

*Creation vs. Capture:
Evaluating the True Costs of Tax Increment Financing*

BY SHERRI FARRIS, AAS, AND JOHN HORBAS, AAS

Tax Increment Financing (TIF) is a tool for promoting economic development, available to individual municipalities but requiring the approval of state legislatures and adherence to state-determined standards. The intended purpose of TIF is to create growth and to the extent that TIF districts increase property values, they provide a long-term benefit to a city and its taxpayers. TIF use is controversial because it captures a portion of the property tax base that local governments and schools rely upon for funding—which in turn impacts tax rates and thus property tax bills. Despite the extensive use of TIF, there is little empirical evidence of its effectiveness in promoting economic growth, while there is some indication that TIF districts benefit disproportionately from already occurring growth.

This article will examine tax increment financing by focusing on its use in Cook County, Illinois, and in particular, its implementation in the City of Chicago. The use of TIF in Chicago has increased to the point that a substantial portion of

the property tax base and the land area of the city are now contained within TIF districts.

Understanding how TIF works is important because it affects the property tax bills of individual taxpayers throughout the jurisdiction—not just those located within a TIF district, but all taxpayers in the City and Cook County. Because TIF keeps a portion of the property value out of the general tax base, tax rates calculated using the remaining base are higher than they would be otherwise. This is true to the extent that some or all of the property value growth in TIF districts would have happened without the TIF activity.

TIF also affects the tax dollars that each taxing agency collects though the impact is not as great as the effect on taxpayers. Each agency submits a levy request for property taxes, which is divided by the available tax base to arrive at the tax rate necessary to provide that amount in tax revenues. The levy amount does not change if the base is lower because of TIF. However, TIF can

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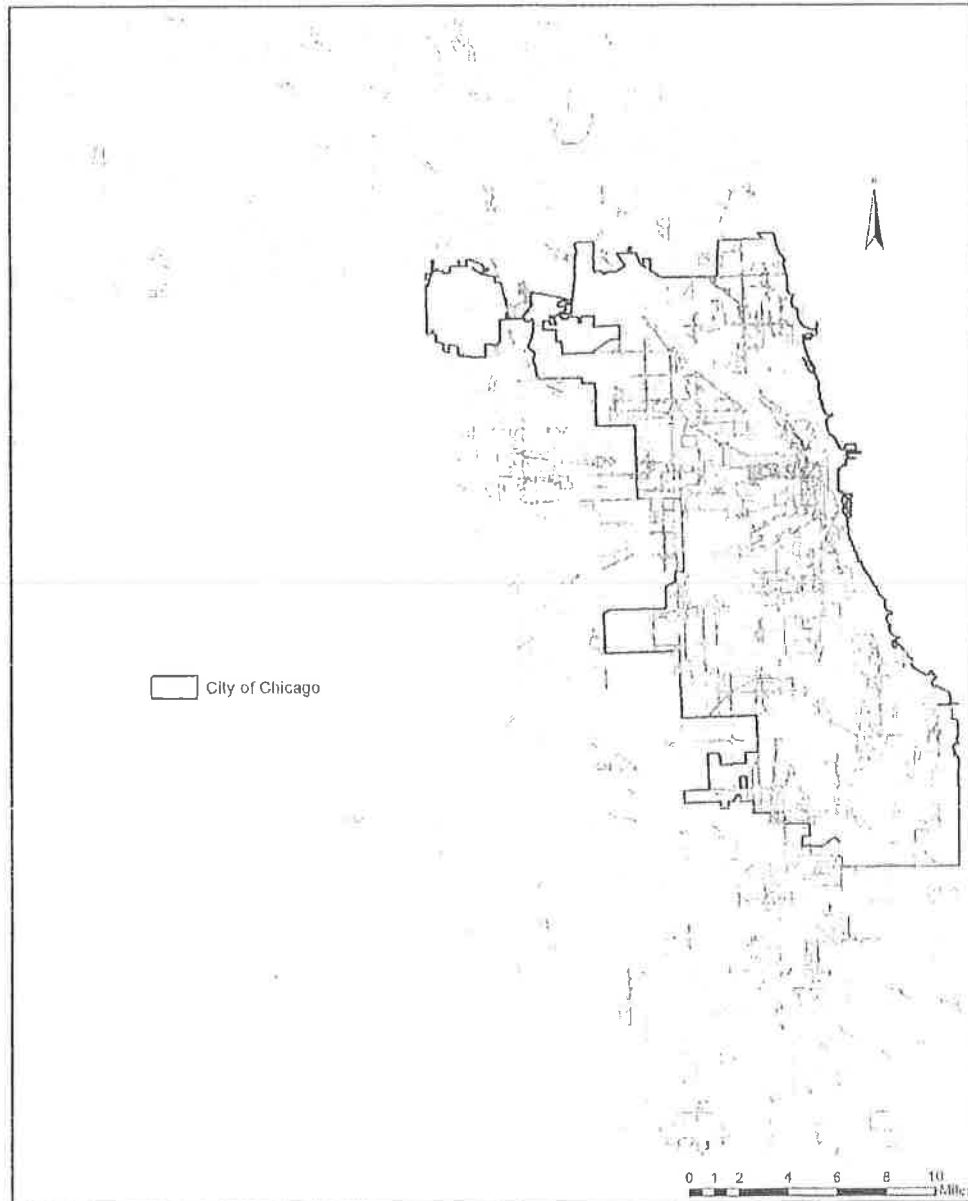
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have an indirect effect on the ability of taxing agencies to increase their levies. Any pressure on the property tax in the form of higher taxes contributes to the difficulty of increasing the tax.

The Cook County Clerk's 2007 TIF report, which was the latest data available when this research was conducted, listed 402 TIF districts throughout Cook County. (See figure 1.) There are 161 TIF districts in the City of Chicago. TIF

districts now comprise approximately 26 percent of the city's land area and almost a quarter of the total value of commercial property is in TIF districts and therefore not included in the general tax base. In 2005, taxes allocated to TIF districts totaled \$386.5 million, and in 2006, this amount increased by almost 30 percent to \$500.4 million. This last figure is more than the city budgets for its Streets and Sanitation Department, which provides

Figure 1. TIF districts in Cook County, Illinois



Source: Cook County Assessor's Office (2008)

such essential city services as street repair, snow removal, and garbage pick-up. Yet, revenues captured by TIF districts do not appear in the city budget or in any easily accessible public document.

The purpose of this article is to illustrate both the difficulties in determining the effectiveness of TIF and the importance of considering its costs and benefits as an economic development tool. After a brief introduction of the general features of TIF in all states and of the specifics of its application in Illinois, the article will discuss the mechanics of TIF operation in Cook County and Chicago and how it interacts with the property tax system. The article will then examine in-depth the implementation of TIF districts in Chicago, including TIF revenues, expenditures, and redevelopment activities.

The burden as well as the administration of the property tax has been the subject of much scrutiny, particularly during the rapid rise in residential property values and the current market slowdown. In spite of this intense public scrutiny, the effect of TIF on tax burdens has received relatively little examination. The goal of this article is to focus attention on this important part of the property tax system and to emphasize its effect on taxpayers and make clear the necessity of measuring the effectiveness and cost of TIF.

Tax Increment Financing Basics

TIF was first used in California in 1952. As late as 1970, only a few states had adopted TIF programs, but by 2004, all 50 states had passed legislation authorizing the use of TIF.

The specifics vary by state but the general mechanism is the same: a geographic area is defined at the creation of the TIF, the taxable property value for the area is frozen, and any revenues from subsequent growth in property value goes into a fund that is used to finance improvements in the district. Usually, the incremental growth is a result of redevelopment financed by debt incurred

with the expectation of increased tax revenues. These new revenues are then used to repay the debt. Most states set time limits on the lifespan of TIF districts and restrict their use to blighted or distressed areas. Definitions of key terms that will be used during this discussion of TIF are provided in figure 2.

Illinois adopted TIF in 1977 with enactment of the Tax Increment Allocation Redevelopment Act. A reform to the legislation was instated in 1999. The stated purpose of TIF in Illinois is to promote economic revitalization by underwriting development in blighted areas in order to increase property values and make further development more attractive. Each TIF district is authorized for 23 years based on a broad set of standards for what constitutes an eligible area. The Equalized Assessed Value (EAV) at authorization is frozen, and remains the tax base for all other taxing bodies for the life of the district. Tax revenues from subsequent growth in EAV are collected and deposited in a fund for the TIF

Figure 2. Definition of terms

Levy: amount of money a taxing body can collect from the property tax base in a given tax year

Equalized Assessed Value (EAV): property value for the purpose of calculating property taxes; each property has an EAV and the total EAV for all properties is used to determine the tax rate

Frozen EAV: property value in a TIF district on which taxing bodies other than the TIF district can collect taxes; frozen EAV amounts are included in the EAV total when tax rates are calculated

Increment EAV: property value on which a TIF district can collect taxes; this value represents new EAV (either increased value caused by TIF activity, or growth that would have occurred anyway, or some combination) since the TIF was created

Tax rate: the percentage calculated by dividing the levy by the EAV (with increment EAV excluded); a rate is calculated for each taxing body based on their specific levy requests and the EAV available to them; the composite rate is the sum of all of the tax rates of individual taxing bodies

district. These funds are then available either to directly fund TIF development activities or to make payments on debt incurred to finance development.

Illinois statutes require a process of public notice, public meetings or hearings, and agreement from affected taxing bodies before a municipality can create a new TIF district. A representative from each affected taxing body sits on the Joint Review Board which approves TIF district creation. Once a municipality has completed this process, it must pass an ordinance creating the new district. Each TIF district has a redevelopment plan that specifies the projects that will be undertaken and must file an annual report with the state comptroller.

When a TIF reaches its 23-year expiration date, the municipality must enact an ordinance dissolving the district. At that point, the county clerk eliminates the frozen value and returns the properties to their full value on the tax roll. Any excess money the district has collected is turned over to the county treasurer for redistribution to the appropriate taxing bodies. Municipalities also have the option to extend a district up to 35 years total. To renew a TIF district, a municipality must follow a prescribed process of public notice and agreement from the affected taxing bodies, just as it does to create one.

For states and their individual municipalities, TIF is essentially a tool to leverage financing. A classic TIF district borrows against expected future growth and uses those borrowed funds for development within the district. This new development creates and promotes growth in property values and the revenues from that growth are used to repay the original debt. The premise is that any new development funded through TIF would not have occurred without the TIF—usually referred to as *but for*, as in “*but for* the TIF the development would not have happened.”

TIF districts are also permitted to operate on a pay-as-you-go basis, using

revenues for development as they come in without incurring debt. In this latter approach, however, TIF becomes simply a means to reallocate a portion of the general property tax base to TIF project financing, even though the increase in the property tax base would have occurred without the TIF.

Tax Rates and Taxes

To understand the impact of TIF on property taxes in the City of Chicago and Cook County, it is first necessary to understand how the property tax system operates in Illinois, and in particular, how tax rates and taxes are calculated. During a given tax year, the local assessor's office determines the assessed value for all properties—this is a percentage of the full market value of a property—as of January 1 of the tax year. In Cook County, this percentage varies by type of property. For example, in the 2007 tax year those percentages were: residential—16 percent, apartment—22 percent, non-profit—30 percent, commercial—38 percent, industrial—36 percent, and vacant land—22 percent. In addition, certain incentive programs lower the percentage that would otherwise be assessed. For the rest of the state, the assessed value is 33.33 percent of market value.

In an attempt to ensure that assessment levels are uniform throughout the state, the Department of Revenue calculates a state multiplier. This figure is applied to assessed values in Cook County so that the overall ratio of assessed value to full market value is 33.33 percent. After the multiplier is applied, any exemptions (such as those for homeowners and seniors) are deducted to arrive at the taxable value—or EAV—for every property.

In Cook County, the process of calculating tax rates and individual tax bills begins when taxing bodies submit their levy requests to the county clerk. The levy is simply the amount of revenue taxing bodies need from property taxes to meet their budget requirements. Many taxing bodies must limit increases in their prop-

erty tax revenues to the rate of inflation or 5 percent, whichever is less. This is known in Illinois as a PTELL limitation after the acronym for the authorizing statute, Property Tax Extension Limitation Law (1987). The law took effect in Cook County in 1994.

Each taxing agency—school, city, village, library, park district, and so on—has a levy and an available EAV, from which a tax rate is computed by the county clerk. The tax rate is calculated by dividing the levy by the total taxable property value (EAV).

$$\frac{\text{Taxes Requested (Levy)}}{\text{Taxable Property Value (EAV)}} = \text{Tax Rate}$$

Rates for all of the agencies in an area are combined to make the composite rate that is applied to individual properties. For example, if the school rate is 3%, the city's is 2%, and the park district's is 1%, the composite rate is 6%: 3% + 2% + 1%. Taxes for individual properties are a product of the composite tax rate and the taxable property value of the property. The clerk calculates tax rates for each of the taxing bodies, computes a composite rate, and applies this rate to the EAV of individual properties to produce tax amounts for each property.

$$\text{Property EAV} = \$45,000$$

$$\text{Composite Tax Rate} = 6\%$$

$$\text{Tax Bill} = 45,000 \times 6\% = \$2,700$$

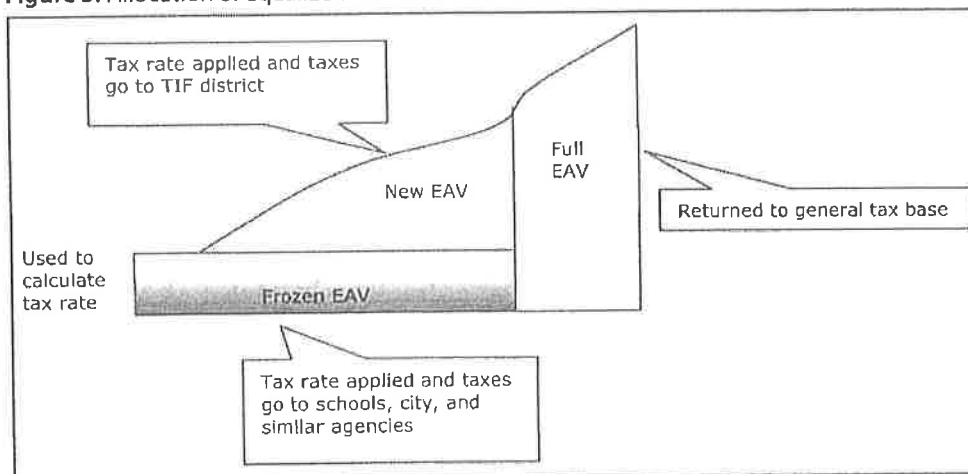
When a TIF is created, any increase in EAV within the TIF is no longer added to the EAV available for other taxing bodies (figure 3). It is not included when tax rates are calculated, and the taxing bodies receive no revenue from that EAV. This tax rate is applied to any incremental TIF EAV, so that any increase in property values within the TIF district generates tax dollars for the TIF district. In other words, any growth in the property values within a TIF district is taxed at the regular tax rate, and the tax dollars go into that district's funds. Taxes from the frozen amount of EAV go to the other taxing bodies.

A common misconception is that the property tax dollars are frozen. It is, in fact, the EAV that is frozen—the value of the property within the TIF for tax purposes. Any annual increases—or decreases—in the tax rate can still be applied.

Growth and Revenues

One of the most prevalent misconceptions about the mechanics and effects of TIF (and one of the most frequently mentioned in newspaper articles) is that the tax dollars collected by TIF districts is a pot of money that would have otherwise gone to schools, parks, libraries, and other providers of public services. TIF district monies would not go to these other taxing bodies, either

Figure 3. Allocation of equalized assessed value within a TIF district



because they are subject to the PTELL limit on per-year increases (or, like the City of Chicago, they voluntarily subject themselves to that limit) or because they are an agency that can levy for as much as they want. The Chicago Public Schools, for example, have increased their property tax amount by the allowable inflationary increase for the past several years. In other words, they have collected what they are allowed to collect, TIF or no TIF. Neither the City of Chicago, until recently, nor Cook County have increased their total property tax amount for several years. They collected exactly the same amount of money from the property tax base.

Moreover, if TIF districts caused all the growth in value on existing properties within their bounds, there is no cost to taxing agencies and no effect on tax bills. If TIF redevelopment activities caused only *some* of the value growth in existing properties, there is no cost to taxing agencies but tax bills are higher than they would have been without TIF. To the extent that TIF districts were not responsible for the growth of new property within them, taxing agencies lose revenue over the course of the life of each TIF district. This revenue loss is mitigated somewhat when the additional EAV created by the new property is returned to the tax base when the TIF term expires. If all new growth in property value within a TIF district is attributable to TIF, then taxing bodies do not lose any revenues and taxpayers do not have higher tax bills than they otherwise would have had. In these circumstances, TIF has performed perfectly—creating growth when no growth would have occurred. At the end of the life of the TIF, taxing bodies and taxpayers benefit from the expanded tax base.

The Impact of Growth on Existing Properties

The following example illustrates how TIF works under different assumptions of the effect of TIF on property

value growth. Starting with a simplified example levy and EAV, examples of changes for the following year with TIF and without TIF are given. In Year One, the assumptions and calculations are as follows:

Year One: Before Hypothetical TIF

Levy = 50,000

EAV = 500,000

Rate = $50,000/500,000 = .10$ or 10%

The following year, a TIF district is created, covering part of the hypothetical taxing area. The assumption is that property value will be higher because of TIF. It is also assumed that the levy will increase over the previous year. Within the TIF district, property values grow because of TIF, and some growth also occurs outside of the TIF area. The total EAV increases by \$100,000 over the previous year—\$30,000 within the TIF and \$70,000 in the rest of the area.

Year Two: With TIF

Levy = 52,000

Total EAV = 600,000

EAV growth in TIF = 30,000

Other EAV growth = 70,000

Available EAV = 570,000

Rate = $52,000/570,000 = .09123$ or 9.123%

In this scenario, the taxing agency receives its levy, and the TIF district receives tax revenues from its EAV growth.

Taxes to Agency = $570,000 \times 9.123\%$
= \$52,001

Taxes to TIF district = $30,000 \times 9.123\%$ = \$2,737

Taxes for a property with EAV of \$25,000 = \$2,281

If it is assumed that no TIF district is created and that without TIF, no growth in property values occurred in what would have been the TIF area, then the available EAV and tax rate are the same

as if the TIF had been created. The levy still increases by the same amount over the previous year and the same amount of growth occurs in the rest of the area—\$70,000 in additional EAV.

Year Two: No TIF, No Growth

Levy = 52,000
 Total EAV = 570,000
 No EAV growth from TIF
 Other EAV growth = 70,000
 Available EAV = 570,000
 Rate = $52,000/570,000 = .09123$ or 9.123%

In this scenario, the taxing agency still receives the same amount of tax dollars, and taxpayers have the same tax rate applied to their property values, and thus the same tax bills.

Taxes to Agency = $570,000 \times 9.123\%$
 = \$52,001

Taxes for a property with EAV of \$25,000 = \$2,281

However, if it is assumed that some growth would have occurred in the TIF area even without TIF—say, \$20,000 in EAV—and the same growth occurs in the rest of the area—\$70,000 in EAV, and the levy increases by the same amount, the result changes in the following way.

Year Two: No TIF, Some Growth

Levy = 52,000
 Total EAV = 590,000
 No EAV growth from TIF
 Growth in TIF area = 20,000
 Other EAV growth = 70,000
 Available EAV = 590,000
 Rate = $52,000/590,000 = .08814$ or 8.814%

In this case, the taxing agency still receives the same tax dollars but taxpayers have a lower tax rate applied to their property values than they would have had—both with TIF, and without TIF if

TIF caused all growth in the TIF area. The rate is lower when growth in the TIF area occurs without TIF because the higher EAV is available for calculating the tax rate.

Taxes to Agency = $590,000 \times 8.814\%$
 = \$52,002

Taxes for a property with EAV of \$25,000 = \$2,204

Table 1 shows the tax rate and the tax amount a property with an EAV of \$25,000 would pay under each of the three scenarios. The difference between the two rates—9.123 percent if TIF caused all growth and 8.814 percent if some growth would have occurred without TIF—is the cost to taxpayers of growth that was allocated to TIF but not caused by TIF.

Table 1. Tax rates and taxes for a property with EAV of \$25,000

	With TIF	No TIF No growth	No TIF Some growth
Property Taxes	\$2,281	\$2,281	\$2,204
Tax Rates	9.123%	9.123%	8.814%

Under the assumption that not all growth within the TIF area is attributable to the TIF, tax bills would be lower without TIF than with it. In this example, taxes are 3.5 percent higher because of growth not caused by TIF activity but captured within the TIF district.

The following calculations show what would happen if the hypothetical example were carried out an additional 22 years, encompassing the entire life of a typical district.

End of 23-year Life of TIF

Levy = 90,000
 Total EAV = 2,010,000
 EAV growth in TIF = 210,000
 Other EAV growth = 1,800,000
 Available EAV = 1,800,000
 Rate = $90,000/1,800,000 = .05$ or 5%

If all of the EAV growth attributed to the TIF over this time period was not caused by TIF activity—in other words, would have occurred regardless of the existence of the TIF—then the rate would have been 10 percent lower.

$$\text{Rate} = 90,000 / 2,010,000 = .04478 \text{ or } 4.478\%$$

If half of the growth was not due to TIF, the rate would have been 5.5 percent lower.

$$\text{Rate} = 90,000 / 1,905,000 = .04724 \text{ or } 4.724\%$$

The effect of TIF is therefore on tax rates and taxes, and the magnitude of the effect depends on how much (or how little) growth is caused by TIF activity.

The Impact of the Addition of New Properties

Property value growth in TIF districts can also occur through the addition of new properties. In the hypothetical examples thus far, the levy was \$52,000, so the taxing district received the same revenues regardless of whether or not a TIF was created and whether or not growth in the TIF area was entirely or only partly because of TIF.

Growth from new properties within a TIF area but not caused by TIF, however, does result in lost revenues to taxing agencies because of the way tax rates are calculated. As the calculations in figure 4 show, in the first year that new properties are added, they are not included in the EAV used to calculate the tax rate, but they are included in the EAV to which the rate is applied. This means that the rate is applied to a higher property value, resulting in more tax dollars for agencies. If the value of new properties is in a TIF district, taxing bodies do not get the benefit of that increase in tax dollars for each year TIF is in existence. When TIF expires, the total increase in property value during the life of the TIF is added to the base but not included in the rate calculation (for the first year), so the tax-

ing bodies receive more revenue. Thus, taxing agencies lose revenue from new construction that would have occurred without TIF, as the increased value would have generated taxes without lowering the tax rate.

TIF Implementation in Chicago

Reporting Requirements

As part of the reform to the Illinois TIF statute (Tax Increment Allocation Re-development Act 1999), municipalities must submit annual reports for each TIF district to the state comptroller. These annual reports provide more information on TIF districts than was available

Figure 4. Growth from new properties—with and without TIF

With TIF	
Levy:	52,000
Total EAV:	600,000
EAV growth in TIF, existing properties	= 15,000
EAV growth in TIF, new properties	= 15,000
Other EAV growth, existing properties	= 60,000
Other EAV growth, new properties	= 10,000
Available EAV for agency tax base	= 570,000
(Total EAV minus 30,000 in TIF)	
EAV for calculating agency tax rate	= 570,000 - 10,000 (new properties not in TIF)
Year Two Levy / EAV for agency tax rate = Rate	52,000 / 560,000 = .09286 or 9.286%
Taxes to Agency = EAV for agency tax base × Rate	Taxes to Agency = 570,000 × 9.286% = \$52,930
Without TIF	
Levy:	52,000
Total EAV:	600,000
EAV growth, existing properties	= 75,000
EAV growth, new properties	= 25,000
Available EAV for agency tax base	= 600,000
EAV for calculating agency tax rate	= 600,000 - 25,000 (new properties)
Year Two Levy / EAV for agency tax rate = Rate	52,000 / 575,000 = .09043 or 9.043%
Taxes to Agency = EAV for agency tax base × Rate	Taxes to Agency = 600,000 × 9.043% = \$54,258

prior to 1999, but there are still significant gaps. For instance, municipalities are required to provide a list of vendors paid more than \$5,000 during the report year, as well as a project-by-project review of public and private investment undertaken (from November 1, 1999, to the end of the fiscal year of the report), but these items are reported separately, making it impossible to determine which vendors contributed services to which project. In addition, the table of project-by-project public and private investment frequently reports the private investment as "n/a" so that the actual amount of private investment cannot be measured or compared to public investments.

Debt service is reported as well, but incompletely. If there is any financial activity or cumulative deposits over \$100,000, municipalities are required to provide audited financials and a certified audited report, which are completed by private accounting firms. Municipalities must also report any debt obligations that they have issued and provide an analysis of debt service. Despite these reporting requirements, it is difficult to determine whether an individual TIF district will be able to retire its outstanding debt by the TIF expiration date. In addition, each fiscal year's report only includes obligations incurred in that year, and the amount set aside for debt service—not the total remaining debt. Finally, because the reporting requirements were not put in place until 1999, there is no data on activities prior to that year. This makes it difficult to evaluate the costs, benefits, or effectiveness of districts created prior to 1999.

These data gaps need to be addressed so that the costs and benefits of TIF can be examined, both by researchers and the general public. In the City of Chicago, there is the additional barrier that the annual reports are not readily accessible. They are not available online, and must be requested in person from the city's Department of Planning and Development. This department produces

a CD with a PDF file of each individual TIF report. These CDs are available for an indeterminate time once the reports are completed but reports from previous years are not available. For researchers, the fact that the information is not in electronic form creates the added difficulty that figures must be gleaned from each individual report and data-entered before they can be used for analysis.

City of Chicago TIF Districts

As of the 2007 annual reports, there were 157 TIF districts within the City of Chicago, 17 of which were added in 2006 and 2007. TIF districts now comprise 26 percent of the city's land area. (See figure 5.) The first TIF district, Central Loop, in Chicago's downtown business district, was authorized in 1984, but most districts—94 percent—were authorized in 1990 or later. What's more, almost half of all districts were created in 2000 or later (appendix A).

A total of nearly \$2.5 billion in revenues has been collected by TIF districts in the City of Chicago from 1986 to 2006. By the end of 2007, the fund balances for all Chicago districts totaled \$1.5 billion, with a little more than \$253 million reserved for debt payments (appendix A).

Seventy-five percent of all Chicago TIF districts have no funds reserved for debt service. This would suggest that these districts are utilizing revenues from naturally occurring growth in property values instead of borrowing to make initial investments in development within the district. However, this practice contradicts the fundamental premise of TIF that growth and investment would not occur but for leveraged development financed through bonds with the debt repaid through the increased revenues generated by TIF-related activities.

Fiscal year 2007 was the most recent year for which complete data on all TIF districts was available from the annual reports produced for every district. These reports list the fund balance, funds reserved for debt payments, property tax

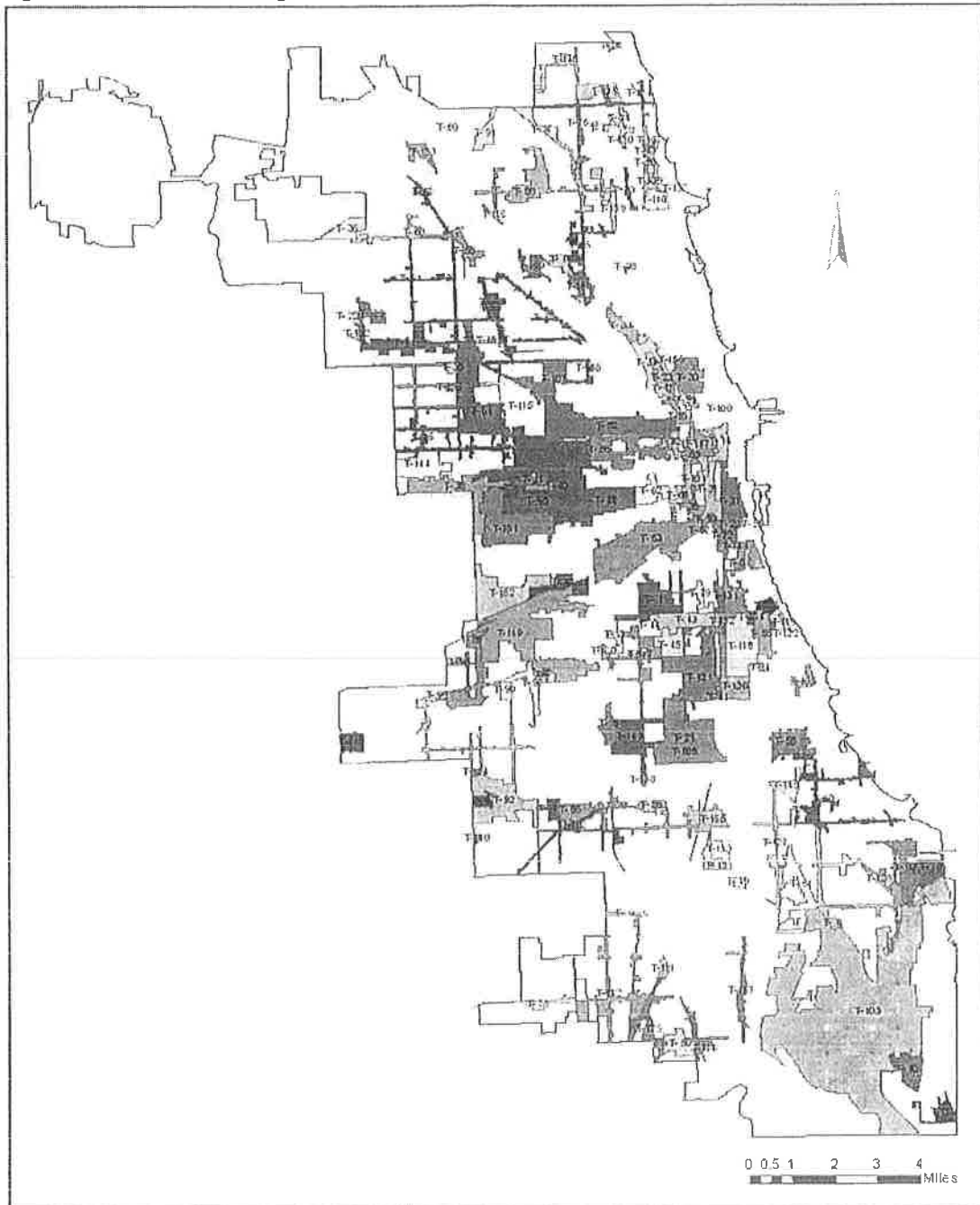
revenues collected to date, and private and public investment for the period 1999–2007. Statistics from these reports have been compiled in appendix A.

Of the total 157 districts reporting in FY2007, 55 districts (35 percent) had no funds reserved for debt service and reported

no public investment for FY1999–2007. (See table 2.) The total fund balance for these districts is \$273,580,342, with total revenues to date of \$331,599,681.

In view of the apparent lack of public investment, these revenues could arguably represent at least partially captured tax dol-

Figure 5. TIF Districts in Chicago



Source: Cook County Assessor's Office (2008)

Map Key

Dist.	#	District Name				
	T- 1	35th/Halsted	T- 56	79th Street Corridor	T-109	Lawrence/Broadway
	T- 2	41st/King	T- 57	Jefferson Park	T-110	Wilson Yard
	T- 3	43rd/Damen	T- 58	Portage Park	T-111	105th/Vincennes
	T- 4	49th/St. Lawrence	T- 59	Calumet Avenue/Cermak Road	T-112	79th/Southwest Highway
	T- 5	60th/Western	T- 60	71st/Stony Island	T-113	Roseland/Michigan
	T- 6	72nd/Cicero	T- 61	Bronzeville	T-114	119th/Halsted
	T- 7	73rd/Kedzie	T- 62	Roosevelt/Racine	T-115	Chicago/Central Park
	T- 8	95th/Stony Island	T- 63	Canal/Congress	T-116	Lawrence/Pulaski
	T- 9	95th/Western	T- 64	Northwest Industrial Corridor	T-117	47th/Ashland
	T- 10	126th/Torrence	T- 65	Woodlawn	T-118	47th/King
	T- 11	Addison Corridor North	T- 66	Greater Southwest Industrial (East)	T-119	Lakefront
	T- 13	Bryn Mawr/Broadway	T- 67	Archer Courts	T-120	45th/Western
	T- 14	Central Loop	T- 68	Roosevelt/Union	T-121	47th/Halsted
	T- 15	Chatham Ridge	T- 69	Pulaski Industrial Corridor	T-122	Drexel Boulevard
	T- 16	Chinatown Basin	T- 70	Clark/Montrose	T-123	Avalon Park/South Shore
	T- 17	Division/Hooker	T- 71	Galewood/Armitage	T-124	67th/Cicero
	T- 18	Division/North Branch	T- 72	24th/Michigan	T-125	119th/I-57
	T- 19	Eastman/North Branch	T- 73	111th/Kedzie	T-126	Madden/Wells
	T- 20	Edgewater	T- 74	Clark/Ridge	T-127	87th/Cottage Grove
	T- 21	Englewood Mall	T- 75	Madison/Austin	T-128	Commercial Avenue
	T- 22	Fullerton/Normandy	T- 76	Devon/Western	T-129	Diversey/Narragansett
	T- 23	Goose Island	T- 77	Lincoln Avenue	T-130	Edgewater/Ashland
	T- 24	Homan/Arthington	T- 78	South Works Industrial	T-131	35th/State
	T- 25	Homan/Grand Trunk	T- 79	35th/Wallace	T-132	40th/State
	T- 26	Howard/Paulina	T- 81	Belmont/Central	T-133	83rd/Stewart
	T- 27	Irving/Cicero	T- 82	Belmont/Cicero	T-134	Devon/Sheridan
	T- 28	Lincoln/Belmont/Ashland	T- 83	West Irving Park	T-135	Pratt/Ridge Industrial Park Conservation Area
	T- 29	Michigan/Cermak	T- 84	Western Avenue North	T-136	47th/State
	T- 30	Near North	T- 85	Western Avenue South	T-137	Lakeside/Clarendon
	T- 31	Near South	T- 86	Central West	T-138	69th /Ashland
	T- 32	Near West	T- 87	Fullerton/Milwaukee	T-139	Ravenswood Corridor
	T- 33	North Branch (North)	T- 88	Lawrence/Kedzie	T-140	79th/Cicero
	T- 34	North Branch (South)	T- 89	Midway Industrial Corridor	T-141	26th and King Drive
	T- 35	North/Cicero	T- 90	Peterson/Cicero	T-142	Western Avenue/Rock Island
	T- 36	Read/Dunning	T- 91	Peterson/Pulaski	T-143	63rd/Ashland
	T- 37	River South	T- 92	Greater Southwest Industrial (West)	T-144	Harrison/Central
	T- 38	Roosevelt/Cicero	T- 93	South Chicago	T-145	73rd/University
	T- 39	Roosevelt/Canal	T- 94	Chicago/Kingsbury	T-146	Touhy/Western
	T- 40	Roosevelt/Homan	T- 95	Midwest	T-147	LaSalle Central
	T- 41	Ryan/Garfield	T- 96	Cicero/Archer	T-148	Harlem Industrial Park Conservation Area
	T- 42	Sanitary and Ship Canal	T- 97	51st/Archer	T-149	Stevenson/Brighton
	T- 43	Stockyards Annex	T- 98	63rd/Pulaski	T-150	Addison South
	T- 44	Stockyards Industrial Commercial	T- 99	Archer/Central	T-151	Armitage/Pulaski
	T- 45	Stockyards Southeast Quadrant Industrial	T-100	Ohio/Wabash	T-152	Little Village Industrial Corridor
	T- 46	West Grand	T-101	Jefferson/Roosevelt	T-153	Elston/Armstrong Industrial Corridor
	T- 47	West Ridge/Peterson	T-102	Montclare	T-154	Pershing/King
	T- 48	Western/Ogden	T-103	Lake Calumet Area Industrial	T-155	79th/Vincennes
	T- 49	89th/State	T-104	River West	T-156	Austin Commercial
	T- 50	West Pullman	T-105	53rd Street	T-157	Hollywood/Sheridan
	T- 52	Kinzie Industrial Corridor	T-106	Englewood Neighborhood	T-158	Weed/Fremont
	T- 53	Pilsen Industrial Corridor	T-107	Division/Homan	T-159	134th and Avenue K
	T- 54	Stony Island/Burnside	T-108	Humboldt Park	T-160	Kennedy/Kimball
	T- 55	43rd/Cottage Grove			T-161	Ogden/Pulaski

Table 2. City of Chicago tax increment financing districts with no public investment FY1999–2007 and no funds reserved for debt service

District	Date Authorized	Date Expires	Fund Balance (2007)	Revenues to Date (2006)
26th \ Kostner	04/29/1998	04/29/2021	\$217,506	\$227,490
35th \ Wallace	12/15/1999	12/31/2023	\$910,156	\$864,327
35th \ State	01/14/2004	12/31/2028	\$1,053,989	\$1,046,044
43rd \ Damen	08/03/1994	08/03/2017	\$762,311	\$1,605,086
47th \ Ashland	03/27/2002	12/31/2026	\$6,181,493	\$6,328,645
47th \ Halsted	05/29/2002	12/31/2026	\$5,963,035	\$6,025,083
47th \ King	03/27/2002	12/31/2026	\$14,222,283	\$13,364,894
47th \ State	07/21/2004	12/31/2028	\$2,287,331	\$2,104,549
60th \ Western	05/09/1996	05/09/2019	\$2,609,313	\$2,969,311
69th \ Ashland	11/03/2004	12/31/2028	\$69,954	\$64,864
73rd \ Kedzie	11/17/1993	11/17/2016	\$506,064	\$562,315
79th \ Southwest Highway	10/03/2001	12/31/2025	\$2,905,344	\$3,737,114
79th Street Corridor	07/08/1998	07/08/2021	\$2,088,148	\$3,111,538
83rd \ Stewart	03/31/2004	12/31/2028	\$132,172	\$72,787
87th \ Cottage Grove	11/13/2002	12/31/2026	\$4,247,401	\$6,048,971
105th \ Vincennes	10/03/2002	12/31/2025	\$444,912	\$426,967
Addison \ Kimball	01/12/2000	12/31/2024	\$1,661,712	\$1,606,563
Addison Corridor North	06/04/1997	06/04/2020	\$6,530,610	\$7,576,505
Archer \ Central	05/17/2000	12/31/2024	\$2,653,162	\$2,524,844
Avalon Park \ South Shore	07/31/2002	12/31/2026	\$1,400,583	\$1,854,453
Bloomingtondale \ Laramie	09/15/1993	09/15/2016	\$558	\$461
Calumet Avenue \ Cermak Road	07/29/1998	07/29/2021	\$49,574,507	\$53,054,791
Cicero \ Archer	05/17/2000	12/31/2024	\$3,237,314	\$3,074,106
Commercial Avenue	11/13/2002	12/31/2026	\$4,768,992	\$4,519,006
Devon \ Western	11/03/1999	12/31/2023	\$6,552,201	\$8,894,456
Drexel Boulevard	07/10/2002	12/31/2026	\$89,651	\$125,183
Eastman \ North Branch	10/07/1993	10/07/2016	\$837,223	\$1,600,478
Edgewater	12/18/1986	12/18/2009	\$1,450,075	\$5,704,147
Edgewater \ Ashland	10/01/2003	12/31/2027	\$3,698,708	\$3,540,871
Englewood Mall	11/29/1989	11/29/2012	\$4,756,379	\$5,337,092
Greater Southwest Industrial (West)	04/12/2000	12/31/2024	\$5,435,794	\$5,356,303
Homan \ Arthington	02/05/1998	02/05/2021	\$3,214,693	\$3,594,482
Homan \ Grand Trunk	12/15/1993	12/15/2016	\$1,827,574	\$2,201,719
Lake Calumet Area Industrial	12/13/2000	12/31/2024	\$10,380,840	\$10,640,445
Lakefront	03/27/2002	12/31/2026	\$298,667	\$515,322
Lakeside \ Clarendon	07/21/2004	12/31/2028	\$62,962	\$62,031
LaSalle Central	11/15/2006	12/31/2030	\$9,672,999	\$9,065,644
Lawrence \ Pulaski	02/27/2002	12/31/2026	\$3,695,149	\$3,049,277
Madden \ Wells	11/06/2002	12/31/2026	\$641,120	\$754,067
Michigan \ Cermak	09/13/1989	09/13/2012	\$2,466,199	\$3,250,660
Midway Industrial Corridor	02/16/2000	12/31/2024	\$3,836,738	\$4,930,051
North Branch (North)	07/02/1997	12/31/2021	\$18,084,904	\$19,430,360
North Branch (South)	02/05/1998	02/05/2021	\$18,541,618	\$24,297,532
Peterson \ Cicero	02/16/2000	12/31/2024	\$16,755	\$17,714
Peterson \ Pulaski	02/16/2000	02/16/2023	\$3,230,472	\$3,705,628
Ravenswood Corridor	03/09/2005	12/31/2029	\$972,879	\$478,783
River South	04/30/1997	04/30/2020	\$29,920,568	\$44,633,843
Roosevelt \ Cicero	02/05/1998	02/05/2021	\$5,423,528	\$7,847,658
Roosevelt \ Racine	11/04/1998	12/31/2022	\$1,274,011	\$1,014,891
Roseland \ Michigan	01/16/2002	12/31/2026	\$1,105,516	\$1,043,576
Ryan \ Garfield	12/18/1986	12/18/2009	\$4,838,265	\$10,595,401
South Works Industrial	11/03/1999	11/03/2022	\$496,314	\$513,057
Stockyards Annex	12/11/1996	12/31/2020	\$9,685,974	\$10,660,114
West Pullman	03/11/1998	03/11/2021	\$10,694	\$55,093
Western \ Ogden	02/05/1998	02/05/2021	\$6,633,022	\$15,913,089
Totals			\$273,580,342	\$331,599,681

Source: Cook County Clerk (2006); City of Chicago (2007)

lars. These revenues, it should be noted, are captured in the form of higher taxes from taxpayers, not funds captured from other taxing bodies. It is possible, however, that some of these districts could have projects underway for which funds have not been disbursed or reported. There could also be private investment occurring even though it is reported as "n/a" in the annual report tables. Furthermore, some of these districts were created before reporting was required in 1999, so there could have been investments made prior to that year. The more important point is that these TIF districts did not require debt financing to acquire redevelopment funds but generated sufficient revenue based on growth in existing property values. These results would indicate a failure to pass the but-for test—that growth would not have occurred but for the TIF.

The best illustration of this complete capture of property value is provided by the LaSalle Central TIF district, which encompasses the financial district in downtown Chicago as well as the business district west of the Loop. It was designated for TIF status in 2005 primarily to provide resources for rehabilitation of buildings for current and new uses, especially historic structures. None of these projects address blight or impending blight and two out of the three projects scheduled for 2008 contain subsidies to private companies (City of Chicago 2007).

In 2006, the first year of TIF, the district generated \$9.6 million—before any redevelopment activity could be undertaken. These tax dollars can be attributed solely to the growth in property values resulting from the 2006 reassessment of the area. Since the EAV for the district was frozen at the 2005 values, the district benefited from the increase in 2006. These tax dollars are clearly not a result of investment, but of normal growth in property values.

In addition to the 55 districts with no funds for public investment or debt repayment, another 48 districts have no funds

allocated to debt payments but have made public investments totaling \$132,260,580 in FY1999–2007 (table 3). In spite of these expenditures, they still have a substantial combined fund balance of \$282,719,559 on revenues to date of \$473,833,205. A portion of this growth in value can be attributed to TIF activities, since the districts have expended some funds on projects. Clearly not all of the growth is TIF-related though since the districts were able to collect enough revenue to start redevelopment without borrowing.

The Wilson Yard TIF district in the Uptown neighborhood is a good example of a district that has partially captured revenues from growth that was occurring without TIF activity. Uptown is an immigrant-entry neighborhood that has experienced noticeable gentrification over the past decade. The neighborhood borders the lakefront and is contiguous to the increasingly affluent Lakeview area and the rapidly gentrifying Lincoln Square neighborhood.

The 144-acre TIF area includes an old train yard—basically a large parcel of vacant land—as well as multi-family residential buildings and older commercial buildings. The case for authorizing this district was primarily based on its relatively slower EAV growth compared to Lakeview, the presence of older buildings, as well as buffer issues between institutional-use properties and other use properties. It was not surprising that growth in this district, which is in a generally lower-income neighborhood, was slower than Lakeview, but there was still significant growth as evidenced by the gentrification in recent years.

In the first year after the authorization of Wilson Yard in 2001, the EAV of the district grew by 45 percent, with no redevelopment activity and no debt incurred. By the end of FY2003, with still no public investment of any kind, the district had accumulated a fund balance of \$3,440,691. These revenues were clearly not caused by TIF, but allocated for use in TIF. These TIF funds were first used in

Table 3. City of Chicago tax increment financing districts with public investment FY1999–2007 but no funds reserved for debt service

District	Date Authorized	Date Expires	Fund Balance (2007)	Revenues to Date (2006)	Public Investment 1999–2007
24th \ Michigan	07/21/1999	07/21/2022	\$1,574,341	\$2,218,999	\$13,100,000
35th \ Halsted	01/14/1997	12/31/2021	\$9,643,781	\$11,687,471	\$2,250,000
41st \ King	07/13/1994	07/13/2017	\$404,398	\$1,332,643	\$631,622
43rd \ Cottage Grove	07/08/1998	07/08/2021	\$3,935,891	\$6,484,981	\$2,209,023
45th \ Western	03/27/2002	12/31/2026	\$150,889	\$471,466	\$309,733
49th \ St. Lawrence	01/10/1996	12/31/2020	\$884,528	\$1,824,003	\$945,750
53rd Street	01/10/2001	12/31/2025	\$2,471,589	\$2,555,773	\$33,825
63rd \ Pulaski	05/17/2000	12/31/2024	\$5,193,834	\$6,912,536	\$128,724
67th \ Cicero	10/02/2002	12/31/2026	\$115,604	\$308,646	\$188,411
72nd \ Cicero	11/17/1993	11/17/2016	\$1,437,655	\$2,473,363	\$1,074,435
89th \ State	04/01/1998	04/01/2021	\$350,439	\$2,056,751	\$1,708,166
95th \ Stony Island	05/16/1990	05/16/2013	\$2,868,601	\$8,011,097	\$5,478,525
111th \ Kedzie	09/29/1999	09/29/2022	\$1,230,353	\$1,778,860	\$326,712
126th \ Torrence	12/21/1994	12/21/2017	\$953,391	\$1,690,055	\$1,359,667
Archer Courts	05/12/1999	12/31/2023	\$1,076,893	\$1,613,277	\$774,304
Belmont \ Central	01/12/2000	12/31/2024	\$8,421,679	\$9,655,928	\$220,598
Belmont \ Cicero	01/12/2000	12/31/2024	\$3,313,047	\$4,331,342	\$4,950
Bronzeville	11/04/1998	12/31/2022	\$12,625,006	\$13,786,856	\$769,580
Canal \ Congress	11/12/1998	12/31/2022	\$29,932,342	\$62,240,454	\$8,224,896
Chicago \ Kingsbury	04/12/2000	12/31/2024	\$15,218,512	\$31,481,467	\$12,772,095
Clark \ Montrose	07/07/1999	07/07/2022	\$4,356,438	\$5,660,687	\$609,917
Clark \ Ridge	09/29/1999	09/29/2022	\$4,220,781	\$5,951,077	\$594,491
Diversey \ Narragansett	02/05/2003	12/31/2027	\$2,889,492	\$3,678,510	\$945,381
Division \ Hooker	07/10/1996	07/10/2019	\$1,132,560	\$2,419,343	\$1,243,481
Englewood Neighborhood	06/27/2001	12/31/2025	\$10,969,042	\$12,014,552	\$1,434,154
Fullerton \ Normandy	10/07/1993	10/07/2016	\$5,211,536	\$6,612,138	\$1,956,314
Greater Southwest Industrial (East)	03/10/1999	12/31/2023	\$1,739,362	\$3,264,711	\$650,428
Howard \ Paulina	10/14/1988	10/14/2011	\$6,042,386	\$13,247,609	\$8,827,834
Jefferson \ Roosevelt	08/30/2000	12/31/2024	\$10,378,035	\$7,165,316	\$6,119,725
Kinzie Industrial Corridor	06/10/1998	06/10/2021	\$38,559,991	\$70,814,921	\$8,292,848
Lawrence \ Broadway	06/27/2001	12/31/2025	\$5,075,720	\$8,793,326	\$2,746,237
Montclare	08/30/2000	12/31/2024	\$400,007	\$1,352,781	\$535,064
North \ Cicero	07/30/1997	07/30/2020	\$1,634,947	\$4,891,564	\$3,468,826
Northwest Industrial Corridor	12/02/1998	12/02/2021	\$12,834,621	\$20,097,201	\$971,121
Ohio \ Wabash	06/07/2000	12/31/2024	\$1,530,905	\$5,832,040	\$4,280,762
Portage Park	09/09/1998	09/09/2021	\$7,714,345	\$10,059,309	\$329,011
River West	01/10/2001	12/31/2025	\$14,356,280	\$24,032,265	\$5,238,920
Roosevelt \ Canal	03/19/1997	12/31/2021	\$2,839,717	\$9,208,940	\$6,772,754
Roosevelt \ Homan	12/05/1990	12/05/2013	\$5,080,536	\$5,945,428	\$1,116,003
Roosevelt \ Union	05/12/1999	05/12/2022	\$3,766,223	\$10,548,575	\$7,217,637
South Chicago	04/12/2000	12/31/2024	\$1,507,957	\$3,403,000	\$1,053,540
Stony Island \ Burnside	06/10/1998	06/10/2021	\$5,664,109	\$10,586,689	\$574,104
West Grand	06/10/1996	06/10/2019	\$86,694	\$792,777	\$677,800
West Irving Park	01/12/2000	12/31/2024	\$6,074,219	\$3,816,649	\$8,126
West Ridge \ Peterson	10/27/1986	12/31/2010	\$910,364	\$7,531,569	\$2,600,000
Western Avenue North	01/12/2000	12/31/2024	\$10,120,892	\$13,476,507	\$515,122
Wilson Yard	06/27/2001	12/31/2025	\$10,473,681	\$21,032,291	\$10,057,273
Woodlawn	01/20/1999	01/20/2022	\$5,345,946	\$8,687,462	\$912,691
Totals			\$282,719,559	\$473,833,205	\$132,260,580

Source: Cook County Clerk (2006); City of Chicago (2007)

2005 when the city purchased parcels of land for \$5 million. By the end of FY2005, the EAV had grown 142 percent from 2001 and the fund balance had reached over \$6 million, with total revenues to date of more than \$11 million. Even though additional public investments were made in FY2007 (\$5,057,273), the district still reported a fund balance of \$10,473,681—because revenues as of 2007 had reached \$21,032,291. This latest increase in revenues reflected property value growth measured by the 2006 reassessment, not growth due to TIF development (City of Chicago 2007; Cook County Clerk 2007).

Although the previous examples—LaSalle Central and Wilson Yard—illustrated that growth in TIF districts is not necessarily due to TIF activity, TIF can be utilized to make significant improvements and increase property values. The Central Loop TIF district has played at least some role in Chicago's downtown redevelopment. Funds from the Central Loop TIF were used for such infrastructure projects as commuter rail terminal improvements (\$13,500,000), ornamental lighting (\$23,188,556), general lighting (\$11,049,408) and median landscaping (\$94,000). Renovation and rehabilitation of three downtown hotels was subsidized by TIF funds totaling \$18,424,786 while four theaters received \$59,180,875 in TIF funds for façade preservation and renovations as part of the creation of a downtown theatre district (Neighborhood Capital Budget Group 2003). These projects were in addition

to commercial and residential developments partially funded by the Central Loop TIF. The question still remains, however, whether these improvements would have occurred without being subsidized by TIF revenues.

As of its FY2007 annual report, the district had generated the most increment funds of any Chicago district—\$861,852,830. It also had the most money reserved for debt service, with \$138,183,589 of the 2007 budget reserved for debt payment. The annual reports do not list the total amount of debt, only what is reserved for payments, so the total amount of remaining debt is unknown. The district had a substantial fund balance of \$254,990,539 as of 2007.

A little less than half of the taxes generated by the Central Loop TIF go to the district. This is in contrast to some other downtown TIF districts, in which most or almost all of the tax revenues are going to the districts. There are 1,108 parcels in the Central Loop TIF district, representing a total 2007 EAV of more than \$3 billion. At the building level, there are buildings in the Central Loop TIF that do not contribute at all to the general tax base because they were constructed after the establishment of the TIF. These buildings arguably represent the success of TIF in creating property value and improving downtown. EAV and increment growth for the district, as well as the distribution of tax dollars, are summarized in table 4.

Although the Central Loop TIF

Table 4. Recent results for Central Loop TIF district

Frozen Value						% Change
\$985,292,154	2002	2003	2004	2005	2006	2002–2006
Equalized Value	\$1,853,497,414	\$2,132,127,958	\$2,359,216,203	\$2,603,135,368	\$3,075,597,254	65.93%
Increment Value	\$868,205,260	\$1,146,835,804	\$1,373,924,049	\$1,617,843,214	\$2,090,305,100	140.76%
Tax Dollars						
To Other Agencies	\$71,699,710	\$63,383,844	\$61,803,185	\$58,920,471	\$52,240,190	–27.14%
To District	\$63,179,297	\$73,775,947	\$87,727,496	\$98,267,070	\$111,779,391	76.92%

has been cited as an example of the successful use of TIF as an economic development tool, it is important to keep in mind that some development in the district might have occurred without TIF subsidies. Since keeping such a substantial amount of EAV out of the property tax base caused higher taxes for individual city taxpayers, whether or not the benefits exceeded the costs is a critical question.

Consequences of TIF

TIF and the Chicago Public Schools

Because schools in Illinois rely so heavily on property taxes for their funding, ranking 49th in the nation in the state share of educational funding (National Center for Education Statistics 2008), the effect of TIF on schools is an issue of great concern. The important consideration is that TIF lowers the tax base available to schools, not that TIF districts collect money that schools would otherwise have received. The Chicago Public Schools (CPS) would not receive a substantial annual infusion of money when a district expires; it would only receive some additional property tax revenue in the first year after the incremental EAV is returned to the general tax base. This is a result of how the tax rates are calculated. The maximum amount that CPS can raise its property tax levy in a given year is restricted to roughly the rate of inflation which determines the maximum tax rate the organization can charge (Property Tax Extension Limitation Law 1987). The tax rate calculation excludes new property and dissolved TIF EAV, but the rate is applied to those values. Therefore, in the first year after a TIF expires and its EAV is returned to the base, CPS would have the same tax rate it would have had without the additional EAV, but it would be able to apply the tax rate to a higher EAV, resulting in more tax dollars.

If, for example, the Central Loop TIF had expired in 2005, CPS would have been able to collect approximately \$47,481,754 in additional property taxes.

This amount is, however, only about 2.5 percent of its total property tax extension. In addition, General State Aid (GSA) allocated to CPS is affected by EAV and an estimated 70 percent of property taxes “lost” to TIF are compensated for by increased GSA payments (Weber 2003). If CPS were to collect the estimated \$47,481,754 in additional property taxes, it would receive \$33,237,228 less in GSA, for a net gain of only \$14,244,526.

Even though the tax dollar effect on CPS is relatively small, it still represents a diversion of resources from one budget priority to another. Extensive use of TIF for economic development shifts the balance of how city tax dollars are spent—and in a way that is not transparent to taxpayers.

Chicago Tax Rate

If the property value for all Chicago TIF districts had been included in the base for tax year 2006, the city composite tax rate would have been 11 percent lower. This rate was estimated by returning all EAV currently allocated to TIF to the general tax base, and recalculating tax rates for each of the taxing agencies, and then the composite rate including all of them. The rate for 2006 with all TIF EAV returned to the tax base would have been 4.732 percent, whereas the actual 2006 rate was 5.302 percent. This means that including TIF EAV would also have reduced individual tax bills by 11 percent in 2006. It is important to note that this calculation is not the same as an estimate of what would have happened had there never been any TIF districts, because some growth has been created by TIF. The point is that returning the TIF increment value to the tax base is important to the successful use of TIF, since it provides the long-term benefit of higher taxable property value and thus lower tax rates and lower tax bills.

Benefits to Taxpayers

Even if TIF is successful in creating growth, its benefits might not be evenly

distributed among taxpayers. A premise of TIF is that in return for foregoing the growth in EAV over the life of the TIF (even growth that would have occurred without TIF), taxpayers will benefit when districts expire and the increased EAV is added to the general tax base. In other words, all taxpayers in the city bear the burden of tax rates that are higher than they would otherwise have been, and then reap the benefit of the lower rate when a TIF expires. However, taxpayers located within (or close to) the districts presumably receive an additional benefit in the form of completed projects, which does not accrue to taxpayers in general. This aspect only underscores the importance of rigorous evaluation of the effectiveness of TIF and an analysis of the costs and benefits. If some taxpayers benefit more than others, those that benefit less need to be satisfied that the overall benefit is worth their costs.

Recent Recommendations Regarding TIF

Throughout the history of the use of TIF in Illinois, non-profit and civic groups have examined its operation. One of the most prominent critics of TIF, the Neighborhood Capital Budget Group (NCBG), provides extensive data on TIF districts on its Web site, <http://www.ncbg.org>, and produced two substantial reports (Schwartz 1999; National Capital Budget Group 2003). Most recently, Cook County Board Commissioner Mike Quigley and the Civic Federation have each issued evaluations and recommendations on TIF (Thomson, Liechty, and Quigley 2007; Civic Federation 2007).

The report released by Cook County Commissioner Quigley made numerous recommendations for reform both in terms of the way TIF operates and its transparency. Operational changes called for in the report included imposing caps on increment revenues, allowing inflation adjustments to frozen EAV, limiting portability of funds

between districts, and replacing the Chicago Development Commission that oversees TIFs with neighborhood-level institutions. Transparency improvements proposed included requiring that redevelopment plans give an estimate of the revenue loss for all impacted local governments over the life of a proposed TIF district, providing a detailed accounting of surplus funds in TIF accounts, making information about TIFs available on-line, and putting TIF information on tax bills. While the tax bill proposal may be appealing to groups and policy makers who value increased transparency, there are several problems with it. Quigley's proposal would give an estimated "TIF tax rate" and "TIF taxes" on tax bills of property within a TIF district. Currently, however, there is no accurate method of estimating the effect of TIF on tax rates. The proposal also fails to recognize that TIF affects all taxpayers, not just those within TIF districts.

The Civic Federation's comprehensive report on TIF, released in 2007, offered the following three recommendations to improve transparency and the information available to taxpayers: (1) that full financial information on TIF districts be included in municipal budgets; (2) that complete information on TIFs be available electronically via the Internet, and (3) that every district undergo a comprehensive public review every 10 years. Although these measures do not address the questions of costs or effectiveness of TIF, they would at least provide taxpayers with more information on how their tax dollars are being used.

Some additional transparency has been achieved since these reports were issued. The city's Department of Planning and Development Web site, <http://egov.cityofchicago.org>, now includes two-page summaries for each of the city's TIF districts, in addition to the maps that have been available there. The Cook County Clerk's Office has enhanced the amount of county TIF information available on its Web site, [*Journal of Property Tax Assessment & Administration* • Volume 6, Issue 4](http://www.</p></div><div data-bbox=)

cooktyclerk.com, providing an on-line version of the Tax Increment Agency Distribution Summary which details the frozen EAV, the full EAV, and the tax dollars collected for every TIF district in the county. The Web site also provides summaries of TIF revenues for the past two tax years for districts both in the city and the suburbs.

Brief Review of Relevant Research

Widespread use of TIF to spur economic development has generated debate regarding both its effectiveness as an economic development tool and its impact on the rest of the property tax system, taxpayers, and the other taxing agencies. A true evaluation of TIF's impact depends upon comparing current reality to a hypothetical non-TIF world. This type of comparison is difficult to make, not only because of the complexities of the property tax system but also due to data intensity and the need for sophisticated statistical analysis.

These empirical difficulties have resulted in little thorough quantitative study evaluating the effectiveness and impact of TIF. The primary question regarding the effectiveness of tax increment financing is whether it creates growth. That is, are increases in property value attributable to TIF activity, or would that growth have occurred without the TIF district? The answer to this question is important because if growth would have occurred without the TIF district, then the tax revenues collected by the district impose a hidden tax increase on all taxpayers.

Several researchers have explored questions related to this TIF issue. Weber, Bhatta, and Merriman (2004) investigated whether TIF causes disproportionate growth of lower-valued residential homes, relative to higher-valued ones. Their research found no evidence that TIF had a greater impact on the lower-valued properties. This conclusion does not address, however, whether properties within a TIF grew more relative to those not in a TIF, all

else being equal. These researchers also looked at the effect of TIF on urban industrial property values in Chicago, using sale data from 1976 to 2001 (Weber, Bhatta, and Merriman 2003). Their study showed that TIF did not raise property values for industrial properties located in TIF districts specifically designated as industrial, but those in mixed-use TIF districts sold for no less (and sometimes significantly more) than industrial parcels not in a TIF. This result is more likely indicative of the changing use of property from industrial to commercial or residential, than of the effect of TIF redevelopment (Weber, Bhatta, and Merriman 2004).

Dye and Merriman (1999) compared property value growth in municipalities that adopted TIF to municipalities without TIF adoption. Controlling for other municipal characteristics, the authors found that property values grew more slowly in TIF-adopting municipalities than in non-TIF-adopting municipalities. While this study compared municipal property value growth as a whole between municipalities (as opposed to comparing TIF areas to non-TIF areas within a municipality), the results may indicate that TIF can cause growth within districts, but at the expense of slower growth in the rest of a municipality.

Benefield (2003) found that TIF had little effect on housing values within the standardized Chicago Community Areas compared to other demographic variables related to housing costs. His analysis included demographic variables for Community Areas such as household size, age, percentage of renter households, and race, as well as variables related to TIF such as percentage of total land in TIF districts and years within a TIF district. Change in median home values between 1980 and 1990 was used to evaluate the relative effects of the different variables. TIF variables, it was found, had neither a positive nor a significant effect on home values.

All of these research efforts utilized

econometric methods to evaluate the effect of TIF separate from other factors that influence changes in property values. Further research using the same type of statistical techniques is necessary to isolate the impact of TIF on growth in property values and economic development. Without this kind of robust evaluation, it is difficult to accurately assess the effectiveness of TIF or measure its costs to taxpayers.

Conclusion

The number of TIF districts in Chicago, the ease with which new districts can be approved (e.g., LaSalle Central), the magnitude of public funds involved, the impact on taxes, and the lack of transparency demand a thorough evaluation and review of the use of TIF. Taxpayers deserve greater accountability for the use of their money than they currently receive. It is rare for economic development tools to be evaluated based on measurable results and return on investment, but those are the only defensible criteria for continued expansion of TIF as a mechanism for stimulating redevelopment and economic growth.

The critical question of whether TIF causes growth (and if so, how much) cannot be sufficiently addressed by simply looking at the property values and money spent. This analysis requires sophisticated statistical research techniques, so that the effects of TIF can be measured while holding everything else equal. Allocating resources to a thorough evaluation of the costs and benefits of TIF should be made a priority by policy makers in Chicago and Cook County.

Recent policy efforts have focused on increasing transparency as evidenced by increased reporting by the county clerk, the recommendations of the Civic Federation, and the proposal by Commissioner Quigley to include TIF impact estimates on property tax bills. These are important measures, as one of the significant problems with TIF is the

perception that it is free, when there are, in fact, costs to property taxpayers. But such increased transparency is not sufficient to safeguard the public interest. Taxpayers should not only have access to information on TIF districts and funds and their impact on tax bills, but taxpayers should also know what they get in return for higher taxes.

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Appendix A. City of Chicago Tax Increment Financing Districts

TIF Name	Date Authorized	Date Expires	Frozen Value	2006 Equalized Value	2006 Estimated Increment Value	Fund Balance (2007)	Increment Revenues to Date (2006)	Public Investment 1999-2007	Reserved for Debt Service
24th \ Michigan	07/21/1999	07/21/2022	\$15,874,286	\$29,196,194	\$13,321,908	\$1,574,341	\$2,218,999	\$13,100,000	
26th and King Drive	01/11/2006	12/31/2030							
26th \ Kostner	04/29/1998	04/29/2021	\$2,834,583	\$4,842,977	\$2,008,394	\$217,506	\$227,490		
35th \ Wallace	12/15/1999	12/31/2023	\$9,047,402	\$16,589,317	\$7,541,915	\$910,156	\$864,327		
35th \ Halsted	01/14/1997	12/31/2021	\$80,938,228	\$146,737,945	\$65,799,717	\$9,643,781	\$11,687,471	\$2,250,000	
35th \ State	01/14/2004	12/31/2028	\$3,978,955	\$11,567,852	\$7,588,897	\$1,053,989	\$1,046,044		
40th \ State	03/10/2004	12/31/2028							
41st \ King	07/13/1994	07/13/2017	\$129,892	\$3,152,210	\$3,022,318	\$404,398	\$1,332,643	\$631,622	
43rd \ Cottage Grove	07/08/1998	07/08/2021	\$7,038,638	\$50,351,279	\$43,312,641	\$3,935,891	\$6,484,981	\$2,209,023	
43rd \ Damen	08/03/1994	08/03/2017	\$5,596,786	\$7,895,035	\$2,298,249	\$762,311	\$1,605,086		
45th \ Western	03/27/2002	12/31/2026	\$2,188,976	\$45,485,945	\$43,296,969	\$150,889	\$471,466	\$309,733	
47th \ Ashland	03/27/2002	12/31/2026	\$53,606,185	\$5,065,283	\$(48,540,902)	\$6,181,493	\$6,328,645		
47th \ Halsted	05/29/2002	12/31/2026	\$39,151,640	\$94,412,874	\$55,261,234	\$5,963,035	\$6,025,083		
47th \ King	03/27/2002	12/31/2026	\$61,269,066	\$92,950,909	\$31,681,843	\$14,222,283	\$13,364,894		
47th \ State	07/21/2004	12/31/2028	\$19,279,360	\$186,669,520	\$167,390,160	\$2,287,331	\$2,104,549		
49th \ St. Lawrence	01/10/1996	12/31/2020	\$683,377	\$8,563,960	\$7,880,583	\$884,528	\$1,824,003	\$945,750	
51st \ Archer	05/17/2000	12/31/2024	\$29,522,751	\$42,543,776	\$13,021,025	\$35,436,578	\$2,158,563	\$1,532,941	\$1,718,708
53rd Street	01/10/2001	12/31/2025	\$23,168,822	\$38,463,876	\$15,295,054	\$2,471,589	\$2,555,773	\$33,825	
60th \ Western	05/09/1996	05/09/2019	\$2,464,026	\$7,665,741	\$5,201,715	\$2,609,313	\$2,969,311		
63rd \ Ashland	03/29/2006	12/31/2030							
63rd \ Pulaski	05/17/2000	12/31/2024	\$56,171,856	\$96,444,204	\$40,272,348	\$5,193,834	\$6,912,536	\$128,724	
67th \ Cicero	10/02/2002	12/31/2026		\$2,082,084	\$2,082,084	\$115,604	\$308,646	\$188,411	
69th \ Ashland	11/03/2004	12/31/2028	\$813,600	\$5,858,921	\$5,045,321	\$69,954	\$64,864		
71st \ Stony Island	10/07/1998	10/07/2021	\$53,506,725	\$108,139,678	\$54,632,953	\$76,352,778	\$10,280,751	\$3,320,643	\$4,713,160
72nd \ Cicero	11/17/1993	11/17/2016	\$6,531,993	\$12,027,263	\$5,495,270	\$1,437,655	\$2,473,363	\$1,074,435	
73rd \ Kedzie	11/17/1993	11/17/2016	\$14,587,780	\$13,119,191	\$(1,468,589)	\$506,064	\$562,315		
73rd \ University	09/13/2006	12/31/2030							
79th \ Cicero	06/08/2005	12/31/2029							
79th \ Southwest Highway	10/03/2001	12/31/2025	\$36,347,823	\$59,625,139	\$23,277,316	\$2,905,344	\$3,737,114		
79th Street Corridor	07/08/1998	07/08/2021	\$21,576,305	\$34,950,866	\$13,374,561	\$2,088,148	\$3,111,538		
79th \ Vincennes	09/27/2007	12/31/2031							
83rd \ Stewart	03/31/2004	12/31/2028	\$10,618,689	\$13,534,009	\$2,915,320	\$132,172	\$72,787		
87th \ Cottage Grove	11/13/2002	12/31/2026	\$53,959,824	\$93,471,829	\$39,512,005	\$4,247,401	\$6,048,971		
89th \ State	04/01/1998	04/01/2021	\$3,827,328	\$10,396,271	\$6,568,943	\$350,439	\$2,056,751	\$1,708,166	
95th \ Stony Island	05/16/1990	05/16/2013	\$2,622,436	\$24,015,674	\$21,393,238	\$2,868,601	\$8,011,097	\$5,478,525	
95th \ Western	07/13/1995	07/13/2018	\$16,035,773	\$31,418,920	\$15,383,147	\$3,366,576	\$5,104,239	\$1,539,000	\$1,662,750
105th \ Vincennes	10/03/2002	12/31/2025	\$1,268,074	\$4,836,450	\$3,568,376	\$444,912	\$426,967		
111th \ Kedzie	09/29/1999	09/29/2022	\$14,456,141	\$24,815,658	\$10,359,517	\$1,230,353	\$1,778,860	\$326,712	
119th \ Halsted	02/06/2002	12/31/2026	\$18,853,913	\$32,611,443	\$13,757,530	\$1,855,915	\$1,398,477	\$182,899	\$974,616
119th \ I-57	11/06/2002	12/31/2026	\$16,097,672	\$33,101,302	\$17,003,630	\$2,080,149	\$1,797,656	\$205,563	\$1,155,563
126th \ Torrence	12/21/1994	12/21/2017	\$1,226,037	\$21,669,463	\$20,443,426	\$953,391	\$1,690,055	\$1,359,667	
Addison \ Kimball	01/12/2000	12/31/2024	\$883,731	\$10,059,118	\$9,175,387	\$1,661,712	\$1,606,563		
Addison Corridor North	06/04/1997	06/04/2020	\$14,400,224	\$47,027,399	\$32,627,175	\$6,530,610	\$7,576,505		
Addison South	05/09/2007	12/31/2031							
Archer \ Central	05/17/2000	12/31/2024	\$37,646,911	\$54,457,484	\$16,810,573	\$2,653,162	\$2,524,844		
Archer Courts	05/12/1999	12/31/2023	\$85,326	\$5,632,234	\$5,546,908	\$1,076,893	\$1,613,277	\$774,304	
Armitage \ Pulaski	06/13/2007	12/31/2031							
Austin Commercial	09/27/2007	12/31/2031							

(continued on next page)

Appendix A. City of Chicago Tax Increment Financing Districts (continued)

TIF Name	Date Authorized	Date Expires	Frozen Value	2006 Equalized Value	2006 Estimated Increment Value	Fund Balance (2007)	Increment Revenues to Date (2006)	Public Investment 1999-2007	Reserved for Debt Service
Avalon Park \ South Shore	07/31/2002	12/31/2026	\$22,180,151	\$36,228,889	\$14,048,738	\$1,400,583	\$1,854,453		
Belmont \ Central	01/12/2000	12/31/2024	\$74,974,945	\$129,687,808	\$54,712,863	\$8,421,679	\$9,655,928	\$220,598	
Belmont \ Cicero	01/12/2000	12/31/2024	\$33,673,880	\$58,306,995	\$24,633,115	\$3,313,047	\$4,331,342	\$4,950	
Bloomington \ Laramie	09/15/1993	09/15/2016	\$1,206,101	\$522,565	\$(683,536)	\$558	\$461		
Bronzeville	11/04/1998	12/31/2022	\$52,170,301	\$128,073,375	\$75,903,074	\$12,625,006	\$13,786,856	\$769,580	
Bryn Mawr \ Broadway	12/11/1996	12/11/2019	\$17,682,409	\$49,533,716	\$31,851,307	\$5,177,547	\$5,534,144	\$1,816,923	\$433,985
Calumet Avenue \ Cermak Road	07/29/1998	07/29/2021	\$3,219,685	\$156,929,106	\$153,709,421	\$49,574,507	\$53,054,791		
Canal \ Congress	11/12/1998	12/31/2022	\$31,461,307	\$358,167,130	\$326,705,823	\$29,932,342	\$62,240,454	\$8,224,896	
Central Loop	06/20/1984	12/31/2028	\$985,292,154	\$3,075,597,254	\$2,090,305,100	\$254,990,539	\$861,852,830	\$128,401,532	\$138,183,589
Central West	02/16/2000	12/31/2024	\$62,116,168	\$301,722,834	\$239,606,666	\$62,728,988	\$35,589,512	\$2,904,208	\$4,805,431
Chatham Ridge	12/18/1986	12/31/2010	\$2,626,632	\$35,217,552	\$32,590,920	\$19,537,705	\$37,303,713	\$15,109,507	\$12,136,982
Chicago \ Central Park	02/27/2002	12/31/2026	\$84,789,947	\$198,536,129	\$113,746,182	\$33,627,784	\$11,849,400	\$1,668,048	\$5,931,115
Chicago \ Kingsbury	04/12/2000	12/31/2024	\$38,520,712	\$225,703,808	\$187,183,096	\$15,218,512	\$31,481,467	\$12,772,095	
Chinatown Basin	12/18/1986	12/31/2010	\$131,657	\$46,798,165	\$46,666,508	\$8,839,937	\$20,814,613	\$4,606,451	\$1,284,436
Cicero \ Archer	05/17/2000	12/31/2024	\$19,629,324	\$36,507,667	\$16,878,343	\$3,237,314	\$3,074,106		
Clark \ Montrose	07/07/1999	07/07/2022	\$23,433,096	\$58,690,978	\$35,257,882	\$4,356,438	\$5,660,687	\$609,917	
Clark \ Ridge	09/29/1999	09/29/2022	\$39,163,821	\$72,099,088	\$32,935,267	\$4,220,781	\$5,951,077	\$594,491	
Commercial Avenue	11/13/2002	12/31/2026	\$40,748,652	\$68,171,222	\$27,422,570	\$4,768,992	\$4,519,006		
Devon \ Sheridan	03/31/2004	12/31/2028	\$46,265,220	\$54,267,046	\$8,001,826	\$1,274,203	\$1,221,490	\$222,066	\$458,073
Devon \ Western	11/03/1999	12/31/2023	\$71,430,503	\$73,207,852	\$1,777,349	\$6,552,201	\$8,894,456		
Diversey \ Narragansett	02/05/2003	12/31/2027	\$34,746,231	\$70,663,720	\$35,917,489	\$2,889,492	\$3,678,510	\$945,381	
Division \ Homan	06/27/2001	12/31/2025	\$24,683,716	\$44,411,625	\$19,727,909	\$2,828,307	\$2,852,204	\$288,661	\$210,239
Division \ Hooker	07/10/1996	07/10/2019	\$380,624	\$4,520,720	\$4,140,096	\$1,132,560	\$2,419,343	\$1,243,481	
Division \ North Branch	03/15/1991	03/15/2014	\$482,150	\$2,115,870	\$1,633,720	\$341,303	\$3,110,171		\$302,514
Drexel Boulevard	07/10/2002	12/31/2026	\$127,408	\$3,178,510	\$3,051,102	\$89,651	\$125,183		
Eastman \ North Branch	10/07/1993	10/07/2016	\$2,222,210	\$6,949,177	\$4,726,967	\$837,223	\$1,600,478		
Edgewater	12/18/1986	12/18/2009	\$479,172	\$5,565,282	\$5,086,110	\$1,450,075	\$5,704,147		
Edgewater \ Ashland	10/01/2003	12/31/2027	\$1,875,282	\$37,349,398	\$35,474,116	\$3,698,708	\$3,540,871		
Elston \ Armstrong Industrial Corridor	07/19/2007	12/31/2031							
Englewood Mall	11/29/1989	11/29/2012	\$3,868,736	\$12,438,210	\$8,569,474	\$4,756,379	\$5,337,092		
Englewood Neighborhood	06/27/2001	12/31/2025	\$56,074,854	\$155,539,300	\$99,464,446	\$10,969,042	\$12,014,552	\$1,434,154	
Fullerton \ Milwaukee	02/16/2000	12/31/2024	\$69,002,056	\$189,459,009	\$120,456,953	\$19,401,823	\$16,863,108	\$1,357,858	\$562,644
Fullerton \ Normandy	10/07/1993	10/07/2016	\$2,031,931	\$13,697,709	\$11,665,778	\$5,211,536	\$6,612,138	\$1,956,314	
Galewood \ Armitage	07/07/1999	07/07/2022	\$48,056,697	\$82,633,846	\$34,577,149	\$13,407,666	\$6,098,771	\$330,977	\$434,121
Goose Island	07/10/1996	07/10/2019	\$13,676,187	\$70,000,072	\$56,323,885	\$7,590,464	\$18,022,132	\$12,866,170	\$3,664,304
Greater Southwest Industrial (East)	03/10/1999	12/31/2023	\$17,662,923	\$30,342,078	\$12,679,155	\$1,739,362	\$3,264,711	\$650,428	
Greater Southwest Industrial (West)	04/12/2000	12/31/2024	\$115,603,413	\$133,946,341	\$18,342,928	\$5,435,794	\$5,356,303		
Harlem Industrial Park Conserv. Area	03/14/2007	03/14/2030							

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Appendix A. City of Chicago Tax Increment Financing Districts (continued)

TIF Name	Date Authorized	Date Expires	Frozen Value	2006 Equalized Value	2006 Estimated Increment Value	Fund Balance (2007)	Increment Revenues to Date (2006)	Public Investment 1999-2007	Reserved for Debt Service
Harrison \ Central	07/26/2006	12/31/2030				\$701,650	—		\$72,778
Hollywood \ Sheridan	11/07/2007	12/31/2031							
Homan \ Arthington	02/05/1998	02/05/2021	\$2,658,362	\$13,903,339	\$11,244,977	\$3,214,693	\$3,594,482		
Homan \ Grand Trunk	12/15/1993	12/15/2016	\$35,753	\$3,515,118	\$3,479,365	\$1,827,574	\$2,201,719		
Howard \ Paulina	10/14/1988	10/14/2011	\$10,081,104	\$42,533,720	\$32,452,616	\$6,042,386	\$13,247,609	\$8,827,834	
Humboldt Park	06/27/2001	12/31/2025	\$32,161,252	\$84,282,034	\$52,120,782	\$3,683,300	\$6,952,626	\$288,054	\$797,545
Irving \ Cicero	06/10/1996	12/31/2020	\$8,150,631	\$18,665,440	\$10,514,809	\$776,176	\$4,216,728	\$90,000	\$525,521
Jefferson Park	09/09/1998	09/09/2021	\$23,970,085	\$41,357,839	\$17,387,754	\$1,761,290	\$3,010,083	\$720,082	\$393,225
Jefferson \ Roosevelt	08/30/2000	12/31/2024	\$52,292,656	\$88,622,718	\$36,330,062	\$10,378,035	\$7,165,316	\$6,119,725	
Kinzie Industrial Corridor	06/10/1998	06/10/2021	\$142,386,487	\$445,391,864	\$303,005,377	\$38,559,991	\$70,814,921	\$8,292,848	
Lake Calumet Area Industrial	12/13/2000	12/31/2024	\$189,582,050	\$299,723,810	\$110,141,760	\$10,380,840	\$10,640,445		
Lakefront	03/27/2002	12/31/2026	—	\$2,000,434	\$2,000,434	\$298,667	\$515,322		
Lakeside \ Clarendon	07/21/2004	12/31/2028	\$3,091,585	\$7,249,366	\$4,157,781	\$62,962	\$62,031		
LaSalle Central	11/15/2006	12/31/2030	\$4,192,663,826	\$4,345,456,687	\$152,792,861	\$9,672,999	\$9,065,644		
Lawrence \ Broadway	06/27/2001	12/31/2025	\$38,603,611	\$96,097,205	\$57,493,594	\$5,075,720	\$8,793,326	\$2,746,237	
Lawrence \ Kedzie	02/16/2000	12/31/2024	\$110,395,843	\$238,994,423	\$128,598,580	\$28,444,618	\$24,138,576	\$5,838,750	\$2,370,744
Lawrence \ Pulaski	02/27/2002	12/31/2026	\$43,705,743	\$65,876,311	\$22,170,568	\$3,695,149	\$3,049,277		
Lincoln Avenue	11/03/1999	12/31/2023	\$63,741,191	\$108,202,078	\$44,460,887	\$38,939,928	\$10,589,994	\$3,639,860	\$1,948,757
Lincoln \ Belmont \ Ashland	11/02/1994	11/02/2017	\$2,457,347	\$21,755,883	\$19,298,536	\$1,881,358	\$10,164,997		\$1,621,103
Little Village Industrial Corridor	06/13/2007	12/31/2031							
Madden \ Wells	11/06/2002	12/31/2026	\$1,333,570	\$10,832,896	\$9,499,326	\$641,120	\$754,067		
Madison \ Austin	09/29/1999	12/31/2023	\$48,748,259	\$84,363,578	\$35,615,319	\$38,139,842	\$5,429,253	\$4,166,112	\$3,092,013
Michigan \ Cermak	09/13/1989	09/13/2012	\$5,858,634	\$19,013,820	\$13,155,186	\$2,466,199	\$3,250,660		
Midway Industrial Corridor	02/16/2000	12/31/2024	\$48,652,950	\$78,631,189	\$29,978,239	\$3,836,738	\$4,930,051		
Midwest	05/17/2000	12/31/2024	\$98,087,099	\$350,012,597	\$251,925,498	\$50,071,253	\$35,987,841	\$5,501,090	\$2,701,362
Monteclare	08/30/2000	12/31/2024	\$792,770	\$8,442,405	\$7,649,635	\$400,007	\$1,352,781	\$535,064	
Near North	07/30/1997	07/30/2020	\$41,675,843	\$311,141,902	\$269,466,059	\$34,402,992	\$63,637,541	\$14,650,426	\$12,045,202
Near South	11/28/1990	12/31/2014	\$128,567,114	\$898,917,906	\$770,350,792	\$91,710,882	\$188,376,405	\$141,290,141	\$24,034,724
Near West	03/23/1989	03/23/2013	\$36,805,570	\$231,399,072	\$194,593,502	\$39,568,404	\$59,443,443	\$2,500,000	\$2,968,974
North \ Cicero	07/30/1997	07/30/2020	\$5,658,542	\$29,867,820	\$24,209,278	\$1,634,947	\$4,891,564	\$3,468,826	
North Branch (North)	07/02/1997	12/31/2021	\$29,574,537	\$107,833,122	\$78,258,585	\$18,084,904	\$19,430,360		
North Branch (South)	02/05/1998	02/05/2021	\$44,361,677	\$149,552,366	\$105,190,689	\$18,541,618	\$24,297,532		
Northwest Industrial Corridor	12/02/1998	12/02/2021	\$146,115,991	\$269,248,358	\$123,132,367	\$12,834,621	\$20,097,201	\$971,121	
Ohio \ Wabash	06/07/2000	12/31/2024	\$1,278,143	\$29,724,875	\$28,446,732	\$1,530,905	\$5,832,040	\$4,280,762	
Pershing \ King	09/05/2007	12/31/2031							
Peterson \ Cicero	02/16/2000	12/31/2024	\$1,116,653	\$1,450,757	\$334,104	\$16,755	\$17,714		
Peterson \ Pulaski	02/16/2000	02/16/2023	\$40,112,395	\$60,229,370	\$20,116,975	\$3,230,472	\$3,705,628		
Pilsen Industrial Corridor	06/10/1998	12/31/2022	\$111,203,219	\$274,372,215	\$163,168,996	\$48,102,537	\$37,616,903	\$18,926,972	\$9,823,032

(continued on next page)

Appendix A. City of Chicago Tax Increment Financing Districts (continued)

TIF Name	Date Authorized	Date Expires	Frozen Value	2006 Equalized Value	2006 Estimated Increment Value	Fund Balance (2007)	Increment Revenues to Date (2006)	Public Investment 1999-2007	Reserved for Debt Service
Portage Park	09/09/1998	09/09/2021	\$65,084,552	\$118,191,436	\$53,106,884	\$7,714,345	\$10,059,309	\$329,011	
Pratt \ Ridge Industrial Park Conserv. Area	06/23/2004	12/31/2028							
Pulaski Industrial Corridor	06/09/1999	06/09/2022	\$82,778,075	\$153,562,797	\$70,784,722	\$6,775,938	\$11,349,760		\$1,154,369
Ravenswood Corridor	03/09/2005	12/31/2029		\$53,992,219	\$53,992,219	\$972,879	\$478,783		
Read \ Dunning	01/11/1991	12/31/2015	\$6,382,072	\$55,118,888	\$48,736,816	\$6,238,091	\$22,345,520	\$1,982,652	\$1,204,373
River South	04/30/1997	04/30/2020	\$65,852,957	\$265,255,041	\$199,402,084	\$29,920,568	\$44,633,843		
River West	01/10/2001	12/31/2025	\$50,463,240	\$211,138,127	\$160,674,887	\$14,356,280	\$24,032,265	\$5,238,920	
Roosevelt \ Canal	03/19/1997	12/31/2021	\$1,276,969	\$25,521,556	\$24,244,587	\$2,839,717	\$9,208,940	\$6,772,754	
Roosevelt \ Cicero	02/05/1998	02/05/2021	\$45,179,428	\$81,795,826	\$36,616,398	\$5,423,528	\$7,847,658		
Roosevelt \ Homan	12/05/1990	12/05/2013	\$3,539,018	\$21,464,735	\$17,925,717	\$5,080,536	\$5,945,428	\$1,116,003	
Roosevelt \ Racine	11/04/1998	12/31/2022	\$6,992,428	\$23,479,298	\$16,486,870	\$1,274,011	\$1,014,891		
Roosevelt \ Union	05/12/1999	05/12/2022	\$4,369,258	\$70,301,997	\$65,932,739	\$3,766,223	\$10,548,575	\$7,217,637	
Roseland \ Michigan	01/16/2002	12/31/2026	\$29,627,768	\$39,781,403	\$10,153,635	\$1,105,516	\$1,043,576		
Ryan \ Garfield	12/18/1986	12/18/2009	\$166,083	\$7,001,077	\$6,834,994	\$4,838,265	\$10,595,401		
Sanitary and Ship Canal	07/24/1991	07/24/2014	\$10,722,329	\$28,224,785	\$17,502,456	\$1,621,153	\$8,881,262		\$722,124
South Chicago	04/12/2000	12/31/2024	\$14,775,992	\$35,178,788	\$20,402,796	\$1,507,957	\$3,403,000	\$1,053,540	
South Works Industrial	11/03/1999	11/03/2022	\$3,823,633	\$7,634,155	\$3,810,522	\$496,314	\$513,057		
Stevenson \ Brighton	04/11/2007	12/31/2031							
Stockyards Annex	12/11/1996	12/31/2020	\$38,650,631	\$69,095,595	\$30,444,964	\$9,685,974	\$10,660,114		
Stockyards Industrial Commercial	03/09/1989	03/09/2012	\$11,178,459	\$46,148,502	\$34,970,043	\$3,558,759	\$31,301,214		\$3,294,031
Stockyards Southeast Quadrant Industrial	02/26/1992	02/26/2015	\$21,527,824	\$49,805,630	\$28,277,806	\$6,564,064	\$21,083,681	\$1,000,000	\$3,485,000
Stony Island \ Burnside	06/10/1998	06/10/2021	\$46,058,038	\$90,603,704	\$44,545,666	\$5,664,109	\$10,586,689	\$574,104	
Touhy \ Western	09/13/2006	12/31/2030				\$8,301,297		\$359,550	\$363,990
West Grand	06/10/1996	06/10/2019	\$465,129	\$2,072,508	\$1,607,379	\$86,694	\$792,777	\$677,800	
West Irving Park	01/12/2000	12/31/2024	\$36,446,831	\$58,390,921	\$21,944,090	\$6,074,219	\$3,816,649	\$8,126	
West Pullman	03/11/1998	03/11/2021	\$7,050,845	\$9,208,212	\$2,157,367	\$10,694	\$55,093		
West Ridge \ Peterson	10/27/1986	12/31/2010	\$1,617,926	\$7,640,403	\$6,022,477	\$910,364	\$7,531,569	\$2,600,000	
Western Avenue North	01/12/2000	12/31/2024	\$71,205,617	\$146,788,015	\$75,582,398	\$10,120,892	\$13,476,507	\$515,122	
Western Avenue South	01/12/2000	12/31/2024	\$69,515,261	\$172,863,669	\$103,348,408	\$12,156,506	\$17,343,543	\$374,562	\$2,043,682
Western \ Ogden	02/05/1998	02/05/2021	\$33,184,486	\$128,608,487	\$95,424,001	\$6,633,022	\$15,913,089		
Western Avenue \ Rock Island	02/08/2006	12/31/2030							
Wilson Yard	06/27/2001	12/31/2025	\$55,960,211	\$165,931,258	\$109,971,047	\$10,473,681	\$21,032,291	\$10,057,273	
Woodlawn	01/20/1999	01/20/2022	\$28,865,833	\$81,206,867	\$52,341,034	\$5,345,946	\$8,687,462	\$912,691	
Totals			\$9,298,662,774	\$18,622,897,755	\$9,324,234,981	\$1,528,538,201	\$2,409,154,030	\$509,942,278	\$253,294,779

Source: Cook County Clerk (2006); City of Chicago (2007)

MEETING NOTES
FINANCE COMMITTEE
COMMUNITY UNIT SCHOOL DISTRICT 200
March 18, 2015

A joint meeting of the CUSD 200 Finance Committee of the Board of Education of Community Unit School District 200, DuPage County, Illinois, with the Wheaton Park District, was called to order at 7:30 AM at the School Service Center, 130 W Park Avenue, Wheaton, IL, on Wednesday, March 18, 2015.

PRESENT

CUSD 200

Board Members: Jim Mathieson
 Rosemary Swanson

Staff: Jeff Schuler
 Bill Farley
 John Robinson

Wheaton Park District

Board Members: Phil Luetkehans
 Ray Morrill

Staff: Mike Benard

Tax Increment Financing District (TIF) Discussion

There was discussion regarding Wheaton TIF 1, 2 and 3. In particular the discussion centered on the funding of the TIF's, the surplus money from TIF 1 that is ending, and the possibility of having a conversation with the City of Wheaton to request a voice in the process and to be informed of what the city is doing. Both the School District and the Park District have substantial financial impact related to the TIFs.

Dr. Schuler shared a legal opinion from the attorney that represents the school district. Both entities are interested in objecting to an extension of TIF 1. It will be important for the school district and park district to monitor what the city is proposing after the public hearings take place and keep an eye on any legislation regarding the TIFs.

It was suggested that the school district and the park district write a joint letter and present it at a City Council meeting to make a public statement that indicates to the Council and the residents that both groups are interested in the decision and would like a voice at the table. Jeff Schuler and Bill Farley will draft a joint letter for consideration.

Public Comment

None

The meeting was adjourned at 8:30 AM.



TO: Board of Commissioners

FROM: Justin Kirtland, Golf Course Superintendent

THROUGH: Mike Benard, Executive Director

RE: Deep Well

DATE: June 12, 2015

SUMMARY: The deep well and pump that are used to fill the irrigation pond at Arrowhead are both over 16 years old. Water is pumped from the well into the pond and is then drawn from the pond into the irrigation system. Staff noticed a decrease in the output from the pump and saw a noticeable drop in the water level of the pond earlier this week and started to investigate the problem. Three companies have come out to discuss the problem and there seem to be two possible causes. We either have a leak in the well shaft or a bad motor. Two of the three experts believe a leak in the shaft is most likely, but there is no way to know for sure until the motor is pulled. The mobilization and labor fees to have the motor pulled for diagnosis represent a significant portion of the cost. This fact, coupled with the age of the system, make staff feel like the most prudent way to proceed is to plan on replacing both portions of the system while a contractor is on the premises.

	Water Well Solutions	Layne	Municipal Well & Pump
Mobilization	\$ 200.00	\$ 250.00	\$ 4,260.00
Labor (prevailing wage)	\$ 5,120.00	\$ 5,728.00	\$ 4,675.00
25 HP Motor	\$ 2,690.00	\$ 2,445.00	\$ 2,911.00
Galvanized Pipe (197 ft)	\$ 5,220.50* (\$26.50/ft)	\$ 3,713.45* (\$18.85/ft)	\$ 4,137.00* (\$21.00/ft)
Pump Cable (197 ft)	\$ 374.30*	\$ 374.30*	\$ 374.30*
Ductile Check Valve	\$ 713.00	\$ 654.00	\$ 628.00
Motor Splice	\$ 250.00	\$ 200.00	\$ 710.00
2 Stage Bowl Assembly	\$ 2,313.00	\$ 2,123.00	\$ 3,191.00
TOTAL	\$16,880.80	\$15,487.75	\$20,886.30

*amounts reflect price based on 197 ft.

PREVIOUS COMMITTEE/BOARD ACTION: None

REVENUE OR FUNDING IMPLICATIONS: \$205,000 was budgeted in account number 60-601-000-57-2706-0000 for the portable restroom trailer and two pieces of golf course maintenance equipment. The restroom project will come in well under budget as will one of the pieces of equipment which will leave enough money in that account to cover the cost of replacing these items

STAKEHOLDER PROCESS: Staff has consulted with three companies that specialize in this type of work to come up with a plan that we believe will solve the problem for many years to come.

LEGAL REVIEW: Because of the critical nature of the irrigation water supply to our business and the emergency nature of the repairs, staff recommends the waiver of the bid process.

ATTACHMENTS: Quotes from Layne, Municipal Well and Pump, Water Well Solutions

ALTERNATIVES: Without a functioning deep well and pump we are reliant on rainfall to fill the irrigation pond. A lack of rainfall could render our irrigation system useless and place us in the unenviable position of not being able to water any portion of the golf course. Playing conditions would suffer almost immediately and turf loss could occur if weather conditions turned hot and dry.

RECOMMENDATION: Staff recommends using Layne to replace the galvanized pipe, motor, bowl assembly and other necessary components as listed above.

Layne

Tom Healy
Manager of Projects
Great Lakes Group
630.897.6941

On Jun 10, 2015, at 8:22 PM, Justin Kirtland <jkirtland@wheatonparks.org> wrote:

Tom below please find the specs for our deep well. I need to compare all contractors apples and apples.

Mobilization to Site, W/Pump Hoist & Equipment > \$250.00

EST. 16 Hrs Labor with a (2) man crew to remove pumping equipment from irrigation well for inspection & Reinstall Pumping equipment with performance testing of pumping equipment @ \$358/hr. = \$5,728.00 (Prevailing Wage Rate Included) ABOVE ASSUMES ALL NEW MATERIALS ON HAND FOR IMMEDIATE REINSTALLATION. {seems like you are setting up the quote that way, and since this pump has been in for 15 years, a wise move for all new}.

Optional Replacement Parts If Necessary:

1 - 25Hp, 460v, 3600rpm, 6" Grundfos S.S. Submersible Motor >>> 25HP CentriPro (2 yr. warranty on motor - no labor on 2nd year) = \$2,445.00

1 - 5" Black T&C Sch. 40 Column pipe @ \$17.20 per/ft

1 - 5" Galvanized T&C Sch. 40 Column Pipe @ \$18.85 per/ft

8/3awg Flat Jacketed Heavy Duty Sub. Pump Cable @ \$1.90 per/ft

1 - 5" Ductile Check Valves @ \$654.00each {5" surge valve = \$840.00}

1 - Motor Splice, Airline, Tape, Banding >> \$200.00

1 - Replacement 7TLC - 2 Stage Bowl Assembly Rated for 500gpm @ 132' TDH, 3600rpm >>> \$2,123.00



WATER WELL SOLUTIONS

Illinois Division, LLC

710B Herra Street
Elburn, IL 60119
888-769-9009 fax 920-474-4771

PROPOSAL TO

Date 6/10/2015

Job Name

Company: Arrowhead Golf Course
Address: 26W151 Butterfield Rd.
City: Wheaton, IL 60189
Attention: Justin S. Kirtland, GCS
E-mail:

Phone:
Fax:

East Irrigation Well

Qty	Description	Unit Price	TOTAL
1	Mobilization to Site, W/Pump Hoist & Equipment	\$200.00	\$200.00
16	Hrs Labor with a (2) man crew to remove pumping equipment from irrigation well for inspection & Reinstall Pumping equipment with performance testing of pumping equipment (Prevailing Wage Rate Included)	\$320.00	\$5,120.00
1	25Hp, 460v, 3600rpm, 6" Grundfos S.S. Submersible Motor	\$2,690.00	\$2,690.00
168	5" Galvanized T&C Sch. 40 Column Pipe	\$26.50	\$4,452.00
1	Replacement 7TLC - 2 Stage Bowl Assembly Rated for 500gpm @ 132' TDH	\$2,313.00	\$2,313.00
172	8/3awg Flat Jacketed Heavy Duty Sub. Pump Cable @ \$1.90 per/ft	\$1.90	\$326.80
1	5" Ductile Check Valves @ \$713.00 each	\$713.00	\$713.00
1	Motor Splice, Airline, Tape & Banding	\$250.00	\$250.00

NOTE ON MATERIAL PRICES: The material prices noted above are based on current market prices. The price for steel, and other materials are volatile. Therefore, we must reserve the right to adjust the above material prices based on market pricing the date your order is signed and returned to us. In order to hold the current pricing, it will be necessary to immediately order the materials. Further, Water Well Solutions will bill for the materials so ordered at the same time. Your signature below constitutes agreement to be billed for those materials ordered and is your further agreement to pay, within 30 days of invoice date, for those materials ordered.

Total Amount Proposed **\$16,064.80**

<p style="text-align: center;">CLIENT</p> <p>The above prices, specifications and conditions are satisfactory and are hereby accepted. Water Well Solutions is authorized to do the work as specified. Payment will be made within thirty (30) days of invoice date, or as outline above.</p> <p>BY: _____ DATE: _____</p>	<p style="text-align: center;">WATER WELL SOLUTIONS ILLINOIS DIVISION LLC</p> <p>All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs, will be executed only upon written orders and will become an extra charge over and above this proposal. All agreements are contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other insurance.</p> <p>BY: _____ DATE: _____</p>
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Project Proposal

Re: Arrowhead Deep Well Estimate

Item #	Item Description	Quantity	Units	Unit Price	Extended Price
1	Mobilization/Demobilization	1	Ls	2,130.00	\$ 2,130.00
2	Pull 267 feet of 5-inch Eqmt	5	Hr	425.00	2,125.00
3				-	-
4	Mobilization/Demobilization	1	Ls	2,130.00	2,130.00
5	Install 267 feet of 5-inch Eqmt	6	Hr	425.00	2,550.00
6				-	-
7	Materials			-	-
8	25HP, 460V Franklin Motor		Ea	2,911.00	-
9	Grundfos 475S250-3A Pump End		Ea	3,191.00	-
10	5" Black T&C Sch. 40 Column pipe		Ft	16.00	-
11	5" Galvanized T&C Sch. 40 Column Pipe		Ft	21.00	-
12	8/3 awg Flat Jacketed Heavy Duty Sub. P		Ft	1.90	-
13	5" Ductile Check Valves w/Knock Outs		Ea	628.00	-
14	Tape, Banding, Airlines, Splice Kits	1	Ls	710.00	710.00
15				-	-
16	OPTION:			-	-
17	30HP, 460V Franklin Motor		Ea	3,411.00	-
18				-	-
19				-	-
20				-	-
21				-	-
22	NOTE:			-	-
23	Pricing includes DuPage County			-	-
24	Prevailing Wage Rates.			-	-
25				-	-
26				-	-
27				-	-
28				-	-
29				-	-
30				-	-
31				-	-
32				-	-
33				-	-
34				-	-
35				-	-
36				-	-
37				-	-
38				-	-
39				-	-
40				-	-
41				-	-
42				-	-
43				-	-
44				-	-
45				-	-
46				-	-
47				-	-
48				-	-
Total Project Proposal					9,645.00

Dated: June 12, 2015

By: **Craig Allen**
 Craig Allen
 Project Manager
 Municipal Well & Pump

WHEATON PARK DISTRICT



Financial Overview

May, 2015

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AGC Month & YTD Summary

Row Labels	Sum of Full Year	Sum of		Month	% Month	Sum of	Sum of LY	YTD	% YTD	
	Budget	Current	Sum of LY			Current				YTD
60-Golf Fund										
000-Administration										
4-Revenues	1,489,869	567	820	(253)	-30.84%	4,221	3,877	344	8.88%	
5-Expenses	(2,490,447)	(70,738)	(65,281)	(5,457)	-8.36%	(329,503)	(336,039)	6,536	1.94%	
000-Administration Total	(1,000,578)	(70,171)	(64,461)	(5,710)	-8.86%	(325,282)	(332,162)	6,880	2.07%	
101-Parks Maintenance										
5-Expenses	(23,940)	(2,151)	(1,586)	(565)	-35.62%	(7,332)	(7,561)	228	3.02%	
101-Parks Maintenance Total	(23,940)	(2,151)	(1,586)	(565)	-35.62%	(7,332)	(7,561)	228	3.02%	
601-Golf Maintenance										
4-Revenues	0	0	0	0	0.00%	0	0	0	0.00%	
5-Expenses	(1,246,381)	(88,960)	(140,768)	51,808	36.80%	(314,094)	(325,316)	11,222	3.45%	
601-Golf Maintenance Total	(1,246,381)	(88,960)	(140,768)	51,808	36.80%	(314,094)	(325,316)	11,222	3.45%	
611-Pro Shop/Golf Fees										
4-Revenues	2,493,675	248,719	277,749	(29,030)	-10.45%	734,894	701,600	33,294	4.75%	
5-Expenses	(825,529)	(82,042)	(75,959)	(6,082)	-8.01%	(193,939)	(165,620)	(28,319)	-17.10%	
611-Pro Shop/Golf Fees Total	1,668,146	166,677	201,790	(35,113)	-17.40%	540,956	535,980	4,975	0.93%	
612-Food and Beverage										
4-Revenues	5,471,021	591,013	619,188	(28,175)	-4.55%	1,751,281	1,752,883	(1,602)	-0.09%	
5-Expenses	(4,683,138)	(394,947)	(294,295)	(100,652)	-34.20%	(1,461,019)	(1,322,092)	(138,927)	-10.51%	
612-Food and Beverage Total	787,883	196,066	324,893	(128,826)	-39.65%	290,263	430,791	(140,528)	-32.62%	
613-Cross Country Skiing										
4-Revenues	15,000	0	0	0	0.00%	7,543	26,314	(18,771)	-71.33%	
5-Expenses	(10,256)	(13)	(9)	(3)	-38.00%	(1,905)	(4,241)	2,336	55.08%	
613-Cross Country Skiing Total	4,744	(13)	(9)	(3)	-38.00%	5,638	22,073	(16,435)	-74.46%	
60-Golf Fund Total	189,874	201,449	319,858	(118,409)	-37.02%	190,148	323,806	(133,658)	-41.28%	

Cosley Zoo Analysis

Row Labels	Sum of Full Year Budget	Sum of Current Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Current YTD	Sum of LY YTD	YTD Variance	% YTD Variance
Cosley Zoo									
4-Revenues									
41-Taxes	850,472	0	0	0	0.00%	0	50	(49)	-98.54%
42-Charges for Services	318,490	45,179	46,767	(1,588)	-3.39%	114,177	101,734	12,443	12.23%
44-Rentals	38,300	6,105	4,972	1,133	22.78%	15,520	15,347	173	1.13%
45-Product Sales	913	560	0	560	0.00%	680	100	580	580.00%
46-Grants & Donations	105,500	1,474	382	1,093	286.02%	23,161	20,599	2,561	12.43%
47-Misc. Income	0	0	0	0	0.00%	226	0	226	0.00%
48-Interest Income	0	0	0	0	0.00%	1	0	1	0.00%
49-Transfers In	0								
4-Revenues Total	1,313,675	53,318	52,121	1,198	2.30%	153,765	137,830	15,935	11.56%
5-Expenses									
51-Salaries & Wages	(819,281)	(87,943)	(86,003)	(1,941)	-2.26%	(317,416)	(312,791)	(4,625)	-1.48%
52-Contractual Services	(305,828)	(7,016)	(4,936)	(2,080)	-42.14%	(82,380)	(82,577)	197	0.24%
53-Supplies	(142,619)	(8,359)	(6,230)	(2,128)	-34.16%	(34,522)	(28,434)	(6,088)	-21.41%
54-Other Charges	(49,380)	(2,468)	(2,034)	(435)	-21.38%	(22,475)	(14,306)	(8,169)	-57.10%
57-Capital	0	0	0	0	0.00%	0	(372)	372	100.04%
59-Transfers Out	0								
5-Expenses Total	(1,317,109)	(105,787)	(99,203)	(6,584)	-6.64%	(456,793)	(438,481)	(18,312)	-4.18%
Cosley Zoo Total	(3,434)	(52,468)	(47,082)	(5,386)	-11.44%	(303,028)	(300,651)	(2,378)	-0.79%
Foundation									
Concessions									
1-Concession Sales	63,000	8,603	9,218	(616)	-6.68%	16,737	15,394	1,343	8.72%
2-Concession COGS	(18,500)	(1,803)	(1,734)	(69)	-3.99%	(3,377)	(2,948)	(430)	-14.57%
3-Concession Supplies	(1,500)	(485)	(150)	(335)	-223.42%	(785)	(175)	(610)	-348.29%
Concessions Total	43,000	6,315	7,335	(1,020)	-13.91%	12,575	12,271	304	2.47%
Gift Shop									
1-Gift Shop Sales	85,000	9,185	10,492	(1,307)	-12.46%	25,326	23,308	2,018	8.66%
2-Gift Shop COGS	(31,500)	(2,485)	(2,119)	(366)	-17.26%	(16,863)	(5,582)	(11,280)	-202.08%
Gift Shop Total	53,500	6,700	8,373	(1,673)	-19.98%	8,463	17,726	(9,262)	-52.25%
Foundation Total	96,500	13,015	15,708	(2,693)	-17.14%	21,038	29,997	(8,959)	-29.87%
Grand Total	93,066	(39,453)	(31,374)	(8,079)	-25.75%	(281,990)	(270,653)	(11,336)	-4.19%

Cash & Investments

Description	Current Month	Prior Month	Current Month, Prior Year
<i>Operating Funds</i>			
10-General	1,613,186	1,846,836	1,184,847
20-Recreation	4,516,922	4,681,994	4,925,921
21-Special Recreation	23,153	23,152	26,540
22-Cosley Zoo	(149,833)	(91,994)	(279,839)
23-Liability	106,316	172,503	156,106
24-Audit	47,444	47,624	64,441
25-FICA	152,954	199,267	112,830
26-IMRF	231,885	279,260	144,253
30-Debt Service	862,179	795,210	856,723
60-Golf Fund	3,449,453	3,282,666	3,049,841
70-Information Systems ISF	7,406	21,273	(10,057)
75-Health Insurance	215,206	325,964	264,272
Total Operating Funds	11,076,272	11,583,756	10,495,878
<i>Capital Funds</i>			
40-Capital Projects	5,141,143	5,194,238	3,960,527
Total Capital Funds	5,141,143	5,194,238	3,960,527
Total District Funds	16,217,415	16,777,994	14,456,404

Fund Balance Target Analysis
May, 2015

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service 30	Golf 60
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures	3 to 4 months	> 2 months	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	\$5,000	2 - 4 months
FY 2015 Budget Basis:									
Budgeted expenditures less budgeted capital expenditures	3,783,791	7,912,429	1,317,109	592,111	30,364	533,056	783,839	4,093,072	8,718,376
FY 2015 Targets									
Target Minimum	945,950	1,318,740	329,280	148,030	7,590	133,260	195,960	5,000	1,453,060
Target Maximum	1,261,260	None	658,550	296,060	15,180	266,530	391,920	None	2,906,130
Fund Balance as of May, 2015									
Fund Balance as of 12/31/2014	2,555,214	3,920,400	176,490	307,299	61,120	307,272	409,059	796,730	
Net Profit (Loss) YTD thru May, 2015	(1,014,746)	(1,028,888)	(303,028)	(200,856)	(13,676)	(165,566)	(282,282)	65,450	
Fund Balance as of May, 2015	1,540,468	2,891,512	(126,539)	106,443	47,444	141,706	126,777	862,179	
Cash & Investments 12/31/2014									1,688,579
Cash & Investments May, 2015									3,449,453
Analysis Results	Over Maximum Target by	Over Target by	Under Minimum Target by	Under Minimum Target by	Over Maximum Target by	Meets Target	Under Minimum Target by	Over Target Minimum by	Over Maximum Target by
Variances									
Amount over maximum or (under minimum)	279,208		(455,819)	(41,587)	32,264		(69,183)		543,323
Amount over target or (under target)		1,572,772						857,179	

**General Fund
Balance Sheet**

Description	Current Balance	Prior Month Balance	Prior Year Balance
Assets			
10-Cash & Cash Equivalents	603,416	837,066	177,126
11-Investments	1,009,770	1,009,770	1,007,721
12-Receivables	3,914,965	3,914,339	3,797,417
13-Interfund Receivables	0	0	0
14-Inventory	2,153	2,519	2,689
16-Prepaid/Deposits/Escrows	3,818	3,818	4,651
Total Assets	5,534,122	5,767,512	4,989,604
Liabilities			
20-ST Payables	(4,414)	(4,068)	(18,207)
21-Payroll Payables	(58,774)	(39,273)	(61,497)
22-Accruals	(49,169)	(49,169)	(47,772)
23-Interfund Payables	0	0	0
24-Deferred Revenues	(3,875,888)	(3,876,228)	(3,761,953)
25-Deposits/Uncashed/Stale Dated	(5,409)	(4,109)	(11,268)
Total Liabilities	(3,993,655)	(3,972,847)	(3,900,697)
30-Fund Balance	(1,540,468)	(1,794,665)	(1,088,907)
Liabilities and Fund Balance	(5,534,122)	(5,767,512)	(4,989,604)

Recreation BS

**Recreation Fund
Balance Sheet**

Description	Current Balance	Prior Month Balance	Prior Year Balance
Assets			
10-Cash & Cash Equivalents	1,377,012	1,542,083	1,784,931
11-Investments	3,139,911	3,139,911	3,140,989
12-Receivables	4,315,014	4,021,501	3,987,986
13-Interfund Receivables	0	0	0
14-Inventory	0	0	0
16-Prepaid/Deposits/Escrows	400	400	(4,200)
Total Assets	8,832,336	8,703,895	8,909,706
Liabilities			
20-ST Payables	(301,960)	(305,190)	(286,314)
22-Accruals	(74,674)	(74,674)	(63,883)
24-Deferred Revenues	(5,522,717)	(5,220,724)	(5,141,025)
25-Deposits/Uncashed/Stale Dated	(41,472)	(32,532)	(13,575)
Total Liabilities	(5,940,824)	(5,633,120)	(5,504,798)
30-Fund Balance	(2,891,512)	(3,070,775)	(3,404,909)
Liabilities and Fund Balance	(8,832,336)	(8,703,895)	(8,909,706)

Zoo BS

**Zoo Fund
Balance Sheet**

Description	Current Balance	Prior Month Balance	Prior Year Balance
Assets			
10-Cash & Cash Equivalents	(149,833)	(91,994)	(279,839)
11-Investments	0	0	0
12-Receivables	907,088	899,493	867,786
13-Interfund Receivables	0	0	0
14-Inventory	0	0	0
16-Prepaid/Deposits/Escrows	0	0	0
Total Assets	757,255	807,499	587,947
Liabilities			
20-ST Payables	0	0	0
22-Accruals	(20,529)	(20,529)	(17,616)
24-Deferred Revenues	(863,265)	(861,041)	(823,320)
Total Liabilities	(883,794)	(881,570)	(840,936)
30-Fund Balance	126,539	74,071	252,990
Liabilities and Fund Balance	(757,255)	(807,499)	(587,947)

Debt BS

Debt Service Fund
Balance Sheet

Description	Current Balance	Prior Month Balance	Prior Year Balance
Assets			
10-Cash & Cash Equivalents	862,179	795,210	856,723
11-Investments	0	0	0
12-Receivables	4,336,358	4,336,358	2,786,695
13-Interfund Receivables	0	0	0
14-Inventory	0	0	0
15-Other Receivables	0	0	0
16-Prepaid/Deposits/Escrows	0	0	0
17-Other Assets	0	0	0
19-Capital Assets	0	0	0
Total Assets	5,198,537	5,131,568	3,643,418
Liabilities			
20-ST Payables	0	0	0
21-Payroll Payables	0	0	0
22-Accruals	0	0	0
23-Interfund Payables	0	0	0
24-Deferred Revenues	(4,336,358)	(4,336,358)	(2,786,695)
25-Deposits/Uncashed/Stale Dated	0	0	0
26-Long Term-Debt	0	0	0
27-LT Vacation Accruals	0	0	0
Total Liabilities	(4,336,358)	(4,336,358)	(2,786,695)
30-Fund Balance	(862,179)	(795,210)	(856,723)
Liabilities and Fund Balance	(5,198,537)	(5,131,568)	(3,643,418)

Cap BS

Capital Projects Fund
Balance Sheet

Description	Current Balance	Prior Month Balance	Prior Year Balance
Assets			
10-Cash & Cash Equivalents	2,417,759	2,470,854	1,236,234
11-Investments	2,723,384	2,723,384	2,724,293
12-Receivables	156,471	156,287	757,413
13-Interfund Receivables	0	0	0
14-Inventory	0	0	0
15-Other Receivables	0	0	0
16-Prepaid/Deposits/Escrows	0	0	0
17-Other Assets	0	0	0
19-Capital Assets	0	0	0
Total Assets	5,297,614	5,350,525	4,717,940
Liabilities			
20-ST Payables	(51,202)	(51,202)	(135,267)
21-Payroll Payables	0	0	0
22-Accruals	(4,819)	(4,819)	(3,897)
23-Interfund Payables	0	0	0
24-Deferred Revenues	0	0	(755,000)
25-Deposits/Uncashed/Stale Dated	0	0	0
26-Long Term-Debt	0	0	0
27-LT Vacation Accruals	0	0	0
Total Liabilities	(56,021)	(56,021)	(894,165)
30-Fund Balance	(5,241,593)	(5,294,504)	(3,823,775)
Liabilities and Fund Balance	(5,297,614)	(5,350,525)	(4,717,940)

AGC BS

Arrowhead Golf Club Fund
Balance Sheet

Description	Current Balance	Prior Month Balance	Prior Year Balance
Assets			
10-Cash & Cash Equivalents	1,709,053	1,542,266	1,557,449
11-Investments	1,740,400	1,740,400	1,492,392
12-Receivables	1,494,268	1,496,001	1,315,958
13-Interfund Receivables	0	0	0
14-Inventory	139,977	157,307	267,984
15-Other Receivables	25,000	25,000	25,000
16-Prepaid/Deposits/Escrows	36,442	20,578	2,141
17-Other Assets	0	0	0
19-Capital Assets	18,507,890	18,507,890	18,529,625
Total Assets	23,653,030	23,489,442	23,190,549
Liabilities			
20-ST Payables	(930,553)	(907,160)	(712,598)
21-Payroll Payables	(6,095)	(6,095)	(5,529)
22-Accruals	(138,333)	(138,333)	(137,280)
23-Interfund Payables	0	0	0
24-Deferred Revenues	(750)	(750)	(57,605)
25-Deposits/Uncashed/Stale Dated	(493,577)	(554,830)	(528,757)
26-Long Term-Debt	(8,500,612)	(8,500,612)	(9,125,694)
27-LT Vacation Accruals	(62,383)	(62,383)	(64,671)
Total Liabilities	(10,132,302)	(10,170,162)	(10,632,134)
30-Fund Balance	(13,520,728)	(13,319,280)	(12,558,415)
Liabilities and Fund Balance	(23,653,030)	(23,489,442)	(23,190,549)

IST BS

**Information Systems
Balance Sheet**

Description	Current Balance	Prior Month Balance	Prior Year Balance
Assets			
10-Cash & Cash Equivalents	7,406	21,273	(10,057)
11-Investments	0	0	0
12-Receivables	0	0	0
13-Interfund Receivables	0	0	0
14-Inventory	0	0	0
15-Other Receivables	0	0	0
16-Prepaid/Deposits/Escrows	63	63	2,792
17-Other Assets	0	0	0
19-Capital Assets	73,693	73,693	104,734
Total Assets	81,162	95,029	97,469
Liabilities			
20-ST Payables	0	0	0
21-Payroll Payables	0	0	0
22-Accruals	0	0	0
23-Interfund Payables	0	0	0
24-Deferred Revenues	0	0	0
25-Deposits/Uncashed/Stale Dated	0	0	0
26-Long Term-Debt	0	0	0
27-LT Vacation Accruals	0	0	0
Total Liabilities	0	0	0
30-Fund Balance	(81,162)	(95,029)	(97,469)
Liabilities and Fund Balance	(81,162)	(95,029)	(97,469)

Health BS

**Health Insurance Fund
Balance Sheet**

Description	Current Balance	Prior Month Balance	Prior Year Balance
Assets			
10-Cash & Cash Equivalents	215,206	325,964	264,272
11-Investments	0	0	0
12-Receivables	1,869	1,388	910
13-Interfund Receivables	0	0	0
14-Inventory	0	0	0
15-Other Receivables	0	0	0
16-Prepaid/Deposits/Escrows	0	0	0
17-Other Assets	0	0	0
19-Capital Assets	0	0	0
Total Assets	217,075	327,351	265,182
Liabilities			
20-ST Payables	0	0	0
21-Payroll Payables	0	0	0
22-Accruals	0	0	0
23-Interfund Payables	0	0	0
24-Deferred Revenues	0	0	0
25-Deposits/Uncashed/Stale Dated	0	0	0
26-Long Term-Debt	0	0	0
27-LT Vacation Accruals	0	0	0
Total Liabilities	0	0	0
30-Fund Balance	(217,075)	(327,351)	(265,182)
Liabilities and Fund Balance	(217,075)	(327,351)	(265,182)

Major & Internal Service Funds

Row Labels	Sum of Full Year Budget	Sum of Current Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Current YTD	Sum of LY YTD	YTD Variance	% YTD Variance
10-General									
4-Revenues									
41-Taxes	3,845,110	0	0	0	0.00%	2	(9,974)	9,976	100.02%
42-Charges for Services	293,700	24,727	4,414	20,313	460.19%	137,640	116,587	21,053	18.06%
43-Debt Proceeds	0								
44-Rentals	89,000	6,750	6,750	0	0.00%	33,750	40,670	(6,920)	-17.01%
45-Product Sales	15,000	1,391	615	776	126.22%	2,172	1,915	257	13.44%
46-Grants & Donations	181,023	333	342	(9)	-2.69%	57,069	59,007	(1,938)	-3.28%
47-Misc. Income	600	52	111	(59)	-53.58%	5,013	20,622	(15,609)	-75.69%
48-Interest Income	4,500	8	625	(617)	-98.70%	2,427	2,248	180	8.00%
49-Transfers In	10,000	0	0	0	0.00%	10,000	10,000	0	0.00%
4-Revenues Total	4,438,933	33,261	12,857	20,404	158.70%	248,074	241,075	6,999	2.90%
5-Expenses									
51-Salaries & Wages	(2,074,778)	(215,190)	(225,292)	10,102	4.48%	(713,887)	(734,477)	20,590	2.80%
52-Contractual Services	(1,079,806)	(38,850)	(54,923)	16,074	29.27%	(269,792)	(295,651)	25,858	8.75%
53-Supplies	(493,341)	(29,267)	(24,927)	(4,340)	-17.41%	(101,596)	(128,671)	27,075	21.04%
54-Other Charges	(135,867)	(4,152)	(6,781)	2,629	38.78%	(52,545)	(55,713)	3,168	5.69%
57-Capital	(174,230)	0	0	0	0.00%	0	(9,651)	9,651	100.00%
59-Transfers Out	(500,000)	0	0	0	0.00%	(125,000)	(125,000)	0	0.00%
5-Expenses Total	(4,458,021)	(287,458)	(311,923)	24,465	7.84%	(1,262,820)	(1,349,163)	86,343	6.40%
10-General Total	(19,088)	(254,198)	(299,066)	44,869	15.00%	(1,014,746)	(1,108,088)	93,342	8.42%
20-Recreation									
4-Revenues									
41-Taxes	3,798,452	0	0	0	0.00%	2	(9,977)	9,979	100.02%
42-Charges for Services	4,793,913	456,800	437,535	19,265	4.40%	1,851,407	1,803,905	47,503	2.63%
44-Rentals	203,452	27,397	29,613	(2,216)	-7.48%	93,185	80,735	12,450	15.42%
45-Product Sales	206,557	11,779	8,491	3,287	38.72%	13,435	20,699	(7,263)	-35.09%
46-Grants & Donations	26,600	35	554	(519)	-93.67%	16,374	14,460	1,914	13.24%
47-Misc. Income	26,500	14,066	13,440	626	4.66%	22,209	17,707	4,502	25.43%
48-Interest Income	15,000	840	3,007	(2,167)	-72.08%	5,656	10,634	(4,978)	-46.81%
49-Transfers In	85,000								
4-Revenues Total	9,155,474	510,916	492,640	18,275	3.71%	2,002,269	1,938,163	64,106	3.31%
5-Expenses									
51-Salaries & Wages	(3,902,439)	(386,106)	(379,263)	(6,844)	-1.80%	(1,372,842)	(1,335,324)	(37,518)	-2.81%
52-Contractual Services	(2,790,587)	(192,822)	(156,573)	(36,249)	-23.15%	(799,913)	(787,267)	(12,646)	-1.61%
53-Supplies	(988,157)	(82,467)	(64,030)	(18,437)	-28.80%	(259,531)	(236,329)	(23,202)	-9.82%
54-Other Charges	(231,246)	(28,782)	(15,090)	(13,692)	-90.74%	(88,871)	(83,734)	(5,136)	-6.13%
57-Capital	0	0	(1,500)	1,500	100.00%	0	(5,414)	5,414	100.01%
59-Transfers Out	(2,010,000)	0	0	0	0.00%	(510,000)	(502,500)	(7,500)	-1.49%
5-Expenses Total	(9,922,429)	(690,178)	(616,455)	(73,723)	-11.96%	(3,031,156)	(2,950,569)	(80,588)	-2.73%
20-Recreation Total	(766,955)	(179,262)	(123,815)	(55,447)	-44.78%	(1,028,888)	(1,012,406)	(16,482)	-1.63%
22-Cosley Zoo									
4-Revenues									
41-Taxes	850,472	0	0	0	0.00%	0	50	(49)	-98.54%
42-Charges for Services	318,490	45,179	46,767	(1,588)	-3.39%	114,177	101,734	12,443	12.23%
44-Rentals	38,300	6,105	4,972	1,133	22.78%	15,520	15,347	173	1.13%
45-Product Sales	913	560	0	560	0.00%	680	100	580	580.00%
46-Grants & Donations	105,500	1,474	382	1,093	286.02%	23,161	20,599	2,561	12.43%
47-Misc. Income	0	0	0	0	0.00%	226	0	226	0.00%
48-Interest Income	0	0	0	0	0.00%	1	0	1	0.00%
49-Transfers In	0								
4-Revenues Total	1,313,675	53,318	52,121	1,198	2.30%	153,765	137,830	15,935	11.56%
5-Expenses									
51-Salaries & Wages	(819,281)	(87,943)	(86,003)	(1,941)	-2.26%	(317,416)	(312,791)	(4,625)	-1.48%
52-Contractual Services	(305,828)	(7,016)	(4,936)	(2,080)	-42.14%	(82,380)	(82,577)	197	0.24%
53-Supplies	(142,619)	(8,359)	(6,230)	(2,128)	-34.16%	(34,522)	(28,434)	(6,088)	-21.41%
54-Other Charges	(49,380)	(2,468)	(2,034)	(435)	-21.38%	(22,475)	(14,306)	(8,169)	-57.10%
57-Capital	0	0	0	0	0.00%	0	(372)	372	100.04%
59-Transfers Out	0								
5-Expenses Total	(1,317,109)	(105,787)	(99,203)	(6,584)	-6.64%	(456,793)	(438,481)	(18,312)	-4.18%
22-Cosley Zoo Total	(3,434)	(52,468)	(47,082)	(5,386)	-11.44%	(303,028)	(300,651)	(2,378)	-0.79%

Major & Internal Service Funds

Row Labels	Sum of Full Year Budget	Sum of Current Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Current YTD	Sum of LY YTD	YTD Variance	% YTD Variance
30-Debt Service									
4-Revenues									
41-Taxes	4,336,358	0	0	0	0.00%	0	0	0	0.00%
43-Debt Proceeds	572,328	0	0	0	0.00%	0	0	0	0.00%
46-Grants & Donations	144,455	66,955	68,381	(1,426)	-2.09%	66,955	68,381	(1,426)	-2.09%
47-Misc. Income	0	0	0	0	0.00%	0	0	0	0.00%
48-Interest Income	3,750	15	234	(219)	-93.79%	53	1,207	(1,155)	-95.66%
49-Transfers In	0								
4-Revenues Total	5,056,892	66,970	68,615	(1,646)	-2.40%	67,007	69,588	(2,581)	-3.71%
5-Expenses									
52-Contractual Services	(5,061,146)	0	(950)	950	100.00%	(1,558)	(2,033)	475	23.36%
54-Other Charges	0								
59-Transfers Out	0								
5-Expenses Total	(5,061,146)	0	(950)	950	100.00%	(1,558)	(2,033)	475	23.36%
30-Debt Service Total	(4,254)	66,970	67,665	(696)	-1.03%	65,450	67,556	(2,106)	-3.12%
40-Capital Projects									
4-Revenues									
41-Taxes	0								
42-Charges for Services	0								
43-Debt Proceeds	912,088	0	0	0	0.00%	0	0	0	0.00%
44-Rentals	42,885	1,365	1,345	20	1.46%	35,097	34,572	525	1.52%
45-Product Sales	7,200	1,300	50	1,250	2500.00%	2,900	3,200	(300)	-9.38%
46-Grants & Donations	550,370	0	0	0	0.00%	3,359	7,000	(3,641)	-52.01%
47-Misc. Income	0	0	0	0	0.00%	266	17,806	(17,540)	-98.50%
48-Interest Income	13,000	1,141	2,189	(1,048)	-47.86%	6,184	8,097	(1,913)	-23.63%
49-Transfers In	2,500,000	0	0	0	0.00%	625,000	625,000	0	0.00%
4-Revenues Total	4,025,543	3,806	3,584	222	6.19%	672,806	695,675	(22,869)	-3.29%
5-Expenses									
51-Salaries & Wages	(174,593)	(19,253)	(18,470)	(783)	-4.24%	(74,679)	(67,319)	(7,360)	-10.93%
52-Contractual Services	(117,948)	(7,988)	(160)	(7,828)	-4892.56%	(29,217)	(25,582)	(3,635)	-14.21%
53-Supplies	(350,086)	(8,264)	(2,478)	(5,786)	-233.49%	(17,124)	(1,832)	(15,291)	-834.67%
54-Other Charges	(10,200)	(383)	(575)	192	33.32%	(2,355)	(2,875)	520	18.08%
57-Capital	(4,682,805)	(20,827)	(96,932)	76,105	78.51%	(52,319)	(335,837)	283,518	84.42%
59-Transfers Out	0								
5-Expenses Total	(5,335,632)	(56,716)	(118,615)	61,899	52.19%	(175,693)	(433,445)	257,752	59.47%
40-Capital Projects Total	(1,310,089)	(52,910)	(115,032)	62,121	54.00%	497,113	262,230	234,883	89.57%
60-Golf Fund									
4-Revenues									
41-Taxes	1,480,469	0	0	0	0.00%	0	0	0	0.00%
42-Charges for Services	2,175,925	196,549	211,987	(15,438)	-7.28%	668,754	633,609	35,145	5.55%
44-Rentals	366,750	42,460	45,215	(2,754)	-6.09%	59,008	59,631	(623)	-1.04%
45-Product Sales	5,403,521	599,784	638,828	(39,044)	-6.11%	1,754,393	1,776,844	(22,451)	-1.26%
46-Grants & Donations	0	0	0	0	0.00%	0	0	0	0.00%
47-Misc. Income	37,900	1,310	1,363	(53)	-3.88%	13,354	11,781	1,573	13.35%
48-Interest Income	5,000	195	364	(169)	-46.41%	2,430	2,809	(379)	-13.50%
49-Transfers In	0								
4-Revenues Total	9,469,565	840,299	897,757	(57,458)	-6.40%	2,497,940	2,484,674	13,265	0.53%
5-Expenses									
51-Salaries & Wages	(3,041,423)	(335,856)	(345,741)	9,886	2.86%	(1,088,446)	(1,072,276)	(16,170)	-1.51%
52-Contractual Services	(3,183,748)	(89,985)	(80,734)	(9,252)	-11.46%	(474,974)	(473,242)	(1,732)	-0.37%
53-Supplies	(2,228,575)	(188,234)	(101,386)	(86,848)	-85.66%	(614,613)	(471,789)	(142,824)	-30.27%
54-Other Charges	(264,630)	(24,319)	(19,483)	(4,836)	-24.82%	(107,805)	(98,306)	(9,499)	-9.66%
57-Capital	(561,315)	(456)	(30,555)	30,098	98.51%	(21,954)	(45,255)	23,302	51.49%
59-Transfers Out	0								
5-Expenses Total	(9,279,691)	(638,851)	(577,899)	(60,952)	-10.55%	(2,307,792)	(2,160,868)	(146,924)	-6.80%
60-Golf Fund Total	189,874	201,449	319,858	(118,409)	-37.02%	190,148	323,806	(133,658)	-41.28%
70-Information Systems ISF									
4-Revenues									
42-Charges for Services	300,001	0	0	0	0.00%	75,000	75,924	(923)	-1.22%
43-Debt Proceeds	0								
47-Misc. Income	0	0	0	0	0.00%	16	0	16	0.00%

Major & Internal Service Funds

Row Labels	Sum of Full Year Budget	Sum of Current Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Current YTD	Sum of LY YTD	YTD Variance	% YTD Variance
48-Interest Income	0	0	0	0	0.00%	0	25	(25)	-98.56%
49-Transfers In	0								
4-Revenues Total	300,001	0	0	0	0.00%	75,016	75,948	(933)	-1.23%
5-Expenses									
52-Contractual Services	(220,502)	(9,561)	(11,507)	1,946	16.91%	(103,358)	(110,648)	7,290	6.59%
53-Supplies	(79,499)	(4,306)	(2,509)	(1,797)	-71.62%	(8,730)	(17,105)	8,375	48.96%
57-Capital	0	0	0	0	0.00%	0	0	0	0.00%
5-Expenses Total	(300,001)	(13,867)	(14,016)	149	1.06%	(112,087)	(127,753)	15,666	12.26%
70-Information Systems ISF Total	0	(13,867)	(14,016)	149	1.06%	(37,072)	(51,805)	14,733	28.44%
75-Health Insurance									
4-Revenues									
42-Charges for Services	1,582,215	0	0	0	0.00%	393,236	390,708	2,528	0.65%
47-Misc. Income	124,750	12,500	12,029	471	3.92%	46,230	44,634	1,596	3.58%
48-Interest Income	650	11	10	1	11.10%	40	175	(135)	-77.03%
49-Transfers In	0								
4-Revenues Total	1,707,615	12,511	12,039	472	3.92%	439,506	435,517	3,989	0.92%
5-Expenses									
52-Contractual Services	(1,709,465)	(122,788)	(110,065)	(12,722)	-11.56%	(493,503)	(441,406)	(52,096)	-11.80%
5-Expenses Total	(1,709,465)	(122,788)	(110,065)	(12,722)	-11.56%	(493,503)	(441,406)	(52,096)	-11.80%
75-Health Insurance Total	(1,850)	(110,277)	(98,027)	(12,250)	-12.50%	(53,997)	(5,889)	(48,107)	-816.90%
Grand Total	(1,915,795)	(394,565)	(309,515)	(85,050)	-27.48%	(1,685,019)	(1,825,246)	140,227	7.68%

Major Op Fund by Dept

Row Labels	Sum of Full Year Budget	Sum of Current Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Current YTD	Sum of LY YTD	YTD Variance	% YTD Variance
10-General									
000-Administration									
4-Revenues									
41-Taxes	1,922,555	0	0	0	0.00%	2	(9,974)	9,976	100.02%
42-Charges for Services	258,750	24,210	3,964	20,246	510.74%	132,115	113,624	18,491	16.27%
43-Debt Proceeds	0								
44-Rentals	81,000	6,750	6,750	0	0.00%	33,750	40,500	(6,750)	-16.67%
45-Product Sales	12,650	798	585	213	36.43%	841	1,170	(329)	-28.08%
46-Grants & Donations	0	0	0	0	0.00%	0	2,195	(2,195)	-100.00%
47-Misc. Income	600	52	111	(59)	-53.58%	3,459	126	3,333	2645.29%
48-Interest Income	4,500	8	625	(617)	-98.70%	2,427	2,248	180	8.00%
49-Transfers In	0								
4-Revenues Total	2,280,055	31,818	12,035	19,783	164.38%	172,595	149,889	22,706	15.15%
5-Expenses									
51-Salaries & Wages	(461,945)	(48,799)	(40,389)	(8,410)	-20.82%	(182,585)	(171,772)	(10,814)	-6.30%
52-Contractual Services	(472,581)	(22,063)	(45,395)	23,332	51.40%	(116,098)	(127,140)	11,041	8.68%
53-Supplies	(115,197)	(3,508)	(4,331)	823	19.00%	(29,878)	(30,926)	1,048	3.39%
54-Other Charges	(119,890)	(4,079)	(6,268)	2,189	34.92%	(45,482)	(51,760)	6,278	12.13%
57-Capital	0	0	0	0	0.00%	0	(601)	601	100.02%
59-Transfers Out	(500,000)	0	0	0	0.00%	(125,000)	(125,000)	0	0.00%
5-Expenses Total	(1,669,612)	(78,449)	(96,382)	17,934	18.61%	(499,044)	(507,199)	8,155	1.61%
000-Administration Total	610,443	(46,631)	(84,347)	37,716	44.72%	(326,449)	(357,310)	30,861	8.64%
101-Parks Maintenance									
4-Revenues									
41-Taxes	1,922,555	0	0	0	0.00%	0	0	0	0.00%
42-Charges for Services	5,000	0	0	0	0.00%	0	0	0	0.00%
46-Grants & Donations	0	0	0	0	0.00%	0	0	0	0.00%
47-Misc. Income	0	0	0	0	0.00%	1,554	20,496	(18,942)	-92.42%
49-Transfers In	10,000	0	0	0	0.00%	10,000	10,000	0	0.00%
4-Revenues Total	1,937,555	0	0	0	0.00%	11,554	30,496	(18,942)	-62.11%
5-Expenses									
51-Salaries & Wages	(1,470,464)	(155,284)	(172,431)	17,147	9.94%	(497,700)	(517,049)	19,349	3.74%
52-Contractual Services	(540,770)	(14,299)	(7,754)	(6,545)	-84.41%	(135,809)	(152,159)	16,350	10.75%
53-Supplies	(356,961)	(24,948)	(19,158)	(5,789)	-30.22%	(68,675)	(90,973)	22,299	24.51%
54-Other Charges	(8,355)	0	(187)	187	99.93%	(6,036)	(2,092)	(3,944)	-188.52%
57-Capital	(174,230)	0	0	0	0.00%	0	(8,907)	8,907	100.00%
59-Transfers Out	0								
5-Expenses Total	(2,550,780)	(194,530)	(199,530)	5,000	2.51%	(708,220)	(771,180)	62,960	8.16%
101-Parks Maintenance Total	(613,225)	(194,530)	(199,530)	5,000	2.51%	(696,666)	(740,684)	44,018	5.94%
430-Historical Museum									
4-Revenues									
42-Charges for Services	29,950	517	450	67	14.89%	5,525	2,963	2,562	86.47%
44-Rentals	8,000	0	0	0	0.00%	0	170	(170)	-100.00%
45-Product Sales	2,350	593	30	563	1877.17%	1,331	745	586	78.66%
46-Grants & Donations	181,023	333	342	(9)	-2.69%	57,069	56,812	257	0.45%
47-Misc. Income	0	0	0	0	0.00%	0	0	0	0.00%
4-Revenues Total	221,323	1,443	822	621	75.54%	63,925	60,690	3,235	5.33%
5-Expenses									
51-Salaries & Wages	(142,369)	(11,107)	(12,472)	1,365	10.94%	(33,602)	(45,657)	12,055	26.40%
52-Contractual Services	(66,455)	(2,488)	(1,775)	(713)	-40.19%	(17,885)	(16,352)	(1,533)	-9.37%
53-Supplies	(21,183)	(812)	(1,438)	627	43.58%	(3,044)	(6,771)	3,728	55.06%
54-Other Charges	(7,622)	(73)	(326)	253	77.75%	(1,027)	(1,861)	834	44.81%
57-Capital	0	0	0	0	0.00%	0	(143)	143	100.09%
5-Expenses Total	(237,629)	(14,479)	(16,011)	1,531	9.56%	(55,557)	(70,784)	15,227	21.51%
430-Historical Museum Total	(16,306)	(13,037)	(15,189)	2,152	14.17%	8,368	(10,094)	18,462	182.90%
10-General Total	(19,088)	(254,198)	(299,066)	44,869	15.00%	(1,014,746)	(1,108,088)	93,342	8.42%
20-Recreation									
000-Administration									
4-Revenues									
41-Taxes	3,798,452	0	0	0	0.00%	2	(9,977)	9,979	100.02%
42-Charges for Services	143,020	20,090	15,010	5,080	33.84%	52,440	50,910	1,530	3.01%
44-Rentals	29,702	0	5,520	(5,520)	-100.00%	1,180	8,680	(7,501)	-86.41%
45-Product Sales	42,530	6	2	4	197.50%	1,145	1,492	(347)	-23.23%
46-Grants & Donations	26,600	35	554	(519)	-93.67%	16,314	14,460	1,854	12.82%

Major Op Fund by Dept

Row Labels	Sum of Full Year Budget	Sum of Current Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Current YTD	Sum of LY YTD	YTD Variance	% YTD Variance
47-Misc. Income	0	103	90	13	13.92%	2,152	817	1,335	163.37%
48-Interest Income	15,000	840	3,007	(2,167)	-72.08%	5,656	10,634	(4,978)	-46.81%
49-Transfers In	30,000								
4-Revenues Total	4,085,304	21,073	24,182	(3,110)	-12.86%	78,888	77,016	1,872	2.43%
5-Expenses									
51-Salaries & Wages	(1,166,929)	(131,372)	(124,530)	(6,842)	-5.49%	(482,273)	(473,512)	(8,762)	-1.85%
52-Contractual Services	(798,660)	(71,019)	(63,693)	(7,326)	-11.50%	(273,318)	(252,390)	(20,928)	-8.29%
53-Supplies	(147,295)	(2,684)	(2,872)	188	6.56%	(24,900)	(39,290)	14,389	36.62%
54-Other Charges	(117,037)	(7,764)	(10,042)	2,278	22.69%	(50,569)	(44,971)	(5,598)	-12.45%
57-Capital	0	0	0	0	0.00%	0	(744)	744	100.04%
59-Transfers Out	(2,000,000)	0	0	0	0.00%	(500,000)	(500,000)	0	0.00%
5-Expenses Total	(4,229,921)	(212,839)	(201,137)	(11,701)	-5.82%	(1,331,061)	(1,310,906)	(20,154)	-1.54%
000-Administration Total	(144,617)	(191,766)	(176,955)	(14,811)	-8.37%	(1,252,172)	(1,233,890)	(18,282)	-1.48%
101-Parks Maintenance									
4-Revenues									
42-Charges for Services	0	0	0	0	0.00%	4,758	0	4,758	0.00%
44-Rentals	12,261	1,890	2,320	(430)	-18.53%	5,250	3,200	2,050	64.06%
45-Product Sales	0								
47-Misc. Income	0	0	0	0	0.00%	0	0	0	0.00%
4-Revenues Total	12,261	1,890	2,320	(430)	-18.53%	10,008	3,200	6,808	212.74%
5-Expenses									
51-Salaries & Wages	(567,092)	(47,436)	(50,841)	3,405	6.70%	(199,868)	(204,411)	4,543	2.22%
52-Contractual Services	(302,415)	(15,276)	(6,688)	(8,588)	-128.41%	(91,680)	(75,414)	(16,266)	-21.57%
53-Supplies	(205,250)	(19,634)	(11,898)	(7,736)	-65.02%	(43,604)	(24,377)	(19,227)	-78.87%
57-Capital	0	0	0	0	0.00%	0	0	0	0.00%
5-Expenses Total	(1,074,757)	(82,346)	(69,428)	(12,918)	-18.61%	(335,152)	(304,202)	(30,949)	-10.17%
101-Parks Maintenance Total	(1,062,496)	(80,456)	(67,108)	(13,348)	-19.89%	(325,144)	(301,002)	(24,142)	-8.02%
220-Recreation Programs									
4-Revenues									
42-Charges for Services	2,546,900	227,975	196,080	31,895	16.27%	1,116,313	1,010,266	106,047	10.50%
44-Rentals	84,264	6,040	6,862	(822)	-11.98%	45,977	35,213	10,764	30.57%
45-Product Sales	26,005	(18)	560	(579)	-103.30%	10,559	11,073	(514)	-4.64%
46-Grants & Donations	0	0	0	0	0.00%	60	0	60	0.00%
47-Misc. Income	0								
4-Revenues Total	2,657,169	233,997	203,502	30,495	14.98%	1,172,909	1,056,552	116,357	11.01%
5-Expenses									
51-Salaries & Wages	(940,975)	(110,090)	(102,072)	(8,017)	-7.85%	(364,117)	(328,194)	(35,923)	-10.95%
52-Contractual Services	(882,107)	(59,325)	(57,000)	(2,325)	-4.08%	(242,603)	(275,159)	32,556	11.83%
53-Supplies	(179,939)	(15,965)	(13,141)	(2,823)	-21.49%	(75,117)	(72,138)	(2,979)	-4.13%
54-Other Charges	0								
57-Capital	0	0	0	0	0.00%	0	(57)	57	100.44%
5-Expenses Total	(2,003,021)	(185,380)	(172,213)	(13,166)	-7.65%	(681,837)	(675,548)	(6,289)	-0.93%
220-Recreation Programs Total	654,148	48,617	31,288	17,329	55.38%	491,072	381,004	110,068	28.89%
221-Athletics									
4-Revenues									
42-Charges for Services	452,283	72,421	47,792	24,629	51.53%	159,155	162,272	(3,117)	-1.92%
45-Product Sales	39,222	561	205	356	173.84%	561	205	356	173.84%
47-Misc. Income	0								
49-Transfers In	55,000								
4-Revenues Total	546,505	72,982	47,997	24,985	52.06%	159,716	162,477	(2,761)	-1.70%
5-Expenses									
51-Salaries & Wages	(74,457)	(4,941)	(4,391)	(550)	-12.52%	(15,962)	(14,242)	(1,720)	-12.08%
52-Contractual Services	(142,480)	(9,242)	(10,934)	1,693	15.48%	(18,466)	(23,803)	5,338	22.42%
53-Supplies	(267,679)	(15,971)	(13,301)	(2,670)	-20.08%	(50,266)	(50,398)	132	0.26%
54-Other Charges	(51,480)	(8,809)	(1,270)	(7,539)	-593.63%	(20,465)	(23,969)	3,503	14.62%
57-Capital	0	0	(1,500)	1,500	100.00%	0	(1,500)	1,500	100.00%
59-Transfers Out	(10,000)	0	0	0	0.00%	(10,000)	(2,500)	(7,500)	-300.00%
5-Expenses Total	(546,096)	(38,963)	(31,396)	(7,567)	-24.10%	(115,159)	(116,412)	1,252	1.08%
221-Athletics Total	410	34,019	16,601	17,418	104.92%	44,557	46,065	(1,508)	-3.27%
222-Pools									
4-Revenues									
42-Charges for Services	816,500	74,480	113,013	(38,532)	-34.10%	212,656	259,286	(46,630)	-17.98%
44-Rentals	20,000	11,834	11,304	530	4.69%	11,834	11,304	530	4.69%

Major Op Fund by Dept

Row Labels	Sum of Full Year Budget	Sum of Current Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Current YTD	Sum of LY YTD	YTD Variance	% YTD Variance
54-Other Charges	(500)	0	0	0	0.00%	0	(25)	25	100.00%
57-Capital	0								
59-Transfers Out	0								
5-Expenses Total	(60,047)	(5,615)	(5,254)	(361)	-6.87%	(23,674)	(24,674)	1,000	4.05%
000-Administration Total	790,425	(4,615)	(5,254)	639	12.17%	(22,673)	(23,374)	702	3.00%
101-Parks Maintenance									
4-Revenues									
47-Misc. Income	0	0	0	0	0.00%	0	0	0	0.00%
4-Revenues Total	0	0	0	0	0.00%	0	0	0	0.00%
5-Expenses									
51-Salaries & Wages	(148,076)	(10,729)	(14,719)	3,990	27.10%	(46,625)	(59,960)	13,335	22.24%
52-Contractual Services	(51,220)	(440)	(594)	154	25.86%	(10,881)	(14,504)	3,623	24.98%
53-Supplies	(27,188)	(1,720)	(364)	(1,356)	-372.51%	(5,487)	(5,058)	(429)	-8.47%
57-Capital	0	0	0	0	0.00%	0	(29)	29	98.72%
5-Expenses Total	(226,485)	(12,889)	(15,677)	2,787	17.78%	(62,993)	(79,551)	16,558	20.81%
101-Parks Maintenance Total	(226,485)	(12,889)	(15,677)	2,787	17.78%	(62,993)	(79,551)	16,558	20.81%
220-Recreation Programs									
4-Revenues									
42-Charges for Services	98,490	12,188	14,186	(1,998)	-14.08%	36,742	34,987	1,755	5.02%
45-Product Sales	913	560	0	560	0.00%	680	100	580	580.00%
46-Grants & Donations	0	83	0	83	0.00%	83	0	83	0.00%
4-Revenues Total	99,403	12,831	14,186	(1,355)	-9.55%	37,505	35,087	2,418	6.89%
5-Expenses									
51-Salaries & Wages	(42,919)	(5,556)	(4,767)	(789)	-16.55%	(20,063)	(15,024)	(5,040)	-33.54%
52-Contractual Services	(2,506)	0	0	0	0.00%	(351)	(552)	201	36.40%
53-Supplies	(9,653)	(252)	(379)	127	33.54%	(1,085)	(1,147)	62	5.43%
57-Capital	0	0	0	0	0.00%	0	(29)	29	98.72%
5-Expenses Total	(55,078)	(5,808)	(5,146)	(662)	-12.86%	(21,500)	(16,752)	(4,748)	-28.34%
220-Recreation Programs Total	44,325	7,023	9,040	(2,017)	-22.31%	16,005	18,335	(2,330)	-12.71%
350-Special Facilities									
5-Expenses									
51-Salaries & Wages	(51,159)	(5,827)	(5,689)	(139)	-2.44%	(22,055)	(21,698)	(357)	-1.65%
52-Contractual Services	(11,422)	0	0	0	0.00%	(2,855)	(2,737)	(118)	-4.32%
53-Supplies	0								
54-Other Charges	(11,000)	(823)	(666)	(157)	-23.57%	(5,392)	(1,748)	(3,644)	-208.46%
57-Capital	0								
5-Expenses Total	(73,581)	(6,650)	(6,355)	(296)	-4.66%	(30,302)	(26,183)	(4,120)	-15.73%
350-Special Facilities Total	(73,581)	(6,650)	(6,355)	(296)	-4.66%	(30,302)	(26,183)	(4,120)	-15.73%
501-Cosley Zoo									
4-Revenues									
42-Charges for Services	220,000	31,991	32,581	(590)	-1.81%	76,435	65,497	10,938	16.70%
44-Rentals	38,300	6,105	4,972	1,133	22.78%	15,520	15,347	173	1.13%
45-Product Sales	0								
46-Grants & Donations	105,500	1,391	382	1,010	264.29%	23,078	20,599	2,478	12.03%
47-Misc. Income	0	0	0	0	0.00%	226	0	226	0.00%
4-Revenues Total	363,800	39,487	37,935	1,552	4.09%	115,258	101,443	13,815	13.62%
5-Expenses									
51-Salaries & Wages	(530,017)	(60,583)	(55,704)	(4,879)	-8.76%	(209,153)	(195,384)	(13,769)	-7.05%
52-Contractual Services	(228,243)	(6,209)	(4,213)	(1,996)	-47.38%	(64,137)	(60,859)	(3,278)	-5.39%
53-Supplies	(105,778)	(6,386)	(5,487)	(899)	-16.39%	(27,950)	(22,229)	(5,721)	-25.74%
54-Other Charges	(37,880)	(1,645)	(1,368)	(278)	-20.31%	(17,084)	(12,534)	(4,550)	-36.30%
57-Capital	0	0	0	0	0.00%	0	(315)	315	99.97%
5-Expenses Total	(901,918)	(74,823)	(66,771)	(8,052)	-12.06%	(318,324)	(291,321)	(27,003)	-9.27%
501-Cosley Zoo Total	(538,118)	(35,336)	(28,836)	(6,500)	-22.54%	(203,065)	(189,877)	(13,188)	-6.95%
22-Cosley Zoo Total	(3,434)	(52,468)	(47,082)	(5,386)	-11.44%	(303,028)	(300,651)	(2,378)	-0.79%
60-Golf Fund									
000-Administration									
4-Revenues									
41-Taxes	1,480,469	0	0	0	0.00%	0	0	0	0.00%
42-Charges for Services	0								
46-Grants & Donations	0	0	0	0	0.00%	0	0	0	0.00%
47-Misc. Income	4,400	372	456	(84)	-18.42%	1,791	1,068	723	67.72%

Major Op Fund by Dept

Row Labels	Sum of Full Year Budget	Sum of Current Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Current YTD	Sum of LY YTD	YTD Variance	% YTD Variance
48-Interest Income	5,000	195	364	(169)	-46.41%	2,430	2,809	(379)	-13.50%
49-Transfers In	0								
4-Revenues Total	1,489,869	567	820	(253)	-30.84%	4,221	3,877	344	8.88%
5-Expenses									
51-Salaries & Wages	(300,909)	(31,159)	(30,428)	(731)	-2.40%	(119,435)	(119,528)	93	0.08%
52-Contractual Services	(1,977,821)	(25,670)	(22,950)	(2,720)	-11.85%	(143,250)	(150,181)	6,931	4.62%
53-Supplies	(100,087)	(7,006)	(2,962)	(4,044)	-136.51%	(26,768)	(29,225)	2,457	8.41%
54-Other Charges	(111,630)	(6,903)	(8,941)	2,038	22.79%	(40,050)	(37,048)	(3,002)	-8.10%
57-Capital	0	0	0	0	0.00%	0	(57)	57	100.44%
59-Transfers Out	0								
5-Expenses Total	(2,490,447)	(70,738)	(65,281)	(5,457)	-8.36%	(329,503)	(336,039)	6,536	1.94%
000-Administration Total	(1,000,578)	(70,171)	(64,461)	(5,710)	-8.86%	(325,282)	(332,162)	6,880	2.07%
101-Parks Maintenance									
5-Expenses									
51-Salaries & Wages	(13,254)	(1,501)	(1,475)	(25)	-1.72%	(5,698)	(6,392)	693	10.85%
52-Contractual Services	(3,687)	(113)	(111)	(2)	-1.76%	(1,097)	(1,169)	72	6.18%
53-Supplies	(7,000)	(538)	0	(538)	0.00%	(538)	0	(538)	0.00%
54-Other Charges	0								
57-Capital	0								
5-Expenses Total	(23,940)	(2,151)	(1,586)	(565)	-35.62%	(7,332)	(7,561)	228	3.02%
101-Parks Maintenance Total	(23,940)	(2,151)	(1,586)	(565)	-35.62%	(7,332)	(7,561)	228	3.02%
601-Golf Maintenance									
4-Revenues									
46-Grants & Donations	0	0	0	0	0.00%	0	0	0	0.00%
4-Revenues Total	0	0	0	0	0.00%	0	0	0	0.00%
5-Expenses									
51-Salaries & Wages	(517,175)	(54,518)	(58,112)	3,594	6.18%	(165,218)	(167,029)	1,811	1.08%
52-Contractual Services	(148,191)	(4,118)	(4,420)	302	6.84%	(37,427)	(42,003)	4,576	10.89%
53-Supplies	(356,015)	(24,679)	(47,681)	23,002	48.24%	(95,054)	(85,614)	(9,439)	-11.03%
54-Other Charges	(20,000)	(5,645)	0	(5,645)	0.00%	(16,395)	0	(16,395)	0.00%
57-Capital	(205,000)	0	(30,555)	30,555	100.00%	0	(30,669)	30,669	100.00%
5-Expenses Total	(1,246,381)	(88,960)	(140,768)	51,808	36.80%	(314,094)	(325,316)	11,222	3.45%
601-Golf Maintenance Total	(1,246,381)	(88,960)	(140,768)	51,808	36.80%	(314,094)	(325,316)	11,222	3.45%
611-Pro Shop/Golf Fees									
4-Revenues									
42-Charges for Services	1,983,925	183,949	211,987	(28,038)	-13.23%	636,619	607,295	29,324	4.83%
44-Rentals	366,750	42,340	45,215	(2,874)	-6.36%	58,888	58,744	145	0.25%
45-Product Sales	143,000	22,415	20,532	1,882	9.17%	39,364	35,541	3,823	10.76%
46-Grants & Donations	0								
47-Misc. Income	0	15	15	0	0.00%	22	20	2	10.00%
4-Revenues Total	2,493,675	248,719	277,749	(29,030)	-10.45%	734,894	701,600	33,294	4.75%
5-Expenses									
51-Salaries & Wages	(388,043)	(47,496)	(47,875)	379	0.79%	(109,187)	(114,404)	5,217	4.56%
52-Contractual Services	(188,430)	(8,616)	(9,383)	767	8.17%	(42,909)	(47,842)	4,933	10.31%
53-Supplies	(149,056)	(23,003)	(16,723)	(6,279)	-37.55%	(33,949)	3,748	(37,697)	-1005.79%
54-Other Charges	(30,000)	(2,927)	(1,979)	(948)	-47.92%	(7,894)	(6,979)	(915)	-13.11%
57-Capital	(70,000)	0	0	0	0.00%	0	(143)	143	100.09%
5-Expenses Total	(825,529)	(82,042)	(75,959)	(6,082)	-8.01%	(193,939)	(165,620)	(28,319)	-17.10%
611-Pro Shop/Golf Fees Total	1,668,146	166,677	201,790	(35,113)	-17.40%	540,956	535,980	4,975	0.93%
612-Food and Beverage									
4-Revenues									
42-Charges for Services	177,000	12,601	0	12,601	0.00%	24,592	0	24,592	0.00%
44-Rentals	0	120	0	120	0.00%	120	887	(767)	-86.49%
45-Product Sales	5,260,521	577,369	618,296	(40,926)	-6.62%	1,715,029	1,741,303	(26,274)	-1.51%
46-Grants & Donations	0								
47-Misc. Income	33,500	923	892	31	3.49%	11,541	10,693	848	7.93%
4-Revenues Total	5,471,021	591,013	619,188	(28,175)	-4.55%	1,751,281	1,752,883	(1,602)	-0.09%
5-Expenses									
51-Salaries & Wages	(1,818,042)	(201,182)	(207,852)	6,669	3.21%	(687,848)	(661,036)	(26,813)	-4.06%
52-Contractual Services	(865,114)	(51,455)	(43,860)	(7,595)	-17.32%	(250,146)	(231,693)	(18,453)	-7.96%
53-Supplies	(1,610,667)	(133,009)	(34,020)	(98,989)	-290.97%	(457,605)	(360,698)	(96,907)	-26.87%
54-Other Charges	(103,000)	(8,844)	(8,563)	(280)	-3.27%	(43,466)	(54,279)	10,814	19.92%
57-Capital	(286,315)	(456)	0	(456)	0.00%	(21,954)	(14,386)	(7,568)	-52.61%

Major Op Fund by Dept

Row Labels	Sum of Full Year Budget	Sum of Current Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Current YTD	Sum of LY YTD	YTD Variance	% YTD Variance
59-Transfers Out	0								
5-Expenses Total	(4,683,138)	(394,947)	(294,295)	(100,652)	-34.20%	(1,461,019)	(1,322,092)	(138,927)	-10.51%
612-Food and Beverage Total	787,883	196,066	324,893	(128,826)	-39.65%	290,263	430,791	(140,528)	-32.62%
613-Cross Country Skiing									
4-Revenues									
42-Charges for Services	15,000	0	0	0	0.00%	7,543	26,314	(18,771)	-71.33%
45-Product Sales	0								
4-Revenues Total	15,000	0	0	0	0.00%	7,543	26,314	(18,771)	-71.33%
5-Expenses									
51-Salaries & Wages	(4,000)	0	0	0	0.00%	(1,060)	(3,888)	2,828	72.74%
52-Contractual Services	(506)	(13)	(9)	(3)	-38.00%	(145)	(352)	208	59.05%
53-Supplies	(5,750)	0	0	0	0.00%	(700)	0	(700)	0.00%
57-Capital	0								
5-Expenses Total	(10,256)	(13)	(9)	(3)	-38.00%	(1,905)	(4,241)	2,336	55.08%
613-Cross Country Skiing Total	4,744	(13)	(9)	(3)	-38.00%	5,638	22,073	(16,435)	-74.46%
60-Golf Fund Total	189,874	201,449	319,858	(118,409)	-37.02%	190,148	323,806	(133,658)	-41.28%
Grand Total	(599,602)	(284,480)	(150,106)	(134,374)	-89.52%	(2,156,514)	(2,097,338)	(59,176)	-2.82%

PPF

Row Labels	Sum of					Sum of				
	Sum of Full Year Budget	Current Month	Sum of LY Month	Month Variance	% Month Variance	Current YTD	Sum of LY YTD	YTD Variance	% YTD Variance	
4-Revenues										
42-Charges for Services	812,200	59,941	63,164	(3,223)	-5.10%	302,277	316,249	(13,972)	-4.42%	
44-Rentals	725	36	53	(17)	-31.30%	194	264	(71)	-26.73%	
45-Product Sales	4,000	0	0	0	0.00%	23	0	23	0.00%	
47-Misc. Income	10,000	2,269	385	1,884	489.27%	6,323	1,925	4,398	228.44%	
4-Revenues Total	826,925	62,246	63,602	(1,356)	-2.13%	308,816	318,438	(9,622)	-3.02%	
5-Expenses										
51-Salaries & Wages	(438,694)	(47,394)	(49,068)	1,674	3.41%	(171,959)	(175,586)	3,627	2.07%	
52-Contractual Services	(84,033)	(1,544)	(1,411)	(133)	-9.43%	(21,326)	(15,850)	(5,476)	-34.55%	
53-Supplies	(64,811)	(2,830)	(5,937)	3,107	52.33%	(23,116)	(21,936)	(1,179)	-5.38%	
54-Other Charges	(15,500)	(955)	(695)	(260)	-37.47%	(5,308)	(3,914)	(1,395)	-35.63%	
57-Capital	0	0	0	0	0.00%	0	(172)	172	99.86%	
5-Expenses Total	(603,039)	(52,723)	(57,110)	4,387	7.68%	(221,709)	(217,458)	(4,251)	-1.95%	
Grand Total	223,886	9,523	6,491	3,031	46.70%	87,107	100,980	(13,873)	-13.74%	

Central Athletic Center

Row Labels	Sum of Full Year Budget	Sum of Current Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Current YTD	Sum of LY YTD	YTD Variance	% YTD Variance
4-Revenues									
42-Charges for Services	29,500	1,320	1,597	(277)	-17.36%	24,476	22,536	1,940	8.61%
44-Rentals	84,264	6,040	6,862	(822)	-11.98%	45,977	35,213	10,764	30.57%
45-Product Sales	7,500	(27)	188	(215)	-114.36%	4,659	5,698	(1,039)	-18.24%
4-Revenues Total	121,264	7,333	8,648	(1,315)	-15.20%	75,112	63,448	11,665	18.38%
5-Expenses									
51-Salaries & Wages	(27,000)	(3,024)	(2,492)	(532)	-21.34%	(20,438)	(16,943)	(3,495)	-20.63%
52-Contractual Services	(79,964)	(3,377)	(813)	(2,564)	-315.34%	(24,420)	(21,892)	(2,528)	-11.55%
53-Supplies	(14,300)	(1,432)	165	(1,597)	-967.87%	(6,259)	(5,114)	(1,145)	-22.39%
54-Other Charges	0								
57-Capital	0								
5-Expenses Total	(121,264)	(7,833)	(3,141)	(4,692)	-149.39%	(51,118)	(43,949)	(7,168)	-16.31%
Grand Total	(0)	(500)	5,507	(6,007)	-109.08%	23,995	19,498	4,496	23.06%

TO: Mike Benard, Executive Director
FROM: Rob Sperl, Director of Parks & Planning
DATE: June 1, 2015
SUBJECT: Board Report, May 2015

Park Services Center

- Vehicle/ Equipment Training has been completed for new summer staff.
- Special Events held during May 2015: Events were prepared for, staffed, and cleaned up at the end of the event by the Parks Department.
 - Graf Park: Go Fly a Kite Event
 - Multiple Locations: Wheaton Wings Tournament
 - Danada South Sensory Playground: Play Day (cancelled due to weather)
- Staff started prepping for the Taste of Wheaton.
- Coordinating department supervisors were met with in preparation for the budget.

Planning

- A Play for All board meeting was held on May 6.
- A Landscape Diversity meeting was held on May 7 to discuss the results of the plant sale. It was another successful year at promoting native plants.
- Staff attended the third master planning workshop for Cosley Zoo.
- A kick off meeting was held with our consulting engineer to discuss the scope and schedules for the four projects we are working on this year.
- Work has begun on the replacement of the boilers at the Community Center.
- Staff contracted to repair and replace a section of the paver walk at Cosley Zoo.
- Bids were opened for the Janitorial Services at the Community Center and Central. We are reviewing the results and expect a recommendation for the July board meeting.
- The second phase of our district wide tree inventory was completed by our consultant.
- Bids are being opened for the Central Sports Lights on June 2. See statement of issue.
- Bids are being opened for the Waste Removal Services throughout the district on June 9

Operations

- A new staff member has been hired to fill the Building Technician position the board previously approved. They are scheduled to start June 8.
- General Cleaning was completed for all WPD facilities and shelters.
- Multiple work orders are in progress for Recreation events.
- Ballfields: Daily maintenance/ safety checklists were completed.
- Low Frequency Inspections for playgrounds have been completed and will continue throughout the summer.

- Post Prom for Wheaton Warrenville South High School was set up and taken down at the Community Center.
- A contractor was hired to disassemble and remove numerous corroded sections and cast-iron piping and fittings and replaced with new PVC pipe and fittings.
- Cosley Zoo staff has been working on miscellaneous repairs throughout the Zoo to prepare for the AZA accreditation inspection on June 16 and 17.
- Temporary fencing was removed from soccer fields for the start of the season. Soccer fields were measured, laid-out and striped.
-

Projects

- Various work order requests were completed throughout the district including: Electrical, Lincoln Marsh, Community Center, Signs & Banners.
- Northside Pool and Rice Pool were prepped for opening including: cleaning, preparation, scraping of paint, small repairs, and concrete maintenance. A leak was detected at Northside and repaired.
- Cosley Zoo: the bobcat exhibit ceiling was removed and replaced to alleviate moisture concerns.

Horticulture

- Staff directed a prairie planting project with students at Edison Middle School on May 14.
- Leaf cleanup and pruning in the parks in preparation for the summer.
- High Frequency Playground Inspections were completed for a portion of the playgrounds and are ongoing.
- Spring annual planting has been completed.

Conservation

- Lincoln Marsh Trail Inspections were completed throughout the month.
- Pruning for general health and structure on younger trees throughout District.
- Continued with ash tree removal throughout District.
- Continued with mulching, stump grinding, and general park cleanup.
- Oversaw volunteers at Northside Park for the Conservation Foundations River Sweep on May 16. Twenty-one bags of garbage were collected.
- 3 quotes were received from local contractors for the removal of a large ash tree at Toohey Park.

Lincoln Marsh

- Lincoln Marsh hosted a total of 1773 participants in Adventure Education and Nature Interpretation/Environmental Education in May.
 - Adventure Education staff presented 46 programs to 588 participants.
 - Environmental Education staff presented 60 programs to 1185 participants.
- Adventure Education Supervisor conducted a power pole, crate stacking and climbing tower training.

- Paw Paw School District brought out their 4th and 5th grade classes to participate in orienteering and wetland explorations for an end of year field trip.
- The Wetlands Education Program celebrated its 24th year in 2015. This month 10 schools and 687 students participated. The program is an all-day field trip where students rotate through four stations to learn about the value of wetlands through hands on activities.
- Completed partnership agreement w/ Warrenville Public Library to present Nature Telling story time program starting in September.
- Environmental Education Supervisor and Program Manager attended a Nature Play workshop hosted by the Chicago Botanical Gardens to learn about new activities to incorporate into nature programs.
- Lincoln Marsh staff hosted an Open House on May 17th. More than 75 people attended and participated in activities for all ages. A live Raptor program with 5 birds of prey was provided by Stillman Nature Center.

Green Team Report

- USA's recycling efforts collected 1314 pounds of clothing in May. This saves 1,839,600 gallons of water, 8 cubic yards of landfill space and 9, 198 pounds of CO2 prevented from emission.
- Five boxes of donated used shoes were sent to Shoebox Recycling to be sent around the world to those in need. This is a community recycling effort of the Wheaton Park District Green team.
- Lincoln Marsh, Northside Park, Toohey, Cosley, Prairie and Arrowhead Golf Course facilities were recognized by the Conservation Foundation's "Conservation @ Work" program for its environmentally friendly and sustainable landscape features at each facility.

Mechanic

- Spring Preparation - Preventive Maintenance on vehicles and equipment is in progress.
- Truck and trailer inspections were all completed with no damage to report.
- Miscellaneous repair requests and work order tickets were completed.
- Mechanics attended Green Team Fleet Meeting held at the DuPage County Fairgrounds.
- Bids were prepared to dispose of the lockers at Central that were previously declared surplus.

TO: Michael Benard, Executive Director
 FROM: Mary Beth Cleary, Director of Recreation
 RE: Recreation Program Report
 DATE: June 9, 2015



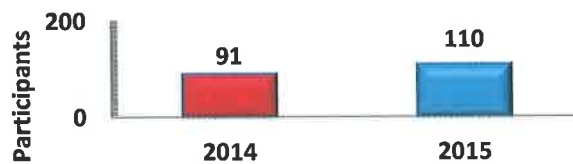
**Community Center Rentals and Revenue Comparison
 May 2014/May 2015**

	# of Reservations			Total Rental Hours			Rental Revenue		
	2014	2015	Change %	2014	2015	Change %	2014	2015	Change %
Renters	43	57	32.6%	117	150.5	28.6%	\$2,799.39	\$4,682.77	67.3%
WDSRA	28	21	-25.0%	78.5	71.5	-8.9%		0	
District 200	8	7	-12.5%	32.5	30.75	-5.4%	0	0	
External (Other)	3	2	-33.3%	5	5	0.0%	0	0	
Total	82	87	6.1%	233	257.75	10.6%	\$2,799.39	\$4,682.77	67.3%

Athletics

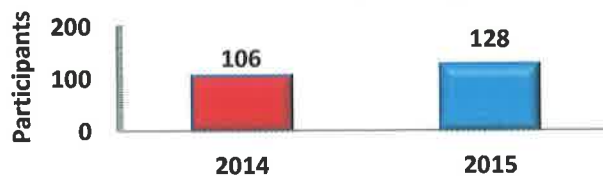
- The Wheaton Park District Baseball/ Softball program hosted the annual All-Star Day on Friday, June 5 at Atten Park. There were All-Star games for A League to Pony League for baseball and AA League to Major League for softball. The Vice-Presidents of the leagues announce the players, play music, give out awards and play the national anthem for this special night.
- The 4th Annual Wheaton Wings Spring Classic Soccer Tournament was conducted from Friday, May 15 – Sunday, May 17. One hundred ninety-four teams participated in this year’s tournament, which is up 33 teams from the previous year. All the Wheaton Wings teams had an outstanding tournament. Ten teams place in the top two of their division.
- Wheaton Wings Tryouts were held for the 2015-2016 seasons. The boys tried out on May 12 and 13 while the girl’s tryouts were held on May 26 and 29. We will have 24 teams this year, compared to 22 teams last year
- Spring Youth Athletic Classes came to an end in the month of May. Classes offered included: Pee wee Soccer, T-ball Clinic, and Hoops Clinic. All classes ran successfully

Youth Athletic Classes (Spring)



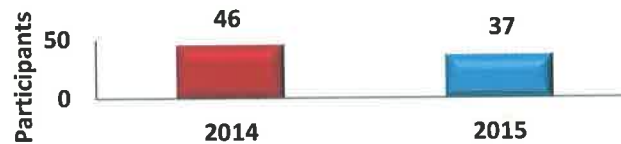
- Soccer Shots spring classes ended. Due to waiting lists, two additional classes were added this season.

Soccer Shots (Spring)



- Men’s Spring Recreational Basketball Wednesday Night League is underway with games scheduled at the Community Center Gym. The league has 6 teams which is consistent with last year.
- Men’s 16” Softball League is underway with game scheduled at Graf #5 and Atten #20. The league has grown to 10 teams this season and the guys are excited to have additional competition this season.
- Spring Boys Lacrosse playoffs started June 6.
- Spring Girls Lacrosse season went into tournaments teams at the end of May and the girls were excited to play teams from around the Chicago area.
- The Spring Tennis (Youth & Adult) ended June 6. The program is hosted on Saturdays from 1pm to 5pm, at Seven Gables Park.

Spring Youth and Adult Tennis Enrollment



- The Wheaton Park District Youth Baseball and Softball Program will host the Annual Championship Day on Saturday, June 27 at Atten Park.

Varied Interest

- St. Francis Safe Celebration was held on Saturday, April 18. There were 198 students in attendance.
- Wheaton North Post Prom was held on Saturday, April 25. There were 579 students in attendance.
- Wheaton Warrenville South Post Prom was held on Saturday, May 2. There was an estimated 590 students in attendance.
- First day of Camp I Don’t Know is June 9 with 40 kids enrolled. Camp staff will be present at Taste of Wheaton to try to boost enrollment before camp starts.
- Dance Recitals were held on May 16 at 12pm and 2:30pm. There were approximately 600 friends and family that attended the two recitals.
- U Rock: Teen Battle of the Bands is scheduled for Friday, June 19. There will be 7 bands competing. The winner will compete at the regional competition in Algonquin.

Leisure Center

- The Silvertones performed their newest show, *Tribute to Stage and Screen*, at the Community Center on May 3 at 3pm. Two hundred and fifty people enjoyed the show. Tickets ranged from \$7 - \$12. They looked and sounded great, in part because of the new risers that Nic Novak created out of an unused portable dance floor. The improved sound in Memorial was noticeable, due to the new sound panels and the repositioned hang down mics on the stage. Staff has worked hard to improve the Memorial Room sound and lighting this year.

Day Trips Included:

May 14	Billy Elliott at Drury Lane	33
May 19	What’s Wright In Racine	40
May 27	Sense and Sensibility Chicago Shakespeare Theatre	38

TO: Mike Benard, Executive Director
FROM: Andy Bendy, Director of Special Facilities
RE: June 17, 2015 Board Report

Cosley Zoo - Susan Wahlgren, Zoo Director

Fundraising/Revenue Activities

Admissions:

- While May produced some warmer weather it also provided quite a bit of rain. However, overall attendance figures remained very consistent with 2014.

Month	2015 Revenue	2015 Avg./Day	2014 Revenue	2014 Avg./Day
January	\$ 1,856	\$ 61.87	\$ 469	\$ 15.63
February	\$ 629	\$ 22.46	\$ 636	\$ 22.71
March	\$14,673	\$ 473.32	\$10,165	\$ 328.22
April	\$26,998	\$ 899.93	\$21,146	\$ 704.87
May	\$31,264	\$1,008.52	\$32,581	\$1,051.00
Total	\$75,420		\$64,997	

Miscellaneous Revenue Activities:

- Duck and chicken feeding continue to be robust and popular activities having earned \$6,121 in revenue during the first six weeks for 2015. This compares to \$3,757 earned at this time in 2014. While duck feeding revenue has remained consistent, the increase of more than \$2,000 can be attributed to the new chicken feeding program.

Significant Activities/Accomplishments

Education Programs and Activities:

- In celebration of World Turtle Day, Cosley Zoo once again offered its very own Turtle Day celebration to zoo visitors on May 23. This event was enjoyed by well over 1,000 participants who had the chance to interact with live turtles, learn about Cosley Zoo's Blanding's Turtle Recovery Program and take part in turtle related crafts and activities.
- Cosley Zoo joined in a new conservation initiative facilitated by the Association of Zoos & Aquariums (AZA). The new program, Saving Animals from Extinction (SAFE), is working to harness the collective expertise of accredited zoos and aquariums to help conserve select endangered species and share their plight with the public. The launch of the SAFE program was coordinated with Endangered Species Day on May 15. Cosley Zoo placed SAFE signage at exhibits housing endangered species and asked visitors to imagine a world that did not include these fascinating animals. Volunteers were also present to interact with zoo guests, engaging them with information about endangered species.
- Staff offered its final 2015 FrogWatch training. A total of 22 participants learned how to identify frog and toad calls and to collect and submit data to AZA. This data will be utilized by researchers to help determine the status of amphibian populations in different geographic regions which will assist with the development of future conservation initiatives.
- Cosley Zoo was invited to take part in Brookfield Zoo's first Conservation Expo. Zookeeper Alison LaBarge and Educator Katherine Anderson interacted with 135 Brookfield Zoo visitors that were attending the expo, sharing Cosley Zoo's involvement in conservation.
- Educator, Shelley Jenks represented Cosley Zoo at the Barrington Area KidsFest where she interacted with 575 people to promote the zoo and its programs.
- Orientation and training was completed for 16 Summer Teens. These teens will interact with zoo guests throughout the summer providing animal information through the use of bio-facts (furs, skulls, feathers, etc.).

- Program data for May and year-to-date are below:

Total Programs - May

Type of Program	2015 Number of programs	2015 Number of participants	2014 Number of programs	2014 Number of participants
Outreach	26	730	13	385
Casual Interpretation	170	6,971	87	4,952
Birthdays	1	14	2	22
Camps	0	0	0	0
Jr Zookeepers Club	1	23	1	23
School programs	64	1,694	63	1,731
Scout Programs	9	115	8	119
Park District programs	4	44	9	78
Special/Members Events	1	1,037	1	557
Rentals	13	723	14	820
Total	289	11,351	197	8,393

Total Programs – Year-to Date

Type of Program	2015 Number of programs	2015 Number of participants	2014 Number of programs	2014 Number of participants
Outreach	58	1,900	31	1,001
Casual Interpretation	269	11,319	169	8,408
Birthdays	7	86	9	93
Camps	0	0	0	0
Jr Zookeepers Club	5	138	5	109
School programs	101	2,468	96	2,319
Scout Programs	19	291	21	283
Park District programs	20	377	36	422
Special/Members Events	2	1,067	2	1,135
Rentals	19	1,073	24	1,263
Total	500	18,719	392	14,739

General Activities:

- Select zoo and park district staff along with foundation board members participated in the third and final Zoo Master Plan workshop. This workshop included Vice President, Rick Biddle and Project Manager, Catherine Grace from Schultz & Williams. Schultz & Williams is an established consulting firm that provides comprehensive services including development, direct response, planning and marketing, to nonprofits of all types and sizes across the nation. Since 1992, Rick has developed and provided oversight for each of the strategic business plans that Schultz & Williams has completed for more than 75 AZA (Association of Zoos and Aquariums) accredited institutions with operating budgets ranging from less than \$1 million to well over \$42 million. Prior to joining Schultz & Williams, Rick served for 11 years as Chief Operating Officer of the Zoological Society of Philadelphia. Rick and Catherine will be working on the financial component of the master plan to ensure sustainability of development and future operation.
- During May, the zoo welcomed three new Animal Care Interns. A former Animal Care Intern also returned to the zoo in a volunteer capacity.
- Landscape contractor, Fuerte Systems, Inc. began replacing a large section of brick pavers adjacent to the Douglas Depot. This area has experienced a large amount of brick disintegration which despite ongoing efforts, zoo staff has been unable to resolve. Once completed in early June, the new pavers will provide a much safer access route for zoo visitors.
- The zoo is now exhibiting two sets of twin lambs and a single kid goat that were all born on-site. As always, these youngsters are very popular and have helped the number of zoo Facebook fans rise above 7,000.
- Cosley Zoo received their annual surprise inspection from United States Department of Agriculture (USDA), Animal and Plant Health Inspection Service (APHIS) on May 27. The zoo received a clean report with no non-compliant issues noted.

- Educator Jackie Boquist was featured in June's Wheaton/Glen Ellyn Glancer in an article titled "Devoted Adults". Jackie is mentioned as one of five adults who give back to local kids. Jackie's work with Hadley Junior High science students' problem-based learning skills. The article is attached.

Parks Plus Fitness – Ryan Miller, Manager

- Staff met with the Reindeer Run Committee May 5th to discuss the 2015 race.
- The Health and Wellness Committee hosted a Lunch and Learn at Prairie May 6 where 17 staff members attended the event.
- Staff met with the Group Fitness and Kidz Kingdom coordinators May 19th to review the next few months of events and to assist them in any way.
- Staff met with the safety committee May 21 to review the emergency video and discuss the monthly meeting items.
- Cosley Run Committee met with PPF staff May 22 on site at Memorial Park for a walk through and to finalize all responsibilities. Current registration is at 2,428.
- Clock Tower Commons hosted 2 birthday parties in May with a total of 24 participants.
- Clock Tower Commons launched their Groupon campaign in May: 352 rounds were purchase, 24 have been redeemed.

PPFC Membership Breakdown	Annual	3-Month	1-Month	Fit-N-Swim	Total
May 2015	2,014	17	31	4	2,066
May 2014	1,999	20	12	1	2,032
April 2015	2,010	20	15	0	2,045
April 2014	1,994	15	9	0	2,018
March 2015	1,994	19	14	0	2,034
March 2014	2,001	25	13	0	2,029
Monthly Total Attendance/ Usage	9,607				

PPFC May 2015 New and Renew Memberships:

Membership Type	New	Renew	Total Amount
Annual	8	27	\$9,081
3 Month	7	10	\$2,406
Total for all Types	22	37	\$11,487

Arrowhead – Restaurant and Banquets- Steve Glass, Director F & B

Banquets

- Held 87 events for 2,829 guests in May.
- Hosted 11 weddings.
- Hosted successful Mother's Day Brunch with over 400 guests.

Restaurant

- Spring menu launched with items such as Nicoise Tuna Ciabatta and Pancetta Shrimp with Mushroom Ravioli.
- College staff begins to return for summer
- Commit to the India Pale Ale and Jersey Give Away continues with Black Hawks in playoffs.
- Additional TV's added for continued Hawk's run.
- Cinco de Mayo Specials included Seafood Ceviche, Queso Fundido and Chicken Oaxaqueno.

Arrowhead Golf Club-Bruce Stoller, Director

- High temperatures in May averaged near normal, but 14 days with meaningful precipitation helped the month to exceed the normal rainfall total for the first time since August of last year.
- Registration for the PGA Junior League closed in May with 43 golfers registered for the program. This is a dramatic increase from the 14 players who took part in our inaugural season last year and puts us well on the way to our ultimate goal of 72 participants.

- The golf outing season started in May with one large (164 player) fundraiser benefiting CASA of DuPage and two smaller (50-60 player) corporate events.
- Regular maintenance on the irrigation pond was completed with organic sediment removed from around the intake, flume and wet well.
- Perennial and annual bushes and flowers have been planted at the driving range and hanging baskets have been placed on all of the pergola structures. Drip irrigation will be installed early next month along with ground cover to complete the project.
- 15 new trees have arrived as we start to replace some of the ash trees lost to the emerald ash borer over the past few years. A variety of native species will be planted starting in the areas where play and/or safety have been most severely impacted.
- Work on the restroom site continued in May with the access road nearing completion, the concrete pad being installed and new cart paths being roughed in.
- The new walk-in freezer and cooler were operational for the busy Mother's Day weekend. A new floor was installed in the cooler afterwards and both sides of the unit are now fully functional.
- Quotes are being received for resurfacing and striping of the parking lot. The project will be spread over multiple days to minimize the impact to our customers and will be completed later in the summer or during the early fall.
- Payment for all pre-paid groups will not be completed until the middle of June, but numbers below represent an accurate comparison of rounds paid to date as compared to previous years.

	2015	2014	2013	2012	2011	5 Yr. Avg.
May Paid Rounds	5,680	6,313	6,944	6,177	5,263	6,075
YTD Paid Rounds	17,151	16,419	15,799	19,485	13,950	16,561

Historical Museum- Michelle Podkova, Educator

Collections and Exhibits

- The Curator continued work on the *Wedding Traditions Unveiled* exhibit opening this Fall.
- Museum Staff submitted a grant to the National Endowment for the Humanities for archival supplies.
- *Lincoln: The Constitution and The Civil War* traveling exhibit from the American Library Association opened May 13.
- Museum Curator continued to meet with donors concerning pending donations. The Collections Committee has processed 65 individual's donations and a total of 802 artifacts have been accessioned this year.

Educational Programs

- Museum Manager and Educator led a guided tour to 8 boy scouts and their parents on May 2, 2015.
- Museum Staff attended a meeting for the county-wide oral history project titled *Rediscovering DuPage*. This is a group effort with 15 museums, organizations and libraries across the county.
- The Museum partnered with College of DuPage for two Prairie tours, a total of 19 participated.
- The Museum partnered with Wheaton Historic Commission and Landmark Illinois on Saturday, May 9 to host the Chicago Suburban Preservation Alliance, 29 area preservation professionals attended.
- Manager and Educator Michelle Podkova presented to 13 Glen Ellyn YMCA members on May 12.
- *Lincoln in Song* with Chris Vallillo was attended by 23 participants on May 15.
- On May 16, DCHM participated in Lake View Nature Center's annual spring event again this year. The event attracted 300 people and the Museum staff facilitated a craft for over 50 children.
- Museum Staff attended Lincoln Elementary Exploremore Day. Twenty one kids participated.
- The Museum hosted 79 second graders on May 19 for a tour.
- Museum staff traveled to Kensington School to present for 20 prekindergarten students on May 19.
- On May 23, staff led an architectural walking tour for 25 adults and 3 children to celebrate Preservation Month.
- The Museum hosted Brian Fox Ellis for Walt Whitman's Lincoln on May 28. The Illinois Humanities Council funded this presentation through a grant from the Road Scholar Program.

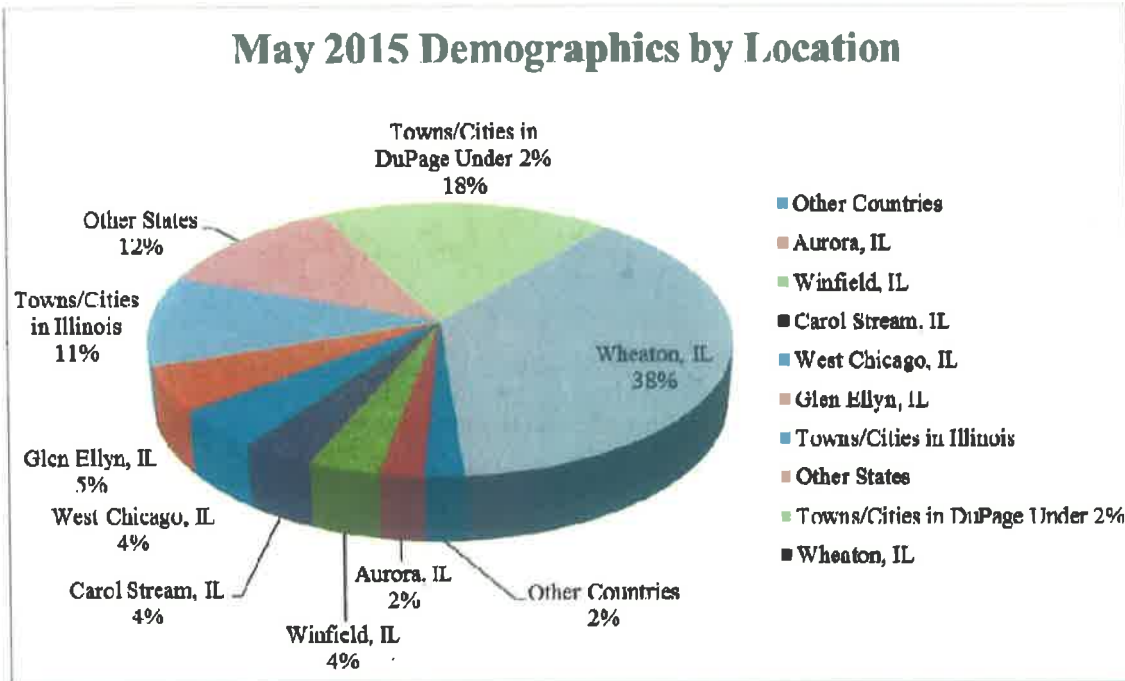
Marketing and Events

- The Marketing Department designed an informational brochure for researching at DCHM.
- Museum events and programs were included on District eblasts.

Miscellaneous

- All Museum staff completed CPR training on May 27.
- Museum Manager and Educator attended the survey results meeting for the Wheaton Park District Strategic Planning Survey, Measurement and Analysis team.
- Museum Curator attended the OnPar Committee meeting for this fall's golf outing.

May 2015 Demographics by Location



Aquatics/Safety – Wendy Russell, Manager

- Pool Pass Sales are currently at \$347,237. As of June 3, 2014 pass sales were at \$377,116.
- Swim Lesson Registration as of June 3, 2015 totals \$75,032. As of June 3, 2015, total was \$75,151.
- Lifeguard training classes were held for 86 lifeguards May 1-3 and May 8-10. The weather was not cooperative, for some of the training; however everyone came through training eager to begin the summer season.
- The Annual Aquatic All Staff Meeting was held, Monday, May 11. On the agenda for the evening was a power point on policies and responsibilities of the park district, as well as a breakout session on Getting to know the Park District, Customer Service, Safety, and The Entrepreneurial Approach and Special Facilities. Approximately 200 staff were in attendance.
- Wendy Russell, Steve Glass, and Diane Hirshberg met with our PDRMA Representative, Jackie Pierce. The agenda for the meeting included Dr Clapper visiting the Food and Beverage and Kitchen staff to present a program on slips, trips, and falls. Dr Clapper will also be coming out to follow up with our zoo, parks, and golf maintenance staff to see how staff has applied his suggestions from last spring.
- Aquatic facilities officially opened Memorial Day weekend, May 23. Rice Pool is open after school Monday through Friday from 4-8pm until school district 200 is out for the summer June 8. Northside is open only weekends until school is out. Both facilities will open Tuesday, June 9 full time.
- Parent/Swimmer meeting for swim team members was held Tuesday, May 5. The meeting included introduction of the coaches and team policies and activities.
- Wheaton Park District Barracudas swim Team began their pre-season practices Wednesday, May 27. At this time there are 108 swimmers. Swim Team will continue through July 18 with its first meet, Tuesday, June 9.

TO: Mike Benard, Executive Director
FROM: Margie Wilhelmi, Director of Marketing / Fund Development
RE: June 17, 2015 Board Report

Marketing

Arrowhead Restaurant

Marketing is focused on new menu items, Father's Day Buffet, Blackhawks games and weekly specials including live entertainment and outdoor patio seating.

Arrowhead Golf Course & Driving Range

Golf & Driving Range

Monthly golf eblasts continue to be scheduled and include promotion for the Saturday & Sunday a la carte breakfast. Golftime Magazine is distributing an eblast to their data base in time for Father's Day. A print ad will appear in the July issue of the Chicago District Golf Association Magazine. Photo shoot is scheduled for the driving range to showcase the improvements.

Arrowhead Events

Eblasts targeted to brides were launched the first week in June promoting open dates for 2015 and incentives to book 2016 dates.

Cosley Zoo

Cosley Run for the Animals final registration push and event logistics took place the week before the event. Final registration numbers appear in the development portion of the report. Cosley Uncorked Wine Event postcards have been mailed and an eblast invitation has gone out. To date, 30 have registered.

DuPage County Historical Museum

The focus is shifting from Lincoln Exhibit to work on the Wedding & Courtship exhibit marketing collateral, signage and partnership recruitment letters. This exhibit will include a preview night in October.

Parks Plus Fitness Center

Student Summer Membership sale continues through June 15. To date, 49 have been sold.

Aquatic Centers

Staff is coordinating multiple signage updates for the 2015 season that includes swim team schedules, admission/opening dates, concession signage and promotional light pole banners.

Clocktower Commons

Groupon promotion has been going well; to date 352 Groupons have been sold (\$1,932), only 24 have been redeemed.

Recreation

Recreation Programming continues to utilize e- marketing to better promote their programs.

- Learn Spanish Before Vacation | open rate 19.8% (Adult Education)
- WPD Summer Day Camps | open rate of 23.2% (Early Childhood & Teen)
- Meeting with staff on a regular basis to identify their needs.

Special Events

Taste of Wheaton / June 4-7

We are pleased to say that we had four wonderful days for the Taste of Wheaton and received great feedback from the residents of Wheaton and fest goers. Attendance is anticipated at more than 20,000. Social Media posts on Facebook and Instagram continued throughout the fest which resulted in 30 new followers on Instagram.

The fest included:

- 12 acts of entertainment
- 43 art vendors
- 67+ business vendors
- 13 sponsors
- 20 food vendors
- 169 bikes at the complimentary bike valet

Wheaton Brew Fest / August 1

To date, 273 general admission tickets have been sold and 109 VIP. \$5,500 in sponsorship has been secured.

Development

Cosley Foundation

Cosley Run Saturday / June 6

Sponsorship netted \$31,920 (2014: \$28,240). This year, the zoo offered additional opportunities to support the zoo during packet pick-up (carnival wristband sales, membership sales, throwback t-shirts, as well as Paws for Breakfast ticket sales). At breakfast, more than 479 volunteers/craft vendors and public participants enjoyed the scrumptious breakfast provided by Arrowhead. Over 200 volunteers assisted with race day logistics and they are commended for their assistance. Thank you for the tremendous help from all departments, staff, and board members for their help in making this year's event a success for the zoo and the community. A further report relating to Cosley Zoo Run for the Animals will be included in a future board report. Preliminary net revenue is expected to be more than \$53,000.00.

Total Number of Runners:

	Online	Packet Pickup	Race Day	Total
5K	1,296	111	104	1,511
10K	696	15	35	746
Zippity Zoo	133	29	9	171
Total	2,125	155	148	2,428

Mike Williams Cosley Classic 2015 / Monday, August 3

The Cosley Classic Golf Committee met in May and is in process of securing sponsors and golfers. New this year, Cosley Classic registration is available via the web through a new ticketing service that Development has been exploring with some of its fundraiser events. Also new this year, the golfer registration is all inclusive and incorporates access to all course gimmicks, activities, and contests. Save the Date materials have been completed and sponsorship letters have been sent. To date, \$7,900 has been secured in sponsorships and two foursomes are registered.

Landscape the Knowable Mystery

Two additional paintings have been purchased for a total amount raised of \$9,500. This exhibit concludes June 29, 2015.

Cosley Membership

A new format for membership renewal letters has been implemented for the foundations. Membership renewal letters go out 60 and 30 days prior to renewal as well as 90 days past renewal.

Master Plan

Development staff have been assisting with the master planning process, including developing and implementing a public survey tool relating to visitor perception. Results from this survey will be incorporated into the Master Plan.

DuPage County Historical Museum

Shakespeare in the Park /Friday, August 28 & Saturday, August 29

Staff is finalizing the kick start campaign as well as additional day of fundraising activities for this program. A heightened emphasis on history and cultural arts in the community will be the focus of on-site fundraising activities.

Wedding Traditions Unveiled Exhibit / Fall 2015

Staff has finalized the event's sponsorship piece and has mailed it out to prospective partners. Staff will be meeting with Foundation Board Members to discuss and plan for fundraising events around this exhibit.

On Par for DuPage Golf Outing & Dinner / Tuesday, October 6

The On Par for DuPage Golf Committee met May 21, 2015 to review this year's event logistics and prepare its plan for reaching out to prospective sponsors and golfers. This year, the committee has decided to incorporate an all-inclusive price point for golf registration that includes all on course activities, gimmicks, and contests. Save the dates cards have been mailed, online registration is now available, and sponsorship information is being distributed for this event.

WSPN Awards / May 19

The Museum Foundation, in coordination with other park district affiliated foundations, recognized and honored the following at the 2015 West Suburban Philanthropic Network's annual award recognition luncheon:

Scott Shorney – Distinguished Volunteer

Becky McFarland & Krystal Kleinschmidt – Grant maker of the year

Dan & Carol Goodwin – Philanthropists of the Year

Play For All Playground & Garden Foundation

Grand Opening & Play Day / Saturday, May 30, 2015

The grand opening for the Sensory Garden Playground Phase I was cancelled due to stormy weather; however, volunteers and staff members still met for training at the Community Center and followed with a site tour. A representative from Shane's Inspiration, a project partner, helped to facilitate the training and also participated in the site tour. Despite the rainy weather, there were still a few families that stopped in to visit the site and we had the opportunity to engage with them about the facility and its future phases. The next Play Day is to be announced soon. It is important to note, that while the Play Day was cancelled, it was a great opportunity to begin collaboration on programming/dialogue at the site with Giant Steps and District 200's Parent Teacher Organization for Students with Special Needs.

Art Along the Way

Staff is continuing to work with artists on the submittals of proposals for the Art Along the Way. To date, 3 proposals have been submitted.

Devoted Adults

Children are the future and west suburban Chicago is home to countless adults who are devoted to making a difference in their lives. Here, we feature a few of them. Get to know these individuals and couples who are paving the way for kids in the area in a variety of ways. Their stories will uplift and inspire you as they share how they're giving back to local kids.

Mike Clements of Geneva

Mike and wife Elizabeth first lived in Sugar Grove, and briefly moved to Chicago. After having their son, Mikey, they moved back to Geneva in 2013 and have never looked back.

Mike is a new child advocate for CASA Kane County. He first became involved with CASA Kane County back in October of 2014 as a member of the chairman's advisory panel. Shortly after joining the panel, Mike began the training process to become an advocate. "The training is extensive and requires several months to complete," he says. "At its core the primary responsibilities of an advocate are to give the child a voice in the system, to be a constant in their life, and to be the eyes and ears of the court." Mike was sworn in this past April.

As for his devotion to the children in the area, Mike credits being a father himself and knowing that his own son feels safe, happy, and loved. "Although all children deserve to feel safe, happy, and loved, many do not," he shares. "I am devoted to helping as many of these children as possible to thrive in life, not just survive."

To learn more about CASA Kane County visit here www.casakaneconomy.org

Ellen Beaulieu of Sugar Grove

Ellen Beaulieu and husband Ed have lived in Sugar Grove for the last 14 years and have two sons, Austin and Cole. The couple recently sold their home in Lakes of Bliss Woods and purchased one of Sugar Grove's oldest farmhouses, which they are remodeling and seeking to make a historical landmark.

Ellen really enjoys being outdoors and around animals, which is one of the reasons she decided to purchase a farm and became a volunteer for Farm Friends in 2010. Farm Friends was established in 2008 by Ted and Susan McCannon and "its mission is to assist individuals and families with special challenges by providing suitable workshops, enjoyable activities, and therapeutic programs for people with unique needs in a peaceful rural farm setting," she adds.

Ellen has always loved working with individuals with special needs and Farm Friends has brought her back to her original passion of special education. "My goal and mission is to create unique opportunities for people with special needs," she shares. "I'm committed to sharing my love of nature and animals with others to illustrate how connected and similar we all are."

Farm friends will be hosting four special family fun days this summer on 6/14, 7/19, 8/16 and 9/20. To learn more visit www.farmfriendsnfp.org

Jackie Boquist of Palatine / Wheaton

Jackie Boquist has lived in the Chicago area all her life, growing up in Libertyville, and moving to Palatine about a year ago with fiancé Matt. The couple also has a pet rabbit named Oliver.

For Jackie, the love of nature is a constant calling. "Whether it's walking, hiking, canoeing, or just sitting and listening to bird calls, as long as I'm outside I'm happy," she adds.

Her love of nature spills over in her work, as she's an educator at the Cosley Zoo and has been for 25 years. Last fall, Hillary Shumato, a teacher at Hadley Junior High in Glen Ellyn, reached out to her to help them come up with a "problem" for their 7th grade science students. This problem would be used to implement a new district initiative called problem based learning, or PBL.

To help the Hadley 7th graders, Jackie sat down with other Cosley Zoo staff members and came up with a challenge for the kids and helped them develop and research answers for that particular challenge.

"It was great for the students and their learning growth, but it was also really rewarding for me to watch them take ownership of their ideas," she says.

To find out more about problem-based learning, visit www.d41.org/d41pbl.htm. To learn more about Cosley Zoo, visit cosley-zoo.org.

Tom and Kathy Liss of Downers Grove

Tom and Kathy Liss have three daughters: identical twins born three months premature, Amy and Kelly (32), and their younger daughter, Lindsay (27). The couple has resided in Downers Grove since 1987. Both Tom and Kathy are active with Easter Seals DuPage & Fox Valley.

Their daughter Amy has severe cerebral palsy and is a spastic quadriplegic, and receives occupational, physical, and speech therapy at Easter Seals. "It's very easy to give back to a place that has done so much for us," the couple shares. "Easter Seals has provided us with the therapy Amy needed and the support that we needed for 32 years."

Tom and Kathy not only lend a helping hand in all aspects of Easter Seals, but their twins Amy and Kelly have worked together for the past 6-5 years in the development department to further client relationships and promote the organization's mission by planning fundraising events.

The couple recently received the Carol and Jack Sanicki Crystal Heart Award, recognizing their 30+ years of commitment to Easter Seals. "We were humbled and honored to receive the Crystal Heart Award this year," they share. "We may deserve a piece of this award, but it really belongs to Amy's team – all those who love and support her every day."

To learn more visit www.eastersealsdvr.org
Liss photos by volunteer photographer Rich Howe

-Danielle Fitzpatrick Clark
Photos by Lynn Logan Unless Otherwise Submitted



Mike Clements
of Geneva



Liss Family &
Friends



Ellen Beaulieu of
Sugar Grove



Tom and Kathy Liss
of Downers Grove



Jackie Boquist
of Palatine /
Wheaton