



# Wheaton Park District

## **PUBLIC NOTICE**

**Wheaton Park District Board of Commissioners  
Finance Subcommittee Meeting  
Wednesday June 10, 2020 5:00 p.m.  
Arrowhead Golf Club – East Ballroom  
26W151 Butterfield Road**

### **Public Notice Date June 8, 2020**

Public notice is hereby given that the Board of Park Commissioners of the Wheaton Park District, DuPage County, Illinois (the “Park Board”) will hold a Finance Subcommittee Meeting at 5 pm on Wednesday June 10, 2020 at Arrowhead Golf Club in the East Ballroom.

Please contact Michael J. Benard, Board Secretary, for further information.  
[mbenard@wheatonparks.org](mailto:mbenard@wheatonparks.org)

Michael J. Benard  
Secretary

## **Agenda**

### **Subcommittee Meeting of the Wheaton Park District Board of Commissioners June 10, 2020 5:00 pm**

#### **CALL TO ORDER**

#### **DISCUSSION ITEMS**

1. Review of 2020 & 2021 Financial Projections for Capital and Operating Budgets
2. Review of Pool Operations Guidelines Released by the Illinois Department of Public Health on Friday June 5, 9:00 pm

#### **ADJOURNMENT**

*No final action will be taken at this Subcommittee Meeting*

---

Persons with disabilities requiring reasonable accommodation to participate in this meeting should contact the park district’s ADA Compliance Officer, Michael Benard, at the park district’s Administrative Office, 102 E. Wesley Street, Wheaton, IL Monday through Friday from 8:30 am until 4:30 pm at least 48 hours prior to the meeting. Requests for a qualified ASL interpreter require five (5) working days advance notice. Telephone number 630.510-4944; fax number 630.665.5880; email [dsiciliano@wheatonparks.org](mailto:dsiciliano@wheatonparks.org)



# Wheaton Park District

**Date:** June 8, 2020

**To:** Board of Park Commissioners

**From:** Michael Benard, Executive Director

**Re:** Financial Projections Update Resulting from the COVID-19 Shutdown of Services and Operational Limitations Going Forward Related to the Restore Illinois Program Guidelines

---

## Attached Documents

- Financial Projections by Fund
- Financial Projections by Area
  - There is a great deal of superfluous information in this report but it will allow you to view the projections at a business unit level as you deem appropriate.
- Financial Projections Including Projected Cash Balances
- Projected Ending Cash Balances for 2020

## Summary

Together, Rita and I have applied the projection assumptions below to 2,380 lines within our operating and capital budget at the “area” level. This was done to facilitate projections on a business unit basis which will assist in future decision making regarding operating service levels and related staffing needs.

- The bottom line projection for 2020 is an agency wide net loss of \$3,327,369 when applying our operating capacity assumptions to the 2020 approved budget.
- The bottom line projection for 2020 is an agency wide net loss of \$2,945,535 when applying our operating capacity assumptions to the 2019 actual year end experience.
- The bottom line projection for 2021 is an agency wide net gain of \$1,557,413 when applying our operating capacity assumptions to the 2019 actual year end experience. This may be an overly rosy projection. As we operate through the balance of 2020, our 2021 projections will of course tighten up. Breaking even in 2021 would be a very acceptable outcome in my view.

## Financial Projection Assumptions for 2020 and 2021

- Projections assume a lost and fully refunded spring 2020 program and facility season and an abbreviated summer 2020 program and facility season under the limitations of Phase 3. Projections assume Phase 4 program and facility limitations from July/August 2020 through December 2021.
- Property Taxes will be collected at 98% of budget.
- Budgeted transfers from Fund Balance Reserves for Corporate, Recreation and Arrowhead Funds to the Capital Fund will not happen in 2020 and 2021. \$450,000, \$300,000 and \$384,000 respectively for 2020.



# Wheaton Park District

- Unemployment Costs are estimated to be \$1,615,857 before a 50% Federal Government Reimbursement. The 2020 budget impact projection is therefore \$541,312.
- Capital Projects projections reflect recent board decisions for 2020. 2021 budget projections do not include the Community Center Renovation cost of \$1,000,000.
- Full-time staffing levels projected at 100%.
- Part-time and seasonal staffing is projected as controlled to 'only as needed' and with limited exceptions in the parks, finance and human resources departments, will only be activated when a related revenue offset is identified.
- Cleaning and custodial supply costs are projected at 200% of budget.
- Part-time and seasonal custodial labor is projected at 100% of budget
- Athletic and Recreation Programs are projected at 25-35 percent capacity in 2020 and at a 65 percent capacity in 2021.
- The Zoo and Museum are projected for reopening in Phase 4 with limitations. Operating capacity projected at 50% for 2020 and 75% in 2021.
- Parks Plus Fitness Center is projected for reopening in Phase 4 with limitations. Operating capacity projected at 35% for 2020 and 65% in 2021.
- Pool projections do not call for operations in 2020. Operations are projected for 2021.
- Arrowhead Operating Capacity Projections

Area	2020	2021
Proshop	80%	90%
Greens Fees	80%	90%
Greens Maint	80%	95%
Banquets & Events	25%	50%
Restaurant	55%	75%
Beverage Cart	85%	90%
Half Way House	85%	90%

- There are a number of contractual obligations that do not change because of COVID-19, such as: audit fees, bond issuance fees, health insurance, business lines of insurance, copier/scanner devices and debt obligations on our bonds
- There are some contractual obligations that still exist despite COVID-19, but are impacted depending on our wages, such as payroll processing, FICA and IMRF
- Utilities (except for cell phones) are assumed to come in at 85% of budget
  - Cell phones are assumed to come in at 100% of budget
- Interest income assumes our reduced revenues result in reduced investable balances combined with continued low rates of return.

## Going Forward

I seek Board consensus on an acceptable agency wide loss threshold for 2020 and 2021 that I can manage towards related to planning operational services and staffing level decisions into the near future. This projection work will continue and be amended on an ongoing basis as we experience operational results. Frequency of projection updates should be agreed upon.



Row Labels	2017 Actuals	2018 Actuals	2019 Actuals	2020 Budgets	2020 YTD Actuals	2020 Projections Based on % of 2020 Budget	2020 Projections Based on % of 2019 Actual	2021 Projections Based on % of 2019 Actuals
<b>10-General</b>								
4-Revenues	4,560,280	4,764,426	5,082,968	5,070,178	1,582,902	4,515,331	4,442,155	4,840,922
5-Expenses	(4,531,957)	(5,529,291)	(5,278,893)	(5,352,881)	(1,199,742)	(3,493,751)	(3,382,082)	(3,855,210)
<b>10-General Total</b>	<b>28,323</b>	<b>(764,865)</b>	<b>(195,925)</b>	<b>(282,703)</b>	<b>383,160</b>	<b>1,021,581</b>	<b>1,060,073</b>	<b>985,712</b>
<b>20-Recreation</b>								
4-Revenues	9,484,163	9,562,340	9,804,648	10,055,153	2,181,947	5,882,215	5,863,139	8,219,422
5-Expenses	(10,193,988)	(8,583,982)	(8,837,351)	(10,163,945)	(2,184,520)	(5,944,420)	(5,750,541)	(7,491,449)
<b>20-Recreation Total</b>	<b>(709,826)</b>	<b>978,358</b>	<b>967,297</b>	<b>(108,792)</b>	<b>(2,573)</b>	<b>(62,205)</b>	<b>112,598</b>	<b>727,973</b>
<b>21-Special Recreation</b>								
4-Revenues	814,608	840,368	845,093	840,180	244,380	824,480	824,785	840,701
5-Expenses	(811,495)	(811,145)	(825,831)	(825,831)	0	(825,831)	(825,831)	(825,831)
<b>21-Special Recreation Total</b>	<b>3,113</b>	<b>29,223</b>	<b>19,262</b>	<b>14,349</b>	<b>244,380</b>	<b>(1,351)</b>	<b>(1,046)</b>	<b>14,870</b>
<b>22-Cosley Zoo</b>								
4-Revenues	1,582,291	1,504,613	1,651,477	1,686,702	366,849	1,221,294	1,233,161	1,451,706
5-Expenses	(1,314,296)	(1,348,713)	(1,549,821)	(1,789,173)	(479,194)	(1,346,555)	(1,300,477)	(1,248,658)
<b>22-Cosley Zoo Total</b>	<b>267,994</b>	<b>155,899</b>	<b>101,656</b>	<b>(102,471)</b>	<b>(112,345)</b>	<b>(125,261)</b>	<b>(67,317)</b>	<b>203,048</b>
<b>23-Liability</b>								
4-Revenues	498,745	613,581	637,857	604,921	174,182	593,288	592,794	608,062
5-Expenses	(582,526)	(601,874)	(605,524)	(631,543)	(195,823)	(1,127,380)	(1,128,971)	(605,524)
<b>23-Liability Total</b>	<b>(83,781)</b>	<b>11,707</b>	<b>32,333</b>	<b>(26,622)</b>	<b>(21,641)</b>	<b>(534,092)</b>	<b>(536,177)</b>	<b>2,539</b>
<b>24-Audit</b>								
4-Revenues	26,725	11,075	12,849	10,389	2,729	10,187	12,293	10,215
5-Expenses	(18,050)	(17,700)	(18,100)	(34,564)	(15,700)	(31,600)	(27,150)	(27,150)
<b>24-Audit Total</b>	<b>8,675</b>	<b>(6,625)</b>	<b>(5,251)</b>	<b>(24,175)</b>	<b>(12,971)</b>	<b>(21,413)</b>	<b>(14,857)</b>	<b>(16,935)</b>
<b>25-FICA</b>								
4-Revenues	616,283	603,091	636,972	641,610	195,273	628,078	633,333	649,218
5-Expenses	(572,324)	(585,491)	(604,663)	(654,050)	(205,660)	(555,943)	(556,003)	(287,712)
<b>25-FICA Total</b>	<b>43,959</b>	<b>17,600</b>	<b>32,309</b>	<b>(12,440)</b>	<b>(10,386)</b>	<b>72,135</b>	<b>77,330</b>	<b>361,506</b>
<b>26-IMRF</b>								
4-Revenues	807,596	786,211	494,044	942,114	271,826	926,352	932,995	950,257
5-Expenses	(755,613)	(756,745)	(630,246)	(856,736)	(300,746)	(856,736)	(856,731)	(856,731)
<b>26-IMRF Total</b>	<b>51,983</b>	<b>29,466</b>	<b>(136,202)</b>	<b>85,378</b>	<b>(28,920)</b>	<b>69,616</b>	<b>76,264</b>	<b>93,525</b>
<b>30-Debt Service</b>								
4-Revenues	4,496,640	4,547,001	10,689,959	4,378,358	1,070,315	4,295,208	4,300,092	4,338,779
5-Expenses	(4,452,087)	(4,658,169)	(10,818,818)	(4,396,449)	(496)	(4,396,449)	(4,399,302)	(4,518,791)
<b>30-Debt Service Total</b>	<b>44,552</b>	<b>(111,168)</b>	<b>(128,859)</b>	<b>(18,091)</b>	<b>1,069,819</b>	<b>(101,241)</b>	<b>(99,210)</b>	<b>(180,012)</b>
<b>40-Capital Projects</b>								
4-Revenues	4,297,367	3,351,061	5,247,905	3,714,886	57,498	659,846	497,594	919,984
5-Expenses	(4,951,286)	(2,963,613)	(5,715,422)	(6,378,964)	(1,451,896)	(3,205,093)	(3,185,392)	(912,113)
<b>40-Capital Projects Total</b>	<b>(653,919)</b>	<b>387,448</b>	<b>(467,518)</b>	<b>(2,664,079)</b>	<b>(1,394,398)</b>	<b>(2,545,246)</b>	<b>(2,687,798)</b>	<b>7,871</b>
<b>60-Golf Fund</b>								
4-Revenues	9,196,068	9,051,681	8,860,676	10,262,588	(286,152)	6,233,480	6,219,089	6,835,866
5-Expenses	(8,559,770)	(8,016,628)	(7,806,334)	(10,515,605)	(1,580,659)	(7,330,566)	(7,196,405)	(7,470,743)
<b>60-Golf Fund Total</b>	<b>636,298</b>	<b>1,035,053</b>	<b>1,054,342</b>	<b>(253,017)</b>	<b>(1,866,812)</b>	<b>(1,097,086)</b>	<b>(977,316)</b>	<b>(634,878)</b>
<b>70-Information Technology</b>								
4-Revenues	347,714	330,282	418,129	673,364	168,376	582,844	582,855	418,129
5-Expenses	(358,017)	(335,576)	(422,059)	(673,331)	(170,091)	(582,858)	(466,098)	(418,129)
<b>70-Information Technolo</b>	<b>(10,303)</b>	<b>(5,294)</b>	<b>(3,930)</b>	<b>33</b>	<b>(1,715)</b>	<b>(15)</b>	<b>116,757</b>	<b>0</b>
<b>75-Health Insurance</b>								
4-Revenues	1,705,791	1,801,352	1,541,331	1,500,750	392,304	1,499,008	1,498,548	1,533,523
5-Expenses	(1,703,190)	(1,800,501)	(1,541,331)	(1,501,800)	(573,945)	(1,501,800)	(1,503,384)	(1,541,331)
<b>75-Health Insurance Total</b>	<b>2,601</b>	<b>851</b>	<b>0</b>	<b>(1,050)</b>	<b>(181,641)</b>	<b>(2,791)</b>	<b>(4,837)</b>	<b>(7,808)</b>
<b>Grand Total</b>	<b>(370,330)</b>	<b>1,757,652</b>	<b>1,269,514</b>	<b>(3,393,680)</b>	<b>(1,936,042)</b>	<b>(3,327,369)</b>	<b>(2,945,535)</b>	<b>1,557,413</b>



	2017 Actuals	2018 Actuals	2019 Actuals	2020 Budgets	2020 YTD Actuals	2020 Projections Based on % of 2020 Budget	2020 Projections. Based on % of 2019 Actual	2021 Projections Based on % of 2019 Actual
<b>10-General</b>								
<b>000-Nonspecified Area</b>								
4-Revenues	\$4,242,510	\$4,436,631	\$4,768,083	\$4,491,276	\$1,437,537	\$4,434,962	\$4,441,442	\$4,605,105
5-Expenses	(\$4,025,969)	(\$4,997,741)	(\$4,736,421)	(\$4,422,708)	(\$1,083,233)	(\$3,164,863)	(\$3,076,231)	(\$3,339,996)
<b>000-Nonspecified Area Total</b>	<b>\$216,541</b>	<b>(\$561,110)</b>	<b>\$31,662</b>	<b>\$68,568</b>	<b>\$354,304</b>	<b>\$1,270,099</b>	<b>\$1,365,211</b>	<b>\$1,265,109</b>
<b>113-Green Team</b>								
4-Revenues	\$2,469	\$2,766	\$2,740	\$2,600	\$708	\$702	\$713	\$2,740
5-Expenses	(\$1,613)	(\$1,967)	(\$2,358)	(\$4,500)	(\$209)	(\$1,070)	(\$1,002)	(\$4,009)
<b>113-Green Team Total</b>	<b>\$857</b>	<b>\$799</b>	<b>\$382</b>	<b>(\$1,900)</b>	<b>\$499</b>	<b>(\$368)</b>	<b>(\$290)</b>	<b>(\$1,269)</b>
<b>415-Marketing</b>								
4-Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$200,990)	(\$219,449)	(\$232,984)	(\$266,131)	(\$87,882)	(\$216,247)	(\$204,745)	(\$211,138)
<b>415-Marketing Total</b>	<b>(\$200,990)</b>	<b>(\$219,449)</b>	<b>(\$232,984)</b>	<b>(\$266,131)</b>	<b>(\$87,882)</b>	<b>(\$216,247)</b>	<b>(\$204,745)</b>	<b>(\$211,138)</b>
<b>416-Special Events</b>								
4-Revenues	\$234,301	\$246,540	\$233,077	\$496,635	\$64,991	\$0	\$0	\$233,077
5-Expenses	(\$231,188)	(\$231,074)	(\$220,479)	(\$522,336)	(\$5,694)	(\$29,351)	(\$29,096)	(\$219,901)
<b>416-Special Events Total</b>	<b>\$3,113</b>	<b>\$15,466</b>	<b>\$12,598</b>	<b>(\$25,701)</b>	<b>\$59,297</b>	<b>(\$29,351)</b>	<b>(\$29,096)</b>	<b>\$13,176</b>
<b>854-Historical Museum</b>								
5-Expenses	(\$9,197)	(\$13,627)	(\$12,204)	(\$19,311)	(\$5,082)	(\$13,618)	(\$13,824)	(\$12,204)
<b>854-Historical Museum Total</b>	<b>(\$9,197)</b>	<b>(\$13,627)</b>	<b>(\$12,204)</b>	<b>(\$19,311)</b>	<b>(\$5,082)</b>	<b>(\$13,618)</b>	<b>(\$13,824)</b>	<b>(\$12,204)</b>
<b>856-Prairie Ave Building</b>								
4-Revenues	\$81,000	\$78,489	\$79,068	\$79,667	\$79,667	\$79,667	\$0	\$0
5-Expenses	(\$63,001)	(\$65,433)	(\$74,447)	(\$117,895)	(\$17,643)	(\$68,601)	(\$57,184)	(\$67,962)
<b>856-Prairie Ave Building Total</b>	<b>\$17,999</b>	<b>\$13,056</b>	<b>\$4,621</b>	<b>(\$38,228)</b>	<b>\$62,024</b>	<b>\$11,066</b>	<b>(\$57,184)</b>	<b>(\$67,962)</b>
<b>10-General Total</b>	<b>\$28,323</b>	<b>(\$764,865)</b>	<b>(\$195,925)</b>	<b>(\$282,703)</b>	<b>\$383,160</b>	<b>\$1,021,581</b>	<b>\$1,060,073</b>	<b>\$985,712</b>
<b>20-Recreation</b>								
<b>000-Nonspecified Area</b>								
4-Revenues	\$4,074,590	\$4,312,770	\$4,586,749	\$4,274,892	\$1,234,231	\$4,173,322	\$4,212,783	\$4,369,893
5-Expenses	(\$3,415,934)	(\$1,716,122)	(\$1,928,838)	(\$2,123,621)	(\$541,647)	(\$1,487,266)	(\$1,491,499)	(\$1,555,803)
<b>000-Nonspecified Area Total</b>	<b>\$658,656</b>	<b>\$2,596,648</b>	<b>\$2,657,912</b>	<b>\$2,151,270</b>	<b>\$692,585</b>	<b>\$2,686,056</b>	<b>\$2,721,284</b>	<b>\$2,814,091</b>
<b>112-Lincoln Marsh</b>								
4-Revenues	\$185,614	\$186,428	\$171,931	\$190,405	\$12,533	\$66,642	\$60,176	\$111,755
5-Expenses	(\$407,178)	(\$409,040)	(\$415,566)	(\$472,973)	(\$120,995)	(\$294,037)	(\$278,057)	(\$356,051)
<b>112-Lincoln Marsh Total</b>	<b>(\$221,564)</b>	<b>(\$222,612)</b>	<b>(\$243,635)</b>	<b>(\$282,568)</b>	<b>(\$108,462)</b>	<b>(\$227,395)</b>	<b>(\$217,881)</b>	<b>(\$244,296)</b>
<b>200-Recreation Dept. Area</b>								
4-Revenues	\$0	\$0	\$0	\$1,680	\$0	\$1,680	\$0	\$0
5-Expenses	(\$92,454)	(\$94,829)	(\$111,794)	(\$170,962)	(\$51,983)	(\$124,406)	(\$114,775)	(\$106,824)
<b>200-Recreation Dept. Area Total</b>	<b>(\$92,454)</b>	<b>(\$94,829)</b>	<b>(\$111,794)</b>	<b>(\$169,282)</b>	<b>(\$51,983)</b>	<b>(\$122,726)</b>	<b>(\$114,775)</b>	<b>(\$106,824)</b>
<b>201-Arts and Crafts</b>								
4-Revenues	\$36,107	\$39,262	\$35,345	\$46,064	\$11,433	\$16,113	\$12,368	\$22,978
5-Expenses	(\$22,517)	(\$23,862)	(\$21,470)	(\$25,962)	(\$6,057)	(\$9,087)	(\$7,515)	(\$13,956)
<b>201-Arts and Crafts Total</b>	<b>\$13,590</b>	<b>\$15,400</b>	<b>\$13,875</b>	<b>\$20,102</b>	<b>\$5,376</b>	<b>\$7,026</b>	<b>\$4,853</b>	<b>\$9,022</b>
<b>202-Performing Arts</b>								
4-Revenues	\$78,581	\$69,650	\$66,471	\$78,667	\$24,016	\$27,533	\$23,265	\$43,206
5-Expenses	(\$73,725)	(\$70,109)	(\$67,356)	(\$80,017)	(\$26,824)	(\$50,725)	(\$44,484)	(\$53,235)
<b>202-Performing Arts Total</b>	<b>\$4,855</b>	<b>(\$460)</b>	<b>(\$886)</b>	<b>(\$1,350)</b>	<b>(\$2,809)</b>	<b>(\$23,192)</b>	<b>(\$21,219)</b>	<b>(\$10,029)</b>
<b>203-Athletic Programs</b>								
4-Revenues	\$350,987	\$374,423	\$394,664	\$415,477	\$73,995	\$145,417	\$138,133	\$256,532
5-Expenses	(\$235,654)	(\$287,535)	(\$302,704)	(\$330,678)	(\$73,241)	(\$157,756)	(\$148,460)	(\$216,163)
<b>203-Athletic Programs Total</b>	<b>\$115,333</b>	<b>\$86,888</b>	<b>\$91,961</b>	<b>\$84,799</b>	<b>\$754</b>	<b>(\$12,339)</b>	<b>(\$10,328)</b>	<b>\$40,369</b>
<b>204-Leagues</b>								
4-Revenues	\$1,078,374	\$1,021,491	\$987,153	\$975,433	\$242,638	\$328,147	\$327,357	\$663,190
5-Expenses	(\$1,008,639)	(\$996,971)	(\$883,238)	(\$902,321)	(\$235,594)	(\$506,082)	(\$504,859)	(\$659,228)
<b>204-Leagues Total</b>	<b>\$69,735</b>	<b>\$24,520</b>	<b>\$103,915</b>	<b>\$73,112</b>	<b>\$7,044</b>	<b>(\$177,936)</b>	<b>(\$177,502)</b>	<b>\$3,962</b>
<b>205-Athletics Dept. Area</b>								
4-Revenues	\$0	\$0	\$0	\$83,385	\$1,573	\$29,185	\$0	\$0
5-Expenses	(\$198,254)	(\$220,434)	(\$250,061)	(\$445,122)	(\$107,964)	(\$271,973)	(\$249,757)	(\$230,744)



	2017 Actuals	2018 Actuals	2019 Actuals	2020 Budgets	2020 YTD Actuals	2020 Projections Based on % of 2020 Budget	2020 Projections Based on % of 2019 Actual	2021 Projections Based on % of 2019 Actual
<b>205-Athletics Dept. Area Total</b>	<b>(\$198,254)</b>	<b>(\$220,434)</b>	<b>(\$250,061)</b>	<b>(\$361,737)</b>	<b>(\$106,391)</b>	<b>(\$242,788)</b>	<b>(\$249,757)</b>	<b>(\$230,744)</b>
<b>206-Outdoor Education</b>								
4-Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>206-Outdoor Education Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>207-Camps and Preschool</b>								
4-Revenues	\$649,447	\$677,343	\$692,852	\$830,005	\$113,685	\$414,828	\$415,262	\$519,639
5-Expenses	(\$423,382)	(\$500,536)	(\$484,258)	(\$548,845)	(\$91,939)	(\$308,488)	(\$294,782)	(\$376,723)
<b>207-Camps and Preschool Total</b>	<b>\$226,065</b>	<b>\$176,807</b>	<b>\$208,594</b>	<b>\$281,161</b>	<b>\$21,746</b>	<b>\$106,340</b>	<b>\$120,480</b>	<b>\$142,916</b>
<b>208-General Interests</b>								
4-Revenues	\$156,667	\$159,328	\$169,366	\$212,518	\$26,011	\$74,381	\$74,155	\$110,088
5-Expenses	(\$132,494)	(\$140,193)	(\$132,649)	(\$166,177)	(\$21,808)	(\$78,906)	(\$67,232)	(\$95,618)
<b>208-General Interests Total</b>	<b>\$24,173</b>	<b>\$19,135</b>	<b>\$36,717</b>	<b>\$46,341</b>	<b>\$4,204</b>	<b>(\$4,524)</b>	<b>\$6,923</b>	<b>\$14,470</b>
<b>209-Special Events</b>								
4-Revenues	\$11,342	\$12,024	\$12,101	\$14,422	\$2,991	\$5,048	\$4,235	\$7,865
5-Expenses	(\$9,061)	(\$8,010)	(\$8,059)	(\$7,942)	(\$1,018)	(\$2,936)	(\$2,821)	(\$5,238)
<b>209-Special Events Total</b>	<b>\$2,282</b>	<b>\$4,014</b>	<b>\$4,042</b>	<b>\$6,480</b>	<b>\$1,973</b>	<b>\$2,112</b>	<b>\$1,415</b>	<b>\$2,627</b>
<b>220-Community Center</b>								
4-Revenues	\$61,295	\$55,886	\$49,891	\$57,150	\$12,069	\$14,643	\$12,683	\$32,224
5-Expenses	(\$981,829)	(\$984,049)	(\$999,833)	(\$1,128,602)	(\$289,401)	(\$1,013,472)	(\$988,182)	(\$974,147)
<b>220-Community Center Total</b>	<b>(\$920,534)</b>	<b>(\$928,164)</b>	<b>(\$949,942)</b>	<b>(\$1,071,452)</b>	<b>(\$277,332)</b>	<b>(\$998,829)</b>	<b>(\$975,499)</b>	<b>(\$941,923)</b>
<b>221-Wheaton Youth Cheerleading</b>								
4-Revenues	\$61,637	\$65,688	\$75,761	\$77,240	\$1,655	\$23,534	\$26,516	\$49,244
5-Expenses	(\$55,549)	(\$61,694)	(\$74,329)	(\$74,394)	(\$3,370)	(\$22,906)	(\$23,652)	(\$61,730)
<b>221-Wheaton Youth Cheerleading 1</b>	<b>\$6,089</b>	<b>\$3,994</b>	<b>\$1,431</b>	<b>\$2,846</b>	<b>(\$1,714)</b>	<b>\$628</b>	<b>\$2,864</b>	<b>(\$12,486)</b>
<b>222-Wheaton Youth Football</b>								
4-Revenues	\$119,943	\$95,701	\$129,853	\$124,490	\$0	\$34,821	\$45,449	\$84,404
5-Expenses	(\$112,751)	(\$80,452)	(\$119,011)	(\$124,167)	(\$5,682)	(\$50,730)	(\$51,441)	(\$81,276)
<b>222-Wheaton Youth Football Total</b>	<b>\$7,192</b>	<b>\$15,248</b>	<b>\$10,841</b>	<b>\$323</b>	<b>(\$5,682)</b>	<b>(\$15,909)</b>	<b>(\$5,993)</b>	<b>\$3,128</b>
<b>223-Youth Baseball/Softball</b>								
4-Revenues	\$237,565	\$255,247	\$260,176	\$318,813	\$34,955	\$89,825	\$88,044	\$171,064
5-Expenses	(\$242,735)	(\$236,876)	(\$247,913)	(\$318,105)	(\$62,592)	(\$72,499)	(\$74,559)	(\$229,089)
<b>223-Youth Baseball/Softball Total</b>	<b>(\$5,170)</b>	<b>\$18,371</b>	<b>\$12,263</b>	<b>\$709</b>	<b>(\$27,637)</b>	<b>\$17,325</b>	<b>\$13,485</b>	<b>(\$58,025)</b>
<b>225-Central Athletic Complex</b>								
4-Revenues	\$154,685	\$142,105	\$137,672	\$154,825	\$36,122	\$54,189	\$48,185	\$89,487
5-Expenses	(\$167,723)	(\$191,477)	(\$266,867)	(\$303,639)	(\$62,121)	(\$246,256)	(\$228,886)	(\$200,949)
<b>225-Central Athletic Complex Total</b>	<b>(\$13,039)</b>	<b>(\$49,371)</b>	<b>(\$129,195)</b>	<b>(\$148,814)</b>	<b>(\$25,999)</b>	<b>(\$192,068)</b>	<b>(\$180,700)</b>	<b>(\$111,462)</b>
<b>226-Wheaton Wings</b>								
4-Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>226-Wheaton Wings Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>231-Northside Pool</b>								
4-Revenues	\$278,878	\$269,909	\$250,137	\$288,500	\$0	\$0	\$3	\$250,137
5-Expenses	(\$306,740)	(\$320,062)	(\$306,196)	(\$393,608)	(\$29,457)	(\$111,827)	(\$106,261)	(\$305,004)
<b>231-Northside Pool Total</b>	<b>(\$27,862)</b>	<b>(\$50,154)</b>	<b>(\$56,059)</b>	<b>(\$105,108)</b>	<b>(\$29,457)</b>	<b>(\$111,827)</b>	<b>(\$106,258)</b>	<b>(\$54,866)</b>
<b>232-Rice Pool</b>								
4-Revenues	\$584,597	\$577,619	\$573,876	\$623,250	\$105,645	\$0	\$9	\$573,876
5-Expenses	(\$696,308)	(\$705,969)	(\$689,188)	(\$826,268)	(\$54,871)	(\$184,264)	(\$169,843)	(\$687,154)
<b>232-Rice Pool Total</b>	<b>(\$111,711)</b>	<b>(\$128,350)</b>	<b>(\$115,311)</b>	<b>(\$203,018)</b>	<b>\$50,774</b>	<b>(\$184,264)</b>	<b>(\$169,834)</b>	<b>(\$113,277)</b>
<b>233-The Zone</b>								
4-Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>233-The Zone Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>302-Parks Plus Fitness Center</b>								
4-Revenues	\$773,428	\$716,579	\$669,480	\$730,275	\$162,249	\$240,443	\$238,059	\$450,800
5-Expenses	(\$593,105)	(\$517,726)	(\$513,882)	(\$577,421)	(\$133,865)	(\$343,564)	(\$317,080)	(\$460,703)
<b>302-Parks Plus Fitness Center Total</b>	<b>\$180,323</b>	<b>\$198,853</b>	<b>\$155,598</b>	<b>\$152,854</b>	<b>\$28,383</b>	<b>(\$103,121)</b>	<b>(\$79,020)</b>	<b>(\$9,903)</b>



	2017 Actuals	2018 Actuals	2019 Actuals	2020 Budgets	2020 YTD Actuals	2020 Projections Based on % of 2020 Budget	2020 Projections. Based on % of 2019 Actual	2021 Projections Based on % of 2019 Actual
<b>303-Clocktower Com. and Mini Golf</b>								
4-Revenues	\$32,662	\$22,368	\$28,205	\$26,400	\$0	\$9,030	\$9,874	\$18,337
5-Expenses	(\$36,894)	(\$39,377)	(\$34,428)	(\$46,796)	(\$7,655)	(\$31,143)	(\$29,085)	(\$33,971)
<b>303-Clocktower Com. and Mini Golf Total</b>	<b>(\$4,232)</b>	<b>(\$17,009)</b>	<b>(\$6,223)</b>	<b>(\$20,396)</b>	<b>(\$7,655)</b>	<b>(\$22,113)</b>	<b>(\$19,211)</b>	<b>(\$15,633)</b>
<b>304-Mary Lubko Center</b>								
4-Revenues	\$288,348	\$247,748	\$243,809	\$249,150	\$29,259	\$86,698	\$84,968	\$160,112
5-Expenses	(\$396,369)	(\$377,941)	(\$365,594)	(\$388,777)	(\$84,389)	(\$211,262)	(\$203,719)	(\$275,300)
<b>304-Mary Lubko Center Total</b>	<b>(\$108,022)</b>	<b>(\$130,193)</b>	<b>(\$121,785)</b>	<b>(\$139,627)</b>	<b>(\$55,130)</b>	<b>(\$124,564)</b>	<b>(\$118,751)</b>	<b>(\$115,188)</b>
<b>305-Adult Education</b>								
4-Revenues	\$79,597	\$82,053	\$85,855	\$108,287	\$23,387	\$37,900	\$30,049	\$55,806
5-Expenses	(\$101,670)	(\$106,307)	(\$108,838)	(\$125,420)	(\$38,490)	(\$83,232)	(\$78,085)	(\$87,859)
<b>305-Adult Education Total</b>	<b>(\$22,074)</b>	<b>(\$24,254)</b>	<b>(\$22,983)</b>	<b>(\$17,133)</b>	<b>(\$15,103)</b>	<b>(\$45,331)</b>	<b>(\$48,036)</b>	<b>(\$32,053)</b>
<b>415-Marketing</b>								
4-Revenues	\$9,660	\$21,750	\$10,500	\$10,000	\$13,000	\$0	\$0	\$10,500
5-Expenses	(\$347,544)	(\$364,275)	(\$366,472)	(\$415,040)	(\$123,622)	(\$252,998)	(\$248,355)	(\$287,027)
<b>415-Marketing Total</b>	<b>(\$337,884)</b>	<b>(\$342,525)</b>	<b>(\$355,972)</b>	<b>(\$405,040)</b>	<b>(\$110,622)</b>	<b>(\$252,998)</b>	<b>(\$248,355)</b>	<b>(\$276,527)</b>
<b>416-Special Events</b>								
4-Revenues	\$162,723	\$153,970	\$159,899	\$160,000	\$20,500	\$7,500	\$7,050	\$159,899
5-Expenses	(\$135,478)	(\$130,136)	(\$138,808)	(\$167,090)	(\$9,935)	(\$28,606)	(\$27,151)	(\$137,660)
<b>416-Special Events Total</b>	<b>\$27,245</b>	<b>\$23,834</b>	<b>\$21,091</b>	<b>(\$7,090)</b>	<b>\$10,565</b>	<b>(\$21,106)</b>	<b>(\$20,101)</b>	<b>\$22,239</b>
<b>815-Graf Park</b>								
4-Revenues	\$17,435	\$3,000	\$12,903	\$3,825	\$0	\$1,339	\$4,516	\$8,387
<b>815-Graf Park Total</b>	<b>\$17,435</b>	<b>\$3,000</b>	<b>\$12,903</b>	<b>\$3,825</b>	<b>\$0</b>	<b>\$1,339</b>	<b>\$4,516</b>	<b>\$8,387</b>
<b>20-Recreation Total</b>	<b>(\$709,826)</b>	<b>\$978,358</b>	<b>\$967,297</b>	<b>(\$108,792)</b>	<b>(\$2,573)</b>	<b>(\$62,205)</b>	<b>\$112,598</b>	<b>\$727,973</b>
<b>21-Special Recreation</b>								
<b>000-Nonspecified Area</b>								
4-Revenues	\$814,608	\$840,368	\$845,093	\$840,180	\$244,380	\$824,480	\$824,785	\$840,701
5-Expenses	(\$811,495)	(\$811,145)	(\$825,831)	(\$825,831)	\$0	(\$825,831)	(\$825,831)	(\$825,831)
<b>000-Nonspecified Area Total</b>	<b>\$3,113</b>	<b>\$29,223</b>	<b>\$19,262</b>	<b>\$14,349</b>	<b>\$244,380</b>	<b>(\$1,351)</b>	<b>(\$1,046)</b>	<b>\$14,870</b>
<b>21-Special Recreation Total</b>	<b>\$3,113</b>	<b>\$29,223</b>	<b>\$19,262</b>	<b>\$14,349</b>	<b>\$244,380</b>	<b>(\$1,351)</b>	<b>(\$1,046)</b>	<b>\$14,870</b>
<b>22-Cosley Zoo</b>								
<b>000-Nonspecified Area</b>								
4-Revenues	\$1,450,951	\$1,353,758	\$1,471,409	\$1,532,271	\$352,366	\$1,183,964	\$1,191,464	\$1,333,796
5-Expenses	(\$1,260,440)	(\$1,302,601)	(\$1,498,564)	(\$1,731,416)	(\$468,387)	(\$1,310,376)	(\$1,265,758)	(\$1,204,111)
<b>000-Nonspecified Area Total</b>	<b>\$190,511</b>	<b>\$51,157</b>	<b>(\$27,155)</b>	<b>(\$199,145)</b>	<b>(\$116,020)</b>	<b>(\$126,412)</b>	<b>(\$74,294)</b>	<b>\$129,685</b>
<b>206-Outdoor Education</b>								
4-Revenues	\$131,340	\$150,855	\$180,068	\$154,431	\$14,482	\$37,330	\$41,697	\$117,911
5-Expenses	(\$17,330)	(\$13,591)	(\$16,225)	(\$17,275)	(\$619)	(\$4,319)	(\$4,056)	(\$10,546)
<b>206-Outdoor Education Total</b>	<b>\$114,010</b>	<b>\$137,264</b>	<b>\$163,843</b>	<b>\$137,156</b>	<b>\$13,863</b>	<b>\$33,012</b>	<b>\$37,641</b>	<b>\$107,365</b>
<b>415-Marketing</b>								
4-Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$36,526)	(\$32,521)	(\$35,032)	(\$40,482)	(\$10,188)	(\$31,861)	(\$30,664)	(\$34,002)
<b>415-Marketing Total</b>	<b>(\$36,526)</b>	<b>(\$32,521)</b>	<b>(\$35,032)</b>	<b>(\$40,482)</b>	<b>(\$10,188)</b>	<b>(\$31,861)</b>	<b>(\$30,664)</b>	<b>(\$34,002)</b>
<b>813-Cosley Zoo</b>								
4-Revenues	\$0	\$0	\$0	\$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>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>22-Cosley Zoo Total</b>	<b>\$267,994</b>	<b>\$155,899</b>	<b>\$101,656</b>	<b>(\$102,471)</b>	<b>(\$112,345)</b>	<b>(\$125,261)</b>	<b>(\$67,317)</b>	<b>\$203,048</b>
<b>23-Liability</b>								
<b>000-Nonspecified Area</b>								
4-Revenues	\$498,745	\$613,581	\$637,857	\$604,921	\$174,182	\$593,288	\$592,794	\$608,062
5-Expenses	(\$582,526)	(\$601,874)	(\$605,524)	(\$631,543)	(\$195,823)	(\$1,127,380)	(\$1,128,971)	(\$605,524)
<b>000-Nonspecified Area Total</b>	<b>(\$83,781)</b>	<b>\$11,707</b>	<b>\$32,333</b>	<b>(\$26,622)</b>	<b>(\$21,641)</b>	<b>(\$534,092)</b>	<b>(\$536,177)</b>	<b>\$2,539</b>
<b>23-Liability Total</b>	<b>(\$83,781)</b>	<b>\$11,707</b>	<b>\$32,333</b>	<b>(\$26,622)</b>	<b>(\$21,641)</b>	<b>(\$534,092)</b>	<b>(\$536,177)</b>	<b>\$2,539</b>
<b>24-Audit</b>								
<b>000-Nonspecified Area</b>								
4-Revenues	\$26,725	\$11,075	\$12,849	\$10,389	\$2,729	\$10,187	\$12,293	\$10,215
5-Expenses	(\$18,050)	(\$17,700)	(\$18,100)	(\$34,564)	(\$15,700)	(\$31,600)	(\$27,150)	(\$27,150)



	2017 Actuals	2018 Actuals	2019 Actuals	2020 Budgets	2020 YTD Actuals	2020 Projections Based on % of 2020 Budget	2020 Projections Based on % of 2019 Actual	2021 Projections Based on % of 2019 Actual
<b>000-Nonspecified Area Total</b>	\$8,675	(\$6,625)	(\$5,251)	(\$24,175)	(\$12,971)	(\$21,413)	(\$14,857)	(\$16,935)
<b>24-Audit Total</b>	\$8,675	(\$6,625)	(\$5,251)	(\$24,175)	(\$12,971)	(\$21,413)	(\$14,857)	(\$16,935)
<b>25-FICA</b>								
<b>000-Nonspecified Area</b>								
4-Revenues	\$616,283	\$603,091	\$636,972	\$641,610	\$195,273	\$628,078	\$633,333	\$649,218
5-Expenses	(\$171,697)	(\$301,220)	(\$287,712)	(\$654,050)	(\$205,660)	(\$555,943)	(\$556,003)	(\$287,712)
<b>000-Nonspecified Area Total</b>	\$444,586	\$301,871	\$349,260	(\$12,440)	(\$10,386)	\$72,135	\$77,330	\$361,506
<b>213-Recr Pension Area</b>								
5-Expenses	(\$331,948)	(\$222,139)	(\$254,507)	\$0	\$0	\$0	\$0	\$0
<b>213-Recr Pension Area Total</b>	(\$331,948)	(\$222,139)	(\$254,507)	\$0	\$0	\$0	\$0	\$0
<b>813-Cosley Zoo</b>								
5-Expenses	(\$68,679)	(\$62,133)	(\$62,444)	\$0	\$0	\$0	\$0	\$0
<b>813-Cosley Zoo Total</b>	(\$68,679)	(\$62,133)	(\$62,444)	\$0	\$0	\$0	\$0	\$0
<b>25-FICA Total</b>	\$43,959	\$17,600	\$32,309	(\$12,440)	(\$10,386)	\$72,135	\$77,330	\$361,506
<b>26-IMRF</b>								
<b>000-Nonspecified Area</b>								
4-Revenues	\$807,596	\$786,211	\$494,044	\$942,114	\$271,826	\$926,352	\$932,995	\$950,257
5-Expenses	(\$226,683)	(\$338,927)	(\$273,149)	(\$856,736)	(\$300,746)	(\$856,736)	(\$856,731)	(\$856,731)
<b>000-Nonspecified Area Total</b>	\$580,913	\$447,284	\$220,895	\$85,378	(\$28,920)	\$69,616	\$76,264	\$93,525
<b>213-Recr Pension Area</b>								
5-Expenses	(\$438,256)	(\$356,210)	(\$305,127)	\$0	\$0	\$0	\$0	\$0
<b>213-Recr Pension Area Total</b>	(\$438,256)	(\$356,210)	(\$305,127)	\$0	\$0	\$0	\$0	\$0
<b>813-Cosley Zoo</b>								
5-Expenses	(\$90,674)	(\$61,607)	(\$51,970)	\$0	\$0	\$0	\$0	\$0
<b>813-Cosley Zoo Total</b>	(\$90,674)	(\$61,607)	(\$51,970)	\$0	\$0	\$0	\$0	\$0
<b>26-IMRF Total</b>	\$51,983	\$29,466	(\$136,202)	\$85,378	(\$28,920)	\$69,616	\$76,264	\$93,525
<b>30-Debt Service</b>								
<b>000-Nonspecified Area</b>								
4-Revenues	\$4,496,640	\$4,547,001	\$10,689,959	\$4,378,358	\$1,070,315	\$4,295,208	\$4,300,092	\$4,338,779
5-Expenses	(\$4,452,087)	(\$4,658,169)	#####	(\$4,396,449)	(\$496)	(\$4,396,449)	(\$4,399,302)	(\$4,518,791)
<b>000-Nonspecified Area Total</b>	\$44,552	(\$111,168)	(\$128,859)	(\$18,091)	\$1,069,819	(\$101,241)	(\$99,210)	(\$180,012)
<b>30-Debt Service Total</b>	\$44,552	(\$111,168)	(\$128,859)	(\$18,091)	\$1,069,819	(\$101,241)	(\$99,210)	(\$180,012)
<b>40-Capital Projects</b>								
<b>000-Nonspecified Area</b>								
4-Revenues	\$4,046,792	\$3,285,880	\$5,014,647	\$3,102,756	\$57,498	\$543,064	\$472,594	\$832,984
5-Expenses	(\$643,480)	(\$1,040,681)	(\$803,140)	(\$1,084,101)	(\$103,306)	(\$473,059)	(\$462,404)	(\$499,321)
<b>000-Nonspecified Area Total</b>	\$3,403,311	\$2,245,199	\$4,211,507	\$2,018,655	(\$45,808)	\$70,005	\$10,190	\$333,664
<b>112-Lincoln Marsh</b>								
5-Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>112-Lincoln Marsh Total</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>182-Service Center Project</b>								
4-Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>182-Service Center Project Total</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>183-Golf Service Center Project</b>								
4-Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>183-Golf Service Center Project Tot</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>184-Northside Park Lagoon Renovtn</b>								
4-Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>184-Northside Park Lagoon Renovt</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>185-Golf Course Renovatn Project</b>								
4-Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>185-Golf Course Renovatn Project 1</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>186-Overpass Construction Project</b>								
4-Revenues	\$0	\$181	\$98	\$0	\$0	\$0	\$0	\$0



	2017 Actuals	2018 Actuals	2019 Actuals	2020 Budgets	2020 YTD Actuals	2020	2020	2021
						Projections Based on % of 2020 Budget	Projections. Based on % of 2019 Actual	Projections Based on % of 2019 Actual
5-Expenses	(\$356)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>186-Overpass Construction Project</b>	<b>(\$356)</b>	<b>\$181</b>	<b>\$98</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	\$0	\$0	\$0
5-Expenses	(\$401,007)	(\$302,533)	(\$481,359)	\$0	\$0	\$0	(\$815)	(\$1,086)
<b>187-Central Athletic Complex Total</b>	<b>(\$401,007)</b>	<b>(\$302,533)</b>	<b>(\$481,359)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$815)</b>	<b>(\$1,086)</b>
<b>188-Play for All Project</b>								
4-Revenues	\$0	\$0	\$0	\$367,130	\$0	\$91,783	\$0	\$0
5-Expenses	(\$78,444)	(\$84,163)	(\$627,877)	(\$367,130)	(\$35,771)	(\$35,771)	(\$35,771)	(\$35,771)
<b>188-Play for All Project Total</b>	<b>(\$78,444)</b>	<b>(\$84,163)</b>	<b>(\$627,877)</b>	<b>\$0</b>	<b>(\$35,771)</b>	<b>\$56,012</b>	<b>(\$35,771)</b>	<b>(\$35,771)</b>
<b>805-Atten</b>								
5-Expenses	(\$2,432)	(\$176,905)	(\$105,901)	\$0	\$0	\$0	\$0	\$0
<b>805-Atten Total</b>	<b>(\$2,432)</b>	<b>(\$176,905)</b>	<b>(\$105,901)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>806-Briarpatch</b>								
5-Expenses	\$0	\$0	\$0	(\$100,411)	(\$69,900)	(\$69,900)	(\$69,900)	(\$69,900)
<b>806-Briarpatch Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$100,411)</b>	<b>(\$69,900)</b>	<b>(\$69,900)</b>	<b>(\$69,900)</b>	<b>(\$69,900)</b>
<b>809-Brighton</b>								
5-Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>809-Brighton Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>811-Manchester</b>								
5-Expenses	\$0	(\$9,150)	(\$2,017)	(\$50,000)	\$0	\$0	\$0	\$0
<b>811-Manchester Total</b>	<b>\$0</b>	<b>(\$9,150)</b>	<b>(\$2,017)</b>	<b>(\$50,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>812-Central Park and.Athletic Ctr.</b>								
4-Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$61,727)	(\$329,277)	(\$13,580)	(\$25,000)	\$0	(\$8,750)	(\$3,267)	(\$9,334)
<b>812-Central Park and.Athletic Ctr. T</b>	<b>(\$61,727)</b>	<b>(\$329,277)</b>	<b>(\$13,580)</b>	<b>(\$25,000)</b>	<b>\$0</b>	<b>(\$8,750)</b>	<b>(\$3,267)</b>	<b>(\$9,334)</b>
<b>813-Cosley Zoo</b>								
4-Revenues	\$44,810	\$25,000	\$156,160	\$245,000	\$0	\$25,000	\$25,000	\$25,000
5-Expenses	(\$1,526,914)	(\$36,283)	(\$45,481)	(\$211,000)	(\$8,053)	(\$7,953)	(\$10,000)	(\$20,000)
<b>813-Cosley Zoo Total</b>	<b>(\$1,482,104)</b>	<b>(\$11,283)</b>	<b>\$110,679</b>	<b>\$34,000</b>	<b>(\$8,053)</b>	<b>\$17,048</b>	<b>\$15,000</b>	<b>\$5,000</b>
<b>815-Graf Park</b>								
5-Expenses	(\$2,757)	(\$1,716)	\$0	(\$25,000)	\$0	\$0	\$0	\$0
<b>815-Graf Park Total</b>	<b>(\$2,757)</b>	<b>(\$1,716)</b>	<b>\$0</b>	<b>(\$25,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>816-Hawthorne Junction</b>								
5-Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>816-Hawthorne Junction Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>817-Herrick</b>								
5-Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>817-Herrick Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>818-Hoffman Park</b>								
5-Expenses	\$0	\$0	\$0	(\$62,000)	\$0	\$0	\$0	\$0
<b>818-Hoffman Park Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$62,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>819-Hurley Gardens</b>								
5-Expenses	\$0	\$0	\$0	(\$70,000)	\$0	\$0	\$0	\$0
<b>819-Hurley Gardens Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$70,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>820-Kelly Park</b>								
5-Expenses	(\$115,392)	\$0	\$0	(\$210,000)	\$0	(\$40,000)	(\$40,000)	(\$40,000)
<b>820-Kelly Park Total</b>	<b>(\$115,392)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$210,000)</b>	<b>\$0</b>	<b>(\$40,000)</b>	<b>(\$40,000)</b>	<b>(\$40,000)</b>
<b>821-Briar Knoll</b>								
5-Expenses	\$0	\$0	(\$50,153)	\$0	\$0	\$0	\$0	\$0
<b>821-Briar Knoll Total</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$50,153)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>822-Lincoln Marsh</b>								
4-Revenues	\$192,272	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$45,748)	(\$80,067)	(\$53,908)	(\$363,000)	(\$77)	(\$164,000)	(\$164,000)	(\$14,000)
<b>822-Lincoln Marsh Total</b>	<b>\$146,524</b>	<b>(\$40,067)</b>	<b>(\$53,908)</b>	<b>(\$363,000)</b>	<b>(\$77)</b>	<b>(\$164,000)</b>	<b>(\$164,000)</b>	<b>(\$14,000)</b>
<b>825-Memorial Park</b>								
4-Revenues	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0



	2017 Actuals	2018 Actuals	2019 Actuals	2020 Budgets	2020 YTD Actuals	2020	2020	2021
						Projections Based on % of 2020 Budget	Projections Based on % of 2019 Actual	Projections Based on % of 2019 Actual
5-Expenses	(\$9,010)	(\$150,857)	(\$2,604,783)	(\$2,072,000)	(\$1,204,428)	(\$2,072,000)	(\$2,072,000)	(\$22,000)
<b>825-Memorial Park Total</b>	<b>(\$9,010)</b>	<b>(\$150,857)</b>	<b>(\$2,589,783)</b>	<b>(\$2,072,000)</b>	<b>(\$1,204,428)</b>	<b>(\$2,072,000)</b>	<b>(\$2,072,000)</b>	<b>(\$22,000)</b>
<b>826-Northside Park</b>								
5-Expenses	(\$133,792)	(\$98,404)	(\$67,875)	(\$35,000)	(\$1,002)	(\$1,750)	(\$2,450)	(\$4,900)
<b>826-Northside Park Total</b>	<b>(\$133,792)</b>	<b>(\$98,404)</b>	<b>(\$67,875)</b>	<b>(\$35,000)</b>	<b>(\$1,002)</b>	<b>(\$1,750)</b>	<b>(\$2,450)</b>	<b>(\$4,900)</b>
<b>827-Presidents Park</b>								
5-Expenses	\$0	\$0	\$0	\$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>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>828-Rathje</b>								
5-Expenses	(\$541,213)	(\$25,705)	(\$4,064)	(\$48,833)	\$0	(\$8,333)	(\$8,128)	(\$4,064)
<b>828-Rathje Total</b>	<b>(\$541,213)</b>	<b>(\$25,705)</b>	<b>(\$4,064)</b>	<b>(\$48,833)</b>	<b>\$0</b>	<b>(\$8,333)</b>	<b>(\$8,128)</b>	<b>(\$4,064)</b>
<b>829-Hull</b>								
5-Expenses	\$0	\$0	(\$143,899)	(\$4,589)	(\$4,589)	\$0	\$0	\$0
<b>829-Hull Total</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$143,899)</b>	<b>(\$4,589)</b>	<b>(\$4,589)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>835-Seven Gables</b>								
5-Expenses	(\$96,726)	(\$106,458)	\$0	(\$139,400)	\$0	(\$7,000)	\$0	\$0
<b>835-Seven Gables Total</b>	<b>(\$96,726)</b>	<b>(\$106,458)</b>	<b>\$0</b>	<b>(\$139,400)</b>	<b>\$0</b>	<b>(\$7,000)</b>	<b>\$0</b>	<b>\$0</b>
<b>836-Prairie Path Park</b>								
5-Expenses	\$0	\$0	(\$160)	\$0	\$0	\$0	(\$80)	(\$160)
<b>836-Prairie Path Park Total</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$160)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$80)</b>	<b>(\$160)</b>
<b>837-Sunnyside</b>								
5-Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>837-Sunnyside Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>838-Triangle Park</b>								
5-Expenses	\$0	\$0	(\$33,668)	(\$33,000)	\$0	\$0	\$0	\$0
<b>838-Triangle Park Total</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$33,668)</b>	<b>(\$33,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>844-Arrowhead Golf Club</b>								
5-Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>844-Arrowhead Golf Club Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>845-Scottsdale Park</b>								
5-Expenses	(\$205,500)	(\$7,820)	\$0	\$0	\$0	\$0	\$0	\$0
<b>845-Scottsdale Park Total</b>	<b>(\$205,500)</b>	<b>(\$7,820)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>846-CC and Rice</b>								
4-Revenues	\$13,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$1,062,932)	(\$376,517)	(\$661,139)	(\$1,102,500)	(\$24,769)	(\$125,000)	(\$125,000)	\$0
<b>846-CC and Rice Total</b>	<b>(\$1,049,438)</b>	<b>(\$376,517)</b>	<b>(\$661,139)</b>	<b>(\$1,102,500)</b>	<b>(\$24,769)</b>	<b>(\$125,000)</b>	<b>(\$125,000)</b>	<b>\$0</b>
<b>849-Toohy Park</b>								
5-Expenses	(\$9,140)	(\$3,264)	\$0	(\$133,000)	\$0	\$0	\$0	\$0
<b>849-Toohy Park Total</b>	<b>(\$9,140)</b>	<b>(\$3,264)</b>	<b>\$0</b>	<b>(\$133,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>850-Hillside Tot Lot</b>								
5-Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>850-Hillside Tot Lot Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>851-Firefighters' Park</b>								
5-Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>851-Firefighters' Park Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>852-Clocktower</b>								
5-Expenses	\$0	(\$122,866)	\$0	\$0	\$0	\$0	\$0	\$0
<b>852-Clocktower Total</b>	<b>\$0</b>	<b>(\$122,866)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>853-Danada</b>								
4-Revenues	\$0	\$0	\$62,000	\$0	\$0	\$0	\$0	\$62,000
5-Expenses	(\$1,259)	\$0	(\$16,418)	(\$85,000)	\$0	\$0	\$0	\$0
<b>853-Danada Total</b>	<b>(\$1,259)</b>	<b>\$0</b>	<b>\$45,582</b>	<b>(\$85,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$62,000</b>
<b>854-Historical Museum</b>								
4-Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$10,400)	\$0	\$0	(\$75,000)	\$0	(\$191,577)	(\$191,577)	(\$191,577)
<b>854-Historical Museum Total</b>	<b>(\$10,400)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$75,000)</b>	<b>\$0</b>	<b>(\$191,577)</b>	<b>(\$191,577)</b>	<b>(\$191,577)</b>
<b>855-Central Athletic Complex</b>								



	2017 Actuals	2018 Actuals	2019 Actuals	2020 Budgets	2020 YTD Actuals	2020 Projections Based on % of 2020 Budget	2020 Projections. Based on % of 2019 Actual	2021 Projections Based on % of 2019 Actual
5-Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>855-Central Athletic Complex Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>856-Prairie Ave Building</b>								
5-Expenses	(\$3,058)	(\$10,945)	\$0	(\$83,000)	\$0	\$0	\$0	\$0
<b>856-Prairie Ave Building Total</b>	<b>(\$3,058)</b>	<b>(\$10,945)</b>	<b>\$0</b>	<b>(\$83,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>40-Capital Projects Total</b>	<b>(\$653,919)</b>	<b>\$387,448</b>	<b>(\$467,518)</b>	<b>(\$2,664,079)</b>	<b>(\$1,394,398)</b>	<b>(\$2,545,246)</b>	<b>(\$2,687,798)</b>	<b>\$7,871</b>
<b>60-Golf Fund</b>								
<b>000-Nonspecified Area</b>								
4-Revenues	\$1,854,358	\$2,048,105	\$2,126,161	\$2,223,838	(\$1,278,353)	\$1,954,930	\$1,950,744	\$1,974,753
5-Expenses	(\$6,831,173)	(\$6,303,012)	(\$6,118,830)	(\$8,380,065)	(\$1,194,546)	(\$5,786,088)	(\$5,678,432)	(\$6,041,142)
<b>000-Nonspecified Area Total</b>	<b>(\$4,976,815)</b>	<b>(\$4,254,907)</b>	<b>(\$3,992,669)</b>	<b>(\$6,156,227)</b>	<b>(\$2,472,899)</b>	<b>(\$3,831,158)</b>	<b>(\$3,727,688)</b>	<b>(\$4,066,389)</b>
<b>415-Marketing</b>								
4-Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$157,340)	(\$138,819)	(\$175,708)	(\$204,532)	(\$57,854)	(\$138,480)	(\$135,661)	(\$130,934)
<b>415-Marketing Total</b>	<b>(\$157,340)</b>	<b>(\$138,819)</b>	<b>(\$175,708)</b>	<b>(\$204,532)</b>	<b>(\$57,854)</b>	<b>(\$138,480)</b>	<b>(\$135,661)</b>	<b>(\$130,934)</b>
<b>901-Banquet</b>								
4-Revenues	\$2,475,046	\$2,311,709	\$2,114,742	\$2,560,000	\$212,568	\$640,000	\$637,197	\$1,072,165
5-Expenses	(\$464,411)	(\$428,306)	(\$449,906)	(\$773,151)	(\$135,910)	(\$536,010)	(\$516,635)	(\$382,027)
<b>901-Banquet Total</b>	<b>\$2,010,635</b>	<b>\$1,883,404</b>	<b>\$1,664,836</b>	<b>\$1,786,849</b>	<b>\$76,658</b>	<b>\$103,990</b>	<b>\$120,562</b>	<b>\$690,137</b>
<b>902-Restaurant</b>								
4-Revenues	\$2,449,771	\$2,322,834	\$2,296,423	\$2,804,000	\$365,994	\$1,541,000	\$1,542,242	\$1,724,336
5-Expenses	(\$534,172)	(\$597,355)	(\$532,722)	(\$544,126)	(\$109,382)	(\$329,017)	(\$333,727)	(\$423,403)
<b>902-Restaurant Total</b>	<b>\$1,915,599</b>	<b>\$1,725,479</b>	<b>\$1,763,701</b>	<b>\$2,259,874</b>	<b>\$256,612</b>	<b>\$1,211,983</b>	<b>\$1,208,515</b>	<b>\$1,300,933</b>
<b>903-Beverage Cart</b>								
4-Revenues	\$97,833	\$91,965	\$97,600	\$105,000	\$4,714	\$89,250	\$93,253	\$87,885
5-Expenses	(\$24,448)	(\$27,182)	(\$30,171)	(\$18,368)	(\$2,440)	(\$15,578)	(\$25,645)	(\$27,154)
<b>903-Beverage Cart Total</b>	<b>\$73,385</b>	<b>\$64,783</b>	<b>\$67,429</b>	<b>\$86,632</b>	<b>\$2,274</b>	<b>\$73,672</b>	<b>\$67,607</b>	<b>\$60,731</b>
<b>904-Halfway House</b>								
4-Revenues	\$166,379	\$165,480	\$178,012	\$190,000	\$3,196	\$104,500	\$97,907	\$133,509
5-Expenses	(\$2,874)	(\$218)	\$0	(\$17,296)	\$0	(\$14,684)	\$0	\$0
<b>904-Halfway House Total</b>	<b>\$163,504</b>	<b>\$165,262</b>	<b>\$178,012</b>	<b>\$172,704</b>	<b>\$3,196</b>	<b>\$89,816</b>	<b>\$97,907</b>	<b>\$133,509</b>
<b>911-Pro Shop</b>								
4-Revenues	\$182,470	\$180,704	\$152,510	\$170,000	\$5,645	\$136,000	\$135,409	\$137,513
5-Expenses	(\$207,488)	(\$216,711)	(\$193,556)	(\$227,160)	(\$17,812)	(\$200,067)	(\$200,579)	(\$179,614)
<b>911-Pro Shop Total</b>	<b>(\$25,019)</b>	<b>(\$36,007)</b>	<b>(\$41,046)</b>	<b>(\$57,160)</b>	<b>(\$12,167)</b>	<b>(\$64,067)</b>	<b>(\$65,171)</b>	<b>(\$42,101)</b>
<b>912-Golf Course</b>								
4-Revenues	\$1,970,212	\$1,930,884	\$1,895,227	\$2,209,750	\$400,083	\$1,767,800	\$1,762,338	\$1,705,704
5-Expenses	(\$337,863)	(\$305,025)	(\$305,440)	(\$350,907)	(\$62,715)	(\$310,642)	(\$305,725)	(\$286,469)
<b>912-Golf Course Total</b>	<b>\$1,632,349</b>	<b>\$1,625,859</b>	<b>\$1,589,786</b>	<b>\$1,858,843</b>	<b>\$337,368</b>	<b>\$1,457,158</b>	<b>\$1,456,612</b>	<b>\$1,419,235</b>
<b>60-Golf Fund Total</b>	<b>\$636,298</b>	<b>\$1,035,053</b>	<b>\$1,054,342</b>	<b>(\$253,017)</b>	<b>(\$1,866,812)</b>	<b>(\$1,097,086)</b>	<b>(\$977,316)</b>	<b>(\$634,878)</b>
<b>70-Information Technology</b>								
<b>000-Nonspecified Area</b>								
4-Revenues	\$347,714	\$330,282	\$418,129	\$673,364	\$168,376	\$582,844	\$582,855	\$418,129
5-Expenses	(\$358,017)	(\$335,576)	(\$422,059)	(\$673,331)	(\$170,091)	(\$582,858)	(\$466,098)	(\$418,129)
<b>000-Nonspecified Area Total</b>	<b>(\$10,303)</b>	<b>(\$5,294)</b>	<b>(\$3,930)</b>	<b>\$33</b>	<b>(\$1,715)</b>	<b>(\$15)</b>	<b>\$116,757</b>	<b>\$0</b>
<b>70-Information Technology Total</b>	<b>(\$10,303)</b>	<b>(\$5,294)</b>	<b>(\$3,930)</b>	<b>\$33</b>	<b>(\$1,715)</b>	<b>(\$15)</b>	<b>\$116,757</b>	<b>\$0</b>
<b>75-Health Insurance</b>								
<b>000-Nonspecified Area</b>								
4-Revenues	\$1,705,791	\$1,801,352	\$1,541,331	\$1,500,750	\$392,304	\$1,499,008	\$1,498,548	\$1,533,523
5-Expenses	(\$1,703,190)	(\$1,800,501)	(\$1,541,331)	(\$1,501,800)	(\$573,945)	(\$1,501,800)	(\$1,503,384)	(\$1,541,331)
<b>000-Nonspecified Area Total</b>	<b>\$2,601</b>	<b>\$851</b>	<b>\$0</b>	<b>(\$1,050)</b>	<b>(\$181,641)</b>	<b>(\$2,791)</b>	<b>(\$4,837)</b>	<b>(\$7,808)</b>
<b>75-Health Insurance Total</b>	<b>\$2,601</b>	<b>\$851</b>	<b>\$0</b>	<b>(\$1,050)</b>	<b>(\$181,641)</b>	<b>(\$2,791)</b>	<b>(\$4,837)</b>	<b>(\$7,808)</b>
<b>Grand Total</b>	<b>(\$370,330)</b>	<b>\$1,757,652</b>	<b>\$1,269,514</b>	<b>(\$3,393,680)</b>	<b>(\$1,936,042)</b>	<b>(\$3,327,369)</b>	<b>(\$2,945,535)</b>	<b>\$1,557,413</b>



	2019 Actuals	2020 Budgets	2020 YTD Actuals	2020 Projections Based on % of 2020 Budget	2020 Projections Based on % of 2019 Actual	2021 Projections Based on % of 2019 Actuals
<b>10-General</b>						
4-Revenues	\$5,082,968	\$5,070,178	\$1,582,902	\$4,515,331	\$4,442,155	\$4,840,922
5-Expenses	(\$5,278,893)	(\$5,352,881)	(\$1,199,742)	(\$3,493,751)	(\$3,382,082)	(\$3,855,210)
<b>Net Income (Loss)</b>	<b>(\$195,925)</b>	<b>(\$282,703)</b>	<b>\$383,160</b>	<b>\$1,021,581</b>	<b>\$1,060,073</b>	<b>\$985,712</b>
2020 Beginning Cash & Investments Balance				\$2,628,576	\$2,628,576	
<b>Projected Beginning Ending Cash Balance</b>				<b>\$3,650,156</b>	<b>\$3,688,649</b>	\$4,674,361
<b>20-Recreation</b>						
4-Revenues	\$9,804,648	\$10,055,153	\$2,181,947	\$5,882,215	\$5,863,139	\$8,219,422
5-Expenses	(\$8,837,351)	(\$10,163,945)	(\$2,184,520)	(\$5,944,420)	(\$5,750,541)	(\$7,491,449)
<b>Net Income (Loss)</b>	<b>\$967,297</b>	<b>(\$108,792)</b>	<b>(\$2,573)</b>	<b>(\$62,205)</b>	<b>\$112,598</b>	<b>\$727,973</b>
2020 Beginning Cash & Investments Balance				\$5,473,372	\$5,473,372	
<b>Projected Beginning Ending Cash Balance</b>				<b>\$5,411,168</b>	<b>\$5,585,970</b>	\$6,313,943
<b>21-Special Recreation</b>						
4-Revenues	\$845,093	\$840,180	\$244,380	\$824,480	\$824,785	\$840,701
5-Expenses	(\$825,831)	(\$825,831)	\$0	(\$825,831)	(\$825,831)	(\$825,831)
<b>Net Income (Loss)</b>	<b>\$19,262</b>	<b>\$14,349</b>	<b>\$244,380</b>	<b>(\$1,351)</b>	<b>(\$1,046)</b>	<b>\$14,870</b>
2020 Beginning Cash & Investments Balance				\$80,427	\$80,427	
<b>Projected Beginning Ending Cash Balance</b>				<b>\$79,076</b>	<b>\$79,381</b>	\$94,251
<b>22-Cosley Zoo</b>						
4-Revenues	\$1,651,477	\$1,686,702	\$366,849	\$1,221,294	\$1,233,161	\$1,451,706
5-Expenses	(\$1,549,821)	(\$1,789,173)	(\$479,194)	(\$1,346,555)	(\$1,300,477)	(\$1,248,658)
<b>Net Income (Loss)</b>	<b>\$101,656</b>	<b>(\$102,471)</b>	<b>(\$112,345)</b>	<b>(\$125,261)</b>	<b>(\$67,317)</b>	<b>\$203,048</b>
2020 Beginning Cash & Investments Balance				\$991,227	\$991,227	
<b>Projected Beginning Ending Cash Balance</b>				<b>\$865,966</b>	<b>\$923,910</b>	\$1,126,958
<b>23-Liability</b>						
4-Revenues	\$637,857	\$604,921	\$174,182	\$593,288	\$592,794	\$608,062
5-Expenses	(\$605,524)	(\$631,543)	(\$195,823)	(\$1,127,380)	(\$1,128,971)	(\$605,524)
<b>Net Income (Loss)</b>	<b>\$32,333</b>	<b>(\$26,622)</b>	<b>(\$21,641)</b>	<b>(\$534,092)</b>	<b>(\$536,177)</b>	<b>\$2,539</b>
2020 Beginning Cash & Investments Balance				\$411,868	\$411,868	
<b>Projected Beginning Ending Cash Balance</b>				<b>(\$122,224)</b>	<b>(\$124,309)</b>	(\$121,770)



	2019 Actuals	2020 Budgets	2020 YTD Actuals	2020 Projections Based on % of 2020 Budget	2020 Projections Based on % of 2019 Actual	2021 Projections Based on % of 2019 Actuals
<b>24-Audit</b>						
4-Revenues	\$12,849	\$10,389	\$2,729	\$10,187	\$12,293	\$10,215
5-Expenses	(\$18,100)	(\$34,564)	(\$15,700)	(\$31,600)	(\$27,150)	(\$27,150)
<b>Net Income (Loss)</b>	<b>(\$5,251)</b>	<b>(\$24,175)</b>	<b>(\$12,971)</b>	<b>(\$21,413)</b>	<b>(\$14,857)</b>	<b>(\$16,935)</b>
2020 Beginning Cash & Investments Balance				\$30,780	\$30,780	
<b>Projected Beginning Ending Cash Balance</b>				<b>\$9,367</b>	<b>\$15,922</b>	<b>(\$1,013)</b>
<b>25-FICA</b>						
4-Revenues	\$636,972	\$641,610	\$195,273	\$628,078	\$633,333	\$649,218
5-Expenses	(\$604,663)	(\$654,050)	(\$205,660)	(\$555,943)	(\$556,003)	(\$287,712)
<b>Net Income (Loss)</b>	<b>\$32,309</b>	<b>(\$12,440)</b>	<b>(\$10,386)</b>	<b>\$72,135</b>	<b>\$77,330</b>	<b>\$361,506</b>
2020 Beginning Cash & Investments Balance				\$391,400	\$391,400	
<b>Projected Beginning Ending Cash Balance</b>				<b>\$463,535</b>	<b>\$468,730</b>	<b>\$830,236</b>
<b>26-IMRF</b>						
4-Revenues	\$494,044	\$942,114	\$271,826	\$926,352	\$932,995	\$950,257
5-Expenses	(\$630,246)	(\$856,736)	(\$300,746)	(\$856,736)	(\$856,731)	(\$856,731)
<b>Net Income (Loss)</b>	<b>(\$136,202)</b>	<b>\$85,378</b>	<b>(\$28,920)</b>	<b>\$69,616</b>	<b>\$76,264</b>	<b>\$93,525</b>
2020 Beginning Cash & Investments Balance				\$438,890	\$438,890	
<b>Projected Beginning Ending Cash Balance</b>				<b>\$508,506</b>	<b>\$515,154</b>	<b>\$608,679</b>
<b>30-Debt Service</b>						
4-Revenues	\$10,689,959	\$4,378,358	\$1,070,315	\$4,295,208	\$4,300,092	\$4,338,779
5-Expenses	(\$10,818,818)	(\$4,396,449)	(\$496)	(\$4,396,449)	(\$4,399,302)	(\$4,518,791)
<b>Net Income (Loss)</b>	<b>(\$128,859)</b>	<b>(\$18,091)</b>	<b>\$1,069,819</b>	<b>(\$101,241)</b>	<b>(\$99,210)</b>	<b>(\$180,012)</b>
2020 Beginning Cash & Investments Balance				\$776,759	\$776,759	
<b>Projected Beginning Ending Cash Balance</b>				<b>\$675,518</b>	<b>\$677,550</b>	<b>\$497,538</b>
<b>40-Capital Projects</b>						
4-Revenues	\$5,247,905	\$3,714,886	\$57,498	\$659,846	\$497,594	\$919,984
5-Expenses	(\$5,715,422)	(\$6,378,964)	(\$1,451,896)	(\$3,205,093)	(\$3,185,392)	(\$912,113)
<b>Net Income (Loss)</b>	<b>(\$467,518)</b>	<b>(\$2,664,079)</b>	<b>(\$1,394,398)</b>	<b>(\$2,545,246)</b>	<b>(\$2,687,798)</b>	<b>\$7,871</b>
2020 Beginning Cash & Investments Balance				\$6,995,156	\$6,995,156	
<b>Projected Beginning Ending Cash Balance</b>				<b>\$4,449,910</b>	<b>\$4,307,359</b>	<b>\$4,315,230</b>

	2019 Actuals	2020 Budgets	2020 YTD Actuals	2020 Projections Based on % of 2020 Budget	2020 Projections Based on % of 2019 Actual	2021 Projections Based on % of 2019 Actuals
<b>60-Golf Fund</b>						
4-Revenues	\$8,860,676	\$10,262,588	(\$286,152)	\$6,233,480	\$6,219,089	\$6,835,866
5-Expenses	(\$7,806,334)	(\$10,515,605)	(\$1,580,659)	(\$7,330,566)	(\$7,196,405)	(\$7,470,743)
<b>Net Income (Loss)</b>	<b>\$1,054,342</b>	<b>(\$253,017)</b>	<b>(\$1,866,812)</b>	<b>(\$1,097,086)</b>	<b>(\$977,316)</b>	<b>(\$634,878)</b>
2020 Beginning Cash & Investments Balance				\$3,294,406	\$3,294,406	
<b>Projected Beginning Ending Cash Balance</b>				<b>\$2,197,320</b>	<b>\$2,317,090</b>	<b>\$1,682,213</b>
<b>70-Information Technology</b>						
4-Revenues	\$418,129	\$673,364	\$168,376	\$582,844	\$582,855	\$418,129
5-Expenses	(\$422,059)	(\$673,331)	(\$170,091)	(\$582,858)	(\$466,098)	(\$418,129)
<b>Net Income (Loss)</b>	<b>(\$3,930)</b>	<b>\$33</b>	<b>(\$1,715)</b>	<b>(\$15)</b>	<b>\$116,757</b>	<b>\$0</b>
2020 Beginning Cash & Investments Balance				\$29,370	\$29,370	
<b>Projected Beginning Ending Cash Balance</b>				<b>\$29,356</b>	<b>\$146,127</b>	<b>\$146,127</b>
<b>75-Health Insurance</b>						
4-Revenues	\$1,541,331	\$1,500,750	\$392,304	\$1,499,008	\$1,498,548	\$1,533,523
5-Expenses	(\$1,541,331)	(\$1,501,800)	(\$573,945)	(\$1,501,800)	(\$1,503,384)	(\$1,541,331)
<b>Net Income (Loss)</b>	<b>\$0</b>	<b>(\$1,050)</b>	<b>(\$181,641)</b>	<b>(\$2,791)</b>	<b>(\$4,837)</b>	<b>(\$7,808)</b>
2020 Beginning Cash & Investments Balance				\$164,814	\$164,814	
<b>Projected Beginning Ending Cash Balance</b>				<b>\$162,023</b>	<b>\$159,978</b>	<b>\$152,169</b>
<b>Projected Beginning Ending Cash Balance DISTRICT-WIDE</b>				<b>\$18,379,677</b>	<b>\$18,761,512</b>	<b>\$20,318,924</b>



Projected Ending Cash and Investments	2020 Projections Based on % of 2020 Budget	2020 Projections Based on % of 2019 Actual
10-General	3,650,156	3,688,649
20-Recreation	5,411,168	5,585,970
21-Special Recreation	79,076	79,381
22-Cosley Zoo	865,966	923,910
23-Liability	(122,224)	(124,309)
24-Audit	9,367	15,922
25-FICA	463,535	468,730
26-IMRF	508,506	515,154
30-Debt Service	675,518	677,550
40-Capital Projects	4,449,910	4,307,359
60-Golf Fund	2,197,320	2,317,090
70-Information Technology	29,356	146,127
75-Health Insurance	162,023	159,978
<b>Grand Total</b>	<b>18,379,677</b>	<b>18,761,512</b>

TO: Board of Commissioners

FROM: Rob Sperl, Director of Parks and Planning  
Nic Novak, Superintendent of Projects and Special Events

THROUGH: Michael Benard, Executive Director

RE: Pool Start Up Schedule and Costs

DATE: June 9, 2020



---

**SUMMARY:**

After the recent direction from the State of Illinois on pool operating guidelines (attached), we need to consider the feasibility of starting our pools this season. The following and attached is information related to what is involved in getting both Rice and Northside up and running.

**Rice Pool**

Rice pool is the more significant undertaking not only due to its size, but its current condition as well. Attached are some photos showing areas of exposed concrete from repairs in the fall. Sections of the concrete had deteriorated to the point that there were small cavities that allowed a hand to enter. This area needs to be epoxy painted to protect it from the water and provide the slip resistant coating that is standard.

Additionally, there are a few areas of peeling paint and repairs necessary for the blue border around the pool. This is routine work that we have been doing at the start of each season for several years. We will also need to switch the feeder system from the previous accutab system to the liquid chlorine system that was approved in the chemical bid this spring.

Detail of the time and labor is provided in the attachments. In summary for Rice:

**936 staff hours** over a period of **4 weeks** (including 14-day cure time for paint) at an approximate cost of **\$26,000**. This is a crew of 5-6 people working for the 4 week period. Approximately **\$24,000 in material costs** including \$10,000 for paint

**Northside Pool**

Northside is relatively easier to get operational since it was painted last year.

**352 staff hours** over a period of **2 weeks** at an approximate cost of **\$10,000**. This is a crew of 4-5 people working for the 2-week period. Approximately **\$9,500 in material costs**

With both pools, permits from DuPage County are required to operate. There are separate permits for the pools themselves as well as the concession areas. Typically, we apply for them in



March or April and received them in 2-4 weeks. Inspections are unscheduled throughout the season.

Once the pools are operational, staff training would need to take place. Traditionally this is done over a period of two weekends at Northside Pool.

**PREVIOUS COMMITTEE/BOARD ACTION:**

Pool operation was discussed at the April 15, 2020 subcommittee meeting.  
Pool chemicals were approved at the April 22, 202 board meeting.

**REVENUE OR FUNDING IMPLICATIONS:**

Attached are summaries of the labor and materials necessary for starting up both pools. These costs are budgeted in their respective accounts.

**STAKEHOLDER PROCESS:**

N/A

**LEGAL REVIEW:**

N/A

**ATTACHMENTS:**

IDPH Guidelines - Released June 5, 2020 9pm  
Photos of the current condition of Rice Pool  
Start up Costs for Rice Pool and Northside Pool

**ALTERNATIVES:**

N/A

**RECOMMENDATION:**

Information is provided for discussion purposes.



## Swimming Facility Guidelines

### Restore Illinois – Phase 3

This document is intended to provide guidance to businesses operating swimming facilities that are licensed by the Illinois Department of Public Health (IDPH) during Phase 3 of the Restore Illinois plan. This includes, but is not limited to, swimming pools, water parks, splashpads, bathing, beaches, spas, and whirlpools.

During Phase 3, swimming facilities licensed by IDPH are not to be opened except for lap swimming, diving, swimming lessons, swim team practices, and therapy pool use. Water parks and bathing beaches are not to be opened in Phase 3.

Swimming facilities licensed to serve food may do so for curb-side pickup, delivery, or outdoor dining consistent with Department of Commerce and Economic Opportunity (DCEO) guidelines; indoor on-site consumption is not permitted.

Operators should display signage at entry with guidelines for face coverings, social distancing, and cleaning protocols. Operators should provide updates to employees and customers on COVID-19 and swimming facility policies via its website or social media channels. Clubhouses, playgrounds, waiting areas, viewing areas, and any other communal gathering places should be closed. Showers and restrooms should be made available but should be cleaned and sanitized regularly. Operators should minimize face-to-face employee and customer interaction where possible. Operators should clean and sanitize common areas and frequently touched surfaces on a regular basis.

Operators should make employee and customer temperature checks available. Operators should have in person screenings of employees and customers upon entry into the swimming facility, and mid-shift screening of employees, to verify the absence of COVID-19 symptoms. If an employee does contract COVID-19, they should remain isolated at home for a minimum of 10 days after symptom onset. Employees can be released after feeling well and feverless (without fever-reducing medication) for a least 72 hours OR have two negative COVID-19 tests in a row, with testing done at least 24 hours apart. If a customer is experiencing symptoms of COVID-19, they should leave the facility. If an employee or customer is identified as COVID-19 positive, cleaning

**PROTECTING HEALTH, IMPROVING LIVES**

*Nationally Accredited by PHAB*

June 5, 2020





JB Pritzker, Governor

Ngozi O. Ezike, MD, Director

and disinfecting should be performed in accordance to Centers for Disease Control and Prevention (CDC) guidelines.

Operators should limit group sizes to no more than 10 people, allowing for social distancing where possible. However, multiple groups of up to 10 people may be permitted if: facilities allow for social distancing of guests and employees; 30 feet of distancing is maintained between groups; and areas for each group are clearly marked to discourage interaction between groups.

Operators, employees, and customers should wear face coverings when not engaged in swimming activities (exceptions can be made for children younger than two years or people with medical conditions or disabilities that prevent them from safely wearing a face covering.) Operators, employees, and customers should frequently wash their hands or use hand sanitizer. Operators, employees, and customers should adhere to social distancing where applicable.

**Additional Resources:**

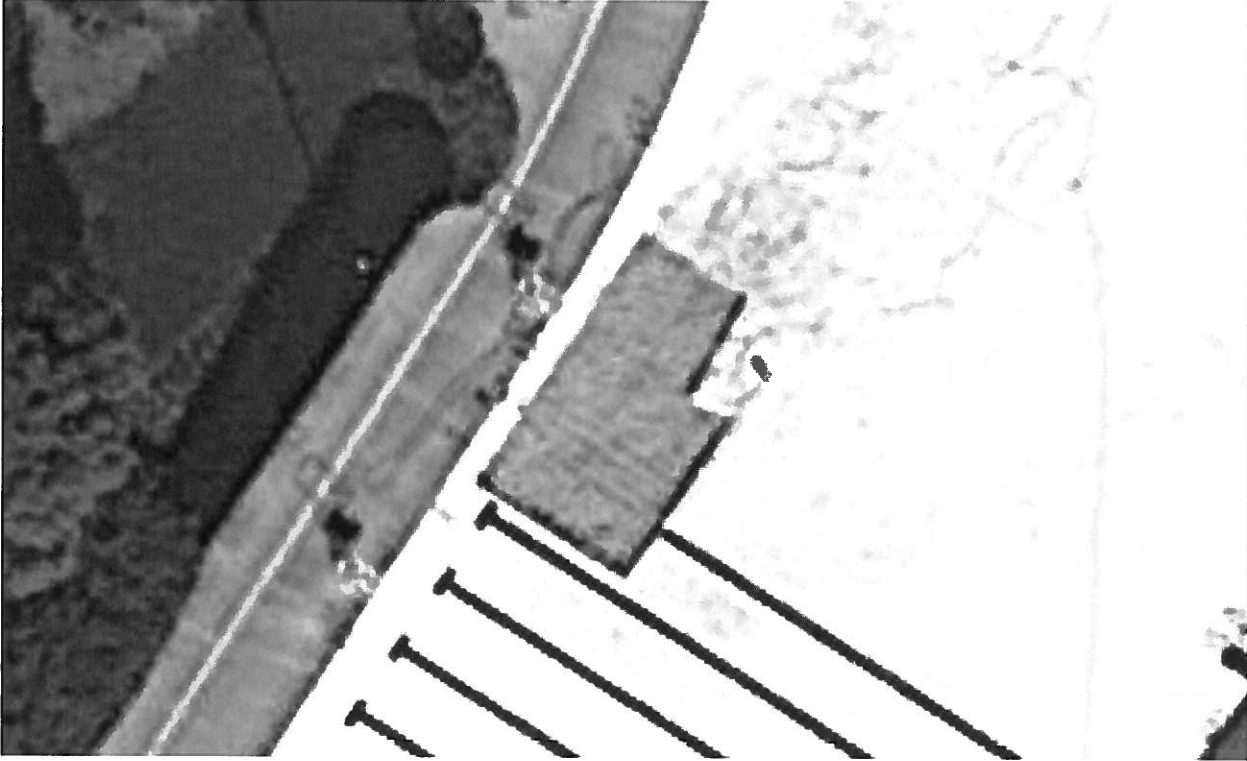
- [Considerations for Public Pools, Hot Tubs, and Water Playgrounds During COVID-19](#)
- [CDC Interim Guidance for Businesses and Employers](#)
- [CDC Workplace Decision Tool](#)
- [IDPH Testing Guidance](#)
- [IDPH FAQs](#)
- [Symptoms of Coronavirus](#)
- [IDHR FAQ for Businesses Concerning Use of Face-Coverings During COVID-19](#)
- [CDC Guidelines on Cleaning and Disinfecting Your Facility](#)
- [CDC Guidance on Cleaning Public Spaces, Workplaces, Businesses, Schools, and Homes](#)
- [EPA Disinfectants for Use Against SARS-CoV-2](#)

**PROTECTING HEALTH, IMPROVING LIVES**

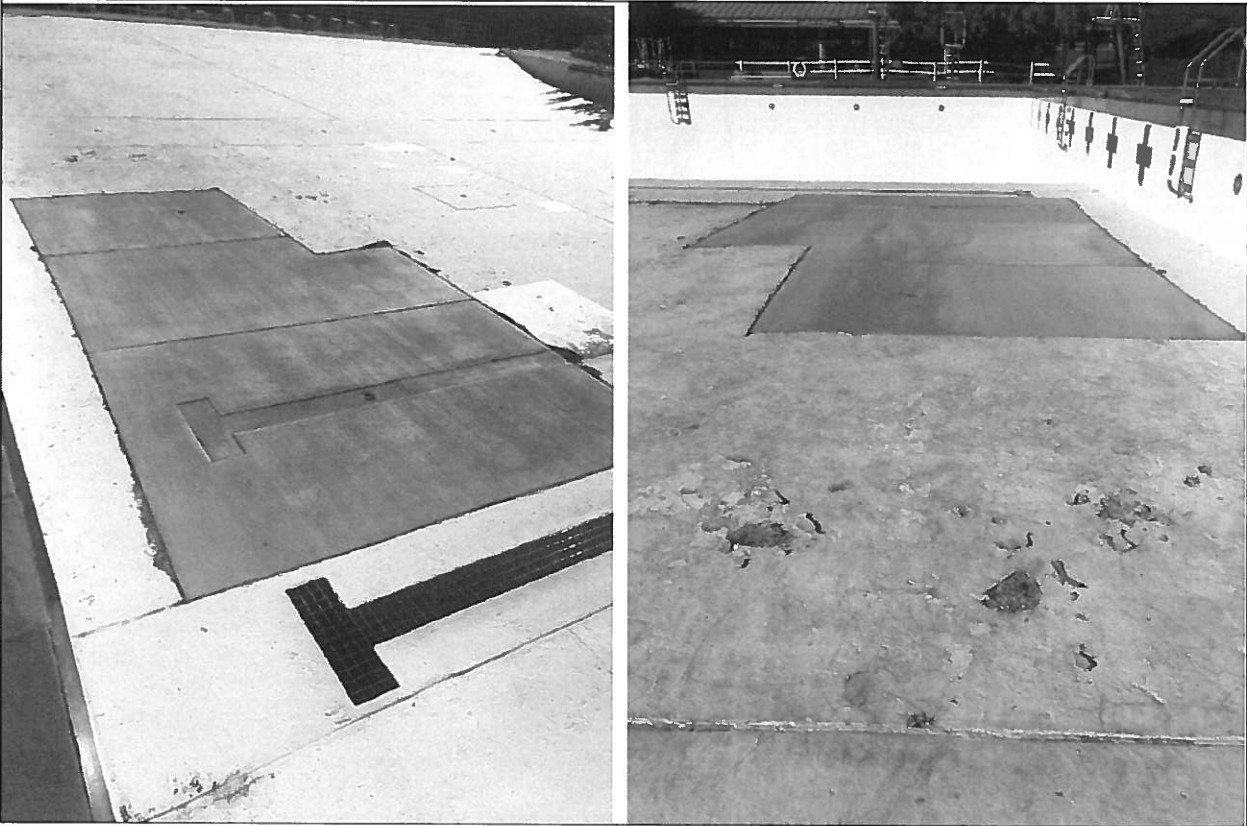
June 5, 2020

Nationally Accredited by PHAB

Rice Pool October 2019



Rice Pool June 2020





Rice Pool June 2020



Rice Pool June 2020



<b>Open Rice Pool for 2020 Summer season:</b>		
	<b>Task:</b>	<b>man hours:</b>
<b>Week One:</b>	Prime and paint concrete repairs in pool shell	96
	<i>14 day cure time for paint</i>	
	Paint Blue perimeter around deck	96
	Preventative maintenance on all pumps and vacums	32
<b>week Two:</b>	Tile work on lap lanes	48
	Install chemical feeder	64
	Clean concessions and locker rooms	56
	water slide touch up paint	32
	concrete repairs on pool deck	24
<b>week Three:</b>	deck drain repairs	16
	paint brick by concessions	16
	clean and sanitize all pool chairs	48
	Clean concessions, locker rooms and filter rooms	136
<b>week Four:</b>	Groom and add to sand volleyball	24
	Clean play sand area	24
	signage	40
	complete filling and balance water chemistry	40
	Special facitlites punch list	80
	landscaping and trim work	64
	<b>Total hours</b>	<b>936</b>
	(2019 man hours on pool prep 964.00hrs)	
	Avg. Hourly Rate	\$28.00
	<b>Total Labor</b>	<b>\$26,208</b>
	<b>Material cost</b>	
	paint and supplies:	\$10,000
	Tile repairs	\$500
	Chemical feeder install	\$300
	water slide paint	\$200
	vacuums and pump repairs	\$500
	cleaning supplies	\$350
	blue perimeter paint	\$1,000
	signage	\$900
	chemicals	\$1,400
	Plumbing supplies	\$350
	750,000 gallons of water \$7.20/100 cubic feet	\$7,220
	Heating Cost	
	Permit Cost	\$1,000
	<b>Total Material Cost</b>	<b>\$23,720</b>
	<b>Total Material and Labor</b>	<b>\$49,928</b>



<b>Open North Side Pool 2020 Summer Season:</b>		
	<b>Task:</b>	<b>man hours:</b>
<b>Week One:</b>	Drain deep end	4
	Bleach clean entire shell of pool	32
	Ladder repairs	4
	Tile work	8
	begin filling pool	16
	concrete repairs around deck	8
<b>week Two:</b>	paint slide platform	32
	clean locker rooms	32
	concession stand cleaning and set up	16
	chairs and picnic table set up	24
	grooming sand play area	16
	trim crew work	40
	signage	24
	touch up painting on building	16
	filter and boiler room set up	32
	heat and balance the water	8
	final walk through / pinch list	24
	Paint Blue perimeter around deck	16
	<b>Total hours</b>	<b>352</b>
	(2019 man hours on pool prep 474.00hrs)	
	Avg. Hourly Rate	\$28.00
	<b>Total Labor</b>	<b>\$9,856</b>
	<b>Material cost</b>	
	paint and supplies	\$1,000
	tile	\$250
	chemicals	\$1,400
	cleaning supplies	\$350
	vacuums and pump repairs	\$500
	signage	\$500
	Plumbing supplies	\$400
	375,000 gallons of water \$7.20/100 cubic feet	\$3,610
	Heating Cost	
	Permit Cost	\$1,500
	<b>Total Material Cost</b>	<b>\$9,510</b>
	<b>Total Material and Labor</b>	<b>\$19,366</b>