

# Wheaton Park District

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**2025 Budget Document**

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## Table of Contents

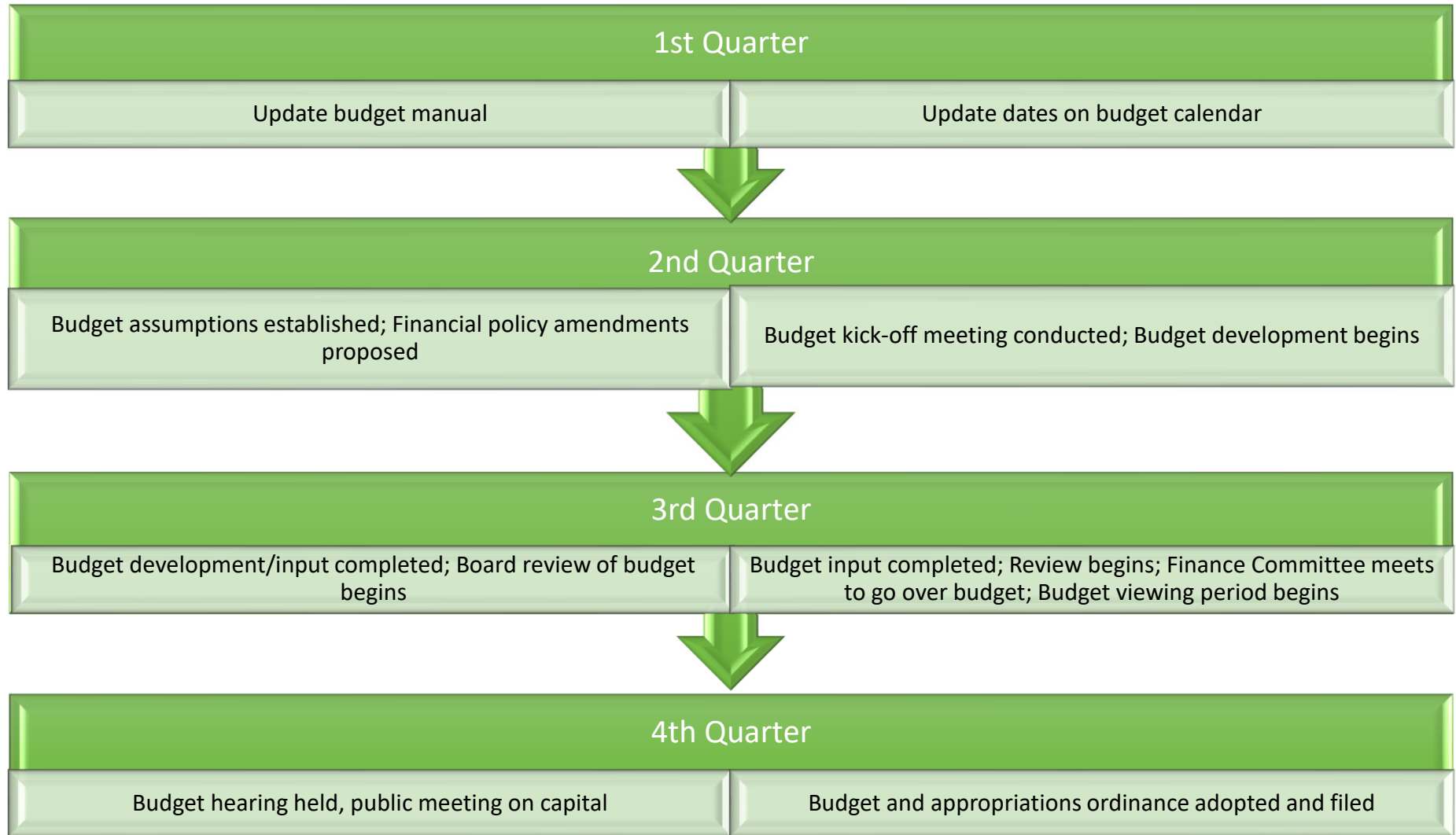
Statement Description	Page #s
Projected Cash & Investments	1
Budget Calendar	2
Budget Development	3
Budget Amendments	4
Fund/Cash Balance Targets	5 - 8
Fund Balance Transfers: Impact on Fund Balances	9
Fund Structure Overview	10
Proposed Revenues and Expenses by Fund Budget Year 2025	11
Summarized Revenue and Expenses by Fund	12 - 13
Operating Funds, Excluding Capital and Fund Balance Reserve Transfers	14 - 15
Capital Dollars and Fund Balance Reserve Transfers in Funds	16 - 17
Net Income(Loss) by Fund or Department(s) within Fund	18 - 24
Bottom Line by Fund or Area(s) within Fund	25 - 37
Revenues by Source and Expenditures by Object for All Funds for Budget Year 2025	38
Revenues by Source and Expenditures by Object for All Funds	39
Revenues by Source and Expenditures by Object for All Funds, by Fund	40 - 46
Revenues and Expenditures by Type for All Funds, with Health Insurance, Utilities and IT Services broken out and Labor split between Full Time and Part Time	47 - 54
Special Events	55 - 58
Revenues by Source and Expenditures by Object for Swimming Pools	59 - 60
Recreation Fund Income Statement by Department	61 - 65
Athletics Department by Area	66 - 69
Recreation Department by Area	70 - 74
Marketing Areas	75
Marketing Areas with Expenditures by Object	76 - 79
Arrowhead Golf Club Income Statement <i>includes Administrative Allocations</i>	80 - 81
Arrowhead Golf Club Income Statement by Department	82 - 85
Reconciliation of Golf Fund Totals to Golf Fund Operating Bottom Line	86
Impact of Capital Expenditures and Fund Transfers on Operating Funds	87 - 88
Capital Overview - Capital Projects Fund	89 - 92
CIP Schedule (Board Prioritization Tool) - Capital Projects Fund	93 - 98
Grant and Donation Schedule - Capital Projects Fund	99 - 100
Operating Funds CIP Schedule (Board Prioritization Tool)	101 - 104
Non-Capital Assets and Projects	105 - 108
Principal Property Taxpayers	109
Matrix of Departments and Programs	110
Legal Debt Limitations Calculations	111
Debt Payment Schedule by Fund	112
Labor Allocations by Fund	113 - 119
Labor Allocations by Employee	120 - 129
Salary and Wage Increase Analysis	130 - 131
Ten Year History of Pay Raises	132
Glossary	133 - 138
Budget & Appropriations Ordinance	139 - 145
Tax Levy Ordinance	146 - 151
Tax Levy Board Package	152 - 173

## PROJECTED CASH & INVESTMENTS

Fund Description	Audited 2023	Projected 2024	Budgeted 2025	Budgeted 2026	Budgeted 2027
General	4,240,374	3,916,244	2,694,784	2,075,190	1,598,126
Recreation	7,173,951	6,416,149	5,722,333	5,045,235	4,516,455
Special Recreation	214,991	219,991	186,186	152,381	118,576
Zoo	1,532,407	1,590,970	1,104,885	1,079,609	1,064,229
Liability	384,279	379,876	431,181	418,063	415,841
Audit	41,227	29,068	21,586	19,922	20,808
FICA	581,193	444,437	446,075	454,345	457,336
IMRF	602,668	413,953	406,208	385,168	384,101
Debt Service	880,092	872,762	805,190	162,319	132,750
Golf	5,947,698	6,042,115	5,521,210	4,900,569	2,659,349
IT	38,233	38,064	37,814	37,558	37,296
Health	279,762	279,262	278,762	278,262	277,512
<b>Operating Funds</b>	<b>21,916,874</b>	<b>20,642,890</b>	<b>17,656,214</b>	<b>15,008,621</b>	<b>11,682,379</b>
Capital Projects Fund	11,671,361	11,461,633	7,237,311	4,546,383	5,695,869
<b>Total Funds</b>	<b>11,671,361</b>	<b>11,461,633</b>	<b>7,237,311</b>	<b>4,546,383</b>	<b>5,695,869</b>
	<b>33,588,236</b>	<b>32,104,523</b>	<b>24,893,525</b>	<b>19,555,004</b>	<b>17,378,247</b>

*The projections above are developed taking the audited cash and investments and combining the 2024 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:

<b>1st Quarter (January - March)</b>	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.
<b>2nd Quarter (April - June)</b>	<p>Between and May and mid-June, Finance, HR, Marketing and Parks (for all but their General and Capital Fund input) prepare their budgets. These must be completed a week and a half prior to the budget kick off.</p> <p>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.</p> <p>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.</p>
<b>3rd Quarter (July - September)</b>	<p>In July Capital Improvement Planning (CIP) sessions are conducted and the CIP is developed contemporaneously with the Department budgets.</p> <p>Department budgets and the CIP are developed mid-June through July. Out years budgets are developed mid-July through the beginning of August.</p> <p>The Finance Director reviews budgets from mid-July through the first two weeks of August.</p> <p>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.</p> <p>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).</p> <p>The Finance Committee reviews the operating and capital budgets at their regularly scheduled meetings in September, October and November.</p> <p>The Board announces the availability of the tentative budget for the 30-day public viewing as required by law (at September meeting).</p>
<b>4th Quarter (October - December)</b>	<p>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.</p> <p>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.</p> <p>Any Board changes are made to the budget document.</p> <p>Staff prepares the final Budget and Appropriations Ordinance (BAO) reflecting the Board's direction.</p> <p>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.</p> <p>If a tax levy hearing is required, it is held at the November board meeting.</p> <p>The BAO must be filed with DuPage County within 30 days of its adoption by the Board.</p>

## **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
<b>Basis of Measurement:</b>									
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
<b>FY 2024 Budget Basis:</b>									
Budgeted expenditures less budgeted capital expenditures	5,162,149	11,448,427	2,087,227	668,723	37,414	745,476	519,536	1,301,942	9,680,738
<b>FY 2024 Targets</b>									
Target Minimum	1,290,540	1,908,070	521,810	167,180	9,350	186,370	129,880	5,000	1,613,460
Target Maximum	2,581,070	3,816,140	1,043,610	334,360	18,710	372,740	259,770	1,301,942	3,226,910
<b>Projected Fund Balance 2024</b>									
Audited Fund Balance as of 12/31/2023	4,073,507	5,447,982	1,484,000	337,953	41,227	569,756	544,551		
Projected Net Profit (Loss) for 2024	(324,130)	(757,802)	58,563	(4,404)	(12,159)	(136,756)	(188,715)		
<b>Projected Fund Balance as of 12/31/2024</b>	<b>3,749,377</b>	<b>4,690,180</b>	<b>1,542,563</b>	<b>333,550</b>	<b>29,068</b>	<b>433,000</b>	<b>355,836</b>		
<b>Audited Cash &amp; Investments 12/31/2023</b>								880,092	5,947,698
<b>Projected Cash &amp; Investments 12/31/2024</b>								<b>872,762</b>	<b>6,042,115</b>
<b>Analysis Results</b>	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Meets Target	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Meets Target	Over Maximum Target by
<b>Variances</b>									
Amount over maximum or (under minimum)	1,168,307	874,040	498,953	-	10,358	60,260	96,066	-	2,815,205

## Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service	Golf 60
<b>Basis of Measurement:</b>									
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
<b>FY 2025 Budget Basis:</b>									
Budgeted expenditures less budgeted capital	5,434,871	12,062,325	2,112,985	776,633	42,064	781,013	609,343	1,306,141	10,048,154
<b>FY 2025 Targets</b>									
Target Minimum	1,358,720	2,010,390	528,250	194,160	10,520	195,250	152,340	5,000	1,674,690
Target Maximum	2,717,440	4,020,780	1,056,490	388,320	21,030	390,510	304,670	1,306,141	3,349,380
<b>Projected Fund Balance 2025</b>									
Projected Fund Balance as of 12/31/2024	3,749,377	4,690,180	1,542,563	333,550	29,068	433,000	355,836		
Budgeted Net Profit (Loss) for 2025	(1,221,459)	(693,816)	(486,085)	51,305	(7,482)	1,638	(7,745)		
<b>Projected Fund Balance as of 12/31/2025</b>	<b>2,527,918</b>	<b>3,996,364</b>	<b>1,056,478</b>	<b>384,855</b>	<b>21,586</b>	<b>434,638</b>	<b>348,091</b>		
<b>Projected Cash &amp; Investments 12/31/2024</b>								872,762	6,042,115
<b>Projected Cash &amp; Investments 12/31/2025</b>								805,190	5,521,210
<b>Analysis Results</b>	Meets Target	Meets Target	Meets Target	Meets Target	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Meets Target	Over Maximum Target by
<b>Variances</b>									
Amount over maximum or (under minimum)	-	-	-	-	556	44,128	43,421	-	2,171,830



## Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service 30	Golf 60
<b>Basis of Measurement:</b>									
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
<b>FY 2026 Budget Basis:</b>									
Budgeted expenditures less budgeted capital expenditures	5,530,421	12,238,063	2,114,501	810,097	42,664	800,210	569,872	1,540,947	10,183,142
<b>FY 2026 Targets</b>									
Target Minimum	1,382,610	2,039,680	528,630	202,520	10,670	200,050	142,470	5,000	1,697,190
Target Maximum	2,765,210	4,079,350	1,057,250	405,050	21,330	400,110	284,940	1,540,947	3,394,380
<b>Projected Fund Balance 2026</b>									
Projected Fund Balance as of 12/31/2025	2,527,918	3,996,364	1,056,478	384,855	21,586	434,638	348,091		
Budgeted Net Profit (Loss) for 2026	(619,595)	(677,097)	(25,276)	(13,118)	(1,664)	8,270	(21,040)		
<b>Projected Fund Balance as of 12/31/2026</b>	<b>1,908,323</b>	<b>3,319,267</b>	<b>1,031,202</b>	<b>371,737</b>	<b>19,922</b>	<b>442,908</b>	<b>327,051</b>		
<b>Projected Cash &amp; Investments 12/31/2025</b>								805,190	5,521,210
<b>Projected Cash &amp; Investments 12/31/2026</b>								162,319	4,900,569
<b>Analysis Results</b>	Meets Target	Meets Target	Meets Target	Meets Target	Meets Target	Over Maximum Target by	Over Maximum Target by	Meets Target	Over Maximum Target by
<b>Variances</b>									
Amount over maximum or (under minimum)	-	-	-	-	-	42,798	42,111	-	1,506,189

## Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service 30	Golf 60
<b>Basis of Measurement:</b>									
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
<b>FY 2027 Budget Basis:</b>									
Budgeted expenditures less budget capital expenditures (except for debt service fund)	5,636,614	12,488,520	2,171,143	845,235	48,364	819,507	583,146	928,594	10,314,920
<b>FY 2027 Targets</b>									
Target Minimum	1,409,150	2,081,420	542,790	211,310	12,090	204,880	145,790	5,000	1,719,150
Target Maximum	2,818,310	4,162,840	1,085,570	422,620	24,180	409,750	291,570	928,594	3,438,310
<b>Projected Fund Balance 2026</b>									
Projected Fund Balance as of 12/31/2026	1,908,323	3,319,267	1,031,202	371,737	19,922	442,908	327,051		
Budgeted Net Profit (Loss) for 2027	(477,064)	(528,781)	(15,380)	(2,222)	886	2,991	(1,067)		
<b>Projected Fund Balance as of 12/31/2027</b>	<b>1,431,259</b>	<b>2,790,486</b>	<b>1,015,822</b>	<b>369,515</b>	<b>20,808</b>	<b>445,899</b>	<b>325,984</b>		
<b>Projected Cash &amp; Investments 12/31/2026</b>								162,319	4,900,569
<b>Projected Cash &amp; Investments 12/31/2027</b>								<b>132,750</b>	<b>2,659,349</b>
<b>Analysis Results</b>	Meets Target	Meets Target	Meets Target	Meets Target	Meets Target	Over Maximum Target by	Over Maximum Target by	Meets Target	Meets Target
<b>Variances</b>									
Amount over maximum or (under minimum)	-	-	-	-	-	36,149	34,414	-	-

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

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
<b>General Fund</b>										
Beginning Fund Balance	\$3,337,762	\$2,572,897	\$2,376,972	\$3,829,097	\$5,507,651	\$5,146,926	\$4,073,507	\$3,749,377	\$2,527,918	\$1,908,323
Transfers Out	(\$1,376,843)	(\$1,112,666)	\$0	\$0	(\$2,012,500)	(\$2,840,000)	(\$900,000)	(\$660,500)	(\$550,000)	(\$330,000)
Bottom Line w/o Trf Out	\$611,978	\$916,741	\$1,452,125	\$1,678,554	\$1,651,776	\$1,766,581	\$575,870	(\$560,959)	(\$69,595)	(\$147,064)
Ending Fund Balance	\$2,572,897	\$2,376,972	\$3,829,097	\$5,507,651	\$5,146,926	\$4,073,507	\$3,749,377	\$2,527,918	\$1,908,323	\$1,431,259
<b>Recreation Fund</b>										
Beginning Fund Balance	\$2,008,416	\$2,986,774	\$3,954,059	\$4,806,074	\$6,848,210	\$7,119,461	\$5,447,982	\$4,690,180	\$3,996,364	\$3,319,267
Transfers Out	(\$73,157)	(\$281,648)	\$0	\$0	(\$2,275,000)	(\$4,100,000)	(\$2,021,144)	(\$1,500,000)	(\$1,500,000)	(\$1,500,000)
Bottom Line w/o Trf Out	\$1,051,515	\$1,248,933	\$852,015	\$2,042,136	\$2,546,251	\$2,428,521	\$1,263,342	\$806,184	\$822,903	\$971,219
Ending Fund Balance	\$2,986,774	\$3,954,059	\$4,806,074	\$6,848,210	\$7,119,461	\$5,447,982	\$4,690,180	\$3,996,364	\$3,319,267	\$2,790,486

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

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
<b>Cosley Zoo Fund</b>										
Beginning Fund Balance	\$693,578	\$849,477	\$951,134	\$1,134,564	\$1,547,731	\$1,516,800	\$1,484,000	\$1,542,563	\$1,056,478	\$1,031,202
Transfers Out	\$0	(\$131,160)	\$0	\$0	(\$200,000)	(\$200,000)	(\$100,000)	(\$505,000)	(\$100,000)	(\$100,000)
Bottom Line w/o Trf Out	\$155,899	\$232,816	\$183,430	\$413,167	\$169,069	\$167,200	\$158,563	\$18,915	\$74,724	\$84,620
Ending Fund Balance	\$849,477	\$951,134	\$1,134,564	\$1,547,731	\$1,516,800	\$1,484,000	\$1,542,563	\$1,056,478	\$1,031,202	\$1,015,822

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

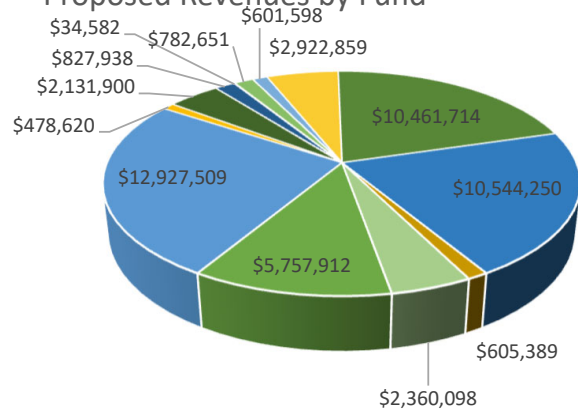
<b>Total Budget - All Funds</b>	<b><u>(\$57,648,018)</u></b>
→ <b>Governmental Funds</b>	<b><u>(\$43,616,626)</u></b>
→ <b>General</b>	(\$6,979,371)
→ Special Revenue	
→ <b>Recreation</b>	(\$13,621,325)
→ Special Recreation	(\$512,425)
→ <b>Cosley Zoo</b>	(\$2,617,985)
→ Liability	(\$776,633)
→ Audit	(\$42,064)
→ FICA	(\$781,013)
→ IMRF	(\$609,343)
→ <b>Debt Service</b>	(\$2,990,431)
→ <b>Capital Projects</b>	(\$14,686,036)
→ <b>Proprietary Funds</b>	<b><u>(\$14,031,392)</u></b>
→ Enterprise Fund	
→ <b>Arrowhead Golf Club</b>	(\$11,065,154)
→ Internal Service Funds	
→ Information Technology	(\$605,639)
→ Health Insurance	(\$2,360,598)

### 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

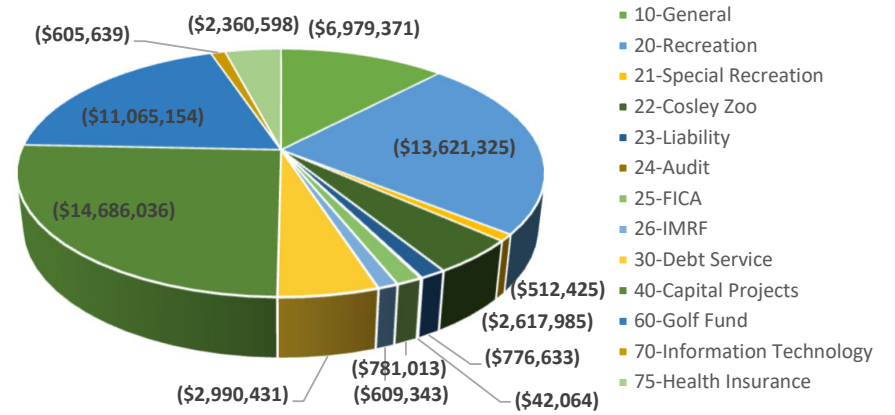
Proposed Revenues by Fund



- 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	2025 Budget
10-General	\$5,757,912
20-Recreation	\$12,927,509
21-Special Recreation	\$478,620
22-Cosley Zoo	\$2,131,900
23-Liability	\$827,938
24-Audit	\$34,582
25-FICA	\$782,651
26-IMRF	\$601,598
30-Debt Service	\$2,922,859
40-Capital Projects	\$10,461,714
60-Golf Fund	\$10,544,250
70-Information Technology	\$605,389
75-Health Insurance	\$2,360,098
<b>Grand Total</b>	<b>\$50,437,020</b>

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	2025 Budget
10-General	(\$6,979,371)
20-Recreation	(\$13,621,325)
21-Special Recreation	(\$512,425)
22-Cosley Zoo	(\$2,617,985)
23-Liability	(\$776,633)
24-Audit	(\$42,064)
25-FICA	(\$781,013)
26-IMRF	(\$609,343)
30-Debt Service	(\$2,990,431)
40-Capital Projects	(\$14,686,036)
60-Golf Fund	(\$11,065,154)
70-Information Technology	(\$605,639)
75-Health Insurance	(\$2,360,598)
<b>Grand Total</b>	<b>(\$57,648,018)</b>

# Summarized Revenue and Expenses by Fund

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed	Sparkline View of Activity
<b>10-General</b>								
4-Revenues	\$5,759,947	\$6,208,615	\$5,940,543	\$5,891,173	\$5,757,912	\$5,902,827	\$6,036,151	
5-Expenses	(\$6,098,512)	(\$7,402,717)	(\$6,426,211)	(\$6,215,303)	(\$6,979,371)	(\$6,522,421)	(\$6,513,214)	
<b>10-General Total</b>	<b>(\$338,564)</b>	<b>(\$1,194,102)</b>	<b>(\$485,668)</b>	<b>(\$324,130)</b>	<b>(\$1,221,459)</b>	<b>(\$619,595)</b>	<b>(\$477,064)</b>	
<b>20-Recreation</b>								
4-Revenues	\$10,617,351	\$11,948,275	\$12,460,352	\$12,481,319	\$12,927,509	\$13,060,965	\$13,459,739	
5-Expenses	(\$10,331,394)	(\$13,730,933)	(\$13,501,071)	(\$13,239,121)	(\$13,621,325)	(\$13,738,063)	(\$13,988,520)	
<b>20-Recreation Total</b>	<b>\$285,957</b>	<b>(\$1,782,658)</b>	<b>(\$1,040,719)</b>	<b>(\$757,802)</b>	<b>(\$693,816)</b>	<b>(\$677,097)</b>	<b>(\$528,781)</b>	
<b>21-Special Recreation</b>								
4-Revenues	\$872,016	\$262,298	\$355,240	\$355,240	\$478,620	\$478,620	\$478,620	
5-Expenses	(\$818,663)	(\$248,750)	(\$350,240)	(\$350,240)	(\$512,425)	(\$512,425)	(\$512,425)	
<b>21-Special Recreation Total</b>	<b>\$53,353</b>	<b>\$13,548</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>	
<b>22-Cosley Zoo</b>								
4-Revenues	\$1,698,006	\$1,884,550	\$2,091,469	\$2,129,949	\$2,131,900	\$2,189,225	\$2,255,763	
5-Expenses	(\$1,720,058)	(\$1,931,154)	(\$2,187,227)	(\$2,071,386)	(\$2,617,985)	(\$2,214,501)	(\$2,271,143)	
<b>22-Cosley Zoo Total</b>	<b>(\$22,052)</b>	<b>(\$46,603)</b>	<b>(\$95,758)</b>	<b>\$58,563</b>	<b>(\$486,085)</b>	<b>(\$25,276)</b>	<b>(\$15,380)</b>	
<b>23-Liability</b>								
4-Revenues	\$278,075	\$565,003	\$660,319	\$664,319	\$827,938	\$796,979	\$843,013	
5-Expenses	(\$457,519)	(\$522,103)	(\$668,723)	(\$668,723)	(\$776,633)	(\$810,097)	(\$845,235)	
<b>23-Liability Total</b>	<b>(\$179,445)</b>	<b>\$42,900</b>	<b>(\$8,404)</b>	<b>(\$4,404)</b>	<b>\$51,305</b>	<b>(\$13,118)</b>	<b>(\$2,222)</b>	
<b>24-Audit</b>								
4-Revenues	\$31,635	\$44,154	\$13,041	\$13,041	\$34,582	\$41,000	\$49,250	
5-Expenses	(\$22,200)	(\$27,000)	(\$37,414)	(\$25,200)	(\$42,064)	(\$42,664)	(\$48,364)	
<b>24-Audit Total</b>	<b>\$9,435</b>	<b>\$17,154</b>	<b>(\$24,373)</b>	<b>(\$12,159)</b>	<b>(\$7,482)</b>	<b>(\$1,664)</b>	<b>\$886</b>	
<b>25-FICA</b>								
4-Revenues	\$715,835	\$664,189	\$597,158	\$597,158	\$782,651	\$808,480	\$822,498	
5-Expenses	(\$595,908)	(\$664,335)	(\$745,476)	(\$733,914)	(\$781,013)	(\$800,210)	(\$819,507)	
<b>25-FICA Total</b>	<b>\$119,927</b>	<b>(\$146)</b>	<b>(\$148,318)</b>	<b>(\$136,756)</b>	<b>\$1,638</b>	<b>\$8,270</b>	<b>\$2,991</b>	
<b>26-IMRF</b>								
4-Revenues	\$715,065	\$374,753	\$307,784	\$307,784	\$601,598	\$548,832	\$582,079	
5-Expenses	(\$576,676)	(\$439,075)	(\$519,536)	(\$496,499)	(\$609,343)	(\$569,872)	(\$583,146)	

# Summarized Revenue and Expenses by Fund

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed	Sparkline View of Activity
<b>26-IMRF Total</b>	<b>\$138,389</b>	<b>(\$64,322)</b>	<b>(\$211,752)</b>	<b>(\$188,715)</b>	<b>(\$7,745)</b>	<b>(\$21,040)</b>	<b>(\$1,067)</b>	
<b>30-Debt Service</b>								
4-Revenues	\$4,272,591	\$2,778,423	\$2,839,660	\$2,885,660	\$2,922,859	\$2,953,862	\$2,980,255	
5-Expenses	(\$4,315,291)	(\$2,827,500)	(\$2,892,490)	(\$2,892,990)	(\$2,990,431)	(\$3,596,733)	(\$3,009,824)	
<b>30-Debt Service Total</b>	<b>(\$42,700)</b>	<b>(\$49,077)</b>	<b>(\$52,830)</b>	<b>(\$7,330)</b>	<b>(\$67,572)</b>	<b>(\$642,871)</b>	<b>(\$29,569)</b>	
<b>40-Capital Projects</b>								
4-Revenues	\$6,583,185	\$9,892,328	\$10,999,116	\$6,543,792	\$10,461,714	\$4,423,810	\$4,162,730	
5-Expenses	(\$2,890,802)	(\$7,918,175)	(\$15,900,728)	(\$6,753,520)	(\$14,686,036)	(\$7,114,738)	(\$3,013,245)	
<b>40-Capital Projects Total</b>	<b>\$3,692,383</b>	<b>\$1,974,153</b>	<b>(\$4,901,612)</b>	<b>(\$209,728)</b>	<b>(\$4,224,322)</b>	<b>(\$2,690,928)</b>	<b>\$1,149,485</b>	
<b>60-Golf Fund</b>								
4-Revenues	\$8,601,607	\$9,470,201	\$10,205,750	\$10,300,250	\$10,544,250	\$10,641,500	\$10,783,700	
5-Expenses	(\$8,110,643)	(\$8,840,208)	(\$10,615,738)	(\$10,205,833)	(\$11,065,154)	(\$11,262,142)	(\$13,024,920)	
<b>60-Golf Fund Total</b>	<b>\$490,965</b>	<b>\$629,992</b>	<b>(\$409,988)</b>	<b>\$94,417</b>	<b>(\$520,904)</b>	<b>(\$620,642)</b>	<b>(\$2,241,220)</b>	
<b>70-Information Technology</b>								
4-Revenues	\$402,745	\$511,003	\$586,031	\$585,831	\$605,389	\$604,416	\$605,435	
5-Expenses	(\$405,314)	(\$513,471)	(\$585,781)	(\$585,999)	(\$605,639)	(\$604,672)	(\$605,697)	
<b>70-Information Technology Total</b>	<b>(\$2,569)</b>	<b>(\$2,468)</b>	<b>\$250</b>	<b>(\$169)</b>	<b>(\$250)</b>	<b>(\$256)</b>	<b>(\$262)</b>	
<b>75-Health Insurance</b>								
4-Revenues	\$1,502,634	\$1,805,983	\$2,108,374	\$2,108,374	\$2,360,098	\$2,430,287	\$2,502,325	
5-Expenses	(\$1,502,630)	(\$1,806,005)	(\$2,108,874)	(\$2,108,874)	(\$2,360,598)	(\$2,430,787)	(\$2,503,075)	
<b>75-Health Insurance Total</b>	<b>\$4</b>	<b>(\$22)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$750)</b>	
<b>Grand Total</b>	<b>\$4,205,083</b>	<b>(\$461,651)</b>	<b>(\$7,374,670)</b>	<b>(\$1,483,712)</b>	<b>(\$7,210,998)</b>	<b>(\$5,338,521)</b>	<b>(\$2,176,757)</b>	
	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed	Sparkline View of Activity
4-Revenues	\$42,050,691	\$46,409,776	\$49,164,837	\$44,863,890	\$50,437,020	\$44,880,803	\$45,561,557	
5-Expenses	(\$37,845,608)	(\$46,871,426)	(\$56,539,507)	(\$46,347,603)	(\$57,648,018)	(\$50,219,324)	(\$47,738,314)	
<b>Grand Total</b>	<b>\$4,205,083</b>	<b>(\$461,651)</b>	<b>(\$7,374,670)</b>	<b>(\$1,483,712)</b>	<b>(\$7,210,998)</b>	<b>(\$5,338,521)</b>	<b>(\$2,176,757)</b>	

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>10-General</b>							
4-Revenues	\$5,759,947	\$6,208,615	\$5,940,543	\$5,891,173	\$5,757,912	\$5,902,827	\$6,036,151
5-Expenses	(\$4,036,779)	(\$4,374,248)	(\$5,162,149)	(\$5,005,681)	(\$5,434,871)	(\$5,530,421)	(\$5,636,614)
<b>10-General Total</b>	<b>\$1,723,168</b>	<b>\$1,834,367</b>	<b>\$778,394</b>	<b>\$885,492</b>	<b>\$323,041</b>	<b>\$372,405</b>	<b>\$399,536</b>
<b>20-Recreation</b>							
4-Revenues	\$10,617,351	\$11,948,275	\$12,370,352	\$12,481,319	\$12,927,509	\$13,060,965	\$13,459,739
5-Expenses	(\$8,034,666)	(\$9,601,139)	(\$11,448,427)	(\$11,217,977)	(\$12,062,325)	(\$12,238,063)	(\$12,488,520)
<b>20-Recreation Total</b>	<b>\$2,582,685</b>	<b>\$2,347,136</b>	<b>\$921,925</b>	<b>\$1,263,342</b>	<b>\$865,184</b>	<b>\$822,903</b>	<b>\$971,219</b>
<b>21-Special Recreation</b>							
4-Revenues	\$872,016	\$262,298	\$355,240	\$355,240	\$478,620	\$478,620	\$478,620
5-Expenses			\$0	\$0	\$0	\$0	\$0
<b>21-Special Recreation</b>	<b>\$872,016</b>	<b>\$262,298</b>	<b>\$355,240</b>	<b>\$355,240</b>	<b>\$478,620</b>	<b>\$478,620</b>	<b>\$478,620</b>
<b>22-Cosley Zoo</b>							
4-Revenues	\$1,698,006	\$1,884,550	\$2,091,469	\$2,129,949	\$2,131,900	\$2,189,225	\$2,255,763
5-Expenses	(\$1,518,278)	(\$1,729,944)	(\$2,087,227)	(\$1,971,386)	(\$2,112,985)	(\$2,114,501)	(\$2,171,143)
<b>22-Cosley Zoo Total</b>	<b>\$179,728</b>	<b>\$154,606</b>	<b>\$4,242</b>	<b>\$158,563</b>	<b>\$18,915</b>	<b>\$74,724</b>	<b>\$84,620</b>
<b>23-Liability</b>							
4-Revenues	\$278,075	\$565,003	\$660,319	\$664,319	\$827,938	\$796,979	\$843,013
5-Expenses	(\$457,519)	(\$522,103)	(\$668,723)	(\$668,723)	(\$776,633)	(\$810,097)	(\$845,235)
<b>23-Liability Total</b>	<b>(\$179,445)</b>	<b>\$42,900</b>	<b>(\$8,404)</b>	<b>(\$4,404)</b>	<b>\$51,305</b>	<b>(\$13,118)</b>	<b>(\$2,222)</b>
<b>24-Audit</b>							
4-Revenues	\$31,635	\$44,154	\$13,041	\$13,041	\$34,582	\$41,000	\$49,250
5-Expenses	(\$22,200)	(\$27,000)	(\$37,414)	(\$25,200)	(\$42,064)	(\$42,664)	(\$48,364)
<b>24-Audit Total</b>	<b>\$9,435</b>	<b>\$17,154</b>	<b>(\$24,373)</b>	<b>(\$12,159)</b>	<b>(\$7,482)</b>	<b>(\$1,664)</b>	<b>\$886</b>
<b>25-FICA</b>							
4-Revenues	\$715,835	\$664,189	\$597,158	\$597,158	\$782,651	\$808,480	\$822,498
5-Expenses	(\$595,908)	(\$664,335)	(\$745,476)	(\$733,914)	(\$781,013)	(\$800,210)	(\$819,507)
<b>25-FICA Total</b>	<b>\$119,927</b>	<b>(\$146)</b>	<b>(\$148,318)</b>	<b>(\$136,756)</b>	<b>\$1,638</b>	<b>\$8,270</b>	<b>\$2,991</b>
<b>26-IMRF</b>							
4-Revenues	\$715,065	\$374,753	\$307,784	\$307,784	\$601,598	\$548,832	\$582,079
5-Expenses	(\$576,676)	(\$439,075)	(\$519,536)	(\$496,499)	(\$609,343)	(\$569,872)	(\$583,146)
<b>26-IMRF Total</b>	<b>\$138,389</b>	<b>(\$64,322)</b>	<b>(\$211,752)</b>	<b>(\$188,715)</b>	<b>(\$7,745)</b>	<b>(\$21,040)</b>	<b>(\$1,067)</b>



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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>30-Debt Service</b>							
4-Revenues	\$4,172,391	\$2,687,473	\$2,758,460	\$2,804,460	\$2,851,909	\$2,893,537	\$2,937,805
5-Expenses	(\$2,875,532)	(\$1,280,472)	(\$1,301,942)	(\$1,302,442)	(\$1,306,141)	(\$1,540,947)	(\$928,594)
<b>30-Debt Service Total</b>	<b>\$1,296,859</b>	<b>\$1,407,001</b>	<b>\$1,456,518</b>	<b>\$1,502,018</b>	<b>\$1,545,768</b>	<b>\$1,352,590</b>	<b>\$2,009,211</b>
<b>40-Capital Projects</b>							
4-Revenues	\$583,729	\$1,130,109	\$6,337,424	\$1,882,100	\$5,386,924	\$168,024	\$101,500
5-Expenses	(\$605,366)	(\$1,029,825)	(\$826,302)	(\$541,220)	(\$960,473)	(\$645,613)	(\$646,795)
<b>40-Capital Projects Total</b>	<b>(\$21,637)</b>	<b>\$100,284</b>	<b>\$5,511,122</b>	<b>\$1,340,880</b>	<b>\$4,426,451</b>	<b>(\$477,589)</b>	<b>(\$545,295)</b>
<b>60-Golf Fund</b>							
4-Revenues	\$8,601,607	\$9,470,201	\$10,205,750	\$10,300,250	\$10,544,250	\$10,641,500	\$10,783,700
5-Expenses	(\$7,315,252)	(\$8,205,599)	(\$9,680,738)	(\$9,402,520)	(\$10,048,154)	(\$10,183,142)	(\$10,314,920)
<b>60-Golf Fund Total</b>	<b>\$1,286,356</b>	<b>\$1,264,601</b>	<b>\$525,012</b>	<b>\$897,730</b>	<b>\$496,096</b>	<b>\$458,358</b>	<b>\$468,780</b>
<b>70-Information Technology</b>							
4-Revenues	\$402,745	\$511,003	\$586,031	\$585,831	\$605,389	\$604,416	\$605,435
5-Expenses	(\$402,846)	(\$511,003)	(\$585,781)	(\$585,999)	(\$605,639)	(\$604,672)	(\$605,697)
<b>70-Information Technology Total</b>	<b>(\$101)</b>	<b>\$0</b>	<b>\$250</b>	<b>(\$169)</b>	<b>(\$250)</b>	<b>(\$256)</b>	<b>(\$262)</b>
<b>75-Health Insurance</b>							
4-Revenues	\$1,502,634	\$1,805,983	\$2,108,374	\$2,108,374	\$2,360,098	\$2,430,287	\$2,502,325
5-Expenses	(\$1,502,630)	(\$1,806,005)	(\$2,108,874)	(\$2,108,874)	(\$2,360,598)	(\$2,430,787)	(\$2,503,075)
<b>75-Health Insurance Total</b>	<b>\$4</b>	<b>(\$22)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$750)</b>
<b>Grand Total</b>	<b>\$8,007,384</b>	<b>\$7,365,858</b>	<b>\$9,159,357</b>	<b>\$6,060,563</b>	<b>\$8,191,040</b>	<b>\$3,053,704</b>	<b>\$3,866,268</b>
	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
4-Revenues	\$35,951,035	\$37,556,607	\$44,331,945	\$40,120,998	\$45,291,280	\$40,564,692	\$41,457,877
5-Expenses	(\$27,943,651)	(\$30,190,749)	(\$35,172,588)	(\$34,060,435)	(\$37,100,240)	(\$37,510,988)	(\$37,591,609)
<b>Grand Total</b>	<b>\$8,007,384</b>	<b>\$7,365,858</b>	<b>\$9,159,357</b>	<b>\$6,060,563</b>	<b>\$8,191,040</b>	<b>\$3,053,704</b>	<b>\$3,866,268</b>

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>10-General</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$2,061,732)	(\$3,028,469)	(\$1,264,062)	(\$1,209,622)	(\$1,544,500)	(\$992,000)	(\$876,600)
<b>10-General Total</b>	<b>(\$2,061,732)</b>	<b>(\$3,028,469)</b>	<b>(\$1,264,062)</b>	<b>(\$1,209,622)</b>	<b>(\$1,544,500)</b>	<b>(\$992,000)</b>	<b>(\$876,600)</b>
<b>20-Recreation</b>							
4-Revenues			\$90,000	\$0	\$0	\$0	\$0
5-Expenses	(\$2,296,728)	(\$4,129,794)	(\$2,052,644)	(\$2,021,144)	(\$1,559,000)	(\$1,500,000)	(\$1,500,000)
<b>20-Recreation Total</b>	<b>(\$2,296,728)</b>	<b>(\$4,129,794)</b>	<b>(\$1,962,644)</b>	<b>(\$2,021,144)</b>	<b>(\$1,559,000)</b>	<b>(\$1,500,000)</b>	<b>(\$1,500,000)</b>
<b>21-Special Recreation</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$818,663)	(\$248,750)	(\$350,240)	(\$350,240)	(\$512,425)	(\$512,425)	(\$512,425)
<b>21-Special Recreation</b>	<b>(\$818,663)</b>	<b>(\$248,750)</b>	<b>(\$350,240)</b>	<b>(\$350,240)</b>	<b>(\$512,425)</b>	<b>(\$512,425)</b>	<b>(\$512,425)</b>
<b>22-Cosley Zoo</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$201,780)	(\$201,210)	(\$100,000)	(\$100,000)	(\$505,000)	(\$100,000)	(\$100,000)
<b>22-Cosley Zoo Total</b>	<b>(\$201,780)</b>	<b>(\$201,210)</b>	<b>(\$100,000)</b>	<b>(\$100,000)</b>	<b>(\$505,000)</b>	<b>(\$100,000)</b>	<b>(\$100,000)</b>
<b>23-Liability</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses			\$0	\$0	\$0	\$0	\$0
<b>23-Liability Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>24-Audit</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
<b>24-Audit Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>25-FICA</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
<b>25-FICA Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>30-Debt Service</b>							
4-Revenues	\$100,200	\$90,950	\$81,200	\$81,200	\$70,950	\$60,325	\$42,450
5-Expenses	(\$1,439,759)	(\$1,547,028)	(\$1,590,548)	(\$1,590,548)	(\$1,684,290)	(\$2,055,786)	(\$2,081,230)
<b>30-Debt Service Total</b>	<b>(\$1,339,559)</b>	<b>(\$1,456,078)</b>	<b>(\$1,509,348)</b>	<b>(\$1,509,348)</b>	<b>(\$1,613,340)</b>	<b>(\$1,995,461)</b>	<b>(\$2,038,780)</b>

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>40-Capital Projects</b>							
4-Revenues	\$5,999,456	\$8,762,219	\$4,661,692	\$4,661,692	\$5,074,790	\$4,255,786	\$4,061,230
5-Expenses	(\$2,285,436)	(\$6,888,350)	(\$15,074,425)	(\$6,212,300)	(\$13,725,563)	(\$6,469,125)	(\$2,366,450)
<b>40-Capital Projects Tot</b>	<b>\$3,714,020</b>	<b>\$1,873,869</b>	<b>(\$10,412,733)</b>	<b>(\$1,550,608)</b>	<b>(\$8,650,773)</b>	<b>(\$2,213,339)</b>	<b>\$1,694,780</b>
<b>60-Golf Fund</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$795,391)	(\$634,609)	(\$935,000)	(\$803,314)	(\$1,017,000)	(\$1,079,000)	(\$2,710,000)
<b>60-Golf Fund Total</b>	<b>(\$795,391)</b>	<b>(\$634,609)</b>	<b>(\$935,000)</b>	<b>(\$803,314)</b>	<b>(\$1,017,000)</b>	<b>(\$1,079,000)</b>	<b>(\$2,710,000)</b>
<b>70-Information Technology</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$2,468)	(\$2,468)	\$0	\$0	\$0	\$0	\$0
<b>70-Information Techni</b>	<b>(\$2,468)</b>	<b>(\$2,468)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>75-Health Insurance</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
<b>75-Health Insurance Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grand Total</b>	<b>(\$3,802,301)</b>	<b>(\$7,827,509)</b>	<b>(\$16,534,027)</b>	<b>(\$7,544,276)</b>	<b>(\$15,402,038)</b>	<b>(\$8,392,225)</b>	<b>(\$6,043,025)</b>

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
4-Revenues	\$6,099,656	\$8,853,169	\$4,832,892	\$4,742,892	\$5,145,740	\$4,316,111	\$4,103,680
5-Expenses	(\$9,901,957)	(\$16,680,677)	(\$21,366,919)	(\$12,287,168)	(\$20,547,778)	(\$12,708,336)	(\$10,146,705)
<b>Grand Total</b>	<b>(\$3,802,301)</b>	<b>(\$7,827,509)</b>	<b>(\$16,534,027)</b>	<b>(\$7,544,276)</b>	<b>(\$15,402,038)</b>	<b>(\$8,392,225)</b>	<b>(\$6,043,025)</b>

**Net Income (Loss) By Fund or Department within Fund**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>10-General</b>							
<b>000-Administration</b>							
4-Revenues	\$3,040,969	\$3,403,182	\$3,064,015	\$3,008,947	\$2,911,348	\$2,981,014	\$3,043,048
5-Expenses	(\$3,168,016)	(\$4,101,373)	(\$2,456,788)	(\$2,344,531)	(\$2,283,476)	(\$2,160,375)	(\$1,966,078)
<b>000-Administration Total</b>	<b>(\$127,047)</b>	<b>(\$698,192)</b>	<b>\$607,227</b>	<b>\$664,416</b>	<b>\$627,871</b>	<b>\$820,639</b>	<b>\$1,076,970</b>
<b>101-Parks Maintenance</b>							
4-Revenues	\$2,500,519	\$2,556,461	\$2,614,660	\$2,614,660	\$2,562,792	\$2,628,313	\$2,690,152
5-Expenses	(\$2,364,586)	(\$2,701,607)	(\$3,285,025)	(\$3,193,955)	(\$3,948,508)	(\$3,595,120)	(\$3,760,379)
<b>101-Parks Maintenance Total</b>	<b>\$135,932</b>	<b>(\$145,146)</b>	<b>(\$670,365)</b>	<b>(\$579,295)</b>	<b>(\$1,385,716)</b>	<b>(\$966,807)</b>	<b>(\$1,070,227)</b>
<b>418-Human Resources</b>							
5-Expenses	(\$75,541)	(\$61,174)	(\$77,126)	(\$76,761)	(\$79,761)	(\$80,724)	(\$81,750)
<b>418-Human Resources Total</b>	<b>(\$75,541)</b>	<b>(\$61,174)</b>	<b>(\$77,126)</b>	<b>(\$76,761)</b>	<b>(\$79,761)</b>	<b>(\$80,724)</b>	<b>(\$81,750)</b>
<b>419-Finance</b>							
5-Expenses	(\$282,318)	(\$312,312)	(\$349,013)	(\$344,391)	(\$372,348)	(\$381,526)	(\$391,612)
<b>419-Finance Total</b>	<b>(\$282,318)</b>	<b>(\$312,312)</b>	<b>(\$349,013)</b>	<b>(\$344,391)</b>	<b>(\$372,348)</b>	<b>(\$381,526)</b>	<b>(\$391,612)</b>
<b>430-Historical Museum</b>							
4-Revenues	\$218,459	\$248,972	\$261,868	\$267,566	\$283,772	\$293,500	\$302,951
5-Expenses	(\$208,050)	(\$226,251)	(\$258,259)	(\$255,666)	(\$295,279)	(\$304,677)	(\$313,395)
<b>430-Historical Museum Total</b>	<b>\$10,410</b>	<b>\$22,722</b>	<b>\$3,609</b>	<b>\$11,900</b>	<b>(\$11,506)</b>	<b>(\$11,177)</b>	<b>(\$10,444)</b>
<b>10-General Total</b>	<b>(\$338,564)</b>	<b>(\$1,194,102)</b>	<b>(\$485,668)</b>	<b>(\$324,130)</b>	<b>(\$1,221,459)</b>	<b>(\$619,595)</b>	<b>(\$477,064)</b>
<b>20-Recreation</b>							
<b>000-Administration</b>							
4-Revenues	\$5,394,207	\$5,556,222	\$5,508,778	\$5,619,098	\$5,487,135	\$5,549,230	\$5,793,979
5-Expenses	(\$4,069,584)	(\$6,096,999)	(\$4,308,278)	(\$4,324,826)	(\$3,978,396)	(\$4,020,691)	(\$4,073,125)
<b>000-Administration Total</b>	<b>\$1,324,623</b>	<b>(\$540,777)</b>	<b>\$1,200,500</b>	<b>\$1,294,272</b>	<b>\$1,508,739</b>	<b>\$1,528,539</b>	<b>\$1,720,854</b>
<b>101-Parks Maintenance</b>							
4-Revenues	\$16,230	\$14,513	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
5-Expenses	(\$1,216,682)	(\$1,404,418)	(\$1,920,343)	(\$1,856,165)	(\$1,980,146)	(\$1,947,054)	(\$1,973,787)
<b>101-Parks Maintenance Total</b>	<b>(\$1,200,452)</b>	<b>(\$1,389,906)</b>	<b>(\$1,910,343)</b>	<b>(\$1,846,165)</b>	<b>(\$1,970,146)</b>	<b>(\$1,937,054)</b>	<b>(\$1,963,787)</b>
<b>220-Recreation Programs</b>							

**Net Income (Loss) By Fund or Department within Fund**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
4-Revenues	\$3,197,621	\$4,092,319	\$4,487,374	\$4,417,449	\$4,934,424	\$5,005,290	\$5,095,662
5-Expenses	(\$2,354,097)	(\$3,031,446)	(\$3,642,526)	(\$3,473,386)	(\$3,874,054)	(\$3,941,780)	(\$4,008,780)
<b>220-Recreation Programs Total</b>	<b>\$843,524</b>	<b>\$1,060,873</b>	<b>\$844,848</b>	<b>\$944,062</b>	<b>\$1,060,370</b>	<b>\$1,063,510</b>	<b>\$1,086,882</b>
<b>221-Athletics</b>							
4-Revenues	\$531,501	\$657,806	\$721,000	\$697,296	\$747,400	\$724,269	\$764,985
5-Expenses	(\$467,171)	(\$623,087)	(\$720,194)	(\$658,778)	(\$683,526)	(\$660,590)	(\$700,921)
<b>221-Athletics Total</b>	<b>\$64,331</b>	<b>\$34,718</b>	<b>\$806</b>	<b>\$38,518</b>	<b>\$63,874</b>	<b>\$63,679</b>	<b>\$64,064</b>
<b>222-Pools</b>							
4-Revenues	\$998,695	\$1,091,869	\$1,100,600	\$1,128,830	\$1,140,500	\$1,155,555	\$1,170,807
5-Expenses	(\$953,968)	(\$1,129,438)	(\$1,240,719)	(\$1,288,545)	(\$1,373,176)	(\$1,395,812)	(\$1,419,021)
<b>222-Pools Total</b>	<b>\$44,728</b>	<b>(\$37,569)</b>	<b>(\$140,119)</b>	<b>(\$159,715)</b>	<b>(\$232,676)</b>	<b>(\$240,257)</b>	<b>(\$248,214)</b>
<b>224-Recreation Facilities</b>							
4-Revenues	\$31,579	\$50,824	\$42,100	\$51,850	\$52,550	\$53,790	\$54,044
5-Expenses	(\$456,475)	(\$567,252)	(\$653,283)	(\$642,739)	(\$690,376)	(\$710,166)	(\$730,060)
<b>224-Recreation Facilities Total</b>	<b>(\$424,896)</b>	<b>(\$516,427)</b>	<b>(\$611,183)</b>	<b>(\$590,889)</b>	<b>(\$637,826)</b>	<b>(\$656,377)</b>	<b>(\$676,016)</b>
<b>350-Special Facilities</b>							
4-Revenues	\$447,517	\$484,723	\$590,500	\$556,796	\$555,500	\$562,833	\$570,262
5-Expenses	(\$484,094)	(\$525,738)	(\$608,940)	(\$594,511)	(\$604,765)	(\$614,053)	(\$623,549)
<b>350-Special Facilities Total</b>	<b>(\$36,577)</b>	<b>(\$41,015)</b>	<b>(\$18,440)</b>	<b>(\$37,715)</b>	<b>(\$49,265)</b>	<b>(\$51,220)</b>	<b>(\$53,286)</b>
<b>418-Human Resources</b>							
5-Expenses	(\$80,883)	(\$83,750)	(\$103,979)	(\$103,479)	(\$108,089)	(\$109,380)	(\$110,709)
<b>418-Human Resources Total</b>	<b>(\$80,883)</b>	<b>(\$83,750)</b>	<b>(\$103,979)</b>	<b>(\$103,479)</b>	<b>(\$108,089)</b>	<b>(\$109,380)</b>	<b>(\$110,709)</b>
<b>419-Finance</b>							
5-Expenses	(\$248,439)	(\$268,806)	(\$302,809)	(\$296,691)	(\$328,797)	(\$338,537)	(\$348,568)
<b>419-Finance Total</b>	<b>(\$248,439)</b>	<b>(\$268,806)</b>	<b>(\$302,809)</b>	<b>(\$296,691)</b>	<b>(\$328,797)</b>	<b>(\$338,537)</b>	<b>(\$348,568)</b>
<b>20-Recreation Total</b>	<b>\$285,957</b>	<b>(\$1,782,658)</b>	<b>(\$1,040,719)</b>	<b>(\$757,802)</b>	<b>(\$693,816)</b>	<b>(\$677,097)</b>	<b>(\$528,781)</b>
<b>21-Special Recreation</b>							
<b>000-Administration</b>							
4-Revenues	\$872,016	\$262,298	\$355,240	\$355,240	\$478,620	\$478,620	\$478,620
5-Expenses	(\$818,663)	(\$248,750)	(\$350,240)	(\$350,240)	(\$512,425)	(\$512,425)	(\$512,425)

**Net Income (Loss) By Fund or Department within Fund**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>000-Administration Total</b>	<b>\$53,353</b>	<b>\$13,548</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>
<b>21-Special Recreation Total</b>	<b>\$53,353</b>	<b>\$13,548</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>
<b>22-Cosley Zoo</b>							
<b>000-Administration</b>							
4-Revenues	\$1,053,061	\$1,153,549	\$1,277,884	\$1,322,884	\$1,277,915	\$1,327,665	\$1,382,390
5-Expenses	(\$117,073)	(\$118,498)	(\$54,275)	(\$54,165)	(\$532,743)	(\$130,826)	(\$131,427)
<b>000-Administration Total</b>	<b>\$935,987</b>	<b>\$1,035,051</b>	<b>\$1,223,609</b>	<b>\$1,268,719</b>	<b>\$745,172</b>	<b>\$1,196,839</b>	<b>\$1,250,963</b>
<b>101-Parks Maintenance</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$58,662)	(\$71,211)	(\$71,667)	(\$71,667)	(\$74,991)	(\$77,218)	(\$79,512)
<b>101-Parks Maintenance Total</b>	<b>(\$58,662)</b>	<b>(\$71,211)</b>	<b>(\$71,667)</b>	<b>(\$71,667)</b>	<b>(\$74,991)</b>	<b>(\$77,218)</b>	<b>(\$79,512)</b>
<b>220-Recreation Programs</b>							
4-Revenues	\$150,081	\$196,570	\$205,985	\$211,265	\$221,935	\$226,510	\$236,123
5-Expenses	(\$19,717)	(\$16,923)	(\$21,671)	(\$21,361)	(\$23,522)	(\$23,702)	(\$25,027)
<b>220-Recreation Programs Total</b>	<b>\$130,364</b>	<b>\$179,647</b>	<b>\$184,314</b>	<b>\$189,904</b>	<b>\$198,413</b>	<b>\$202,808</b>	<b>\$211,096</b>
<b>350-Special Facilities</b>							
5-Expenses	(\$86,914)	(\$103,997)	(\$123,891)	(\$87,695)	(\$69,020)	(\$70,176)	(\$71,366)
<b>350-Special Facilities Total</b>	<b>(\$86,914)</b>	<b>(\$103,997)</b>	<b>(\$123,891)</b>	<b>(\$87,695)</b>	<b>(\$69,020)</b>	<b>(\$70,176)</b>	<b>(\$71,366)</b>
<b>418-Human Resources</b>							
5-Expenses	(\$8,721)	(\$9,652)	(\$10,836)	(\$10,836)	(\$11,361)	(\$11,574)	(\$11,793)
<b>418-Human Resources Total</b>	<b>(\$8,721)</b>	<b>(\$9,652)</b>	<b>(\$10,836)</b>	<b>(\$10,836)</b>	<b>(\$11,361)</b>	<b>(\$11,574)</b>	<b>(\$11,793)</b>
<b>419-Finance</b>							
5-Expenses	(\$55,470)	(\$59,830)	(\$65,843)	(\$64,965)	(\$70,464)	(\$72,544)	(\$74,686)
<b>419-Finance Total</b>	<b>(\$55,470)</b>	<b>(\$59,830)</b>	<b>(\$65,843)</b>	<b>(\$64,965)</b>	<b>(\$70,464)</b>	<b>(\$72,544)</b>	<b>(\$74,686)</b>
<b>501-Cosley Zoo Operations</b>							
4-Revenues	\$494,864	\$534,432	\$607,600	\$595,800	\$632,050	\$635,050	\$637,250
5-Expenses	(\$1,373,501)	(\$1,551,043)	(\$1,839,043)	(\$1,760,696)	(\$1,835,885)	(\$1,828,461)	(\$1,877,332)
<b>501-Cosley Zoo Operations Total</b>	<b>(\$878,636)</b>	<b>(\$1,016,612)</b>	<b>(\$1,231,443)</b>	<b>(\$1,164,896)</b>	<b>(\$1,203,835)</b>	<b>(\$1,193,411)</b>	<b>(\$1,240,082)</b>
<b>22-Cosley Zoo Total</b>	<b>(\$22,052)</b>	<b>(\$46,603)</b>	<b>(\$95,758)</b>	<b>\$58,563</b>	<b>(\$486,085)</b>	<b>(\$25,276)</b>	<b>(\$15,380)</b>

**Net Income (Loss) By Fund or Department within Fund**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>23-Liability</b>							
<b>000-Administration</b>							
4-Revenues	\$278,075	\$565,003	\$660,319	\$664,319	\$827,938	\$796,979	\$843,013
5-Expenses	(\$441,445)	(\$503,053)	(\$642,174)	(\$642,174)	(\$749,288)	(\$782,752)	(\$817,890)
<b>000-Administration Total</b>	<b>(\$163,370)</b>	<b>\$61,950</b>	<b>\$18,145</b>	<b>\$22,145</b>	<b>\$78,650</b>	<b>\$14,227</b>	<b>\$25,123</b>
<b>418-Human Resources</b>							
5-Expenses	(\$16,074)	(\$19,049)	(\$26,549)	(\$26,549)	(\$27,345)	(\$27,345)	(\$27,345)
<b>418-Human Resources Total</b>	<b>(\$16,074)</b>	<b>(\$19,049)</b>	<b>(\$26,549)</b>	<b>(\$26,549)</b>	<b>(\$27,345)</b>	<b>(\$27,345)</b>	<b>(\$27,345)</b>
<b>23-Liability Total</b>	<b>(\$179,445)</b>	<b>\$42,900</b>	<b>(\$8,404)</b>	<b>(\$4,404)</b>	<b>\$51,305</b>	<b>(\$13,118)</b>	<b>(\$2,222)</b>
<b>24-Audit</b>							
<b>000-Administration</b>							
4-Revenues	\$31,635	\$44,154	\$13,041	\$13,041	\$34,582	\$41,000	\$49,250
5-Expenses	(\$22,200)	(\$27,000)	(\$37,414)	(\$25,200)	(\$42,064)	(\$42,664)	(\$48,364)
<b>000-Administration Total</b>	<b>\$9,435</b>	<b>\$17,154</b>	<b>(\$24,373)</b>	<b>(\$12,159)</b>	<b>(\$7,482)</b>	<b>(\$1,664)</b>	<b>\$886</b>
<b>24-Audit Total</b>	<b>\$9,435</b>	<b>\$17,154</b>	<b>(\$24,373)</b>	<b>(\$12,159)</b>	<b>(\$7,482)</b>	<b>(\$1,664)</b>	<b>\$886</b>
<b>25-FICA</b>							
<b>000-Administration</b>							
4-Revenues	\$715,835	\$664,189	\$597,158	\$597,158	\$782,651	\$808,480	\$822,498
5-Expenses	(\$595,908)	(\$664,335)	(\$745,476)	(\$733,914)	(\$781,013)	(\$800,210)	(\$819,507)
<b>000-Administration Total</b>	<b>\$119,927</b>	<b>(\$146)</b>	<b>(\$148,318)</b>	<b>(\$136,756)</b>	<b>\$1,638</b>	<b>\$8,270</b>	<b>\$2,991</b>
<b>25-FICA Total</b>	<b>\$119,927</b>	<b>(\$146)</b>	<b>(\$148,318)</b>	<b>(\$136,756)</b>	<b>\$1,638</b>	<b>\$8,270</b>	<b>\$2,991</b>
<b>26-IMRF</b>							
<b>000-Administration</b>							
4-Revenues	\$715,065	\$374,753	\$307,784	\$307,784	\$601,598	\$548,832	\$582,079
5-Expenses	(\$576,676)	(\$439,075)	(\$519,536)	(\$496,499)	(\$609,343)	(\$569,872)	(\$583,146)
<b>000-Administration Total</b>	<b>\$138,389</b>	<b>(\$64,322)</b>	<b>(\$211,752)</b>	<b>(\$188,715)</b>	<b>(\$7,745)</b>	<b>(\$21,040)</b>	<b>(\$1,067)</b>
<b>26-IMRF Total</b>	<b>\$138,389</b>	<b>(\$64,322)</b>	<b>(\$211,752)</b>	<b>(\$188,715)</b>	<b>(\$7,745)</b>	<b>(\$21,040)</b>	<b>(\$1,067)</b>

**Net Income (Loss) By Fund or Department within Fund**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>30-Debt Service</b>							
<b>000-Administration</b>							
4-Revenues	\$4,272,591	\$2,778,423	\$2,839,660	\$2,885,660	\$2,922,859	\$2,953,862	\$2,980,255
5-Expenses	(\$4,315,291)	(\$2,827,500)	(\$2,892,490)	(\$2,892,990)	(\$2,990,431)	(\$3,596,733)	(\$3,009,824)
<b>000-Administration Total</b>	<b>(\$42,700)</b>	<b>(\$49,077)</b>	<b>(\$52,830)</b>	<b>(\$7,330)</b>	<b>(\$67,572)</b>	<b>(\$642,871)</b>	<b>(\$29,569)</b>
<b>30-Debt Service Total</b>	<b>(\$42,700)</b>	<b>(\$49,077)</b>	<b>(\$52,830)</b>	<b>(\$7,330)</b>	<b>(\$67,572)</b>	<b>(\$642,871)</b>	<b>(\$29,569)</b>
<b>40-Capital Projects</b>							
<b>000-Administration</b>							
4-Revenues	\$6,550,185	\$9,858,328	\$8,465,116	\$5,495,692	\$7,707,714	\$4,398,810	\$4,162,730
5-Expenses	(\$605,902)	(\$308,281)	(\$1,631,186)	(\$1,276,661)	(\$1,419,806)	(\$665,161)	(\$648,295)
<b>000-Administration Total</b>	<b>\$5,944,283</b>	<b>\$9,550,046</b>	<b>\$6,833,931</b>	<b>\$4,219,031</b>	<b>\$6,287,908</b>	<b>\$3,733,649</b>	<b>\$3,514,435</b>
<b>101-Parks Maintenance</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$265,422)	(\$303,677)	(\$349,409)	(\$340,760)	(\$359,117)	(\$367,077)	(\$374,450)
<b>101-Parks Maintenance Total</b>	<b>(\$265,422)</b>	<b>(\$303,677)</b>	<b>(\$349,409)</b>	<b>(\$340,760)</b>	<b>(\$359,117)</b>	<b>(\$367,077)</b>	<b>(\$374,450)</b>
<b>800-Park Project Locations</b>							
4-Revenues	\$33,000	\$34,000	\$2,534,000	\$1,048,100	\$2,754,000	\$25,000	\$0
5-Expenses	(\$2,019,477)	(\$7,306,216)	(\$13,920,133)	(\$5,136,100)	(\$12,907,113)	(\$6,082,500)	(\$1,990,500)
<b>800-Park Project Locations Total</b>	<b>(\$1,986,477)</b>	<b>(\$7,272,216)</b>	<b>(\$11,386,133)</b>	<b>(\$4,088,000)</b>	<b>(\$10,153,113)</b>	<b>(\$6,057,500)</b>	<b>(\$1,990,500)</b>
<b>40-Capital Projects Total</b>	<b>\$3,692,383</b>	<b>\$1,974,153</b>	<b>(\$4,901,612)</b>	<b>(\$209,728)</b>	<b>(\$4,224,322)</b>	<b>(\$2,690,928)</b>	<b>\$1,149,485</b>
<b>60-Golf Fund</b>							
<b>000-Administration</b>							
4-Revenues	\$66,630	\$165,686	\$33,500	\$78,500	\$55,000	\$38,500	\$53,700
5-Expenses	(\$1,547,429)	(\$1,483,097)	(\$1,760,592)	(\$1,617,705)	(\$1,849,459)	(\$1,735,171)	(\$1,535,959)
<b>000-Administration Total</b>	<b>(\$1,480,799)</b>	<b>(\$1,317,411)</b>	<b>(\$1,727,092)</b>	<b>(\$1,539,205)</b>	<b>(\$1,794,459)</b>	<b>(\$1,696,671)</b>	<b>(\$1,482,259)</b>
<b>101-Parks Maintenance</b>							
5-Expenses	(\$27,038)	(\$43,093)	(\$42,674)	(\$42,460)	(\$43,885)	(\$44,895)	(\$45,935)
<b>101-Parks Maintenance Total</b>	<b>(\$27,038)</b>	<b>(\$43,093)</b>	<b>(\$42,674)</b>	<b>(\$42,460)</b>	<b>(\$43,885)</b>	<b>(\$44,895)</b>	<b>(\$45,935)</b>



**Net Income (Loss) By Fund or Department within Fund**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>350-Special Facilities</b>							
5-Expenses			\$0	\$0	\$0	\$0	\$0
<b>350-Special Facilities Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>418-Human Resources</b>							
5-Expenses	(\$59,491)	(\$67,054)	(\$77,575)	(\$77,540)	(\$83,170)	(\$85,204)	(\$87,297)
<b>418-Human Resources Total</b>	<b>(\$59,491)</b>	<b>(\$67,054)</b>	<b>(\$77,575)</b>	<b>(\$77,540)</b>	<b>(\$83,170)</b>	<b>(\$85,204)</b>	<b>(\$87,297)</b>
<b>419-Finance</b>							
5-Expenses	(\$230,476)	(\$247,434)	(\$277,192)	(\$271,947)	(\$302,098)	(\$311,065)	(\$320,300)
<b>419-Finance Total</b>	<b>(\$230,476)</b>	<b>(\$247,434)</b>	<b>(\$277,192)</b>	<b>(\$271,947)</b>	<b>(\$302,098)</b>	<b>(\$311,065)</b>	<b>(\$320,300)</b>
<b>601-Golf Maintenance</b>							
4-Revenues	\$27,656	\$2,396	\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$1,062,769)	(\$1,190,185)	(\$1,530,359)	(\$1,517,456)	(\$1,439,213)	(\$1,476,285)	(\$3,591,895)
<b>601-Golf Maintenance Total</b>	<b>(\$1,035,113)</b>	<b>(\$1,187,789)</b>	<b>(\$1,530,359)</b>	<b>(\$1,517,456)</b>	<b>(\$1,439,213)</b>	<b>(\$1,476,285)</b>	<b>(\$3,591,895)</b>
<b>611-Pro Shop/Golf Fees</b>							
4-Revenues	\$3,157,665	\$3,528,894	\$3,408,250	\$3,614,750	\$3,515,250	\$3,627,000	\$3,754,000
5-Expenses	(\$854,230)	(\$941,910)	(\$1,112,385)	(\$1,125,276)	(\$1,307,667)	(\$1,347,317)	(\$1,300,988)
<b>611-Pro Shop/Golf Fees Total</b>	<b>\$2,303,435</b>	<b>\$2,586,983</b>	<b>\$2,295,865</b>	<b>\$2,489,474</b>	<b>\$2,207,583</b>	<b>\$2,279,683</b>	<b>\$2,453,012</b>
<b>612-Food and Beverage</b>							
4-Revenues	\$5,329,325	\$5,769,053	\$6,744,000	\$6,597,000	\$6,954,000	\$6,956,000	\$6,956,000
5-Expenses	(\$4,327,004)	(\$4,866,637)	(\$5,804,279)	(\$5,546,077)	(\$6,026,979)	(\$6,249,517)	(\$6,129,849)
<b>612-Food and Beverage Total</b>	<b>\$1,002,321</b>	<b>\$902,416</b>	<b>\$939,721</b>	<b>\$1,050,923</b>	<b>\$927,021</b>	<b>\$706,483</b>	<b>\$826,151</b>
<b>613-Cross Country Skiing</b>							
4-Revenues	\$20,331	\$4,172	\$20,000	\$10,000	\$20,000	\$20,000	\$20,000
5-Expenses	(\$2,205)	(\$798)	(\$10,683)	(\$7,372)	(\$12,683)	(\$12,689)	(\$12,695)
<b>613-Cross Country Skiing Total</b>	<b>\$18,126</b>	<b>\$3,374</b>	<b>\$9,318</b>	<b>\$2,628</b>	<b>\$7,318</b>	<b>\$7,311</b>	<b>\$7,305</b>
<b>60-Golf Fund Total</b>	<b>\$490,965</b>	<b>\$629,992</b>	<b>(\$409,988)</b>	<b>\$94,417</b>	<b>(\$520,904)</b>	<b>(\$620,642)</b>	<b>(\$2,241,220)</b>
<b>70-Information Technology</b>							
<b>000-Administration</b>							
4-Revenues	\$402,745	\$511,003	\$586,031	\$585,831	\$605,389	\$604,416	\$605,435

**Net Income (Loss) By Fund or Department within Fund**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
5-Expenses	(\$405,314)	(\$513,471)	(\$585,781)	(\$585,999)	(\$605,639)	(\$604,672)	(\$605,697)
<b>000-Administration Total</b>	<b>(\$2,569)</b>	<b>(\$2,468)</b>	<b>\$250</b>	<b>(\$169)</b>	<b>(\$250)</b>	<b>(\$256)</b>	<b>(\$262)</b>
<b>70-Information Technology Total</b>	<b>(\$2,569)</b>	<b>(\$2,468)</b>	<b>\$250</b>	<b>(\$169)</b>	<b>(\$250)</b>	<b>(\$256)</b>	<b>(\$262)</b>
<b>75-Health Insurance</b>							
<b>000-Administration</b>							
4-Revenues	\$1,502,634	\$1,805,983	\$2,108,374	\$2,108,374	\$2,360,098	\$2,430,287	\$2,502,325
5-Expenses	(\$1,502,630)	(\$1,806,005)	(\$2,108,874)	(\$2,108,874)	(\$2,360,598)	(\$2,430,787)	(\$2,503,075)
<b>000-Administration Total</b>	<b>\$4</b>	<b>(\$22)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$750)</b>
<b>75-Health Insurance Total</b>	<b>\$4</b>	<b>(\$22)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$750)</b>
<b>Grand Total</b>	<b>\$4,205,083</b>	<b>(\$461,651)</b>	<b>(\$7,374,670)</b>	<b>(\$1,483,712)</b>	<b>(\$7,210,998)</b>	<b>(\$5,338,521)</b>	<b>(\$2,176,757)</b>

**Bottom Line by Fund or Area(s) within Fund**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>10-General</b>							
<b>000-Nonspecified Area</b>							
4-Revenues	\$5,289,235	\$5,736,358	\$5,548,688	\$5,594,386	\$5,486,856	\$5,631,751	\$5,765,055
5-Expenses	(\$3,308,448)	(\$3,644,957)	(\$4,203,741)	(\$4,206,804)	(\$4,533,573)	(\$4,610,703)	(\$4,699,516)
7-Capital	(\$48,395)	(\$187,672)	(\$364,062)	(\$309,622)	(\$884,000)	(\$442,000)	(\$546,600)
9-Transfers Out	(\$2,012,500)	(\$2,840,000)	(\$900,000)	(\$900,000)	(\$660,500)	(\$550,000)	(\$330,000)
<b>000-Nonspecified Area Total</b>	<b>(\$80,107)</b>	<b>(\$936,270)</b>	<b>\$80,885</b>	<b>\$177,961</b>	<b>(\$591,217)</b>	<b>\$29,048</b>	<b>\$188,939</b>
<b>113-Green Team</b>							
4-Revenues	\$1,374	\$1,182	\$800	\$1,000	\$1,000	\$1,020	\$1,040
5-Expenses	(\$339)	(\$725)	(\$750)	(\$700)	(\$1,000)	(\$1,013)	(\$1,027)
<b>113-Green Team Total</b>	<b>\$1,035</b>	<b>\$457</b>	<b>\$50</b>	<b>\$300</b>	<b>\$0</b>	<b>\$7</b>	<b>\$14</b>
<b>415-Marketing</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$247,191)	(\$289,139)	(\$329,611)	(\$312,289)	(\$347,586)	(\$356,339)	(\$365,469)
7-Capital	(\$838)	(\$797)	\$0	\$0	\$0	\$0	\$0
<b>415-Marketing Total</b>	<b>(\$248,029)</b>	<b>(\$289,937)</b>	<b>(\$329,611)</b>	<b>(\$312,289)</b>	<b>(\$347,586)</b>	<b>(\$356,339)</b>	<b>(\$365,469)</b>
<b>416-Special Events</b>							
4-Revenues	\$419,333	\$430,021	\$350,000	\$253,500	\$226,500	\$226,500	\$226,500
5-Expenses	(\$397,289)	(\$379,762)	(\$526,900)	(\$392,494)	(\$454,450)	(\$463,117)	(\$470,338)
<b>416-Special Events Total</b>	<b>\$22,045</b>	<b>\$50,259</b>	<b>(\$176,900)</b>	<b>(\$138,994)</b>	<b>(\$227,950)</b>	<b>(\$236,617)</b>	<b>(\$243,838)</b>
<b>854-Historical Museum</b>							
5-Expenses	(\$12,901)	(\$14,822)	(\$19,164)	(\$20,164)	(\$19,479)	(\$19,479)	(\$19,479)
<b>854-Historical Museum Total</b>	<b>(\$12,901)</b>	<b>(\$14,822)</b>	<b>(\$19,164)</b>	<b>(\$20,164)</b>	<b>(\$19,479)</b>	<b>(\$19,479)</b>	<b>(\$19,479)</b>
<b>856-Prairie Ave Building</b>							
4-Revenues	\$50,005	\$41,055	\$41,055	\$42,287	\$43,556	\$43,556	\$43,556
5-Expenses	(\$70,612)	(\$44,844)	(\$81,983)	(\$73,231)	(\$78,784)	(\$79,771)	(\$80,786)
7-Capital			\$0	\$0	\$0	\$0	\$0
<b>856-Prairie Ave Building Total</b>	<b>(\$20,607)</b>	<b>(\$3,789)</b>	<b>(\$40,928)</b>	<b>(\$30,944)</b>	<b>(\$35,228)</b>	<b>(\$36,215)</b>	<b>(\$37,230)</b>
<b>10-General Total</b>	<b>(\$338,564)</b>	<b>(\$1,194,102)</b>	<b>(\$485,668)</b>	<b>(\$324,130)</b>	<b>(\$1,221,459)</b>	<b>(\$619,595)</b>	<b>(\$477,064)</b>
<b>20-Recreation</b>							
<b>000-Nonspecified Area</b>							
4-Revenues	\$5,140,103	\$5,298,017	\$5,259,614	\$5,364,400	\$5,234,412	\$5,295,453	\$5,539,132
5-Expenses	(\$1,445,275)	(\$1,648,491)	(\$1,854,489)	(\$1,859,230)	(\$2,002,744)	(\$2,036,380)	(\$2,084,137)
7-Capital	(\$15,760)	\$0	(\$31,500)	\$0	(\$59,000)	\$0	\$0
9-Transfers Out	(\$2,275,000)	(\$4,100,000)	(\$2,021,144)	(\$2,021,144)	(\$1,500,000)	(\$1,500,000)	(\$1,500,000)

**Bottom Line by Fund or Area(s) within Fund**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>000-Nonspecified Area Total</b>	<b>\$1,404,068</b>	<b>(\$450,474)</b>	<b>\$1,352,480</b>	<b>\$1,484,026</b>	<b>\$1,672,668</b>	<b>\$1,759,073</b>	<b>\$1,954,995</b>
<b>112-Lincoln Marsh</b>							
4-Revenues	\$147,161	\$154,176	\$153,131	\$149,681	\$178,835	\$182,412	\$186,060
5-Expenses	(\$297,821)	(\$334,023)	(\$408,455)	(\$394,386)	(\$433,814)	(\$442,576)	(\$451,583)
7-Capital	(\$524)	(\$354)	\$0	\$0	\$0	\$0	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
<b>112-Lincoln Marsh Total</b>	<b>(\$151,183)</b>	<b>(\$180,201)</b>	<b>(\$255,325)</b>	<b>(\$244,705)</b>	<b>(\$254,979)</b>	<b>(\$260,164)</b>	<b>(\$265,523)</b>
<b>200-Recreation Dept. Area</b>							
4-Revenues	\$1,781	\$1,781	\$1,680	\$1,761	\$1,761	\$1,761	\$1,761
5-Expenses	(\$181,036)	(\$217,340)	(\$245,923)	(\$244,019)	(\$265,209)	(\$271,770)	(\$278,429)
7-Capital	(\$419)	(\$281)	\$0	\$0	\$0	\$0	\$0
<b>200-Recreation Dept. Area Total</b>	<b>(\$179,674)</b>	<b>(\$215,840)</b>	<b>(\$244,243)</b>	<b>(\$242,258)</b>	<b>(\$263,448)</b>	<b>(\$270,009)</b>	<b>(\$276,668)</b>
<b>201-Arts and Crafts</b>							
4-Revenues	\$40,387	\$31,006	\$47,001	\$46,935	\$53,680	\$54,747	\$55,836
5-Expenses	(\$25,354)	(\$23,621)	(\$28,407)	(\$28,447)	(\$30,225)	(\$30,623)	(\$31,027)
<b>201-Arts and Crafts Total</b>	<b>\$15,033</b>	<b>\$7,384</b>	<b>\$18,594</b>	<b>\$18,488</b>	<b>\$23,455</b>	<b>\$24,124</b>	<b>\$24,809</b>
<b>202-Performing Arts</b>							
4-Revenues	\$82,270	\$115,395	\$136,536	\$140,676	\$167,418	\$170,766	\$174,182
5-Expenses	(\$76,704)	(\$94,698)	(\$107,371)	(\$109,941)	(\$130,401)	(\$132,943)	(\$135,301)
7-Capital	(\$105)	(\$140)	\$0	\$0	\$0	\$0	\$0
<b>202-Performing Arts Total</b>	<b>\$5,462</b>	<b>\$20,558</b>	<b>\$29,165</b>	<b>\$30,735</b>	<b>\$37,017</b>	<b>\$37,823</b>	<b>\$38,881</b>
<b>203-Athletic Programs</b>							
4-Revenues	\$592,518	\$764,227	\$778,150	\$778,237	\$816,053	\$830,601	\$845,416
5-Expenses	(\$423,365)	(\$538,593)	(\$610,749)	(\$572,007)	(\$581,370)	(\$590,118)	(\$599,150)
7-Capital			\$0	\$0	\$0	\$0	\$0
<b>203-Athletic Programs Total</b>	<b>\$169,153</b>	<b>\$225,633</b>	<b>\$167,401</b>	<b>\$206,230</b>	<b>\$234,683</b>	<b>\$240,483</b>	<b>\$246,267</b>
<b>204-Leagues</b>							
4-Revenues	\$1,206,077	\$1,699,416	\$1,796,585	\$1,827,753	\$1,890,530	\$1,921,401	\$1,952,798
5-Expenses	(\$897,499)	(\$1,272,176)	(\$1,486,212)	(\$1,399,246)	(\$1,489,955)	(\$1,513,385)	(\$1,537,235)
7-Capital	(\$209)	(\$287)	\$0	\$0	\$0	\$0	\$0
<b>204-Leagues Total</b>	<b>\$308,368</b>	<b>\$426,953</b>	<b>\$310,373</b>	<b>\$428,507</b>	<b>\$400,575</b>	<b>\$408,016</b>	<b>\$415,564</b>
<b>205-Athletics Dept. Area</b>							
4-Revenues	\$78,170	\$77,305	\$60,400	\$68,525	\$68,475	\$69,519	\$70,579
5-Expenses	(\$321,891)	(\$333,393)	(\$361,392)	(\$365,177)	(\$353,702)	(\$361,150)	(\$368,744)
7-Capital	(\$1,361)	(\$920)	\$0	\$0	\$0	\$0	\$0

**Bottom Line by Fund or Area(s) within Fund**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>205-Athletics Dept. Area Total</b>	<b>(\$245,082)</b>	<b>(\$257,008)</b>	<b>(\$300,992)</b>	<b>(\$296,652)</b>	<b>(\$285,227)</b>	<b>(\$291,631)</b>	<b>(\$298,164)</b>
<b>206-Outdoor Education</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>207-Camps and Preschool</b>							
4-Revenues	\$687,723	\$832,569	\$971,911	\$960,870	\$1,183,776	\$1,188,522	\$1,212,284
5-Expenses	(\$445,086)	(\$537,154)	(\$703,777)	(\$719,356)	(\$872,317)	(\$889,468)	(\$905,770)
7-Capital	(\$105)	(\$140)	\$0	\$0	\$0	\$0	\$0
<b>207-Camps and Preschool Total</b>	<b>\$242,532</b>	<b>\$295,276</b>	<b>\$268,133</b>	<b>\$241,514</b>	<b>\$311,459</b>	<b>\$299,054</b>	<b>\$306,514</b>
<b>208-General Interests</b>							
4-Revenues	\$141,318	\$164,478	\$200,674	\$185,996	\$219,420	\$223,808	\$228,285
5-Expenses	(\$108,085)	(\$149,019)	(\$157,579)	(\$149,843)	(\$167,984)	(\$171,775)	(\$174,873)
7-Capital			\$0	\$0	\$0	\$0	\$0
<b>208-General Interests Total</b>	<b>\$33,233</b>	<b>\$15,459</b>	<b>\$43,095</b>	<b>\$36,153</b>	<b>\$51,436</b>	<b>\$52,034</b>	<b>\$53,412</b>
<b>209-Special Events</b>							
4-Revenues	\$13,128	\$17,971	\$21,464	\$22,632	\$30,439	\$31,683	\$32,243
5-Expenses	(\$7,034)	(\$11,238)	(\$14,094)	(\$13,103)	(\$19,884)	(\$20,207)	(\$20,595)
<b>209-Special Events Total</b>	<b>\$6,094</b>	<b>\$6,733</b>	<b>\$7,370</b>	<b>\$9,529</b>	<b>\$10,555</b>	<b>\$11,476</b>	<b>\$11,648</b>
<b>220-Community Center</b>							
4-Revenues	\$23,229	\$41,631	\$34,600	\$42,050	\$42,550	\$43,600	\$43,650
5-Expenses	(\$875,386)	(\$1,074,590)	(\$1,213,004)	(\$1,169,118)	(\$1,242,899)	(\$1,271,051)	(\$1,299,598)
7-Capital	(\$1,152)	(\$850)	\$0	\$0	\$0	\$0	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
<b>220-Community Center Total</b>	<b>(\$853,309)</b>	<b>(\$1,033,809)</b>	<b>(\$1,178,404)</b>	<b>(\$1,127,068)</b>	<b>(\$1,200,349)</b>	<b>(\$1,227,451)</b>	<b>(\$1,255,948)</b>
<b>221-Wheaton Youth Cheerleading</b>							
4-Revenues	\$80,584	\$126,811	\$109,200	\$137,633	\$170,200	\$139,450	\$172,447
5-Expenses	(\$89,744)	(\$126,752)	(\$153,576)	(\$136,082)	(\$160,850)	(\$130,413)	(\$163,125)
<b>221-Wheaton Youth Cheerleading Total</b>	<b>(\$9,160)</b>	<b>\$59</b>	<b>(\$44,376)</b>	<b>\$1,551</b>	<b>\$9,350</b>	<b>\$9,037</b>	<b>\$9,321</b>
<b>222-Wheaton Youth Football</b>							
4-Revenues	\$213,527	\$250,962	\$273,000	\$261,900	\$273,500	\$277,110	\$280,768
5-Expenses	(\$187,327)	(\$226,664)	(\$263,311)	(\$249,414)	(\$241,105)	(\$244,286)	(\$247,509)
7-Capital			\$0	\$0	\$0	\$0	\$0
<b>222-Wheaton Youth Football Total</b>	<b>\$26,199</b>	<b>\$24,298</b>	<b>\$9,689</b>	<b>\$12,486</b>	<b>\$32,395</b>	<b>\$32,824</b>	<b>\$33,259</b>
<b>223-Youth Baseball/Softball</b>							
4-Revenues	\$237,391	\$280,033	\$338,800	\$297,763	\$303,700	\$307,709	\$311,770
5-Expenses	(\$190,099)	(\$244,481)	(\$303,307)	(\$273,282)	(\$281,571)	(\$285,891)	(\$290,286)
7-Capital			\$0	\$0	\$0	\$0	\$0

**Bottom Line by Fund or Area(s) within Fund**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
9-Transfers Out	\$0	(\$25,191)	\$0	\$0	\$0	\$0	\$0
<b>223-Youth Baseball/Softball Total</b>	<b>\$47,292</b>	<b>\$10,361</b>	<b>\$35,493</b>	<b>\$24,481</b>	<b>\$22,129</b>	<b>\$21,818</b>	<b>\$21,484</b>
<b>225-Central Athletic Complex</b>							
4-Revenues	\$101,309	\$124,344	\$142,205	\$125,306	\$136,350	\$138,288	\$140,253
5-Expenses	(\$198,556)	(\$195,806)	(\$260,739)	(\$246,873)	(\$272,015)	(\$276,322)	(\$280,739)
7-Capital			\$0	\$0	\$0	\$0	\$0
<b>225-Central Athletic Complex Total</b>	<b>(\$97,247)</b>	<b>(\$71,462)</b>	<b>(\$118,534)</b>	<b>(\$121,567)</b>	<b>(\$135,665)</b>	<b>(\$138,035)</b>	<b>(\$140,486)</b>
<b>231-Northside Pool</b>							
4-Revenues	\$294,978	\$325,897	\$347,500	\$335,430	\$341,500	\$346,008	\$350,575
5-Expenses	(\$344,364)	(\$413,929)	(\$580,677)	(\$566,754)	(\$600,819)	(\$608,029)	(\$615,453)
7-Capital	(\$314)	(\$283)	\$0	\$0	\$0	\$0	\$0
<b>231-Northside Pool Total</b>	<b>(\$49,700)</b>	<b>(\$88,315)</b>	<b>(\$233,177)</b>	<b>(\$231,324)</b>	<b>(\$259,319)</b>	<b>(\$262,021)</b>	<b>(\$264,878)</b>
<b>232-Rice Pool</b>							
4-Revenues	\$703,718	\$765,972	\$753,100	\$793,400	\$799,000	\$809,547	\$820,232
5-Expenses	(\$776,011)	(\$913,484)	(\$1,216,082)	(\$1,278,830)	(\$1,303,242)	(\$1,319,464)	(\$1,336,069)
7-Capital	(\$314)	(\$354)	\$0	\$0	\$0	\$0	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
<b>232-Rice Pool Total</b>	<b>(\$72,607)</b>	<b>(\$147,867)</b>	<b>(\$462,982)</b>	<b>(\$485,430)</b>	<b>(\$504,242)</b>	<b>(\$509,917)</b>	<b>(\$515,836)</b>
<b>234-Blanchard Building</b>							
4-Revenues	\$0	\$0	\$0	\$800	\$0	\$0	\$0
5-Expenses	\$0	(\$547)	(\$1,565)	(\$33,623)	(\$62,891)	(\$63,976)	(\$65,091)
<b>234-Blanchard Building Total</b>	<b>\$0</b>	<b>(\$547)</b>	<b>(\$1,565)</b>	<b>(\$32,823)</b>	<b>(\$62,891)</b>	<b>(\$63,976)</b>	<b>(\$65,091)</b>
<b>302-Parks Plus Fitness Center</b>							
4-Revenues	\$416,067	\$451,530	\$552,500	\$523,796	\$520,500	\$527,371	\$534,332
5-Expenses	(\$435,373)	(\$471,481)	(\$527,101)	(\$523,512)	(\$518,041)	(\$526,111)	(\$534,347)
7-Capital	(\$524)	(\$354)	\$0	\$0	\$0	\$0	\$0
<b>302-Parks Plus Fitness Center Total</b>	<b>(\$19,830)</b>	<b>(\$20,304)</b>	<b>\$25,399</b>	<b>\$284</b>	<b>\$2,459</b>	<b>\$1,259</b>	<b>(\$15)</b>
<b>303-Clocktower Com. and Mini Golf</b>							
4-Revenues	\$31,450	\$33,193	\$38,000	\$33,000	\$35,000	\$35,462	\$35,930
5-Expenses	(\$34,063)	(\$34,452)	(\$48,843)	(\$44,603)	(\$47,746)	(\$48,400)	(\$49,080)
7-Capital	(\$105)	(\$71)	\$0	\$0	\$0	\$0	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
<b>303-Clocktower Com. and Mini Golf Total</b>	<b>(\$2,718)</b>	<b>(\$1,330)</b>	<b>(\$10,843)</b>	<b>(\$11,603)</b>	<b>(\$12,746)</b>	<b>(\$12,938)</b>	<b>(\$13,150)</b>
<b>304-Mary Lubko Center</b>							
4-Revenues	\$100,884	\$148,677	\$245,302	\$187,775	\$266,910	\$272,228	\$277,655

**Bottom Line by Fund or Area(s) within Fund**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
5-Expenses	(\$237,084)	(\$308,658)	(\$405,632)	(\$362,874)	(\$439,373)	(\$448,978)	(\$458,804)
7-Capital	(\$419)	(\$283)	\$0	\$0	\$0	\$0	\$0
<b>304-Mary Lubko Center Total</b>	<b>(\$136,619)</b>	<b>(\$160,265)</b>	<b>(\$160,330)</b>	<b>(\$175,099)</b>	<b>(\$172,463)</b>	<b>(\$176,750)</b>	<b>(\$181,150)</b>
<b>305-Adult Education</b>							
4-Revenues	\$90,459	\$48,837	\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$62,497)	(\$31,529)	\$0	\$0	\$0	\$0	\$0
7-Capital	(\$105)	\$0	\$0	\$0	\$0	\$0	\$0
<b>305-Adult Education Total</b>	<b>\$27,858</b>	<b>\$17,308</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>415-Marketing</b>							
4-Revenues	\$8,700	\$8,450	\$16,000	\$12,500	\$10,000	\$10,000	\$10,000
5-Expenses	(\$236,072)	(\$260,220)	(\$327,992)	(\$310,156)	(\$341,017)	(\$349,592)	(\$358,419)
7-Capital	(\$314)	(\$287)	\$0	\$0	\$0	\$0	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
<b>415-Marketing Total</b>	<b>(\$227,686)</b>	<b>(\$252,057)</b>	<b>(\$311,992)</b>	<b>(\$297,656)</b>	<b>(\$331,017)</b>	<b>(\$339,592)</b>	<b>(\$348,419)</b>
<b>416-Special Events</b>							
4-Revenues	\$181,546	\$184,979	\$181,500	\$181,500	\$182,000	\$182,000	\$182,000
5-Expenses	(\$138,939)	(\$138,800)	(\$168,150)	(\$168,100)	(\$203,150)	(\$205,153)	(\$203,156)
<b>416-Special Events Total</b>	<b>\$42,607</b>	<b>\$46,180</b>	<b>\$13,350</b>	<b>\$13,400</b>	<b>(\$21,150)</b>	<b>(\$23,153)</b>	<b>(\$21,156)</b>
<b>815-Graf Park</b>							
4-Revenues	\$2,874	\$619	\$1,500	\$1,000	\$1,500	\$1,520	\$1,550
<b>815-Graf Park Total</b>	<b>\$2,874</b>	<b>\$619</b>	<b>\$1,500</b>	<b>\$1,000</b>	<b>\$1,500</b>	<b>\$1,520</b>	<b>\$1,550</b>
<b>20-Recreation Total</b>	<b>\$285,957</b>	<b>(\$1,782,658)</b>	<b>(\$1,040,719)</b>	<b>(\$757,802)</b>	<b>(\$693,816)</b>	<b>(\$677,097)</b>	<b>(\$528,781)</b>
<b>21-Special Recreation</b>							
<b>000-Nonspecified Area</b>							
4-Revenues	\$872,016	\$262,298	\$355,240	\$355,240	\$478,620	\$478,620	\$478,620
5-Expenses			\$0	\$0	\$0	\$0	\$0
7-Capital	(\$818,663)	(\$248,750)	(\$350,240)	(\$350,240)	(\$512,425)	(\$512,425)	(\$512,425)
<b>000-Nonspecified Area Total</b>	<b>\$53,353</b>	<b>\$13,548</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>
<b>21-Special Recreation Total</b>	<b>\$53,353</b>	<b>\$13,548</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>
<b>22-Cosley Zoo</b>							
<b>000-Nonspecified Area</b>							
4-Revenues	\$1,547,925	\$1,687,980	\$1,885,484	\$1,918,684	\$1,909,965	\$1,962,715	\$2,019,640
5-Expenses	(\$1,460,810)	(\$1,663,757)	(\$1,999,627)	(\$1,891,746)	(\$2,020,443)	(\$2,020,623)	(\$2,074,750)
7-Capital	(\$1,780)	(\$1,210)	\$0	\$0	\$0	\$0	\$0
9-Transfers Out	(\$200,000)	(\$200,000)	(\$100,000)	(\$100,000)	(\$505,000)	(\$100,000)	(\$100,000)

*Bottom Line by Fund or Area(s) within Fund*

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>000-Nonspecified Area Total</b>	<b>(\$114,665)</b>	<b>(\$176,986)</b>	<b>(\$214,143)</b>	<b>(\$73,062)</b>	<b>(\$615,478)</b>	<b>(\$157,908)</b>	<b>(\$155,110)</b>
<b>206-Outdoor Education</b>	<b>\$130,364</b>	<b>\$179,647</b>	<b>\$184,314</b>	<b>\$189,904</b>	<b>\$198,413</b>	<b>\$202,808</b>	<b>\$211,096</b>
<b>415-Marketing</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$37,751)	(\$49,264)	(\$65,928)	(\$58,278)	(\$69,020)	(\$70,176)	(\$71,366)
7-Capital			\$0	\$0	\$0	\$0	\$0
<b>415-Marketing Total</b>	<b>(\$37,751)</b>	<b>(\$49,264)</b>	<b>(\$65,928)</b>	<b>(\$58,278)</b>	<b>(\$69,020)</b>	<b>(\$70,176)</b>	<b>(\$71,366)</b>
<b>813-Cosley Zoo</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
<b>813-Cosley Zoo Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>22-Cosley Zoo Total</b>	<b>(\$22,052)</b>	<b>(\$46,603)</b>	<b>(\$95,758)</b>	<b>\$58,563</b>	<b>(\$486,085)</b>	<b>(\$25,276)</b>	<b>(\$15,380)</b>
<b>23-Liability</b>							
<b>000-Nonspecified Area</b>							
4-Revenues	\$278,075	\$565,003	\$660,319	\$664,319	\$827,938	\$796,979	\$843,013
5-Expenses	(\$457,519)	(\$522,103)	(\$668,723)	(\$668,723)	(\$776,633)	(\$810,097)	(\$845,235)
7-Capital			\$0	\$0	\$0	\$0	\$0
<b>000-Nonspecified Area Total</b>	<b>(\$179,445)</b>	<b>\$42,900</b>	<b>(\$8,404)</b>	<b>(\$4,404)</b>	<b>\$51,305</b>	<b>(\$13,118)</b>	<b>(\$2,222)</b>
<b>23-Liability Total</b>	<b>(\$179,445)</b>	<b>\$42,900</b>	<b>(\$8,404)</b>	<b>(\$4,404)</b>	<b>\$51,305</b>	<b>(\$13,118)</b>	<b>(\$2,222)</b>
<b>24-Audit</b>							
<b>000-Nonspecified Area</b>							
4-Revenues	\$31,635	\$44,154	\$13,041	\$13,041	\$34,582	\$41,000	\$49,250
5-Expenses	(\$22,200)	(\$27,000)	(\$37,414)	(\$25,200)	(\$42,064)	(\$42,664)	(\$48,364)
<b>000-Nonspecified Area Total</b>	<b>\$9,435</b>	<b>\$17,154</b>	<b>(\$24,373)</b>	<b>(\$12,159)</b>	<b>(\$7,482)</b>	<b>(\$1,664)</b>	<b>\$886</b>
<b>24-Audit Total</b>	<b>\$9,435</b>	<b>\$17,154</b>	<b>(\$24,373)</b>	<b>(\$12,159)</b>	<b>(\$7,482)</b>	<b>(\$1,664)</b>	<b>\$886</b>
<b>25-FICA</b>							
<b>000-Nonspecified Area</b>							
4-Revenues	\$715,835	\$664,189	\$597,158	\$597,158	\$782,651	\$808,480	\$822,498
5-Expenses	(\$297,913)	(\$345,180)	(\$745,476)	(\$733,914)	(\$781,013)	(\$800,210)	(\$819,507)
<b>000-Nonspecified Area Total</b>	<b>\$417,922</b>	<b>\$319,009</b>	<b>(\$148,318)</b>	<b>(\$136,756)</b>	<b>\$1,638</b>	<b>\$8,270</b>	<b>\$2,991</b>
<b>213-Recr Pension Area</b>							
5-Expenses	(\$226,225)	(\$239,482)	\$0	\$0	\$0	\$0	\$0
<b>213-Recr Pension Area Total</b>	<b>(\$226,225)</b>	<b>(\$239,482)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>813-Cosley Zoo</b>							
5-Expenses	(\$71,769)	(\$79,673)	\$0	\$0	\$0	\$0	\$0
<b>813-Cosley Zoo Total</b>	<b>(\$71,769)</b>	<b>(\$79,673)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**Bottom Line by Fund or Area(s) within Fund**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>25-FICA Total</b>	<b>\$119,927</b>	<b>(\$146)</b>	<b>(\$148,318)</b>	<b>(\$136,756)</b>	<b>\$1,638</b>	<b>\$8,270</b>	<b>\$2,991</b>
<b>26-IMRF</b>							
<b>000-Nonspecified Area</b>							
4-Revenues	\$715,065	\$374,753	\$307,784	\$307,784	\$601,598	\$548,832	\$582,079
5-Expenses	(\$261,369)	(\$199,671)	(\$519,536)	(\$496,499)	(\$609,343)	(\$569,872)	(\$583,146)
<b>000-Nonspecified Area Total</b>	<b>\$453,696</b>	<b>\$175,083</b>	<b>(\$211,752)</b>	<b>(\$188,715)</b>	<b>(\$7,745)</b>	<b>(\$21,040)</b>	<b>(\$1,067)</b>
<b>213-Recr Pension Area</b>							
5-Expenses	(\$257,908)	(\$199,140)	\$0	\$0	\$0	\$0	\$0
<b>213-Recr Pension Area Total</b>	<b>(\$257,908)</b>	<b>(\$199,140)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>813-Cosley Zoo</b>							
5-Expenses	(\$57,399)	(\$40,264)	\$0	\$0	\$0	\$0	\$0
<b>813-Cosley Zoo Total</b>	<b>(\$57,399)</b>	<b>(\$40,264)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>26-IMRF Total</b>	<b>\$138,389</b>	<b>(\$64,322)</b>	<b>(\$211,752)</b>	<b>(\$188,715)</b>	<b>(\$7,745)</b>	<b>(\$21,040)</b>	<b>(\$1,067)</b>
<b>30-Debt Service</b>							
<b>000-Nonspecified Area</b>							
4-Revenues	\$4,272,591	\$2,778,423	\$2,839,660	\$2,885,660	\$2,922,859	\$2,953,862	\$2,980,255
5-Expenses	(\$2,875,532)	(\$1,280,472)	(\$1,301,942)	(\$1,302,442)	(\$1,306,141)	(\$1,540,947)	(\$928,594)
7-Capital			\$0	\$0	\$0	\$0	\$0
9-Transfers Out	(\$1,439,759)	(\$1,547,028)	(\$1,590,548)	(\$1,590,548)	(\$1,684,290)	(\$2,055,786)	(\$2,081,230)
<b>000-Nonspecified Area Total</b>	<b>(\$42,700)</b>	<b>(\$49,077)</b>	<b>(\$52,830)</b>	<b>(\$7,330)</b>	<b>(\$67,572)</b>	<b>(\$642,871)</b>	<b>(\$29,569)</b>
<b>30-Debt Service Total</b>	<b>(\$42,700)</b>	<b>(\$49,077)</b>	<b>(\$52,830)</b>	<b>(\$7,330)</b>	<b>(\$67,572)</b>	<b>(\$642,871)</b>	<b>(\$29,569)</b>
<b>40-Capital Projects</b>							
<b>000-Nonspecified Area</b>							
4-Revenues	\$6,450,185	\$9,758,328	\$7,965,116	\$4,995,692	\$7,052,714	\$4,298,810	\$4,062,730
5-Expenses	(\$439,805)	(\$435,258)	(\$544,395)	(\$478,220)	(\$557,973)	(\$566,913)	(\$575,295)
7-Capital	(\$195,000)	(\$73,835)	(\$655,000)	(\$388,000)	(\$1,000,000)	(\$405,000)	(\$405,000)
9-Transfers Out	(\$100,200)	(\$90,950)	(\$81,200)	(\$81,200)	(\$70,950)	(\$60,325)	(\$42,450)
<b>000-Nonspecified Area Total</b>	<b>\$5,715,179</b>	<b>\$9,158,284</b>	<b>\$6,684,521</b>	<b>\$4,048,272</b>	<b>\$5,423,791</b>	<b>\$3,266,572</b>	<b>\$3,039,985</b>
<b>112-Lincoln Marsh</b>							
5-Expenses			\$0	\$0	\$0	\$0	\$0
<b>112-Lincoln Marsh Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>186-Overpass Construction Project</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses			\$0	\$0	\$0	\$0	\$0
7-Capital			\$0	\$0	\$0	\$0	\$0

**Bottom Line by Fund or Area(s) within Fund**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>186-Overpass Construction Project Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>187-Central Athletic Complex</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses			\$0	\$0	\$0	\$0	\$0
7-Capital	\$0	\$0	(\$200,000)	(\$170,000)	\$0	\$0	\$0
<b>187-Central Athletic Complex Total</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$200,000)</b>	<b>(\$170,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>188-Play for All Project</b>							
4-Revenues			\$500,000	\$500,000	\$150,000	\$0	\$0
5-Expenses			\$0	\$0	\$0	\$0	\$0
7-Capital	(\$136,319)	(\$11,915)	(\$500,000)	(\$500,000)	(\$150,000)	\$0	\$0
<b>188-Play for All Project Total</b>	<b>(\$136,319)</b>	<b>(\$11,915)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>805-Atten</b>							
5-Expenses	\$0	(\$9,051)	\$0	\$0	\$0	\$0	\$0
7-Capital	(\$71,340)	\$0	(\$1,000,000)	\$0	(\$1,260,000)	(\$35,000)	\$0
<b>805-Atten Total</b>	<b>(\$71,340)</b>	<b>(\$9,051)</b>	<b>(\$1,000,000)</b>	<b>\$0</b>	<b>(\$1,260,000)</b>	<b>(\$35,000)</b>	<b>\$0</b>
<b>806-Briarpatch</b>							
5-Expenses	\$0	(\$6,000)	\$0	\$0	\$0	\$0	\$0
7-Capital	\$0	(\$243,467)	(\$792,000)	(\$752,000)	(\$16,000)	\$0	\$0
<b>806-Briarpatch Total</b>	<b>\$0</b>	<b>(\$249,467)</b>	<b>(\$792,000)</b>	<b>(\$752,000)</b>	<b>(\$16,000)</b>	<b>\$0</b>	<b>\$0</b>
<b>809-Brighton</b>							
7-Capital			\$0	\$0	\$0	\$0	(\$144,000)
<b>809-Brighton Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$144,000)</b>
<b>811-Manchester</b>							
5-Expenses	\$0	(\$1,742)	(\$5,000)	\$0	(\$25,000)	\$0	\$0
7-Capital	(\$48,500)	\$0	\$0	\$0	\$0	\$0	(\$400,000)
<b>811-Manchester Total</b>	<b>(\$48,500)</b>	<b>(\$1,742)</b>	<b>(\$5,000)</b>	<b>\$0</b>	<b>(\$25,000)</b>	<b>\$0</b>	<b>(\$400,000)</b>
<b>812-Central Park and.Athletic Ctr.</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses			(\$19,213)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)
7-Capital	\$0	(\$12,119)	(\$150,000)	(\$77,000)	(\$676,000)	\$0	(\$500,000)
<b>812-Central Park and.Athletic Ctr. Total</b>	<b>\$0</b>	<b>(\$12,119)</b>	<b>(\$169,213)</b>	<b>(\$102,000)</b>	<b>(\$701,000)</b>	<b>(\$25,000)</b>	<b>(\$525,000)</b>
<b>813-Cosley Zoo</b>							
4-Revenues	\$125,000	\$125,000	\$2,525,000	\$1,039,100	\$2,485,000	\$125,000	\$100,000
5-Expenses	(\$47,584)	(\$9,223)	(\$15,000)	\$0	(\$65,000)	\$0	\$0
7-Capital	(\$348,649)	(\$201,015)	(\$5,220,000)	(\$1,174,100)	(\$2,125,000)	(\$250,000)	(\$250,000)

*Bottom Line by Fund or Area(s) within Fund*

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>813-Cosley Zoo Total</b>	<b>(\$271,233)</b>	<b>(\$85,238)</b>	<b>(\$2,710,000)</b>	<b>(\$135,000)</b>	<b>\$295,000</b>	<b>(\$125,000)</b>	<b>(\$150,000)</b>
<b>815-Graf Park</b>							
5-Expenses	(\$9,950)	(\$7,485)	\$0	\$0	\$0	\$0	\$0
7-Capital	(\$142,920)	(\$133,681)	(\$920,000)	\$0	(\$970,000)	(\$275,000)	\$0
<b>815-Graf Park Total</b>	<b>(\$152,870)</b>	<b>(\$141,167)</b>	<b>(\$920,000)</b>	<b>\$0</b>	<b>(\$970,000)</b>	<b>(\$275,000)</b>	<b>\$0</b>
<b>816-Hawthorne Junction</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$135,000)</b>	<b>(\$45,000)</b>	<b>(\$90,000)</b>	<b>\$0</b>	<b>\$0</b>
<b>817-Herrick</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$80,000)</b>	<b>\$0</b>	<b>\$0</b>
<b>818-Hoffman Park</b>							
5-Expenses	(\$3,900)	\$0	(\$22,000)	(\$10,000)	\$0	\$0	\$0
7-Capital	(\$71,340)	(\$208,863)	\$0	\$0	\$0	\$0	\$0
<b>818-Hoffman Park Total</b>	<b>(\$75,240)</b>	<b>(\$208,863)</b>	<b>(\$22,000)</b>	<b>(\$10,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>819-Hurley Gardens</b>							
5-Expenses	\$0	\$0	(\$5,787)	\$0	(\$20,000)	\$0	\$0
7-Capital	(\$67,705)	(\$50,605)	\$0	\$0	\$0	(\$27,800)	\$0
<b>819-Hurley Gardens Total</b>	<b>(\$67,705)</b>	<b>(\$50,605)</b>	<b>(\$5,787)</b>	<b>\$0</b>	<b>(\$20,000)</b>	<b>(\$27,800)</b>	<b>\$0</b>
<b>820-Kelly Park</b>							
5-Expenses	\$0	(\$726)	\$0	\$0	\$0	\$0	\$0
7-Capital	(\$400,804)	\$0	\$0	\$0	\$0	\$0	\$0
<b>820-Kelly Park Total</b>	<b>(\$400,804)</b>	<b>(\$726)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>821-Briar Knoll</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>822-Lincoln Marsh</b>							
4-Revenues			\$0	\$0	\$15,000	\$0	\$0
5-Expenses	(\$19,159)	(\$7,380)	(\$165,320)	(\$14,000)	(\$169,000)	(\$14,000)	(\$14,000)
7-Capital	\$0	(\$4,104)	(\$80,000)	(\$16,000)	(\$130,000)	\$0	\$0
<b>822-Lincoln Marsh Total</b>	<b>(\$19,159)</b>	<b>(\$11,484)</b>	<b>(\$245,320)</b>	<b>(\$30,000)</b>	<b>(\$284,000)</b>	<b>(\$14,000)</b>	<b>(\$14,000)</b>
<b>825-Memorial Park</b>							
4-Revenues	\$8,000	\$9,000	\$9,000	\$9,000	\$9,000	\$0	\$0
5-Expenses	\$0	\$0	(\$12,163)	(\$14,000)	\$0	\$0	\$0
7-Capital	\$0	(\$228,085)	(\$55,837)	\$0	(\$125,000)	\$0	\$0
<b>825-Memorial Park Total</b>	<b>\$8,000</b>	<b>(\$219,085)</b>	<b>(\$59,000)</b>	<b>(\$5,000)</b>	<b>(\$116,000)</b>	<b>\$0</b>	<b>\$0</b>
<b>826-Northside Park</b>							
5-Expenses	(\$20,843)	(\$17,034)	(\$8,700)	\$0	(\$40,000)	\$0	(\$15,000)
7-Capital	\$0	\$0	(\$1,422,000)	(\$242,000)	(\$696,000)	(\$365,000)	\$0
<b>826-Northside Park Total</b>	<b>(\$20,843)</b>	<b>(\$17,034)</b>	<b>(\$1,430,700)</b>	<b>(\$242,000)</b>	<b>(\$736,000)</b>	<b>(\$365,000)</b>	<b>(\$15,000)</b>
<b>827-Presidents Park</b>							

**Bottom Line by Fund or Area(s) within Fund**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
7-Capital			\$0	\$0	\$0	\$0	\$0
<b>827-Presidents Park Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>828-Rathje</b>							
5-Expenses	(\$7,833)	(\$8,409)	\$0	\$0	\$0	\$0	(\$7,500)
7-Capital	\$0	(\$29,150)	(\$115,000)	(\$15,500)	(\$90,000)	\$0	\$0
<b>828-Rathje Total</b>	<b>(\$7,833)</b>	<b>(\$37,559)</b>	<b>(\$115,000)</b>	<b>(\$15,500)</b>	<b>(\$90,000)</b>	<b>\$0</b>	<b>(\$7,500)</b>
<b>829-Hull</b>							
7-Capital			\$0	\$0	\$0	\$0	\$0
<b>829-Hull Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>835-Seven Gables</b>							
5-Expenses	\$0	(\$24,500)	\$0	\$0	\$0	\$0	\$0
7-Capital	(\$34,059)	\$0	(\$76,275)	\$0	(\$80,000)	\$0	(\$115,000)
<b>835-Seven Gables Total</b>	<b>(\$34,059)</b>	<b>(\$24,500)</b>	<b>(\$76,275)</b>	<b>\$0</b>	<b>(\$80,000)</b>	<b>\$0</b>	<b>(\$115,000)</b>
<b>836-Prairie Path Park</b>							
5-Expenses			\$0	\$0	\$0	\$0	\$0
7-Capital			(\$180,000)	\$0	(\$180,000)	\$0	\$0
<b>836-Prairie Path Park Total</b>			<b>(\$180,000)</b>	<b>\$0</b>	<b>(\$180,000)</b>	<b>\$0</b>	<b>\$0</b>
<b>837-Sunnyside</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$100,000)</b>	<b>\$0</b>	<b>\$0</b>
<b>838-Triangle Park</b>							
7-Capital			(\$36,000)	\$0	(\$36,000)	\$0	\$0
<b>838-Triangle Park Total</b>			<b>(\$36,000)</b>	<b>\$0</b>	<b>(\$36,000)</b>	<b>\$0</b>	<b>\$0</b>
<b>839-WW Stevens</b>							
5-Expenses			\$0	\$0	\$0	(\$25,000)	\$0
7-Capital			\$0	\$0	\$0	(\$180,000)	\$0
<b>839-WW Stevens Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$205,000)</b>	<b>\$0</b>
<b>844-Arrowhead Golf Club</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>845-Scottsdale Park</b>	<b>\$0</b>	<b>(\$179,720)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>846-CC and Rice</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$46,994)	(\$452,584)	(\$10,000)	\$0	(\$54,500)	(\$14,700)	\$0
7-Capital	(\$615,380)	(\$4,371,525)	(\$3,025,000)	(\$2,710,000)	(\$3,495,000)	(\$4,305,000)	(\$445,000)
<b>846-CC and Rice Total</b>	<b>(\$662,374)</b>	<b>(\$4,824,108)</b>	<b>(\$3,035,000)</b>	<b>(\$2,710,000)</b>	<b>(\$3,549,500)</b>	<b>(\$4,319,700)</b>	<b>(\$445,000)</b>
<b>849-Toohey Park</b>							
5-Expenses	\$0	(\$13,482)	(\$10,725)	\$0	\$0	\$0	\$0
7-Capital	(\$53,220)	\$0	(\$23,000)	(\$26,000)	(\$50,000)	(\$376,000)	(\$65,000)

*Bottom Line by Fund or Area(s) within Fund*

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>849-Toohey Park Total</b>	<b>(\$53,220)</b>	<b>(\$13,482)</b>	<b>(\$33,725)</b>	<b>(\$26,000)</b>	<b>(\$50,000)</b>	<b>(\$376,000)</b>	<b>(\$65,000)</b>
850-Hillside Tot Lot			\$0	\$0	(\$154,000)	\$0	\$0
851-Firefighters' Park			\$0	\$0	\$0	\$0	\$0
852-Clocktower	\$0	(\$9,005)	\$0	\$0	\$0	(\$30,000)	(\$10,000)
<b>853-Danada</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	\$0	(\$840)	\$0	\$0	\$0	\$0	\$0
7-Capital	\$0	\$0	(\$300,000)	(\$15,500)	(\$830,000)	(\$160,000)	\$0
<b>853-Danada Total</b>	<b>\$0</b>	<b>(\$840)</b>	<b>(\$300,000)</b>	<b>(\$15,500)</b>	<b>(\$830,000)</b>	<b>(\$160,000)</b>	<b>\$0</b>
<b>854-Historical Museum</b>							
4-Revenues			\$0	\$0	\$750,000	\$0	\$0
5-Expenses	(\$9,298)	(\$1,232)	\$0	\$0	\$0	\$0	\$0
7-Capital	\$0	\$0	(\$108,113)	\$0	(\$858,113)	\$0	\$0
<b>854-Historical Museum Total</b>	<b>(\$9,298)</b>	<b>(\$1,232)</b>	<b>(\$108,113)</b>	<b>\$0</b>	<b>(\$108,113)</b>	<b>\$0</b>	<b>\$0</b>
<b>855-Central Athletic Complex</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>856-Prairie Ave Building</b>							
5-Expenses	\$0	\$0	(\$8,000)	\$0	\$0	\$0	\$0
7-Capital			\$0	\$0	(\$65,000)	\$0	\$0
<b>856-Prairie Ave Building Total</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$8,000)</b>	<b>\$0</b>	<b>(\$65,000)</b>	<b>\$0</b>	<b>\$0</b>
<b>857-Blanchard Building</b>							
5-Expenses			\$0	\$0	\$0	\$0	\$0
7-Capital	\$0	(\$1,075,190)	\$0	\$0	(\$402,500)	\$0	\$0
<b>857-Blanchard Building Total</b>	<b>\$0</b>	<b>(\$1,075,190)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$402,500)</b>	<b>\$0</b>	<b>\$0</b>
<b>40-Capital Projects Total</b>	<b>\$3,692,383</b>	<b>\$1,974,153</b>	<b>(\$4,901,612)</b>	<b>(\$209,728)</b>	<b>(\$4,224,322)</b>	<b>(\$2,690,928)</b>	<b>\$1,149,485</b>
<b>60-Golf Fund</b>							
<b>000-Nonspecified Area</b>							
4-Revenues	\$726,308	\$866,990	\$598,500	\$761,500	\$750,000	\$743,500	\$783,700
5-Expenses	(\$5,060,927)	(\$5,682,229)	(\$6,817,775)	(\$6,630,892)	(\$6,856,346)	(\$6,909,457)	(\$7,006,543)
7-Capital	(\$745,286)	(\$584,398)	(\$885,000)	(\$753,314)	(\$967,000)	(\$1,029,000)	(\$2,660,000)
9-Transfers Out	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
<b>000-Nonspecified Area Total</b>	<b>(\$5,129,906)</b>	<b>(\$5,449,637)</b>	<b>(\$7,154,275)</b>	<b>(\$6,672,705)</b>	<b>(\$7,123,346)</b>	<b>(\$7,244,957)</b>	<b>(\$8,932,843)</b>
<b>415-Marketing</b>							
4-Revenues	\$0	\$4,500	\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$119,470)	(\$128,986)	(\$189,551)	(\$179,463)	(\$214,288)	(\$242,993)	(\$221,656)
7-Capital	\$0	(\$140)	\$0	\$0	\$0	\$0	\$0

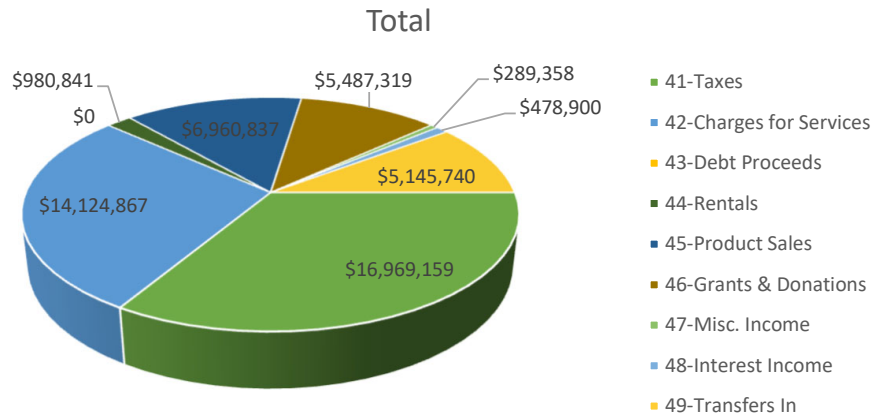
**Bottom Line by Fund or Area(s) within Fund**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>415-Marketing Total</b>	<b>(\$119,470)</b>	<b>(\$124,625)</b>	<b>(\$189,551)</b>	<b>(\$179,463)</b>	<b>(\$214,288)</b>	<b>(\$242,993)</b>	<b>(\$221,656)</b>
<b>901-Banquet</b>							
4-Revenues	\$2,344,199	\$2,456,797	\$3,148,000	\$2,915,000	\$3,245,000	\$3,245,000	\$3,245,000
5-Expenses	(\$797,232)	(\$841,865)	(\$1,035,006)	(\$966,390)	(\$1,138,625)	(\$1,164,231)	(\$1,186,680)
7-Capital	(\$105)	(\$71)	\$0	\$0	\$0	\$0	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
<b>901-Banquet Total</b>	<b>\$1,546,862</b>	<b>\$1,614,861</b>	<b>\$2,112,994</b>	<b>\$1,948,610</b>	<b>\$2,106,375</b>	<b>\$2,080,769</b>	<b>\$2,058,320</b>
<b>902-Restaurant</b>							
4-Revenues	\$2,176,749	\$2,420,814	\$2,804,000	\$2,804,000	\$2,805,000	\$2,805,000	\$2,805,000
5-Expenses	(\$633,325)	(\$733,966)	(\$794,160)	(\$781,852)	(\$878,486)	(\$891,457)	(\$910,065)
7-Capital			\$0	\$0	\$0	\$0	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
<b>902-Restaurant Total</b>	<b>\$1,543,425</b>	<b>\$1,686,848</b>	<b>\$2,009,840</b>	<b>\$2,022,148</b>	<b>\$1,926,514</b>	<b>\$1,913,543</b>	<b>\$1,894,935</b>
<b>903-Beverage Cart</b>							
4-Revenues	\$88,024	\$145,343	\$114,000	\$120,000	\$145,000	\$145,000	\$145,000
5-Expenses	(\$35,581)	(\$46,137)	(\$13,656)	(\$13,545)	(\$14,718)	(\$14,718)	(\$14,718)
7-Capital			\$0	\$0	\$0	\$0	\$0
<b>903-Beverage Cart Total</b>	<b>\$52,443</b>	<b>\$99,205</b>	<b>\$100,344</b>	<b>\$106,455</b>	<b>\$130,282</b>	<b>\$130,282</b>	<b>\$130,282</b>
<b>904-Halfway House</b>							
4-Revenues	\$301,366	\$290,998	\$360,000	\$335,000	\$336,000	\$336,000	\$336,000
5-Expenses	(\$10)	(\$287)	(\$23,296)	(\$23,296)	(\$30,203)	(\$30,203)	(\$30,203)
7-Capital			\$0	\$0	\$0	\$0	\$0
<b>904-Halfway House Total</b>	<b>\$301,356</b>	<b>\$290,710</b>	<b>\$336,704</b>	<b>\$311,704</b>	<b>\$305,797</b>	<b>\$305,797</b>	<b>\$305,797</b>
<b>911-Pro Shop</b>							
4-Revenues	\$169,427	\$202,441	\$188,000	\$199,000	\$199,000	\$199,000	\$200,000
5-Expenses	(\$255,780)	(\$297,613)	(\$300,397)	(\$298,079)	(\$394,015)	(\$402,342)	(\$408,859)
<b>911-Pro Shop Total</b>	<b>(\$86,353)</b>	<b>(\$95,172)</b>	<b>(\$112,397)</b>	<b>(\$99,079)</b>	<b>(\$195,015)</b>	<b>(\$203,342)</b>	<b>(\$208,859)</b>
<b>912-Golf Course</b>							
4-Revenues	\$2,795,534	\$3,082,318	\$2,993,250	\$3,165,750	\$3,064,250	\$3,168,000	\$3,269,000
5-Expenses	(\$412,927)	(\$474,516)	(\$506,898)	(\$509,003)	(\$521,473)	(\$527,741)	(\$536,196)
7-Capital			\$0	\$0	\$0	\$0	\$0
<b>912-Golf Course Total</b>	<b>\$2,382,608</b>	<b>\$2,607,802</b>	<b>\$2,486,352</b>	<b>\$2,656,747</b>	<b>\$2,542,777</b>	<b>\$2,640,259</b>	<b>\$2,732,804</b>

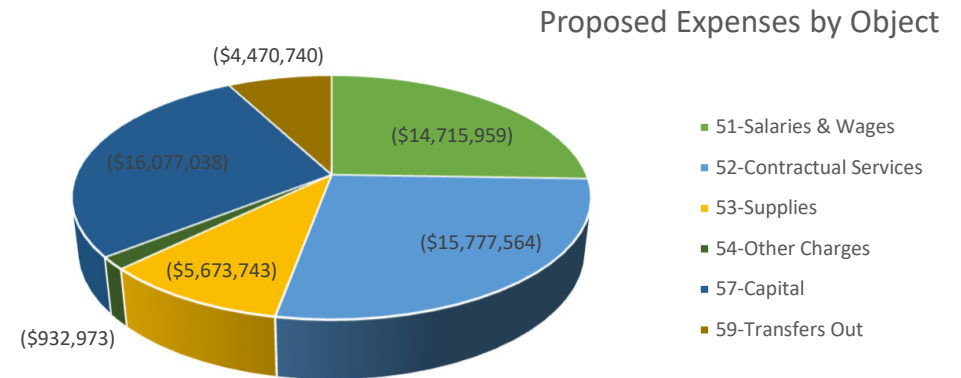
**Bottom Line by Fund or Area(s) within Fund**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>60-Golf Fund Total</b>	<b>\$490,965</b>	<b>\$629,992</b>	<b>(\$409,988)</b>	<b>\$94,417</b>	<b>(\$520,904)</b>	<b>(\$620,642)</b>	<b>(\$2,241,220)</b>
<b>70-Information Technology</b>							
<b>000-Nonspecified Area</b>							
4-Revenues	\$402,745	\$511,003	\$586,031	\$585,831	\$605,389	\$604,416	\$605,435
5-Expenses	(\$402,846)	(\$511,003)	(\$585,781)	(\$585,999)	(\$605,639)	(\$604,672)	(\$605,697)
7-Capital	(\$2,468)	(\$2,468)	\$0	\$0	\$0	\$0	\$0
<b>000-Nonspecified Area Total</b>	<b>(\$2,569)</b>	<b>(\$2,468)</b>	<b>\$250</b>	<b>(\$169)</b>	<b>(\$250)</b>	<b>(\$256)</b>	<b>(\$262)</b>
<b>70-Information Technology Total</b>	<b>(\$2,569)</b>	<b>(\$2,468)</b>	<b>\$250</b>	<b>(\$169)</b>	<b>(\$250)</b>	<b>(\$256)</b>	<b>(\$262)</b>
<b>75-Health Insurance</b>							
<b>000-Nonspecified Area</b>							
4-Revenues	\$1,502,634	\$1,805,983	\$2,108,374	\$2,108,374	\$2,360,098	\$2,430,287	\$2,502,325
5-Expenses	(\$1,502,630)	(\$1,806,005)	(\$2,108,874)	(\$2,108,874)	(\$2,360,598)	(\$2,430,787)	(\$2,503,075)
<b>000-Nonspecified Area Total</b>	<b>\$4</b>	<b>(\$22)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$750)</b>
<b>75-Health Insurance Total</b>	<b>\$4</b>	<b>(\$22)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$750)</b>
<b>Grand Total</b>	<b>\$4,205,083</b>	<b>(\$461,651)</b>	<b>(\$7,374,670)</b>	<b>(\$1,483,712)</b>	<b>(\$7,210,998)</b>	<b>(\$5,338,521)</b>	<b>(\$2,176,757)</b>

### Revenues by Source and Expenditures by Object for All Funds for Budget Year 2025



REVENUES	2025 Budget
41-Taxes	\$16,969,159
42-Charges for Services	\$14,124,867
43-Debt Proceeds	\$0
44-Rentals	\$980,841
45-Product Sales	\$6,960,837
46-Grants & Donations	\$5,487,319
47-Misc. Income	\$289,358
48-Interest Income	\$478,900
49-Transfers In	\$5,145,740
<b>Grand Total</b>	<b>\$50,437,020</b>



EXPENSES	2025 Budget
51-Salaries & Wages	(\$14,715,959)
52-Contractual Services	(\$15,777,564)
53-Supplies	(\$5,673,743)
54-Other Charges	(\$932,973)
57-Capital	(\$16,077,038)
59-Transfers Out	(\$4,470,740)
<b>Grand Total</b>	<b>(\$57,648,018)</b>



**Revenues by Source and Expenditures by Object for all Funds**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>4-Revenues</b>							
41-Taxes	\$17,554,516	\$15,641,820	\$16,284,229	\$16,284,229	\$16,969,159	\$17,271,092	\$17,717,941
42-Charges for Services	\$10,689,074	\$12,572,774	\$13,220,162	\$13,387,379	\$14,124,867	\$14,374,019	\$14,729,874
43-Debt Proceeds			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$873,689	\$974,359	\$922,359	\$930,248	\$980,841	\$989,776	\$963,474
45-Product Sales	\$5,335,627	\$5,787,075	\$6,856,785	\$6,617,418	\$6,960,837	\$6,963,086	\$6,940,346
46-Grants & Donations	\$772,827	\$1,161,711	\$6,536,488	\$1,896,315	\$5,487,319	\$389,182	\$370,231
47-Misc. Income	\$240,805	\$500,033	\$256,023	\$254,509	\$289,358	\$294,637	\$302,361
48-Interest Income	\$484,497	\$918,835	\$255,900	\$750,900	\$478,900	\$282,900	\$433,650
49-Transfers In	\$6,099,656	\$8,853,169	\$4,832,892	\$4,742,892	\$5,145,740	\$4,316,111	\$4,103,680
<b>4-Revenues Total</b>	<b>\$42,050,691</b>	<b>\$46,409,776</b>	<b>\$49,164,837</b>	<b>\$44,863,890</b>	<b>\$50,437,020</b>	<b>\$44,880,803</b>	<b>\$45,561,557</b>
<b>5-Expenses</b>							
51-Salaries & Wages	(\$11,299,220)	(\$12,674,783)	(\$14,163,418)	(\$13,918,383)	(\$14,715,959)	(\$15,058,410)	(\$15,409,450)
52-Contractual Services	(\$12,378,492)	(\$12,266,061)	(\$14,676,796)	(\$14,182,991)	(\$15,777,564)	(\$16,103,588)	(\$15,804,468)
53-Supplies	(\$3,753,587)	(\$4,633,612)	(\$5,451,787)	(\$5,155,316)	(\$5,673,743)	(\$5,412,352)	(\$5,470,643)
54-Other Charges	(\$512,352)	(\$616,293)	(\$880,587)	(\$803,745)	(\$932,973)	(\$936,638)	(\$907,048)
57-Capital	(\$3,824,498)	(\$7,827,509)	(\$16,624,027)	(\$7,544,276)	(\$16,077,038)	(\$8,392,225)	(\$6,043,025)
59-Transfers Out	(\$6,077,459)	(\$8,853,169)	(\$4,742,892)	(\$4,742,892)	(\$4,470,740)	(\$4,316,111)	(\$4,103,680)
<b>5-Expenses Total</b>	<b>(\$37,845,608)</b>	<b>(\$46,871,426)</b>	<b>(\$56,539,507)</b>	<b>(\$46,347,603)</b>	<b>(\$57,648,018)</b>	<b>(\$50,219,324)</b>	<b>(\$47,738,314)</b>
<b>Grand Total</b>	<b>\$4,205,083</b>	<b>(\$461,651)</b>	<b>(\$7,374,670)</b>	<b>(\$1,483,712)</b>	<b>(\$7,210,998)</b>	<b>(\$5,338,521)</b>	<b>(\$2,176,757)</b>

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>10-General</b>							
<b>4-Revenues</b>							
41-Taxes	\$4,925,992	\$5,074,989	\$5,209,320	\$5,209,320	\$5,105,584	\$5,236,626	\$5,360,304
42-Charges for Services	\$399,472	\$422,549	\$356,168	\$288,718	\$265,491	\$268,205	\$270,557
43-Debt Proceeds			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$58,241	\$46,107	\$51,505	\$51,985	\$54,556	\$55,556	\$56,556
45-Product Sales	\$77,066	\$76,618	\$68,300	\$52,800	\$53,500	\$53,770	\$54,040
46-Grants & Donations	\$167,637	\$174,908	\$182,750	\$175,850	\$186,281	\$192,045	\$197,893
47-Misc. Income	\$29,593	\$266,795	\$7,500	\$7,500	\$7,500	\$7,625	\$7,800
48-Interest Income	\$101,946	\$146,648	\$65,000	\$105,000	\$85,000	\$89,000	\$89,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$5,759,947</b>	<b>\$6,208,615</b>	<b>\$5,940,543</b>	<b>\$5,891,173</b>	<b>\$5,757,912</b>	<b>\$5,902,827</b>	<b>\$6,036,151</b>
<b>5-Expenses</b>							
51-Salaries & Wages	(\$2,280,047)	(\$2,470,342)	(\$2,786,320)	(\$2,776,758)	(\$2,985,047)	(\$3,064,880)	(\$3,143,086)
52-Contractual Services	(\$1,190,093)	(\$1,273,483)	(\$1,565,101)	(\$1,523,070)	(\$1,695,048)	(\$1,714,539)	(\$1,740,492)
53-Supplies	(\$425,252)	(\$446,290)	(\$562,807)	(\$505,813)	(\$532,639)	(\$528,548)	(\$529,737)
54-Other Charges	(\$141,388)	(\$184,133)	(\$247,921)	(\$200,041)	(\$222,137)	(\$222,455)	(\$223,300)
57-Capital	(\$49,232)	(\$188,469)	(\$364,062)	(\$309,622)	(\$884,000)	(\$442,000)	(\$546,600)
59-Transfers Out	(\$2,012,500)	(\$2,840,000)	(\$900,000)	(\$900,000)	(\$660,500)	(\$550,000)	(\$330,000)
<b>5-Expenses Total</b>	<b>(\$6,098,512)</b>	<b>(\$7,402,717)</b>	<b>(\$6,426,211)</b>	<b>(\$6,215,303)</b>	<b>(\$6,979,371)</b>	<b>(\$6,522,421)</b>	<b>(\$6,513,214)</b>
<b>10-General Total</b>	<b>(\$338,564)</b>	<b>(\$1,194,102)</b>	<b>(\$485,668)</b>	<b>(\$324,130)</b>	<b>(\$1,221,459)</b>	<b>(\$619,595)</b>	<b>(\$477,064)</b>
<b>20-Recreation</b>							
<b>4-Revenues</b>							
41-Taxes	\$4,879,003	\$5,022,691	\$5,155,473	\$5,155,473	\$5,051,812	\$5,182,853	\$5,306,532
42-Charges for Services	\$5,141,756	\$6,272,583	\$6,753,174	\$6,747,888	\$7,322,599	\$7,390,159	\$7,541,347
44-Rentals	\$162,262	\$181,676	\$155,080	\$161,013	\$165,761	\$168,446	\$170,168
45-Product Sales	\$187,433	\$202,651	\$195,485	\$202,118	\$200,237	\$202,216	\$204,206
46-Grants & Donations	\$35,696	\$17,206	\$15,500	\$15,500	\$15,100	\$15,100	\$15,100
47-Misc. Income	\$25,322	\$20,120	\$20,641	\$24,327	\$22,000	\$22,191	\$22,385
48-Interest Income	\$185,880	\$231,348	\$75,000	\$175,000	\$150,000	\$80,000	\$200,000
49-Transfers In			\$90,000	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$10,617,351</b>	<b>\$11,948,275</b>	<b>\$12,460,352</b>	<b>\$12,481,319</b>	<b>\$12,927,509</b>	<b>\$13,060,965</b>	<b>\$13,459,739</b>

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>5-Expenses</b>							
51-Salaries & Wages	(\$4,296,577)	(\$4,866,521)	(\$5,334,740)	(\$5,349,269)	(\$5,669,857)	(\$5,795,635)	(\$5,923,269)
52-Contractual Services	(\$2,768,263)	(\$3,621,181)	(\$4,399,173)	(\$4,233,283)	(\$4,600,500)	(\$4,670,332)	(\$4,747,927)
53-Supplies	(\$821,466)	(\$950,710)	(\$1,456,801)	(\$1,385,309)	(\$1,525,185)	(\$1,500,645)	(\$1,543,779)
54-Other Charges	(\$148,360)	(\$162,727)	(\$257,713)	(\$250,116)	(\$266,782)	(\$271,450)	(\$273,545)
57-Capital	(\$21,728)	(\$4,604)	(\$31,500)	\$0	(\$59,000)	\$0	\$0
59-Transfers Out	(\$2,275,000)	(\$4,125,191)	(\$2,021,144)	(\$2,021,144)	(\$1,500,000)	(\$1,500,000)	(\$1,500,000)
<b>5-Expenses Total</b>	<b>(\$10,331,394)</b>	<b>(\$13,730,933)</b>	<b>(\$13,501,071)</b>	<b>(\$13,239,121)</b>	<b>(\$13,621,325)</b>	<b>(\$13,738,063)</b>	<b>(\$13,988,520)</b>
<b>20-Recreation Total</b>	<b>\$285,957</b>	<b>(\$1,782,658)</b>	<b>(\$1,040,719)</b>	<b>(\$757,802)</b>	<b>(\$693,816)</b>	<b>(\$677,097)</b>	<b>(\$528,781)</b>
<b>21-Special Recreation</b>							
<b>4-Revenues</b>							
41-Taxes	\$862,475	\$250,677	\$350,240	\$350,240	\$473,620	\$473,620	\$473,620
47-Misc. Income			\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$9,541	\$11,621	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$872,016</b>	<b>\$262,298</b>	<b>\$355,240</b>	<b>\$355,240</b>	<b>\$478,620</b>	<b>\$478,620</b>	<b>\$478,620</b>
<b>5-Expenses</b>							
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	(\$818,663)	(\$248,750)	(\$350,240)	(\$350,240)	(\$512,425)	(\$512,425)	(\$512,425)
<b>5-Expenses Total</b>	<b>(\$818,663)</b>	<b>(\$248,750)</b>	<b>(\$350,240)</b>	<b>(\$350,240)</b>	<b>(\$512,425)</b>	<b>(\$512,425)</b>	<b>(\$512,425)</b>
<b>21-Special Recreation Total</b>	<b>\$53,353</b>	<b>\$13,548</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>
<b>22-Cosley Zoo</b>							
<b>4-Revenues</b>							
41-Taxes	\$1,030,592	\$1,077,260	\$1,267,884	\$1,267,884	\$1,267,915	\$1,317,665	\$1,372,390
42-Charges for Services	\$490,991	\$566,247	\$654,248	\$634,700	\$670,098	\$674,673	\$684,285
44-Rentals	\$60,730	\$63,478	\$63,000	\$64,500	\$75,750	\$78,750	\$80,750
45-Product Sales	\$1,061	\$1,641	\$1,000	\$1,000	\$1,100	\$1,100	\$1,100
46-Grants & Donations	\$92,056	\$98,310	\$95,338	\$106,865	\$107,038	\$107,038	\$107,238
47-Misc. Income	\$600	\$1,326	\$0	\$0	\$0	\$0	\$0

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
48-Interest Income	\$21,976	\$76,288	\$10,000	\$55,000	\$10,000	\$10,000	\$10,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$1,698,006</b>	<b>\$1,884,550</b>	<b>\$2,091,469</b>	<b>\$2,129,949</b>	<b>\$2,131,900</b>	<b>\$2,189,225</b>	<b>\$2,255,763</b>
<b>5-Expenses</b>							
51-Salaries & Wages	(\$1,030,937)	(\$1,152,670)	(\$1,335,560)	(\$1,262,213)	(\$1,324,175)	(\$1,363,111)	(\$1,403,214)
52-Contractual Services	(\$271,467)	(\$324,513)	(\$468,422)	(\$449,539)	(\$451,543)	(\$465,170)	(\$475,645)
53-Supplies	(\$175,960)	(\$203,276)	(\$206,020)	(\$193,830)	(\$240,667)	(\$196,941)	(\$215,534)
54-Other Charges	(\$39,915)	(\$49,485)	(\$77,225)	(\$65,803)	(\$96,599)	(\$89,279)	(\$76,749)
57-Capital	(\$1,780)	(\$1,210)	\$0	\$0	\$0	\$0	\$0
59-Transfers Out	(\$200,000)	(\$200,000)	(\$100,000)	(\$100,000)	(\$505,000)	(\$100,000)	(\$100,000)
<b>5-Expenses Total</b>	<b>(\$1,720,058)</b>	<b>(\$1,931,154)</b>	<b>(\$2,187,227)</b>	<b>(\$2,071,386)</b>	<b>(\$2,617,985)</b>	<b>(\$2,214,501)</b>	<b>(\$2,271,143)</b>
<b>22-Cosley Zoo Total</b>	<b>(\$22,052)</b>	<b>(\$46,603)</b>	<b>(\$95,758)</b>	<b>\$58,563</b>	<b>(\$486,085)</b>	<b>(\$25,276)</b>	<b>(\$15,380)</b>
<b>23-Liability</b>							
<b>4-Revenues</b>							
41-Taxes	\$273,955	\$542,700	\$655,269	\$655,269	\$822,888	\$793,879	\$839,863
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$33	\$142	\$50	\$50	\$50	\$100	\$150
48-Interest Income	\$4,087	\$22,161	\$5,000	\$9,000	\$5,000	\$3,000	\$3,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$278,075</b>	<b>\$565,003</b>	<b>\$660,319</b>	<b>\$664,319</b>	<b>\$827,938</b>	<b>\$796,979</b>	<b>\$843,013</b>
<b>5-Expenses</b>							
51-Salaries & Wages			\$0	\$0	\$0	\$0	\$0
52-Contractual Services	(\$445,192)	(\$501,643)	(\$618,723)	(\$618,723)	(\$726,633)	(\$760,097)	(\$795,235)
53-Supplies	(\$12,327)	(\$20,460)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital			\$0	\$0	\$0	\$0	\$0
<b>5-Expenses Total</b>	<b>(\$457,519)</b>	<b>(\$522,103)</b>	<b>(\$668,723)</b>	<b>(\$668,723)</b>	<b>(\$776,633)</b>	<b>(\$810,097)</b>	<b>(\$845,235)</b>
<b>23-Liability Total</b>	<b>(\$179,445)</b>	<b>\$42,900</b>	<b>(\$8,404)</b>	<b>(\$4,404)</b>	<b>\$51,305</b>	<b>(\$13,118)</b>	<b>(\$2,222)</b>
<b>24-Audit</b>							
<b>4-Revenues</b>							

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
41-Taxes	\$31,309	\$43,416	\$12,641	\$12,641	\$34,182	\$40,600	\$48,850
47-Misc. Income			\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$325	\$738	\$400	\$400	\$400	\$400	\$400
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$31,635</b>	<b>\$44,154</b>	<b>\$13,041</b>	<b>\$13,041</b>	<b>\$34,582</b>	<b>\$41,000</b>	<b>\$49,250</b>
<b>5-Expenses</b>							
51-Salaries & Wages			(\$2,964)	\$0	(\$2,964)	(\$2,964)	(\$2,964)
52-Contractual Services	(\$22,200)	(\$27,000)	(\$34,450)	(\$25,200)	(\$39,100)	(\$39,700)	(\$45,400)
53-Supplies			\$0	\$0	\$0	\$0	\$0
54-Other Charges			\$0	\$0	\$0	\$0	\$0
<b>5-Expenses Total</b>	<b>(\$22,200)</b>	<b>(\$27,000)</b>	<b>(\$37,414)</b>	<b>(\$25,200)</b>	<b>(\$42,064)</b>	<b>(\$42,664)</b>	<b>(\$48,364)</b>
<b>24-Audit Total</b>	<b>\$9,435</b>	<b>\$17,154</b>	<b>(\$24,373)</b>	<b>(\$12,159)</b>	<b>(\$7,482)</b>	<b>(\$1,664)</b>	<b>\$886</b>
<b>25-FICA</b>							
<b>4-Revenues</b>							
41-Taxes	\$707,622	\$650,068	\$587,158	\$587,158	\$777,651	\$800,480	\$814,498
47-Misc. Income			\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$8,212	\$14,121	\$10,000	\$10,000	\$5,000	\$8,000	\$8,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$715,835</b>	<b>\$664,189</b>	<b>\$597,158</b>	<b>\$597,158</b>	<b>\$782,651</b>	<b>\$808,480</b>	<b>\$822,498</b>
<b>5-Expenses</b>							
52-Contractual Services	(\$595,908)	(\$664,335)	(\$745,476)	(\$733,914)	(\$781,013)	(\$800,210)	(\$819,507)
<b>5-Expenses Total</b>	<b>(\$595,908)</b>	<b>(\$664,335)</b>	<b>(\$745,476)</b>	<b>(\$733,914)</b>	<b>(\$781,013)</b>	<b>(\$800,210)</b>	<b>(\$819,507)</b>
<b>25-FICA Total</b>	<b>\$119,927</b>	<b>(\$146)</b>	<b>(\$148,318)</b>	<b>(\$136,756)</b>	<b>\$1,638</b>	<b>\$8,270</b>	<b>\$2,991</b>
<b>26-IMRF</b>							
<b>4-Revenues</b>							
41-Taxes	\$705,013	\$362,437	\$297,784	\$297,784	\$593,598	\$540,832	\$574,079
47-Misc. Income			\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$10,052	\$12,316	\$10,000	\$10,000	\$8,000	\$8,000	\$8,000
<b>4-Revenues Total</b>	<b>\$715,065</b>	<b>\$374,753</b>	<b>\$307,784</b>	<b>\$307,784</b>	<b>\$601,598</b>	<b>\$548,832</b>	<b>\$582,079</b>

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>5-Expenses</b>							
52-Contractual Services	(\$576,676)	(\$439,075)	(\$519,536)	(\$496,499)	(\$609,343)	(\$569,872)	(\$583,146)
<b>5-Expenses Total</b>	<b>(\$576,676)</b>	<b>(\$439,075)</b>	<b>(\$519,536)</b>	<b>(\$496,499)</b>	<b>(\$609,343)</b>	<b>(\$569,872)</b>	<b>(\$583,146)</b>
<b>26-IMRF Total</b>	<b>\$138,389</b>	<b>(\$64,322)</b>	<b>(\$211,752)</b>	<b>(\$188,715)</b>	<b>(\$7,745)</b>	<b>(\$21,040)</b>	<b>(\$1,067)</b>
<b>30-Debt Service</b>							
<b>4-Revenues</b>							
41-Taxes	\$4,138,555	\$2,617,581	\$2,748,460	\$2,748,460	\$2,841,909	\$2,884,537	\$2,927,805
43-Debt Proceeds			\$0	\$0	\$0	\$0	\$0
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income			\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$33,836	\$69,892	\$10,000	\$56,000	\$10,000	\$9,000	\$10,000
49-Transfers In	\$100,200	\$90,950	\$81,200	\$81,200	\$70,950	\$60,325	\$42,450
<b>4-Revenues Total</b>	<b>\$4,272,591</b>	<b>\$2,778,423</b>	<b>\$2,839,660</b>	<b>\$2,885,660</b>	<b>\$2,922,859</b>	<b>\$2,953,862</b>	<b>\$2,980,255</b>
<b>5-Expenses</b>							
52-Contractual Services	(\$2,875,532)	(\$1,280,472)	(\$1,301,942)	(\$1,302,442)	(\$1,306,141)	(\$1,540,947)	(\$928,594)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital			\$0	\$0	\$0	\$0	\$0
59-Transfers Out	(\$1,439,759)	(\$1,547,028)	(\$1,590,548)	(\$1,590,548)	(\$1,684,290)	(\$2,055,786)	(\$2,081,230)
<b>5-Expenses Total</b>	<b>(\$4,315,291)</b>	<b>(\$2,827,500)</b>	<b>(\$2,892,490)</b>	<b>(\$2,892,990)</b>	<b>(\$2,990,431)</b>	<b>(\$3,596,733)</b>	<b>(\$3,009,824)</b>
<b>30-Debt Service Total</b>	<b>(\$42,700)</b>	<b>(\$49,077)</b>	<b>(\$52,830)</b>	<b>(\$7,330)</b>	<b>(\$67,572)</b>	<b>(\$642,871)</b>	<b>(\$29,569)</b>
<b>40-Capital Projects</b>							
<b>4-Revenues</b>							
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	\$32,024	\$0	\$32,024	\$32,024	\$0
45-Product Sales	\$23,993	\$28,600	\$25,000	\$31,500	\$25,000	\$25,000	\$0
46-Grants & Donations	\$471,953	\$871,288	\$6,242,900	\$1,598,100	\$5,178,900	\$75,000	\$50,000
47-Misc. Income	\$311	\$681	\$2,500	\$2,500	\$1,000	\$1,000	\$1,500
48-Interest Income	\$55,447	\$197,516	\$35,000	\$250,000	\$150,000	\$35,000	\$50,000
49-Transfers In	\$5,999,456	\$8,762,219	\$4,661,692	\$4,661,692	\$5,074,790	\$4,255,786	\$4,061,230

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>4-Revenues Total</b>	<b>\$6,583,185</b>	<b>\$9,892,328</b>	<b>\$10,999,116</b>	<b>\$6,543,792</b>	<b>\$10,461,714</b>	<b>\$4,423,810</b>	<b>\$4,162,730</b>
<b>5-Expenses</b>							
51-Salaries & Wages	(\$173,018)	(\$191,259)	(\$205,409)	(\$205,409)	(\$217,378)	(\$224,035)	(\$230,890)
52-Contractual Services	(\$218,422)	(\$121,206)	(\$303,593)	(\$131,461)	(\$294,470)	(\$155,952)	(\$157,479)
53-Supplies	(\$208,294)	(\$712,444)	(\$303,206)	(\$196,250)	(\$435,325)	(\$252,326)	(\$245,126)
54-Other Charges	(\$5,632)	(\$4,915)	(\$14,095)	(\$8,100)	(\$13,300)	(\$13,300)	(\$13,300)
57-Capital	(\$2,185,236)	(\$6,797,400)	(\$14,993,225)	(\$6,131,100)	(\$13,654,613)	(\$6,408,800)	(\$2,324,000)
59-Transfers Out	(\$100,200)	(\$90,950)	(\$81,200)	(\$81,200)	(\$70,950)	(\$60,325)	(\$42,450)
<b>5-Expenses Total</b>	<b>(\$2,890,802)</b>	<b>(\$7,918,175)</b>	<b>(\$15,900,728)</b>	<b>(\$6,753,520)</b>	<b>(\$14,686,036)</b>	<b>(\$7,114,738)</b>	<b>(\$3,013,245)</b>
<b>40-Capital Projects Total</b>	<b>\$3,692,383</b>	<b>\$1,974,153</b>	<b>(\$4,901,612)</b>	<b>(\$209,728)</b>	<b>(\$4,224,322)</b>	<b>(\$2,690,928)</b>	<b>\$1,149,485</b>
<b>60-Golf Fund</b>							
<b>4-Revenues</b>							
41-Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42-Charges for Services	\$2,873,272	\$3,148,732	\$2,945,500	\$3,205,000	\$3,115,500	\$3,227,000	\$3,353,000
44-Rentals	\$560,432	\$651,074	\$620,750	\$652,750	\$652,750	\$655,000	\$656,000
45-Product Sales	\$5,046,074	\$5,477,565	\$6,567,000	\$6,330,000	\$6,681,000	\$6,681,000	\$6,681,000
46-Grants & Donations	\$5,485	\$0	\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$63,153	\$56,641	\$42,500	\$37,500	\$45,000	\$43,500	\$43,700
48-Interest Income	\$53,191	\$136,188	\$30,000	\$75,000	\$50,000	\$35,000	\$50,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$8,601,607</b>	<b>\$9,470,201</b>	<b>\$10,205,750</b>	<b>\$10,300,250</b>	<b>\$10,544,250</b>	<b>\$10,641,500</b>	<b>\$10,783,700</b>
<b>5-Expenses</b>							
51-Salaries & Wages	(\$3,518,641)	(\$3,993,990)	(\$4,498,425)	(\$4,324,734)	(\$4,516,537)	(\$4,607,785)	(\$4,706,027)
52-Contractual Services	(\$1,555,089)	(\$1,790,592)	(\$2,136,302)	(\$2,084,562)	(\$2,412,798)	(\$2,441,650)	(\$2,494,722)
53-Supplies	(\$2,064,464)	(\$2,205,985)	(\$2,762,379)	(\$2,713,539)	(\$2,784,665)	(\$2,793,552)	(\$2,794,017)
54-Other Charges	(\$177,057)	(\$215,033)	(\$283,633)	(\$279,685)	(\$334,155)	(\$340,155)	(\$320,155)
57-Capital	(\$745,391)	(\$584,609)	(\$885,000)	(\$753,314)	(\$967,000)	(\$1,029,000)	(\$2,660,000)
59-Transfers Out	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
<b>5-Expenses Total</b>	<b>(\$8,110,643)</b>	<b>(\$8,840,208)</b>	<b>(\$10,615,738)</b>	<b>(\$10,205,833)</b>	<b>(\$11,065,154)</b>	<b>(\$11,262,142)</b>	<b>(\$13,024,920)</b>
<b>60-Golf Fund Total</b>	<b>\$490,965</b>	<b>\$629,992</b>	<b>(\$409,988)</b>	<b>\$94,417</b>	<b>(\$520,904)</b>	<b>(\$620,642)</b>	<b>(\$2,241,220)</b>

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>70-Information Technology</b>							
<b>4-Revenues</b>							
42-Charges for Services	\$401,432	\$510,925	\$585,781	\$585,781	\$605,339	\$604,366	\$605,385
43-Debt Proceeds			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$1,313	\$79	\$250	\$50	\$50	\$50	\$50
48-Interest Income			\$0	\$0	\$0	\$0	\$0
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$402,745</b>	<b>\$511,003</b>	<b>\$586,031</b>	<b>\$585,831</b>	<b>\$605,389</b>	<b>\$604,416</b>	<b>\$605,435</b>
<b>5-Expenses</b>							
52-Contractual Services	(\$357,021)	(\$416,556)	(\$475,206)	(\$475,424)	(\$500,377)	(\$514,332)	(\$513,247)
53-Supplies	(\$45,824)	(\$94,447)	(\$110,575)	(\$110,575)	(\$105,263)	(\$90,341)	(\$92,450)
57-Capital	(\$2,468)	(\$2,468)	\$0	\$0	\$0	\$0	\$0
<b>5-Expenses Total</b>	<b>(\$405,314)</b>	<b>(\$513,471)</b>	<b>(\$585,781)</b>	<b>(\$585,999)</b>	<b>(\$605,639)</b>	<b>(\$604,672)</b>	<b>(\$605,697)</b>
<b>70-Information Technology Total</b>	<b>(\$2,569)</b>	<b>(\$2,468)</b>	<b>\$250</b>	<b>(\$169)</b>	<b>(\$250)</b>	<b>(\$256)</b>	<b>(\$262)</b>
<b>75-Health Insurance</b>							
<b>4-Revenues</b>							
42-Charges for Services	\$1,382,150	\$1,651,737	\$1,925,292	\$1,925,292	\$2,145,840	\$2,209,616	\$2,275,299
47-Misc. Income	\$120,480	\$154,250	\$182,582	\$182,582	\$213,758	\$220,171	\$226,776
48-Interest Income	\$4	(\$4)	\$500	\$500	\$500	\$500	\$250
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$1,502,634</b>	<b>\$1,805,983</b>	<b>\$2,108,374</b>	<b>\$2,108,374</b>	<b>\$2,360,098</b>	<b>\$2,430,287</b>	<b>\$2,502,325</b>
<b>5-Expenses</b>							
52-Contractual Services	(\$1,502,630)	(\$1,806,005)	(\$2,108,874)	(\$2,108,874)	(\$2,360,598)	(\$2,430,787)	(\$2,503,075)
<b>5-Expenses Total</b>	<b>(\$1,502,630)</b>	<b>(\$1,806,005)</b>	<b>(\$2,108,874)</b>	<b>(\$2,108,874)</b>	<b>(\$2,360,598)</b>	<b>(\$2,430,787)</b>	<b>(\$2,503,075)</b>
<b>75-Health Insurance Total</b>	<b>\$4</b>	<b>(\$22)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$750)</b>
<b>Grand Total</b>	<b>\$4,205,083</b>	<b>(\$461,651)</b>	<b>(\$7,374,670)</b>	<b>(\$1,483,712)</b>	<b>(\$7,210,998)</b>	<b>(\$5,338,521)</b>	<b>(\$2,176,757)</b>



				2024			
	2022 Actuals	2023 Actuals	2024 Budget	Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>10-General</b>							
<b>4-Revenues</b>							
41-Taxes	\$4,925,992	\$5,074,989	\$5,209,320	\$5,209,320	\$5,105,584	\$5,236,626	\$5,360,304
42-Charges for Services	\$399,472	\$422,549	\$356,168	\$288,718	\$265,491	\$268,205	\$270,557
43-Bond Proceeds			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$58,241	\$46,107	\$51,505	\$51,985	\$54,556	\$55,556	\$56,556
45-Product Sales	\$77,066	\$76,618	\$68,300	\$52,800	\$53,500	\$53,770	\$54,040
46-Grants and Donations	\$167,637	\$174,908	\$182,750	\$175,850	\$186,281	\$192,045	\$197,893
47-Miscellaneous Income	\$29,593	\$266,795	\$7,500	\$7,500	\$7,500	\$7,625	\$7,800
48-Interest Income	\$101,946	\$146,648	\$65,000	\$105,000	\$85,000	\$89,000	\$89,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$5,759,947</b>	<b>\$6,208,615</b>	<b>\$5,940,543</b>	<b>\$5,891,173</b>	<b>\$5,757,912</b>	<b>\$5,902,827</b>	<b>\$6,036,151</b>
<b>5-Expenses</b>							
51-Full Time Salary & Wages	(\$2,035,922)	(\$2,114,709)	(\$2,244,098)	(\$2,258,286)	(\$2,354,821)	(\$2,425,487)	(\$2,497,245)
51-Part Time Wages	(\$244,124)	(\$355,634)	(\$542,222)	(\$518,472)	(\$630,226)	(\$639,393)	(\$645,841)
52-Computer Services	(\$104,187)	(\$131,420)	(\$138,212)	(\$138,212)	(\$151,487)	(\$156,436)	(\$157,459)
52-Contractual Services	(\$474,509)	(\$490,880)	(\$649,636)	(\$631,195)	(\$689,720)	(\$680,328)	(\$680,626)
52-Health & Life Insurance	(\$458,751)	(\$493,603)	(\$578,406)	(\$578,406)	(\$644,122)	(\$663,252)	(\$682,954)
52-Utilities	(\$152,646)	(\$157,580)	(\$198,847)	(\$175,257)	(\$209,719)	(\$214,523)	(\$219,453)
53-Supplies	(\$425,252)	(\$446,290)	(\$562,807)	(\$505,813)	(\$532,639)	(\$528,548)	(\$529,737)
54-Other Charges	(\$141,388)	(\$184,133)	(\$247,921)	(\$200,041)	(\$222,137)	(\$222,455)	(\$223,300)
57-Capital	(\$49,232)	(\$188,469)	(\$364,062)	(\$309,622)	(\$884,000)	(\$442,000)	(\$546,600)
59-Transfers Out	(\$2,012,500)	(\$2,840,000)	(\$900,000)	(\$900,000)	(\$660,500)	(\$550,000)	(\$330,000)
<b>5-Expenses Total</b>	<b>(\$6,098,512)</b>	<b>(\$7,402,717)</b>	<b>(\$6,426,211)</b>	<b>(\$6,215,303)</b>	<b>(\$6,979,371)</b>	<b>(\$6,522,421)</b>	<b>(\$6,513,214)</b>
<b>10-General Total</b>	<b>(\$338,564)</b>	<b>(\$1,194,102)</b>	<b>(\$485,668)</b>	<b>(\$324,130)</b>	<b>(\$1,221,459)</b>	<b>(\$619,595)</b>	<b>(\$477,064)</b>
<b>20-Recreation</b>							
<b>4-Revenues</b>							
41-Taxes	\$4,879,003	\$5,022,691	\$5,155,473	\$5,155,473	\$5,051,812	\$5,182,853	\$5,306,532
42-Charges for Services	\$5,141,756	\$6,272,583	\$6,753,174	\$6,747,888	\$7,322,599	\$7,390,159	\$7,541,347
44-Rentals	\$162,262	\$181,676	\$155,080	\$161,013	\$165,761	\$168,446	\$170,168
45-Product Sales	\$187,433	\$202,651	\$195,485	\$202,118	\$200,237	\$202,216	\$204,206

	2024						
	2022 Actuals	2023 Actuals	2024 Budget	Projections	2025 Proposed	2026 Proposed	2027 Proposed
46-Grants and Donations	\$35,696	\$17,206	\$15,500	\$15,500	\$15,100	\$15,100	\$15,100
47-Miscellaneous Income	\$25,322	\$20,120	\$20,641	\$24,327	\$22,000	\$22,191	\$22,385
48-Interest Income	\$185,880	\$231,348	\$75,000	\$175,000	\$150,000	\$80,000	\$200,000
49-Transfers In			\$90,000	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$10,617,351</b>	<b>\$11,948,275</b>	<b>\$12,460,352</b>	<b>\$12,481,319</b>	<b>\$12,927,509</b>	<b>\$13,060,965</b>	<b>\$13,459,739</b>
<b>5-Expenses</b>							
51-Full Time Salary & Wages	(\$2,327,384)	(\$2,562,920)	(\$2,710,512)	(\$2,711,512)	(\$2,710,402)	(\$2,790,149)	(\$2,872,297)
51-Part Time Wages	(\$1,969,193)	(\$2,303,602)	(\$2,624,228)	(\$2,637,756)	(\$2,959,456)	(\$3,005,487)	(\$3,050,972)
52-Computer Services	(\$108,277)	(\$148,137)	(\$169,892)	(\$169,892)	(\$167,066)	(\$171,742)	(\$170,758)
52-Contractual Services	(\$1,647,588)	(\$2,285,703)	(\$2,724,553)	(\$2,641,598)	(\$2,874,876)	(\$2,897,239)	(\$2,931,801)
52-Health & Life Insurance	(\$454,243)	(\$539,789)	(\$640,497)	(\$640,497)	(\$620,679)	(\$639,041)	(\$657,953)
52-Utilities	(\$558,156)	(\$647,552)	(\$864,230)	(\$781,296)	(\$937,880)	(\$962,311)	(\$987,414)
53-Supplies	(\$821,466)	(\$950,710)	(\$1,456,801)	(\$1,385,309)	(\$1,525,185)	(\$1,500,645)	(\$1,543,779)
54-Other Charges	(\$148,360)	(\$162,727)	(\$257,713)	(\$250,116)	(\$266,782)	(\$271,450)	(\$273,545)
57-Capital	(\$21,728)	(\$4,604)	(\$31,500)	\$0	(\$59,000)	\$0	\$0
59-Transfers Out	(\$2,275,000)	(\$4,125,191)	(\$2,021,144)	(\$2,021,144)	(\$1,500,000)	(\$1,500,000)	(\$1,500,000)
<b>5-Expenses Total</b>	<b>(\$10,331,394)</b>	<b>(\$13,730,933)</b>	<b>(\$13,501,071)</b>	<b>(\$13,239,121)</b>	<b>(\$13,621,325)</b>	<b>(\$13,738,063)</b>	<b>(\$13,988,520)</b>
<b>20-Recreation Total</b>	<b>\$285,957</b>	<b>(\$1,782,658)</b>	<b>(\$1,040,719)</b>	<b>(\$757,802)</b>	<b>(\$693,816)</b>	<b>(\$677,097)</b>	<b>(\$528,781)</b>
<b>21-Special Recreation</b>							
<b>4-Revenues</b>							
41-Taxes	\$862,475	\$250,677	\$350,240	\$350,240	\$473,620	\$473,620	\$473,620
47-Miscellaneous Income			\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$9,541	\$11,621	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$872,016</b>	<b>\$262,298</b>	<b>\$355,240</b>	<b>\$355,240</b>	<b>\$478,620</b>	<b>\$478,620</b>	<b>\$478,620</b>
<b>5-Expenses</b>							
51-Full Time Salary & Wages			\$0	\$0	\$0	\$0	\$0
52-Contractual Services			\$0	\$0	\$0	\$0	\$0
53-Supplies			\$0	\$0	\$0	\$0	\$0
57-Capital	(\$818,663)	(\$248,750)	(\$350,240)	(\$350,240)	(\$512,425)	(\$512,425)	(\$512,425)

	2024						
	2022 Actuals	2023 Actuals	2024 Budget	Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>5-Expenses Total</b>	<b>(\$818,663)</b>	<b>(\$248,750)</b>	<b>(\$350,240)</b>	<b>(\$350,240)</b>	<b>(\$512,425)</b>	<b>(\$512,425)</b>	<b>(\$512,425)</b>
<b>21-Special Recreation Total</b>	<b>\$53,353</b>	<b>\$13,548</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>
<b>22-Cosley Zoo</b>							
<b>4-Revenues</b>							
41-Taxes	\$1,030,592	\$1,077,260	\$1,267,884	\$1,267,884	\$1,267,915	\$1,317,665	\$1,372,390
42-Charges for Services	\$490,991	\$566,247	\$654,248	\$634,700	\$670,098	\$674,673	\$684,285
44-Rentals	\$60,730	\$63,478	\$63,000	\$64,500	\$75,750	\$78,750	\$80,750
45-Product Sales	\$1,061	\$1,641	\$1,000	\$1,000	\$1,100	\$1,100	\$1,100
46-Grants and Donations	\$92,056	\$98,310	\$95,338	\$106,865	\$107,038	\$107,038	\$107,238
47-Miscellaneous Income	\$600	\$1,326	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$21,976	\$76,288	\$10,000	\$55,000	\$10,000	\$10,000	\$10,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$1,698,006</b>	<b>\$1,884,550</b>	<b>\$2,091,469</b>	<b>\$2,129,949</b>	<b>\$2,131,900</b>	<b>\$2,189,225</b>	<b>\$2,255,763</b>
<b>5-Expenses</b>							
51-Full Time Salary & Wages	(\$700,700)	(\$760,269)	(\$825,250)	(\$800,079)	(\$793,550)	(\$817,099)	(\$841,355)
51-Part Time Wages	(\$330,237)	(\$392,402)	(\$510,310)	(\$462,135)	(\$530,625)	(\$546,011)	(\$561,859)
52-Computer Services	(\$31,317)	(\$38,882)	(\$49,719)	(\$49,719)	(\$51,602)	(\$52,968)	(\$52,615)
52-Contractual Services	(\$63,580)	(\$50,470)	(\$129,329)	(\$114,288)	(\$89,144)	(\$92,900)	(\$94,976)
52-Health & Life Insurance	(\$111,022)	(\$164,449)	(\$200,374)	(\$196,450)	(\$213,777)	(\$220,121)	(\$226,654)
52-Utilities	(\$65,548)	(\$70,712)	(\$89,000)	(\$89,083)	(\$97,020)	(\$99,181)	(\$101,400)
53-Supplies	(\$175,960)	(\$203,276)	(\$206,020)	(\$193,830)	(\$240,667)	(\$196,941)	(\$215,534)
54-Other Charges	(\$39,915)	(\$49,485)	(\$77,225)	(\$65,803)	(\$96,599)	(\$89,279)	(\$76,749)
57-Capital	(\$1,780)	(\$1,210)	\$0	\$0	\$0	\$0	\$0
59-Transfers Out	(\$200,000)	(\$200,000)	(\$100,000)	(\$100,000)	(\$505,000)	(\$100,000)	(\$100,000)
<b>5-Expenses Total</b>	<b>(\$1,720,058)</b>	<b>(\$1,931,154)</b>	<b>(\$2,187,227)</b>	<b>(\$2,071,386)</b>	<b>(\$2,617,985)</b>	<b>(\$2,214,501)</b>	<b>(\$2,271,143)</b>
<b>22-Cosley Zoo Total</b>	<b>(\$22,052)</b>	<b>(\$46,603)</b>	<b>(\$95,758)</b>	<b>\$58,563</b>	<b>(\$486,085)</b>	<b>(\$25,276)</b>	<b>(\$15,380)</b>
<b>23-Liability</b>							
<b>4-Revenues</b>							
41-Taxes	\$273,955	\$542,700	\$655,269	\$655,269	\$822,888	\$793,879	\$839,863

	2024						
	2022 Actuals	2023 Actuals	2024 Budget	Projections	2025 Proposed	2026 Proposed	2027 Proposed
46-Grants and Donations			\$0	\$0	\$0	\$0	\$0
47-Miscellaneous Income	\$33	\$142	\$50	\$50	\$50	\$100	\$150
48-Interest Income	\$4,087	\$22,161	\$5,000	\$9,000	\$5,000	\$3,000	\$3,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$278,075</b>	<b>\$565,003</b>	<b>\$660,319</b>	<b>\$664,319</b>	<b>\$827,938</b>	<b>\$796,979</b>	<b>\$843,013</b>
<b>5-Expenses</b>							
51-Full Time Salary & Wages			\$0	\$0	\$0	\$0	\$0
51-Part Time Wages			\$0	\$0	\$0	\$0	\$0
52-Contractual Services	(\$445,192)	(\$501,643)	(\$609,980)	(\$618,723)	(\$716,085)	(\$749,022)	(\$783,606)
53-Supplies	(\$12,327)	(\$20,460)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital			\$0	\$0	\$0	\$0	\$0
(blank)	\$0	\$0	(\$8,742)	\$0	(\$10,548)	(\$11,075)	(\$11,629)
<b>5-Expenses Total</b>	<b>(\$457,519)</b>	<b>(\$522,103)</b>	<b>(\$668,723)</b>	<b>(\$668,723)</b>	<b>(\$776,633)</b>	<b>(\$810,097)</b>	<b>(\$845,235)</b>
<b>23-Liability Total</b>	<b>(\$179,445)</b>	<b>\$42,900</b>	<b>(\$8,404)</b>	<b>(\$4,404)</b>	<b>\$51,305</b>	<b>(\$13,118)</b>	<b>(\$2,222)</b>
<b>24-Audit</b>							
<b>4-Revenues</b>							
41-Taxes	\$31,309	\$43,416	\$12,641	\$12,641	\$34,182	\$40,600	\$48,850
47-Miscellaneous Income			\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$325	\$738	\$400	\$400	\$400	\$400	\$400
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$31,635</b>	<b>\$44,154</b>	<b>\$13,041</b>	<b>\$13,041</b>	<b>\$34,582</b>	<b>\$41,000</b>	<b>\$49,250</b>
<b>5-Expenses</b>							
51-Part Time Wages			(\$2,964)	\$0	(\$2,964)	(\$2,964)	(\$2,964)
52-Contractual Services	(\$22,200)	(\$27,000)	(\$34,450)	(\$25,200)	(\$39,100)	(\$39,700)	(\$45,400)
53-Supplies			\$0	\$0	\$0	\$0	\$0
54-Other Charges			\$0	\$0	\$0	\$0	\$0
<b>5-Expenses Total</b>	<b>(\$22,200)</b>	<b>(\$27,000)</b>	<b>(\$37,414)</b>	<b>(\$25,200)</b>	<b>(\$42,064)</b>	<b>(\$42,664)</b>	<b>(\$48,364)</b>
<b>24-Audit Total</b>	<b>\$9,435</b>	<b>\$17,154</b>	<b>(\$24,373)</b>	<b>(\$12,159)</b>	<b>(\$7,482)</b>	<b>(\$1,664)</b>	<b>\$886</b>

				2024			
	2022 Actuals	2023 Actuals	2024 Budget	Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>25-FICA</b>							
<b>4-Revenues</b>							
41-Taxes	\$707,622	\$650,068	\$587,158	\$587,158	\$777,651	\$800,480	\$814,498
47-Miscellaneous Income			\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$8,212	\$14,121	\$10,000	\$10,000	\$5,000	\$8,000	\$8,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$715,835</b>	<b>\$664,189</b>	<b>\$597,158</b>	<b>\$597,158</b>	<b>\$782,651</b>	<b>\$808,480</b>	<b>\$822,498</b>
<b>5-Expenses</b>							
52-Contractual Services	(\$595,908)	(\$664,335)	(\$745,476)	(\$733,914)	(\$781,013)	(\$800,210)	(\$819,507)
<b>5-Expenses Total</b>	<b>(\$595,908)</b>	<b>(\$664,335)</b>	<b>(\$745,476)</b>	<b>(\$733,914)</b>	<b>(\$781,013)</b>	<b>(\$800,210)</b>	<b>(\$819,507)</b>
<b>25-FICA Total</b>	<b>\$119,927</b>	<b>(\$146)</b>	<b>(\$148,318)</b>	<b>(\$136,756)</b>	<b>\$1,638</b>	<b>\$8,270</b>	<b>\$2,991</b>
<b>26-IMRF</b>							
<b>4-Revenues</b>							
41-Taxes	\$705,013	\$362,437	\$297,784	\$297,784	\$593,598	\$540,832	\$574,079
47-Miscellaneous Income			\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$10,052	\$12,316	\$10,000	\$10,000	\$8,000	\$8,000	\$8,000
<b>4-Revenues Total</b>	<b>\$715,065</b>	<b>\$374,753</b>	<b>\$307,784</b>	<b>\$307,784</b>	<b>\$601,598</b>	<b>\$548,832</b>	<b>\$582,079</b>
<b>5-Expenses</b>							
52-Contractual Services	(\$576,676)	(\$439,075)	(\$519,536)	(\$496,499)	(\$609,343)	(\$569,872)	(\$583,146)
<b>5-Expenses Total</b>	<b>(\$576,676)</b>	<b>(\$439,075)</b>	<b>(\$519,536)</b>	<b>(\$496,499)</b>	<b>(\$609,343)</b>	<b>(\$569,872)</b>	<b>(\$583,146)</b>
<b>26-IMRF Total</b>	<b>\$138,389</b>	<b>(\$64,322)</b>	<b>(\$211,752)</b>	<b>(\$188,715)</b>	<b>(\$7,745)</b>	<b>(\$21,040)</b>	<b>(\$1,067)</b>
<b>30-Debt Service</b>							
<b>4-Revenues</b>							
41-Taxes	\$4,138,555	\$2,617,581	\$2,748,460	\$2,748,460	\$2,841,909	\$2,884,537	\$2,927,805
43-Bond Proceeds			\$0	\$0	\$0	\$0	\$0
46-Grants and Donations			\$0	\$0	\$0	\$0	\$0
47-Miscellaneous Income			\$0	\$0	\$0	\$0	\$0

	2024						
	2022 Actuals	2023 Actuals	2024 Budget	Projections	2025 Proposed	2026 Proposed	2027 Proposed
48-Interest Income	\$33,836	\$69,892	\$10,000	\$56,000	\$10,000	\$9,000	\$10,000
49-Transfers In	\$100,200	\$90,950	\$81,200	\$81,200	\$70,950	\$60,325	\$42,450
<b>4-Revenues Total</b>	<b>\$4,272,591</b>	<b>\$2,778,423</b>	<b>\$2,839,660</b>	<b>\$2,885,660</b>	<b>\$2,922,859</b>	<b>\$2,953,862</b>	<b>\$2,980,255</b>
<b>5-Expenses</b>							
52-Contractual Services	(\$2,875,532)	(\$1,280,472)	(\$1,301,942)	(\$1,302,442)	(\$1,306,141)	(\$1,540,947)	(\$928,594)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital			\$0	\$0	\$0	\$0	\$0
59-Transfers Out	(\$1,439,759)	(\$1,547,028)	(\$1,590,548)	(\$1,590,548)	(\$1,684,290)	(\$2,055,786)	(\$2,081,230)
<b>5-Expenses Total</b>	<b>(\$4,315,291)</b>	<b>(\$2,827,500)</b>	<b>(\$2,892,490)</b>	<b>(\$2,892,990)</b>	<b>(\$2,990,431)</b>	<b>(\$3,596,733)</b>	<b>(\$3,009,824)</b>
<b>30-Debt Service Total</b>	<b>(\$42,700)</b>	<b>(\$49,077)</b>	<b>(\$52,830)</b>	<b>(\$7,330)</b>	<b>(\$67,572)</b>	<b>(\$642,871)</b>	<b>(\$29,569)</b>
<b>40-Capital Projects</b>							
<b>4-Revenues</b>							
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	\$32,024	\$0	\$32,024	\$32,024	\$0
45-Product Sales	\$23,993	\$28,600	\$25,000	\$31,500	\$25,000	\$25,000	\$0
46-Grants and Donations	\$471,953	\$871,288	\$6,242,900	\$1,598,100	\$5,178,900	\$75,000	\$50,000
47-Miscellaneous Income	\$311	\$681	\$2,500	\$2,500	\$1,000	\$1,000	\$1,500
48-Interest Income	\$55,447	\$197,516	\$35,000	\$250,000	\$150,000	\$35,000	\$50,000
49-Transfers In	\$5,999,456	\$8,762,219	\$4,661,692	\$4,661,692	\$5,074,790	\$4,255,786	\$4,061,230
<b>4-Revenues Total</b>	<b>\$6,583,185</b>	<b>\$9,892,328</b>	<b>\$10,999,116</b>	<b>\$6,543,792</b>	<b>\$10,461,714</b>	<b>\$4,423,810</b>	<b>\$4,162,730</b>
<b>5-Expenses</b>							
51-Full Time Salary & Wages	(\$157,383)	(\$173,215)	(\$180,979)	(\$180,979)	(\$189,378)	(\$195,055)	(\$200,902)
51-Part Time Wages	(\$15,635)	(\$18,045)	(\$24,430)	(\$24,430)	(\$28,000)	(\$28,980)	(\$29,988)
52-Computer Services	(\$4,666)	(\$6,392)	(\$7,300)	(\$7,300)	(\$7,315)	(\$7,315)	(\$7,315)
52-Contractual Services	(\$180,435)	(\$72,747)	(\$248,187)	(\$76,250)	(\$236,500)	(\$96,500)	(\$96,500)
52-Health & Life Insurance	(\$32,270)	(\$40,958)	(\$46,775)	(\$46,775)	(\$49,325)	(\$50,790)	(\$52,299)
52-Utilities	(\$1,051)	(\$1,110)	(\$1,330)	(\$1,136)	(\$1,330)	(\$1,347)	(\$1,364)
53-Supplies	(\$208,294)	(\$712,444)	(\$303,206)	(\$196,250)	(\$435,325)	(\$252,326)	(\$245,126)

	2024						
	2022 Actuals	2023 Actuals	2024 Budget	Projections	2025 Proposed	2026 Proposed	2027 Proposed
54-Other Charges	(\$5,632)	(\$4,915)	(\$14,095)	(\$8,100)	(\$13,300)	(\$13,300)	(\$13,300)
57-Capital	(\$2,185,236)	(\$6,797,400)	(\$14,993,225)	(\$6,131,100)	(\$13,654,613)	(\$6,408,800)	(\$2,324,000)
59-Transfers Out	(\$100,200)	(\$90,950)	(\$81,200)	(\$81,200)	(\$70,950)	(\$60,325)	(\$42,450)
<b>5-Expenses Total</b>	<b>(\$2,890,802)</b>	<b>(\$7,918,175)</b>	<b>(\$15,900,728)</b>	<b>(\$6,753,520)</b>	<b>(\$14,686,036)</b>	<b>(\$7,114,738)</b>	<b>(\$3,013,245)</b>
<b>40-Capital Projects Total</b>	<b>\$3,692,383</b>	<b>\$1,974,153</b>	<b>(\$4,901,612)</b>	<b>(\$209,728)</b>	<b>(\$4,224,322)</b>	<b>(\$2,690,928)</b>	<b>\$1,149,485</b>
<b>60-Golf Fund</b>							
<b>4-Revenues</b>							
41-Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42-Charges for Services	\$2,873,272	\$3,148,732	\$2,945,500	\$3,205,000	\$3,115,500	\$3,227,000	\$3,353,000
44-Rentals	\$560,432	\$651,074	\$620,750	\$652,750	\$652,750	\$655,000	\$656,000
45-Product Sales	\$5,046,074	\$5,477,565	\$6,567,000	\$6,330,000	\$6,681,000	\$6,681,000	\$6,681,000
46-Grants and Donations	\$5,485	\$0	\$0	\$0	\$0	\$0	\$0
47-Miscellaneous Income	\$63,153	\$56,641	\$42,500	\$37,500	\$45,000	\$43,500	\$43,700
48-Interest Income	\$53,191	\$136,188	\$30,000	\$75,000	\$50,000	\$35,000	\$50,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$8,601,607</b>	<b>\$9,470,201</b>	<b>\$10,205,750</b>	<b>\$10,300,250</b>	<b>\$10,544,250</b>	<b>\$10,641,500</b>	<b>\$10,783,700</b>
<b>5-Expenses</b>							
51-Full Time Salary & Wages	(\$1,925,746)	(\$2,139,412)	(\$2,257,694)	(\$2,261,694)	(\$2,338,957)	(\$2,408,268)	(\$2,479,659)
51-Part Time Wages	(\$1,592,895)	(\$1,854,578)	(\$2,240,731)	(\$2,063,040)	(\$2,177,580)	(\$2,199,517)	(\$2,226,367)
52-Computer Services	(\$84,179)	(\$98,606)	(\$110,083)	(\$110,083)	(\$122,606)	(\$125,565)	(\$124,788)
52-Contractual Services	(\$953,746)	(\$1,059,135)	(\$1,293,815)	(\$1,273,102)	(\$1,417,533)	(\$1,418,936)	(\$1,447,573)
52-Health & Life Insurance	(\$325,865)	(\$412,938)	(\$457,289)	(\$457,289)	(\$585,819)	(\$603,126)	(\$620,951)
52-Utilities	(\$191,299)	(\$219,913)	(\$275,115)	(\$244,089)	(\$286,840)	(\$294,023)	(\$301,410)
53-Supplies	(\$2,064,464)	(\$2,205,985)	(\$2,762,379)	(\$2,713,539)	(\$2,784,665)	(\$2,793,552)	(\$2,794,017)
54-Other Charges	(\$177,057)	(\$215,033)	(\$283,633)	(\$279,685)	(\$334,155)	(\$340,155)	(\$320,155)
57-Capital	(\$745,391)	(\$584,609)	(\$885,000)	(\$753,314)	(\$967,000)	(\$1,029,000)	(\$2,660,000)
59-Transfers Out	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
<b>5-Expenses Total</b>	<b>(\$8,110,643)</b>	<b>(\$8,840,208)</b>	<b>(\$10,615,738)</b>	<b>(\$10,205,833)</b>	<b>(\$11,065,154)</b>	<b>(\$11,262,142)</b>	<b>(\$13,024,920)</b>
<b>60-Golf Fund Total</b>	<b>\$490,965</b>	<b>\$629,992</b>	<b>(\$409,988)</b>	<b>\$94,417</b>	<b>(\$520,904)</b>	<b>(\$620,642)</b>	<b>(\$2,241,220)</b>

				2024			
	2022 Actuals	2023 Actuals	2024 Budget	Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>70-Information Technology</b>							
<b>4-Revenues</b>							
42-Charges for Services	\$401,432	\$510,925	\$585,781	\$585,781	\$605,339	\$604,366	\$605,385
43-Bond Proceeds			\$0	\$0	\$0	\$0	\$0
47-Miscellaneous Income	\$1,313	\$79	\$250	\$50	\$50	\$50	\$50
48-Interest Income			\$0	\$0	\$0	\$0	\$0
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$402,745</b>	<b>\$511,003</b>	<b>\$586,031</b>	<b>\$585,831</b>	<b>\$605,389</b>	<b>\$604,416</b>	<b>\$605,435</b>
<b>5-Expenses</b>							
52-Computer Services	(\$356,831)	(\$416,346)	(\$475,206)	(\$475,206)	(\$500,077)	(\$514,026)	(\$512,935)
52-Contractual Services			\$0	\$0	\$0	\$0	\$0
52-Utilities	(\$190)	(\$210)	\$0	(\$219)	(\$300)	(\$306)	(\$312)
53-Supplies	(\$45,824)	(\$94,447)	(\$110,575)	(\$110,575)	(\$105,263)	(\$90,341)	(\$92,450)
57-Capital	(\$2,468)	(\$2,468)	\$0	\$0	\$0	\$0	\$0
<b>5-Expenses Total</b>	<b>(\$405,314)</b>	<b>(\$513,471)</b>	<b>(\$585,781)</b>	<b>(\$585,999)</b>	<b>(\$605,639)</b>	<b>(\$604,672)</b>	<b>(\$605,697)</b>
<b>70-Information Technology Total</b>	<b>(\$2,569)</b>	<b>(\$2,468)</b>	<b>\$250</b>	<b>(\$169)</b>	<b>(\$250)</b>	<b>(\$256)</b>	<b>(\$262)</b>
<b>75-Health Insurance</b>							
<b>4-Revenues</b>							
42-Charges for Services	\$1,382,150	\$1,651,737	\$1,925,292	\$1,925,292	\$2,145,840	\$2,209,616	\$2,275,299
47-Miscellaneous Income	\$120,480	\$154,250	\$182,582	\$182,582	\$213,758	\$220,171	\$226,776
48-Interest Income	\$4	(\$4)	\$500	\$500	\$500	\$500	\$250
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$1,502,634</b>	<b>\$1,805,983</b>	<b>\$2,108,374</b>	<b>\$2,108,374</b>	<b>\$2,360,098</b>	<b>\$2,430,287</b>	<b>\$2,502,325</b>
<b>5-Expenses</b>							
52-Contractual Services	(\$820)	(\$770)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)
52-Health & Life Insurance	(\$1,501,810)	(\$1,805,236)	(\$2,107,874)	(\$2,107,874)	(\$2,359,598)	(\$2,429,787)	(\$2,502,075)
<b>5-Expenses Total</b>	<b>(\$1,502,630)</b>	<b>(\$1,806,005)</b>	<b>(\$2,108,874)</b>	<b>(\$2,108,874)</b>	<b>(\$2,360,598)</b>	<b>(\$2,430,787)</b>	<b>(\$2,503,075)</b>
<b>75-Health Insurance Total</b>	<b>\$4</b>	<b>(\$22)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$750)</b>
<b>Grand Total</b>	<b>\$4,205,083</b>	<b>(\$461,651)</b>	<b>(\$7,374,670)</b>	<b>(\$1,483,712)</b>	<b>(\$7,210,998)</b>	<b>(\$5,338,521)</b>	<b>(\$2,176,757)</b>



**Special Events**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>1900-Special Events-Miscellaneous</b>							
<b>4-Revenues</b>							
42-Charges for Services	\$10,074	\$7,750	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
45-Product Sales			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$10,074</b>	<b>\$7,750</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>
<b>5-Expenses</b>							
51-Salaries & Wages	\$0	(\$1,344)	(\$1,000)	(\$1,000)	(\$1,750)	(\$2,100)	(\$2,400)
52-Contractual Services	(\$10,548)	(\$4,528)	(\$14,000)	(\$12,500)	(\$14,500)	(\$15,163)	(\$15,829)
53-Supplies	(\$1,897)	(\$823)	(\$2,500)	(\$2,500)	(\$3,000)	(\$3,000)	(\$3,000)
<b>5-Expenses Total</b>	<b>(\$12,445)</b>	<b>(\$6,695)</b>	<b>(\$17,500)</b>	<b>(\$16,000)</b>	<b>(\$19,250)</b>	<b>(\$20,263)</b>	<b>(\$21,229)</b>
<b>1900-Special Events-Miscellaneous Total</b>	<b>(\$2,371)</b>	<b>\$1,055</b>	<b>(\$14,500)</b>	<b>(\$13,000)</b>	<b>(\$16,250)</b>	<b>(\$17,263)</b>	<b>(\$18,229)</b>
<b>1901-Kite Event</b>							
<b>4-Revenues</b>							
42-Charges for Services	\$3,149	\$0	\$0	\$0	\$0	\$0	\$0
45-Product Sales			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$3,149</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>5-Expenses</b>							
51-Salaries & Wages			\$0	\$0	\$0	\$0	\$0
52-Contractual Services	(\$600)	\$0	\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$300)	\$0	\$0	\$0	\$0	\$0	\$0
<b>5-Expenses Total</b>	<b>(\$900)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>1901-Kite Event Total</b>	<b>\$2,249</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>1902-4th of July</b>							
<b>4-Revenues</b>							
42-Charges for Services	\$39,510	\$39,140	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500
45-Product Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$39,510</b>	<b>\$39,140</b>	<b>\$43,500</b>	<b>\$43,500</b>	<b>\$43,500</b>	<b>\$43,500</b>	<b>\$43,500</b>
<b>5-Expenses</b>							
51-Salaries & Wages	(\$5,653)	(\$6,889)	(\$9,076)	(\$7,500)	(\$12,500)	(\$13,500)	(\$14,100)
52-Contractual Services	(\$32,651)	(\$37,394)	(\$40,000)	(\$40,000)	(\$50,000)	(\$51,000)	(\$52,000)
53-Supplies	(\$4,815)	(\$3,930)	(\$8,506)	(\$8,800)	(\$11,000)	(\$11,000)	(\$11,000)
<b>5-Expenses Total</b>	<b>(\$43,120)</b>	<b>(\$48,214)</b>	<b>(\$57,581)</b>	<b>(\$56,300)</b>	<b>(\$73,500)</b>	<b>(\$75,500)</b>	<b>(\$77,100)</b>
<b>1902-4th of July Total</b>	<b>(\$3,610)</b>	<b>(\$9,074)</b>	<b>(\$14,081)</b>	<b>(\$12,800)</b>	<b>(\$30,000)</b>	<b>(\$32,000)</b>	<b>(\$33,600)</b>
<b>1903-Ale Fest</b>							
<b>4-Revenues</b>							
42-Charges for Services	\$64,818	\$42,726	\$58,500	\$0	\$0	\$0	\$0
45-Product Sales	\$13,297	\$11,824	\$15,500	\$0	\$0	\$0	\$0

**Special Events**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>4-Revenues Total</b>	<b>\$78,114</b>	<b>\$54,550</b>	<b>\$74,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>5-Expenses</b>							
51-Salaries & Wages	(\$3,666)	(\$4,696)	(\$5,300)	\$0	\$0	\$0	\$0
52-Contractual Services	(\$21,421)	(\$22,152)	(\$27,000)	\$0	\$0	\$0	\$0
53-Supplies	(\$18,710)	(\$18,312)	(\$30,000)	\$0	\$0	\$0	\$0
54-Other Charges	(\$17,159)	(\$4,695)	(\$20,000)	\$0	\$0	\$0	\$0
<b>5-Expenses Total</b>	<b>(\$60,956)</b>	<b>(\$49,855)</b>	<b>(\$82,300)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>1903-Ale Fest Total</b>	<b>\$17,159</b>	<b>\$4,695</b>	<b>(\$8,300)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>1905-Taste of Wheaton</b>							
<b>4-Revenues</b>							
42-Charges for Services	\$126,962	\$129,447	\$127,500	\$127,500	\$128,000	\$128,000	\$128,000
45-Product Sales	\$54,583	\$55,532	\$54,000	\$54,000	\$54,000	\$54,000	\$54,000
<b>4-Revenues Total</b>	<b>\$181,546</b>	<b>\$184,979</b>	<b>\$181,500</b>	<b>\$181,500</b>	<b>\$182,000</b>	<b>\$182,000</b>	<b>\$182,000</b>
<b>5-Expenses</b>							
51-Salaries & Wages	(\$23,378)	(\$30,453)	(\$33,000)	(\$33,000)	(\$43,000)	(\$43,000)	(\$43,000)
52-Contractual Services	(\$90,290)	(\$89,012)	(\$105,000)	(\$105,000)	(\$110,000)	(\$112,000)	(\$110,000)
53-Supplies	(\$25,271)	(\$19,335)	(\$30,150)	(\$30,100)	(\$50,150)	(\$50,153)	(\$50,156)
<b>5-Expenses Total</b>	<b>(\$138,939)</b>	<b>(\$138,800)</b>	<b>(\$168,150)</b>	<b>(\$168,100)</b>	<b>(\$203,150)</b>	<b>(\$205,153)</b>	<b>(\$203,156)</b>
<b>1905-Taste of Wheaton Total</b>	<b>\$42,607</b>	<b>\$46,180</b>	<b>\$13,350</b>	<b>\$13,400</b>	<b>(\$21,150)</b>	<b>(\$23,153)</b>	<b>(\$21,156)</b>
<b>1906-Summer Concerts</b>							
<b>4-Revenues</b>							
42-Charges for Services	\$118,885	\$161,497	\$99,000	\$99,000	\$84,000	\$84,000	\$84,000
45-Product Sales	\$60,648	\$60,529	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
<b>4-Revenues Total</b>	<b>\$179,533</b>	<b>\$222,025</b>	<b>\$149,000</b>	<b>\$149,000</b>	<b>\$134,000</b>	<b>\$134,000</b>	<b>\$134,000</b>
<b>5-Expenses</b>							
51-Salaries & Wages	(\$14,474)	(\$12,424)	(\$25,500)	(\$25,500)	(\$30,000)	(\$31,850)	(\$33,000)
52-Contractual Services	(\$135,561)	(\$107,959)	(\$158,200)	(\$154,837)	(\$166,700)	(\$167,754)	(\$168,809)
53-Supplies	(\$18,389)	(\$20,456)	(\$35,000)	(\$35,000)	(\$50,000)	(\$50,000)	(\$50,000)
54-Other Charges	\$0	(\$32,104)	(\$25,000)	(\$25,000)	(\$30,000)	(\$30,000)	(\$30,000)
<b>5-Expenses Total</b>	<b>(\$168,423)</b>	<b>(\$172,944)</b>	<b>(\$243,700)</b>	<b>(\$240,337)</b>	<b>(\$276,700)</b>	<b>(\$279,604)</b>	<b>(\$281,809)</b>
<b>1906-Summer Concerts Total</b>	<b>\$11,110</b>	<b>\$49,081</b>	<b>(\$94,700)</b>	<b>(\$91,337)</b>	<b>(\$142,700)</b>	<b>(\$145,604)</b>	<b>(\$147,809)</b>
<b>1907-Shakespeare Event</b>							
<b>4-Revenues</b>							
42-Charges for Services	\$8,500	\$15,000	\$10,000	\$10,000	\$7,500	\$7,500	\$7,500
45-Product Sales	\$596	\$640	\$0	\$0	\$0	\$0	\$0
46-Grants & Donations	\$68	\$0	\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$9,164</b>	<b>\$15,640</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$7,500</b>	<b>\$7,500</b>	<b>\$7,500</b>

**Special Events**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>5-Expenses</b>							
51-Salaries & Wages	\$0	\$0	(\$3,800)	(\$3,800)	(\$5,000)	(\$5,600)	(\$6,100)
52-Contractual Services	(\$17,897)	(\$17,994)	(\$20,000)	(\$20,000)	(\$22,000)	(\$23,000)	(\$24,000)
53-Supplies	(\$1,084)	(\$1,567)	(\$1,650)	(\$1,650)	(\$2,000)	(\$2,000)	(\$2,000)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
<b>5-Expenses Total</b>	<b>(\$18,981)</b>	<b>(\$19,560)</b>	<b>(\$25,450)</b>	<b>(\$25,450)</b>	<b>(\$29,000)</b>	<b>(\$30,600)</b>	<b>(\$32,100)</b>
<b>1907-Shakespeare Event Total</b>	<b>(\$9,817)</b>	<b>(\$3,921)</b>	<b>(\$15,450)</b>	<b>(\$15,450)</b>	<b>(\$21,500)</b>	<b>(\$23,100)</b>	<b>(\$24,600)</b>
<b>1908-Fun Run Event</b>							
<b>4-Revenues</b>							
42-Charges for Services	\$60,682	\$44,835	\$49,000	\$49,000	\$39,500	\$39,520	\$39,540
45-Product Sales			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$60,682</b>	<b>\$44,835</b>	<b>\$49,000</b>	<b>\$49,000</b>	<b>\$39,500</b>	<b>\$39,520</b>	<b>\$39,540</b>
<b>5-Expenses</b>							
51-Salaries & Wages	(\$3,238)	(\$2,541)	(\$4,450)	(\$4,907)	(\$6,000)	(\$6,650)	(\$7,100)
52-Contractual Services	(\$6,878)	(\$7,959)	(\$8,500)	(\$8,500)	(\$9,000)	(\$9,500)	(\$10,000)
53-Supplies	(\$15,134)	(\$9,216)	(\$15,719)	(\$17,000)	(\$17,000)	(\$17,000)	(\$17,000)
54-Other Charges	(\$27,266)	(\$22,310)	(\$24,000)	(\$24,000)	(\$24,000)	(\$24,000)	(\$24,000)
<b>5-Expenses Total</b>	<b>(\$52,516)</b>	<b>(\$42,026)</b>	<b>(\$52,669)</b>	<b>(\$54,407)</b>	<b>(\$56,000)</b>	<b>(\$57,150)</b>	<b>(\$58,100)</b>
<b>1908-Fun Run Event Total</b>	<b>\$8,166</b>	<b>\$2,810</b>	<b>(\$3,669)</b>	<b>(\$5,407)</b>	<b>(\$16,500)</b>	<b>(\$17,630)</b>	<b>(\$18,560)</b>
<b>1910-Light the Torch Run</b>							
<b>4-Revenues</b>							
42-Charges for Services	\$44,107	\$48,081	\$22,500	\$0	\$0	\$0	\$0
45-Product Sales			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$44,107</b>	<b>\$48,081</b>	<b>\$22,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>5-Expenses</b>							
51-Salaries & Wages	(\$3,303)	(\$1,861)	(\$4,700)	\$0	\$0	\$0	\$0
52-Contractual Services	(\$13,981)	(\$12,040)	(\$15,000)	\$0	\$0	\$0	\$0
53-Supplies	(\$7,038)	(\$6,729)	(\$8,000)	\$0	\$0	\$0	\$0
54-Other Charges	(\$15,589)	(\$19,838)	(\$20,000)	\$0	\$0	\$0	\$0
<b>5-Expenses Total</b>	<b>(\$39,911)</b>	<b>(\$40,468)</b>	<b>(\$47,700)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>1910-Light the Torch Run Total</b>	<b>\$4,196</b>	<b>\$7,613</b>	<b>(\$25,200)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>1925-Reindeer Run</b>							
<b>4-Revenues</b>							
42-Charges for Services	\$50,420	\$54,519	\$53,000	\$55,000	\$55,000	\$55,726	\$56,462
45-Product Sales			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$50,420</b>	<b>\$54,519</b>	<b>\$53,000</b>	<b>\$55,000</b>	<b>\$55,000</b>	<b>\$55,726</b>	<b>\$56,462</b>
<b>5-Expenses</b>							

**Special Events**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
51-Salaries & Wages	(\$116)	(\$3,080)	(\$500)	(\$2,000)	(\$2,000)	(\$2,026)	(\$2,053)
52-Contractual Services	(\$9,406)	(\$11,173)	(\$10,000)	(\$12,000)	(\$12,000)	(\$12,158)	(\$12,319)
53-Supplies	(\$20,567)	(\$18,906)	(\$17,000)	(\$20,000)	(\$20,000)	(\$20,264)	(\$20,531)
54-Other Charges	\$0	(\$232)	\$0	\$0	\$0	\$0	\$0
<b>5-Expenses Total</b>	<b>(\$30,089)</b>	<b>(\$33,390)</b>	<b>(\$27,500)</b>	<b>(\$34,000)</b>	<b>(\$34,000)</b>	<b>(\$34,448)</b>	<b>(\$34,903)</b>
<b>1925-Reindeer Run Total</b>	<b>\$20,332</b>	<b>\$21,129</b>	<b>\$25,500</b>	<b>\$21,000</b>	<b>\$21,000</b>	<b>\$21,278</b>	<b>\$21,559</b>
<b>Grand Total</b>	<b>\$90,020</b>	<b>\$119,568</b>	<b>(\$137,050)</b>	<b>(\$103,594)</b>	<b>(\$227,100)</b>	<b>(\$237,472)</b>	<b>(\$242,395)</b>

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>10-General</b>							
4-Revenues	\$418,333	\$429,021	\$349,500	\$253,000	\$226,000	\$226,000	\$226,000
5-Expenses	(\$397,251)	(\$379,762)	(\$526,900)	(\$392,494)	(\$454,450)	(\$463,117)	(\$470,338)
<b>10-General Total</b>	<b>\$21,082</b>	<b>\$49,259</b>	<b>(\$177,400)</b>	<b>(\$139,494)</b>	<b>(\$228,450)</b>	<b>(\$237,117)</b>	<b>(\$244,338)</b>
<b>20-Recreation</b>							
4-Revenues	\$237,966	\$242,499	\$236,000	\$238,000	\$238,500	\$239,246	\$240,002
5-Expenses	(\$169,028)	(\$172,190)	(\$195,650)	(\$202,100)	(\$237,150)	(\$239,601)	(\$238,059)
<b>20-Recreation Total</b>	<b>\$68,938</b>	<b>\$70,309</b>	<b>\$40,350</b>	<b>\$35,900</b>	<b>\$1,350</b>	<b>(\$356)</b>	<b>\$1,943</b>
<b>Grand Total</b>	<b>\$90,020</b>	<b>\$119,568</b>	<b>(\$137,050)</b>	<b>(\$103,594)</b>	<b>(\$227,100)</b>	<b>(\$237,472)</b>	<b>(\$242,395)</b>

**Revenues by Source and Expenditures by Object for Swimming Pools**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>101-Parks Maintenance</b>							
<b>231-Northside Pool</b>							
5-Expenses							
51-Salaries & Wages	(\$25,385)	(\$26,396)	(\$33,968)	(\$33,968)	(\$37,508)	(\$38,121)	(\$38,751)
52-Contractual Services	(\$4,375)	(\$20,239)	(\$28,204)	(\$18,230)	(\$19,284)	(\$19,406)	(\$19,531)
53-Supplies	(\$26,874)	(\$33,958)	(\$134,051)	(\$134,588)	(\$146,460)	(\$146,460)	(\$146,460)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$56,635)	(\$80,593)	(\$196,223)	(\$186,786)	(\$203,252)	(\$203,986)	(\$204,742)
<b>231-Northside Pool Total</b>	<b>(\$56,635)</b>	<b>(\$80,593)</b>	<b>(\$196,223)</b>	<b>(\$186,786)</b>	<b>(\$203,252)</b>	<b>(\$203,986)</b>	<b>(\$204,742)</b>
<b>232-Rice Pool</b>							
5-Expenses							
51-Salaries & Wages	(\$46,505)	(\$44,262)	(\$54,065)	(\$54,065)	(\$50,575)	(\$51,176)	(\$51,796)
52-Contractual Services	(\$13,194)	(\$25,422)	(\$31,757)	(\$41,732)	(\$37,925)	(\$37,965)	(\$38,008)
53-Supplies	(\$65,387)	(\$66,626)	(\$298,462)	(\$297,925)	(\$261,193)	(\$261,193)	(\$261,193)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$125,086)	(\$136,311)	(\$384,284)	(\$393,722)	(\$349,692)	(\$350,335)	(\$350,997)
<b>232-Rice Pool Total</b>	<b>(\$125,086)</b>	<b>(\$136,311)</b>	<b>(\$384,284)</b>	<b>(\$393,722)</b>	<b>(\$349,692)</b>	<b>(\$350,335)</b>	<b>(\$350,997)</b>
<b>101-Parks Maintenance Total</b>	<b>(\$181,721)</b>	<b>(\$216,903)</b>	<b>(\$580,508)</b>	<b>(\$580,508)</b>	<b>(\$552,944)</b>	<b>(\$554,321)</b>	<b>(\$555,739)</b>
<b>222-Pools</b>							
<b>000-Nonspecified Area</b>							
5-Expenses							
51-Salaries & Wages			\$0	\$0	\$0	\$0	\$0
52-Contractual Services	(\$730)	(\$1,220)	(\$3,462)	(\$3,462)	(\$648)	(\$663)	(\$679)
53-Supplies	\$0	\$0	(\$467)	(\$467)	\$0	\$0	\$0
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$730)	(\$1,220)	(\$3,930)	(\$3,930)	(\$648)	(\$663)	(\$679)
<b>000-Nonspecified Area Total</b>	<b>(\$730)</b>	<b>(\$1,220)</b>	<b>(\$3,930)</b>	<b>(\$3,930)</b>	<b>(\$648)</b>	<b>(\$663)</b>	<b>(\$679)</b>
<b>231-Northside Pool</b>							
4-Revenues							
42-Charges for Services	\$270,077	\$294,682	\$315,000	\$303,000	\$308,000	\$312,066	\$316,185
44-Rentals	\$5,460	\$13,913	\$10,000	\$11,900	\$11,000	\$11,145	\$11,292
45-Product Sales	\$17,544	\$15,683	\$21,000	\$19,030	\$21,000	\$21,277	\$21,558
47-Misc. Income	\$1,897	\$1,620	\$1,500	\$1,500	\$1,500	\$1,520	\$1,540
4-Revenues Total	\$294,978	\$325,897	\$347,500	\$335,430	\$341,500	\$346,008	\$350,575
5-Expenses							
51-Salaries & Wages	(\$189,822)	(\$223,844)	(\$231,035)	(\$235,535)	(\$244,839)	(\$248,505)	(\$252,231)
52-Contractual Services	(\$74,037)	(\$82,533)	(\$121,552)	(\$106,613)	(\$114,552)	(\$117,361)	(\$119,779)

**Revenues by Source and Expenditures by Object for Swimming Pools**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
53-Supplies	(\$22,079)	(\$24,881)	(\$29,792)	(\$33,666)	(\$33,976)	(\$33,922)	(\$34,389)
54-Other Charges	(\$1,791)	(\$2,079)	(\$2,075)	(\$4,155)	(\$4,200)	(\$4,255)	(\$4,312)
57-Capital	(\$314)	(\$283)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$288,043)	(\$333,619)	(\$384,454)	(\$379,968)	(\$397,567)	(\$404,043)	(\$410,711)
<b>231-Northside Pool Total</b>	<b>\$6,935</b>	<b>(\$7,722)</b>	<b>(\$36,954)</b>	<b>(\$44,539)</b>	<b>(\$56,067)</b>	<b>(\$58,035)</b>	<b>(\$60,136)</b>
<b>232-Rice Pool</b>							
4-Revenues							
42-Charges for Services	\$590,430	\$649,305	\$638,000	\$673,000	\$680,000	\$688,976	\$698,070
44-Rentals	\$7,288	\$8,018	\$5,100	\$6,000	\$6,000	\$6,079	\$6,159
45-Product Sales	\$92,080	\$102,454	\$95,000	\$100,000	\$100,000	\$101,320	\$102,657
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$13,920	\$6,195	\$15,000	\$14,400	\$13,000	\$13,172	\$13,346
4-Revenues Total	\$703,718	\$765,972	\$753,100	\$793,400	\$799,000	\$809,547	\$820,232
5-Expenses							
51-Salaries & Wages	(\$437,359)	(\$527,382)	(\$515,959)	(\$595,959)	(\$631,060)	(\$640,171)	(\$649,427)
52-Contractual Services	(\$143,373)	(\$168,358)	(\$227,029)	(\$194,234)	(\$230,314)	(\$236,064)	(\$241,501)
53-Supplies	(\$60,556)	(\$70,654)	(\$73,480)	(\$80,316)	(\$77,576)	(\$78,101)	(\$79,156)
54-Other Charges	(\$9,637)	(\$10,780)	(\$15,329)	(\$14,600)	(\$14,600)	(\$14,793)	(\$14,988)
57-Capital	(\$314)	(\$354)	\$0	\$0	\$0	\$0	\$0
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$651,239)	(\$777,528)	(\$831,797)	(\$885,108)	(\$953,550)	(\$969,129)	(\$985,072)
<b>232-Rice Pool Total</b>	<b>\$52,479</b>	<b>(\$11,556)</b>	<b>(\$78,697)</b>	<b>(\$91,708)</b>	<b>(\$154,550)</b>	<b>(\$159,583)</b>	<b>(\$164,839)</b>
<b>415-Marketing</b>							
5-Expenses							
51-Salaries & Wages	(\$12,583)	(\$15,351)	(\$16,103)	(\$16,103)	(\$16,787)	(\$17,290)	(\$17,809)
52-Contractual Services	(\$1,372)	(\$1,720)	(\$1,936)	(\$1,936)	(\$2,124)	(\$2,186)	(\$2,251)
54-Other Charges			(\$2,500)	(\$1,500)	(\$2,500)	(\$2,500)	(\$2,500)
5-Expenses Total	(\$13,956)	(\$17,071)	(\$20,539)	(\$19,539)	(\$21,411)	(\$21,977)	(\$22,560)
<b>415-Marketing Total</b>	<b>(\$13,956)</b>	<b>(\$17,071)</b>	<b>(\$20,539)</b>	<b>(\$19,539)</b>	<b>(\$21,411)</b>	<b>(\$21,977)</b>	<b>(\$22,560)</b>
<b>222-Pools Total</b>	<b>\$44,728</b>	<b>(\$37,569)</b>	<b>(\$140,119)</b>	<b>(\$159,715)</b>	<b>(\$232,676)</b>	<b>(\$240,257)</b>	<b>(\$248,214)</b>
<b>Grand Total</b>	<b>(\$136,993)</b>	<b>(\$254,472)</b>	<b>(\$720,627)</b>	<b>(\$740,223)</b>	<b>(\$785,621)</b>	<b>(\$794,578)</b>	<b>(\$803,952)</b>

**Recreation Fund Income Statements**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>20-Recreation</b>							
<b>000-Administration</b>							
4-Revenues							
41-Taxes	\$4,879,003	\$5,022,691	\$5,155,473	\$5,155,473	\$5,051,812	\$5,182,853	\$5,306,532
42-Charges for Services	\$171,017	\$180,677	\$182,900	\$188,525	\$186,475	\$187,119	\$187,771
44-Rentals	\$58,766	\$36,306	\$21,680	\$21,761	\$21,761	\$22,161	\$22,569
45-Product Sales	\$54,721	\$55,733	\$54,585	\$54,412	\$54,487	\$54,497	\$54,507
46-Grants & Donations	\$35,696	\$17,206	\$15,500	\$15,500	\$15,100	\$15,100	\$15,100
47-Misc. Income	\$9,124	\$12,259	\$3,641	\$8,427	\$7,500	\$7,500	\$7,500
48-Interest Income	\$185,880	\$231,348	\$75,000	\$175,000	\$150,000	\$80,000	\$200,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$5,394,207	\$5,556,222	\$5,508,778	\$5,619,098	\$5,487,135	\$5,549,230	\$5,793,979
5-Expenses							
51-Salaries & Wages	(\$980,425)	(\$1,073,640)	(\$1,153,208)	(\$1,152,224)	(\$1,155,482)	(\$1,189,933)	(\$1,225,459)
52-Contractual Services	(\$631,684)	(\$754,103)	(\$914,048)	(\$940,760)	(\$993,275)	(\$998,636)	(\$1,012,950)
53-Supplies	(\$108,422)	(\$85,702)	(\$98,912)	(\$96,714)	(\$205,893)	(\$205,938)	(\$208,087)
54-Other Charges	(\$71,016)	(\$81,428)	(\$120,966)	(\$113,984)	(\$123,745)	(\$126,184)	(\$126,629)
57-Capital	(\$3,036)	(\$2,126)	\$0	\$0	\$0	\$0	\$0
59-Transfers Out	(\$2,275,000)	(\$4,100,000)	(\$2,021,144)	(\$2,021,144)	(\$1,500,000)	(\$1,500,000)	(\$1,500,000)
5-Expenses Total	(\$4,069,584)	(\$6,096,999)	(\$4,308,278)	(\$4,324,826)	(\$3,978,396)	(\$4,020,691)	(\$4,073,125)
<b>000-Administration Total</b>	<b>\$1,324,623</b>	<b>(\$540,777)</b>	<b>\$1,200,500</b>	<b>\$1,294,272</b>	<b>\$1,508,739</b>	<b>\$1,528,539</b>	<b>\$1,720,854</b>
<b>101-Parks Maintenance</b>							
4-Revenues							
42-Charges for Services			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$16,225	\$14,513	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
45-Product Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$5	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$16,230	\$14,513	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
5-Expenses							
51-Salaries & Wages	(\$787,757)	(\$903,695)	(\$940,946)	(\$940,946)	(\$967,152)	(\$988,067)	(\$1,009,620)
52-Contractual Services	(\$208,352)	(\$299,586)	(\$348,653)	(\$346,410)	(\$388,726)	(\$393,996)	(\$399,146)
53-Supplies	(\$204,709)	(\$201,066)	(\$599,244)	(\$568,809)	(\$565,269)	(\$564,991)	(\$565,022)
57-Capital	(\$15,865)	(\$71)	(\$31,500)	\$0	(\$59,000)	\$0	\$0

**Recreation Fund Income Statements**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
5-Expenses Total	(\$1,216,682)	(\$1,404,418)	(\$1,920,343)	(\$1,856,165)	(\$1,980,146)	(\$1,947,054)	(\$1,973,787)
<b>101-Parks Maintenance Total</b>	<b>(\$1,200,452)</b>	<b>(\$1,389,906)</b>	<b>(\$1,910,343)</b>	<b>(\$1,846,165)</b>	<b>(\$1,970,146)</b>	<b>(\$1,937,054)</b>	<b>(\$1,963,787)</b>
<b>220-Recreation Programs</b>							
4-Revenues							
42-Charges for Services	\$3,143,688	\$4,019,802	\$4,413,274	\$4,344,573	\$4,860,574	\$4,930,410	\$5,019,739
44-Rentals	\$45,079	\$58,320	\$65,000	\$60,000	\$65,000	\$65,858	\$66,727
45-Product Sales	\$8,855	\$14,197	\$9,100	\$12,876	\$8,850	\$9,021	\$9,196
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$3,197,621	\$4,092,319	\$4,487,374	\$4,417,449	\$4,934,424	\$5,005,290	\$5,095,662
5-Expenses							
51-Salaries & Wages	(\$986,282)	(\$1,133,289)	(\$1,397,618)	(\$1,349,366)	(\$1,578,200)	(\$1,609,645)	(\$1,640,362)
52-Contractual Services	(\$1,213,379)	(\$1,668,514)	(\$2,010,941)	(\$1,900,962)	(\$2,058,194)	(\$2,090,737)	(\$2,123,299)
53-Supplies	(\$153,857)	(\$227,660)	(\$233,467)	(\$222,558)	(\$237,160)	(\$240,291)	(\$244,006)
54-Other Charges	(\$56)	(\$1,417)	(\$500)	(\$500)	(\$500)	(\$1,107)	(\$1,113)
57-Capital	(\$523)	(\$566)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$2,354,097)	(\$3,031,446)	(\$3,642,526)	(\$3,473,386)	(\$3,874,054)	(\$3,941,780)	(\$4,008,780)
<b>220-Recreation Programs Total</b>	<b>\$843,524</b>	<b>\$1,060,873</b>	<b>\$844,848</b>	<b>\$944,062</b>	<b>\$1,060,370</b>	<b>\$1,063,510</b>	<b>\$1,086,882</b>
<b>221-Athletics</b>							
4-Revenues							
42-Charges for Services	\$520,443	\$645,102	\$618,300	\$683,196	\$733,200	\$709,882	\$750,424
45-Product Sales	\$10,682	\$12,704	\$12,700	\$14,100	\$14,200	\$14,387	\$14,561
47-Misc. Income	\$376	\$0	\$0	\$0	\$0	\$0	\$0
49-Transfers In			\$90,000	\$0	\$0	\$0	\$0
4-Revenues Total	\$531,501	\$657,806	\$721,000	\$697,296	\$747,400	\$724,269	\$764,985
5-Expenses							
51-Salaries & Wages	(\$47,388)	(\$61,473)	(\$67,078)	(\$66,427)	(\$46,419)	(\$47,442)	(\$48,570)
52-Contractual Services	(\$159,343)	(\$208,624)	(\$254,331)	(\$232,932)	(\$235,608)	(\$237,854)	(\$241,132)
53-Supplies	(\$201,953)	(\$268,691)	(\$306,638)	(\$267,654)	(\$305,500)	(\$278,027)	(\$312,668)
54-Other Charges	(\$58,487)	(\$59,109)	(\$92,147)	(\$91,765)	(\$96,000)	(\$97,267)	(\$98,551)
57-Capital			\$0	\$0	\$0	\$0	\$0



**Recreation Fund Income Statements**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
59-Transfers Out	\$0	(\$25,191)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$467,171)	(\$623,087)	(\$720,194)	(\$658,778)	(\$683,526)	(\$660,590)	(\$700,921)
<b>221-Athletics Total</b>	<b>\$64,331</b>	<b>\$34,718</b>	<b>\$806</b>	<b>\$38,518</b>	<b>\$63,874</b>	<b>\$63,679</b>	<b>\$64,064</b>
<b>222-Pools</b>							
4-Revenues							
42-Charges for Services	\$860,507	\$943,987	\$953,000	\$976,000	\$988,000	\$1,001,042	\$1,014,255
44-Rentals	\$12,748	\$21,930	\$15,100	\$17,900	\$17,000	\$17,224	\$17,452
45-Product Sales	\$109,624	\$118,137	\$116,000	\$119,030	\$121,000	\$122,597	\$124,215
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$15,817	\$7,815	\$16,500	\$15,900	\$14,500	\$14,691	\$14,885
4-Revenues Total	\$998,695	\$1,091,869	\$1,100,600	\$1,128,830	\$1,140,500	\$1,155,555	\$1,170,807
5-Expenses							
51-Salaries & Wages	(\$639,765)	(\$766,577)	(\$763,097)	(\$847,597)	(\$892,686)	(\$905,966)	(\$919,467)
52-Contractual Services	(\$219,512)	(\$253,830)	(\$353,980)	(\$306,245)	(\$347,638)	(\$356,274)	(\$364,210)
53-Supplies	(\$82,634)	(\$95,535)	(\$103,739)	(\$114,448)	(\$111,552)	(\$112,023)	(\$113,544)
54-Other Charges	(\$11,428)	(\$12,859)	(\$19,904)	(\$20,255)	(\$21,300)	(\$21,548)	(\$21,800)
57-Capital	(\$628)	(\$637)	\$0	\$0	\$0	\$0	\$0
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$953,968)	(\$1,129,438)	(\$1,240,719)	(\$1,288,545)	(\$1,373,176)	(\$1,395,812)	(\$1,419,021)
<b>222-Pools Total</b>	<b>\$44,728</b>	<b>(\$37,569)</b>	<b>(\$140,119)</b>	<b>(\$159,715)</b>	<b>(\$232,676)</b>	<b>(\$240,257)</b>	<b>(\$248,214)</b>
<b>224-Recreation Facilities</b>							
4-Revenues							
42-Charges for Services	\$1,194	\$828	\$1,200	\$850	\$850	\$900	\$950
44-Rentals	\$28,400	\$49,376	\$40,300	\$50,300	\$51,000	\$52,190	\$52,394
45-Product Sales	\$1,985	\$575	\$600	\$700	\$700	\$700	\$700
47-Misc. Income	\$0	\$46	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$31,579	\$50,824	\$42,100	\$51,850	\$52,550	\$53,790	\$54,044
5-Expenses							
51-Salaries & Wages	(\$180,570)	(\$188,702)	(\$199,641)	(\$199,241)	(\$207,457)	(\$215,378)	(\$223,415)
52-Contractual Services	(\$250,071)	(\$348,393)	(\$393,397)	(\$383,017)	(\$438,797)	(\$451,044)	(\$462,732)
53-Supplies	(\$23,817)	(\$26,009)	(\$50,423)	(\$50,492)	(\$32,836)	(\$32,409)	(\$32,528)

**Recreation Fund Income Statements**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
54-Other Charges	(\$970)	(\$3,369)	(\$9,821)	(\$9,989)	(\$11,285)	(\$11,335)	(\$11,385)
57-Capital	(\$1,047)	(\$779)	\$0	\$0	\$0	\$0	\$0
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$456,475)	(\$567,252)	(\$653,283)	(\$642,739)	(\$690,376)	(\$710,166)	(\$730,060)
<b>224-Recreation Facilities Total</b>	<b>(\$424,896)</b>	<b>(\$516,427)</b>	<b>(\$611,183)</b>	<b>(\$590,889)</b>	<b>(\$637,826)</b>	<b>(\$656,377)</b>	<b>(\$676,016)</b>
<b>350-Special Facilities</b>							
4-Revenues							
42-Charges for Services	\$444,906	\$482,187	\$584,500	\$554,745	\$553,500	\$560,806	\$568,209
44-Rentals	\$1,045	\$1,231	\$3,000	\$1,052	\$1,000	\$1,013	\$1,027
45-Product Sales	\$1,565	\$1,305	\$2,500	\$1,000	\$1,000	\$1,013	\$1,027
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income			\$500	\$0	\$0	\$0	\$0
4-Revenues Total	\$447,517	\$484,723	\$590,500	\$556,796	\$555,500	\$562,833	\$570,262
5-Expenses							
51-Salaries & Wages	(\$373,812)	(\$422,015)	(\$458,756)	(\$445,188)	(\$449,116)	(\$456,628)	(\$464,292)
52-Contractual Services	(\$57,913)	(\$52,894)	(\$74,757)	(\$73,891)	(\$78,124)	(\$79,868)	(\$80,698)
53-Supplies	(\$46,072)	(\$46,039)	(\$63,627)	(\$64,383)	(\$66,225)	(\$66,200)	(\$67,143)
54-Other Charges	(\$5,669)	(\$4,365)	(\$11,800)	(\$11,048)	(\$11,300)	(\$11,357)	(\$11,414)
57-Capital	(\$628)	(\$425)	\$0	\$0	\$0	\$0	\$0
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$484,094)	(\$525,738)	(\$608,940)	(\$594,511)	(\$604,765)	(\$614,053)	(\$623,549)
<b>350-Special Facilities Total</b>	<b>(\$36,577)</b>	<b>(\$41,015)</b>	<b>(\$18,440)</b>	<b>(\$37,715)</b>	<b>(\$49,265)</b>	<b>(\$51,220)</b>	<b>(\$53,286)</b>
<b>418-Human Resources</b>							
5-Expenses							
51-Salaries & Wages	(\$74,703)	(\$76,782)	(\$92,914)	(\$92,914)	(\$96,523)	(\$97,556)	(\$98,621)
52-Contractual Services	(\$5,445)	(\$6,778)	(\$7,740)	(\$7,740)	(\$8,164)	(\$8,406)	(\$8,656)
53-Supplies	\$0	(\$9)	(\$750)	(\$250)	(\$750)	(\$765)	(\$780)
54-Other Charges	(\$735)	(\$180)	(\$2,575)	(\$2,575)	(\$2,652)	(\$2,652)	(\$2,652)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$80,883)	(\$83,750)	(\$103,979)	(\$103,479)	(\$108,089)	(\$109,380)	(\$110,709)
<b>418-Human Resources Total</b>	<b>(\$80,883)</b>	<b>(\$83,750)</b>	<b>(\$103,979)</b>	<b>(\$103,479)</b>	<b>(\$108,089)</b>	<b>(\$109,380)</b>	<b>(\$110,709)</b>

**Recreation Fund Income Statements**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>419-Finance</b>							
5-Expenses							
51-Salaries & Wages	(\$225,876)	(\$240,348)	(\$261,485)	(\$255,366)	(\$276,823)	(\$285,020)	(\$293,463)
52-Contractual Services	(\$22,563)	(\$28,458)	(\$41,325)	(\$41,325)	(\$51,975)	(\$53,517)	(\$55,105)
5-Expenses Total	(\$248,439)	(\$268,806)	(\$302,809)	(\$296,691)	(\$328,797)	(\$338,537)	(\$348,568)
<b>419-Finance Total</b>	<b>(\$248,439)</b>	<b>(\$268,806)</b>	<b>(\$302,809)</b>	<b>(\$296,691)</b>	<b>(\$328,797)</b>	<b>(\$338,537)</b>	<b>(\$348,568)</b>
<b>20-Recreation Total</b>	<b>\$285,957</b>	<b>(\$1,782,658)</b>	<b>(\$1,040,719)</b>	<b>(\$757,802)</b>	<b>(\$693,816)</b>	<b>(\$677,097)</b>	<b>(\$528,781)</b>
<b>Grand Total</b>	<b>\$285,957</b>	<b>(\$1,782,658)</b>	<b>(\$1,040,719)</b>	<b>(\$757,802)</b>	<b>(\$693,816)</b>	<b>(\$677,097)</b>	<b>(\$528,781)</b>

**ATHLETICS DEPARTMENT AREAS: Revenues and Expenditures by Area**

ATHLETICS DEPARTMENT AREAS	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>Athletics Dept. Area</b>							
<b>203-Athletic Programs</b>							
4-Revenues							
42-Charges for Services	\$592,518	\$764,227	\$778,150	\$778,237	\$816,053	\$830,601	\$845,416
4-Revenues Total	\$592,518	\$764,227	\$778,150	\$778,237	\$816,053	\$830,601	\$845,416
5-Expenses							
51-Full Time Salary & Wages	(\$86,344)	(\$76,242)	(\$80,075)	(\$80,075)	(\$62,214)	(\$64,067)	(\$65,975)
51-Part Time Wages	(\$69,875)	(\$108,636)	(\$109,082)	(\$123,120)	(\$135,768)	(\$137,561)	(\$139,376)
52-Computer Services	(\$364)	(\$438)	(\$3,291)	(\$3,291)	(\$5,866)	(\$5,983)	(\$6,054)
52-Contractual Services	(\$256,862)	(\$337,461)	(\$392,509)	(\$342,037)	(\$356,557)	(\$361,263)	(\$366,032)
52-Health & Life Insurance	(\$6,963)	(\$6,885)	(\$14,784)	(\$14,784)	(\$10,702)	(\$11,018)	(\$11,344)
52-Utilities	(\$1,493)	(\$2,339)	(\$3,090)	(\$2,228)	(\$3,090)	(\$3,152)	(\$3,215)
53-Supplies	(\$1,464)	(\$6,593)	(\$7,918)	(\$6,472)	(\$7,173)	(\$7,075)	(\$7,153)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$423,365)	(\$538,593)	(\$610,749)	(\$572,007)	(\$581,370)	(\$590,118)	(\$599,150)
<b>203-Athletic Programs Total</b>	<b>\$169,153</b>	<b>\$225,633</b>	<b>\$167,401</b>	<b>\$206,230</b>	<b>\$234,683</b>	<b>\$240,483</b>	<b>\$246,267</b>
<b>204-Leagues</b>							
4-Revenues							
42-Charges for Services	\$1,198,700	\$1,686,471	\$1,788,085	\$1,815,253	\$1,882,030	\$1,912,731	\$1,943,955
44-Rentals	\$150	\$0	\$0	\$0	\$0	\$0	\$0
45-Product Sales	\$7,227	\$12,944	\$8,500	\$12,500	\$8,500	\$8,670	\$8,843
4-Revenues Total	\$1,206,077	\$1,699,416	\$1,796,585	\$1,827,753	\$1,890,530	\$1,921,401	\$1,952,798
5-Expenses							
51-Full Time Salary & Wages	(\$99,212)	(\$102,336)	(\$109,275)	(\$109,275)	(\$145,402)	(\$149,737)	(\$154,202)
51-Part Time Wages	(\$36,269)	(\$42,435)	(\$84,638)	(\$43,607)	(\$48,458)	(\$49,098)	(\$49,746)
52-Computer Services	(\$4,056)	(\$5,978)	(\$6,075)	(\$6,075)	(\$1,990)	(\$2,113)	(\$2,244)
52-Contractual Services	(\$626,834)	(\$958,565)	(\$1,113,651)	(\$1,075,792)	(\$1,122,702)	(\$1,137,940)	(\$1,153,387)
52-Health & Life Insurance	(\$38,799)	(\$11,252)	(\$29,315)	(\$29,315)	(\$31,070)	(\$31,991)	(\$32,940)
52-Utilities	(\$967)	(\$2,507)	(\$2,940)	(\$2,419)	(\$2,790)	(\$2,817)	(\$2,845)
53-Supplies	(\$91,362)	(\$149,103)	(\$140,317)	(\$132,763)	(\$137,543)	(\$139,689)	(\$141,871)
57-Capital	(\$209)	(\$287)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$897,709)	(\$1,272,463)	(\$1,486,212)	(\$1,399,246)	(\$1,489,955)	(\$1,513,385)	(\$1,537,235)

**ATHLETICS DEPARTMENT AREAS: Revenues and Expenditures by Area**

ATHLETICS DEPARTMENT AREAS	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>204-Leagues Total</b>	<b>\$308,368</b>	<b>\$426,953</b>	<b>\$310,373</b>	<b>\$428,507</b>	<b>\$400,575</b>	<b>\$408,016</b>	<b>\$415,564</b>
<b>205-Athletics Dept. Area</b>							
4-Revenues							
42-Charges for Services	\$35,355	\$42,780	\$40,400	\$48,525	\$48,475	\$49,119	\$49,771
44-Rentals	\$42,815	\$34,525	\$20,000	\$20,000	\$20,000	\$20,400	\$20,808
47-Miscellaneous Income			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$78,170	\$77,305	\$60,400	\$68,525	\$68,475	\$69,519	\$70,579
5-Expenses							
51-Full Time Salary & Wages	(\$178,158)	(\$212,507)	(\$224,785)	(\$224,785)	(\$154,059)	(\$158,623)	(\$163,323)
51-Part Time Wages	\$0	(\$618)	(\$1,000)	(\$7,500)	(\$7,500)	(\$7,650)	(\$7,803)
52-Computer Services	(\$24,126)	(\$24,398)	(\$19,927)	(\$19,927)	(\$11,116)	(\$11,457)	(\$11,314)
52-Contractual Services	(\$38)	(\$1,868)	(\$2,671)	(\$2,671)	(\$3,000)	(\$3,060)	(\$3,121)
52-Health & Life Insurance	(\$36,078)	(\$33,448)	(\$40,856)	(\$40,856)	(\$19,777)	(\$20,360)	(\$20,959)
52-Utilities	(\$4,159)	(\$2,292)	(\$2,580)	(\$2,736)	(\$2,100)	(\$2,132)	(\$2,165)
53-Supplies	(\$65,336)	(\$41,271)	(\$37,373)	(\$35,111)	(\$123,949)	(\$125,243)	(\$127,002)
54-Other Charges	(\$13,997)	(\$16,992)	(\$32,200)	(\$31,591)	(\$32,200)	(\$32,625)	(\$33,056)
57-Capital	(\$1,361)	(\$920)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$323,252)	(\$334,313)	(\$361,392)	(\$365,177)	(\$353,702)	(\$361,150)	(\$368,744)
<b>205-Athletics Dept. Area Total</b>	<b>(\$245,082)</b>	<b>(\$257,008)</b>	<b>(\$300,992)</b>	<b>(\$296,652)</b>	<b>(\$285,227)</b>	<b>(\$291,631)</b>	<b>(\$298,164)</b>
<b>221-Wheaton Youth Cheerleading</b>							
4-Revenues							
42-Charges for Services	\$79,398	\$126,811	\$98,000	\$136,433	\$169,000	\$138,234	\$171,231
45-Product Sales	\$1,186	\$0	\$1,200	\$1,200	\$1,200	\$1,216	\$1,216
49-Transfers In			\$10,000	\$0	\$0	\$0	\$0
4-Revenues Total	\$80,584	\$126,811	\$109,200	\$137,633	\$170,200	\$139,450	\$172,447
5-Expenses							
51-Full Time Salary & Wages	(\$7,305)	(\$6,155)	(\$6,485)	(\$6,485)	\$0	\$0	\$0
51-Part Time Wages	(\$72)	(\$56)	(\$600)	(\$210)	(\$250)	(\$213)	(\$253)
52-Contractual Services	(\$52,011)	(\$60,277)	(\$88,799)	(\$77,000)	(\$78,000)	(\$78,016)	(\$79,030)
52-Health & Life Insurance	(\$881)	(\$716)	(\$833)	(\$833)	\$0	\$0	\$0
53-Supplies	(\$29,475)	(\$59,548)	(\$56,859)	(\$51,554)	(\$82,600)	(\$52,184)	(\$83,842)
54-Other Charges			\$0	\$0	\$0	\$0	\$0

**ATHLETICS DEPARTMENT AREAS: Revenues and Expenditures by Area**

ATHLETICS DEPARTMENT AREAS	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
5-Expenses Total	(\$89,744)	(\$126,752)	(\$153,576)	(\$136,082)	(\$160,850)	(\$130,413)	(\$163,125)
<b>221-Wheaton Youth Cheerleading Total</b>	<b>(\$9,160)</b>	<b>\$59</b>	<b>(\$44,376)</b>	<b>\$1,551</b>	<b>\$9,350</b>	<b>\$9,037</b>	<b>\$9,321</b>
<b>222-Wheaton Youth Football</b>							
4-Revenues							
42-Charges for Services	\$206,160	\$241,161	\$240,000	\$252,000	\$263,500	\$266,978	\$270,502
45-Product Sales	\$7,367	\$9,801	\$8,000	\$9,900	\$10,000	\$10,132	\$10,266
49-Transfers In			\$25,000	\$0	\$0	\$0	\$0
4-Revenues Total	\$213,527	\$250,962	\$273,000	\$261,900	\$273,500	\$277,110	\$280,768
5-Expenses							
51-Full Time Salary & Wages	(\$17,586)	(\$15,387)	(\$16,212)	(\$16,212)	\$0	\$0	\$0
51-Part Time Wages	(\$5,220)	(\$7,673)	(\$8,500)	(\$8,000)	(\$8,500)	(\$8,612)	(\$8,726)
52-Computer Services	(\$121)	(\$146)	(\$105)	(\$105)	(\$105)	(\$105)	(\$105)
52-Contractual Services	(\$35,612)	(\$53,802)	(\$70,254)	(\$61,200)	(\$64,200)	(\$65,047)	(\$65,906)
52-Health & Life Insurance	(\$2,053)	(\$1,788)	(\$2,082)	(\$2,082)	\$0	\$0	\$0
53-Supplies	(\$109,268)	(\$112,824)	(\$130,010)	(\$122,050)	(\$126,300)	(\$127,967)	(\$129,656)
54-Other Charges	(\$17,467)	(\$35,044)	(\$36,147)	(\$39,765)	(\$42,000)	(\$42,554)	(\$43,116)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$187,327)	(\$226,664)	(\$263,311)	(\$249,414)	(\$241,105)	(\$244,286)	(\$247,509)
<b>222-Wheaton Youth Football Total</b>	<b>\$26,199</b>	<b>\$24,298</b>	<b>\$9,689</b>	<b>\$12,486</b>	<b>\$32,395</b>	<b>\$32,824</b>	<b>\$33,259</b>
<b>223-Youth Baseball/Softball</b>							
4-Revenues							
42-Charges for Services	\$234,885	\$277,130	\$280,300	\$294,763	\$300,700	\$304,669	\$308,690
45-Product Sales	\$2,130	\$2,903	\$3,500	\$3,000	\$3,000	\$3,040	\$3,080
47-Miscellaneous Income	\$376	\$0	\$0	\$0	\$0	\$0	\$0
49-Transfers In			\$55,000	\$0	\$0	\$0	\$0
4-Revenues Total	\$237,391	\$280,033	\$338,800	\$297,763	\$303,700	\$307,709	\$311,770
5-Expenses							
51-Full Time Salary & Wages	(\$13,894)	(\$24,417)	(\$25,930)	(\$25,930)	(\$26,819)	(\$27,623)	(\$28,452)
51-Part Time Wages	(\$3,312)	(\$7,785)	(\$9,350)	(\$9,589)	(\$10,850)	(\$10,993)	(\$11,138)
52-Computer Services	(\$121)	(\$146)	(\$105)	(\$105)	(\$105)	(\$105)	(\$105)
52-Contractual Services	(\$65,611)	(\$85,417)	(\$83,546)	(\$83,000)	(\$84,000)	(\$85,109)	(\$86,232)

**ATHLETICS DEPARTMENT AREAS: Revenues and Expenditures by Area**

ATHLETICS DEPARTMENT AREAS	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
52-Health & Life Insurance	(\$2,932)	(\$6,332)	(\$8,608)	(\$8,608)	(\$9,198)	(\$9,472)	(\$9,754)
53-Supplies	(\$63,210)	(\$96,319)	(\$119,769)	(\$94,050)	(\$96,600)	(\$97,876)	(\$99,170)
54-Other Charges	(\$41,019)	(\$24,065)	(\$56,000)	(\$52,000)	(\$54,000)	(\$54,713)	(\$55,435)
57-Capital			\$0	\$0	\$0	\$0	\$0
59-Transfers Out	\$0	(\$25,191)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$190,099)	(\$269,672)	(\$303,307)	(\$273,282)	(\$281,571)	(\$285,891)	(\$290,286)
<b>223-Youth Baseball/Softball Total</b>	<b>\$47,292</b>	<b>\$10,361</b>	<b>\$35,493</b>	<b>\$24,481</b>	<b>\$22,129</b>	<b>\$21,818</b>	<b>\$21,484</b>
<b>225-Central Athletic Complex</b>							
4-Revenues							
42-Charges for Services	\$56,095	\$65,870	\$77,105	\$65,180	\$71,250	\$72,328	\$73,423
44-Rentals	\$44,929	\$58,320	\$65,000	\$60,000	\$65,000	\$65,858	\$66,727
45-Product Sales	\$285	\$154	\$100	\$126	\$100	\$101	\$103
4-Revenues Total	\$101,309	\$124,344	\$142,205	\$125,306	\$136,350	\$138,288	\$140,253
5-Expenses							
51-Part Time Wages	(\$55,215)	(\$55,408)	(\$74,956)	(\$68,200)	(\$74,448)	(\$75,362)	(\$76,288)
52-Computer Services	(\$96)	(\$1,467)	(\$1,247)	(\$1,247)	(\$1,359)	(\$1,359)	(\$1,359)
52-Contractual Services	(\$31,267)	(\$25,964)	(\$36,106)	(\$36,242)	(\$44,223)	(\$44,253)	(\$44,283)
52-Health & Life Insurance			\$0	\$0	\$0	\$0	\$0
52-Utilities	(\$67,435)	(\$79,307)	(\$109,850)	(\$104,424)	(\$114,100)	(\$117,387)	(\$120,770)
53-Supplies	(\$44,488)	(\$32,244)	(\$38,080)	(\$36,260)	(\$37,385)	(\$37,455)	(\$37,526)
54-Other Charges	(\$56)	(\$1,417)	(\$500)	(\$500)	(\$500)	(\$507)	(\$513)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$198,556)	(\$195,806)	(\$260,739)	(\$246,873)	(\$272,015)	(\$276,322)	(\$280,739)
<b>225-Central Athletic Complex Total</b>	<b>(\$97,247)</b>	<b>(\$71,462)</b>	<b>(\$118,534)</b>	<b>(\$121,567)</b>	<b>(\$135,665)</b>	<b>(\$138,035)</b>	<b>(\$140,486)</b>
<b>Athletics Dept. Area Total</b>	<b>\$199,523</b>	<b>\$358,835</b>	<b>\$59,054</b>	<b>\$255,036</b>	<b>\$278,240</b>	<b>\$282,512</b>	<b>\$287,244</b>

**RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area**

RECREATION DEPARTMENT AREAS	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>Recreation Dept. Area</b>							
<b>200-Recreation Dept. Area</b>							
4-Revenues							
42-Charges for Services			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$1,781	\$1,781	\$1,680	\$1,761	\$1,761	\$1,761	\$1,761
4-Revenues Total	\$1,781	\$1,781	\$1,680	\$1,761	\$1,761	\$1,761	\$1,761
5-Expenses							
51-Full Time Salary & Wages	(\$145,273)	(\$165,188)	(\$175,566)	(\$175,566)	(\$182,346)	(\$187,816)	(\$193,451)
51-Part Time Wages			\$0	\$0	\$0	\$0	\$0
52-Computer Services	(\$7,484)	(\$8,127)	(\$5,488)	(\$5,488)	(\$10,433)	(\$10,716)	(\$10,574)
52-Contractual Services	(\$3,109)	(\$1,298)	(\$4,920)	(\$3,620)	(\$4,600)	(\$4,600)	(\$4,600)
52-Health & Life Insurance	(\$12,191)	(\$28,513)	(\$32,307)	(\$32,307)	(\$34,706)	(\$35,734)	(\$36,792)
52-Utilities	(\$795)	(\$1,574)	(\$1,980)	(\$1,614)	(\$2,040)	(\$2,090)	(\$2,142)
53-Supplies	(\$7,455)	(\$4,620)	(\$8,211)	(\$8,211)	(\$9,065)	(\$8,794)	(\$8,850)
54-Other Charges	(\$4,730)	(\$8,020)	(\$17,450)	(\$17,213)	(\$22,020)	(\$22,020)	(\$22,020)
57-Capital	(\$419)	(\$281)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$181,455)	(\$217,621)	(\$245,923)	(\$244,019)	(\$265,209)	(\$271,770)	(\$278,429)
<b>200-Recreation Dept. Area Total</b>	<b>(\$179,674)</b>	<b>(\$215,840)</b>	<b>(\$244,243)</b>	<b>(\$242,258)</b>	<b>(\$263,448)</b>	<b>(\$270,009)</b>	<b>(\$276,668)</b>
<b>201-Arts and Crafts</b>							
4-Revenues							
42-Charges for Services	\$39,869	\$30,836	\$46,501	\$46,685	\$53,430	\$54,497	\$55,586
45-Product Sales	\$519	\$170	\$500	\$250	\$250	\$250	\$250
4-Revenues Total	\$40,387	\$31,006	\$47,001	\$46,935	\$53,680	\$54,747	\$55,836
5-Expenses							
51-Full Time Salary & Wages			\$0	\$0	\$0	\$0	\$0
51-Part Time Wages	(\$14,247)	(\$13,078)	(\$20,451)	(\$20,451)	(\$21,766)	(\$22,053)	(\$22,344)
52-Contractual Services	(\$8,775)	(\$6,175)	(\$4,356)	(\$4,396)	(\$4,859)	(\$4,923)	(\$4,988)
52-Health & Life Insurance			\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$2,331)	(\$4,369)	(\$3,600)	(\$3,600)	(\$3,600)	(\$3,648)	(\$3,696)
5-Expenses Total	(\$25,354)	(\$23,621)	(\$28,407)	(\$28,447)	(\$30,225)	(\$30,623)	(\$31,027)
<b>201-Arts and Crafts Total</b>	<b>\$15,033</b>	<b>\$7,384</b>	<b>\$18,594</b>	<b>\$18,488</b>	<b>\$23,455</b>	<b>\$24,124</b>	<b>\$24,809</b>



**RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area**

RECREATION DEPARTMENT AREAS	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>202-Performing Arts</b>							
4-Revenues							
42-Charges for Services	\$81,446	\$114,993	\$136,536	\$140,676	\$167,418	\$170,766	\$174,182
45-Product Sales	\$824	\$402	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$82,270	\$115,395	\$136,536	\$140,676	\$167,418	\$170,766	\$174,182
5-Expenses							
51-Full Time Salary & Wages	(\$26,848)	(\$30,981)	(\$32,445)	(\$32,445)	(\$34,452)	(\$35,486)	(\$36,550)
51-Part Time Wages	(\$23,568)	(\$34,046)	(\$35,396)	(\$37,802)	(\$47,250)	(\$47,874)	(\$48,506)
52-Computer Services	(\$2,174)	(\$3,001)	(\$3,192)	(\$3,192)	(\$3,228)	(\$3,344)	(\$3,310)
52-Contractual Services	(\$16,639)	(\$13,497)	(\$19,825)	(\$20,388)	(\$23,756)	(\$24,070)	(\$24,388)
52-Health & Life Insurance	\$0	(\$3,575)	(\$4,162)	(\$4,162)	(\$4,436)	(\$4,566)	(\$4,701)
52-Utilities			\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$7,475)	(\$9,597)	(\$12,351)	(\$11,953)	(\$17,279)	(\$17,403)	(\$17,647)
54-Other Charges			\$0	\$0	\$0	(\$200)	(\$200)
57-Capital	(\$105)	(\$140)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$76,808)	(\$94,837)	(\$107,371)	(\$109,941)	(\$130,401)	(\$132,943)	(\$135,301)
<b>202-Performing Arts Total</b>	<b>\$5,462</b>	<b>\$20,558</b>	<b>\$29,165</b>	<b>\$30,735</b>	<b>\$37,017</b>	<b>\$37,823</b>	<b>\$38,881</b>
<b>207-Camps and Preschool</b>							
4-Revenues							
42-Charges for Services	\$687,723	\$832,569	\$971,911	\$960,870	\$1,183,776	\$1,188,522	\$1,212,284
4-Revenues Total	\$687,723	\$832,569	\$971,911	\$960,870	\$1,183,776	\$1,188,522	\$1,212,284
5-Expenses							
51-Full Time Salary & Wages	(\$29,102)	(\$40,385)	(\$101,537)	(\$101,537)	(\$107,254)	(\$110,471)	(\$113,786)
51-Part Time Wages	(\$328,887)	(\$382,484)	(\$451,723)	(\$460,078)	(\$587,780)	(\$598,404)	(\$608,186)
52-Computer Services	(\$2,648)	(\$3,647)	(\$4,289)	(\$4,289)	(\$6,824)	(\$7,071)	(\$7,018)
52-Contractual Services	(\$40,993)	(\$67,223)	(\$69,995)	(\$77,424)	(\$86,109)	(\$87,429)	(\$88,665)
52-Health & Life Insurance	(\$19,531)	(\$13,498)	(\$40,493)	(\$40,493)	(\$43,175)	(\$44,463)	(\$45,789)
52-Utilities	(\$1,057)	(\$1,525)	(\$3,145)	(\$1,807)	(\$4,590)	(\$4,682)	(\$4,775)
53-Supplies	(\$22,869)	(\$28,392)	(\$32,595)	(\$33,728)	(\$36,587)	(\$36,948)	(\$37,551)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital	(\$105)	(\$140)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$445,191)	(\$537,293)	(\$703,777)	(\$719,356)	(\$872,317)	(\$889,468)	(\$905,770)

**RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area**

RECREATION DEPARTMENT AREAS	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>207-Camps and Preschool Total</b>	<b>\$242,532</b>	<b>\$295,276</b>	<b>\$268,133</b>	<b>\$241,514</b>	<b>\$311,459</b>	<b>\$299,054</b>	<b>\$306,514</b>
<b>208-General Interests</b>							
4-Revenues							
42-Charges for Services	\$141,318	\$164,478	\$200,674	\$185,996	\$219,420	\$223,808	\$228,285
45-Product Sales			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$141,318	\$164,478	\$200,674	\$185,996	\$219,420	\$223,808	\$228,285
5-Expenses							
51-Full Time Salary & Wages	(\$28,445)	(\$30,981)	(\$32,445)	(\$32,445)	(\$34,452)	(\$35,486)	(\$36,550)
51-Part Time Wages	(\$37,508)	(\$57,535)	(\$65,865)	(\$55,252)	(\$65,280)	(\$66,662)	(\$67,706)
52-Computer Services			\$0	\$0	\$0	\$0	\$0
52-Contractual Services	(\$38,898)	(\$47,706)	(\$49,646)	(\$52,765)	(\$60,316)	(\$61,112)	(\$61,919)
52-Health & Life Insurance	\$0	(\$8,975)	(\$4,162)	(\$4,162)	(\$4,436)	(\$4,566)	(\$4,701)
52-Utilities			\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$3,234)	(\$3,821)	(\$5,462)	(\$5,220)	(\$3,500)	(\$3,548)	(\$3,597)
54-Other Charges			\$0	\$0	\$0	(\$400)	(\$400)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$108,085)	(\$149,019)	(\$157,579)	(\$149,843)	(\$167,984)	(\$171,775)	(\$174,873)
<b>208-General Interests Total</b>	<b>\$33,233</b>	<b>\$15,459</b>	<b>\$43,095</b>	<b>\$36,153</b>	<b>\$51,436</b>	<b>\$52,034</b>	<b>\$53,412</b>
<b>209-Special Events</b>							
4-Revenues							
42-Charges for Services	\$13,128	\$17,971	\$21,464	\$22,632	\$30,439	\$31,683	\$32,243
4-Revenues Total	\$13,128	\$17,971	\$21,464	\$22,632	\$30,439	\$31,683	\$32,243
5-Expenses							
51-Full Time Salary & Wages			\$0	\$0	\$0	\$0	\$0
51-Part Time Wages	(\$60)	(\$57)	(\$301)	(\$301)	(\$306)	(\$310)	(\$314)
52-Contractual Services	(\$2,036)	(\$5,554)	(\$8,353)	(\$7,753)	(\$12,078)	(\$12,261)	(\$12,506)
52-Health & Life Insurance			\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$4,938)	(\$5,628)	(\$5,440)	(\$5,049)	(\$7,500)	(\$7,636)	(\$7,775)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$7,034)	(\$11,238)	(\$14,094)	(\$13,103)	(\$19,884)	(\$20,207)	(\$20,595)
<b>209-Special Events Total</b>	<b>\$6,094</b>	<b>\$6,733</b>	<b>\$7,370</b>	<b>\$9,529</b>	<b>\$10,555</b>	<b>\$11,476</b>	<b>\$11,648</b>

**RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area**

RECREATION DEPARTMENT AREAS	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>220-Community Center</b>							
4-Revenues							
42-Charges for Services	\$1,194	\$828	\$1,200	\$850	\$850	\$900	\$950
44-Rentals	\$20,050	\$40,182	\$32,800	\$40,500	\$41,000	\$42,000	\$42,000
45-Product Sales	\$1,985	\$575	\$600	\$700	\$700	\$700	\$700
47-Miscellaneous Income	\$0	\$46	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$23,229	\$41,631	\$34,600	\$42,050	\$42,550	\$43,600	\$43,650
5-Expenses							
51-Full Time Salary & Wages	(\$314,804)	(\$359,448)	(\$359,869)	(\$359,869)	(\$374,857)	(\$386,006)	(\$397,489)
51-Part Time Wages	(\$158,596)	(\$171,843)	(\$204,746)	(\$204,746)	(\$208,336)	(\$212,304)	(\$216,270)
52-Computer Services	(\$19,790)	(\$31,375)	(\$41,107)	(\$41,107)	(\$38,473)	(\$39,460)	(\$39,288)
52-Contractual Services	(\$31,486)	(\$50,938)	(\$63,273)	(\$62,810)	(\$84,488)	(\$84,558)	(\$84,629)
52-Health & Life Insurance	(\$81,864)	(\$140,974)	(\$112,449)	(\$112,449)	(\$122,689)	(\$126,343)	(\$130,106)
52-Utilities	(\$191,888)	(\$248,537)	(\$307,600)	(\$263,940)	(\$319,900)	(\$328,878)	(\$338,114)
53-Supplies	(\$75,989)	(\$68,106)	(\$114,139)	(\$114,209)	(\$82,872)	(\$82,167)	(\$82,317)
54-Other Charges	(\$970)	(\$3,369)	(\$9,821)	(\$9,989)	(\$11,285)	(\$11,335)	(\$11,385)
57-Capital	(\$1,152)	(\$850)	\$0	\$0	\$0	\$0	\$0
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$876,538)	(\$1,075,440)	(\$1,213,004)	(\$1,169,118)	(\$1,242,899)	(\$1,271,051)	(\$1,299,598)
<b>220-Community Center Total</b>	<b>(\$853,309)</b>	<b>(\$1,033,809)</b>	<b>(\$1,178,404)</b>	<b>(\$1,127,068)</b>	<b>(\$1,200,349)</b>	<b>(\$1,227,451)</b>	<b>(\$1,255,948)</b>
<b>304-Mary Lubko Center</b>							
4-Revenues							
42-Charges for Services	\$95,409	\$140,102	\$239,302	\$179,775	\$258,410	\$263,558	\$268,811
44-Rentals	\$5,475	\$8,575	\$6,000	\$8,000	\$8,500	\$8,670	\$8,843
45-Product Sales			\$0	\$0	\$0	\$0	\$0
46-Grants and Donations			\$0	\$0	\$0	\$0	\$0
47-Miscellaneous Income			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$100,884	\$148,677	\$245,302	\$187,775	\$266,910	\$272,228	\$277,655
5-Expenses							
51-Full Time Salary & Wages	(\$70,215)	(\$75,167)	(\$78,850)	(\$78,850)	(\$82,004)	(\$84,464)	(\$86,998)
51-Part Time Wages	(\$60,077)	(\$82,852)	(\$123,226)	(\$109,389)	(\$119,922)	(\$122,331)	(\$124,775)
52-Computer Services	(\$7,251)	(\$9,864)	(\$10,904)	(\$10,904)	(\$11,239)	(\$11,570)	(\$11,478)

**RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area**

RECREATION DEPARTMENT AREAS	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
52-Contractual Services	(\$57,713)	(\$86,395)	(\$129,987)	(\$106,628)	(\$162,055)	(\$165,302)	(\$168,614)
52-Health & Life Insurance	(\$18,150)	(\$22,497)	(\$25,695)	(\$25,695)	(\$27,093)	(\$27,900)	(\$28,731)
52-Utilities	(\$11,367)	(\$13,328)	(\$18,250)	(\$15,286)	(\$18,550)	(\$19,027)	(\$19,518)
53-Supplies	(\$8,618)	(\$14,802)	(\$14,227)	(\$14,127)	(\$14,215)	(\$14,075)	(\$14,367)
54-Other Charges	(\$3,693)	(\$3,753)	(\$4,494)	(\$1,995)	(\$4,295)	(\$4,309)	(\$4,323)
57-Capital	(\$419)	(\$283)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$237,503)	(\$308,941)	(\$405,632)	(\$362,874)	(\$439,373)	(\$448,978)	(\$458,804)
<b>304-Mary Lubko Center Total</b>	<b>(\$136,619)</b>	<b>(\$160,265)</b>	<b>(\$160,330)</b>	<b>(\$175,099)</b>	<b>(\$172,463)</b>	<b>(\$176,750)</b>	<b>(\$181,150)</b>
<b>305-Adult Education</b>							
4-Revenues							
42-Charges for Services	\$90,459	\$48,837	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$90,459	\$48,837	\$0	\$0	\$0	\$0	\$0
5-Expenses							
51-Full Time Salary & Wages	(\$12,861)	\$0	\$0	\$0	\$0	\$0	\$0
51-Part Time Wages	(\$30,187)	(\$21,260)	\$0	\$0	\$0	\$0	\$0
52-Computer Services	(\$2,089)	(\$146)	\$0	\$0	\$0	\$0	\$0
52-Contractual Services	(\$10,565)	(\$10,122)	\$0	\$0	\$0	\$0	\$0
52-Health & Life Insurance	(\$5,760)	\$0	\$0	\$0	\$0	\$0	\$0
52-Utilities	(\$287)	\$0	\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$748)	\$0	\$0	\$0	\$0	\$0	\$0
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital	(\$105)	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$62,601)	(\$31,529)	\$0	\$0	\$0	\$0	\$0
<b>305-Adult Education Total</b>	<b>\$27,858</b>	<b>\$17,308</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Recreation Dept. Area Total</b>	<b>(\$839,390)</b>	<b>(\$1,047,196)</b>	<b>(\$1,216,619)</b>	<b>(\$1,208,007)</b>	<b>(\$1,202,339)</b>	<b>(\$1,249,699)</b>	<b>(\$1,278,502)</b>

# MARKETING AREAS

MARKETING	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 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.
<b>415-Marketing</b>								
<b>10-General</b>								
4-Revenues			\$0	\$0	\$0	\$0	\$0	
5-Expenses	(\$248,029)	(\$289,937)	(\$329,611)	(\$312,289)	(\$347,586)	(\$356,339)	(\$365,469)	
<b>10-General Total</b>	<b>(\$248,029)</b>	<b>(\$289,937)</b>	<b>(\$329,611)</b>	<b>(\$312,289)</b>	<b>(\$347,586)</b>	<b>(\$356,339)</b>	<b>(\$365,469)</b>	
<b>20-Recreation</b>								
4-Revenues	\$8,700	\$8,450	\$16,000	\$12,500	\$10,000	\$10,000	\$10,000	
5-Expenses	(\$236,386)	(\$260,507)	(\$327,992)	(\$310,156)	(\$341,017)	(\$349,592)	(\$358,419)	
<b>20-Recreation Total</b>	<b>(\$227,686)</b>	<b>(\$252,057)</b>	<b>(\$311,992)</b>	<b>(\$297,656)</b>	<b>(\$331,017)</b>	<b>(\$339,592)</b>	<b>(\$348,419)</b>	
<b>22-Cosley Zoo</b>								
4-Revenues			\$0	\$0	\$0	\$0	\$0	
5-Expenses	(\$37,751)	(\$49,264)	(\$65,928)	(\$58,278)	(\$69,020)	(\$70,176)	(\$71,366)	
<b>22-Cosley Zoo Total</b>	<b>(\$37,751)</b>	<b>(\$49,264)</b>	<b>(\$65,928)</b>	<b>(\$58,278)</b>	<b>(\$69,020)</b>	<b>(\$70,176)</b>	<b>(\$71,366)</b>	
<b>60-Golf Fund</b>								
4-Revenues	\$0	\$4,500	\$0	\$0	\$0	\$0	\$0	
5-Expenses	(\$119,470)	(\$129,125)	(\$189,551)	(\$179,463)	(\$214,288)	(\$242,993)	(\$221,656)	
<b>60-Golf Fund Total</b>	<b>(\$119,470)</b>	<b>(\$124,625)</b>	<b>(\$189,551)</b>	<b>(\$179,463)</b>	<b>(\$214,288)</b>	<b>(\$242,993)</b>	<b>(\$221,656)</b>	
<b>415-Marketing Total</b>	<b>(\$632,936)</b>	<b>(\$715,883)</b>	<b>(\$897,082)</b>	<b>(\$847,685)</b>	<b>(\$961,911)</b>	<b>(\$1,009,099)</b>	<b>(\$1,006,909)</b>	
<b>416-Special Events</b>								
<b>10-General</b>								
4-Revenues	\$419,333	\$430,021	\$350,000	\$253,500	\$226,500	\$226,500	\$226,500	
5-Expenses	(\$397,289)	(\$379,762)	(\$526,900)	(\$392,494)	(\$454,450)	(\$463,117)	(\$470,338)	
<b>10-General Total</b>	<b>\$22,045</b>	<b>\$50,259</b>	<b>(\$176,900)</b>	<b>(\$138,994)</b>	<b>(\$227,950)</b>	<b>(\$236,617)</b>	<b>(\$243,838)</b>	
<b>20-Recreation</b>								
4-Revenues	\$181,546	\$184,979	\$181,500	\$181,500	\$182,000	\$182,000	\$182,000	
5-Expenses	(\$138,939)	(\$138,800)	(\$168,150)	(\$168,100)	(\$203,150)	(\$205,153)	(\$203,156)	
<b>20-Recreation Total</b>	<b>\$42,607</b>	<b>\$46,180</b>	<b>\$13,350</b>	<b>\$13,400</b>	<b>(\$21,150)</b>	<b>(\$23,153)</b>	<b>(\$21,156)</b>	
<b>416-Special Events Total</b>	<b>\$64,651</b>	<b>\$96,439</b>	<b>(\$163,550)</b>	<b>(\$125,594)</b>	<b>(\$249,100)</b>	<b>(\$259,770)</b>	<b>(\$264,994)</b>	
<b>Grand Total</b>	<b>(\$568,285)</b>	<b>(\$619,444)</b>	<b>(\$1,060,632)</b>	<b>(\$973,279)</b>	<b>(\$1,211,011)</b>	<b>(\$1,268,869)</b>	<b>(\$1,271,903)</b>	

**MARKETING AREAS with Expenditures by Object**

MARKETING	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>415-Marketing</b>							
<b>10-General</b>							
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	(\$147,767)	(\$159,284)	(\$173,514)	(\$177,037)	(\$183,352)	(\$188,805)	(\$194,422)
51-Part Time Wages	(\$40,766)	(\$49,094)	(\$51,950)	(\$38,000)	(\$56,750)	(\$59,000)	(\$61,000)
52-Computer Services	(\$16,980)	(\$24,157)	(\$26,605)	(\$26,605)	(\$27,619)	(\$28,741)	(\$29,437)
52-Contractual Services			\$0	\$0	\$0	\$0	\$0
52-Health & Life Insurance	(\$20,941)	(\$21,570)	(\$23,480)	(\$23,480)	(\$21,052)	(\$21,671)	(\$22,308)
52-Utilities	(\$2,962)	(\$3,410)	(\$4,260)	(\$3,565)	(\$3,480)	(\$3,530)	(\$3,582)
53-Supplies	(\$8,152)	(\$7,675)	(\$11,989)	(\$12,431)	(\$12,963)	(\$12,222)	(\$12,351)
54-Other Charges	(\$9,624)	(\$23,950)	(\$37,813)	(\$31,170)	(\$42,370)	(\$42,370)	(\$42,370)
57-Capital	(\$838)	(\$797)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$248,029)	(\$289,937)	(\$329,611)	(\$312,289)	(\$347,586)	(\$356,339)	(\$365,469)
<b>10-General Total</b>	<b>(\$248,029)</b>	<b>(\$289,937)</b>	<b>(\$329,611)</b>	<b>(\$312,289)</b>	<b>(\$347,586)</b>	<b>(\$356,339)</b>	<b>(\$365,469)</b>
<b>20-Recreation</b>							
4-Revenues							
42-Charges for Services	\$8,700	\$8,450	\$16,000	\$12,500	\$10,000	\$10,000	\$10,000
46-Grants and Donations			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$8,700	\$8,450	\$16,000	\$12,500	\$10,000	\$10,000	\$10,000
5-Expenses							
51-Full Time Salary & Wages	(\$172,857)	(\$188,201)	(\$203,878)	(\$203,878)	(\$215,138)	(\$221,545)	(\$228,144)
51-Part Time Wages	(\$6,618)	(\$9,840)	(\$32,650)	(\$19,000)	(\$38,260)	(\$39,260)	(\$40,260)
52-Computer Services	(\$5,430)	(\$6,188)	(\$9,208)	(\$9,208)	(\$9,375)	(\$9,768)	(\$9,839)
52-Contractual Services	(\$21,385)	(\$24,781)	(\$37,782)	(\$34,925)	(\$36,782)	(\$37,078)	(\$37,379)
52-Health & Life Insurance	(\$23,505)	(\$25,069)	(\$27,361)	(\$27,361)	(\$24,254)	(\$24,967)	(\$25,701)
52-Utilities	(\$2,553)	(\$2,742)	(\$3,180)	(\$2,851)	(\$3,020)	(\$3,064)	(\$3,110)
53-Supplies	(\$1,258)	(\$1,424)	(\$2,934)	(\$2,934)	(\$2,687)	(\$2,409)	(\$2,486)
54-Other Charges	(\$2,466)	(\$1,974)	(\$11,000)	(\$10,000)	(\$11,500)	(\$11,500)	(\$11,500)
57-Capital	(\$314)	(\$287)	\$0	\$0	\$0	\$0	\$0

**MARKETING AREAS with Expenditures by Object**

MARKETING	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$236,386)	(\$260,507)	(\$327,992)	(\$310,156)	(\$341,017)	(\$349,592)	(\$358,419)
<b>20-Recreation Total</b>	<b>(\$227,686)</b>	<b>(\$252,057)</b>	<b>(\$311,992)</b>	<b>(\$297,656)</b>	<b>(\$331,017)</b>	<b>(\$339,592)</b>	<b>(\$348,419)</b>
<b>22-Cosley Zoo</b>							
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	(\$27,168)	(\$30,899)	(\$32,483)	(\$32,483)	(\$34,720)	(\$35,741)	(\$36,793)
51-Part Time Wages			(\$12,650)	(\$5,000)	(\$13,250)	(\$13,250)	(\$13,250)
52-Computer Services	(\$566)	(\$681)	(\$490)	(\$490)	(\$490)	(\$490)	(\$490)
52-Health & Life Insurance	(\$5,031)	(\$3,813)	(\$4,305)	(\$4,305)	(\$4,560)	(\$4,694)	(\$4,833)
53-Supplies			\$0	\$0	\$0	\$0	\$0
54-Other Charges	(\$4,986)	(\$13,871)	(\$16,000)	(\$16,000)	(\$16,000)	(\$16,000)	(\$16,000)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$37,751)	(\$49,264)	(\$65,928)	(\$58,278)	(\$69,020)	(\$70,176)	(\$71,366)
<b>22-Cosley Zoo Total</b>	<b>(\$37,751)</b>	<b>(\$49,264)</b>	<b>(\$65,928)</b>	<b>(\$58,278)</b>	<b>(\$69,020)</b>	<b>(\$70,176)</b>	<b>(\$71,366)</b>
<b>60-Golf Fund</b>							
4-Revenues							
42-Charges for Services	\$0	\$4,500	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$0	\$4,500	\$0	\$0	\$0	\$0	\$0
5-Expenses							
51-Full Time Salary & Wages	(\$51,523)	(\$62,541)	(\$64,689)	(\$64,689)	(\$68,293)	(\$70,322)	(\$72,411)
51-Part Time Wages	(\$10,062)	\$0	(\$21,250)	(\$12,000)	(\$23,890)	(\$25,000)	(\$26,000)
52-Computer Services	(\$813)	(\$817)	(\$3,232)	(\$3,232)	(\$1,183)	(\$1,223)	(\$1,265)
52-Contractual Services	(\$4,510)	(\$4,616)	(\$6,621)	(\$5,867)	(\$7,077)	(\$7,318)	(\$7,555)
52-Health & Life Insurance	(\$7,773)	(\$7,253)	(\$8,175)	(\$8,175)	(\$8,805)	(\$9,065)	(\$9,332)
52-Utilities	(\$1,359)	(\$1,014)	(\$1,460)	(\$1,216)	(\$1,540)	(\$1,566)	(\$1,593)
53-Supplies	(\$197)	(\$534)	(\$784)	(\$784)	\$0	\$0	\$0
54-Other Charges	(\$43,232)	(\$52,212)	(\$83,340)	(\$83,500)	(\$103,500)	(\$128,500)	(\$103,500)
57-Capital	\$0	(\$140)	\$0	\$0	\$0	\$0	\$0

**MARKETING AREAS with Expenditures by Object**

MARKETING	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
5-Expenses Total	(\$119,470)	(\$129,125)	(\$189,551)	(\$179,463)	(\$214,288)	(\$242,993)	(\$221,656)
<b>60-Golf Fund Total</b>	<b>(\$119,470)</b>	<b>(\$124,625)</b>	<b>(\$189,551)</b>	<b>(\$179,463)</b>	<b>(\$214,288)</b>	<b>(\$242,993)</b>	<b>(\$221,656)</b>
<b>415-Marketing Total</b>	<b>(\$632,936)</b>	<b>(\$715,883)</b>	<b>(\$897,082)</b>	<b>(\$847,685)</b>	<b>(\$961,911)</b>	<b>(\$1,009,099)</b>	<b>(\$1,006,909)</b>
<b>416-Special Events</b>							
<b>10-General</b>							
4-Revenues							
42-Charges for Services	\$344,724	\$357,028	\$284,500	\$203,500	\$176,500	\$176,500	\$176,500
45-Product Sales	\$74,541	\$72,992	\$65,500	\$50,000	\$50,000	\$50,000	\$50,000
46-Grants and Donations	\$68	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$419,333	\$430,021	\$350,000	\$253,500	\$226,500	\$226,500	\$226,500
5-Expenses							
51-Full Time Salary & Wages	(\$17,096)	(\$15,941)	(\$30,864)	(\$26,407)	(\$34,500)	(\$37,050)	(\$38,650)
51-Part Time Wages	(\$13,237)	(\$13,814)	(\$22,962)	(\$16,300)	(\$20,750)	(\$22,650)	(\$24,050)
52-Contractual Services	(\$238,376)	(\$209,067)	(\$278,500)	(\$235,000)	(\$259,500)	(\$263,663)	(\$267,829)
52-Utilities	(\$1,160)	(\$960)	(\$4,200)	(\$837)	(\$2,700)	(\$2,754)	(\$2,809)
53-Supplies	(\$67,405)	(\$61,033)	(\$101,374)	(\$64,950)	(\$83,000)	(\$83,000)	(\$83,000)
54-Other Charges	(\$60,014)	(\$78,947)	(\$89,000)	(\$49,000)	(\$54,000)	(\$54,000)	(\$54,000)
5-Expenses Total	(\$397,289)	(\$379,762)	(\$526,900)	(\$392,494)	(\$454,450)	(\$463,117)	(\$470,338)
<b>10-General Total</b>	<b>\$22,045</b>	<b>\$50,259</b>	<b>(\$176,900)</b>	<b>(\$138,994)</b>	<b>(\$227,950)</b>	<b>(\$236,617)</b>	<b>(\$243,838)</b>
<b>20-Recreation</b>							
4-Revenues							
42-Charges for Services	\$126,962	\$129,447	\$127,500	\$127,500	\$128,000	\$128,000	\$128,000
45-Product Sales	\$54,583	\$55,532	\$54,000	\$54,000	\$54,000	\$54,000	\$54,000
4-Revenues Total	\$181,546	\$184,979	\$181,500	\$181,500	\$182,000	\$182,000	\$182,000
5-Expenses							
51-Full Time Salary & Wages	(\$13,207)	(\$16,647)	(\$19,000)	(\$19,000)	(\$25,000)	(\$25,000)	(\$25,000)
51-Part Time Wages	(\$10,171)	(\$13,806)	(\$14,000)	(\$14,000)	(\$18,000)	(\$18,000)	(\$18,000)
52-Contractual Services	(\$90,290)	(\$89,012)	(\$105,000)	(\$105,000)	(\$110,000)	(\$112,000)	(\$110,000)
52-Health & Life Insurance			\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$25,271)	(\$19,335)	(\$30,150)	(\$30,100)	(\$50,150)	(\$50,153)	(\$50,156)



**MARKETING AREAS with Expenditures by Object**

MARKETING	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
5-Expenses Total	(\$138,939)	(\$138,800)	(\$168,150)	(\$168,100)	(\$203,150)	(\$205,153)	(\$203,156)
20-Recreation Total	\$42,607	\$46,180	\$13,350	\$13,400	(\$21,150)	(\$23,153)	(\$21,156)
416-Special Events Total	\$64,651	\$96,439	(\$163,550)	(\$125,594)	(\$249,100)	(\$259,770)	(\$264,994)
<b>Grand Total</b>	<b>(\$568,285)</b>	<b>(\$619,444)</b>	<b>(\$1,060,632)</b>	<b>(\$973,279)</b>	<b>(\$1,211,011)</b>	<b>(\$1,268,869)</b>	<b>(\$1,271,903)</b>

*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*

				2024	2025	2026	2027
	2022 Actuals	2023 Actuals	2024 Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
<b>601 &amp; 611-Golf Maintenance &amp; Pro Shop/Golf Fees</b>							
<b>4-Revenues</b>							
41-Taxes	0	-	-	-	-	-	-
42-Charges for Services	2,434,765	2,688,911	2,610,500	2,775,000	2,675,500	2,787,000	2,913,000
44-Rentals	559,621	648,652	617,750	649,750	649,750	650,000	651,000
45-Product Sales	163,073	192,092	180,000	190,000	190,000	190,000	190,000
46-Grants & Donations	1,865	-	-	-	-	-	-
47-Misc. Income	30,566	11,664	1,190	1,190	1,700	1,190	1,258
48-Interest Income	18,085	46,304	10,200	25,500	17,000	11,900	17,000
49-Transfers In			-	-	-	-	-
<b>4-Revenues Total</b>	<b>3,207,975</b>	<b>3,587,623</b>	<b>3,419,640</b>	<b>3,641,440</b>	<b>3,533,950</b>	<b>3,640,090</b>	<b>3,772,258</b>
<b>5-Expenses</b>							
51-Salaries & Wages	(1,187,993)	(1,310,347)	(1,450,252)	(1,434,407)	(1,459,506)	(1,488,286)	(1,514,769)
52-Contractual Services	(491,364)	(582,982)	(714,626)	(720,057)	(841,670)	(852,142)	(873,414)
53-Supplies	(519,662)	(553,498)	(656,442)	(634,724)	(664,300)	(667,495)	(658,375)
54-Other Charges	(59,403)	(75,115)	(97,855)	(96,513)	(130,033)	(115,033)	(110,753)
57-Capital	(275,485)	(218,984)	(440,300)	(423,314)	(409,100)	(423,600)	(2,395,000)
59-Transfers Out	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)
<b>5-Expenses Total</b>	<b>(2,550,907)</b>	<b>(2,757,926)</b>	<b>(3,376,475)</b>	<b>(3,326,014)</b>	<b>(3,521,608)</b>	<b>(3,563,555)</b>	<b>(5,569,310)</b>
<b>601 &amp; 611-Golf Maintenance &amp; Pro Shop/Golf Fees Total</b>	<b>657,068</b>	<b>829,697</b>	<b>43,165</b>	<b>315,426</b>	<b>12,342</b>	<b>76,535</b>	<b>(1,797,052)</b>

### 612-Food and Beverage

#### 4-Revenues

41-Taxes	0	-	-	-	-	-	-
42-Charges for Services	418,176	455,650	315,000	420,000	420,000	420,000	420,000
44-Rentals	810	2,422	3,000	3,000	3,000	5,000	5,000
45-Product Sales	4,883,001	5,285,473	6,387,000	6,140,000	6,491,000	6,491,000	6,491,000
46-Grants & Donations	3,620	-	-	-	-	-	-
47-Misc. Income	32,587	44,977	41,310	36,310	43,300	42,310	42,442
48-Interest Income	35,106	89,884	19,800	49,500	33,000	23,100	33,000
49-Transfers In			-	-	-	-	-
<b>4-Revenues Total</b>	<b>5,373,301</b>	<b>5,878,406</b>	<b>6,766,110</b>	<b>6,648,810</b>	<b>6,990,300</b>	<b>6,981,410</b>	<b>6,991,442</b>

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

				2024	2025	2026	2027
	2022 Actuals	2023 Actuals	2024 Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
<b>5-Expenses</b>							
51-Salaries & Wages	(2,328,977)	(2,683,096)	(3,043,173)	(2,888,327)	(3,052,032)	(3,114,499)	(3,186,258)
52-Contractual Services	(1,063,192)	(1,207,358)	(1,420,993)	(1,364,134)	(1,570,446)	(1,588,820)	(1,620,612)
53-Supplies	(1,544,802)	(1,652,487)	(2,100,937)	(2,073,815)	(2,113,364)	(2,119,056)	(2,128,642)
54-Other Charges	(117,654)	(139,918)	(185,778)	(183,172)	(204,122)	(225,122)	(209,402)
57-Capital	(469,906)	(365,625)	(444,700)	(330,000)	(557,900)	(605,400)	(265,000)
59-Transfers Out	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)
<b>5-Expenses Total</b>	(5,557,531)	(6,081,485)	(7,228,581)	(6,872,448)	(7,530,864)	(7,685,898)	(7,442,914)
<b>612-Food and Beverage Total</b>	(184,230)	(203,079)	(462,471)	(223,638)	(540,564)	(704,488)	(451,472)
<b>613-Cross Country Skiing</b>							
<b>4-Revenues</b>							
42-Charges for Services	20,331	4,172	20,000	10,000	20,000	20,000	20,000
45-Product Sales			-	-	-	-	-
<b>4-Revenues Total</b>	20,331	4,172	20,000	10,000	20,000	20,000	20,000
<b>5-Expenses</b>							
51-Salaries & Wages	(1,671)	(546)	(5,000)	(2,000)	(5,000)	(5,000)	(5,000)
52-Contractual Services	(534)	(252)	(683)	(372)	(683)	(689)	(695)
53-Supplies			(5,000)	(5,000)	(7,000)	(7,000)	(7,000)
57-Capital			-	-	-	-	-
<b>5-Expenses Total</b>	(2,205)	(798)	(10,683)	(7,372)	(12,683)	(12,689)	(12,695)
<b>613-Cross Country Skiing Total</b>	18,126	3,374	9,318	2,628	7,318	7,311	7,305
<b>Grand Total</b>	<b>490,965</b>	<b>629,992</b>	<b>(409,988)</b>	<b>94,417</b>	<b>(520,904)</b>	<b>(620,642)</b>	<b>(2,241,220)</b>

**ARROWHEAD GOLF CLUB Income Statements by Departments**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>60-Golf Fund</b>							
<b>000-Administration</b>							
4-Revenues							
41-Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42-Charges for Services	\$0	\$4,500	\$0	\$0	\$0	\$0	\$0
46-Grants & Donations	\$5,485	\$0	\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$7,954	\$24,998	\$3,500	\$3,500	\$5,000	\$3,500	\$3,700
48-Interest Income	\$53,191	\$136,188	\$30,000	\$75,000	\$50,000	\$35,000	\$50,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$66,630	\$165,686	\$33,500	\$78,500	\$55,000	\$38,500	\$53,700
5-Expenses							
51-Salaries & Wages	(\$199,159)	(\$203,858)	(\$303,394)	(\$240,944)	(\$283,655)	(\$296,788)	(\$301,021)
52-Contractual Services	(\$414,318)	(\$477,655)	(\$590,520)	(\$569,762)	(\$685,445)	(\$682,394)	(\$699,877)
53-Supplies	(\$83,434)	(\$82,009)	(\$130,195)	(\$119,465)	(\$123,509)	(\$124,139)	(\$135,211)
54-Other Charges	(\$92,346)	(\$118,297)	(\$141,483)	(\$137,535)	(\$141,850)	(\$141,850)	(\$149,850)
57-Capital	(\$708,171)	(\$551,277)	(\$545,000)	(\$500,000)	(\$565,000)	(\$440,000)	(\$200,000)
59-Transfers Out	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
5-Expenses Total	(\$1,547,429)	(\$1,483,097)	(\$1,760,592)	(\$1,617,705)	(\$1,849,459)	(\$1,735,171)	(\$1,535,959)
<b>000-Administration Total</b>	<b>(\$1,480,799)</b>	<b>(\$1,317,411)</b>	<b>(\$1,727,092)</b>	<b>(\$1,539,205)</b>	<b>(\$1,794,459)</b>	<b>(\$1,696,671)</b>	<b>(\$1,482,259)</b>
<b>101-Parks Maintenance</b>							
5-Expenses							
51-Salaries & Wages	(\$19,742)	(\$26,088)	(\$24,889)	(\$24,889)	(\$25,965)	(\$26,739)	(\$27,537)
52-Contractual Services	(\$5,034)	(\$7,163)	(\$7,785)	(\$7,571)	(\$7,920)	(\$8,155)	(\$8,398)
53-Supplies	(\$2,262)	(\$9,842)	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$27,038)	(\$43,093)	(\$42,674)	(\$42,460)	(\$43,885)	(\$44,895)	(\$45,935)
<b>101-Parks Maintenance Total</b>	<b>(\$27,038)</b>	<b>(\$43,093)</b>	<b>(\$42,674)</b>	<b>(\$42,460)</b>	<b>(\$43,885)</b>	<b>(\$44,895)</b>	<b>(\$45,935)</b>
<b>350-Special Facilities</b>							
5-Expenses							
52-Contractual Services			\$0	\$0	\$0	\$0	\$0
53-Supplies			\$0	\$0	\$0	\$0	\$0

**ARROWHEAD GOLF CLUB Income Statements by Departments**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total			\$0	\$0	\$0	\$0	\$0
<b>350-Special Facilities Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>418-Human Resources</b>							
5-Expenses							
51-Salaries & Wages	(\$42,320)	(\$47,239)	(\$48,698)	(\$48,698)	(\$51,683)	(\$53,233)	(\$54,830)
52-Contractual Services	(\$16,270)	(\$19,651)	(\$23,728)	(\$23,692)	(\$26,182)	(\$26,666)	(\$27,162)
53-Supplies			\$0	\$0	\$0	\$0	\$0
54-Other Charges	(\$900)	(\$165)	(\$5,150)	(\$5,150)	(\$5,305)	(\$5,305)	(\$5,305)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$59,491)	(\$67,054)	(\$77,575)	(\$77,540)	(\$83,170)	(\$85,204)	(\$87,297)
<b>418-Human Resources Total</b>	<b>(\$59,491)</b>	<b>(\$67,054)</b>	<b>(\$77,575)</b>	<b>(\$77,540)</b>	<b>(\$83,170)</b>	<b>(\$85,204)</b>	<b>(\$87,297)</b>
<b>419-Finance</b>							
5-Expenses							
51-Salaries & Wages	(\$198,533)	(\$209,685)	(\$226,435)	(\$221,694)	(\$237,480)	(\$244,529)	(\$251,788)
52-Contractual Services	(\$31,943)	(\$37,749)	(\$50,757)	(\$50,253)	(\$64,618)	(\$66,536)	(\$68,512)
5-Expenses Total	(\$230,476)	(\$247,434)	(\$277,192)	(\$271,947)	(\$302,098)	(\$311,065)	(\$320,300)
<b>419-Finance Total</b>	<b>(\$230,476)</b>	<b>(\$247,434)</b>	<b>(\$277,192)</b>	<b>(\$271,947)</b>	<b>(\$302,098)</b>	<b>(\$311,065)</b>	<b>(\$320,300)</b>
<b>601-Golf Maintenance</b>							
4-Revenues							
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$27,656	\$2,396	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$27,656	\$2,396	\$0	\$0	\$0	\$0	\$0
5-Expenses							
51-Salaries & Wages	(\$565,809)	(\$616,510)	(\$715,750)	(\$714,750)	(\$657,588)	(\$669,920)	(\$682,623)
52-Contractual Services	(\$155,513)	(\$179,160)	(\$198,842)	(\$198,025)	(\$192,244)	(\$196,354)	(\$203,221)
53-Supplies	(\$323,155)	(\$371,185)	(\$432,767)	(\$423,367)	(\$444,381)	(\$446,010)	(\$431,052)
54-Other Charges	(\$17,874)	(\$23,117)	(\$18,000)	(\$18,000)	(\$45,000)	(\$20,000)	(\$23,000)
57-Capital	(\$419)	(\$212)	(\$165,000)	(\$163,314)	(\$100,000)	(\$144,000)	(\$2,252,000)
5-Expenses Total	(\$1,062,769)	(\$1,190,185)	(\$1,530,359)	(\$1,517,456)	(\$1,439,213)	(\$1,476,285)	(\$3,591,895)

**ARROWHEAD GOLF CLUB Income Statements by Departments**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>601-Golf Maintenance Total</b>	<b>(\$1,035,113)</b>	<b>(\$1,187,789)</b>	<b>(\$1,530,359)</b>	<b>(\$1,517,456)</b>	<b>(\$1,439,213)</b>	<b>(\$1,476,285)</b>	<b>(\$3,591,895)</b>
<b>611-Pro Shop/Golf Fees</b>							
4-Revenues							
42-Charges for Services	\$2,434,765	\$2,687,381	\$2,610,500	\$2,775,000	\$2,675,500	\$2,787,000	\$2,913,000
44-Rentals	\$559,621	\$648,652	\$617,750	\$649,750	\$649,750	\$650,000	\$651,000
45-Product Sales	\$163,073	\$192,092	\$180,000	\$190,000	\$190,000	\$190,000	\$190,000
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$206	\$769	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$3,157,665	\$3,528,894	\$3,408,250	\$3,614,750	\$3,515,250	\$3,627,000	\$3,754,000
5-Expenses							
51-Salaries & Wages	(\$465,867)	(\$528,301)	(\$529,341)	(\$537,341)	(\$598,332)	(\$607,127)	(\$616,186)
52-Contractual Services	(\$176,879)	(\$219,467)	(\$287,036)	(\$300,597)	(\$382,809)	(\$389,312)	(\$396,851)
53-Supplies	(\$167,370)	(\$151,083)	(\$176,008)	(\$167,338)	(\$174,526)	(\$175,878)	(\$177,951)
54-Other Charges	(\$9,826)	(\$11,721)	(\$30,000)	(\$30,000)	(\$35,000)	(\$45,000)	(\$35,000)
57-Capital	(\$34,288)	(\$31,337)	(\$90,000)	(\$90,000)	(\$117,000)	(\$130,000)	(\$75,000)
5-Expenses Total	(\$854,230)	(\$941,910)	(\$1,112,385)	(\$1,125,276)	(\$1,307,667)	(\$1,347,317)	(\$1,300,988)
<b>611-Pro Shop/Golf Fees Total</b>	<b>\$2,303,435</b>	<b>\$2,586,983</b>	<b>\$2,295,865</b>	<b>\$2,489,474</b>	<b>\$2,207,583</b>	<b>\$2,279,683</b>	<b>\$2,453,012</b>
<b>612-Food and Beverage</b>							
4-Revenues							
42-Charges for Services	\$418,176	\$452,680	\$315,000	\$420,000	\$420,000	\$420,000	\$420,000
44-Rentals	\$810	\$2,422	\$3,000	\$3,000	\$3,000	\$5,000	\$5,000
45-Product Sales	\$4,883,001	\$5,285,473	\$6,387,000	\$6,140,000	\$6,491,000	\$6,491,000	\$6,491,000
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$27,337	\$28,479	\$39,000	\$34,000	\$40,000	\$40,000	\$40,000
4-Revenues Total	\$5,329,325	\$5,769,053	\$6,744,000	\$6,597,000	\$6,954,000	\$6,956,000	\$6,956,000
5-Expenses							
51-Salaries & Wages	(\$2,025,539)	(\$2,361,763)	(\$2,644,919)	(\$2,534,419)	(\$2,656,835)	(\$2,704,449)	(\$2,767,041)
52-Contractual Services	(\$754,598)	(\$849,494)	(\$976,952)	(\$934,290)	(\$1,052,896)	(\$1,071,544)	(\$1,090,005)
53-Supplies	(\$1,488,243)	(\$1,591,865)	(\$2,008,408)	(\$1,988,368)	(\$2,025,248)	(\$2,030,524)	(\$2,032,803)
54-Other Charges	(\$56,111)	(\$61,733)	(\$89,000)	(\$89,000)	(\$107,000)	(\$128,000)	(\$107,000)
57-Capital	(\$2,513)	(\$1,782)	(\$85,000)	\$0	(\$185,000)	(\$315,000)	(\$133,000)

**ARROWHEAD GOLF CLUB Income Statements by Departments**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$4,327,004)	(\$4,866,637)	(\$5,804,279)	(\$5,546,077)	(\$6,026,979)	(\$6,249,517)	(\$6,129,849)
<b>612-Food and Beverage Total</b>	<b>\$1,002,321</b>	<b>\$902,416</b>	<b>\$939,721</b>	<b>\$1,050,923</b>	<b>\$927,021</b>	<b>\$706,483</b>	<b>\$826,151</b>
<b>613-Cross Country Skiing</b>							
4-Revenues							
42-Charges for Services	\$20,331	\$4,172	\$20,000	\$10,000	\$20,000	\$20,000	\$20,000
45-Product Sales			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$20,331	\$4,172	\$20,000	\$10,000	\$20,000	\$20,000	\$20,000
5-Expenses							
51-Salaries & Wages	(\$1,671)	(\$546)	(\$5,000)	(\$2,000)	(\$5,000)	(\$5,000)	(\$5,000)
52-Contractual Services	(\$534)	(\$252)	(\$683)	(\$372)	(\$683)	(\$689)	(\$695)
53-Supplies			(\$5,000)	(\$5,000)	(\$7,000)	(\$7,000)	(\$7,000)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$2,205)	(\$798)	(\$10,683)	(\$7,372)	(\$12,683)	(\$12,689)	(\$12,695)
<b>613-Cross Country Skiing Total</b>	<b>\$18,126</b>	<b>\$3,374</b>	<b>\$9,318</b>	<b>\$2,628</b>	<b>\$7,318</b>	<b>\$7,311</b>	<b>\$7,305</b>
<b>60-Golf Fund Total</b>	<b>\$490,965</b>	<b>\$629,992</b>	<b>(\$409,988)</b>	<b>\$94,417</b>	<b>(\$520,904)</b>	<b>(\$620,642)</b>	<b>(\$2,241,220)</b>
<b>Grand Total</b>	<b>\$490,965</b>	<b>\$629,992</b>	<b>(\$409,988)</b>	<b>\$94,417</b>	<b>(\$520,904)</b>	<b>(\$620,642)</b>	<b>(\$2,241,220)</b>

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

**SUMMARY:** Amounts reported for the Golf Fund Total and Bottomline differ on reports throughout this Budget Document. This is a result of converting the basis of accounting from GAAP to Cash Flow and removing the impact of Debt Service. In an effort to focus on the Arrowhead Golf Club operations and provide an apples to apples comparison of prior year operating actuals, current year operating projections and proposed operating budgets, this conversion has been done to the amounts reported on 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.

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed Budget	2026 Proposed Budget	2027 Proposed Budget
<b>60-Golf Fund Total as reported on various schedules within the budget document.</b>	<b>490,965</b>	<b>629,992</b>	<b>(409,988)</b>	<b>94,417</b>	<b>(520,904)</b>	<b>(620,642)</b>	<b>(2,241,220)</b>
Exclude Amortization and Depreciation	741,203	581,561	-	-	-	-	-
Exclude Capital Expenditures	4,188	3,048	885,000	753,314	967,000	1,029,000	2,660,000
Exclude Fund Balance Reserve Transfers	50,000	50,000	50,000	50,000	50,000	50,000	50,000
<b>60-Golf Fund Bottomline, excluding capital and fund balance transfers</b>	<b>1,286,356</b>	<b>1,264,601</b>	<b>525,012</b>	<b>897,730</b>	<b>496,096</b>	<b>458,358</b>	<b>468,780</b>



***Impact of Capital Expenditures and Fund Transfers on Operating Funds***

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed Budget	2026 Proposed Budget	2027 Proposed Budget
<b>10-General</b>							
1-Operating Funds							
Beginning Fund Balance	5,507,651	5,146,926	4,073,507	4,073,507	3,749,377	2,527,918	1,908,323
Operating Bottom Line Before Transfers and Capital	1,723,168	1,834,367	778,394	885,492	323,041	\$372,405	\$399,536
Transfers IN/OUT							
Fund Balance Reserves Transfers	(2,012,500)	(2,840,000)	(900,000)	(900,000)	(660,500)	(\$550,000)	(\$330,000)
Capital	(49,232)	(188,469)	(364,062)	(309,622)	(884,000)	(\$442,000)	(\$546,600)
10 - General Total	(338,564)	(1,194,102)	(485,668)	(324,130)	(1,221,459)	(619,595)	(477,064)
Estimated Ending Fund Balance	5,169,086	3,952,824	3,587,840	3,749,377	2,527,918	1,908,323	1,431,259
<b>20-Recreation</b>							
Beginning Fund Balance	6,848,210	7,119,461	5,447,982	5,447,982	4,690,180	3,996,364	3,319,267
Operating Bottom Line Before Transfers and Capital	2,582,685	2,347,136	921,925	1,263,342	865,184	\$822,903	\$971,219
Transfers IN/OUT	0	(25,191)	90,000	0	0	\$0	\$0
Fund Balance Reserves Transfers	(2,275,000)	(4,100,000)	(2,021,144)	(2,021,144)	(1,500,000)	(\$1,500,000)	(\$1,500,000)
Capital	(21,728)	(4,604)	(31,500)	0	(59,000)	\$0	\$0
20 - Recreation Total	285,957	(1,782,658)	(1,040,719)	(757,802)	(693,816)	(677,097)	(528,781)
Estimated Ending Fund Balance	7,134,167	5,336,803	4,407,263	4,690,180	3,996,364	3,319,267	2,790,486

***Impact of Capital Expenditures and Fund Transfers on Operating Funds***

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed Budget	2026 Proposed Budget	2027 Proposed Budget
<b>22-Cosley Zoo</b>							
Beginning Fund Balance	1,547,731	1,516,800	1,484,000	1,484,000	1,542,563	1,056,478	1,031,202
Operating Bottom Line Before Transfers and Capital	179,728	154,606	4,242	158,563	18,915	\$74,724	\$84,620
Transfers IN/OUT			0	0	0	\$0	\$0
Fund Balance Reserves Transfers	(200,000)	(200,000)	(100,000)	(100,000)	(505,000)	(\$100,000)	(\$100,000)
Capital	(1,780)	(1,210)	0	0	0	\$0	\$0
22 - Cosley Zoo Total	(22,052)	(46,603)	(95,758)	58,563	(486,085)	(25,276)	(15,380)
<b>Estimated Ending Fund Balance</b>	<b>1,525,679</b>	<b>1,470,197</b>	<b>1,388,242</b>	<b>1,542,563</b>	<b>1,056,478</b>	<b>1,031,202</b>	<b>1,015,822</b>
<b>60-Golf Fund</b>							
Estimated Beginning Cash & Investments	4,272,602	5,027,766	5,947,698	5,947,698	6,042,115	5,521,210	4,900,569
Operating Bottom Line Before Transfers and Capital	1,286,356	1,264,601	525,012	897,730	496,096	\$458,358	\$468,780
Fund Balance Reserves Transfers	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(\$50,000)	(\$50,000)
Capital	(745,391)	(584,609)	(885,000)	(753,314)	(967,000)	(\$1,029,000)	(\$2,660,000)
60 - Golf Fund Total	490,965	629,992	(409,988)	94,417	(520,904)	(620,642)	(2,241,220)
Amortization less Debt Principal	264,199	289,940					
<b>Estimated Ending Cash &amp; Investments</b>	<b>5,027,766</b>	<b>5,947,698</b>	<b>5,537,710</b>	<b>6,042,115</b>	<b>5,521,210</b>	<b>4,900,569</b>	<b>2,659,349</b>

2025 Capital Overview  
Capital Projects Fund

Capital Overview		Recommended Source	2024	2024 Projections	2025	2026	2027
Capital Dollars Available							
Capital Dollars Available at Beginning of Fiscal Year				11,229,045	11,019,317	6,794,995	4,104,067
Annual Unobligated G.O. Bond Proceeds				1,509,348	1,613,340	1,995,461	2,038,780
Grants and Donations				523,100	3,823,900	-	-
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	-
Cosley Foundation Donation for Taylor Barn Pavilion					205,000		
Cosley Illinois Tourism Grant for Parking & Street Crossing					500,000		
Cosley Foundation Donation for Parking & Street Crossing				1,000,000	1,250,000		
Other (ex. Tree Memorials, Cell Tower Rental, Land Cash Donations, Misc., Interest, etc.)				284,000	208,024	93,024	51,500
Recommended Fund Balance Reserve Transfer - Athletics Softball/Baseball Special Projects				-	-	-	-
Recommended Fund Balance Reserve Transfer - General Fund				900,000	660,500	550,000	330,000
Recommended Fund Balance Reserve Transfer - Recreation Fund				2,021,144	1,500,000	1,500,000	1,500,000
Recommended Fund Balance Reserve Transfer - Cosley Zoo Fund				100,000	505,000	100,000	100,000
Recommended Fund Balance Reserve Transfer - Golf Fund				50,000	50,000	50,000	50,000
Capital Dollars Available				17,691,637	21,410,081	11,158,480	8,224,347
Major Capital Projects 2024 - 2027							
Atten Park - Streambank Restoration (\$200k WPD / \$800k other)	EPA Grant / Cantigny Reimbursement / Fund Balance Reserves		1,000,000	-	1,000,000		
Community Center Priority Projects - Locker Rooms and Zone	Bond Proceeds / Fund Balance Reserves		2,600,000	2,600,000			
Community Center Priority Projects (TBD)	Bond Proceeds / Fund Balance Reserves				2,000,000	2,000,000	
Cosley - Parking Expansion Project	Cosley Foundation / Grant		4,500,000	1,000,000	1,250,000		
Cosley - Priority Projects	Zoo Operating / Fund Balance Reserves / Cosley Foundation / Bond Proceeds				250,000	250,000	250,000
Cosley - Taylor Barn Pavilion	Cosley Foundation / Fund Balance Reserves		450,000	10,000	450,000		
Danada South Projects	Fund Balance Reserves				600,000		
District Master Plan	Fund Balance Reserves				125,000		
Field House Study	Fund Balance Reserves				100,000		
Lincoln Marsh Property Acquisition	Fund Balance Reserves				130,000		
Major Park Restroom Facility Study	Fund Balance Reserves				250,000		
Northside - Cabin Restoration or Replacement	Fund Balance Reserves		1,200,000	30,000	400,000		
Play For All Five to Twelve Playground	PFA Donations		500,000	500,000	150,000		
Rice Pool - Master Plan & Engineering	Fund Balance Reserves		250,000	25,000	200,000		
Rice Pool - Water Slide Replacement	Fund Balance Reserves					825,000	
Major Capital Projects			10,500,000	4,165,000	6,905,000	3,075,000	250,000
Available Capital Dollars after Major Capital Projects							
Capital Projects 2024 - 2027							
District Wide Asphalt Replacement	Bond Proceeds / Fund Balance Reserves		250,000	144,000	250,000	250,000	250,000
District Wide Unforeseen Capital Expenses	Fund Balance Reserves		100,000	-	100,000	100,000	100,000
District Wide Facility Master Planning	Fund Balance Reserves		25,000	-	25,000	25,000	25,000

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

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

2025 Capital Overview  
Capital Projects Fund

Capital Overview		Recommended Source	2024	2024 Projections	2025	2026	2027
District Wide Additional Pickleball Courts - Location TBD	Fund Balance Reserves		250,000	210,000			
District Wide Security Camera Upgrades	Fund Balance Reserves		30,000	34,000	150,000	30,000	30,000
Atten - Tennis Court Color Coat	Fund Balance Reserves					35,000	
Atten Park - Field Improvement Engineering	Fund Balance Reserves				50,000		
Atten Park - Irrigation Replacement	Fund Balance Reserves				210,000		
Blanchard Building - Chapel Demolition	Fund Balance Reserves				100,000		
Blanchard Building - Parking Lot Replacement	State Grant / Fund Balance Reserves				302,500		
Briar Patch - Engineering and Design	50% OSLAD Matching Grant / Fund Balance Reserves		27,000	27,000			
Briar Patch - Landscape	50% OSLAD Matching Grant / Fund Balance Reserves		25,000	25,000			
Briar Patch - Outdoor Fitness	50% OSLAD Matching Grant / Fund Balance Reserves		150,000	110,000			
Briar Patch - Pickleball Courts	50% OSLAD Matching Grant / Fund Balance Reserves		200,000	210,000			
Briar Patch - Pickleball Court Shades	Fund Balance Reserves				16,000		
Briar Patch - Shelter Improvements	50% OSLAD Matching Grant / Fund Balance Reserves		90,000	60,000			
Briar Patch - Tennis Courts & Fence	50% OSLAD Matching Grant / Fund Balance Reserves		300,000	320,000			
Brighton Park Playground Surfacing	Bond Proceeds						144,000
Central Athletic Center - Boiler Replacement	Fund Balance Reserves				90,000		
Central Athletic Center - Building Envelope Repairs	Bond Proceeds						500,000
Central Athletic Center - Field Improvement Engineering	Fund Balance Reserves				50,000		
Central Athletic Center - Lights Field 31	Fund Balance Reserves		70,000	77,000			
Central Athletic Center - Parking Lot Replacement	State Grant / Fund Balance Reserves				440,000		
Central Park - Pickle Ball Court Lights	Fund Balance Reserves		80,000	-	80,000		
Central Park - Pickle Ball Court Shades	Fund Balance Reserves				16,000		
Clock Tower - Mini Golf Carpet Replacement	Fund Balance Reserves					30,000	
Community Center - Elevators	Bond Proceeds						50,000
Community Center - Façade Sign Replacement	Fund Balance Reserves				175,000		
Community Center - Gym Bleachers	Bond Proceeds						95,000
Community Center - Gym Wall Mats	Bond Proceeds						150,000
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 - Memorial Room Sound Equipment	Fund Balance Reserves				75,000		
Community Center - Parking Lot Light Replacement	Fund Balance Reserves					105,000	
Cosley - 855 Parking Lot Light Upgrade	Fund Balance Reserves				25,000		
Cosley - Condition Assessment	Fund Balance Reserves		-	34,100			
Cosley - Entrance Fence and Lighting	Fund Balance Reserves		45,000	10,000			
Cosley - Gift Shop Renovation	Fund Balance Reserves		75,000	20,000			
Cosley - Pavers between Station and Barn	Fund Balance Reserves				75,000		
Cosley - Public Washroom Renovation	Fund Balance Reserves		150,000	75,000	75,000		
Cosley - Underground Utility	Fund Balance Reserves		-	25,000			
Danada - Electric Service	Fund Balance Reserves		70,000	7,750	75,000		
Danada - Invasive Species Clearing	Fund Balance Reserves				80,000		

2025 Capital Overview  
Capital Projects Fund

Capital Overview		Recommended Source	2024	2024 Projections	2025	2026	2027
Danada - Outdoor Fitness Trail	Fund Balance Reserves		100,000	-		100,000	
Danada - Restrooms	Build Illinois Bond Fund		60,000	-		60,000	
Danada - Water Service	Fund Balance Reserves		70,000	7,750	75,000		
Graf - Batting Cage	50% 2025 OSLAD Grant		70,000	-	70,000		
Graf - Bleachers/Grandstand Replacement	50% 2025 OSLAD Grant		70,000	-	70,000		
Graf - Engineering & Design	50% 2025 OSLAD Grant		50,000	-	50,000		
Graf - Field Improvement Engineering	Fund Balance Reserves				50,000		
Graf - Synthetic Turf Replacement	50% 2025 OSLAD Grant		550,000	-	550,000		
Graf - Track Replacement	CUSG Contribution		180,000	-	180,000		
Herrick - Playground Resurfacing	Fund Balance Reserves				80,000		
Hillside - Fence Replacement	Fund Balance Reserves				30,000		
Hurley - Roof Replacement	Fund Balance Reserves					27,800	
Kale Gym Floor Replacement	Fund Balance Reserves		200,000	170,000			
Lincoln Marsh - Pedestrian Bridge Replacement	Build Illinois Bond Fund		80,000	16,000			
Memorial Park Fence	Fund Balance Reserves		60,000	-	60,000		
Memorial Park - Lion's Terrance Shades	Fund Balance Reserves				65,000		
Museum - Masonry Improvements / Downspouts	Grant Proceeds				750,000		
Museum - Potential Reimbursement to State for Grant Dollars	Grant Proceeds		108,113	-	108,113		
Northside - Backstop & Fence Replacement	Fund Balance Reserves					130,000	
Northside - Dredge Settling Basin	Fund Balance Reserves		100,000	-	100,000		
Northside - Pickleball Court Shades	Fund Balance Reserves				16,000		
Northside - Tennis Lights	Fund Balance Reserves					160,000	
Northside - Warming Shelter Engineering & Design	Fund Balance Reserves				25,000		
Northside Pool - Boilers	Build Illinois Bond Fund		22,000	22,000			
Northside Pool - Locker Room Accessibility Improvements	Fund Balance Reserves		100,000	190,000			
Northside Pool - Locker Room Floor Refurbishments	Fund Balance Reserves				50,000		
Northside Pool - Locker Room Partitions	Fund Balance Reserves				80,000		
Northside Pool - Sand Blast & Paint	Fund Balance Reserves				25,000		
Northside Pool - Wood Deck Replacement	Fund Balance Reserves					75,000	
Park Services - Roof Replacement	Bond Proceeds						400,000
Prairie - Carpeting	Fund Balance Reserves				65,000		
Rathje - Playground Resurfacing	Fund Balance Reserves		90,000	-	90,000		
Rathje - Window Replacement	Fund Balance Reserves		25,000	15,500			
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	85,000			
Rice Pool - Locker Room Floor Refurbishments	Fund Balance Reserves				85,000		
Rice Pool - Locker Room Partitions	Fund Balance Reserves				250,000		
Rice Pool - Sand Blast & Paint	Fund Balance Reserves				55,000		
Rice Pool - Shades	Fund Balance Reserves				45,000		

2025 Capital Overview  
Capital Projects Fund

Capital Overview		Recommended Source	2024	2024 Projections	2025	2026	2027
Seven Gables - Tennis Court Colorcoat	Bond Proceeds						115,000
Seven Gables - Vita Course Replacement	Fund Balance Reserves		80,000	-	80,000		
Sunnyside - Playground Resurfacing	Grant Proceeds				100,000		
Triangle - Basketball Court Replacement	Fund Balance Reserves		36,000	-	36,000		
Toohey - Bridge Replacement	Bond Proceeds		30,000	-			40,000
Toohey - Flooring Replacement	Fund Balance Reserves		-	26,000			
Toohey -Safety City Building Replacement	Bond Proceeds						25,000
Toohey -Shoreline Maintenance	Fund Balance Reserves				50,000	250,000	
Playground Replacements							
Community Center - Playground Replacement	Bond Proceeds						150,000
Graf Park - Playground Replacement	50% 2025 OSLAD Grant					275,000	
Hawthorne Junction - Playground Replacement	Fund Balance Reserves		135,000	45,000	90,000		
Hillside Tot Lot - Playground Replacement	Fund Balance Reserves				120,000		
Prairie Path Park - Playground Replacement	Fund Balance Reserves		180,000	-	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			4,508,113	1,966,100	6,749,613	3,333,800	2,074,000
Available Capital Dollars after Approved and Major Capital Projects				11,560,537	7,755,468	4,749,680	5,900,347
Salary and Wages (1)	Fund Balance Reserves			205,409	217,378	224,035	230,890
Contractual Services	Fund Balance Reserves			131,461	294,470	155,952	157,479
Supplies	Fund Balance Reserves			196,250	435,325	252,326	245,126
Legal Notices; Training; Dues & Subscriptions; etc.	Fund Balance Reserves			8,100	13,300	13,300	13,300
Staff Recommended Capital Fund Expenditures				541,220	960,473	645,613	646,795
Available Capital Dollars after Commitments and Recommendations				11,019,317	6,794,995	4,104,067	5,253,552

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

**2025 CIP Schedule**  
**Capital Projects Fund**

Sum of Prioritization Tool Project Descriptions	Budget Yr				
	2024	2024 Projections	2025	2026	2027
<b>40-000-000 Nonspecified Area</b>					
District Master Plan			125,000		
District Wide Additional Pickleball Courts - Location TBD	250,000	210,000			
District Wide Asphalt Replacement	250,000	144,000	250,000	250,000	250,000
District Wide Facility Master Planning	25,000	-	25,000	25,000	25,000
District Wide Security Camera Upgrades	30,000	34,000	150,000	30,000	30,000
District Wide Unforeseen Capital Expenses	100,000	-	100,000	100,000	100,000
Field House Study			100,000		
Major Park Restroom Facility Study			250,000		
<b>40-000-000 Nonspecified Area Total</b>	<b>655,000</b>	<b>388,000</b>	<b>1,000,000</b>	<b>405,000</b>	<b>405,000</b>
<b>40-000-187 Central Athletic Complex Project</b>					
Kale Gym Floor Replacement	200,000	170,000			
<b>40-000-187 Central Athletic Complex Project Total</b>	<b>200,000</b>	<b>170,000</b>			
<b>40-000-188 Sensory Playground</b>					
Play for All - Five to Twelve Playground (PFA Donation)	500,000	500,000	150,000		
<b>40-000-188 Sensory Playground Total</b>	<b>500,000</b>	<b>500,000</b>	<b>150,000</b>		
<b>40-800-805 Atten</b>					
Atten Irrigation			210,000		
Atten Park Field Improvement Engineering			50,000		
Atten Park Streambank Restoration (\$200k WPD / \$800k other)	1,000,000	-	1,000,000		
Atten Tennis Color Coat				35,000	
<b>40-800-805 Atten Total</b>	<b>1,000,000</b>	<b>-</b>	<b>1,260,000</b>	<b>35,000</b>	
<b>40-800-806 Briarpatch</b>					
Briar Patch Engineering and Design	27,000	27,000			
Briar Patch Landscape	25,000	25,000			
Briar Patch Outdoor Fitness	150,000	110,000			
Briar Patch Pickleball Court Shades			16,000		
Briar Patch Pickleball Courts	200,000	210,000			
Briar Patch Replace Tennis Courts/Fence	300,000	320,000			
Briar Patch Shelter Improvements	90,000	60,000			
<b>40-800-806 Briarpatch Total</b>	<b>792,000</b>	<b>752,000</b>	<b>16,000</b>		



**2025 CIP Schedule**  
**Capital Projects Fund**

Project Descriptions	2024	2024 Projections	2025	2026	2027
40-800-809 Brighton					
Brighton Playground Surfacing					144,000
<b>40-800-809 Brighton Total</b>					<b>144,000</b>
40-800-811 Manchester					
PARK SERVICES CENTER ROOF					400,000
<b>40-800-811 Manchester Total</b>					<b>400,000</b>
40-800-812 Central Park & Athletic Complex					
CAC Boilers			90,000		
CAC Lights Field 31	70,000	77,000			
CAC Park Field Improvement Engineering			50,000		
CAC Parking Lot Replacement			440,000		
Central Building Envelope Repairs					500,000
Central Pickleball Court Lights	80,000	-	80,000		
Central Pickleball Court Shades			16,000		
<b>40-800-812 Central Park &amp; Athletic Complex Total</b>	<b>150,000</b>	<b>77,000</b>	<b>676,000</b>		<b>500,000</b>
40-800-813 Cosley Zoo					
Cosley - 855 Parking Lot Light Upgrade			25,000		
Cosley - Parking Expansion Project	4,500,000	1,000,000	1,250,000		
Cosley - Priority Projects			250,000	250,000	250,000
Cosley Condition Assessment		34,100			
Cosley Entrance Fence and Lighting	45,000	10,000			
Cosley Gift Shop Renovation	75,000	20,000			
Cosley Pavers (between station and barn)			75,000		
Cosley Public Washroom Renovation	150,000	75,000	75,000		
Cosley Taylor Barn Pavilion	450,000	10,000	450,000		
Cosley Underground Utility		25,000			
<b>40-800-813 Cosley Zoo Total</b>	<b>5,220,000</b>	<b>1,174,100</b>	<b>2,125,000</b>	<b>250,000</b>	<b>250,000</b>
40-800-815 Graf Park					
Graf Batting Cages	70,000	-	70,000		
Graf Bleachers/ Grandstand	70,000	-	70,000		
Graf Park Engineering and Design	50,000	-	50,000		
Graf Park Field Improvement Engineering			50,000		
Graf Park Synthetic Turf Replacement	550,000	-	550,000		



**2025 CIP Schedule**  
**Capital Projects Fund**

Project Descriptions	2024	2024 Projections	2025	2026	2027
Graf Park Track Replacement	180,000	-	180,000		
GRAF PARKPLAYGROUND EQUIP				275,000	
<b>40-800-815 Graf Park Total</b>	<b>920,000</b>	<b>-</b>	<b>970,000</b>	<b>275,000</b>	
40-800-816 Hawthorne Junction					
Hawthorn Junction Playground Replacement	135,000	45,000	90,000		
<b>40-800-816 Hawthorne Junction Total</b>	<b>135,000</b>	<b>45,000</b>	<b>90,000</b>		
40-800-817 Herrick					
CL Herrick Playground Surfacing			80,000		
<b>40-800-817 Herrick Total</b>			<b>80,000</b>		
40-800-819 Hurley Gardens					
Hurley Gardens Roof Replacement				27,800	
<b>40-800-819 Hurley Gardens Total</b>				<b>27,800</b>	
40-800-822 Lincoln Marsh					
Lincoln Marsh Pedestrian Bridge Replacement	80,000	16,000			
Property Acquisition - Lincoln Marsh			130,000		
<b>40-800-822 Lincoln Marsh Total</b>	<b>80,000</b>	<b>16,000</b>	<b>130,000</b>		
40-800-825 Memorial Park					
Memorial Park Lions Terrace Shades			65,000		
Memorial Park Perimeter Fence	60,000	-	60,000		
<b>40-800-825 Memorial Park Total</b>	<b>60,000</b>	<b>-</b>	<b>125,000</b>		
40-800-826 Northside Park					
Northside Backstop & Fence Replacement				130,000	
Northside Boiler Replacement	22,000	22,000	-		
Northside Cabin Restoration or Replacement	1,200,000	30,000	400,000		
Northside Dredge Settling Basin	100,000	-	100,000		
Northside Pickleball Court Shades			16,000		
Northside Pool Locker Room Accessibility Improvements	100,000	190,000			
Northside Pool Locker Room Floor Refurbishment			50,000		
Northside Pool Locker Room Partitions			80,000		
Northside Pool Sand Blast & Paint			25,000		
Northside Pool Wood Deck Replacement				75,000	

**2025 CIP Schedule**  
**Capital Projects Fund**

Project Descriptions	2024	2024 Projections	2025	2026	2027
Northside Tennis Lights				160,000	
Northside Warming Shelter - Engineering & Design			25,000		
<b>40-800-826 Northside Park Total</b>	<b>1,422,000</b>	<b>242,000</b>	<b>696,000</b>	<b>365,000</b>	
40-800-828 Rathje					
Rathje Playground Surfacing	90,000	-	90,000		
Rathje Window Replacement	25,000	15,500			
<b>40-800-828 Rathje Total</b>	<b>115,000</b>	<b>15,500</b>	<b>90,000</b>		
40-800-835 Seven Gables					
Seven Gables Colorcoat/Repair 3 Tennis Courts					115,000
Seven Gables Vita Course Replacement	80,000	-	80,000		
<b>40-800-835 Seven Gables Total</b>	<b>80,000</b>	<b>-</b>	<b>80,000</b>		<b>115,000</b>
40-800-836 Prairie Path Park					
Prairie Path Playground Replacement	180,000	-	180,000		
<b>40-800-836 Prairie Path Park Total</b>	<b>180,000</b>	<b>-</b>	<b>180,000</b>		
40-800-837 Sunnyside					
Sunnyside Playground Surfacing			100,000		
<b>40-800-837 Sunnyside Total</b>			<b>100,000</b>		
40-800-838 Triangle Park					
Triangle Basketball Court Replacement	36,000	-	36,000		
<b>40-800-838 Triangle Park Total</b>	<b>36,000</b>	<b>-</b>	<b>36,000</b>		
40-800-839 WW Stevens					
WW Stevens Playground Equipment				180,000	
<b>40-800-839 WW Stevens Total</b>				<b>180,000</b>	
40-800-846 CC and Rice and Blanchard					
Community Center Elevators					50,000
Community Center Façade Sign Replacement			175,000		
Community Center Gym Bleachers					95,000
Community Center Gym Wall Mats					150,000
Community Center HVAC Improvements	50,000	-	550,000	1,300,000	
Community Center Irrigation			60,000		

**2025 CIP Schedule**  
**Capital Projects Fund**

Project Descriptions	2024	2024 Projections	2025	2026	2027
Community Center Memorial Rm Sound			75,000		
Community Center Parking Lot Light Replacement				105,000	
COMMUNITY CENTER PLAYGROUND EQUIP					150,000
Community Center Priority Projects (TBD)	2,600,000	2,600,000	2,000,000	2,000,000	
Rice Pool Concessions Deck Replacement				50,000	
Rice Pool Locker Room Accessibility Improvements	125,000	85,000			
Rice Pool Locker Room Floor Refurbishment			85,000		
Rice Pool Locker Room Partitions			250,000		
Rice Pool Mast. Plan Engineering	250,000	25,000	200,000		
Rice Pool Replace Bridge Over Slides				25,000	
Rice Pool Sand Blast & Paint			55,000		
Rice Pool Shades			45,000		
Rice Pool Water Slides Replacement				825,000	
<b>40-800-846 CC and Rice and Blanchard Total</b>	<b>3,025,000</b>	<b>2,710,000</b>	<b>3,495,000</b>	<b>4,305,000</b>	<b>445,000</b>
40-800-849 Toohey Park					
Toohey Bridge Replacement					40,000
Toohey Flooring Replacement	30,000	26,000			
TOOHEY PARKPLAYGROUND EQUIP				126,000	
Toohey Safety City Buildings					25,000
Toohey Shoreline Maintenance			50,000	250,000	
<b>40-800-849 Toohey Park Total</b>	<b>30,000</b>	<b>26,000</b>	<b>50,000</b>	<b>376,000</b>	<b>65,000</b>
40-800-850 Hillside Tot Lot					
Hillside Fence Replacement			30,000		
Hillside Tot Lot Playground Equipment Replacement			120,000		
<b>40-800-850 Hillside Tot Lot Total</b>			<b>150,000</b>		
40-800-852 Clocktower					
Clocktower Golf Carpet Replacement				30,000	
<b>40-800-852 Clocktower Total</b>				<b>30,000</b>	
40-800-853 Danada					
Danada Electric Service	70,000	7,750	75,000		
Danada Invasive Species Cleaning			80,000		
Danada Outdoor Fitness Trail	100,000	-		100,000	
Danada Restrooms	60,000	-		60,000	

**2025 CIP Schedule**  
**Capital Projects Fund**

Project Descriptions	2024	2024 Projections	2025	2026	2027
Danada South OSLAD Projects			600,000		
Danada Water Service	70,000	7,750	75,000		
<b>40-800-853 Danada Total</b>	<b>300,000</b>	<b>15,500</b>	<b>830,000</b>	<b>160,000</b>	<b>-</b>
40-800-854 Historical Museum					
Museum Masonry Improvements / Downspouts			750,000		
Museum Potential Reimbursement to State for Grant Dollars	108,113	-	108,113		
<b>40-800-854 Historical Museum Total</b>	<b>108,113</b>	<b>-</b>	<b>858,113</b>		
40-800-856 Prairie Ave Building					
Prairie Building Carpeting			65,000		
<b>40-800-856 Prairie Ave Building Total</b>			<b>65,000</b>		
40-800-857 Blanchard Building					
Blanchard Building Chapel Demolition			100,000		
Blanchard Building Parking Lot Replacement			302,500		
<b>40-800-857 Blanchard Building Total</b>			<b>402,500</b>		
<b>Grand Total</b>	<b>15,008,113</b>	<b>6,131,100</b>	<b>13,654,613</b>	<b>6,408,800</b>	<b>2,324,000</b>

*2025 Grant and Donation Schedule*  
*Capital Projects Fund*

Project	Source	Status	CY Projection	2025 Budget	2026 Budget	2027 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	OSLAD Grant <b>SAIN - 970-36979</b>	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		
Cosley Zoo -Taylor Barn	Cosley Foundation Donation	Funds donated upon completion	-	205,000		
Cosley Zoo -Portable Laser	Cosley Foundation Donation	Funds donated upon completion	14,100			
Cosley Zoo - Parking	Illinois Tourism Grant <b>SAIN - 2645-40982</b>	Funds donated upon completion	-	500,000		
Cosley Zoo - Parking	Cosley Foundation Donation	Funds donated upon completion	1,000,000	1,250,000		

*2025 Grant and Donation Schedule  
Capital Projects Fund*

Project	Source	Status	CY Projection	2025 Budget	2026 Budget	2027 Budget
Parking Lot Paving - CAC & Blanchard	Dupage County ARPA Grant	Funds donated upon completion		675,000		
Property Acquisition	IDNR - LWCF	50% matching grant	-	65,000		
DuPage Historical Museum Masonry Improvements / Downspouts	Illinois Museum Grant <b>SAIN - 1164-33315</b>	Funds donated upon completion	-	750,000		
Wheaton Lions Terrace	Lions Club Donation	Funds donated upon completion	9,000	9,000		
Graf Park Turf Replacement	Assigned Fund Balance	Upon completion	-	102,000		
Graf Park Improvements	OSLAD 2025 Grant	50% matching grant		600,000		
Play for All - Five to Twelve	Play for All Foundation Donation	Funds donated upon completion	500,000	150,000		
Lincoln Marsh Signage	Friends of Lincoln Marsh	Funds donated upon completion		15,000		
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	-
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
<b>Total Grants and Donations</b>			<b>1,598,100</b>	<b>5,853,900</b>	<b>75,000</b>	<b>50,000</b>

**2025 CIP Schedule  
Operating Funds**

Sum of Prioritization Tool	Column Labels				
Project Descriptions	2024	2024 Projections	2025	2026	2027
10 - General					
10-000-000 Nonspecified Area					
Roland Print, cut sign machine			30,000		
<b>10-000-000 Nonspecified Area Total</b>			<b>30,000</b>		
10-101-000 Nonspecified Area					
#1101 Truck - F250 - plow truck/pickup	55,000	50,058	55,000		
#1102 Truck - F350 - service truck					50,000
#1103 Truck - F450 Dump - dump/plow truck			78,000		
#1107 Truck - Ford Ranger - manager truck	36,000	28,816			
#1112 Truck -Dump - Crew cab/dump truck	65,000	69,538	70,000		
#1117 Truck - Express Cargo Van			50,000		
#1118 Truck - Pickup				40,000	
#1120 Truck - Pickup/ Snow			45,000		
#1129 Truck - Van					35,000
#1130 Truck - F450 Dump - Tree removal/chipping			78,000		
#1141 Chevy Express Van 3500- Rec			40,000		
#1152 Truck - F250 Crew Cab 4x4				55,000	
#1153 Truck - F250 Crew Cab 4x4				55,000	
#1154 Truck - F250 Reg. Cab 4x4				55,000	
#1172 Truck - Dump Truck/Salt Truck					60,000
#1181 Truck - Ford Ranger - manager truck	32,000	28,816			
#1182 Truck - Ford Ranger - manager truck	32,000	28,816			
#1193 Truck - Ford F250	51,000	53,780	54,000		
#1204 Equip - Forklift			30,000		
#1205 Tract- Bobcat Skidsteer - projects					66,000
#1207 Tract - Backhoe			130,000		
#1209 Tract - Mini Loader	40,000	38,798			
#1213 Tract - Kubota Utility					39,000
#1363 Mower - 4000D			120,000		
#1364 Mower - 4000D				120,000	
#1371 Mower - Toro 4000 D					86,000
#1372 Mower - Toro 7210					71,000
#1401 Equip - Hot Patcher - Park Blacktop Repair				22,000	
#1411 Equip - Seal Coat			18,000		
#1414 Tract - Gator					15,600

**2025 CIP Schedule**  
**Operating Funds**

Project Descriptions	2024	2024 Projections	2025	2026	2027
#1486 Equip - Doosan					29,000
#1601 Gator					12,000
#1602 Gator					12,000
#1603 Gator					12,000
#1686 Equip - Power Boss floor sweeper - PSC				50,000	
#1744 Equip - Pressure Washer - PSC equipment maintenance	11,000	11,000			
#ICE 1 Ice Equip - Olympia Ice Resurfacer	60,000	-	60,000		
#T2608 Trailer - Zoo Horse Trailer					20,000
Golf Cart #10			13,000		
Golf Cart #11			13,000		
Golf Cart #12					13,000
Golf Cart #13					13,000
Golf Cart #3				13,000	
Golf Cart #4				19,000	
Golf Cart #8				13,000	
Golf Cart #9					13,000
<b>10-101-000 Nonspecified Area Total</b>	<b>382,000</b>	<b>309,622</b>	<b>854,000</b>	<b>442,000</b>	<b>546,600</b>
<b>10 - General Total</b>	<b>382,000</b>	<b>309,622</b>	<b>884,000</b>	<b>442,000</b>	<b>546,600</b>
<b>20 - Recreation</b>					
20-101-000 Nonspecified Area					
# Golf 5 - Golf Cart			13,000		
#2702 Equip - E Gator (Marsh)			13,000		
#7 Golf Cart	19,000	-	20,000		
#G102 Golf Cart	12,500	-	13,000		
<b>20-101-000 Nonspecified Area Total</b>	<b>31,500</b>	<b>-</b>	<b>59,000</b>		
<b>20 - Recreation Total</b>	<b>31,500</b>	<b>-</b>	<b>59,000</b>		
<b>60 - Golf Fund</b>					
60-000-000 Nonspecified Area					
100 Gallon Water Heaters (x4)			60,000		
AAON Make-Up Air Unit (west 2)	90,000	-		90,000	
AAON Make-Up Unit (east 14)	90,000	-		150,000	
Asphalt			200,000	200,000	200,000
Driving Range Improvement Planning /Feasibility			250,000		



**2025 CIP Schedule**  
**Operating Funds**

Project Descriptions	2024	2024 Projections	2025	2026	2027
Echo Robotic Mower			40,000		
HVAC York Rooftop Unit (east 12)	25,000	35,714			
HVAC York Rooftop Unit (east 13)	25,000	35,714			
HVAC York Rooftop Unit (east 15)	25,000	35,714			
HVAC York Rooftop Unit (east 16)	25,000	35,714			
HVAC York Rooftop Unit (west 1)	25,000	35,714			
HVAC York Rooftop Unit (west 10)	25,000	35,714			
HVAC York Rooftop Unit (west 11)	25,000	35,714			
HVAC York Rooftop Unit (west 3)	25,000	35,714			
HVAC York Rooftop Unit (west 4)	25,000	35,714			
HVAC York Rooftop Unit (west 5)	25,000	35,714			
HVAC York Rooftop Unit (west 6)	25,000	35,714			
HVAC York Rooftop Unit (west 7)	25,000	35,714			
HVAC York Rooftop Unit (west 8)	25,000	35,714			
HVAC York Rooftop Unit (west 9)	25,000	35,714			
Security System	15,000	-	15,000		
<b>60-000-000 Nonspecified Area Total</b>	<b>545,000</b>	<b>500,000</b>	<b>565,000</b>	<b>440,000</b>	<b>200,000</b>
<b>60-601-000 Nonspecified Area</b>					
Bunkers East					600,000
CUSHMAN UTILITY CART				32,000	
Irrigations System - East					1,500,000
JOHN DEERE 5200 TRACTOR- DIESEL				66,000	
JOHN DEERE 825i Gator XUV					30,000
Toro Greensmaster 3320 Hybrid	165,000	163,314			
TORO GREENSPRO 1200					20,000
TORO MP 5700-D 300 GAL. SPR			80,000		
TORO Sidewinder 3500 Bank Mower (1)				46,000	
TORO Sidewinder 3500 Bank Mower (2)					46,000
Toro Workman 1100					42,000
Vehicle Lift			20,000		
YAMAHA U-MAX UTILITY CART MED.					14,000
<b>60-601-000 Nonspecified Area Total</b>	<b>165,000</b>	<b>163,314</b>	<b>100,000</b>	<b>144,000</b>	<b>2,252,000</b>
<b>60-611-000 Nonspecified Area</b>					
Carpet-Pro Shop				25,000	
Cart Path Repairs				75,000	75,000

**2025 CIP Schedule**  
**Operating Funds**

Project Descriptions	2024	2024 Projections	2025	2026	2027
Cart Path Repairs - Behind Maintenance Building			75,000		
Cart Path Repairs - Concrete Loading Dock	75,000	75,000			
Shelter				30,000	
Yamaha G23A Utility (range picker)	15,000	15,000			
Yamaha Golf Cars w/Box			42,000		
<b>60-611-000 Nonspecified Area Total</b>	<b>90,000</b>	<b>90,000</b>	<b>117,000</b>	<b>130,000</b>	<b>75,000</b>
<b>60-612-000 Nonspecified Area</b>					
Bar Dish Machine					10,000
Bar Top					75,000
BEVERAGE CART				20,000	20,000
BEVERAGE CART			20,000		
Blodgett 4 Burner Stove w/ Standard Oven					28,000
Blodgett 6 Burner Stove 36" W/Standard oven and Salamander				30,000	
East KMU 1 Green HCC (roof and ground)	60,000	-		90,000	
Entire Custom Island (line3 B92-B103)			60,000		
Manitowoc 900 lb Ice Machine	25,000	-			
Montague 6 Burner Stove 36" w/ Convection oven			30,000		
Patio Tables, Chairs, Umbrellas				50,000	
POS System (upgrade every 5 years)				100,000	
Tables (Highboys, Restaurant, Booths) (36)				25,000	
Upgraded AV Equipment			75,000		
<b>60-612-000 Nonspecified Area Total</b>	<b>85,000</b>	<b>-</b>	<b>185,000</b>	<b>315,000</b>	<b>133,000</b>
<b>60 - Golf Fund Total</b>	<b>885,000</b>	<b>753,314</b>	<b>967,000</b>	<b>1,029,000</b>	<b>2,660,000</b>
<b>Grand Total</b>	<b>1,298,500</b>	<b>1,062,936</b>	<b>1,910,000</b>	<b>1,471,000</b>	<b>3,206,600</b>

**2025 CIP Schedule**  
**Non-Capital Assets and Projects**

Sum of Prioritization Tool Project Descriptions	Budget Yr				
	2024	2024 Projections	2025	2026	2027
10-101-000 Nonspecified Area					
#1321 Mower - SCAG Mower	13,000	13,000			
#1322 Mower - SCAG Mower	13,000	13,000			
<b>10-101-000 Nonspecified Area Total</b>	<b>26,000</b>	<b>26,000</b>			
20-101-000 Nonspecified Area					
# Golf 5 - Golf Cart	12,000	-			
District-Wide Backstop Repair	20,000	-	20,000	20,000	20,000
<b>20-101-000 Nonspecified Area Total</b>	<b>32,000</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
20-101-225 Central Athletic Center					
CAC Foul Ball Replacement Netting			15,000		
<b>20-101-225 Central Athletic Center Total</b>			<b>15,000</b>		
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
District-Wide Picnic Tables	25,000	23,100	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	10,000	30,000	30,000	30,000
Grant Expenses as Needed	750	3,500	750	750	750
Greening Team Recycling Containers	7,500	2,000	7,500	7,500	7,500
IPRA Conference	2,000	100	2,000	2,000	2,000
IPRA Workshops	300	-	300	300	300
Legal Notices	2,000	3,500	2,000	2,000	2,000
Mileage Reimbursement	250	250	250	250	250
Miscellaneous attorney Fees	10,000	7,000	10,000	10,000	10,000
NPRA Conference	2,000	-	2,000	2,000	2,000
Other Workshops	2,500	800	1,250	1,250	1,250
Plan and Quantity printing	750	750	750	750	750
Planning Dues	2,000	550	2,000	2,000	2,000

**2025 CIP Schedule**  
**Non-Capital Assets and Projects**

Project Descriptions	2024	2024 Projections	2025	2026	2027
Webinars or conferences	2,000	1,400	2,000	2,000	2,000
<b>40-000-000 Nonspecified Area Total</b>	<b>172,050</b>	<b>112,950</b>	<b>170,800</b>	<b>170,800</b>	<b>170,800</b>
<b>40-101-000 Nonspecified Area</b>					
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	8,500	8,500	8,500	8,500	8,500
HVAC Supplies Expense	10,000	6,000	10,000	10,000	10,000
Memorial Trees	12,000	20,000	12,000	12,000	12,000
Parking lot maintenance	15,000	6,000	15,000	15,000	15,000
Plant Material District-wide, New & Replacements	25,000	-	25,000	25,000	25,000
Playground Surfacing Repairs	7,500	7,500	7,500	7,500	7,500
Road Salt for Ice Removal & Environmental Safe Melts	4,000	4,000	4,000	4,000	4,000
Screenings for Repair of Walkways, Bleacher Pads & Player Benches	1,600	1,600	800	1,600	1,600
Sign Replacement, District-wide	8,000	30,000	8,000	8,000	8,000
<b>40-101-000 Nonspecified Area Total</b>	<b>112,600</b>	<b>104,600</b>	<b>111,800</b>	<b>112,600</b>	<b>112,600</b>
<b>40-800-811 Manchester</b>					
Park Services Cool Ray-vac System			15,000		
Park Services Overhead Doors	5,000	-			
Park Services Waterheaters			10,000		
<b>40-800-811 Manchester Total</b>	<b>5,000</b>	<b>-</b>	<b>25,000</b>		
<b>40-800-812 Central Park &amp; Athletic Complex</b>					
Landscape Improvements Maintenance	25,000	25,000	25,000	25,000	25,000
<b>40-800-812 Central Park &amp; Athletic Complex Total</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>40-800-813 Cosley Zoo</b>					
Cosley Aviary interior FRP/ plywood replacement			15,000		
Cosley Flood Lights (5)			25,000		
Cosley Replacement of AC/Furnace in Cosley Office			10,000		
Porcupine Exhibit Modification	15,000	-	15,000		
<b>40-800-813 Cosley Zoo Total</b>	<b>15,000</b>	<b>-</b>	<b>65,000</b>	<b>-</b>	<b>-</b>

**2025 CIP Schedule**  
**Non-Capital Assets and Projects**

Project Descriptions	2024	2024 Projections	2025	2026	2027
40-800-818 Hoffman Park					
Hoffman Park Memorial Area	22,000	10,000			
<b>40-800-818 Hoffman Park Total</b>	<b>22,000</b>	<b>10,000</b>			
40-800-819 Hurley Gardens					
Gazebo-Hurley Gardens			5,000		
Teahouse-Hurley Gardens			15,000		
<b>40-800-819 Hurley Gardens Total</b>			<b>20,000</b>		
40-800-822 Lincoln Marsh					
Lincoln Marsh Signage			15,000		
LM Easement - Repayment to Sanitary District	150,000	-	140,000		
Supplies - Lincoln Marsh	14,000	14,000	14,000	14,000	14,000
<b>40-800-822 Lincoln Marsh Total</b>	<b>164,000</b>	<b>14,000</b>	<b>169,000</b>	<b>14,000</b>	<b>14,000</b>
40-800-825 Memorial Park					
Mary Lubko Center Floor Resurfacing	8,000	14,000			
<b>40-800-825 Memorial Park Total</b>	<b>8,000</b>	<b>14,000</b>			
40-800-826 Northside Park					
Northside C12 Storage Tanks			5,000		
Northside Flow Meters			7,500		
Northside Kiddie Pool Butterfly Exertion Valve			8,000		
Northside Leak Detection Camera			1,000		
Northside Magmeter			3,500		
Northside Pool Sand Blast & Paint	8,700	-			
Northside PVC Fence Replacement			15,000		
NS Pool - Painting Exterior of Building					15,000
<b>40-800-826 Northside Park Total</b>	<b>8,700</b>	<b>-</b>	<b>40,000</b>		<b>15,000</b>
40-800-828 Rathje					
Rathje HVAC					7,500
<b>40-800-828 Rathje Total</b>					<b>7,500</b>

**2025 CIP Schedule**  
**Non-Capital Assets and Projects**

Project Descriptions	2024	2024 Projections	2025	2026	2027
40-800-839 WW Stevens					
WW Stevens Fence Replacement				10,000	
WW Stevens Sidewalk Replacement				15,000	
<b>40-800-839 WW Stevens Total</b>				<b>25,000</b>	
40-800-846 CC and Rice and Blanchard					
Carpet Replacement (Kelly, Atten, Central, AGC)				14,700	
CC Flooring/Carpeting			17,500		
Rice Pool Boiler Control Valve (2)			17,000		
Rice Pool C12 Storage Tanks			7,000		
Rice Pool Filter Bldg Overhead Doors	10,000	-			
Rice Pool Guard Stand Footboards			13,000		
<b>40-800-846 CC and Rice and Blanchard Total</b>	<b>10,000</b>	<b>-</b>	<b>54,500</b>	<b>14,700</b>	
40-800-850 Hillside Tot Lot					
Hillside Path Replacement			4,000		
<b>40-800-850 Hillside Tot Lot Total</b>			<b>4,000</b>		
40-800-852 Clocktower					
Clocktower Retaining Wall & Pavers					10,000
<b>40-800-852 Clocktower Total</b>					<b>10,000</b>
40-800-856 Prairie Ave Building					
Carpeting	8,000	-			
<b>40-800-856 Prairie Ave Building Total</b>	<b>8,000</b>	<b>-</b>			
<b>Grand Total</b>	<b>608,350</b>	<b>306,550</b>	<b>720,100</b>	<b>382,100</b>	<b>374,900</b>

PRINCIPAL PROPERTY TAX PAYERS  
Current Year and Nine Years Ago

Taxpayer	2023 *			2014 *		
	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	40,448,620	1	1.42%	18,333,330	2	0.91%
Wilson Danada LLC	32,330,100	2	1.14%			
JVM Realty Corp	12,750,002	3	0.45%			
Wheaton Apartments	24,997,500	4	0.88%			
TGM Retreat Danada LP	21,719,530	5	0.76%			
Wheaton IL Senior Property	21,420,000	6	0.75%			
UCR Asset Services	17,088,700	7	0.60%	16,063,470	3	0.80%
Rice Lake Square LP	13,795,350	8	0.49%	11,956,620	6	0.59%
Redwood Briarbrook Wheaton	14,660,400	9	0.52%			
Danada East Retail	10,982,160	10	0.39%	10,327,150	8	0.51%
Amli at Danada, Inc.				22,581,670	1	1.12%
Avalon Properties				15,150,000	4	0.75%
AV & BV Wheaton LLC				12,736,510	5	0.63%
Westdale Asset Management				11,400,000	7	0.56%
Wyndemere Retirement Company				9,333,330	9	0.46%
Friedkin Realty Group				6,701,640	10	0.33%
	<u>\$210,192,362</u>		<u>7.39%</u>	<u>\$134,583,720</u>		<u>6.67%</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

	<b>2023</b>
Equalized assessed valuation	<b>\$2,844,389,562</b>
Bonded debt limit- 2.875% of assessed value	<b>\$81,776,200</b>
Amount of debt applicable to limit	<b>\$3,826,178</b>
Legal debt margin	<b>\$77,950,022</b>
Percentage of legal debt margin to bonded debt limit	<b>95.32%</b>
Non-referendum legal debt limit - 0.575% of assessed value	<b>\$16,355,240</b>
Amount of debt applicable to limit	<b>\$3,826,178</b>
Legal debt margin	<b>\$12,529,062</b>
Percentage of legal debt margin to bonded debt limit	<b>76.61%</b>

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

## ***Debt Payment Schedule by Fund***

<b>Year Ended December 31,</b>	<b>Debt Service</b>	<b>Debt Service</b>	<b>Golf Fund - Principal</b>	<b>Golf Fund - Interest</b>
	<b>Fund - Principal</b>	<b>Fund - Interest</b>		
2024	\$3,031,178	\$289,682		
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		
	<b>\$7,716,178</b>	<b>\$755,182</b>	<b>\$0</b>	<b>\$0</b>

## ***Labor Allocations by Fund***

	Salary/Wage Splits
<b>10-General; 000-Administration</b>	
BENARD, MICHAEL J	70.0%
Cali, Lauren	35.0%
Catanzaro, Samantha L	45.0%
Meade, Julia	35.0%
NOVAK, DANIEL J	30.0%
Prazak, Kimberly	30.0%
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%
<b>10-General; 101-Parks Maintenance</b>	
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%
<b>10-General; 418-Human Resources</b>	
Jay, Matthew	20.0%
<b>10-General; 419-Finance</b>	
Badger, Nicole 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%
<b>10-General; 430-Historical Museum</b>	
OBrien, Emily	100.0%
PODKOWA, MICHELLE L	100.0%
<b>20-Recreation; 000-Administration</b>	
BEYER, VICKIE A	100.0%
Cali, Lauren	35.0%
Catanzaro, Samantha L	55.0%
Clements, Troy A	10.0%
Conroy, Rory P	10.0%
DITCHMAN, DEBORAH C	100.0%
HOUSTON, Darrell	10.0%
JOHNSON, TERRA J	100.0%
LEWANDOWSKI, ADAM L	60.0%
MARTINSON, JAMIE	50.0%
Meade, Julia	35.0%
MITCHELL, DANA M	75.0%
NAPIER, RICHARD A	100.0%
Nelson, Cody E	10.0%
Panek, Megann L	100.0%
SICILIANO, DONNA R	40.0%
WHELAN, TRICIA K	35.0%
WILHELMI, MARGARET L	50.0%
Yoshikawa, Max	15.0%

## ***Labor Allocations by Fund***

Salary/Wage Splits	
<b>20-Recreation; 101-Parks Maintenance</b>	
Baker, BRITTANY E	2.5%
Calvillo, Francisco	100.0%
CALVILLO, MIGUEL	25.0%
CLEVENGER, MICHAEL R	25.0%
De Stefano, James	100.0%
FREY, JASON C	80.0%
Gilbert, Joshua R	100.0%
Gonzalez, Paul A	100.0%
Hopkins, Daniel	60.0%
MORROW, JOHN B	20.0%
NOVAK, NICHOLAS J	40.0%
OPPENHEIM, JEREMY J	100.0%
OWEN, BAILEY P	80.0%
Romano, Robert	50.0%
SPERL, ROBERT M	30.0%
Teske, Nathan G	15.0%
THEMEL, JOSEPH S	15.0%
WAGNER, MARK A	95.0%
ZAVALA PEREZ, ROLANDO	50.0%
ZAVALA, RAFAEL	5.0%
<b>20-Recreation; 220-Recreation Programs</b>	
Clements, Troy A	90.0%
Conroy, Rory P	90.0%
HOUSTON, Darrell	75.0%
MARTINSON, JAMIE	50.0%
Nelson, Cody E	90.0%
NIELSEN, KELLY	100.0%
Shingler, Chad	100.0%
<b>20-Recreation; 221-Athletics</b>	
HOUSTON, Darrell	15.0%
MITCHELL, DANA M	25.0%
<b>20-Recreation; 222-Pools</b>	
LEWANDOWSKI, ADAM L	20.0%
Wilkin, Carolyn	20.0%
Yoshikawa, Max	70.0%
<b>20-Recreation; 224-Recreation Facilities</b>	
Aviles, Graciela	100.0%
HAVELKA, LYNETTE K	100.0%

## ***Labor Allocations by Fund***

Salary/Wage Splits	
<b>20-Recreation; 350-Special Facilities</b>	
DiSerio, Alexander M	100.0%
LEWANDOWSKI, ADAM L	20.0%
Wilkin, Carolyn	20.0%
<b>20-Recreation; 418-Human Resources</b>	
Jay, Matthew	30.0%
<b>20-Recreation; 419-Finance</b>	
Badger, Nicole 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%
<b>22-Cosley Zoo; 000-Administration</b>	
SICILIANO, DONNA R	10.0%
<b>22-Cosley Zoo; 101-Parks Maintenance</b>	
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%
<b>22-Cosley Zoo; 350-Special Facilities</b>	
Cali, Lauren	15.0%
Meade, Julia	15.0%
WHELAN, TRICIA K	15.0%
<b>22-Cosley Zoo; 418-Human Resources</b>	
Jay, Matthew	5.0%
<b>22-Cosley Zoo; 419-Finance</b>	
Badger, Nicole M	5.0%
Griffith, Debra	5.0%
Hernandez, Martha	5.0%
JANIK, MARY K	5.0%
Koppang, Joanna L	5.0%

## ***Labor Allocations by Fund***

	Salary/Wage Splits
Meger, Bethany	10.0%
SIMPSON, SANDRA D	10.0%
Tucker, Randall R	10.0%
<b>22-Cosley Zoo; 501-Cosley Zoo</b>	
Argentum, Theodore	100.0%
Christophe, HEATHER L	100.0%
Davia, Peter	100.0%
Mangiaracina, Brian P	100.0%
Musselman, ANGIE L	100.0%
Open1-Zoo Manager of Retail & Visitor Services	25.0%
Rensch, AMANDA	100.0%
ROMEJKO, TAMRA A	100.0%
Tulicki, Sarah R	100.0%
WAHLGREN, Susan	100.0%
<b>40-Capital Projects; 101-Parks Maintenance</b>	
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%
<b>60-Golf Fund; 000-Administration</b>	
Cali, Lauren	15.0%
Meade, Julia	15.0%
NOVAK, DANIEL J	70.0%
Prazak, Kimberly	70.0%
WHELAN, TRICIA K	15.0%
Wilkin, Carolyn	40.0%
<b>60-Golf Fund; 101-Parks Maintenance</b>	
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%
<b>60-Golf Fund; 418-Human Resources</b>	
Jay, Matthew	45.0%

## ***Labor Allocations by Fund***

	Salary/Wage Splits
<b>60-Golf Fund; 419-Finance</b>	
Badger, Nicole 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%
<b>60-Golf Fund; 601-Golf Maintenance</b>	
JOHNSON, TIMOTHY A	100.0%
Kahlstorf, Jason P	100.0%
KIRTLAND, JUSTIN S	100.0%
Slowinski, Nicholas W	100.0%
VOELKER, GEOFFREY G	100.0%
<b>60-Golf Fund; 611-Pro Shop/Golf Fees</b>	
DALCERRO, NEIL J	33.0%
Day, Tom T	33.0%
Granath, Jack	100.0%
NATIONS, MATTHEW J	100.0%
Ogata, Andrew C	100.0%
<b>60-Golf Fund; 612-Food and Beverage</b>	
Bates, Nathan	100.0%
Becker, Jared	100.0%
COYOMANI, GABRIEL	100.0%
Crotty, Keegan A	100.0%
DALCERRO, NEIL J	67.0%
Day, Tom T	67.0%
Detterbeck, Aimee	100.0%
Englert, Olivia	100.0%
GARCIA, SERGIO	100.0%
Heine, Matthew R	100.0%
Klipp, Joseph M	100.0%
martinez, arturo	100.0%
Moran, Joshua	100.0%
Open2-Sr Catering Manager	100.0%
ORTIZ, JAVIER	100.0%
Ramos, Jonathan	100.0%
VAZQUEZ, LUCERO T	100.0%



## ***Labor Allocations by Fund***

Salary/Wage Splits	
<b>90-Cosley Foundation; 000-Administration</b>	
Griffith, Debra	11.0%
Lizik, Kaitlin A	50.0%
Open1-Zoo Manager of Retail & Visitor Services	75.0%
WILHELMI, MARGARET L	10.0%
<b>92-DuPage County Historical Museu; 000-Administration</b>	
Lizik, Kaitlin A	50.0%

## ***Labor Allocations by Employee***

	Salary/Wage Splits
<b>Argentum, Theodore</b>	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
<b>Aviles, Graciela</b>	
20-Recreation; 224-Recreation Facilities; 220-Community Center	100.0%
<b>Badger, Nicole M</b>	
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%
<b>Baker, BRITTANY E</b>	
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%
<b>Bates, Nathan</b>	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
<b>Becker, Jared</b>	
60-Golf Fund; 612-Food and Beverage; 902-Restaurant	100.0%
<b>BENARD, MICHAEL J</b>	
10-General; 000-Administration; 000-Nonspecified Area	70.0%
20-Recreation; 000-Administration; 000-Nonspecified Area	30.0%
<b>BEYER, VICKIE A</b>	
20-Recreation; 000-Administration; 200-Recreation Dept. Area	100.0%
<b>Blankenship, Michael D</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
<b>Cali, Lauren</b>	
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%
<b>Calvillo, Francisco</b>	
20-Recreation; 101-Parks Maintenance; 220-Community Center	100.0%

## Labor Allocations by Employee

	Salary/Wage Splits
<b>CALVILLO, MIGUEL</b>	
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%
<b>Catanzaro, Samantha L</b>	
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%
<b>Chacon, Enrique</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
<b>Christophe, HEATHER L</b>	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
<b>Clements, Troy A</b>	
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%
<b>CLEVENGER, MICHAEL R</b>	
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%
<b>Conroy, Rory P</b>	
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%
<b>COYOMANI, GABRIEL</b>	
60-Golf Fund; 612-Food and Beverage; 901-Banquet	100.0%
<b>Crotty, Keegan A</b>	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
<b>DALCERRO, NEIL J</b>	
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%
<b>DALEY, JOSEPH M</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%

## Labor Allocations by Employee

	Salary/Wage Splits
<b>Davia, Peter</b>	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
<b>Day, Tom T</b>	
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%
<b>De Stefano, James</b>	
20-Recreation; 101-Parks Maintenance; 220-Community Center	100.0%
<b>Detterbeck, Aimee</b>	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
<b>DiSerio, Alexander M</b>	
20-Recreation; 350-Special Facilities; 302-Parks Plus Fitness Center	100.0%
<b>DITCHMAN, DEBORAH C</b>	
20-Recreation; 000-Administration; 112-Lincoln Marsh	100.0%
<b>DOROMAL, Angela</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
<b>Englert, Olivia</b>	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
<b>Fair, Grant T</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
<b>FLYNN, KEVIN P</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
<b>FREY, JASON C</b>	
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%
<b>GARCIA, SERGIO</b>	
60-Golf Fund; 612-Food and Beverage; 901-Banquet	100.0%
<b>Gilbert, Joshua R</b>	
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%

## Labor Allocations by Employee

Salary/Wage Splits	
<b>Gonzalez, Paul A</b>	
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%
<b>Granath, Jack</b>	
60-Golf Fund; 611-Pro Shop/Golf Fees; 912-Golf Course	100.0%
<b>Griffith, Debra</b>	
10-General; 419-Finance; 000-Nonspecified Area	28.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	28.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	5.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	28.0%
90-Cosley Foundation; 000-Administration; F00-Cosley Foundation-General	11.0%
<b>HAVELKA, LYNETTE K</b>	
20-Recreation; 224-Recreation Facilities; 220-Community Center	100.0%
<b>Heine, Matthew R</b>	
60-Golf Fund; 612-Food and Beverage; 902-Restaurant	100.0%
<b>Hernandez, Martha</b>	
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%
<b>HINCHEE, STEVEN M</b>	
40-Capital Projects; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
<b>Hopkins, Daniel</b>	
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%
<b>HOUSTON, Darrell</b>	
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%
<b>JANIK, MARY K</b>	
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%

## ***Labor Allocations by Employee***

	Salary/Wage Splits
<b>Jay, Matthew</b>	
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%
<b>JOHNSON, TERRA J</b>	
20-Recreation; 000-Administration; 112-Lincoln Marsh	100.0%
<b>JOHNSON, TIMOTHY A</b>	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
<b>Kahlstorf, Jason P</b>	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
<b>KIRTLAND, JUSTIN S</b>	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
<b>Klipp, Joseph M</b>	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
<b>Koppang, Joanna L</b>	
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%
<b>Krzyzewski, David A</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
<b>LEHMAN, STEPHEN J</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
<b>LEWANDOWSKI, ADAM L</b>	
20-Recreation; 222-Pools; 231-Northside Pool	10.0%
20-Recreation; 222-Pools; 232-Rice Pool	10.0%
20-Recreation; 350-Special Facilities; 302-Parks Plus Fitness Center	20.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	60.0%
<b>Lizik, Kaitlin A</b>	
90-Cosley Foundation; 000-Administration; F00-Cosley Foundation-General	50.0%
92-DuPage County Historical Museu; 000-Administration; H00-Administrative	50.0%
<b>Mangiaracina, Brian P</b>	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%

## ***Labor Allocations by Employee***

Salary/Wage Splits	
<b>martinez, arturo</b>	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
<b>MARTINSON, JAMIE</b>	
20-Recreation; 220-Recreation Programs; 207-Camps and Preschool	50.0%
20-Recreation; 000-Administration; 200-Recreation Dept. Area	50.0%
<b>McCarthy, John</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
<b>Meade, Julia</b>	
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%
<b>Meger, Bethany</b>	
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%
<b>MITCHELL, DANA M</b>	
20-Recreation; 221-Athletics; 223-Youth Baseball/Softball	25.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	75.0%
<b>Moran, Joshua</b>	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
<b>MORROW, JOHN B</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%
<b>Musselman, ANGIE L</b>	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
<b>NAPIER, RICHARD A</b>	
20-Recreation; 000-Administration; 000-Nonspecified Area	100.0%
<b>NATIONS, MATTHEW J</b>	
60-Golf Fund; 611-Pro Shop/Golf Fees; 911-Pro Shop	50.0%
60-Golf Fund; 611-Pro Shop/Golf Fees; 912-Golf Course	50.0%

## Labor Allocations by Employee

Salary/Wage Splits	
<b>Nelson, Cody E</b>	
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%
<b>NIELSEN, KELLY</b>	
20-Recreation; 220-Recreation Programs; 207-Camps and Preschool	100.0%
<b>NOVAK, DANIEL J</b>	
10-General; 000-Administration; 000-Nonspecified Area	30.0%
60-Golf Fund; 000-Administration; 000-Nonspecified Area	70.0%
<b>NOVAK, NICHOLAS J</b>	
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%
<b>OBrien, Emily</b>	
10-General; 430-Historical Museum; 000-Nonspecified Area	100.0%
<b>Ogata, Andrew C</b>	
60-Golf Fund; 611-Pro Shop/Golf Fees; 911-Pro Shop	50.0%
60-Golf Fund; 611-Pro Shop/Golf Fees; 912-Golf Course	50.0%
<b>Open1-Zoo Manager of Retail &amp; Visitor Services</b>	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	25.0%
90-Cosley Foundation; 000-Administration; F00-Cosley Foundation-General	75.0%
<b>Open2-Sr Catering Manager</b>	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
<b>OPPENHEIM, JEREMY J</b>	
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
<b>ORTIZ, JAVIER</b>	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
<b>OWEN, BAILEY P</b>	
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%
<b>Panek, Megann L</b>	
20-Recreation; 000-Administration; 304-Mary Lubko Center	100.0%



## ***Labor Allocations by Employee***

Salary/Wage Splits	
<b>PEREZ, JOSE M</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
<b>PINEDO, CHARLES M</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
<b>PODKOWA, MICHELLE L</b>	
10-General; 430-Historical Museum; 000-Nonspecified Area	100.0%
<b>Prazak, Kimberly</b>	
10-General; 000-Administration; 000-Nonspecified Area	30.0%
60-Golf Fund; 000-Administration; 000-Nonspecified Area	70.0%
<b>Ramos, Jonathan</b>	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
<b>Rensch, AMANDA</b>	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
<b>Romano, Robert</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
<b>ROMEJKO, TAMRA A</b>	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
<b>Shingler, Chad</b>	
20-Recreation; 220-Recreation Programs; 202-Performing Arts	50.0%
20-Recreation; 220-Recreation Programs; 208-General Interests	50.0%
<b>Shurba, Joseph C</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
<b>SICILIANO, DONNA R</b>	
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%
<b>SIMPSON, SANDRA D</b>	
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%

## Labor Allocations by Employee

Salary/Wage Splits	
<b>Slowinski, Nicholas W</b>	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
<b>SPERL, ROBERT M</b>	
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%
<b>STANCZAK, PAUL T</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
<b>Teske, Nathan G</b>	
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%
<b>THEMEL, JOSEPH S</b>	
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%
<b>Tucker, Randall R</b>	
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%
<b>Tulicki, Sarah R</b>	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
<b>VAZQUEZ, LUCERO T</b>	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
<b>VILLAFUERTE, GUSTAVO G</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%

## Labor Allocations by Employee

Salary/Wage Splits	
<b>VOELKER, GEOFFREY G</b>	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
<b>WAGNER, MARK A</b>	
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%
<b>WAHLGREN, Susan</b>	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
<b>WHELAN, TRICIA K</b>	
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%
<b>WILHELM, MARGARET L</b>	
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%
<b>Wilkin, Carolyn</b>	
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%
<b>Yoshikawa, Max</b>	
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%
<b>ZAVALA PEREZ, ROLANDO</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
<b>ZAVALA, LINO</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
<b>ZAVALA, PONCIANO</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
<b>ZAVALA, RAFAEL</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	95.0%
20-Recreation; 101-Parks Maintenance; 232-Rice Pool	5.0%

## Pay Raise Comparisons-Full Time Employees

		Choice 1	Choice 2	Choice 3
Increase of:		4.0%	5.0%	5.5%
	Current Annualized Gross Pay	Sum of Increase w/ Choice 1	Sum of Increase w/ Choice 2	Sum of Increase w/ Choice 3
<b>10-General</b>				
000-Administration	\$483,342	\$502,676	\$507,509	\$509,926
101-Parks Maintenance	\$1,371,830	\$1,426,703	\$1,440,422	\$1,447,281
418-Human Resources	\$21,706	\$22,574	\$22,791	\$22,899
419-Finance	\$226,913	\$235,989	\$238,258	\$239,393
430-Historical Museum	\$120,001	\$124,801	\$126,002	\$126,602
<b>10-General Total</b>	<b>\$2,223,792</b>	<b>\$2,312,744</b>	<b>\$2,334,982</b>	<b>\$2,346,101</b>
<b>20-Recreation</b>				
000-Administration	\$898,307	\$934,240	\$943,223	\$947,714
101-Parks Maintenance	\$670,892	\$697,728	\$704,437	\$707,791
220-Recreation Programs	\$367,335	\$382,028	\$385,701	\$387,538
221-Athletics	\$25,446	\$26,464	\$26,719	\$26,846
222-Pools	\$85,630	\$89,055	\$89,911	\$90,339
224-Recreation Facilities	\$126,046	\$131,088	\$132,349	\$132,979
350-Special Facilities	\$103,582	\$107,725	\$108,761	\$109,279
418-Human Resources	\$32,558	\$33,861	\$34,186	\$34,349
419-Finance	\$229,906	\$239,102	\$241,401	\$242,551
<b>20-Recreation Total</b>	<b>\$2,539,704</b>	<b>\$2,641,292</b>	<b>\$2,666,689</b>	<b>\$2,679,387</b>
<b>22-Cosley Zoo</b>				
000-Administration	\$10,304	\$10,716	\$10,819	\$10,871
101-Parks Maintenance	\$61,739	\$64,208	\$64,825	\$65,134
350-Special Facilities	\$32,449	\$33,747	\$34,072	\$34,234
418-Human Resources	\$5,426	\$5,643	\$5,698	\$5,725
419-Finance	\$53,645	\$55,791	\$56,327	\$56,595
501-Cosley Zoo	\$583,535	\$606,877	\$612,712	\$615,630
<b>22-Cosley Zoo Total</b>	<b>\$747,098</b>	<b>\$776,982</b>	<b>\$784,453</b>	<b>\$788,189</b>
<b>40-Capital Projects</b>				
101-Parks Maintenance	\$178,729	\$185,878	\$187,665	\$188,559
<b>40-Capital Projects Total</b>	<b>\$178,729</b>	<b>\$185,878</b>	<b>\$187,665</b>	<b>\$188,559</b>

## Pay Raise Comparisons-Full Time Employees

		Choice 1	Choice 2	Choice 3
Increase of:		4.0%	5.0%	5.5%
	Current Annualized Gross Pay	Sum of Increase w/ Choice 1	Sum of Increase w/ Choice 2	Sum of Increase w/ Choice 3
<b>60-Golf Fund</b>				
000-Administration	\$221,326	\$230,179	\$232,392	\$233,499
101-Parks Maintenance	\$24,487	\$25,467	\$25,711	\$25,834
418-Human Resources	\$48,837	\$50,791	\$51,279	\$51,523
419-Finance	\$197,450	\$205,348	\$207,323	\$208,310
601-Golf Maintenance	\$392,030	\$407,711	\$411,631	\$413,591
611-Pro Shop/Golf Fees	\$277,019	\$288,099	\$290,870	\$292,255
612-Food and Beverage	\$1,039,391	\$1,080,966	\$1,091,360	\$1,096,557
<b>60-Golf Fund Total</b>	<b>\$2,200,540</b>	<b>\$2,288,561</b>	<b>\$2,310,567</b>	<b>\$2,321,569</b>
<b>90-Cosley Foundation</b>				
000-Administration	\$102,170	\$106,257	\$107,279	\$107,790
<b>90-Cosley Foundation Total</b>	<b>\$102,170</b>	<b>\$106,257</b>	<b>\$107,279</b>	<b>\$107,790</b>
<b>92-DuPage County Historical Museu</b>				
000-Administration	\$38,062	\$39,585	\$39,966	\$40,156
<b>92-DuPage County Historical Museu Total</b>	<b>\$38,062</b>	<b>\$39,585</b>	<b>\$39,966</b>	<b>\$40,156</b>
<b>Grand Total</b>	<b>\$8,030,095</b>	<b>\$8,351,299</b>	<b>\$8,431,600</b>	<b>\$8,471,750</b>
<b>Amount over base year</b>		<b>\$321,204</b>	<b>\$401,505</b>	<b>\$441,655</b>

1%	\$80,301
2%	\$160,602
3%	\$240,903
4%	\$321,204
4.5%	\$361,354
5%	\$401,505
5.5%	\$441,655
6%	\$481,806
6.5%	\$521,956
7%	\$562,107
8%	\$642,408

\*\*\*A wage pool increase of 4% has been included in the 2025 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%
<b>2025</b>	<b>4%</b>

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 2024-09**

**AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS  
FOR THE WHEATON PARK DISTRICT FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025 AND  
ENDING DECEMBER 31, 2025**

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, 2025 AND ENDING DECEMBER 31, 2025 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:                                   | \$32,104,523 |
| (b) That the cash expected to be received during the fiscal year from all sources is:                         | \$45,291,280 |
| (c) That the estimated expenditures contemplated for the fiscal year are:                                     | \$53,177,278 |
| (d) That the estimated cash expected to be on hand at the end of the fiscal year is:                          | \$24,218,525 |
| (e) That the estimated amount of taxes to be received by the Wheaton Park District during the fiscal year is: | \$16,969,159 |

Article II:	The following sums of money in the "Budget" Column in the amount of	\$57,648,018
	is the budget for the fiscal year beginning January 1, 2025 and ending December 31, 2025.	

The sums of money in the "Appropriation" Column in the amount of	\$69,177,622
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, 2025 and ending December 31, 2025.	

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 \_\_\_\_\_, 2024 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 # 2024-09

## Wheaton Park District Budget and Appropriation Proposal for Fiscal Year January 1, 2025 thru December 31, 2025

<b>GENERAL FUND</b>	<b>Budget</b>	<b>Appropriations</b>
Expenses incurred for the general administration and maintenance of the District	6,979,371	8,375,246
<b>RECREATION FUND</b>		
Expenses incurred for the planning, establishing and maintaining of recreational opportunities for the public	13,621,325	16,345,590
<b>SPECIAL RECREATION FUND</b>		
Expenses incurred in the provision of recreational programming for our special needs population	512,425	614,910
<b>MUSEUM FUND</b>		
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	2,617,985	3,141,582
<b>INSURANCE LIABILITY FUND</b>		
Expenses incurred to provide business insurance for the District	776,633	931,959
<b>AUDIT FUND</b>		
Expenses incurred to satisfy the requirement to have an annual audit of the accounts of the District	42,064	50,477
<b>FICA FUND</b>		
Expenses incurred to pay the employer portion of Federal Insurance Contributions Act retirement obligations	781,013	937,216
<b>IMRF FUND</b>		
Expenses incurred to pay the employer portion of Illinois Municipal Retirement Fund retirement obligations	609,343	731,212
<b>DEBT SERVICE FUND</b>		
Expenses incurred to satisfy the debt service obligations of the District	2,990,431	3,588,517
<b>HEALTH FUND</b>		
Expenses incurred to provided health insurance benefits for District employees	2,360,598	2,832,718

<b>CAPITAL PROJECTS FUND</b>	<b>Budget</b>	<b>Appropriations</b>
Expenses incurred to construct, maintain or replace capital assets of the District	14,686,036	17,623,243
<b>GOLF FUND</b>		
Expenses incurred for the administration and operation of the Arrowhead facility	11,065,154	13,278,185
<b>INFORMATION TECHNOLOGY FUND</b>		
Expenses incurred to provide computer equipment, software and telecommunications equipment for the District	605,639	726,767

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

General Fund	6,979,371	8,375,246
Recreation Fund	13,621,325	16,345,590
Special Recreation Fund	512,425	614,910
Museum Fund	2,617,985	3,141,582
Insurance Fund	776,633	931,959
Audit Fund	42,064	50,477
FICA Fund	781,013	937,216
IMRF Fund	609,343	731,212
Long Term Debt Fund	2,990,431	3,588,517
Health Insurance Fund	2,360,598	2,832,718
Capital Projects Fund	14,686,036	17,623,243
Golf Fund	11,065,154	13,278,185
Information Technology	605,639	726,767
	<hr/>	<hr/>
Total Budgeted and Appropriated Expenses, <i>including Interfund transfers</i>	57,648,018	69,177,622
Less: Interfund Transfers	(4,470,740)	(5,364,888)
	<hr/>	<hr/>
Net Expenses, excluding Interfund Transfers	53,177,278	63,812,734
	<hr/>	<hr/>



STATE OF ILLINOIS     )  
  )  
COUNTY OF DU PAGE )

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

I, HEREBY CERTIFY that the foregoing instrument is a true and correct copy of an ordinance entitled: 'An Ordinance Making a Combined Annual Budget and Appropriation of Funds for the Wheaton Park District for the Fiscal Year Beginning January 1, 2025 and Ending December 31, 2025, 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 December, 2024.

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 \_\_\_\_\_, 2024.

(SEAL)

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Secretary, Wheaton Park District

CERTIFICATION OF ESTIMATE OF  
REVENUES FOR FISCAL YEAR 2025

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 2025 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, 2025 and ending December 31, 2025 as adopted by the Board of Park Commissioners at its properly convened meeting held on the \_\_\_\_\_ day of \_\_\_\_\_, 2024 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 \_\_\_\_\_, 2024.

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Treasurer and Chief Fiscal Officer,  
Wheaton Park District

(SEAL)

CERTIFICATION OF ESTIMATE OF  
REVENUES FOR FISCAL YEAR 2025

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, 2025 and ending on December 31, 2025 are estimated to be as follows:

<u>SOURCE</u>	<u>AMOUNT</u>
Taxes	\$16,969,159
Interest on Investments	\$478,900
Charges for Services	\$14,124,867
Rental Revenues	\$980,841
Product Sales	\$6,960,837
Grants and Donations	\$5,487,319
Bond Proceeds	\$0
Miscellaneous	\$289,358
Beginning Cash Balance	\$32,104,523

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said park district the \_\_\_\_\_ day of \_\_\_\_\_, 2024.

(SEAL)

---

Treasurer and Chief Fiscal Officer,  
Wheaton Park District

**Wheaton Park District  
ORDINANCE 2024-10**

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE  
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS  
FOR THE TAX YEAR 2024**

**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 Eight Hundred Fifty-Five Thousand Two Hundred Twenty-Six (\$16,855,226) or so much as may be authorized by law, is hereby assessed and levied for the anticipated objects and purposes hereinafter specified against all taxable property within the Wheaton Park District at full, fair cash value as the same is assessed and equalized for State and County purposes.

**SECTION 2**

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

**GENERAL CORPORATE FUND**

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

	<b>Amount to be Raised by Taxation</b>
Salaries & Wages	\$2,194,610
Contractual Services	\$1,246,201
Supplies	\$391,597
Other Charges	\$163,316
Capital Items	\$649,918
Transfers Out	\$485,600
<b>TOTAL</b>	<b>5,131,241</b>

**RECREATION FUND**

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

	<b>Amount to be Raised by Taxation</b>
Salaries & Wages	\$2,113,377
Contractual Services	\$1,714,786
Supplies	\$568,496
Other Charges	\$99,440
Capital Items	\$21,992
Transfers Out	\$559,108
<b>TOTAL</b>	<b>5,077,198</b>

**IMRF FUND**

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

	<b>Amount to be Raised by Taxation</b>
IMRF Expenditures	504,118
<b>TOTAL</b>	<b>504,118</b>

**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):

	<b>Amount to be Raised by Taxation</b>
FICA Expenditures	689,096
<b>TOTAL</b>	<b>689,096</b>

**LIABILITY FUND**

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

	<b>Amount to be Raised by Taxation</b>
Insurance expenditures	827,023
<b>TOTAL</b>	<b>827,023</b>

**AUDIT FUND**

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

	<b>Amount to be Raised by Taxation</b>
Auditing Expenses	34,354
<b>TOTAL</b>	<b>34,354</b>

**SPECIAL RECREATION ASSOCIATION FUND**

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

	<b>Amount to be Raised by Taxation</b>
Joint Recreation Programs for People with Disabilities	476,000
<b>TOTAL</b>	<b>476,000</b>

**MUSEUM FUND**

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

	<b><u>Amount to be Raised by Taxation</u></b>
Salaries & Wages	\$644,534
Contractual Services	\$219,786
Supplies	\$117,143
Other Charges	\$47,019
Capital Items	\$0
Transfers Out	\$245,805
<b>TOTAL</b>	<b>1,274,287</b>

**DEBT SERVICE ACTIVITY**

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

	<b><u>Amount to be Raised by Taxation</u></b>
Debt Service	2,841,909
<b>TOTAL</b>	<b>2,841,909</b>

**SUMMARY OF LEVIES**

General Corporate Levy	5,131,241
Recreation Program Levy	5,077,198
IMRF	504,118
FICA	689,096
Insurance	827,023
Audit	34,354
Special Recreation Association	476,000
Museum	1,274,287
Debt Service	2,841,909
	<b>16,855,226</b>

**SECTION 3**

Pursuant to Section 4-4 of the Park District Code, neither the Combined Budget and Appropriation Ordinance for the fiscal year beginning January 1, 2024 and ending December 31, 2024, 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 2024 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 2024-10 shall be in full force and effect from and after its adoption.

**ADOPTED this 18th day of December 2024, 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 2024-10,

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE  
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS  
FOR THE TAX YEAR 2024,**

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 18th 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 18th 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 2024 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 18th day of December 2024.

---

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 2, 2024 *updated October 23, 2024*

**Re:** 2024 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 2024 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 2024, 2025, 2026, 2027 and 2028 levies. You are voting on only the 2024 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 2024 aggregate levy (to be received in 2025) includes an increase of \$546K, representing an estimated increase of 4%. The CPI for PTELL that the state notifies us of in late January, has decreased significantly from its historical high of 5% over the past two years to 3.4%, marking a 32% reduction. As per the Board's direction, the CPI used to calculate the District's levy was set at 0% for 2022 and 2% for 2023. The aggregate tax levy includes those levies that are subject to the tax cap.

Tax levy receipts are vital as they provide the necessary funding to support our operational service levels, ensuring the maintenance of facilities and programs, while also contributing to the upkeep and improvement of capital infrastructure for long-term sustainability.

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 3.4% Tax Levy Increase			As a percentage of levy subject to tax cap
	In Dollars	As a % of increase	
From 3.4% CPI	\$444,544	81%	3%
From DuPage New Construction	\$101,923	19%	1%
	<b>\$546,467</b>		<b>4%</b>

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 \$2,210,759, 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. The county does not levy taxes for GO Bonds based upon our tax levy, but rather based upon the Board's bond ordinance(s).

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2024 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit (if applicable)	(A) 2023 Extended Figures (DuPage)	(B) 2024 Proposed Levy (A)+(C)	(C) Increase (Decrease)	% Increase/ Decrease (C)/(A)	Extended Tax Rate (B)/EAV
10	General	0.3500	5,236,521	5,158,001	(78,520)	-1%	0.1869
20	Recreation	0.3700	5,182,478	5,103,958	(78,520)	-2%	0.1850
22	Cosley Zoo	0.0700	1,274,287	1,274,287	0	0%	0.0462
24	Audit	0.0050	14,222	34,354	20,132	142%	0.0012
23	Insurance Liability	None	659,898	827,023	167,125	25%	0.0300
26	Retirement-IMRF	None	193,418	504,118	310,700	161%	0.0183
25	Retirement-Social Security	None	483,546	689,096	205,550	43%	0.0250
	Aggregate Extension		13,044,370	13,590,837	546,467	4%	0.4926
	Aggregate Refunds	None	25,600	0	0	0%	-
21	SRA	0.0400	352,704	476,000	123,296	35%	0.0173
30	Bond & Interest-Limited	None	628,400	631,150	2,750	0%	0.0229
30	Annual Bonds-Limited						
	Estimated	None	2,120,060	2,210,759	90,698	4%	0.0801
			16,171,135	16,908,746	763,211	5%	0.6128

2024 LIMITING RATE		0.4926	
Numerator		Denominator	
Prior Year Levy	13,044,370	Estimated EAV for LY 2024	-3.0% 2,759,057,875
CPI % Increase (Decrease)	3.4%	Prior Year New Constr. w/ change of	100.0% (20,692,880)
Levy	13,487,879	Valuation	2,738,364,995

As the Board is aware, the Wheaton Park District adjusts the tax levies in each of the "small" funds [Liability, Audit, FICA and IMRF] to bring their fund balances in line with the board's fund balance policy.

As you can see from the levy worksheet pages following, the IMRF levy is increasing to just over \$504K in the 2024 levy and then ranges from \$477K to \$521K through 2028. The levies for 2022 and 2023 were reduced due to the IMRF employer contribution rates being 4.58% and 4.53%, respectively. This was primarily due to IMRF's investment portfolio experience over the past two years. In addition, these funds were levied below expenditures to "spend down" the amount in the Retirement Fund to comply with your fund balance targets. For 2025, the employer rate has increased to 5.23% or 15% over the prior year's rate. The table to the right shows the IMRF employer rates over the last 15 years. The FICA levy is being increased to bring the balance in line with the fund balance policy. The Audit levy is forecast to be just over \$34K. This increase is due to the fund balance position and in anticipation of having to go out to bid for audit services as our current contract has only one more audit cycle in it. The Liability levy is being raised due to a 17% increase in PDRMA's business line premiums.

Year	Employer Rate
2025	5.23%
2024	4.53%
2023	4.58%
2022	6.58%
2021	8.58%
2020	8.75%
2019	7.05%
2018	8.80%
2017	8.88%
2016	9.19%
2015	9.70%
2014	10.55%
2013	11.02%
2012	11.14%
2011	11.13%

Additionally, the SRA levy has been increased to fund accessibility improvements for 2025-2027 capital projects and the District's membership in the Western DuPage Special Recreation Association (WDSRA).

Beginning with levy year 2021 and because 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 \$25,600 in Aggregate Refunds for the 2023 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.

#### **Previous staff recommendations and final board decisions for levy years 2022 and 2023**

For the 2022 levy (taxes received in 2023), staff recommended a levy increase of \$943K or an 8% increase. As the board recalls, this increase was due to three factors, the CPI Rate for the 2022 Property Tax Levy Year was at a historical high of 5.0% or \$610K in new taxes, New Construction generated \$94K in new taxes and TIF 2 expired representing approximately \$41.5 million in incremental EAV. Access to the increment directed an additional \$239K in property taxes to the Wheaton Park District for the 2022 levy.

***Based on consensus and final board direction, the District's 2022 levy was increased by 3% or \$318K, reducing the CPI to 0% and including 1% New Construction and 2% TIF 2 Expiration.***

Comparison of Staff Recommendation vs Final 2022 Tax Levy extension as directed by Park Board	In Dollars	As a % of increase	As a percentage of levy subject to tax cap
<b>Proposed by staff</b>			
From 5% CPI	\$610,169	65%	5%
From DuPage New Construction	\$93,730	10%	1%
From TIF Expiration	\$239,150	25%	2%
	<b>\$943,049</b>		<b>8%</b>
<b>Final Levy per Park Board</b>			
0% CPI	\$0	0%	0%
From DuPage New Construction	\$89,783	28%	1%
From TIF Expiration	\$227,760	72%	2%
	<b>\$317,543</b>		<b>3%</b>
<b>Difference of taxes not collected for levy year 2022</b>	<b>\$625,506</b>		

For the 2023 levy (taxes received in 2024), staff recommended a levy increase of \$909K or a 7% increase. Again, this increase was possible due to 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. Additionally New Construction generated \$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.

***Based on consensus and final board direction, the District's 2023 levy was increased by 4% or \$526K, reducing the CPI to 2% and including 2% New Construction.***

Comparison of Staff Recommendation vs Final 2023 Tax Levy extension as directed by Park Board			As a percentage of levy subject to tax cap
	In Dollars	As a % of increase	
<b>Proposed by staff</b>			
From 5% CPI	\$625,580	69%	5%
From DuPage New Construction	\$283,605	31%	2%
	<b>\$909,185</b>		<b>7%</b>
<b>Final Levy per Park Board</b>			
From 2% CPI	\$250,683	48%	2%
From DuPage New Construction	\$275,502	52%	2%
	<b>\$526,185</b>		<b>4%</b>
<b>Difference of taxes not collected for levy year 2023</b>	<b>\$383,000</b>		

### **Future Tax Picture**

In the interest of making complete disclosure, it needs to be understood that 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 (3.4% for the 2024 levy. This is a significant decrease from the two previous years, which were both set at 5%, a historical high).
- The **denominator** is the EAV from the most recent final tax levy worksheet, increased by our best guess as to how much we believe the property values will increase overall, reduced by any new construction.
- Our ability to forecast the future tax levies is based upon how close our assumptions about what the changes in the CPI (measure of inflation), EAV (property values) and new construction are. In the levy presentation for the out years, we use an estimated CPI growth of 2.0%. Historically, as you can see from the CPI History worksheet our cumulative average CPI is 2.5%, and the median CPI is 2%.

**Items of note for 2024 related to the reduction in New Construction from the previous year due to the 2022 TIF 2 Expiration**

As the board recalls, the new construction figure used to calculate the 2023 levy was significantly higher due to the inclusion of the TIF increment. In the year after the TIF has expired, the TIF increment shows up as new construction. The total new construction in DuPage was \$50,431,619, with \$40,997,339 attributed to the expiration of TIF 2 in 2022. For the 2024 levy, the new construction figure used to calculate the limiting rate is \$10,346,440, representing a 75% decrease. The limiting rate calculation includes new construction totals, which directly affect the overall tax rate applied to homeowner properties, subsequently impacting the amount of property taxes residents pay.

**Update Resulting from Board discussion at the October 2nd Subcommittee Meeting**

Based on consensus and direction from the board, we have updated the proposed estimate of levy to capture 3% of CPI and 0.7% of New Construction.

In the proposed levy, the 2024 aggregate levy (to be received in 2025) will be increased \$493K, a 3.7% increase. This increase is due to two factors, capturing a portion of the CPI, 3% or \$391K, and New Construction that will generate \$102K.

Also, due to the decrease in CPI, there is a correlated decrease in the levy's Extended Tax Rate.

The aggregate tax levy includes those levies that are subject to the tax cap. The chart below illustrates the proposed 3.7% increase by category, dollars, and as a percentage of the levy subject to the tax cap.

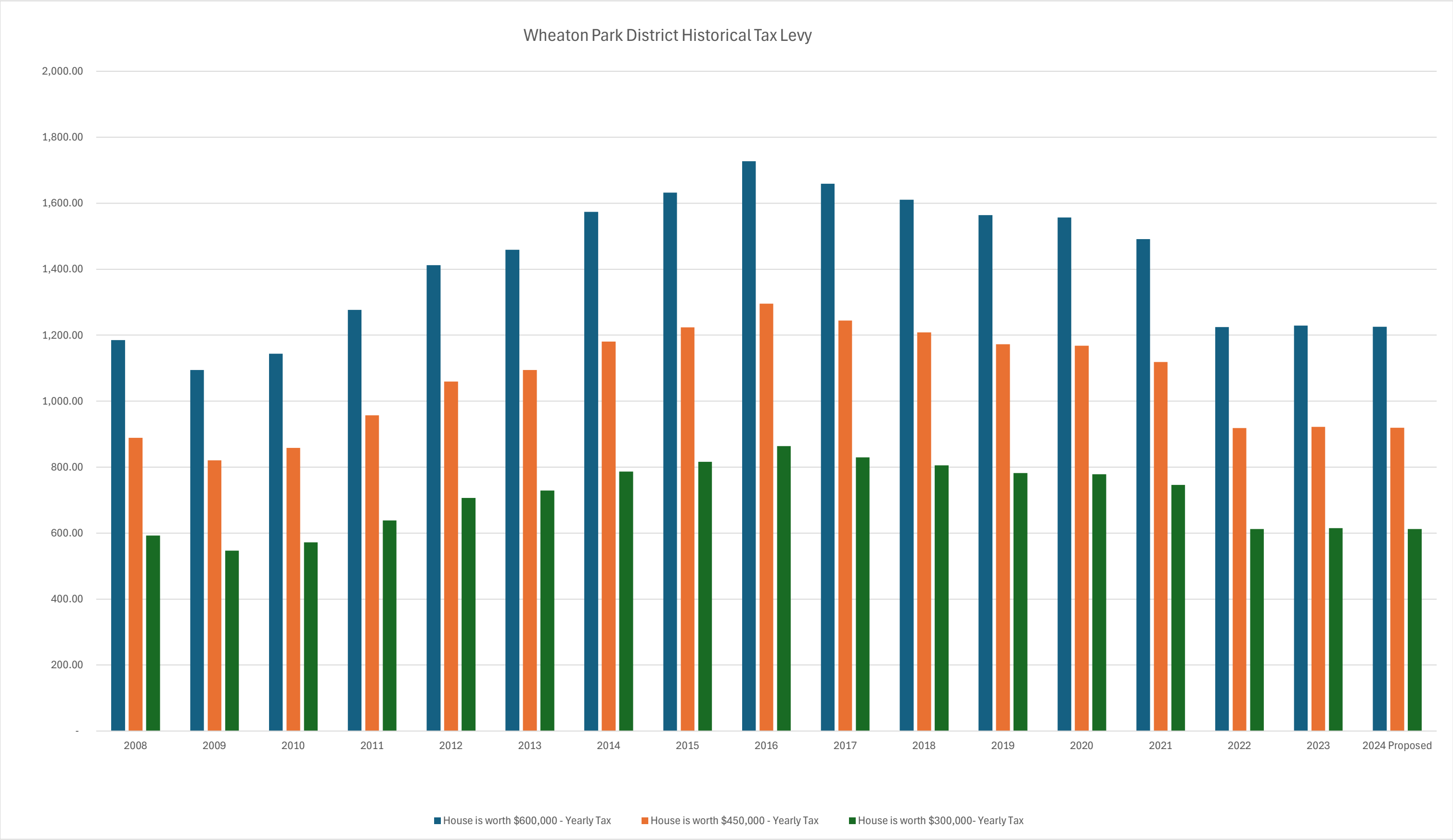
Breakdown of Final 2024 Tax Levy extension as directed by Park Board	In Dollars	As a % of increase	As a percentage of levy subject to tax cap
From 3.0% CPI	\$391,418	79%	3.0%
From DuPage New Construction	\$101,529	21%	0.7%
	<b>\$492,947</b>		<b>3.7%</b>
<i>*Due to rounding, the percentages shown in this chart may differ slightly from those percentages reflected on the Tax Levy Worksheet.</i>			

WHEATON PARK DISTRICT							
TAX LEVY WORKSHEET							
2024 Tax Levy (rec'd in subsequent year)							
Fund #	TAX FUND	Statutory Rate Limit (if applicable)	(A) 2023 Extended Figures (DuPage)	(B) 2024 Proposed Levy (A)+(C)	(C) Increase (Decrease)	% Increase/Decrease (C)/(A)	Extended Tax Rate (B)/EAV
10	General	0.3500	5,236,521	5,131,241	(105,280)	-2%	0.1860
20	Recreation	0.3700	5,182,478	5,077,198	(105,280)	-2%	0.1840
22	Cosley Zoo	0.0700	1,274,287	1,274,287	0	0%	0.0462
24	Audit	0.0050	14,222	34,354	20,132	142%	0.0012
23	Insurance Liability	None	659,898	827,023	167,125	25%	0.0300
26	Retirement-IMRF	None	193,418	504,118	310,700	161%	0.0183
25	Retirement-Social Security	None	483,546	689,096	205,550	43%	0.0250
	Aggregate Extension		13,044,370	13,537,317	492,947	4%	0.4906
	Aggregate Refunds	None	25,600	0	0	0%	-
21	SRA	0.0400	352,704	476,000	123,296	35%	0.0173
30	Bond & Interest-Limited	None	628,400	631,150	2,750	0%	0.0229
30	Annual Bonds-Limited	None	2,120,060	2,210,759	90,698	4%	0.0801
	<b>Estimated</b>		<b>16,171,135</b>	<b>16,855,226</b>	<b>709,691</b>	<b>4%</b>	<b>0.6109</b>
2024 LIMITING RATE 0.4906							
Numerator				Denominator			
Prior Year Levy		13,044,370		Estimated EAV for LY 2024		-3.0%	2,759,057,875
CPI % Increase (Decrease)		3.0%		Prior Year New Constr. w/ change of		100.0%	(20,692,880)
Levy		13,435,701		Valuation			2,738,364,995

Due to the board's decision to use a portion (3%) of the 3.4% 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 Historical Tax Levy

	Tax Levy Year - Taxes received the following year																
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 Proposed
House is worth \$600,000 - Yearly Tax	1,184.73	1,094.15	1,144.03	1,276.48	1,412.57	1,458.76	1,573.71	1,631.82	1,727.10	1,659.35	1,611.10	1,564.00	1,557.07	1,491.62	1,224.26	1,229.54	1,221.81
House is worth \$450,000 - Yearly Tax	888.54	820.61	858.02	957.36	1,059.43	1,094.07	1,180.28	1,223.86	1,295.33	1,244.51	1,208.32	1,173.00	1,167.80	1,118.72	918.19	922.15	916.36
House is worth \$300,000- Yearly Tax	592.36	547.07	572.01	638.24	706.28	729.38	786.85	815.91	863.55	829.68	805.55	782.00	778.53	745.81	612.13	614.77	610.91



## Wheaton Park District 2024 Proposed Property Tax Levy

A homeowner  
whose



			For the Yr.	Monthly	Daily
House is worth	\$ 600,000	would pay Park District Taxes of:	\$1,221.81	\$101.82	\$3.34
House is worth	\$ 450,000	would pay Park District Taxes of:	\$916.36	\$76.36	\$2.50
House is worth	\$ 300,000	would pay Park District Taxes of:	\$610.91	\$50.91	\$1.67



## Levy Rate History

Levy	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General	0.1914	0.1900	0.1790	0.1773	0.1791	0.1710	0.1867	0.1890	0.1871	0.1841
Bond and Interest	0.1796	0.1742	0.1638	0.1559	0.1491	0.1456	0.1424	0.1160	-	-
Bond and Interest Limited	0.1116	0.1091	0.1033	0.1003	0.0977	0.0973	0.0971	0.0973	0.0978	0.0976
IMRF	0.0368	0.0343	0.0345	0.0318	0.0178	0.0358	0.0189	0.0217	0.0091	0.0068
Audit	0.0001	0.0002	0.0012	0.0005	0.0005	0.0004	0.0004	0.0012	0.0016	0.0005
Liability	0.0299	0.0281	0.0224	0.0259	0.0257	0.0243	0.0221	0.0105	0.0200	0.0232
FICA	0.0235	0.0228	0.0260	0.0241	0.0239	0.0242	0.0143	0.0218	0.0197	0.0170
Recreation	0.1890	0.1875	0.1766	0.1749	0.1768	0.1689	0.1847	0.1870	0.1851	0.1822
Museum	0.0423	0.0421	0.0451	0.0404	0.0417	0.0408	0.0399	0.0395	0.0397	0.0448
SRA	0.0400	0.0392	0.0373	0.0359	0.0346	0.0342	0.0338	0.0334	0.0093	0.0124
Aggregate Refunds								0.0027	0.0011	0.0009
<b>Total Tax Rate</b>	<b>0.8442</b>	<b>0.8275</b>	<b>0.7892</b>	<b>0.7670</b>	<b>0.7469</b>	<b>0.7425</b>	<b>0.7403</b>	<b>0.7201</b>	<b>0.5705</b>	<b>0.5695</b>

% Increase over Prior Year	2014-2013	2015-2014	2016-2015	2017-2016	2018-2017	2019-2018	2020-2019	2021-2020	2022-2021	2023-2022
General	4.4%	-0.7%	-5.8%	-0.9%	1.0%	-4.5%	9.2%	1.2%	-1.0%	-1.6%
Bond and Interest	9.4%	-3.0%	-6.0%	-4.8%	-4.4%	-2.3%	-2.2%	-18.5%	-100.0%	0.0%
Bond and Interest Limited	2.6%	-2.2%	-5.3%	-2.9%	-2.6%	-0.4%	-0.2%	0.2%	0.5%	-0.2%
IMRF	-11.8%	-6.8%	0.6%	-7.8%	-44.0%	101.1%	-47.2%	14.8%	-58.1%	-25.3%
Audit	0.0%	100.0%	500.0%	-58.3%	0.0%	-20.0%	0.0%	200.0%	33.3%	-68.8%
Liability	14.6%	-6.0%	-20.3%	15.6%	-0.8%	-5.4%	-9.1%	-52.5%	90.5%	16.0%
FICA	-6.0%	-3.0%	14.0%	-7.3%	-0.8%	1.3%	-40.9%	52.4%	-9.6%	-13.7%
Recreation	4.4%	-0.8%	-5.8%	-1.0%	1.1%	-4.5%	9.4%	1.2%	-1.0%	-1.6%
Museum	5.5%	-0.5%	7.1%	-10.4%	3.2%	-2.2%	-2.2%	-1.0%	0.5%	12.8%
SRA	0.0%	-2.0%	-4.8%	-3.8%	-3.6%	-1.2%	-1.2%	-1.2%	-72.2%	33.3%
Aggregate Refunds								0.0%	0.0%	0.0%
<b>Total Tax Rate</b>	<b>4.2%</b>	<b>-2.0%</b>	<b>-4.6%</b>	<b>-2.8%</b>	<b>-2.6%</b>	<b>-0.6%</b>	<b>-0.3%</b>	<b>-2.7%</b>	<b>-20.8%</b>	<b>-0.2%</b>

### Levy \$ History

Levy	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General	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	5,236,521
Bond and Interest	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	0
Bond and Interest Limited	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	2,776,124
IMRF	742,895	713,626	763,838	739,858	434,300	893,873	483,335	561,635	246,240	193,418
Audit	2,019	4,161	26,568	11,633	12,199	9,987	10,229	31,058	43,295	14,222
Liability	603,602	584,632	495,941	602,589	627,051	606,735	565,169	271,759	541,186	659,898
FICA	474,403	474,364	575,646	560,710	583,133	604,238	365,698	564,223	533,069	483,546
Recreation	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	5,182,478
Museum	853,925	875,908	998,525	939,946	1,017,433	1,018,716	1,020,373	1,022,330	1,074,255	1,274,287
SRA	807,495	815,572	825,831	835,249	844,201	853,923	864,376	864,451	251,652	352,704
Aggrerate Refunds								69,881	29,765	25,600
<b>Total Taxes</b>	<b>17,042,174</b>	<b>17,216,483</b>	<b>17,473,077</b>	<b>17,845,006</b>	<b>18,223,515</b>	<b>18,539,124</b>	<b>18,931,884</b>	<b>18,637,466</b>	<b>15,437,340</b>	<b>16,198,799</b>

% Increase over Prior Yea	2014-2013	2015-2014	2016-2015	2017-2016	2018-2017	2019-2018	2020-2019	2021-2020	2022-2021	2023-2022
General	3.3%	2.3%	0.3%	4.1%	5.9%	-2.3%	11.8%	2.5%	3.5%	3.4%
Bond and Interest	8.4%	0.0%	0.1%	0.0%	0.3%	-0.1%	0.2%	-17.6%	-100.0%	0.0%
Bond and Interest Limited	1.6%	0.8%	0.8%	2.0%	2.2%	1.9%	2.2%	1.4%	5.1%	4.9%
IMRF	-12.6%	-3.9%	7.0%	-3.1%	-41.3%	105.8%	-45.9%	16.2%	-56.2%	-21.5%
Audit	-1.0%	106.1%	538.5%	-56.2%	4.9%	-18.1%	2.4%	203.6%	39.4%	-67.2%
Liability	13.4%	-3.1%	-15.2%	21.5%	4.1%	-3.2%	-6.9%	-51.9%	99.1%	21.9%
FICA	-6.9%	0.0%	21.4%	-2.6%	4.0%	3.6%	-39.5%	54.3%	-5.5%	-9.3%
Recreation	3.3%	2.2%	0.2%	4.1%	6.0%	-2.2%	12.0%	2.5%	3.5%	3.5%
Museum	4.4%	2.6%	14.0%	-5.9%	8.2%	0.1%	0.2%	0.2%	5.1%	18.6%
SRA	-1.0%	1.0%	1.3%	1.1%	1.1%	1.2%	1.2%	0.0%	-70.9%	40.2%
Aggregate Refunds									-57.4%	-14.0%
<b>Annual Increase in Taxes</b>	<b>3.1%</b>	<b>1.0%</b>	<b>1.5%</b>	<b>2.1%</b>	<b>2.1%</b>	<b>1.7%</b>	<b>2.1%</b>	<b>-1.6%</b>	<b>-17.2%</b>	<b>4.9%</b>

<b>Annual Increase in Taxes, excluding Bonds</b>	1.9%	1.4%	2.1%	2.8%	2.7%	2.2%	2.7%	2.4%	-2.5%	4.9%
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<b>Annual change in bonds</b>	5.7%	0.3%	0.3%	0.8%	1.0%	0.7%	1.0%	-9.9%	-52.1%	4.9%
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<b>% of Total Levy</b>										
Bonds	34%	34%	34%	33%	33%	33%	32%	30%	17%	17%
Pensions	7%	7%	8%	7%	6%	8%	4%	6%	5%	4%
SRA	5%	5%	5%	5%	5%	5%	5%	5%	2%	2%
Operations	54%	54%	54%	55%	57%	55%	59%	60%	76%	77%

## ***CPI History***

### **CPI Increase History for Tax Levy**

<b>Tax Levy Year</b>	<b>CPI %</b>	<b>Annual Increase (Decrease) in CPI</b>	<b>Cumulative Average CPI %</b>
2015	0.8%		0.8%
2016	0.7%	-12.5%	0.8%
2017	2.1%	200.0%	1.2%
2018	2.1%	0.0%	1.4%
2019	1.9%	-9.5%	1.5%
2020	2.3%	21.1%	1.7%
2021	1.4%	-39.1%	1.6%
2022	5.0%	257.1%	<b>2.0%</b>
2023	5.0%	0.0%	<b>2.4%</b>
2024	3.4%	-32.0%	<b>2.5%</b>
<b>Median CPI %</b>			<b>2%</b>

## EAV History

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Residential	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	2,381,705,535
Farm	-	-	-	-	-	-	-	-	-	-
Commercial	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	450,185,988
Industrial	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	10,364,840
Railroad	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	2,133,199
TOTAL EAV	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	2,844,389,562

### % Increase(Decrease)

	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Residential	-0.3%	3.2%	6.6%	5.3%	4.9%	2.4%	2.9%	1.3%	3.1%	5.2%
Farm										
Commercial	-4.5%	2.2%	5.5%	4.0%	4.7%	2.1%	-0.4%	0.9%	12.9%	4.4%
Industrial	-0.6%	0.7%	4.1%	-0.6%	6.2%	-1.8%	-2.3%	0.3%	-4.5%	5.0%
Railroad	4.3%	20.0%	1.7%	2.0%	7.4%	9.2%	4.2%	8.8%	9.7%	8.1%
TOTAL EAV	-0.98%	3.06%	6.42%	5.08%	4.87%	2.33%	2.42%	1.21%	4.55%	5.12%

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

	1998-2014	1998-2015	1998-2016	1998-2017	1998-2018	1998-2019	1998-2020	1998-2021	1998-2022	1998-2023
Residential	3.0%	3.1%	3.3%	3.4%	3.4%	3.4%	3.4%	3.3%	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	3.0%	2.9%	3.1%	3.1%	3.2%	3.2%	3.0%	2.9%	3.3%	3.4%
Industrial	22.7%	21.4%	20.5%	19.4%	18.7%	17.7%	16.8%	16.1%	15.2%	14.8%
Railroad	9.5%	10.1%	9.6%	9.2%	9.1%	9.1%	8.9%	8.9%	8.9%	8.9%
TOTAL EAV	3.1%	3.1%	3.2%	3.3%	3.4%	3.4%	3.3%	3.2%	3.3%	3.4%

### Composition of EAV

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Residential	84%	84%	84%	84%	84%	84%	85%	85%	84%	84%
Farm	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Commercial	16%	16%	15%	15%	15%	15%	15%	15%	16%	16%
Industrial	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Railroad	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
TOTAL EAV	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Current valuation	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	2,877,238,728
Current valuation % change	-0.69%	3.69%	5.85%	5.51%	4.92%	2.36%	2.44%	1.08%	2.92%	5.04%

### ***New Construction History***

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
New Construction	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	10,346,440
% Increase(Decrease) Year by Year	9.1%	10.2%	141.9%	-40.7%	-14.7%	-40.2%	19.6%	42.6%	209.4%	-79.5%
Average % Increase(Decrease) since 2001	0.7%	1.4%	10.7%	7.5%	6.2%	3.6%	4.5%	6.4%	16.1%	11.7%
Minimum New Construction	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	9,559,682
Maximum New Construction	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	50,431,619
10 Year Average New Construction	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	18,929,409

### Limiting Rate

**WORKSHEET TO CALCULATE LIMITING RATE FOR LEVY YEAR 2024**

**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	13,044,370
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2024 CPI for Levy Year 3.0%  
*The CPI is established by the state and provided to the county mid-year.*

NUMERATOR --> 13,435,701

**DENOMINATOR CALCULATION:**

**IMPORTANT! Use actual figures for the Levy Year; if not available, estimate by using prior year's figures and increase by estimated percentage.**

<u>Year</u>			<u>Estimated EAV Increase Factor</u>		
2024 TIF Valuation (DuPage) (2)	2,844,389,562	X	0.9700	=	2,759,057,875
2024 Less: DuPage new construction (1)	10,346,440	X	100.0%	=	20,692,880
DENOMINATOR -->	2,834,043,122				2,738,364,995
	Numerator		13,435,701		<u>Limiting Rate</u>
	Denominator		2,738,364,995	=	0.4906%

(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.

(2) These figures are per the "FINAL" Tax worksheet for year indicated.

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
2023	306.746	3.4%	3.4%		2024	2025

# LEVY

## WHEATON PARK DISTRICT

### TAX LEVY WORKSHEET

2024 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit (if applicable)	(A) 2023 Extended Figures (DuPage)	(B) 2024 Proposed Levy (A)+(C)	(C) Increase (Decrease)	% Increase/ Decrease (C)/(A)	Extended Tax Rate (B)/EAV
10	General	0.3500	5,236,521	5,131,241	(105,280)	-2%	0.1860
20	Recreation	0.3700	5,182,478	5,077,198	(105,280)	-2%	0.1840
22	Cosley Zoo	0.0700	1,274,287	1,274,287	0	0%	0.0462
24	Audit	0.0050	14,222	34,354	20,132	142%	0.0012
23	Insurance Liability	None	659,898	827,023	167,125	25%	0.0300
26	Retirement-IMRF	None	193,418	504,118	310,700	161%	0.0183
25	Retirement-Social Security	None	483,546	689,096	205,550	43%	0.0250
	Aggregate Extension		13,044,370	13,537,317	492,947	4%	0.4906
	Aggregate Refunds	None	25,600	0	0	0%	-
21	SRA	0.0400	352,704	476,000	123,296	35%	0.0173
30	Bond & Interest-Limited	None	628,400	631,150	2,750	0%	0.0229
30	Annual Bonds-Limited						
	<b>Estimated</b>	None	2,120,060	2,210,759	90,698	4%	0.0801
			16,171,135	16,855,226	709,691	4%	0.6109

2024 LIMITING RATE		0.4906	
Numerator		Denominator	
Prior Year Levy	13,044,370	Estimated EAV for LY 2024	-3.0% 2,759,057,875
CPI % Increase (Decrease)	3.0%	Prior Year New Constr. w/ change of	100.0% (20,692,880)
<b>Levy</b>	<b>13,435,701</b>	<b>Valuation</b>	<b>2,738,364,995</b>

# LEVY

## WHEATON PARK DISTRICT

### TAX LEVY WORKSHEET

2025 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>	2025 Proposed Levy  <i>(A)+(C)</i>			
10	General	0.3500	5,131,241	5,262,941	131,700	3%	0.1870
20	Recreation	0.3700	5,077,198	5,208,898	131,700	3%	0.1851
22	Cosley Zoo	0.0700	1,274,287	1,324,287	50,000	4%	0.0471
24	Audit	0.0050	34,354	40,804	6,450	19%	0.0014
23	Insurance Liability	None	827,023	797,868	(29,155)	-4%	0.0284
26	Retirement-IMRF	None	504,118	477,218	(26,900)	-5%	0.0170
25	Retirement-Social Security	None	689,096	738,171	49,075	7%	0.0262
Aggregate Extension			13,537,317	13,850,187	302,540	2%	0.4921
21	SRA	0.0400	476,000	476,000	0	0%	0.0169
30	Bond & Interest-Limited	None	631,150	628,300	(2,850)	0%	0.0223
			14,644,467	14,954,487	299,690	2%	0.5314

2025		LIMITING RATE	0.4921
Numerator		Denominator	
Prior Year Levy	13,435,701	Estimated EAV for LY 2025	2.0% 2,814,239,033
CPI % Increase (Decrease)	3.0%	Prior Year New Constr. w/ change of	1.4% (1,984,351)
Levy	13,838,773	Valuation	2,812,254,682



# LEVY

## WHEATON PARK DISTRICT

### TAX LEVY WORKSHEET

2026 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory (if applicable)	(A)	(B)	(C)	% Increase/ (C)/(A)	Extended Tax (B)/EAV
			2025 Extended (DuPage)	2026 Proposed Levy (A)+(C)			
10	General	0.3500	5,262,941	5,387,241	124,300	2%	0.1877
20	Recreation	0.3700	5,208,898	5,333,198	124,300	2%	0.1858
22	Cosley Zoo	0.0700	1,324,287	1,379,287	55,000	4%	0.0480
24	Audit	0.0050	40,804	49,096	8,292	20%	0.0017
23	Insurance Liability	None	797,868	844,083	46,215	6%	0.0294
26	Retirement-IMRF	None	477,218	515,668	38,450	8%	0.0180
25	Retirement-Social Security	None	738,171	756,274	18,103	2%	0.0263
Aggregate Extension			13,850,187	14,264,847	415,660	3%	0.4969
21	SRA	0.0400	476,000	476,000	0	0%	0.0166
30	Bond & Interest-Limited	None	628,300	0	(628,300)	-100%	-
			14,954,487	14,740,847	(212,640)	-1%	0.5135

(B) LIMITING RATE		0.4969	
Numerator		Denominator	
Prior Year Levy	13,838,773	Estimated EAV for LY 2026	2.0% 2,870,523,813
CPI % Increase (Decrease)	3.0%	Prior Year New Constr. w/ change of	1.4% (2,011,555)
Levy	14,253,936	Valuation	2,868,512,258

# LEVY

## WHEATON PARK DISTRICT

### TAX LEVY WORKSHEET

2027 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A) 2026 Extended Figures <i>(DuPage)</i>	(B) 2027 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	5,387,241	5,552,841	165,600	3%	0.1897
20	Recreation	0.3700	5,333,198	5,498,798	165,600	3%	0.1878
22	Cosley Zoo	0.0700	1,379,287	1,434,287	55,000	4%	0.0490
24	Audit	0.0050	49,096	48,330	(766)	-2%	0.0017
23	Insurance Liability	None	844,083	884,303	40,220	5%	0.0302
26	Retirement-IMRF	None	515,668	516,418	750	0%	0.0176
25	Retirement-Social Security	None	756,274	757,544	1,270	0%	0.0259
Aggregate Extension			14,264,847	14,692,521	427,674	3%	0.5018
21	SRA	0.0400	476,000	476,000	0	0%	0.0163
30	Bond & Interest-Limited	None	0	0	0	0%	-
			14,740,847	15,168,521	427,674	3%	0.5181

(B) LIMITING RATE		0.5018	
<b>Numerator</b>		<b>Denominator</b>	
Prior Year Levy	14,253,936	Estimated EAV for LY 2027	2.0% 2,927,934,290
CPI % Increase (Decrease)	3.0%	Prior Year New Constr. w/ change of	1.4% (2,122,944)
<b>Levy</b>	<b>14,681,554</b>	<b>Valuation</b>	<b>2,925,811,346</b>

# LEVY

## WHEATON PARK DISTRICT

### TAX LEVY WORKSHEET

2028 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A) 2027 Extended Figures <i>(DuPage)</i>	(B) 2028 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	5,552,841	5,716,327	163,486	3%	0.1914
20	Recreation	0.3700	5,498,798	5,662,284	163,486	3%	0.1896
22	Cosley Zoo	0.0700	1,434,287	1,494,287	60,000	4%	0.0500
24	Audit	0.0050	48,330	49,791	1,461	3%	0.0017
23	Insurance Liability	None	884,303	925,783	41,480	5%	0.0310
26	Retirement-IMRF	None	516,418	521,018	4,600	1%	0.0174
25	Retirement-Social Security	None	757,544	764,514	6,970	1%	0.0256
Aggregate Extension			14,692,521	15,134,004	444,083	3%	0.5067
21	SRA	0.0400	476,000	476,000	0	0%	0.0159
30	Bond & Interest-Limited	None	0	0	0	0%	-
			15,168,521	15,610,004	444,083	3%	0.5227

(B) LIMITING RATE		0.5067	
<b>Numerator</b>		<b>Denominator</b>	
Prior Year Levy	14,681,554	Estimated EAV for LY 2028	2.0% 2,986,492,975
CPI % Increase (Decrease)	3.0%	Prior Year New Constr. w/ change of	1.4% (2,240,500)
<b>Levy</b>	<b>15,122,000</b>	<b>Valuation</b>	<b>2,984,252,475</b>

## Liability

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

Levy Year:	2023	2024	2025	2026	2027	2028
Fiscal Year:	2024	2025	2026	2027	2028	2029
Spendable Fund Balance, Beginning of Year	337,953	337,210	388,411	395,138	412,711	431,909
Anticipated Revenue	663,699	827,988	796,979	842,963	882,982	924,254
Cash & Revenues	1,001,652	1,165,199	1,185,390	1,238,101	1,295,693	1,356,164
Less: Expenditures	664,442	776,788	790,252	825,390	863,784	904,098
Est. Fund Balance, End of Year	337,210	388,411	395,138	412,711	431,909	452,065
Fund Balance Goal (50% of Budgeted expenditures)	332,221	388,394	395,126	412,695	431,892	452,049
Excess (Deficit) of Fund Balance Goal	4,989	17	12	17	17	16
<b>REVENUE BREAKDOWN</b>						
Actual Extension or Proposed levy	659,898	827,023	797,868	844,083	884,303	925,783
Less: Uncollectibles	3,299	4,135	3,989	4,220	4,422	4,629
Subtotal	656,599	822,888	793,879	839,863	879,882	921,154
Miscellaneous Income	100	100	100	100	100	100
Interest	7,000	5,000	3,000	3,000	3,000	3,000
Anticipated Revenues	663,699	827,988	796,979	842,963	882,982	924,254
<b>EXPENDITURE BREAKDOWN</b>						
	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
PDRMA	572,942	669,288	702,752	737,890	774,784	813,523
Unemployment	30,000	30,000	30,000	30,000	31,500	33,075
Background Checks/Physicals (from HR)	26,500	27,500	27,500	27,500	27,500	27,500
Other Expenditures (Supplies, etc)	35,000	50,000	30,000	30,000	30,000	30,000
Annual Expenditures	664,442	776,788	790,252	825,390	863,784	904,098
<b>PDRMA Premiums Comparison</b>						
	<b>2024</b>	<b>Budget</b>	<b>Prior Yr.</b>	<b>Prior Yr.</b>	<b>Prior Yr.</b>	<b>Prior Yr.</b>
PDRMA Annl Premiums (paid monthly)	<i>from projections</i>	<b>Estimate</b>	<b>Estimate + 5%</b>	<b>Estimate + 5%</b>	<b>Estimate + 5%</b>	<b>Estimate + 5%</b>
Property coverage	169,317	180,294	189,309	198,775	208,713	219,149
Workers Comp	268,479	323,535	339,712	356,698	374,532	393,259
Public Liability	90,672	111,410	116,981	122,830	128,972	135,420
Employment Practices Liab.	30,459	40,702	42,737	44,874	47,118	49,474
Pollution Liability	5,274	2,798	2,938	3,084	3,239	3,401
Cyber	8,742	10,548	11,075	11,629	12,210	12,821
Total PDRMA Premiums	572,942	669,288	702,752	737,890	774,784	813,523

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:	2023	2024	2025	2026	2027	2028
Fiscal Year:	2024	2025	2026	2027	2028	2029

11-Oct-24	<u>(Budgeted)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>
Fund Balance, Beginning of Year	41,227	25,578	20,060	20,360	23,210	23,906
Anticipated Revenue	14,551	34,582	41,000	49,250	48,488	49,942
Cash & Revenues	55,778	60,160	61,060	69,610	71,698	73,848
Less: Expenditures	30,200	40,100	40,700	46,400	47,792	49,226
Est. Fund Balance, End of Year	25,578	20,060	20,360	23,210	23,906	24,623

Fund Balance Goal (50% of budget)	15,100	20,050	20,350	23,200	23,896	24,613
Excess (Deficit) of Fund Balance Goal	10,478	10	10	10	10	10

### REVENUE BREAKDOWN

Proposed or actual levy	14,222	34,354	40,804	49,096	48,330	49,791
Less: Uncollectibles 0.5%	71	172	204	245	242	249
Subtotal	14,151	34,182	40,600	48,850	48,088	49,542
Interest	400	400	400	400	400	400
Anticipated Revenues	14,551	34,582	41,000	49,250	48,488	49,942

	2024	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	30,200	39,100	39,700	45,400	46,762	48,165
	30,200	40,100	40,700	46,400	47,792	49,226

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:	2023	2024	2025	2026	2027	2028
Fiscal Year:	2024	2025	2026	2027	2028	2029

	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
Fund Balance, Beginning of Year	569,756	414,971	390,608	400,198	409,851	413,945
Anticipated Revenue	579,128	756,651	809,800	829,159	831,796	840,132
Cash & Revenues	1,148,885	1,171,621	1,200,408	1,229,358	1,241,647	1,254,077
Less Expenditures	733,914	781,013	800,210	819,507	827,702	835,979
Est. Fund Balance, End of Year	414,971	390,608	400,198	409,851	413,945	418,098
Fund Balance Goal (50% of Budgeted expenditures)	366,957	390,507	400,105	409,754	413,851	417,990
Excess (Deficit) of Fund Balance Goal	48,014	101	93	97	94	108

<b>REVENUE BREAKDOWN</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
Proposed or extended levy	483,546	689,096	738,171	756,274	757,544	764,514
Less: Uncollectibles 0.5%	2,418	3,445	3,691	3,781	3,788	3,823
Subtotal	481,128	685,651	734,480	752,493	753,757	760,692
CPPRT	92,000	66,000	67,320	68,666	70,040	71,441
Interest	6,000	5,000	8,000	8,000	8,000	8,000
Anticipated Revenues	579,128	756,651	809,800	829,159	831,796	840,132

	<b>2024</b>	<b>Estimated</b>	<b>Estimated</b>	<b>Estimated</b>	<b>Estimated</b>	<b>Estimated</b>
<b>EXPENDITURE BREAKDOWN</b>	<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	733,914	781,013	800,210	819,507	827,702	835,979
Estimated expenditures	733,914	781,013	800,210	819,507	827,702	835,979

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:	2023	2024	2025	2026	2027	2028
Fiscal Year:	2024	2025	2026	2027	2028	2029

	<u>(Budgeted)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>
Fund Balance, Beginning of Year	544,551	338,504	304,759	285,039	291,650	294,548
Anticipated Revenue	290,451	575,598	550,152	589,757	591,876	597,854
Cash & Revenues	835,003	914,102	854,911	874,796	883,526	892,402
Less Expenditures	496,499	609,343	569,872	583,146	588,977	594,867
Est. Fund Balance, End of Year	338,504	304,759	285,039	291,650	294,548	297,535
Fund Balance Goal (50% of Budgeted expenditures)	248,250	304,672	284,936	291,573	294,489	297,434
Excess (Deficit) of Fund Balance Goal	90,254	87	103	77	59	101

<b>REVENUE BREAKDOWN</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
Proposed or extended levy	193,418	504,118	477,218	515,668	516,418	521,018
Less: Uncollectibles 0.5%	967	2,521	2,386	2,578	2,582	2,605
Subtotal	192,451	501,598	474,832	513,090	513,836	518,413
CPPRT	92,000	66,000	67,320	68,666	70,040	71,441
Interest	6,000	8,000	8,000	8,000	8,000	8,000
Anticipated Revenues	290,451	575,598	550,152	589,757	591,876	597,854

<b>EXPENDITURE BREAKDOWN</b>	<b>2024</b>	<b>Estimated</b>	<b>Estimated</b>	<b>Estimated</b>	<b>Estimated</b>	<b>Estimated</b>
	<u>from projections</u>	<u>from budget input</u>	<u>from budget input</u>	<u>from budget input</u>	<u>(prior yr + 1%)</u>	<u>(prior yr + 1%)</u>
IMRF	496,499	609,343	569,872	583,146	588,977	594,867
Estimated expenditures	496,499	609,343	569,872	583,146	588,977	594,867

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