	(\$152,600)	(\$153,890)	(\$155,196)
54-Other Charges	(\$30,006)	(\$41,019)	(\$41,961)	(\$54,525)	(\$56,000)	(\$56,739)	(\$57,488)
57-Capital			\$0	\$0	\$0	\$0	\$0
59-Transfers Out	\$0	\$0	(\$119,000)	(\$119,000)	\$0	\$0	\$0
5-Expenses Total	(\$186,990)	(\$190,099)	(\$380,290)	(\$383,628)	(\$334,593)	(\$338,857)	(\$343,194)
223-Youth Baseball/Softball Total	\$79,302	\$47,292	(\$69,990)	\$4,697	\$4,207	\$3,654	\$3,076
225-Central Athletic Complex							
4-Revenues							
42-Charges for Services	\$45,227	\$56,095	\$62,460	\$74,860	\$77,105	\$78,345	\$79,605
44-Rentals	\$45,371	\$44,929	\$95,000	\$60,000	\$65,000	\$65,858	\$66,727
45-Product Sales	\$0	\$285	\$75	\$101	\$100	\$101	\$103
4-Revenues Total	\$90,597	\$101,309	\$157,535	\$134,961	\$142,205	\$144,304	\$146,435
5-Expenses							
51-Part Time Wages	(\$21,853)	(\$55,215)	(\$80,151)	(\$70,956)	(\$74,956)	(\$75,877)	(\$76,810)
52-Computer Services	(\$1,058)	(\$96)	(\$1,491)	(\$1,491)	(\$1,247)	(\$1,247)	(\$1,247)
52-Contractual Services	(\$34,921)	(\$31,267)	(\$49,156)	(\$46,426)	(\$35,992)	(\$48,019)	(\$48,045)
52-Health & Life Insurance			\$0	\$0	\$0	\$0	\$0
52-Utilities	(\$76,240)	(\$67,435)	(\$95,050)	(\$88,260)	(\$109,850)	(\$113,037)	(\$116,317)
53-Supplies	(\$29,149)	(\$44,488)	(\$38,764)	(\$35,860)	(\$38,080)	(\$38,159)	(\$38,239)
54-Other Charges	\$0	(\$56)	(\$500)	(\$500)	(\$500)	(\$507)	(\$513)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$163,221)	(\$198,556)	(\$265,112)	(\$243,494)	(\$260,625)	(\$276,845)	(\$281,172)
225-Central Athletic Complex Total	(\$72,624)	(\$97,247)	(\$107,577)	(\$108,533)	(\$118,420)	(\$132,541)	(\$134,737)
Athletics Dept. Area Total	\$78,291	\$199,523	(\$251,470)	\$140,060	\$59,054	\$51,590	\$51,493

RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area

RECREATION DEPARTMENT AREAS	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
Recreation Dept. Area							
200-Recreation Dept. Area							
4-Revenues							
42-Charges for Services			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$1,756	\$1,781	\$1,680	\$1,746	\$1,680	\$1,680	\$1,680
4-Revenues Total	\$1,756	\$1,781	\$1,680	\$1,746	\$1,680	\$1,680	\$1,680
5-Expenses							
51-Full Time Salary & Wages	(\$103,091)	(\$145,273)	(\$163,997)	(\$163,997)	(\$175,566)	(\$180,833)	(\$186,258)
51-Part Time Wages			\$0	\$0	\$0	\$0	\$0
52-Computer Services	(\$4,295)	(\$7,484)	(\$8,265)	(\$8,265)	(\$5,488)	(\$4,528)	(\$4,828)
52-Contractual Services	(\$1,000)	(\$3,109)	(\$4,120)	(\$3,320)	(\$4,920)	(\$4,920)	(\$4,920)
52-Health & Life Insurance	(\$11,383)	(\$12,191)	(\$28,814)	(\$28,814)	(\$32,307)	(\$33,264)	(\$34,249)
52-Utilities	(\$301)	(\$795)	(\$1,620)	(\$1,633)	(\$1,980)	(\$2,029)	(\$2,079)
53-Supplies	(\$3,870)	(\$7,455)	(\$6,661)	(\$7,990)	(\$8,211)	(\$7,745)	(\$7,662)
54-Other Charges	(\$4,660)	(\$4,730)	(\$21,848)	(\$9,127)	(\$17,213)	(\$17,213)	(\$17,213)
57-Capital	(\$686)	(\$419)	(\$286)	(\$286)	\$0	\$0	\$0
5-Expenses Total	(\$129,285)	(\$181,455)	(\$235,610)	(\$223,430)	(\$245,685)	(\$250,532)	(\$257,210)
200-Recreation Dept. Area Total	(\$127,529)	(\$179,674)	(\$233,930)	(\$221,684)	(\$244,005)	(\$248,852)	(\$255,530)
201-Arts and Crafts							
4-Revenues							
42-Charges for Services	\$29,215	\$39,869	\$47,908	\$29,900	\$46,501	\$47,431	\$48,380
45-Product Sales	\$426	\$519	\$500	\$500	\$500	\$0	\$0
4-Revenues Total	\$29,641	\$40,387	\$48,408	\$30,400	\$47,001	\$47,431	\$48,380
5-Expenses							
51-Full Time Salary & Wages			\$0	\$0	\$0	\$0	\$0
51-Part Time Wages	(\$14,248)	(\$14,247)	(\$21,880)	(\$12,200)	(\$20,451)	(\$20,444)	(\$20,714)
52-Contractual Services	(\$1,413)	(\$8,775)	(\$4,900)	(\$4,224)	(\$4,356)	(\$4,414)	(\$4,472)
52-Health & Life Insurance			\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$3,034)	(\$2,331)	(\$3,600)	(\$3,600)	(\$3,600)	(\$3,648)	(\$3,696)
5-Expenses Total	(\$18,695)	(\$25,354)	(\$30,380)	(\$20,024)	(\$28,407)	(\$28,505)	(\$28,881)
201-Arts and Crafts Total	\$10,946	\$15,033	\$18,028	\$10,376	\$18,594	\$18,926	\$19,498

RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area

RECREATION DEPARTMENT AREAS	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
202-Performing Arts							
4-Revenues							
42-Charges for Services	\$44,936	\$81,446	\$100,817	\$108,700	\$136,536	\$139,267	\$142,052
45-Product Sales	\$0	\$824	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$44,936	\$82,270	\$100,817	\$108,700	\$136,536	\$139,267	\$142,052
5-Expenses							
51-Full Time Salary & Wages	(\$19,047)	(\$26,848)	(\$31,800)	(\$31,800)	(\$32,445)	(\$33,418)	(\$34,421)
51-Part Time Wages	(\$9,724)	(\$23,568)	(\$30,528)	(\$35,950)	(\$35,396)	(\$35,863)	(\$36,337)
52-Computer Services	(\$2,799)	(\$2,174)	(\$3,052)	(\$3,052)	(\$3,192)	(\$2,751)	(\$2,925)
52-Contractual Services	(\$9,375)	(\$16,639)	(\$19,250)	(\$10,592)	(\$16,865)	(\$17,088)	(\$17,313)
52-Health & Life Insurance	(\$3,195)	\$0	(\$3,613)	(\$3,613)	(\$4,162)	(\$4,284)	(\$4,410)
52-Utilities	(\$209)	\$0	\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$1,318)	(\$7,475)	(\$9,651)	(\$10,533)	(\$11,953)	(\$11,865)	(\$11,973)
54-Other Charges			\$0	\$0	\$0	(\$200)	(\$200)
57-Capital	(\$457)	(\$105)	(\$142)	(\$142)	\$0	\$0	\$0
5-Expenses Total	(\$46,123)	(\$76,808)	(\$98,035)	(\$95,682)	(\$104,013)	(\$105,469)	(\$107,580)
202-Performing Arts Total	(\$1,188)	\$5,462	\$2,782	\$13,018	\$32,523	\$33,797	\$34,472
207-Camps and Preschool							
4-Revenues							
42-Charges for Services	\$505,530	\$687,723	\$920,183	\$808,150	\$971,911	\$991,342	\$1,011,162
4-Revenues Total	\$505,530	\$687,723	\$920,183	\$808,150	\$971,911	\$991,342	\$1,011,162
5-Expenses							
51-Full Time Salary & Wages	(\$47,782)	(\$29,102)	(\$41,075)	(\$41,075)	(\$101,537)	(\$104,583)	(\$107,721)
51-Part Time Wages	(\$219,738)	(\$328,887)	(\$418,802)	(\$387,750)	(\$451,723)	(\$451,510)	(\$457,470)
52-Computer Services	(\$3,011)	(\$2,648)	(\$3,708)	(\$3,708)	(\$4,289)	(\$3,974)	(\$4,203)
52-Contractual Services	(\$36,819)	(\$40,993)	(\$70,270)	(\$66,482)	(\$74,474)	(\$75,508)	(\$76,504)
52-Health & Life Insurance	(\$17,120)	(\$19,531)	(\$13,640)	(\$13,640)	(\$40,493)	(\$41,701)	(\$42,944)
52-Utilities	(\$1,209)	(\$1,057)	(\$2,775)	(\$2,465)	(\$3,145)	(\$3,208)	(\$3,272)
53-Supplies	(\$19,015)	(\$22,869)	(\$26,062)	(\$26,008)	(\$27,606)	(\$27,725)	(\$28,043)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital	(\$457)	(\$105)	(\$142)	(\$142)	\$0	\$0	\$0
5-Expenses Total	(\$345,150)	(\$445,191)	(\$576,473)	(\$541,270)	(\$703,267)	(\$708,209)	(\$720,157)

RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area

RECREATION DEPARTMENT AREAS	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
207-Camps and Preschool Total	\$160,380	\$242,532	\$343,709	\$266,880	\$268,644	\$283,133	\$291,005
208-General Interests							
4-Revenues							
42-Charges for Services	\$133,574	\$141,318	\$159,678	\$155,031	\$200,674	\$204,687	\$208,781
45-Product Sales			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$133,574	\$141,318	\$159,678	\$155,031	\$200,674	\$204,687	\$208,781
5-Expenses							
51-Full Time Salary & Wages	(\$18,795)	(\$28,445)	(\$48,230)	(\$30,900)	(\$32,445)	(\$33,418)	(\$34,421)
51-Part Time Wages	(\$31,269)	(\$37,508)	(\$63,516)	(\$55,348)	(\$65,865)	(\$67,038)	(\$67,923)
52-Computer Services			\$0	\$0	\$0	\$0	\$0
52-Contractual Services	(\$36,123)	(\$38,898)	(\$47,096)	(\$39,477)	(\$57,849)	(\$58,612)	(\$59,386)
52-Health & Life Insurance	(\$3,195)	\$0	(\$9,069)	(\$9,069)	(\$4,162)	(\$4,284)	(\$4,410)
52-Utilities	(\$209)	\$0	\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$1,318)	(\$3,234)	(\$4,415)	(\$2,920)	(\$3,220)	(\$3,263)	(\$3,306)
54-Other Charges			\$0	\$0	\$0	(\$400)	(\$400)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$90,910)	(\$108,085)	(\$172,326)	(\$137,714)	(\$163,540)	(\$167,016)	(\$169,846)
208-General Interests Total	\$42,665	\$33,233	(\$12,648)	\$17,317	\$37,134	\$37,672	\$38,935
209-Special Events							
4-Revenues							
42-Charges for Services	\$6,668	\$13,128	\$21,048	\$22,787	\$21,464	\$22,258	\$22,558
(blank)			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$6,668	\$13,128	\$21,048	\$22,787	\$21,464	\$22,258	\$22,558
5-Expenses							
51-Full Time Salary & Wages			\$0	\$0	\$0	\$0	\$0
51-Part Time Wages	\$0	(\$60)	(\$1,724)	(\$416)	(\$301)	(\$305)	(\$309)
52-Contractual Services	(\$1,188)	(\$2,036)	(\$5,380)	(\$5,030)	(\$5,050)	(\$5,117)	(\$5,184)
52-Health & Life Insurance			\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$2,844)	(\$4,938)	(\$8,570)	(\$5,851)	(\$5,450)	(\$5,528)	(\$5,602)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$4,032)	(\$7,034)	(\$15,674)	(\$11,296)	(\$10,801)	(\$10,950)	(\$11,095)

RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area

RECREATION DEPARTMENT AREAS	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
209-Special Events Total	\$2,636	\$6,094	\$5,375	\$11,491	\$10,663	\$11,309	\$11,463
220-Community Center							
4-Revenues							
42-Charges for Services	\$1,443	\$1,194	\$1,650	\$900	\$1,200	\$1,200	\$1,200
44-Rentals	\$15,811	\$20,050	\$25,200	\$31,500	\$32,800	\$34,440	\$35,474
45-Product Sales	(\$411)	\$1,985	\$200	\$600	\$600	\$600	\$600
47-Miscellaneous Income	\$45	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$16,887	\$23,229	\$27,050	\$33,000	\$34,600	\$36,240	\$37,274
5-Expenses							
51-Full Time Salary & Wages	(\$292,164)	(\$314,804)	(\$420,636)	(\$420,636)	(\$359,869)	(\$370,575)	(\$381,602)
51-Part Time Wages	(\$119,975)	(\$158,596)	(\$201,259)	(\$197,766)	(\$204,746)	(\$208,335)	(\$212,104)
52-Computer Services	(\$17,307)	(\$19,790)	(\$31,907)	(\$31,907)	(\$41,107)	(\$34,360)	(\$36,405)
52-Contractual Services	(\$49,457)	(\$31,486)	(\$61,624)	(\$60,299)	(\$63,273)	(\$68,273)	(\$63,273)
52-Health & Life Insurance	(\$70,887)	(\$81,864)	(\$142,459)	(\$142,459)	(\$112,449)	(\$115,797)	(\$119,245)
52-Utilities	(\$227,783)	(\$191,888)	(\$286,980)	(\$236,826)	(\$307,600)	(\$316,256)	(\$325,165)
53-Supplies	(\$57,991)	(\$75,989)	(\$92,491)	(\$92,316)	(\$114,209)	(\$97,793)	(\$98,189)
54-Other Charges	(\$839)	(\$970)	(\$9,442)	(\$2,411)	(\$9,989)	(\$10,039)	(\$10,039)
57-Capital	(\$2,514)	(\$1,152)	(\$864)	(\$864)	\$0	\$0	\$0
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$838,918)	(\$876,538)	(\$1,247,661)	(\$1,185,484)	(\$1,213,241)	(\$1,221,428)	(\$1,246,022)
220-Community Center Total	(\$822,031)	(\$853,309)	(\$1,220,611)	(\$1,152,484)	(\$1,178,641)	(\$1,185,188)	(\$1,208,748)
304-Mary Lubko Center							
4-Revenues							
42-Charges for Services	\$60,497	\$95,409	\$217,886	\$167,105	\$239,302	\$244,068	\$248,929
44-Rentals	\$4,850	\$5,475	\$10,000	\$5,000	\$6,000	\$6,000	\$6,000
45-Product Sales			\$0	\$0	\$0	\$0	\$0
46-Grants and Donations	\$26	\$0	\$0	\$0	\$0	\$0	\$0
47-Miscellaneous Income			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$65,373	\$100,884	\$227,886	\$172,105	\$245,302	\$250,068	\$254,929
5-Expenses							
51-Full Time Salary & Wages	(\$63,038)	(\$70,215)	(\$75,225)	(\$75,225)	(\$78,850)	(\$81,215)	(\$83,652)
51-Part Time Wages	(\$30,246)	(\$60,077)	(\$95,466)	(\$86,868)	(\$123,226)	(\$125,836)	(\$126,468)

RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area

RECREATION DEPARTMENT AREAS	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
52-Computer Services	(\$5,574)	(\$7,251)	(\$10,031)	(\$10,031)	(\$10,904)	(\$8,997)	(\$9,587)
52-Contractual Services	(\$44,848)	(\$57,713)	(\$120,893)	(\$114,181)	(\$131,187)	(\$132,954)	(\$134,749)
52-Health & Life Insurance	(\$16,299)	(\$18,150)	(\$22,734)	(\$22,734)	(\$25,695)	(\$26,460)	(\$27,248)
52-Utilities	(\$12,624)	(\$11,367)	(\$15,530)	(\$14,006)	(\$18,250)	(\$18,718)	(\$19,200)
53-Supplies	(\$5,370)	(\$8,618)	(\$13,014)	(\$13,214)	(\$14,227)	(\$13,461)	(\$13,462)
54-Other Charges	(\$1,089)	(\$3,693)	(\$5,521)	(\$4,494)	(\$4,494)	(\$4,552)	(\$4,613)
57-Capital	(\$914)	(\$419)	(\$288)	(\$288)	\$0	\$0	\$0
5-Expenses Total	(\$180,003)	(\$237,503)	(\$358,702)	(\$341,041)	(\$406,832)	(\$412,194)	(\$418,978)
304-Mary Lubko Center Total	(\$114,630)	(\$136,619)	(\$130,817)	(\$168,936)	(\$161,530)	(\$162,126)	(\$164,048)
305-Adult Education							
4-Revenues							
42-Charges for Services	\$56,445	\$90,459	\$59,490	\$59,490	\$0	\$0	\$0
4-Revenues Total	\$56,445	\$90,459	\$59,490	\$59,490	\$0	\$0	\$0
5-Expenses							
51-Full Time Salary & Wages	(\$50,176)	(\$12,861)	\$0	\$0	\$0	\$0	\$0
51-Part Time Wages	(\$16,817)	(\$30,187)	(\$18,680)	(\$18,680)	\$0	\$0	\$0
52-Computer Services	(\$1,590)	(\$2,089)	(\$149)	(\$149)	\$0	\$0	\$0
52-Contractual Services	(\$10,722)	(\$10,565)	(\$19,146)	(\$17,928)	\$0	\$0	\$0
52-Health & Life Insurance	(\$5,509)	(\$5,760)	\$0	\$0	\$0	\$0	\$0
52-Utilities	(\$578)	(\$287)	\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$242)	(\$748)	\$0	\$0	\$0	\$0	\$0
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital	(\$229)	(\$105)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$85,862)	(\$62,601)	(\$37,975)	(\$36,757)	\$0	\$0	\$0
305-Adult Education Total	(\$29,418)	\$27,858	\$21,516	\$22,734	\$0	\$0	\$0

MARKETING AREAS

MARKETING	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 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	(\$210,082)	(\$248,029)	(\$294,302)	(\$284,466)	(\$329,611)	(\$335,298)	(\$346,274)	
10-General Total	(\$210,082)	(\$248,029)	(\$294,302)	(\$284,466)	(\$329,611)	(\$335,298)	(\$346,274)	
20-Recreation								
4-Revenues	\$29,275	\$8,700	\$17,500	\$12,000	\$16,000	\$16,000	\$16,000	
5-Expenses	(\$212,494)	(\$236,386)	(\$309,060)	(\$296,556)	(\$327,992)	(\$333,824)	(\$342,832)	
20-Recreation Total	(\$183,219)	(\$227,686)	(\$291,560)	(\$284,556)	(\$311,992)	(\$317,824)	(\$326,832)	
22-Cosley Zoo								
4-Revenues			\$0	\$0	\$0	\$0	\$0	
5-Expenses	(\$30,452)	(\$37,751)	(\$47,441)	(\$46,441)	(\$65,928)	(\$67,009)	(\$68,123)	
22-Cosley Zoo Total	(\$30,452)	(\$37,751)	(\$47,441)	(\$46,441)	(\$65,928)	(\$67,009)	(\$68,123)	
60-Golf Fund								
4-Revenues	\$500	\$0	\$0	\$0	\$0	\$0	\$0	
5-Expenses	(\$106,490)	(\$119,470)	(\$180,992)	(\$164,355)	(\$189,551)	(\$193,021)	(\$196,553)	
60-Golf Fund Total	(\$105,990)	(\$119,470)	(\$180,992)	(\$164,355)	(\$189,551)	(\$193,021)	(\$196,553)	
415-Marketing Total	(\$529,742)	(\$632,936)	(\$814,294)	(\$779,817)	(\$897,082)	(\$913,152)	(\$937,782)	
416-Special Events								
10-General								
4-Revenues	\$319,691	\$419,333	\$385,900	\$359,382	\$350,000	\$350,000	\$350,000	
5-Expenses	(\$313,920)	(\$397,289)	(\$473,275)	(\$473,975)	(\$526,900)	(\$527,947)	(\$529,000)	
10-General Total	\$5,771	\$22,045	(\$87,375)	(\$114,593)	(\$176,900)	(\$177,947)	(\$179,000)	
20-Recreation								
4-Revenues	\$0	\$181,546	\$181,500	\$181,500	\$181,500	\$181,500	\$181,500	
5-Expenses	(\$2,189)	(\$138,939)	(\$128,150)	(\$137,000)	(\$168,150)	(\$168,153)	(\$168,156)	
20-Recreation Total	(\$2,189)	\$42,607	\$53,350	\$44,500	\$13,350	\$13,347	\$13,344	
416-Special Events Total	\$3,582	\$64,651	(\$34,025)	(\$70,093)	(\$163,550)	(\$164,600)	(\$165,656)	
Grand Total	(\$526,161)	(\$568,285)	(\$848,319)	(\$849,910)	(\$1,060,632)	(\$1,077,752)	(\$1,103,438)	

MARKETING AREAS with Expenditures by Object

MARKETING	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
415-Marketing							
10-General							
4-Revenues							
42-Charges for Services			\$0	\$0	\$0	\$0	\$0
46-Grants and Donations			\$0	\$0	\$0	\$0	\$0
4-Revenues Total			\$0	\$0	\$0	\$0	\$0
5-Expenses							
51-Full Time Salary & Wages	(\$131,356)	(\$147,767)	(\$163,974)	(\$163,974)	(\$173,514)	(\$178,672)	(\$183,985)
51-Part Time Wages	(\$18,547)	(\$40,766)	(\$43,000)	(\$37,000)	(\$51,950)	(\$54,548)	(\$58,000)
52-Computer Services	(\$14,998)	(\$16,980)	(\$24,566)	(\$24,566)	(\$26,605)	(\$24,413)	(\$25,954)
52-Contractual Services			\$0	\$0	\$0	\$0	\$0
52-Health & Life Insurance	(\$20,408)	(\$20,941)	(\$21,797)	(\$21,797)	(\$23,480)	(\$24,173)	(\$24,885)
52-Utilities	(\$1,872)	(\$2,962)	(\$4,080)	(\$3,744)	(\$4,260)	(\$4,316)	(\$4,374)
53-Supplies	(\$6,356)	(\$8,152)	(\$10,825)	(\$10,825)	(\$12,431)	(\$11,806)	(\$11,706)
54-Other Charges	(\$14,718)	(\$9,624)	(\$25,250)	(\$21,750)	(\$37,370)	(\$37,370)	(\$37,370)
57-Capital	(\$1,828)	(\$838)	(\$811)	(\$811)	\$0	\$0	\$0
5-Expenses Total	(\$210,082)	(\$248,029)	(\$294,302)	(\$284,466)	(\$329,611)	(\$335,298)	(\$346,274)
10-General Total	(\$210,082)	(\$248,029)	(\$294,302)	(\$284,466)	(\$329,611)	(\$335,298)	(\$346,274)
20-Recreation							
4-Revenues							
42-Charges for Services	\$29,275	\$8,700	\$17,500	\$12,000	\$16,000	\$16,000	\$16,000
46-Grants and Donations			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$29,275	\$8,700	\$17,500	\$12,000	\$16,000	\$16,000	\$16,000
5-Expenses							
51-Full Time Salary & Wages	(\$160,189)	(\$172,857)	(\$192,401)	(\$192,401)	(\$203,878)	(\$209,947)	(\$216,198)
51-Part Time Wages	(\$2,178)	(\$6,618)	(\$32,650)	(\$25,000)	(\$32,650)	(\$33,650)	(\$35,150)
52-Computer Services	(\$2,799)	(\$5,430)	(\$6,293)	(\$6,293)	(\$9,208)	(\$7,819)	(\$8,316)
52-Contractual Services	(\$16,556)	(\$21,385)	(\$38,082)	(\$33,425)	(\$37,782)	(\$37,782)	(\$37,782)
52-Health & Life Insurance	(\$24,747)	(\$23,505)	(\$25,333)	(\$25,333)	(\$27,361)	(\$28,168)	(\$28,998)
52-Utilities	(\$2,241)	(\$2,553)	(\$3,060)	(\$2,864)	(\$3,180)	(\$3,224)	(\$3,270)
53-Supplies	(\$701)	(\$1,258)	(\$1,448)	(\$1,448)	(\$2,934)	(\$2,234)	(\$2,118)
54-Other Charges	(\$2,625)	(\$2,466)	(\$9,500)	(\$9,500)	(\$11,000)	(\$11,000)	(\$11,000)
57-Capital	(\$457)	(\$314)	(\$292)	(\$292)	\$0	\$0	\$0

MARKETING AREAS with Expenditures by Object

MARKETING	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$212,494)	(\$236,386)	(\$309,060)	(\$296,556)	(\$327,992)	(\$333,824)	(\$342,832)
20-Recreation Total	(\$183,219)	(\$227,686)	(\$291,560)	(\$284,556)	(\$311,992)	(\$317,824)	(\$326,832)
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	(\$21,653)	(\$27,168)	(\$30,895)	(\$30,895)	(\$32,483)	(\$33,438)	(\$34,421)
51-Part Time Wages			\$0	\$0	(\$12,650)	(\$12,650)	(\$12,650)
52-Computer Services	(\$435)	(\$566)	(\$693)	(\$693)	(\$490)	(\$490)	(\$490)
52-Health & Life Insurance	(\$4,448)	(\$5,031)	(\$3,853)	(\$3,853)	(\$4,305)	(\$4,432)	(\$4,562)
53-Supplies			\$0	\$0	\$0	\$0	\$0
54-Other Charges	(\$3,916)	(\$4,986)	(\$12,000)	(\$11,000)	(\$16,000)	(\$16,000)	(\$16,000)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$30,452)	(\$37,751)	(\$47,441)	(\$46,441)	(\$65,928)	(\$67,009)	(\$68,123)
22-Cosley Zoo Total	(\$30,452)	(\$37,751)	(\$47,441)	(\$46,441)	(\$65,928)	(\$67,009)	(\$68,123)
60-Golf Fund							
4-Revenues							
42-Charges for Services	\$500	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$500	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses							
51-Full Time Salary & Wages	(\$51,726)	(\$51,523)	(\$60,999)	(\$60,999)	(\$64,689)	(\$66,609)	(\$68,588)
51-Part Time Wages	(\$5,871)	(\$10,062)	(\$19,250)	(\$10,000)	(\$21,250)	(\$22,600)	(\$23,500)
52-Computer Services	(\$466)	(\$813)	(\$830)	(\$830)	(\$3,232)	(\$2,984)	(\$3,151)
52-Contractual Services	(\$4,593)	(\$4,510)	(\$6,139)	(\$5,431)	(\$6,621)	(\$6,872)	(\$7,094)
52-Health & Life Insurance	(\$10,985)	(\$7,773)	(\$7,329)	(\$7,329)	(\$8,175)	(\$8,415)	(\$8,663)
52-Utilities	(\$1,947)	(\$1,359)	(\$2,260)	(\$1,081)	(\$1,300)	(\$1,326)	(\$1,353)
53-Supplies	\$0	(\$197)	(\$543)	(\$543)	(\$784)	(\$714)	(\$706)
54-Other Charges	(\$30,902)	(\$43,232)	(\$83,500)	(\$78,000)	(\$83,500)	(\$83,500)	(\$83,500)
57-Capital	\$0	\$0	(\$142)	(\$142)	\$0	\$0	\$0

MARKETING AREAS with Expenditures by Object

MARKETING	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
5-Expenses Total	(\$106,490)	(\$119,470)	(\$180,992)	(\$164,355)	(\$189,551)	(\$193,021)	(\$196,553)
60-Golf Fund Total	(\$105,990)	(\$119,470)	(\$180,992)	(\$164,355)	(\$189,551)	(\$193,021)	(\$196,553)
415-Marketing Total	(\$529,742)	(\$632,936)	(\$814,294)	(\$779,817)	(\$897,082)	(\$913,152)	(\$937,782)
416-Special Events							
10-General							
4-Revenues							
42-Charges for Services	\$257,727	\$344,724	\$320,150	\$293,632	\$284,500	\$284,500	\$284,500
45-Product Sales	\$61,367	\$74,541	\$64,750	\$64,750	\$65,500	\$65,500	\$65,500
46-Grants and Donations	\$597	\$68	\$1,000	\$1,000	\$0	\$0	\$0
4-Revenues Total	\$319,691	\$419,333	\$385,900	\$359,382	\$350,000	\$350,000	\$350,000
5-Expenses							
51-Full Time Salary & Wages	(\$23,200)	(\$17,096)	(\$28,172)	(\$27,250)	(\$33,450)	(\$33,450)	(\$33,450)
51-Part Time Wages	(\$9,181)	(\$13,237)	(\$15,538)	(\$14,475)	(\$18,800)	(\$19,550)	(\$20,300)
52-Contractual Services	(\$182,226)	(\$238,376)	(\$235,896)	(\$270,500)	(\$278,500)	(\$278,713)	(\$278,930)
52-Utilities	(\$1,667)	(\$1,160)	(\$4,200)	(\$4,000)	(\$4,200)	(\$4,284)	(\$4,370)
53-Supplies	(\$76,163)	(\$67,405)	(\$101,065)	(\$101,450)	(\$102,950)	(\$102,950)	(\$102,950)
54-Other Charges	(\$21,483)	(\$60,014)	(\$88,404)	(\$56,300)	(\$89,000)	(\$89,000)	(\$89,000)
5-Expenses Total	(\$313,920)	(\$397,289)	(\$473,275)	(\$473,975)	(\$526,900)	(\$527,947)	(\$529,000)
10-General Total	\$5,771	\$22,045	(\$87,375)	(\$114,593)	(\$176,900)	(\$177,947)	(\$179,000)
20-Recreation							
4-Revenues							
42-Charges for Services	\$0	\$126,962	\$127,500	\$127,500	\$127,500	\$127,500	\$127,500
45-Product Sales	\$0	\$54,583	\$54,000	\$54,000	\$54,000	\$54,000	\$54,000
4-Revenues Total	\$0	\$181,546	\$181,500	\$181,500	\$181,500	\$181,500	\$181,500
5-Expenses							
51-Full Time Salary & Wages	(\$68)	(\$13,207)	(\$16,647)	(\$14,000)	(\$19,000)	(\$19,000)	(\$19,000)
51-Part Time Wages	(\$2,110)	(\$10,171)	(\$9,558)	(\$7,000)	(\$14,000)	(\$14,000)	(\$14,000)
52-Contractual Services	\$0	(\$90,290)	(\$79,552)	(\$90,000)	(\$105,000)	(\$105,000)	(\$105,000)
52-Health & Life Insurance			\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$11)	(\$25,271)	(\$22,394)	(\$26,000)	(\$30,150)	(\$30,153)	(\$30,156)

MARKETING AREAS with Expenditures by Object

MARKETING	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
5-Expenses Total	(\$2,189)	(\$138,939)	(\$128,150)	(\$137,000)	(\$168,150)	(\$168,153)	(\$168,156)
20-Recreation Total	(\$2,189)	\$42,607	\$53,350	\$44,500	\$13,350	\$13,347	\$13,344
416-Special Events Total	\$3,582	\$64,651	(\$34,025)	(\$70,093)	(\$163,550)	(\$164,600)	(\$165,656)
Grand Total	(\$526,161)	(\$568,285)	(\$848,319)	(\$849,910)	(\$1,060,632)	(\$1,077,752)	(\$1,103,438)

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	2026
	2021 Actuals	2022 Actuals	2023 Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
601 & 611-Golf Maintenance & Pro Shop/Golf Fees							
4-Revenues							
41-Taxes	450,816	0	-	-	-	-	-
42-Charges for Services	2,459,911	2,434,765	2,223,000	2,223,000	2,610,500	2,610,500	2,732,500
44-Rentals	624,608	559,621	564,750	566,250	617,750	617,750	643,750
45-Product Sales	134,758	163,073	142,000	150,000	180,000	180,000	190,800
46-Grants & Donations	-	1,865	-	-	-	-	-
47-Misc. Income	56,579	31,149	1,020	1,020	1,190	1,190	1,530
48-Interest Income	457	18,085	5,100	5,100	10,200	11,900	11,900
49-Transfers In	-	-	-	-	-	-	-
4-Revenues Total	3,727,129	3,208,558	2,935,870	2,945,370	3,419,640	3,421,340	3,580,480
5-Expenses							
51-Salaries & Wages	(1,092,498)	(1,187,993)	(1,362,574)	(1,357,812)	(1,450,252)	(1,513,309)	(1,577,009)
52-Contractual Services	(461,538)	(491,364)	(613,733)	(624,527)	(700,716)	(710,971)	(730,874)
53-Supplies	(447,377)	(519,662)	(591,051)	(596,200)	(656,442)	(678,251)	(694,230)
54-Other Charges	(50,836)	(59,403)	(99,185)	(98,562)	(97,910)	(95,793)	(97,065)
57-Capital	(274,384)	(275,485)	(286,910)	(247,530)	(440,300)	(403,400)	(413,140)
59-Transfers Out	-	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)
5-Expenses Total	(2,326,632)	(2,550,907)	(2,970,452)	(2,941,631)	(3,362,619)	(3,418,724)	(3,529,319)
601 & 611-Golf Maintenance & Pro Shop/Golf Fees Total	1,400,496	657,651	(34,582)	3,739	57,021	2,616	51,161

612-Food and Beverage

4-Revenues

41-Taxes	875,113	0	-	-	-	-	-
42-Charges for Services	290,893	418,176	240,000	280,000	315,000	330,000	332,000
44-Rentals	355	810	300	300	3,000	3,000	3,000
45-Product Sales	3,976,613	4,883,001	5,910,000	5,935,000	6,387,000	6,652,000	6,822,000
46-Grants & Donations	-	3,620	-	-	-	-	-
47-Misc. Income	30,632	33,718	40,980	40,980	41,310	41,310	41,970
48-Interest Income	888	35,106	9,900	9,900	19,800	23,100	23,100
49-Transfers In	-	-	-	-	-	-	-
4-Revenues Total	5,174,493	5,374,432	6,201,180	6,266,180	6,766,110	7,049,410	7,222,070

ARROWHEAD GOLF CLUB INCOME STATEMENT
includes administrative allocations

				2023	2024	2025	2026
	2021 Actuals	2022 Actuals	2023 Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
5-Expenses							
51-Salaries & Wages	(1,723,499)	(2,328,977)	(2,946,736)	(2,794,890)	(3,043,173)	(3,135,610)	(3,224,480)
52-Contractual Services	(871,878)	(1,063,192)	(1,228,540)	(1,247,936)	(1,437,243)	(1,472,725)	(1,500,400)
53-Supplies	(1,236,928)	(1,544,802)	(1,923,547)	(1,818,170)	(2,098,437)	(2,179,559)	(2,251,718)
54-Other Charges	(84,833)	(117,654)	(176,358)	(181,031)	(185,883)	(185,725)	(187,148)
57-Capital	(465,849)	(469,906)	(139,090)	(92,570)	(444,700)	(416,259)	(108,207)
59-Transfers Out	-	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)
5-Expenses Total	(4,382,987)	(5,557,531)	(6,447,271)	(6,167,597)	(7,242,436)	(7,422,878)	(7,304,953)
612-Food and Beverage Total	791,506	(183,099)	(246,091)	98,583	(476,326)	(373,468)	(82,883)
613-Cross Country Skiing							
4-Revenues							
42-Charges for Services	39,555	20,331	20,000	20,000	20,000	20,000	20,000
45-Product Sales			-	-	-	-	-
4-Revenues Total	39,555	20,331	20,000	20,000	20,000	20,000	20,000
5-Expenses							
51-Salaries & Wages	(1,301)	(1,671)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
52-Contractual Services	(377)	(534)	(683)	(612)	(683)	(689)	(695)
53-Supplies			(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
57-Capital			-	-	-	-	-
5-Expenses Total	(1,678)	(2,205)	(10,683)	(10,612)	(10,683)	(10,689)	(10,695)
613-Cross Country Skiing Total	37,877	18,126	9,318	9,388	9,318	9,311	9,305
Grand Total	2,229,880	492,678	(271,355)	111,711	(409,988)	(361,541)	(22,417)

ARROWHEAD GOLF CLUB Income Statements by Departments

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
60-Golf Fund							
000-Administration							
4-Revenues							
41-Taxes	\$1,325,929	\$0	\$0	\$0	\$0	\$0	\$0
42-Charges for Services	\$700	\$0	\$0	\$0	\$0	\$0	\$0
46-Grants & Donations	\$0	\$5,485	\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$9,892	\$9,667	\$3,000	\$3,000	\$3,500	\$3,500	\$4,500
48-Interest Income	\$1,345	\$53,191	\$15,000	\$15,000	\$30,000	\$35,000	\$35,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$1,337,866	\$68,343	\$18,000	\$18,000	\$33,500	\$38,500	\$39,500
5-Expenses							
51-Salaries & Wages	(\$194,469)	(\$199,159)	(\$280,581)	(\$271,331)	(\$303,394)	(\$315,374)	(\$327,086)
52-Contractual Services	(\$402,564)	(\$414,318)	(\$461,883)	(\$496,209)	(\$600,494)	(\$599,511)	(\$612,840)
53-Supplies	(\$94,429)	(\$83,434)	(\$112,524)	(\$112,524)	(\$130,195)	(\$133,659)	(\$137,399)
54-Other Charges	(\$76,954)	(\$92,346)	(\$145,543)	(\$149,593)	(\$141,643)	(\$133,828)	(\$135,983)
57-Capital	(\$699,946)	(\$708,171)	(\$115,572)	(\$93,572)	(\$545,000)	(\$210,000)	\$0
59-Transfers Out	\$0	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
5-Expenses Total	(\$1,468,363)	(\$1,547,429)	(\$1,166,103)	(\$1,173,229)	(\$1,770,726)	(\$1,442,372)	(\$1,263,308)
000-Administration Total	(\$130,497)	(\$1,479,086)	(\$1,148,103)	(\$1,155,229)	(\$1,737,226)	(\$1,403,872)	(\$1,223,808)
101-Parks Maintenance							
5-Expenses							
51-Salaries & Wages	(\$18,543)	(\$19,742)	(\$23,407)	(\$23,309)	(\$24,889)	(\$25,631)	(\$26,396)
52-Contractual Services	(\$4,648)	(\$5,034)	(\$7,057)	(\$7,057)	(\$7,785)	(\$8,016)	(\$8,254)
53-Supplies	(\$7,606)	(\$2,262)	(\$9,845)	(\$7,000)	(\$10,000)	(\$10,000)	(\$10,000)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$30,797)	(\$27,038)	(\$40,308)	(\$37,366)	(\$42,674)	(\$43,647)	(\$44,650)
101-Parks Maintenance Total	(\$30,797)	(\$27,038)	(\$40,308)	(\$37,366)	(\$42,674)	(\$43,647)	(\$44,650)
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

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 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	(\$49,634)	(\$42,320)	(\$45,011)	(\$45,011)	(\$48,698)	(\$50,159)	(\$51,664)
52-Contractual Services	(\$14,526)	(\$16,270)	(\$18,682)	(\$18,682)	(\$23,728)	(\$23,444)	(\$23,916)
53-Supplies			\$0	\$0	\$0	\$0	\$0
54-Other Charges	(\$545)	(\$900)	(\$5,000)	(\$5,000)	(\$5,150)	(\$5,150)	(\$5,150)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$64,705)	(\$59,491)	(\$68,694)	(\$68,694)	(\$77,575)	(\$78,753)	(\$80,730)
418-Human Resources Total	(\$64,705)	(\$59,491)	(\$68,694)	(\$68,694)	(\$77,575)	(\$78,753)	(\$80,730)
419-Finance							
5-Expenses							
51-Salaries & Wages	(\$198,497)	(\$198,533)	(\$215,533)	(\$210,875)	(\$226,435)	(\$233,091)	(\$239,947)
52-Contractual Services	(\$28,270)	(\$31,943)	(\$39,197)	(\$38,841)	(\$50,757)	(\$52,255)	(\$53,798)
5-Expenses Total	(\$226,767)	(\$230,476)	(\$254,730)	(\$249,716)	(\$277,192)	(\$285,346)	(\$293,745)
419-Finance Total	(\$226,767)	(\$230,476)	(\$254,730)	(\$249,716)	(\$277,192)	(\$285,346)	(\$293,745)
601-Golf Maintenance							
4-Revenues							
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$160	\$27,656	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$160	\$27,656	\$0	\$0	\$0	\$0	\$0
5-Expenses							
51-Salaries & Wages	(\$512,924)	(\$565,809)	(\$672,051)	(\$672,051)	(\$715,750)	(\$745,827)	(\$776,327)
52-Contractual Services	(\$144,185)	(\$155,513)	(\$191,074)	(\$191,068)	(\$198,842)	(\$204,466)	(\$211,414)
53-Supplies	(\$301,467)	(\$323,155)	(\$415,006)	(\$417,673)	(\$432,767)	(\$445,479)	(\$458,364)
54-Other Charges	(\$14,416)	(\$17,874)	(\$18,000)	(\$18,000)	(\$18,000)	(\$18,540)	(\$19,080)
57-Capital	(\$1,143)	(\$419)	(\$150,216)	(\$125,216)	(\$165,000)	(\$257,000)	(\$283,140)
5-Expenses Total	(\$974,135)	(\$1,062,769)	(\$1,446,347)	(\$1,424,007)	(\$1,530,359)	(\$1,671,312)	(\$1,748,326)

ARROWHEAD GOLF CLUB Income Statements by Departments

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
601-Golf Maintenance Total	(\$973,975)	(\$1,035,113)	(\$1,446,347)	(\$1,424,007)	(\$1,530,359)	(\$1,671,312)	(\$1,748,326)
611-Pro Shop/Golf Fees							
4-Revenues							
42-Charges for Services	\$2,459,673	\$2,434,765	\$2,223,000	\$2,223,000	\$2,610,500	\$2,610,500	\$2,732,500
44-Rentals	\$624,608	\$559,621	\$564,750	\$566,250	\$617,750	\$617,750	\$643,750
45-Product Sales	\$134,758	\$163,073	\$142,000	\$150,000	\$180,000	\$180,000	\$190,800
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$53,055	\$206	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$3,272,094	\$3,157,665	\$2,929,750	\$2,939,250	\$3,408,250	\$3,408,250	\$3,567,050
5-Expenses							
51-Salaries & Wages	(\$422,785)	(\$465,867)	(\$498,582)	(\$498,582)	(\$529,341)	(\$555,235)	(\$581,351)
52-Contractual Services	(\$164,350)	(\$176,879)	(\$243,540)	(\$242,791)	(\$269,734)	(\$274,208)	(\$281,865)
53-Supplies	(\$111,218)	(\$167,370)	(\$134,439)	(\$137,889)	(\$176,008)	(\$183,928)	(\$185,751)
54-Other Charges	(\$10,071)	(\$9,826)	(\$30,000)	(\$28,000)	(\$30,000)	(\$30,000)	(\$30,000)
57-Capital	(\$35,260)	(\$34,288)	(\$97,400)	(\$90,500)	(\$90,000)	(\$75,000)	(\$130,000)
5-Expenses Total	(\$743,683)	(\$854,230)	(\$1,003,961)	(\$997,762)	(\$1,095,083)	(\$1,118,372)	(\$1,208,966)
611-Pro Shop/Golf Fees Total	\$2,528,411	\$2,303,435	\$1,925,789	\$1,941,488	\$2,313,167	\$2,289,879	\$2,358,084
612-Food and Beverage							
4-Revenues							
42-Charges for Services	\$290,431	\$418,176	\$240,000	\$280,000	\$315,000	\$330,000	\$332,000
44-Rentals	\$355	\$810	\$300	\$300	\$3,000	\$3,000	\$3,000
45-Product Sales	\$3,976,613	\$4,883,001	\$5,910,000	\$5,935,000	\$6,387,000	\$6,652,000	\$6,822,000
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$24,103	\$27,337	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000
4-Revenues Total	\$4,291,502	\$5,329,325	\$6,189,300	\$6,254,300	\$6,744,000	\$7,024,000	\$7,196,000
5-Expenses							
51-Salaries & Wages	(\$1,419,145)	(\$2,025,539)	(\$2,574,145)	(\$2,431,542)	(\$2,644,919)	(\$2,723,601)	(\$2,798,719)
52-Contractual Services	(\$574,872)	(\$754,598)	(\$880,839)	(\$877,815)	(\$986,619)	(\$1,021,797)	(\$1,039,186)
53-Supplies	(\$1,169,585)	(\$1,488,243)	(\$1,842,784)	(\$1,739,284)	(\$2,005,908)	(\$2,084,743)	(\$2,154,435)
54-Other Charges	(\$33,684)	(\$56,111)	(\$77,000)	(\$79,000)	(\$89,000)	(\$94,000)	(\$94,000)
57-Capital	(\$3,885)	(\$2,513)	(\$62,812)	(\$30,812)	(\$85,000)	(\$277,659)	(\$108,207)

ARROWHEAD GOLF CLUB Income Statements by Departments

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed	2025 Proposed	2026 Proposed
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$3,201,170)	(\$4,327,004)	(\$5,437,579)	(\$5,158,454)	(\$5,811,446)	(\$6,201,800)	(\$6,194,548)
612-Food and Beverage Total	\$1,090,332	\$1,002,321	\$751,721	\$1,095,846	\$932,554	\$822,200	\$1,001,452
613-Cross Country Skiing							
4-Revenues							
42-Charges for Services	\$39,555	\$20,331	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
45-Product Sales			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$39,555	\$20,331	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
5-Expenses							
51-Salaries & Wages	(\$1,301)	(\$1,671)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)
52-Contractual Services	(\$377)	(\$534)	(\$683)	(\$612)	(\$683)	(\$689)	(\$695)
53-Supplies			(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$1,678)	(\$2,205)	(\$10,683)	(\$10,612)	(\$10,683)	(\$10,689)	(\$10,695)
613-Cross Country Skiing Total	\$37,877	\$18,126	\$9,318	\$9,388	\$9,318	\$9,311	\$9,305
60-Golf Fund Total	\$2,229,880	\$492,678	(\$271,355)	\$111,711	(\$409,988)	(\$361,541)	(\$22,417)
Grand Total	\$2,229,880	\$492,678	(\$271,355)	\$111,711	(\$409,988)	(\$361,541)	(\$22,417)

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.

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed Budget	2025 Proposed Budget	2026 Proposed Budget
60-Golf Fund Total as reported on pages 13, 23, 36, 44, 52, 80, and 84	2,229,880	492,678	(271,355)	111,711	(409,988)	(361,541)	(22,417)
Exclude Amortization and Depreciation	732,806	741,203					
Exclude Capital Expenditures	7,427	4,188	426,000	340,100	885,000	819,659	521,347
Exclude Fund Balance Reserve Transfers	-	50,000	50,000	50,000	50,000	50,000	50,000
60-Golf Fund Bottomline, excluding capital and fund balance transfers as reported on page 15	2,970,113	1,288,069	204,645	501,811	525,012	508,118	548,930

Impact of Capital Expenditures and Fund Transfers on Operating Funds

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed Budget	2025 Proposed Budget	2026 Proposed Budget
10-General							
1-Operating Funds							
Beginning Fund Balance	3,829,097	5,507,651	5,146,926	5,146,926	2,902,023	2,416,355	1,864,067
Operating Bottom Line Before Transfers and Capital Transfers IN/OUT	1,762,433	1,701,008	994,941	1,050,301	796,332	\$575,712	\$651,493
Fund Balance Reserves Transfers	0	(2,012,500)	(2,840,000)	(2,840,000)	(900,000)	(\$705,000)	(\$705,000)
Capital	(83,879)	(49,232)	(420,738)	(455,205)	(382,000)	(\$423,000)	(\$438,600)
10 - General Total	1,678,554	(360,724)	(2,265,797)	(2,244,904)	(485,668)	(552,288)	(492,107)
Estimated Ending Fund Balance	5,507,651	5,146,926	2,881,129	2,902,023	2,416,355	1,864,067	1,371,960
20-Recreation							
Beginning Fund Balance	4,806,074	6,848,210	7,119,461	7,119,461	4,524,199	3,483,480	3,086,338
Operating Bottom Line Before Transfers and Capital Transfers IN/OUT	2,055,961	2,567,979	1,192,872	1,474,420	921,925	\$1,012,858	\$1,145,327
Fund Balance Reserves Transfers	0	0	(29,000)	35,000	90,000	\$90,000	\$90,000
Capital	(13,825)	(21,728)	(17,681)	(4,681)	(31,500)	\$0	\$0
20 - Recreation Total	2,042,136	271,251	(2,953,810)	(2,595,262)	(1,040,719)	(397,142)	(264,673)
Estimated Ending Fund Balance	6,848,210	7,119,461	4,165,651	4,524,199	3,483,480	3,086,338	2,821,665

Impact of Capital Expenditures and Fund Transfers on Operating Funds

	2021 Actuals	2022 Actuals	2023 Budget	2023 Projections	2024 Proposed Budget	2025 Proposed Budget	2026 Proposed Budget
22-Cosley Zoo							
Beginning Fund Balance	1,134,564	1,547,731	1,516,800	1,516,800	1,338,530	1,242,772	1,203,613
Operating Bottom Line Before Transfers and Capital	416,594	170,849	(68,233)	22,960	4,242	\$60,840	\$73,463
Transfers IN/OUT			0	0	0	\$0	\$0
Fund Balance Reserves Transfers	0	(200,000)	(200,000)	(200,000)	(100,000)	(\$100,000)	(\$100,000)
Capital	(3,428)	(1,780)	(1,230)	(1,230)	0	\$0	\$0
22 - Cosley Zoo Total	413,167	(30,931)	(269,463)	(178,270)	(95,758)	(39,160)	(26,537)
Estimated Ending Fund Balance	1,547,731	1,516,800	1,247,337	1,338,530	1,242,772	1,203,613	1,177,076
60-Golf Fund							
Estimated Beginning Cash & Investments	2,768,562	4,272,602	5,027,766	5,027,766	5,139,477	4,729,488	4,367,947
Operating Bottom Line Before Transfers and Capital	2,970,113	1,288,069	204,645	501,811	525,012	\$508,118	\$548,930
Fund Balance Reserves Transfers	0	(50,000)	(50,000)	(50,000)	(50,000)	(\$50,000)	(\$50,000)
Capital	(740,233)	(745,391)	(426,000)	(340,100)	(885,000)	(\$819,659)	(\$521,347)
60 - Golf Fund Total	2,229,880	492,678	(271,355)	111,711	(409,988)	(361,541)	(22,417)
Amortization less Debt Principal	(725,840)	262,486					
Estimated Ending Cash & Investments	4,272,602	5,027,766	4,756,411	5,139,477	4,729,488	4,367,947	4,345,531

2024 Capital Overview
Capital Projects Fund

Capital Overview		Recommended Source	CY Projections	2024	2025	2026
Capital Dollars Available						
Capital Dollars Available at Beginning of Fiscal Year			8,595,197	10,296,906	5,395,294	4,850,064
Annual Unobligated G.O. Bond Proceeds			1,247,414	1,509,348	1,589,234	1,956,806
Grants and Donations			1,014,486	3,667,900	609,000	-
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 Illinois Tourism Grant for Parking & Street Crossing				500,000		
Cosley Foundation Donation for Parking & Street Crossing			118,000	2,000,000		
Other (ex. Tree Memorials, Cell Tower Rental, Land Cash Donations, Misc., Interest, etc.)			79,524	94,524	95,024	95,524
Recommended Fund Balance Reserve Transfer - Athletics Softball/Baseball Special Projects			119,000	-	-	-
Recommended Fund Balance Reserve Transfer - General Fund			2,840,000	900,000	705,000	705,000
Recommended Fund Balance Reserve Transfer - Recreation Fund			4,100,000	2,021,144	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			18,338,621	21,214,822	10,118,552	9,332,394
Major Capital Projects 2023 - 2026						
Atten Park - Streambank Restoration	EPA Grant / Cantigny Reimbursement / Fund Balance Reserves		50,000	1,000,000		
Community Center Priority Projects - Parks Plus Fitness	Bond Proceeds / Fund Balance Reserves		2,200,000			
Community Center Priority Projects - Locker Rooms and Zone	Bond Proceeds / Fund Balance Reserves			2,600,000		
Community Center Priority Projects (TBD)	Bond Proceeds / Fund Balance Reserves				2,000,000	2,000,000
Community Center Parking Lot Replacement	Fund Balance Reserves		1,800,000			
Cosley - Parking Expansion Project	Cosley Foundation / Grant / Fund Balance Reserves		118,000	4,500,000		
Danada South OSLAD Grant Projects	50% OSLAD Matching Grant / 50% Fund Balance Reserves				600,000	
Northside - Cabin Restoration	75% Illinois Park Matching Grant / 25% Fund Balance Reserves			1,200,000		
Play For All Five to Twelve Playground	PFA Donations		20,000	500,000		
Rice Pool - Master Plan & Engineering	Fund Balance Reserves			250,000		
Rice Pool - Water Slide Replacement	Fund Balance Reserves					825,000
Property Acquisition - Aldersgate UMC	Fund Balance Reserves		1,065,000			
Property Acquisition - Lincoln Marsh	Fund Balance Reserves		130,000			
Major Capital Projects			5,383,000	10,050,000	2,600,000	2,825,000
Available Capital Dollars after Major Capital Projects			12,955,621	11,164,822	7,518,552	6,507,394
Capital Projects 2023 - 2026						
District Wide Asphalt Replacement	Fund Balance Reserves		80,000	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		-	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.

2024 Capital Overview
Capital Projects Fund

Capital Overview	Recommended Source	CY Projections	2024	2025	2026
District Wide Additional Pickleball Courts - Location TBD - NEW	Fund Balance Reserves	-	250,000		
District Wide Security Camera Upgrades	Fund Balance Reserves	30,000	30,000	30,000	30,000
Atten - Tennis Court Color Coat	Fund Balance Reserves			35,000	
Atten Park - Irrigation Replacement	Fund Balance Reserves			210,000	
Briar Patch - Backstop Replacement	50% OSLAD Matching Grant / Fund Balance Reserves	120,000			
Briar Patch - Engineering and Design	50% OSLAD Matching Grant / Fund Balance Reserves	-	27,000		
Briar Patch - Landscape	50% OSLAD Matching Grant / Fund Balance Reserves	-	25,000		
Briar Patch - Outdoor Fitness - NEW	50% OSLAD Matching Grant / Fund Balance Reserves	-	150,000		
Briar Patch - Pickleball Courts - NEW	50% OSLAD Matching Grant / Fund Balance Reserves	-	200,000		
Briar Patch - Playground Resurfacing	50% OSLAD Matching Grant / Fund Balance Reserves	91,480			
Briar Patch - Shelter Improvements	50% OSLAD Matching Grant / Fund Balance Reserves	10,000	90,000		
Briar Patch - Tennis Courts & Fence	50% OSLAD Matching Grant / Fund Balance Reserves	-	300,000		
Central Athletic Center - Lights Field 31 - NEW	Fund Balance Reserves	-	70,000		
Central Park - Pickle Ball Court Lights	Fund Balance Reserves		80,000		
Clock Tower - Mini Golf Carpet Replacement	Fund Balance Reserves				30,000
Community Center - HVAC Improvements	Fund Balance Reserves		50,000	550,000	1,300,000
Community Center - Irrigation Replacement	Fund Balance Reserves			60,000	
Community Center - Parking Lot Light Replacement	Fund Balance Reserves				105,000
Cosley - Aviary Outside Caging	Fund Balance Reserves			75,000	
Cosley - Duck Pond Irrigation	Fund Balance Reserves			12,000	
Cosley - Entrance Fence and Lighting	Fund Balance Reserves	30,000	45,000		
Cosley - Exhibit Fence - Deer	Fund Balance Reserves			35,000	
Cosley - Ford Transit Wagon XLT	Cosley Foundation	35,486			
Cosley - Gift Shop Renovation	Fund Balance Reserves	5,000	75,000		
Cosley - Landscape Timber Wall Replacement	Fund Balance Reserves	28,000			
Cosley - Pavers around Duck Pond	Fund Balance Reserves	60,000			
Cosley - Pavers between Station and Barn	Fund Balance Reserves			75,000	
Cosley - Pavers wildlife viewing area west	Fund Balance Reserves				60,000
Cosley - Public Washroom Renovation	Fund Balance Reserves		150,000		
Cosley - Taylor Barn Pavilion & Duck Enclosure	Fund Balance Reserves		450,000		
Cosley - Rabbit Exhibit Modification/Replacement	Fund Balance Reserves				50,000
Cosley - Station Deck Replacement	Fund Balance Reserves	50,000			
Danada - Electric Service - NEW	Build Illinois Bond Fund		70,000		
Danada - Outdoor Fitness Trail	Build Illinois Bond Fund		100,000		
Danada - Restrooms - NEW	Build Illinois Bond Fund		60,000		
Danada - Water Service - NEW	Build Illinois Bond Fund		70,000		
Graf - Backstop Replacement	Fund Balance Reserves	93,000			

2024 Capital Overview
Capital Projects Fund

Capital Overview	Recommended Source	CY Projections	2024	2025	2026
Graf - Batting Cage - NEW	50% OSLAD Matching Grant / Fund Balance Reserves		70,000		
Graf - Bleachers/Grandstand Replacement	50% OSLAD Matching Grant / Fund Balance Reserves		70,000		
Graf - Engineering & Design	50% OSLAD Matching Grant / Fund Balance Reserves		50,000		
Graf - Fence Replacement	Fund Balance Reserves	50,000			
Graf - Synthetic Turf Replacement	50% OSLAD Matching Grant / Fund Balance Reserves		550,000		
Graf - Track Replacement	50% OSLAD Matching Grant / Fund Balance Reserves		180,000		
Herrick - Playground Resurfacing	Fund Balance Reserves			80,000	
Hillside - Fence Replacement	Fund Balance Reserves			30,000	
Hurley - Fountain Replacement	Fund Balance Reserves	30,000			
Kale Gym Floor Replacement	Fund Balance Reserves		200,000		
Lincoln Marsh - Pedestrian Bridge Replacement	Build Illinois Bond Fund		80,000		
Mary Lubko Center - Roof Replacement	Fund Balance Reserves	225,000			
Memorial Park Fence - NEW	Fund Balance Reserves		60,000		
Museum - Masonry Improvements / Downspouts	Grant Proceeds	750,000			
Museum - Potential Reimbursement to State for Grant Dollars	Grant Proceeds		108,113		
Northside - Backstop & Fence Replacement	Fund Balance Reserves				130,000
Northside - Dredge Settling Basin	Fund Balance Reserves		100,000		
Northside - Picnic Shelter Roof	Fund Balance Reserves	10,000			
Northside - Tennis Lights	Fund Balance Reserves				160,000
Northside Pool - Boilers	Build Illinois Bond Fund	20,000	22,000		
Northside Pool - Locker Room Accessibility Improvements	Fund Balance Reserves		100,000		
Northside Pool - Wood Deck Replacement	Fund Balance Reserves				75,000
Park Services - Water heaters	Fund Balance Reserves			10,000	
Rathje - Playground Resurfacing	Fund Balance Reserves		90,000		
Rathje - Roof & Trim Replacement	Build Illinois Bond Fund	25,000			
Rathje - Window Replacement	Fund Balance Reserves		25,000		
Rice Pool - Bridge over Slides Replacement	Fund Balance Reserves				25,000
Rice Pool - Concession Deck Replacement	Fund Balance Reserves				50,000
Rice Pool - Locker Room Accessibility Improvements	Fund Balance Reserves		125,000		
Scottsdale - Backstop Replacement	Fund Balance Reserves	125,000			
Seven Gables - Picnic Shelter Roof Replacement	Build Illinois Bond Fund	10,000			
Seven Gables - Vita Course Replacement	Fund Balance Reserves		80,000		
Triangle - Basketball Court Replacement	Fund Balance Reserves		36,000		
Toohey - Flooring Replacement	Fund Balance Reserves		30,000		
Playground Replacements					
Graf Park - Playground Replacement	50% OSLAD Matching Grant / Fund Balance Reserves			275,000	
Hawthorne Junction - Playground Replacement	Fund Balance Reserves		135,000		
Hillside Tot Lot - Playground Replacement	Fund Balance Reserves			120,000	

2024 Capital Overview
Capital Projects Fund

Capital Overview		Recommended Source	CY Projections	2024	2025	2026
Hoffman Park - Playground Replacement	Fund Balance Reserves		160,000			
Prairie Path Park - Playground Replacement	Fund Balance Reserves			180,000		
Toohey Park - Playground Replacement	Fund Balance Reserves					126,000
WW Stevens - Playground Replacement	Fund Balance Reserves					180,000
Board Approved Capital Fund Expenditures			2,037,966	4,958,113	1,972,000	2,696,000
Available Capital Dollars after Approved and Major Capital Projects			10,917,655	6,206,709	5,546,552	3,811,394
Salary and Wages (1)	Fund Balance Reserves		194,742	205,409	211,321	217,192
Contractual Services	Fund Balance Reserves		113,878	301,905	153,312	154,760
Supplies	Fund Balance Reserves		300,030	289,550	318,555	322,360
Legal Notices; Training; Dues & Subscriptions; etc.	Fund Balance Reserves		12,100	14,550	13,300	13,300
Staff Recommended Capital Fund Expenditures			620,749	811,415	696,488	707,612
Available Capital Dollars after Commitments and Recommendations			10,296,906	5,395,294	4,850,064	3,103,783

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

2024 CIP Schedule
Capital Projects Fund

Sum of Prioritization Tool	Budget Yr				
	2023	2023 Projections	2024	2025	2026
Project Descriptions					
40-000-000 Nonspecified Area					
District Wide Additional Pickleball Courts - Location TBD	250,000	-	250,000		
District Wide Asphalt Replacement	250,000	80,000	250,000	250,000	250,000
District Wide Security Camera Upgrades	30,000	30,000	30,000	30,000	30,000
District Wide Unforeseen Capital Expenses	100,000	-	100,000	100,000	100,000
Facility Master Planning	25,000	-	25,000	25,000	25,000
Property Acquisition	130,000				
Property Acquisition - Aldersgate UMC		1,065,000			
Property Acquisition - Lincoln Marsh		130,000			
40-000-000 Nonspecified Area Total	785,000	1,305,000	655,000	405,000	405,000
40-000-187 Central Athletic Complex Project					
Kale Gym Floor Replacement			200,000		
40-000-187 Central Athletic Complex Project Total			200,000		
40-000-188 Sensory Playground					
Play for All - Five to Twelve Playground (PFA Donation)	500,000	20,000	500,000		
40-000-188 Sensory Playground Total	500,000	20,000	500,000		
40-800-805 Atten					
Atten Irrigation				210,000	
Atten Park Streambank Restoration	50,000	50,000	1,000,000		
Atten Tennis Color Coat				35,000	
40-800-805 Atten Total	50,000	50,000	1,000,000	245,000	
40-800-806 Briarpatch					
Briar Patch Backstop Replacement	85,000	120,000			
Briar Patch Engineering and Design	15,000	-	27,000		
Briar Patch Landscape	25,000	-	25,000		
Briar Patch Outdoor Fitness	75,000	-	150,000		
Briar Patch Pickleball Courts	100,000	-	200,000		
Briar Patch Playground Surfacing	80,000	91,480			
Briar Patch Replace Tennis Courts/Fence	150,000	-	300,000		
Briar Patch Shelter Improvements	100,000	10,000	90,000		
40-800-806 Briarpatch Total	630,000	221,480	792,000		

2024 CIP Schedule
Capital Projects Fund

Project Descriptions	2023	2023 Projections	2024	2025	2026
40-800-811 Manchester					
Park Services Waterheaters				10,000	
40-800-811 Manchester Total				10,000	
40-800-812 Central Park & Athletic Complex					
CAC Lights Field 31	70,000	-	70,000		
Central Pickleball Court Lights			80,000		
40-800-812 Central Park & Athletic Complex Total	70,000	-	150,000		
40-800-813 Cosley Zoo					
Cosley - Parking Expansion Project			4,500,000		
Cosley - Parking Expansion Project (phase 2 engineering)	120,000	118,000			
Cosley Aviary outside caging replacement				75,000	
Cosley Duck Pond Irrigation Equip.				12,000	
Cosley Entrance Fence and Lighting	75,000	30,000	45,000		
Cosley Exhibit Fence - deer				35,000	
Cosley Ford Transit Wagon XLT	35,486	35,486			
Cosley Gift Shop Renovation	60,000	5,000	75,000		
Cosley Infrastructure Equipment	10,000	-			
Cosley Landscape Timber Wall Replacement	30,000	28,000			
Cosley Pavers (around Duck Pond)		60,000			
Cosley Pavers (between station and barn)	60,000	-		75,000	
Cosley Pavers (wildlife viewing area west)					60,000
Cosley Public Washroom Renovation	75,000	-	150,000		
Cosley Station Deck Replacement	45,000	50,000			
Cosley Taylor Barn Pavilion			450,000		
Rabbit Exhibit Modification/Replacement					50,000
40-800-813 Cosley Zoo Total	510,486	326,486	5,220,000	197,000	110,000
40-800-815 Graf Park					
Graf Backstops		93,000			
Graf Batting Cages	70,000	-	70,000		
Graf Bleachers/ Grandstand	70,000	-	70,000		
Graf Fence along Railroad	50,000	50,000			
Graf Park Engineering and Design			50,000		

2024 CIP Schedule
Capital Projects Fund

Project Descriptions	2023	2023 Projections	2024	2025	2026
Graf Park Synthetic Turf Replacement			550,000		
Graf Park Track Replacement			180,000		
GRAF PARKPLAYGROUND EQUIP				275,000	
40-800-815 Graf Park Total	190,000	143,000	920,000	275,000	
40-800-816 Hawthorne Junction					
Hawthorn Junction Playground Replacement	125,000	-	135,000		
40-800-816 Hawthorne Junction Total	125,000	-	135,000		
40-800-817 Herrick					
CL Herrick Playground Surfacing				80,000	
40-800-817 Herrick Total				80,000	
40-800-818 Hoffman Park					
Hoffman Playground Replacement	160,000	160,000			
40-800-818 Hoffman Park Total	160,000	160,000			
40-800-819 Hurley Gardens					
Hurley Gardens Fountain Replacement	30,000	30,000			
40-800-819 Hurley Gardens Total	30,000	30,000			
40-800-822 Lincoln Marsh					
Lincoln Marsh Pedestrian Bridge Replacement	80,000	-	80,000		
40-800-822 Lincoln Marsh Total	80,000	-	80,000		
40-800-825 Memorial Park					
Mary Lubko Center Roof	134,000	225,000			
Memorial Park Perimeter Fence			60,000		
40-800-825 Memorial Park Total	134,000	225,000	60,000		
40-800-826 Northside Park					
Northside Backstop & Fence Replacement					130,000
Northside Boiler Replacement	30,000	20,000	22,000		
Northside Cabin Restoration			1,200,000		
Northside Dredge Settling Basin			100,000		
Northside Picnic Shelter Roof		10,000			

2024 CIP Schedule
Capital Projects Fund

Project Descriptions	2023	2023 Projections	2024	2025	2026
Northside Pool Locker Room Accessibility Improvements			100,000		
Northside Pool Wood Deck Replacement	75,000	-			75,000
Northside Tennis Lights					160,000
40-800-826 Northside Park Total	105,000	30,000	1,422,000		365,000
40-800-828 Rathje					
Rathje Park Roof & Trim Replacement	35,000	25,000			
Rathje Playground Surfacing			90,000		
Rathje Window Replacement			25,000		
40-800-828 Rathje Total	35,000	25,000	115,000		
40-800-835 Seven Gables					
Seven Gables Picnic Shelter Roof Replacement	27,900	10,000			
Seven Gables Vita Course Replacement	80,000	-	80,000		
40-800-835 Seven Gables Total	107,900	10,000	80,000		
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		
40-800-839 WW Stevens					
WW Stevens Playground Equipment					180,000
40-800-839 WW Stevens Total					180,000
40-800-845 Scottdale Park					
Scottdale Backstop Replacement	100,000	125,000			
40-800-845 Scottdale Park Total	100,000	125,000			
40-800-846 CC and Rice and Blanchard					
Community Center HVAC Improvements	50,000	-	50,000	550,000	1,300,000
Community Center Irrigation				60,000	
Community Center Parking Lot Light Replacement					105,000

2024 CIP Schedule
Capital Projects Fund

Project Descriptions	2023	2023 Projections	2024	2025	2026
Community Center Parking Lot Replacement	2,000,000	1,800,000			
Community Center Priority Projects (TBD)	2,000,000	2,200,000	2,600,000	2,000,000	2,000,000
Community Center Whirlpool (Mechanical Equipment) Replacement	30,000	-			
Rice Pool Concessions Deck Replacement					50,000
Rice Pool Locker Room Accessibility Improvements			125,000		
Rice Pool Mast. Plan Engineering	250,000	-	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	4,330,000	4,000,000	3,025,000	2,610,000	4,305,000
40-800-849 Toohey Park					
Toohey Flooring Replacement			30,000		
TOOHEY PARKPLAYGROUND EQUIP					126,000
40-800-849 Toohey Park Total			30,000		126,000
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	
40-800-852 Clocktower					
Clocktower Golf Carpet Replacement					30,000
40-800-852 Clocktower Total					30,000
40-800-853 Danada					
Danada Electric Service	70,000	-	70,000		
Danada Outdoor Fitness Trail			100,000		
Danada Restrooms	60,000	-	60,000		
Danada South OSLAD Projects	700,000	-		600,000	
Danada Water Service	70,000	-	70,000		
40-800-853 Danada Total	900,000	-	300,000	600,000	
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		

2024 CIP Schedule
Capital Projects Fund

Project Descriptions	2023				
	2023	Projections	2024	2025	2026
40-800-854 Historical Museum Total	933,113	750,000	108,113		
Grand Total	9,775,499	7,420,966	15,008,113	4,572,000	5,521,000

*2024 Grant and Donation Schedule
Capital Projects Fund*

Project	Source	Status	CY Projection	2024 Budget	2025 Budget	2026 Budget
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		
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		
Briar Patch Park Projects	Build Illinois Bond Fund	Funds donated upon completion	200,000			
Briar Patch Park Projects	OSLAD Grant	Funds donated upon completion		315,000		
Atten Streambank Restoration	Cantigny Reimbursement	Funds donated upon completion		200,000		
Atten Streambank Restoration	EPA Grant	50% matching grant		600,000		
Central Park Pickleball Court Lights	ComEd Reimbursement	Funds donated upon completion		20,000		
Cosley Ford Transit Wagon XLT	Cosley Foundation Donation	Funds donated upon completion	35,486	-		
Cosley Zoo - Parking	Illinois Tourism Grant	Funds donated upon completion		500,000		
Cosley Zoo - Parking	Cosley Foundation Donation	Funds donated upon completion	118,000	2,000,000		

*2024 Grant and Donation Schedule
Capital Projects Fund*

Project	Source	Status	CY Projection	2024 Budget	2025 Budget	2026 Budget
Property Acquisition	IDNR - LWCF	50% matching grant		65,000		
DuPage Historical Museum Masonry Improvements / Downspouts	Illinois Museum Grant	Funds donated upon completion	750,000			
Northside Park Cabin Restoration	Illinois Park Grant	75% matching grant		900,000		
Wheaton Lions Terrace	Memorial Park Donation	Funds donated upon completion	9,000	9,000	9,000	
Danada South Projects	OSLAD Grant	50% matching grant	-		600,000	
Graf Park Turf Replacement	Assigned Fund Balance	Upon completion		116,000		
Graf Park Improvements	OSLAD Grant	50% matching grant		600,000		
Play for All - Five to Twelve	Play for All Foundation Donation	Funds donated upon completion	20,000	500,000		
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
Total Grants and Donations			1,207,486	6,242,900	684,000	75,000

**2024 CIP Schedule
Operating Funds**

Sum of Prioritization Tool	Column Labels				
Project Descriptions	2023	2023 Projections	2024	2025	2026
10 - General					
10-101-000 Nonspecified Area					
#1101 Truck - F250 - plow truck/pickup			55,000		
#1103 Truck - F450 Dump - dump/plow truck					67,000
#1104 Truck - Chevy Dump/ Plow	48,000	60,000			
#1107 Truck - Ford Ranger - manager truck			36,000		
#1112 Truck -Dump - Crew cab/dump truck			65,000		
#1116 Truck - Chevy Boom Truck	138,000	138,000			
#1117 Truck - Express Cargo Van				40,000	
#1118 Truck - Pickup					35,000
#1120 Truck - Pickup/ Snow				35,000	
#1130 Truck - F450 Dump - Tree removal/chipping				65,000	
#1152 Truck - F250 Crew Cab 4x4					55,000
#1153 Truck - F250 Crew Cab 4x4					55,000
#1154 Truck - F250 Reg. Cab 4x4					55,000
#1181 Truck - Ford Ranger - manager truck			32,000		
#1182 Truck - Ford Ranger - manager truck			32,000		
#1192 Truck - Ford F250	45,000	51,473			
#1193 Truck - Ford F250			51,000		
#1204 Equip - Forklift				30,000	
#1207 Tract - Backhoe				30,000	
#1209 Tract - Mini Loader			40,000		
#1312 Mower - Toro 4000 D	81,000	120,000			
#1363 Mower - 4000D				120,000	
#1364 Mower - 4000D					120,000
#1401 Equip - Hot Patcher - Park Blacktop Repair				22,000	
#1411 Equip - Seal Coat				18,000	
#1414 Tract - Gator					15,600
#1601 Gator					12,000
#1602 Gator					12,000
#1603 Gator					12,000
#1686 Equip - Power Boss floor sweeper - PSC				63,000	
#1744 Equip - Pressure Washer - PSC equipment maintenance			11,000		
#ICE 1 Ice Equip - Olympia Ice Resurfacer	60,000	-	60,000		
#T2601 Trailer - Skidsteer Trailer - transport	11,000	11,000			

2024 CIP Schedule
Operating Funds

Project Descriptions	2023	2023 Projections	2024	2025	2026
New truck/ projects/ signs	38,000	43,833			
Trailer (3)	18,000	18,000			
Z141 Ranger/ Gator	11,000	8,910			
10-101-000 Nonspecified Area Total	450,000	451,216	382,000	423,000	438,600
10 - General Total	450,000	451,216	382,000	423,000	438,600
20 - Recreation					
20-101-000 Nonspecified Area					
#7 Golf Cart	13,000	-	19,000		
#G102 Golf Cart			12,500		
20-101-000 Nonspecified Area Total	13,000	-	31,500		
20 - Recreation Total	13,000	-	31,500		
60 - Golf Fund					
60-000-000 Nonspecified Area					
100 Gallon Water Heaters (x4)				60,000	
AAON Make-Up Air Unit (west 2)			90,000		
AAON Make-Up Unit (east 14)			90,000		
Asphalt				150,000	
HVAC York Rooftop Unit (east 12)			25,000		
HVAC York Rooftop Unit (east 13)			25,000		
HVAC York Rooftop Unit (east 15)			25,000		
HVAC York Rooftop Unit (east 16)			25,000		
HVAC York Rooftop Unit (west 1)			25,000		
HVAC York Rooftop Unit (west 10)			25,000		
HVAC York Rooftop Unit (west 11)			25,000		
HVAC York Rooftop Unit (west 3)			25,000		
HVAC York Rooftop Unit (west 4)			25,000		
HVAC York Rooftop Unit (west 5)			25,000		
HVAC York Rooftop Unit (west 6)			25,000		
HVAC York Rooftop Unit (west 7)			25,000		
HVAC York Rooftop Unit (west 8)			25,000		
HVAC York Rooftop Unit (west 9)			25,000		
Painting Entire Clubhouse	100,000	78,000			

2024 CIP Schedule
Operating Funds

Project Descriptions	2023	2023 Projections	2024	2025	2026
Security System	15,000	15,000	15,000		
60-000-000 Nonspecified Area Total	115,000	93,000	545,000	210,000	
60-601-000 Nonspecified Area					
Foley 653 Accu-Master Reel Grinder				48,000	
Foley 672 Accu-Pro Bedknife Grinder				22,000	
JOHN DEERE 4710 TRACTOR- DIESEL					66,000
JOHN DEERE 5200 TRACTOR- DIESEL				65,000	
JOHN DEERE AERCORE					25,000
Mechanical Lift					10,640
Toro Greensmaster 3320 Hybrid			165,000		
TORO GROUNDMASTER4000-D TIER 4				64,000	
TORO MP 5700-D 300 GAL. SPR					95,000
TORO REELMASTER 5210 Fairway Mower	150,000	125,000			
TORO Sidewinder 3500 Bank Mower (1)					38,000
TORO Sidewinder 3500 Bank Mower (2)					38,000
TORO Sidewinder 3500 Bank Mower (3)				38,000	
TURFCO TOPDRESSER					10,500
Vehicle Lift				20,000	
60-601-000 Nonspecified Area Total	150,000	125,000	165,000	257,000	283,140
60-611-000 Nonspecified Area					
Carpet-Pro Shop					25,000
Cart Path Repairs	75,000	90,000			75,000
Cart Path Repairs - Behind Maintenance Building				75,000	
Cart Path Repairs - Concrete Loading Dock			75,000		
Shelter					30,000
Yamaha G23A Utility (range picker)	15,000	-	15,000		
60-611-000 Nonspecified Area Total	90,000	90,000	90,000	75,000	130,000
60-612-000 Nonspecified Area					
3 Tank Pitco Fryer	32,000	29,000			
Bar Dish Machine					10,000
BEVERAGE CART					18,207
BEVERAGE CART				17,659	
Blodgett 6 Burner Stove 36" W/Standard oven and Salamander					30,000

2024 CIP Schedule
Operating Funds

Project Descriptions	2023	2023 Projections	2024	2025	2026
Blodgett Conv Oven Frnch Glass Doors (x4)	29,000	-			
Blodgett Convection Oven w/ French Glass Doors				30,000	
East KMU 1 Green HCC (roof and ground)			60,000		
FWE Hot Holding Box (x2)					25,000
FWE Hot Holding Box (x3)					25,000
Ice Machine Manitowoc (2)				50,000	
Manitowoc 900 lb Ice Machine			25,000		
Montague 6 Burner Stove 36" w/ Convection oven				30,000	
Upgraded AV Equipment				150,000	
60-612-000 Nonspecified Area Total	61,000	29,000	85,000	277,659	108,207
60 - Golf Fund Total	416,000	337,000	885,000	819,659	521,347
Grand Total	879,000	788,216	1,298,500	1,242,659	959,947

2024 CIP Schedule
Non-Capital Assets and Projects

Sum of Prioritization Tool	Budget Yr				
	2023	2023 Projections	2024	2025	2026
10-101-000 Nonspecified Area					
#1321 Mower - SCAG Mower			13,000		
#1322 Mower - SCAG Mower			13,000		
Golf Cart #10				12,000	
Golf Cart #11				12,000	
Golf Cart #3				13,000	
Golf Cart #4				19,000	
Golf Cart #8				13,000	
10-101-000 Nonspecified Area Total			26,000	69,000	
20-101-000 Nonspecified Area					
# Golf 5 - Golf Cart	8,000	-	12,000		
#2702 Equip - E Gator (Marsh)				13,000	
District-Wide Backstop Repair	20,000	-	20,000	20,000	20,000
20-101-000 Nonspecified Area Total	28,000	-	32,000	33,000	20,000
20-101-225 Central Athletic Center					
CAC Foul Ball Replacement Netting				15,000	
20-101-225 Central Athletic Center Total				15,000	
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	1,500
Digital Plan Room maintain records	2,500	2,500	2,500	2,500	2,500
District-Wide Fence Repair	25,000	25,000	25,000	25,000	25,000
District-Wide Picnic Tables	25,000	-	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
Grant Expenses as Needed	750	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	2,000
IPRA Workshops	300	300	300	300	300

2024 CIP Schedule
Non-Capital Assets and Projects

Project Descriptions	2023	2023 Projections	2024	2025	2026
Legal Notices	2,000	2,000	2,000	2,000	2,000
Mileage Reimbursement	250	300	250	250	250
Miscellaneous attorney Fees	10,000	-	10,000	10,000	10,000
NRPA Conference	2,000	2,000	2,000	2,000	2,000
Other Workshops	1,250	-	2,500	1,250	1,250
Plan and Quantity printing	750	750	750	750	750
Planning Dues	2,000	2,000	2,000	2,000	2,000
Webinars or conferences	2,000	2,000	2,000	2,000	2,000
40-000-000 Nonspecified Area Total	170,800	97,100	172,050	170,800	170,800
40-101-000 Nonspecified Area					
Athletic field surfacing materials	8,000	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	12,000
Bench Memorials	2,250	8,500	8,500	8,500	8,500
HVAC Supplies Expense	10,000	12,000	10,000	10,000	10,000
Memorial Trees	6,000	12,000	12,000	12,000	12,000
Parking lot maintenance	15,000	15,000	15,000	15,000	15,000
Plant Material District-wide, New & Replacements	20,000	15,000	25,000	25,000	25,000
Playground Surfacing Repairs	7,500	5,000	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	1,600
Sign Replacement, District-wide	8,000	8,000	8,000	8,000	8,000
40-101-000 Nonspecified Area Total	94,550	101,300	112,600	111,800	112,600
40-800-805 Atten					
Atten Batting Cage Turf	9,000	9,000			
Water Pump Recondition-Atten 16, 19, 20	10,000	-			
40-800-805 Atten Total	19,000	9,000			
40-800-811 Manchester					
Park Services Cool Ray-vac System				15,000	
Park Services Overhead Doors	5,000	-	5,000		

2024 CIP Schedule
Non-Capital Assets and Projects

Project Descriptions	2023	2023 Projections	2024	2025	2026
40-800-811 Manchester Total	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					
Cosley Aviary interior FRP/ plywood replacement				15,000	
Cosley Cage Education animals bank 1					15,000
Cosley Concession counters and floor					15,000
Cosley Doors (3) - Deer	10,500	10,500			
Cosley Flood Lights (5)				25,000	
Cosley HVAC - Classroom	20,000	-			
Cosley Painting - Duck Pond	10,000	-			
Cosley Replacement of AC/Furnace in Cosley Office				10,000	
Cosley Roof - Deer	15,000	4,630			
Cosley Sand Filters (4)					12,000
Porcupine Exhibit Modification			15,000		
40-800-813 Cosley Zoo Total	55,500	15,130	15,000	50,000	42,000
40-800-815 Graf Park					
Graf Pressbox	10,000	10,000			
40-800-815 Graf Park Total	10,000	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	
Hurley Gardens Roof Replacement					27,800
Teahouse-Hurley Gardens				15,000	
40-800-819 Hurley Gardens Total				20,000	27,800

2024 CIP Schedule
Non-Capital Assets and Projects

Project Descriptions	2023	2023 Projections	2024	2025	2026
40-800-822 Lincoln Marsh					
LM Easement - Repayment to Sanitary District	150,000	-	150,000		
Supplies - Lincoln Marsh	14,000	14,000	14,000	14,000	14,000
40-800-822 Lincoln Marsh Total	164,000	14,000	164,000	14,000	14,000
40-800-825 Memorial Park					
Mary Lubko Center Floor Resurfacing			8,000		
40-800-825 Memorial Park Total			8,000		
40-800-826 Northside Park					
Northside Armburst Field	24,000	24,000			
Northside Bike Racks	5,000	5,000			
Northside Pool Sand Blast & Paint			8,700		
40-800-826 Northside Park Total	29,000	29,000	8,700		
40-800-828 Rathje					
Rathje Flooring	7,500	8,500			
Rathje HVAC	7,500	-			
Rathje Shoreline Maintenance	8,333	8,333	-	-	
40-800-828 Rathje Total	23,333	16,833	-	-	
40-800-835 Seven Gables					
Seven Gables Tennis Color Coat	30,000	24,500			
40-800-835 Seven Gables Total	30,000	24,500			
40-800-839 WW Stevens					
WW Stevens Fence Replacement					10,000
WW Stevens Sidewalk Replacement					15,000
40-800-839 WW Stevens Total					25,000
40-800-845 Scottdale Park					
Scottdale T-Ball Field	16,000	16,000			
40-800-845 Scottdale Park Total	16,000	16,000			

2024 CIP Schedule
Non-Capital Assets and Projects

Project Descriptions	2023	2023 Projections	2024	2025	2026
40-800-846 CC and Rice and Blanchard					
Carpet Replacement (Kelly, Atten, Central, AGC)					14,700
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	8,000			
Paint & Sandblast - Rice	18,000	-			
Rice Pool Filter Bldg Overhead Doors			10,000		
40-800-846 CC and Rice and Blanchard Total	43,000	8,000	10,000	17,500	14,700
40-800-849 Toohey Park					
Toohey HVAC Replacement	18,000	18,000			
40-800-849 Toohey Park Total	18,000	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	18,000			
40-800-853 Danada Total	18,000	18,000			
40-800-856 Prairie Ave Building					
Carpeting			8,000		
40-800-856 Prairie Ave Building Total			8,000		
Grand Total	776,183	376,863	608,350	545,100	451,900

PRINCIPAL PROPERTY TAX PAYERS
Current Year and Nine Years Ago

Taxpayer	2022 *			2013 *		
	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	32,393,200	1	1.20%	22,666,660	1	1.11%
Wilson Danada LLC	30,733,160	2	1.14%			
Chicago Golf Club	24,536,250	3	0.91%			
Wheaton Apartments	23,044,440	4	0.85%			
TGM Retreat Danada LP	21,719,530	5	0.80%			
Wheaton IL Senior Property	20,243,260	6	0.75%			
UCR Asset Services	16,423,090	7	0.61%	16,406,580	3	0.80%
Rice Lake Square LP	13,070,200	8	0.48%	12,500,000	5	0.61%
Redwood Briarbrook Wheaton	12,922,810	9	0.48%			
NBINV AF3 LLC	12,441,430	10	0.46%			
Amli at Danada, Inc.				21,847,000	2	1.07%
Friedkin Realty Group				6,641,780	9	0.33%
AV & BV Wheaton LLC				12,993,830	4	0.64%
Briar Management				5,618,970	10	0.28%
Westdale Asset Management				11,400,000	6	0.56%
Danada Square LLC				10,916,740	7	0.54%
Wyndemere Retirement Company				7,193,330	8	0.35%
	<u>\$207,527,370</u>		<u>7.67%</u>	<u>\$128,184,890</u>		<u>6.29%</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.

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

	2022
Equalized assessed valuation	\$2,705,931,712
Bonded debt limit- 2.875% of assessed value	\$77,795,537
Amount of debt applicable to limit	\$4,268,159
Legal debt margin	\$73,527,378
Percentage of legal debt margin to bonded debt limit	94.51%
Non-referendum legal debt limit - 0.575% of assessed value	\$15,559,107
Amount of debt applicable to limit	\$4,268,159
Legal debt margin	\$11,290,948
Percentage of legal debt margin to bonded debt limit	72.57%

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	Debt Service		Debt Service	
	Fund -	Fund -	Golf Fund -	Golf Fund -
December 31,	Principal	Interest	Principal	Interest
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		
	\$8,548,159	\$992,622	\$0	\$0

Labor Allocations by Fund

	Salary/Wage Splits
10-General; 000-Administration	
BENARD, MICHAEL J	70.0%
BENDY, ANDREW	30.0%
Cali, Lauren	35.0%
Catanzaro, Samantha L	45.0%
Meade, Julia	35.0%
Prazak, Kimberly	20.0%
SICILIANO, DONNA R	50.0%
SPERL, ROBERT M	10.0%
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%
Chacon, Enrique	100.0%
CLEVENGER, MICHAEL R	60.0%
DALEY, JOSEPH M	100.0%
DOROMAL, Angela	100.0%
Fair, Grant T	100.0%
FLYNN, KEVIN P	100.0%
FREY, JASON C	20.0%
Hopkins, Daniel	25.0%
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%
Shurba, Joseph C	100.0%
SPERL, ROBERT M	30.0%
STANCZAK, PAUL T	75.0%
Teske, Nathan G	75.0%
THEMEL, JOSEPH S	75.0%
VILLAFUERTE, GUSTAVO G	100.0%
WAGNER, MARK A	5.0%
ZAVALA PEREZ, ROLANDO	50.0%

Labor Allocations by Fund

	Salary/Wage Splits
ZAVALA, LINO	100.0%
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	
BEYER, VICKIE A	100.0%
Cali, Lauren	35.0%
Catanzaro, Samantha L	55.0%
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%
NAPIER, RICHARD A	100.0%
Nelson, Cody E	10.0%
NOVAK, DANIEL J	60.0%
Panek, Megann L	100.0%
SICILIANO, DONNA R	40.0%
WHELAN, TRICIA K	35.0%
WILHELMI, MARGARET L	50.0%
WROBEL, MATTHEW E	10.0%
Yoshikawa, Max	15.0%

Labor Allocations by Fund

	Salary/Wage Splits
20-Recreation; 101-Parks Maintenance	
Baker, BRITTANY E	2.5%
BLUM, KEVIN R	100.0%
Calvillo, Francisco	100.0%
CALVILLO, MIGUEL	25.0%
CLEVENGER, MICHAEL R	25.0%
FREY, JASON C	80.0%
Gonzalez, Paul A	100.0%
Hopkins, Daniel	60.0%
jones, kenta	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%
STANCZAK, PAUL T	25.0%
Teske, Nathan G	15.0%
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	50.0%
Nelson, Cody E	90.0%
Open1 - Preschool & Camp Manager (starting 1/1/24)	100.0%
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	

Labor Allocations by Fund

Salary/Wage Splits	
Aviles, Graciela	100.0%
HAVELKA, LYNETTE K	100.0%
20-Recreation; 350-Special Facilities	
DiSerio, Alexander M	100.0%
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%
Hopkins, Daniel	10.0%
NOVAK, NICHOLAS J	5.0%
SPERL, ROBERT M	20.0%
Teske, Nathan G	5.0%
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%

Labor Allocations by Fund

Salary/Wage Splits	
22-Cosley Zoo; 419-Finance	
Dehnart, Autumn M	5.0%
Griffith, Debra	5.0%
Hernandez, Martha	5.0%
JANIK, MARY K	5.0%
Koppang, Joanna L	5.0%
Meger, Bethany	10.0%
SIMPSON, SANDRA D	10.0%
Tucker, Randall R	10.0%
22-Cosley Zoo; 501-Cosley Zoo	
Argentum, Theodore	100.0%
Christophe, HEATHER L	100.0%
Davia, Peter	100.0%
KARNSTEDT, JAQUELYN L	100.0%
Mangiaracina, Brian P	100.0%
Musselman, ANGIE L	100.0%
Rensch, AMANDA	100.0%
ROMEJKO, TAMRA A	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%
Hopkins, Daniel	5.0%
NOVAK, NICHOLAS J	5.0%
Teske, Nathan G	5.0%
THEMEL, JOSEPH S	5.0%

Labor Allocations by Fund

Salary/Wage Splits	
60-Golf Fund; 418-Human Resources	
Jay, Matthew	45.0%
60-Golf Fund; 419-Finance	
Dehnart, Autumn M	45.0%
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%
Slowinski, Nicholas W	100.0%
STOLLER, BRUCE	50.0%
VOELKER, GEOFFREY G	100.0%
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	
Bates, Nathan	100.0%
Cabrera, Kevin	100.0%
COYOMANI, GABRIEL	100.0%
Curry, Sean	100.0%
DALCERRO, NEIL J	67.0%
Day, Tom T	67.0%
Detterbeck, Aimee	100.0%
Englert, Olivia	100.0%
Heine, Matthew R	100.0%
Klipp, Joseph M	100.0%
martinez, arturo	100.0%
Moran, Joshua	100.0%
ORTIZ, JAVIER	100.0%
Ramos, Jonathan	100.0%
VAZQUEZ, LUCERO T	100.0%
Zomparelli, Lauren	100.0%

Labor Allocations by Fund

Salary/Wage Splits	
90-Cosley Foundation; 000-Administration	
Griffith, Debra	11.0%
Lizik, Kaitlin A	50.0%
WILHELMI, MARGARET L	10.0%
92-DuPage County Historical Museu; 000-Administration	
Lizik, Kaitlin A	50.0%

Labor Allocations by Employee

	Salary/Wage Splits
Argentum, Theodore	
22-Cosley Zoo; 501-Cosley Zoo; 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%
Bates, Nathan	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
BENARD, MICHAEL J	
10-General; 000-Administration; 000-Nonspecified Area	70.0%
20-Recreation; 000-Administration; 000-Nonspecified Area	30.0%
BENDY, ANDREW	
10-General; 000-Administration; 000-Nonspecified Area	30.0%
22-Cosley Zoo; 350-Special Facilities; 000-Nonspecified Area	20.0%
60-Golf Fund; 000-Administration; 000-Nonspecified Area	50.0%
BEYER, VICKIE A	
20-Recreation; 000-Administration; 200-Recreation Dept. Area	100.0%
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%
Cabrera, Kevin	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
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%

Labor Allocations by Employee

Salary/Wage Splits	
CALVILLO, MIGUEL	
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%
Catanzaro, Samantha L	
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%
Chacon, Enrique	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
Christophe, HEATHER L	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
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%
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	

Labor Allocations by Employee

	Salary/Wage Splits
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%
Detterbeck, Aimee	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
DiSerio, Alexander M	
20-Recreation; 350-Special Facilities; 302-Parks Plus Fitness Center	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%
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%
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-General	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 Area	100.0%
Hopkins, Daniel	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	60.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	10.0%
60-Golf Fund; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
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%

Labor Allocations by Employee

Salary/Wage Splits	
jones, kenta	
20-Recreation; 101-Parks Maintenance; 220-Community Center	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%
KIRTLAND, JUSTIN S	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
Klipp, Joseph M	
60-Golf Fund; 612-Food and Beverage; 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 Center	15.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	75.0%
Lizik, Kaitlin A	
90-Cosley Foundation; 000-Administration; F00-Cosley Foundation-General	50.0%
92-DuPage County Historical Museu; 000-Administration; H00-Administrative	50.0%
Mangiaracina, Brian P	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
martinez, arturo	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
MARTINSON, JAMIE	
20-Recreation; 220-Recreation Programs; 207-Camps and Preschool	50.0%
20-Recreation; 000-Administration; 200-Recreation Dept. Area	50.0%
McCarthy, John	

Labor Allocations by Employee

	Salary/Wage Splits
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%
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%
Moran, Joshua	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
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; 000-Administration; 000-Nonspecified Area	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%
NOVAK, DANIEL J	
20-Recreation; 222-Pools; 231-Northside Pool	10.0%

Labor Allocations by Employee

	Salary/Wage Splits
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%
Open1 - Preschool & Camp Manager (starting 1/1/24)	
20-Recreation; 220-Recreation Programs; 207-Camps and Preschool	100.0%
OPPENHEIM, JEREMY J	
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
ORTIZ, JAVIER	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
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%
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%

Labor Allocations by Employee

	Salary/Wage Splits
Ramos, Jonathan	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
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%
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%
Slowinski, Nicholas W	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
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%

Labor Allocations by Employee

	Salary/Wage Splits
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	
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%
THEMEL, JOSEPH S	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	15.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
60-Golf Fund; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
Tucker, Randall R	
10-General; 419-Finance; 000-Nonspecified Area	35.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	30.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	10.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	25.0%
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%
VOELKER, GEOFFREY G	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
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%

Labor Allocations by Employee

	Salary/Wage Splits
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-General	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%
Yoshikawa, Max	
10-General; 000-Administration; 000-Nonspecified Area	15.0%
20-Recreation; 000-Administration; 000-Nonspecified Area	15.0%
20-Recreation; 222-Pools; 231-Northside Pool	20.0%
20-Recreation; 222-Pools; 232-Rice Pool	50.0%
ZAVALA PEREZ, ROLANDO	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
ZAVALA, LINO	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
ZAVALA, PONCIANO	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
ZAVALA, RAFAEL	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	95.0%
20-Recreation; 101-Parks Maintenance; 232-Rice Pool	5.0%
Zomparelli, Lauren	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%

Pay Raise Comparisons-Full Time Employees

		Choice 1	Choice 2	Choice 3
Increase of:		5.0%	6.0%	7.0%
	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	\$458,859	\$481,802	\$486,391	\$490,980
101-Parks Maintenance	\$1,306,830	\$1,372,172	\$1,385,240	\$1,398,308
418-Human Resources	\$20,477	\$21,501	\$21,706	\$21,910
419-Finance	\$213,086	\$223,740	\$225,871	\$228,001
430-Historical Museum	\$103,884	\$109,079	\$110,117	\$111,156
10-General Total	\$2,103,136	\$2,208,293	\$2,229,325	\$2,250,356
20-Recreation				
000-Administration	\$924,342	\$970,559	\$979,803	\$989,046
101-Parks Maintenance	\$643,646	\$675,829	\$682,265	\$688,702
220-Recreation Programs	\$338,680	\$355,614	\$359,001	\$362,388
221-Athletics	\$45,892	\$48,187	\$48,645	\$49,104
222-Pools	\$92,577	\$97,206	\$98,132	\$99,057
224-Recreation Facilities	\$120,044	\$126,046	\$127,247	\$128,447
350-Special Facilities	\$112,969	\$118,617	\$119,747	\$120,876
418-Human Resources	\$30,715	\$32,251	\$32,558	\$32,865
419-Finance	\$212,745	\$223,383	\$225,510	\$227,637
20-Recreation Total	\$2,521,611	\$2,647,692	\$2,672,908	\$2,698,124
22-Cosley Zoo				
000-Administration	\$9,721	\$10,207	\$10,304	\$10,401
101-Parks Maintenance	\$58,524	\$61,450	\$62,036	\$62,621
350-Special Facilities	\$78,462	\$82,385	\$83,170	\$83,954
418-Human Resources	\$5,119	\$5,375	\$5,426	\$5,478
419-Finance	\$50,318	\$52,834	\$53,337	\$53,840
501-Cosley Zoo	\$544,444	\$571,666	\$577,111	\$582,555
22-Cosley Zoo Total	\$746,588	\$783,917	\$791,383	\$798,849
40-Capital Projects				
101-Parks Maintenance	\$169,628	\$178,110	\$179,806	\$181,502
40-Capital Projects Total	\$169,628	\$178,110	\$179,806	\$181,502

Pay Raise Comparisons-Full Time Employees

		Choice 1	Choice 2	Choice 3
Increase of:		5.0%	6.0%	7.0%
	Current Annualized Gross Pay	Sum of Increase w/ Choice 1	Sum of Increase w/ Choice 2	Sum of Increase w/ Choice 3
60-Golf Fund				
000-Administration	\$188,816	\$198,257	\$200,145	\$202,033
101-Parks Maintenance	\$23,301	\$24,466	\$24,699	\$24,932
418-Human Resources	\$46,073	\$48,377	\$48,837	\$49,298
419-Finance	\$183,947	\$193,144	\$194,984	\$196,823
601-Golf Maintenance	\$440,814	\$462,855	\$467,263	\$471,671
611-Pro Shop/Golf Fees	\$228,023	\$239,424	\$241,704	\$243,984
612-Food and Beverage	\$985,835	\$1,035,127	\$1,044,985	\$1,054,844
60-Golf Fund Total	\$2,096,809	\$2,201,650	\$2,222,618	\$2,243,586
90-Cosley Foundation				
000-Administration	\$55,035	\$57,787	\$58,338	\$58,888
90-Cosley Foundation Total	\$55,035	\$57,787	\$58,338	\$58,888
92-DuPage County Historical Museu				
000-Administration	\$36,250	\$38,062	\$38,425	\$38,787
92-DuPage County Historical Museu Total	\$36,250	\$38,062	\$38,425	\$38,787
Grand Total	\$7,729,059	\$8,115,512	\$8,192,802	\$8,270,093

Amount over base year	\$386,453	\$463,744	\$541,034
Cost of increase from base year by %			

1%	\$77,291
2%	\$154,581
3%	\$231,872
4%	\$309,162
4.5%	\$347,808
5%	\$386,453
5.5%	\$425,098
6%	\$463,744
6.5%	\$502,389
7%	\$541,034
8%	\$618,325

***A wage pool increase of 5% has been included in the 2024 budget figures.

Ten Year History of Actual Pay Raises

Fiscal Year Ending	% Raise
2014	2%
2015	2%
2016	3%
2017	3%
2018	3%
2019	3%
2020	3%
2021	0%
2022	4.5%
2023	6%
2024	5%*

**The 2024 % above is what has been included in the proposed budget document.*

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

– A –

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

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

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

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

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

– B –

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

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

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

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

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

– C –

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

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

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

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

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

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

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

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

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

– D –

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

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

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

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

– E –

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

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

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

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

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

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

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

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

– F –

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

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

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

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

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

– G –

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

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

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

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

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

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

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

Grant: A contribution by a government or other organization to support a particular function.

Typically, these contributions are made to the District from the state or federal government or from private foundations.

– H –

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

– I –

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

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

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

IPRA: Illinois Park and Recreation Association.

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

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

– L –

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

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

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

– M –

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

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

– N –

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

NRPA: National Recreation and Park Association.

– O –

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

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

– P –

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

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

Program: An instructional or functional activity.

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

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

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

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

– R –

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

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

– S –

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

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

– T –

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

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

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

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

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

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

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

ORDINANCE 2023-03

**AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS
FOR THE WHEATON PARK DISTRICT FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2024 AND
ENDING DECEMBER 31, 2024**

AN ORDINANCE ADOPTING A COMBINED BUDGET AND APPROPRIATING SUCH SUMS OF MONEY AS MAY BE DEEMED NECESSARY TO DEFRAY ALL NECESSARY EXPENSES AND . LIABILITIES OF THE WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2024 AND ENDING DECEMBER 31, 2024 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: | \$29,386,293 |
| (b) That the cash expected to be received during the fiscal year from all sources is: | \$44,331,945 |
| (c) That the estimated expenditures contemplated for the fiscal year are: | \$51,796,615 |
| (d) That the estimated cash expected to be on hand at the end of the fiscal year is: | \$21,921,623 |
| (e) That the estimated amount of taxes to be received by the Wheaton Park District during the fiscal year is: | \$16,284,229 |

Article II:	The following sums of money in the "Budget" Column in the amount of	\$56,539,507
	is the budget for the fiscal year beginning January 1, 2024 and ending December 31, 2024.	

The sums of money in the "Appropriation" Column in the amount of	\$67,847,408
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, 2024 and ending December 31, 2024.	

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 _____, 2023 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 # 2023-03

Wheaton Park District Budget and Appropriation Proposal for Fiscal Year January 1, 2024 thru December 31, 2024

GENERAL FUND	Budget	Appropriations
Expenses incurred for the general administration and maintenance of the District	6,426,211	7,711,453
RECREATION FUND		
Expenses incurred for the planning, establishing and maintaining of recreational opportunities for the public	13,501,071	16,201,285
SPECIAL RECREATION FUND		
Expenses incurred in the provision of recreational programming for our special needs population	350,240	420,288
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	2,187,227	2,624,672
INSURANCE LIABILITY FUND		
Expenses incurred to provide business insurance for the District	668,723	802,467
AUDIT FUND		
Expenses incurred to satisfy the requirement to have an annual audit of the accounts of the District	37,414	44,897
FICA FUND		
Expenses incurred to pay the employer portion of Federal Insurance Contributions Act retirement obligations	745,476	894,571
IMRF FUND		
Expenses incurred to pay the employer portion of Illinois Municipal Retirement Fund retirement obligations	519,536	623,443
DEBT SERVICE FUND		
Expenses incurred to satisfy the debt service obligations of the District	2,892,490	3,470,988
HEALTH FUND		
Expenses incurred to provided health insurance benefits for District employees	2,108,874	2,530,649

CAPITAL PROJECTS FUND	Budget	Appropriations
Expenses incurred to construct, maintain or replace capital assets of the District	15,900,728	19,080,873
GOLF FUND		
Expenses incurred for the administration and operation of the Arrowhead facility	10,615,738	12,738,886
INFORMATION TECHNOLOGY FUND		
Expenses incurred to provide computer equipment, software and telecommunications equipment for the District	585,781	702,937

ARTICLE III: SUMMARY OF BUDGETED AND APPROPRIATED FUNDS

General Fund	6,426,211	7,711,453
Recreation Fund	13,501,071	16,201,285
Special Recreation Fund	350,240	420,288
Museum Fund	2,187,227	2,624,672
Insurance Fund	668,723	802,467
Audit Fund	37,414	44,897
FICA Fund	745,476	894,571
IMRF Fund	519,536	623,443
Long Term Debt Fund	2,892,490	3,470,988
Health Insurance Fund	2,108,874	2,530,649
Capital Projects Fund	15,900,728	19,080,873
Golf Fund	10,615,738	12,738,886
Information Technology	585,781	702,937
<hr/>		
Total Budgeted and Appropriated Expenses, <i>including Interfund transfers</i>	56,539,507	67,847,408
Less: Interfund Transfers	(4,742,892)	(5,691,470)
<hr/>		
Net Expenses, excluding Interfund Transfers	51,796,615	62,155,938
<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, 2024 and Ending December 31, 2024, 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, 2023.

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 _____, 2023.

(SEAL)

Secretary, Wheaton Park District

CERTIFICATION OF ESTIMATE OF

REVENUES FOR FISCAL YEAR 2024

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 2024 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, 2024 and ending December 31, 2024 as adopted by the Board of Park Commissioners at its properly convened meeting held on the _____ day of _____, 2023 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 _____, 2023.

Treasurer and Chief Fiscal Officer,
Wheaton Park District

(SEAL)

CERTIFICATION OF ESTIMATE OF
REVENUES FOR FISCAL YEAR 2024

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, 2024 and ending on December 31, 2024 are estimated to be as follows:

<u>SOURCE</u>	<u>AMOUNT</u>
Taxes	\$16,284,229
Interest on Investments	\$255,900
Charges for Services	\$13,220,162
Rental Revenues	\$922,359
Product Sales	\$6,856,785
Grants and Donations	\$6,536,488
Bond Proceeds	\$0
Miscellaneous	\$256,023
Beginning Cash Balance	\$29,386,293

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said park district the _____ day of _____, 2023.

(SEAL)

Treasurer and Chief Fiscal Officer,
Wheaton Park District

Wheaton Park District
ORDINANCE 2023_04

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS
FOR THE TAX YEAR 2023**

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

SECTION 1

That the sum of Sixteen Million One Hundred Thirty-Six Thousand One Hundred Sixty-Eight (\$16,136,168) 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	\$2,268,759
Contractual Services	\$1,273,340
Supplies	\$445,555
Other Charges	\$203,386
Capital Items	\$311,219
Transfers Out	\$733,239
TOTAL	5,235,498

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	\$2,047,343
Contractual Services	\$1,651,683
Supplies	\$597,776
Other Charges	\$96,824
Capital Items	\$12,089
Transfers Out	\$775,666
TOTAL	5,181,380

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	191,240
TOTAL	191,240

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	482,069
TOTAL	482,069

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	658,561
TOTAL	658,561

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	12,705
TOTAL	12,705

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	352,000
TOTAL	352,000

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	\$778,083
Contractual Services	\$272,898
Supplies	\$120,025
Other Charges	\$44,990
Capital Items	\$0
Transfers Out	\$58,259
TOTAL	1,274,255

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	2,748,460
TOTAL	2,748,460

SUMMARY OF LEVIES

General Corporate Levy	5,235,498
Recreation Program Levy	5,181,380
IMRF	191,240
FICA	482,069
Insurance	658,561
Audit	12,705
Special Recreation Association	352,000
Museum	1,274,255
Debt Service	2,748,460
	16,136,168

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, 2023 and ending December 31, 2023, 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 2023 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 2023_04 shall be in full force and effect from and after its adoption.

ADOPTED this 20th day of December 2023, pursuant to a roll call vote as follows.

AYES: _____

NAYS: _____

ABSENT: _____

John Kelly
President, Board of Park Commissioners
Wheaton Park District

ATTEST:

Mike Benard
Secretary, Board of Park Commissioners
Wheaton Park District

(S E A L)

STATE OF ILLINOIS)
) SS.
COUNTY OF DUPAGE)

SECRETARY’S CERTIFICATE

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

I HEREBY CERTIFY that the foregoing instrument is a true and correct copy of Ordinance 2023_04,

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS
FOR THE TAX YEAR 2023,**

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 20th day of December.

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

IN WITNESS WHEREOF, I hereunto affix my official signature and seal of said Park District at Wheaton, Illinois, this 20th day of December.

Mike Benard
Secretary, Board of Park Commissioners
Wheaton Park District

(S E A L)

TRUTH IN TAXATION

CERTIFICATE OF COMPLIANCE

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

This certificate applies to the 2023 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 20th day of December 2023.

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 4, 2023 *updated October 25, 2023*

Re: 2023 Resolution Authorizing the Estimate of Annual Aggregate Levy

Introduction

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 2023 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 2023, 2024, 2025, 2026 and 2027 levies. You are voting on only the 2023 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.

Draft Calculation of Levy

In the proposed levy draft, the 2023 aggregate levy (to be received in 2024) includes an increase of \$909K, a 7% increase. This increase is possible as a result of the CPI Rate for the 2023 Property Tax Levy Year being at a historical high of 5.0% for the second year in a row or \$626K and New Construction that will generate \$283K in new taxes primarily due to the expired TIF 2 increment being included in the 2022 new construction value. As you recall, TIF 2 represented approximately \$41.5 million in incremental EAV. The

aggregate tax levy includes those levies that are subject to the tax cap. The chart below illustrates the proposed 7% increase by category, dollars, and as a percentage of the levy subject to the tax cap.

Breakdown of proposed/draft 7% Tax Levy Increase	As a percentage of levy subject to tax cap		
	In Dollars	As a % of increase	cap
From 5% CPI	\$625,580	69%	5%
From DuPage New Construction	\$283,605	31%	2%
	\$909,185		7%

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 \$2,120,060, 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.

WHEATON PARK DISTRICT							
TAX LEVY WORKSHEET							
2023 Tax Levy (rec'd in subsequent year)							
Fund #	TAX FUND	Statutory Rate Limit (if applicable)	(A) 2022 Extended Figures (DuPage)	(B) 2023 Proposed Levy (A)+(C)	(C) Increase (Decrease)	% Increase/ Decrease (C)/(A)	Extended Tax Rate (B)/EAV
10	General	0.3500	5,062,798	5,426,998	364,200	7%	0.2068
20	Recreation	0.3700	5,008,680	5,372,880	364,200	7%	0.2047
22	Cosley Zoo	0.0700	1,074,255	1,274,255	200,000	19%	0.0485
24	Audit	0.0050	43,295	12,705	(30,590)	-71%	0.0005
23	Insurance Liability	None	541,186	658,561	117,375	22%	0.0251
26	Retirement-IMRF	None	246,240	191,240	(55,000)	-22%	0.0073
25	Retirement-Social Security	None	533,069	482,069	(51,000)	-10%	0.0184
	Aggregate Extension		12,509,522	13,418,708	909,185	7%	0.5112
	Aggregate Refunds	None	29,765	0	0	0%	-
21	SRA	0.0400	251,652	525,000	273,348	109%	0.0200
30	Bond & Interest-Limited	None	630,200	628,400	(1,800)	0%	0.0239
30	Annual Bonds-Limited						
	Estimated	None	1,987,381	2,120,060	132,679	7%	0.0808
			15,408,521	16,692,168	1,313,412	9%	0.6360
2023 LIMITING RATE				0.5112			
Numerator				Denominator			
Prior Year Levy		12,509,522		Prior Year EAV with an increase of		-3.0%	2,624,753,761
CPI % Increase (Decrease)		5.0%		Prior Year New Constr. w/ change of		10.0%	(55,474,781)
Levy		13,134,998		Valuation			2,569,278,980

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 were paid off in their entirety in 2022, therefore this line has been eliminated 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 22% from 2023, in addition, there is a 19% increase in supplies and professional fees. The levy is being increased to comply with your Fund Balance Target for this fund. The IMRF levy is

decreasing per the fund balance policy. The employer contribution rate for 2024 has been lowered to 4.53%. In fact, the rate for 2024 is lower than it has been in the past 19 years. The FICA levy is also being decreased to bring the balance in line with the fund balance policy. As you can see in the following year's tax levies for both IMRF and FICA, the amount levied for those two funds increases in the following year and then in subsequent years in order to bring both levies back to their historical levels.

Additionally, the SRA levy has been increased to fund accessibility improvements for 2024-2026 capital projects and the District's membership in the Western DuPage Special Recreation Association (WDSRA).

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 \$29,765 in Aggregate Refunds for the 2022 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.

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 2023 levy. This is unchanged from 2022).
- 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. The TIF increment is added to the new construction which reduces the denominator when calculating the tax rate. This positively increases the tax rate when calculating the levy for the following year.
- 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 3.0% from the 2012 actual CPI. Historically, as you can see from the CPI History worksheet our cumulative average CPI is 2.0%, and the median CPI is 2.0%.

Items of note for 2023 Levy draft due to the prior year TIF 2 Expiration and 5% CPI

- Should the Park Board choose to levy the 7% increase that is available to it, a Truth in Taxation public hearing (TITA) will be required. A Truth in Taxation public hearing is triggered when a local unit of government proposes a tax levy increase of 5% or higher over the previous year's tax levy extension.
- The new construction figure is significantly higher than usual in the calculation of the Limiting Rate because of the expiration of TIF 2. In the year after the TIF has expired, the TIF increment shows up as new construction. Total DuPage New Construction is \$50,431,619 of which \$40,997,339 is attributable to the expiration of TIF 2 in 2022. This is a 209.4% increase over the 2021 new construction figure.

Update Resulting from Board discussion at the October 4th Subcommittee Meeting

Based on consensus and direction from the board, we have updated the proposed estimate of levy to capture 2% of CPI and 2% of New Construction.

In the proposed levy, the 2023 aggregate levy (to be received in 2024) will be increased \$526K, a 4% increase. This increase is due to two factors, capturing a portion of the CPI, 2% or \$251K, and New Construction that will generate \$275K in new taxes primarily due to the expired TIF 2 increment being included in the 2022 new construction value.

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 4% increase by category, dollars, and as a percentage of the levy subject to the tax cap.

Breakdown of proposed 4% Tax Levy Increase			As a percentage of levy subject to tax cap
	In Dollars	As a % of increase	
From 2% CPI	\$250,683	48%	2%
From DuPage New Construction	\$275,502	52%	2%
	\$526,185		4%

WHEATON PARK DISTRICT							
TAX LEVY WORKSHEET							
2023 Tax Levy (rec'd in subsequent year)							
Fund #	TAX FUND	Statutory Rate Limit (if applicable)	(A) 2022 Extended Figures (DuPage)	(B) 2023 Proposed Levy (A)+(C)	(C) Increase (Decrease)	% Increase/ Decrease (C)/(A)	Extended Tax Rate (B)/EAV
10	General	0.3500	5,062,798	5,235,498	172,700	3%	0.1995
20	Recreation	0.3700	5,008,680	5,181,380	172,700	3%	0.1974
22	Cosley Zoo	0.0700	1,074,255	1,274,255	200,000	19%	0.0485
24	Audit	0.0050	43,295	12,705	(30,590)	-71%	0.0005
23	Insurance Liability	None	541,186	658,561	117,375	22%	0.0251
26	Retirement-IMRF	None	246,240	191,240	(55,000)	-22%	0.0073
25	Retirement-Social Security	None	533,069	482,069	(51,000)	-10%	0.0184
	Aggregate Extension		12,509,522	13,035,708	526,185	4%	0.4966
	Aggregate Refunds	None	29,765	0	0	0%	-
21	SRA	0.0400	251,652	352,000	100,348	40%	0.0134
30	Bond & Interest-Limited	None	630,200	628,400	(1,800)	0%	0.0239
30	Annual Bonds-Limited						
	Estimated	None	1,987,381	2,120,060	132,679	7%	0.0808
			15,408,521	16,136,168	757,412	5%	0.6148
2023 LIMITING RATE				0.4966			
Numerator				Denominator			
Prior Year Levy		12,509,522		Prior Year EAV with an increase of		-3.0%	2,624,753,761
CPI % Increase (Decrease)		2.0%		Prior Year New Constr. w/ change of		10.0%	(55,474,781)
Levy		12,759,713		Valuation			2,569,278,980

Due to the board's direction to use a portion (2%) of the 5% allowable CPI under PTELL, 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 2023 Proposed Property Tax Levy

A homeowner
whose



			For the Yr.	Monthly	Daily
House is worth	\$ 600,000	would pay Park District Taxes of:	\$1,229.54	\$102.46	\$3.36
House is worth	\$ 450,000	would pay Park District Taxes of:	\$922.15	\$76.85	\$2.52
House is worth	\$ 300,000	would pay Park District Taxes of:	\$614.77	\$51.23	\$1.68

Levy Rate History

Levy	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General	0.1834	0.1914	0.1900	0.1790	0.1773	0.1791	0.1710	0.1867	0.1890	0.1871
Bond and Interest	0.1641	0.1796	0.1742	0.1638	0.1559	0.1491	0.1456	0.1424	0.1160	-
Bond and Interest Limited	0.1088	0.1116	0.1091	0.1033	0.1003	0.0977	0.0973	0.0971	0.0973	0.0978
IMRF	0.0417	0.0368	0.0343	0.0345	0.0318	0.0178	0.0358	0.0189	0.0217	0.0091
Audit	0.0001	0.0001	0.0002	0.0012	0.0005	0.0005	0.0004	0.0004	0.0012	0.0016
Liability	0.0261	0.0299	0.0281	0.0224	0.0259	0.0257	0.0243	0.0221	0.0105	0.0200
FICA	0.0250	0.0235	0.0228	0.0260	0.0241	0.0239	0.0242	0.0143	0.0218	0.0197
Recreation	0.1811	0.1890	0.1875	0.1766	0.1749	0.1768	0.1689	0.1847	0.1870	0.1851
Museum	0.0401	0.0423	0.0421	0.0451	0.0404	0.0417	0.0408	0.0399	0.0395	0.0397
SRA	0.0400	0.0400	0.0392	0.0373	0.0359	0.0346	0.0342	0.0338	0.0334	0.0093
Aggregate Refunds									0.0027	0.0011
Total Tax Rate	0.8104	0.8442	0.8275	0.7892	0.7670	0.7469	0.7425	0.7403	0.7201	0.5705

% Increase over Prior Year	2013-2012	2014-2013	2015-2014	2016-2015	2017-2016	2018-2017	2019-2018	2020-2019	2021-2020	2022-2021
General	7.2%	4.4%	-0.7%	-5.8%	-0.9%	1.0%	-4.5%	9.2%	1.2%	-1.0%
Bond and Interest	13.6%	9.4%	-3.0%	-6.0%	-4.8%	-4.4%	-2.3%	-2.2%	-18.5%	-100.0%
Bond and Interest Limited	5.9%	2.6%	-2.2%	-5.3%	-2.9%	-2.6%	-0.4%	-0.2%	0.2%	0.5%
IMRF	8.0%	-11.8%	-6.8%	0.6%	-7.8%	-44.0%	101.1%	-47.2%	14.8%	-58.1%
Audit	-50.0%	0.0%	100.0%	500.0%	-58.3%	0.0%	-20.0%	0.0%	200.0%	33.3%
Liability	-15.3%	14.6%	-6.0%	-20.3%	15.6%	-0.8%	-5.4%	-9.1%	-52.5%	90.5%
FICA	19.0%	-6.0%	-3.0%	14.0%	-7.3%	-0.8%	1.3%	-40.9%	52.4%	-9.6%
Recreation	7.4%	4.4%	-0.8%	-5.8%	-1.0%	1.1%	-4.5%	9.4%	1.2%	-1.0%
Museum	9.3%	5.5%	-0.5%	7.1%	-10.4%	3.2%	-2.2%	-2.2%	-1.0%	0.5%
SRA	0.0%	0.0%	-2.0%	-4.8%	-3.8%	-3.6%	-1.2%	-1.2%	-1.2%	-72.2%
Aggregate Refunds									0.0%	0.0%
Total Tax Rate	7.5%	4.2%	-2.0%	-4.6%	-2.8%	-2.6%	-0.6%	-0.3%	-2.7%	-20.8%

Levy \$ History

Levy	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
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	5,062,798
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	0
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	2,646,401
IMRF	819,725	850,166	742,895	713,626	763,838	739,858	434,300	893,873	483,335	561,635	246,240
Audit	4,247	2,039	2,019	4,161	26,568	11,633	12,199	9,987	10,229	31,058	43,295
Liability	654,081	532,118	603,602	584,632	495,941	602,589	627,051	606,735	565,169	271,759	541,186
FICA	445,964	509,692	474,403	474,364	575,646	560,710	583,133	604,238	365,698	564,223	533,069
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	5,008,680
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	1,074,255
SRA	849,456	815,507	807,495	815,572	825,831	835,249	844,201	853,923	864,376	864,451	251,652
Aggregate Refunds										69,881	29,765
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	15,437,340

% Increase over Prior Yea	2012-2011	2013-2012	2014-2013	2015-2014	2016-2015	2017-2016	2018-2017	2019-2018	2020-2019	2021-2020	2022-2021
General	5.4%	2.9%	3.3%	2.3%	0.3%	4.1%	5.9%	-2.3%	11.8%	2.5%	3.5%
Bond and Interest	9.5%	9.1%	8.4%	0.0%	0.1%	0.0%	0.3%	-0.1%	0.2%	-17.6%	-100.0%
Bond and Interest Limited	3.0%	1.7%	1.6%	0.8%	0.8%	2.0%	2.2%	1.9%	2.2%	1.4%	5.1%
IMRF	-38.8%	3.7%	-12.6%	-3.9%	7.0%	-3.1%	-41.3%	105.8%	-45.9%	16.2%	-56.2%
Audit	-6.3%	-52.0%	-1.0%	106.1%	538.5%	-56.2%	4.9%	-18.1%	2.4%	203.6%	39.4%
Liability	25.4%	-18.6%	13.4%	-3.1%	-15.2%	21.5%	4.1%	-3.2%	-6.9%	-51.9%	99.1%
FICA	337.1%	14.3%	-6.9%	0.0%	21.4%	-2.6%	4.0%	3.6%	-39.5%	54.3%	-5.5%
Recreation	5.5%	3.1%	3.3%	2.2%	0.2%	4.1%	6.0%	-2.2%	12.0%	2.5%	3.5%
Museum	1.1%	4.9%	4.4%	2.6%	14.0%	-5.9%	8.2%	0.1%	0.2%	0.2%	5.1%
SRA	-4.4%	-4.0%	-1.0%	1.0%	1.3%	1.1%	1.1%	1.2%	1.2%	0.0%	-70.9%
Aggregate Refunds											-57.4%
Annual Increase in Taxes	4.1%	3.2%	3.1%	1.0%	1.5%	2.1%	2.1%	1.7%	2.1%	-1.6%	-17.2%

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%	-2.5%
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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%	-52.1%
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% of Total Levy											
Bonds	33%	34%	34%	34%	34%	33%	33%	33%	32%	30%	17%
Pensions	8%	8%	7%	7%	8%	7%	6%	8%	4%	6%	5%
SRA	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	2%
Operations	54%	53%	54%	54%	54%	55%	57%	55%	59%	60%	76%

CPI History

CPI Increase History for Tax Levy

Tax Levy Year	CPI %	Annual Increase (Decrease) in CPI	Cumulative Average CPI %
2014	1.5%		
2015	0.8%	-46.7%	1.15%
2016	0.7%	-12.5%	1.00%
2017	2.1%	200.0%	1.28%
2018	2.1%	0.0%	1.44%
2019	1.9%	-9.5%	1.52%
2020	2.3%	21.1%	1.63%
2021	1.4%	-39.1%	1.60%
2022	5.0%	257.1%	1.98%
2023	5.0%	0.0%	2.28%
Median CPI %			2.00%

EAV History

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Residential	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	2,262,903,892
Farm	-	-	-	-	-	-	-	-	-	-
Commercial	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	431,187,153
Industrial	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	9,867,469
Railroad	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	1,973,198
TOTAL EAV	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	2,705,931,712

% Increase(Decrease)

	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Residential	-4.3%	-0.3%	3.2%	6.6%	5.3%	4.9%	2.4%	2.9%	1.3%	3.1%
Farm										
Commercial	-2.7%	-4.5%	2.2%	5.5%	4.0%	4.7%	2.1%	-0.4%	0.9%	12.9%
Industrial	-4.7%	-0.6%	0.7%	4.1%	-0.6%	6.2%	-1.8%	-2.3%	0.3%	-4.5%
Railroad	23.5%	4.3%	20.0%	1.7%	2.0%	7.4%	9.2%	4.2%	8.8%	9.7%
TOTAL EAV	-4.00%	-0.98%	3.06%	6.42%	5.08%	4.87%	2.33%	2.42%	1.21%	4.55%

Average % Increase(Decrease) in EAV Year by Year

	1998-2013	1998-2014	1998-2015	1998-2016	1998-2017	1998-2018	1998-2019	1998-2020	1998-2021	1998-2022
Residential	3.3%	3.0%	3.1%	3.3%	3.4%	3.4%	3.4%	3.4%	3.3%	3.3%
Farm	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%
Commercial	3.5%	3.0%	2.9%	3.1%	3.1%	3.2%	3.2%	3.0%	2.9%	3.3%
Industrial	24.3%	22.7%	21.4%	20.5%	19.4%	18.7%	17.7%	16.8%	16.1%	15.2%
Railroad	9.8%	9.5%	10.1%	9.6%	9.2%	9.1%	9.1%	8.9%	8.9%	8.9%
TOTAL EAV	3.3%	3.1%	3.1%	3.2%	3.3%	3.4%	3.4%	3.3%	3.2%	3.3%

Composition of EAV

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Residential	83%	84%	84%	84%	84%	84%	84%	85%	85%	84%
Farm	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Commercial	16%	16%	16%	15%	15%	15%	15%	15%	15%	16%
Industrial	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Railroad	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
TOTAL EAV	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Current valuation	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	2,739,102,164
Current valuation % change	-4.02%	-0.69%	3.69%	5.85%	5.51%	4.92%	2.36%	2.44%	1.08%	2.92%

New Construction History

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
New Construction	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	50,431,619
% Increase(Decrease) Year by Year	4.4%	9.1%	10.2%	141.9%	-40.7%	-14.7%	-40.2%	19.6%	42.6%	209.4%
Average % Increase(Decrease) since 2001	0.0%	0.7%	1.4%	10.7%	7.5%	6.2%	3.6%	4.5%	6.4%	16.1%
Minimum New Construction	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	9,559,682
Maximum New Construction	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	50,431,619
10 Year Average New Construction	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	18,981,115

Limiting Rate

WORKSHEET TO CALCULATE LIMITING RATE FOR LEVY YEAR 2023

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 12,509,522

2023 CPI for Levy Year 2.00%

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

NUMERATOR --> 12,759,713

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		
2023 TIF Valuation (DuPage) (2)	2,705,931,712	X	0.9700		2,624,753,761
2023 Less: DuPage new construction (1)	50,431,619	X	10.0%	=	55,474,781
	DENOMINATOR --> 2,655,500,093				2,569,278,980
				<u>Limiting Rate</u>	
	Numerator	12,759,713			
	Denominator	2,569,278,980	=		0.4966%

Illinois Dept. of Revenue History of CPI's Used for the PTELL 01/12/2023						
Year	December CPI-U	% Change From Previous December	% Use for PTELL	Comments	Levy Year	Years Taxes Paid
1991	137.900	--				
1992	141.900	2.9%	2.9%		1993	1994
1993	145.800	2.7%	2.7%	(5 % for Cook)	1994	1995
1994	149.700	2.7%	2.7%		1995	1996
1995	153.500	2.5%	2.5%		1996	1997
1996	158.960	3.6%	3.6%		1997	1998
1997	161.300	1.5%	1.5%		1998	1999
1998	163.900	1.6%	1.6%		1999	2000
1999	168.300	2.7%	2.7%		2000	2001
2000	174.000	3.4%	3.4%		2001	2002
2001	176.700	1.6%	1.6%		2002	2003
2002	180.900	2.4%	2.4%		2003	2004
2003	184.300	1.9%	1.9%		2004	2005
2004	190.300	3.3%	3.3%		2005	2006
2005	196.800	3.4%	3.4%		2006	2007
2006	201.800	2.5%	2.5%		2007	2008
2007	210.036	4.08%	4.1%		2008	2009
2008	210.228	0.1%	0.1%		2009	2010
2009	215.949	2.7%	2.7%		2010	2011
2010	219.179	1.5%	1.5%		2011	2012
2011	225.672	3.0%	3.0%		2012	2013
2012	229.601	1.7%	1.7%		2013	2014
2013	233.049	1.5%	1.5%		2014	2015
2014	234.812	0.8%	0.8%		2015	2016
2015	236.525	0.7%	0.7%		2016	2017
2016	241.432	2.1%	2.1%		2017	2018
2017	246.524	2.1%	2.1%		2018	2019
2018	251.233	1.9%	1.9%		2019	2020
2019	256.974	2.3%	2.3%		2020	2021
2020	260.474	1.4%	1.4%		2021	2022
2021	278.802	7.0%	5.0%		2022	2023
2022	296.797	6.5%	5.0%		2023	2024

(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

2023 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A) 2022 Extended Figures <i>(DuPage)</i>	(B) 2023 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	5,062,798	5,235,498	172,700	3%	0.1995
20	Recreation	0.3700	5,008,680	5,181,380	172,700	3%	0.1974
22	Cosley Zoo	0.0700	1,074,255	1,274,255	200,000	19%	0.0485
24	Audit	0.0050	43,295	12,705	(30,590)	-71%	0.0005
23	Insurance Liability	None	541,186	658,561	117,375	22%	0.0251
26	Retirement-IMRF	None	246,240	191,240	(55,000)	-22%	0.0073
25	Retirement-Social Security	None	533,069	482,069	(51,000)	-10%	0.0184
	Aggregate Extension		12,509,522	13,035,708	526,185	4%	0.4966
	Aggregate Refunds	None	29,765	0	0	0%	-
21	SRA	0.0400	251,652	352,000	100,348	40%	0.0134
30	Bond & Interest-Limited	None	630,200	628,400	(1,800)	0%	0.0239
30	Annual Bonds-Limited						
	Estimated	None	1,987,381	2,120,060	132,679	7%	0.0808
			15,408,521	16,136,168	757,412	5%	0.6148

2023 LIMITING RATE		0.4966	
Numerator		Denominator	
Prior Year Levy	12,509,522	Prior Year EAV with an increase of	-3.0% 2,624,753,761
CPI % Increase (Decrease)	2.0%	Prior Year New Constr. w/ change of	10.0% (55,474,781)
Levy	12,759,713	Valuation	2,569,278,980

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2024 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>	2024 Proposed Levy <i>(A)+(C)</i>			
10	General	0.3500	5,235,498	5,073,898	(161,600)	-3%	0.1895
20	Recreation	0.3700	5,181,380	5,019,780	(161,600)	-3%	0.1875
22	Cosley Zoo	0.0700	1,274,255	1,324,255	50,000	4%	0.0495
24	Audit	0.0050	12,705	41,330	28,625	225%	0.0015
23	Insurance Liability	None	658,561	667,676	9,115	1%	0.0249
26	Retirement-IMRF	None	191,240	551,240	360,000	188%	0.0206
25	Retirement-Social Security	None	482,069	660,069	178,000	37%	0.0247
Aggregate Extension			13,035,707	13,338,247	302,540	2%	0.4982
21	SRA	0.0400	352,000	352,000	0	0%	0.0131
30	Bond & Interest-Limited	None	628,400	631,150	2,750	0%	0.0236
			14,016,107	14,321,397	305,290	2%	0.5349

2024 LIMITING RATE		0.4978	
Numerator		Denominator	
Prior Year Levy	12,759,713	Prior Year EAV with an increase of	2.0% 2,677,248,836
CPI % Increase (Decrease)	3.0%	Prior Year New Construction w/ a	1.4% (37,243,094)
Levy	13,142,504	Valuation	2,640,005,742

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2025 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory (if applicable)	(A)	(B)	(C)	% Increase/ (C)/(A)	Extended Tax (B)/EAV
			2024 Extended (DuPage)	2025 Proposed Levy (A)+(C)			
10	General	0.3500	5,073,898	5,247,698	173,800	3%	0.1922
20	Recreation	0.3700	5,019,780	5,193,580	173,800	3%	0.1902
22	Cosley Zoo	0.0700	1,324,255	1,379,255	55,000	4%	0.0505
24	Audit	0.0050	41,330	37,790	(3,540)	-9%	0.0014
23	Insurance Liability	None	667,676	684,476	16,800	3%	0.0251
26	Retirement-IMRF	None	551,240	526,240	(25,000)	-5%	0.0193
25	Retirement-Social Security	None	660,069	678,069	18,000	3%	0.0248
Aggregate Extension			13,338,247	13,747,107	408,860	3%	0.5034
21	SRA	0.0400	352,000	352,000	0	0%	0.0129
30	Bond & Interest-Limited	None	631,150	628,300	(2,850)	0%	0.0230
			14,321,397	14,727,407	406,010	3%	0.5393

(B) LIMITING RATE		0.5027	
Numerator		Denominator	
Prior Year Levy	13,142,504	Prior Year EAV with an increase of	2.0% 2,730,793,813
CPI % Increase (Decrease)	3.0%	Prior Year New Construction w/ a	1.4% (37,753,678)
Levy	13,536,779	Valuation	2,693,040,135

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2026 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A) 2025 Extended Figures <i>(DuPage)</i>	(B) 2026 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	5,247,698	5,424,298	176,600	3%	0.1947
20	Recreation	0.3700	5,193,580	5,370,180	176,600	3%	0.1928
22	Cosley Zoo	0.0700	1,379,255	1,434,255	55,000	4%	0.0515
24	Audit	0.0050	37,790	40,035	2,245	6%	0.0014
23	Insurance Liability	None	684,476	704,976	20,500	3%	0.0253
26	Retirement-IMRF	None	526,240	524,240	(2,000)	0%	0.0188
25	Retirement-Social Security	None	678,069	680,069	2,000	0%	0.0244
Aggregate Extension			13,747,107	14,178,052	430,945	3%	0.5090
21	SRA	0.0400	352,000	352,000	0	0%	0.0126
30	Bond & Interest-Limited	None	628,300	0	(628,300)	-100%	-
			14,727,407	14,530,052	(197,355)	-1%	0.5216

(B) LIMITING RATE		0.5078	
Numerator		Denominator	
Prior Year Levy	13,536,779	Prior Year EAV with an increase of	2.0% 2,785,409,689
CPI % Increase (Decrease)	3.0%	Prior Year New Construction w/ a	1.4% (39,844,266)
Levy	13,942,883	Valuation	2,745,565,423

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2027 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit (if applicable)	(A) 2026 Extended Figures (DuPage)	(B) 2027 Proposed Levy (A)+(C)	(C) Increase (Decrease)	% Increase/ Decrease (C)/(A)	Extended Tax Rate (B)/EAV
10	General	0.3500	5,424,298	5,602,284	177,986	3%	0.1972
20	Recreation	0.3700	5,370,180	5,548,166	177,986	3%	0.1953
22	Cosley Zoo	0.0700	1,434,255	1,494,255	60,000	4%	0.0526
24	Audit	0.0050	40,035	41,435	1,400	3%	0.0015
23	Insurance Liability	None	704,976	725,396	20,420	3%	0.0255
26	Retirement-IMRF	None	524,240	528,240	4,000	1%	0.0186
25	Retirement-Social Security	None	680,069	683,069	3,000	0%	0.0240
Aggregate Extension			14,178,052	14,622,844	444,792	3%	0.5147
21	SRA	0.0400	352,000	352,000	0	0%	0.0124
30	Bond & Interest-Limited	None	0	0	0	0%	-
			14,530,052	14,974,844	444,792	3%	0.5271

(B) LIMITING RATE		0.5131	
Numerator		Denominator	
Prior Year Levy	13,942,883	Prior Year EAV with an increase of	2.0% 2,841,117,883
CPI % Increase (Decrease)	3.0%	Prior Year New Construction w/ a	1.4% (42,050,620)
Levy	14,361,169	Valuation	2,799,067,263

Liability

LIABILITY INSURANCE FUND LEVY (Fund #23)

Levy Year:	2022	2023	2024	2025	2026	2027
Fiscal Year:	2023	2024	2025	2026	2027	2028
Spendable Fund Balance, Beginning of Year	290,906	298,762	319,709	329,058	337,752	347,450
Anticipated Revenue	543,530	660,319	667,388	684,104	704,501	724,819
Cash & Revenues	834,436	959,081	987,097	1,013,162	1,042,253	1,072,270
Less: Expenditures	535,674	639,372	658,039	675,410	694,803	714,807
Est. Fund Balance, End of Year	298,762	319,709	329,058	337,752	347,450	357,463
Fund Balance Goal (50% of Budgeted expenditures)	267,837	319,686	329,020	337,705	347,401	357,403
Excess (Deficit) of Fund Balance Goal	30,925	24	38	46	49	60
REVENUE BREAKDOWN						
Actual Extension or Proposed levy	541,186	658,561	667,676	684,476	704,976	725,396
Less: Uncollectibles	2,706	3,293	3,338	3,422	3,525	3,627
Subtotal	538,480	655,269	664,338	681,054	701,451	721,769
Miscellaneous Income	50	50	50	50	50	50
Interest	5,000	5,000	3,000	3,000	3,000	3,000
Anticipated Revenues	543,530	660,319	667,388	684,104	704,501	724,819
EXPENDITURE BREAKDOWN						
	Projected	Projected	Projected	Projected	Projected	Projected
PDRMA	460,724	562,174	579,039	596,410	614,303	632,732
Unemployment	30,000	30,000	30,000	30,000	31,500	33,075
Background Checks/Physicals (from HR)	19,950	20,948	21,500	21,500	21,500	21,500
Other Expenditures (Supplies, etc)	25,000	26,250	27,500	27,500	27,500	27,500
Annual Expenditures	535,674	639,372	658,039	675,410	694,803	714,807
	2023	Budget	Prior Yr.	Prior Yr.	Prior Yr.	Prior Yr.
PDRMA Annl Prens (paid monthly)	<i>from projections</i>	Estimate	Estimate + 3%	Estimate + 3%	Estimate + 3%	Estimate + 3%
Property coverage	151,514	178,208	183,554	189,061	194,733	200,575
Workers Comp	205,688	258,063	265,805	273,779	281,992	290,452
Public Liability	73,323	87,947	90,585	93,303	96,102	98,985
Employment Practices Liab.	25,754	32,401	33,373	34,374	35,405	36,468
Pollution Liability	4,445	5,555	5,722	5,893	6,070	6,252
Total PDRMA Premiums	460,724	562,174	579,039	596,410	614,303	632,732

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:	2022	2023	2024	2025	2026	2027
Fiscal Year:	2023	2024	2025	2026	2027	2028

09-Oct-23	<u>(Budgeted)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>
Fund Balance, Beginning of Year	23,662	40,141	17,732	19,755	19,256	19,836
Anticipated Revenue	43,478	13,041	41,523	38,001	40,235	41,628
Cash & Revenues	67,141	53,182	59,255	57,756	59,491	61,464
Less: Expenditures	27,000	35,450	39,500	38,500	39,655	40,845
Est. Fund Balance, End of Year	40,141	17,732	19,755	19,256	19,836	20,619

Fund Balance Goal (50% of budget)	13,500	17,725	19,750	19,250	19,828	20,422
Excess (Deficit) of Fund Balance Goal	26,641	7	5	6	8	197

REVENUE BREAKDOWN

Proposed or actual levy	43,295	12,705	41,330	37,790	40,035	41,435
Less: Uncollectibles	0.5% 216	64	207	189	200	207
Subtotal	43,078	12,641	41,123	37,601	39,835	41,228
Interest	400	400	400	400	400	400
Anticipated Revenues	43,478	13,041	41,523	38,001	40,235	41,628

	2023	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	500	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	27,000	34,450	38,500	37,500	38,625	39,784
	27,000	35,450	39,500	38,500	39,655	40,845

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:	2022	2023	2024	2025	2026	2027
Fiscal Year:	2023	2024	2025	2026	2027	2028

	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
Fund Balance, Beginning of Year	559,418	522,756	374,438	384,422	394,307	400,573
Anticipated Revenue	646,403	597,158	774,418	794,521	798,748	804,015
Cash & Revenues	1,205,821	1,119,914	1,148,857	1,178,943	1,193,055	1,204,587
Less Expenditures	683,065	745,476	764,435	784,636	792,482	800,407
Est. Fund Balance, End of Year	522,756	374,438	384,422	394,307	400,573	404,180
Fund Balance Goal (50% of Budgeted expenditures)	341,533	372,738	382,218	392,318	396,241	400,204
Excess (Deficit) of Fund Balance Goal	181,223	1,701	2,204	1,989	4,331	3,976

REVENUE BREAKDOWN	2023	2024	2025	2026	2027	2028
Proposed or extended levy	533,069	482,069	660,069	678,069	680,069	683,069
Less: Uncollectibles 0.5%	2,665	2,410	3,300	3,390	3,400	3,415
Subtotal	530,403	479,658	656,768	674,678	676,668	679,653
CPPRT	110,000	107,500	109,650	111,843	114,080	116,361
Interest	6,000	10,000	8,000	8,000	8,000	8,000
Anticipated Revenues	646,403	597,158	774,418	794,521	798,748	804,015

	2023	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	683,065	745,476	764,435	784,636	792,482	800,407
Estimated expenditures	683,065	745,476	764,435	784,636	792,482	800,407

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:	2022	2023	2024	2025	2026	2027
Fiscal Year:	2023	2024	2025	2026	2027	2028

	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
Fund Balance, Beginning of Year	595,142	473,392	261,639	310,971	320,075	323,082
Anticipated Revenue	361,009	307,784	666,134	643,452	643,698	649,960
Cash & Revenues	956,151	781,175	927,773	954,423	963,773	973,042
Less Expenditures	482,759	519,536	616,802	634,348	640,691	647,098
Est. Fund Balance, End of Year	473,392	261,639	310,971	320,075	323,082	325,943
Fund Balance Goal (50% of Budgeted expenditures)	241,380	259,768	308,401	317,174	320,346	323,549
Excess (Deficit) of Fund Balance Goal	232,012	1,871	2,570	2,901	2,736	2,394

REVENUE BREAKDOWN	2023	2024	2025	2026	2027	2028
Proposed or extended levy	246,240	191,240	551,240	526,240	524,240	528,240
Less: Uncollectibles 0.5%	1,231	956	2,756	2,631	2,621	2,641
Subtotal	245,009	190,284	548,484	523,609	521,619	525,599
CPPRT	110,000	107,500	109,650	111,843	114,080	116,361
Interest	6,000	10,000	8,000	8,000	8,000	8,000
Anticipated Revenues	361,009	307,784	666,134	643,452	643,698	649,960

EXPENDITURE BREAKDOWN	2023	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	482,759	519,536	616,802	634,348	640,691	647,098
Estimated expenditures	482,759	519,536	616,802	634,348	640,691	647,098

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.