



# Wheaton Park District

## PUBLIC NOTICE

**Wheaton Park District Board of Commissioners  
SUBCOMMITTEE MEETING  
Wednesday October 2, 2024.  
DuPage County Historical Museum  
102 E. Wesley Street, Wheaton, IL 60187**

**Meeting Time: Immediately following the 5:00 pm Local Government Efficiency  
Committee Meeting**

**Public Notice Date September 30, 2024**

**Public notice is hereby given that the Board of Park Commissioners of the Wheaton Park District, DuPage County, Illinois (the “Park Board”) will hold a Subcommittee Meeting immediately following the 5:00 pm Local Government Efficiency Committee Meeting on Wednesday October 2, 2024, at the DuPage County Historical Museum 102 E. Wesley Street, Wheaton, IL 60187**

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

Michael J. Benard  
Secretary

**The Agenda for the October 2, 2024, Subcommittee Meeting is as Follows:**

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Persons with disabilities requiring reasonable accommodation to participate in this meeting should contact the park district’s ADA Compliance Officer, Michael Benard, at the park district’s Administrative Office, 102 E. Wesley Street, Wheaton, IL Monday through Friday from 8:30 am until 4:30 pm at least 48 hours prior to the meeting. Requests for a qualified ASL interpreter require five (5) working days advance notice. Telephone number 630.945-7726; fax number 630.665.5880; email [dsiciliano@wheatonparks.org](mailto:dsiciliano@wheatonparks.org)



# Wheaton Park District

## Subcommittee Meeting of the Wheaton Park District Board of Commissioners October 2, 2024, 5:00 pm

*No Action Will Be Taken at This Meeting – Review & Discussion Only*

### COMMUNITY INPUT

Public comments are important to the Board. However, it is the Board's policy not to take action on items until time has been taken to gather information and discuss all options. Lack of action does not imply lack of interest in the issues. During the community input portion of the agenda the Board typically will ask residents to provide input prior to accepting input from nonresidents.

The purpose of the public participation is to allow the public the opportunity to make a statement to the Board. The purpose of public participation is not to provoke a debate with the Board. Once an individual has spoken, that individual may not speak on the same issue again. Any limitation regarding addressing the Board may be waived by a majority vote of the Board.

Except during the public comment portion of the regular Board agenda, or as stated in this rule, no person other than the Executive Director or the District's Attorney may address the Board.

### DISCUSSION ITEMS

#### Finance and Administration

1. **2025 Budget Proposal for Wheaton Park District** – Budget proposal draft scheduled to be acknowledged by park board and placed on 30 day public inspection on October 23, 2024
2. **General Obligation Limited Tax Park Bonds Series 2024** – Online competitive sale of bonds taking place October 23, 2024
3. **Estimate of Annual Aggregate Tax Levy for the Wheaton Park District** – Review of 2024 tax levy estimate. Estimate approval scheduled for October 23, 2024
4. **Payroll Processing and Human Resources Information Services** – Review of agreement renewal through November 2027 from Paylocity
5. **Arrowhead Golf Club Food Purchases** – Review of bid results and recommendation
6. **Arrowhead Golf Club Vehicle / Equipment Purchase** – Review of Quotes for Beverage Cart Purchase

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## Buildings and Grounds

1. **Park Facilities Trails and Open Space Naming Policy** – Proposal to name the Wheaton Park District Community Center in memory of Ray Morrill 30 day evaluation period ends October 18, 2024
2. **Community Center Renovation Project Phase 3** – Review of Letter of Agreement from Williams Architects for professional design services
3. **Community Center Renovation Project Phase 2** – Review of Change Order # 6
4. **Cosley Zoo Staff and Overflow Parking Area Project** – Review of Bid Results and Recommendation
5. **Sidewalk Permanent Easement Agreement with City of Wheaton** – Review of easement agreement for sidewall extension at 855 Prairie Avenue
6. **Arrowhead Golf Club Parking Lot Renovation** – Review of proposal from Wight Engineering for professional design services
7. **Central Athletic Center Southeast Parking Lot Renovation Project** – Review of proposal from Engineering Resources Associates for additional services
8. **Blanchard Building Parking Lot Renovation Project** – Review project scope
9. **Arrowhead Golf Course Chemical Purchases** – Review of bid results and recommendation

## CLOSED SESSION

- a. Appointment, Employment, Compensation, Discipline, Performance, or Dismissal of Specific Employees, 5ILCS 120/2 (c)(1)
- b. The Selection of a Person to Fill a Vacancy in Public Office, 5 ILCS 120/2(c)(3).
- c. Purchase or Lease of Real Property, 5ILCS 120/2 (c)(5)
- d. Setting of Price for Sale or Lease of Property Owned by the Public Body, 5ILCS 120/2 (c) (6)
- e. Pending, Probable or Imminent Litigation, 5ILCS 120/2 (c)(11)
- f. Discussion of Minutes of Meetings Lawfully Closed Under this Act, Whether for Purposes of Approval by the Body of the Minutes or Semi-Annual Review of the Minutes, 5 ILCS 120/2(c)(21)

## ADJOURNMENT

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# Wheaton Park District 2025 Budget Development Calendar

## September 2024

SUN	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SAT
1	2 <span style="color: red;">[Labor Day]</span>	3	4 Finance Committee Meeting Review of Capital Budget & Long Term Capital Asset Replacement Schedule Park Board Debt Update - Speer Financial	5	6	7
8	9	10	11 BINA Publication Deadline	12	13	14
15	16	17	18 Regular Board Meeting BINA Public Hearing	19	20	21
22	23	24	25	26	27	28
29	30	1	2	3	4	5
6	7	Notes				

Wheaton Park District 2025 Budget Development Calendar

# October 2024

SUN	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SAT
29	30	1	2	3	4	5
			Finance Committee meeting review of operating budget and estimated Tax Levy Resolution.			
6	7	8	9	10	11	12
			If a tax levy hearing is required, this is the first date that the tax levy hearing publication notice can be published. (Required only if the total tax levy exceeds the prior year's extension by 105%) [Executive Assistant]			
13	14	15	16	17	18	19
			Last date the tax levy hearing publication notice can be published, if required. [Executive Assistant]			
20	21	22	23	24	25	26
			Approve Estimate of Levy Resolution.			
			Truth in Taxation Public Hearing held, if required.			
			Raise pool percentage review. (Closed Session)			
			Board acknowledges receipt of budget which starts the 30 day viewing period. (Post document on the website.)			
27	28	29	30	31	1	2
3	4	Notes				

Wheaton Park District 2025 Budget Development Calendar

# November 2024

SUN	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SAT
27	28	29	30	31	1	2
3	4	5	6	7	8	9
			Finance Committee meeting review of budget. Raise pool percentage review, if not done in October. (Closed Session)			
			Publication notice of budget hearing (7-14 days prior to hearing). <b>This is the 1st day it can be published.</b> [Executive Assistant]			
10	11	12	13	14	15	16
			Publication notice of budget hearing (7-14 days prior to hearing). <b>This is the last day it can be published.</b> [Executive Assistant]			
17	18	19	20	21	22	23
			Regular Board Meeting  Budget and Appropriations Hearing. (Board must take final action within 7-30 days)		30 day public viewing period satisfied.	
24	25	26	27	28	29	30
1	2	Notes				

Wheaton Park District 2025 Budget Development Calendar

# December 2024

SUN	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SAT
1	2	3	4 Finance Committee meeting	5	6	7
8	9	10	11	12	13	14
15	16	17	18 Regular board meeting - Budget and Appropriations, Tax Levy and Tax Abatement Ordinance on agenda for adoption.	19 BAO, Tax Levy, Tax Abatement Ordinances to be filed [Executive Assistant]	20	21
22	23	24	25	26	27	28
29	30	31 Deadline for filing the tax levy with DuPage County - if not already done with BAO and Abatement Ordinance after December meeting.	1	2	3	4
5	6	Notes				

**Wheaton Park District 2025 Budget Development Calendar**  
 (Draft 04.18.2024)

## January 2025

SUN	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SAT
29	30	31	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
					Deadline for filing the BAO, if adopted at December board meeting [Executive Assistant]	
19	20	21	22	23	24	25
26	27	28	29	30	31	1

## February 2025

SUN	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SAT
			9	30	31	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
					Deadline for filing any Tax Abatement Ordinances with the County	
23	24	25	26	27	28	1

## March 2025

SUN	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SAT
			6	27	28	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					



# Wheaton Park District

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**2025 Budget Document**

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*Version created: Monday, September 30, 2024*

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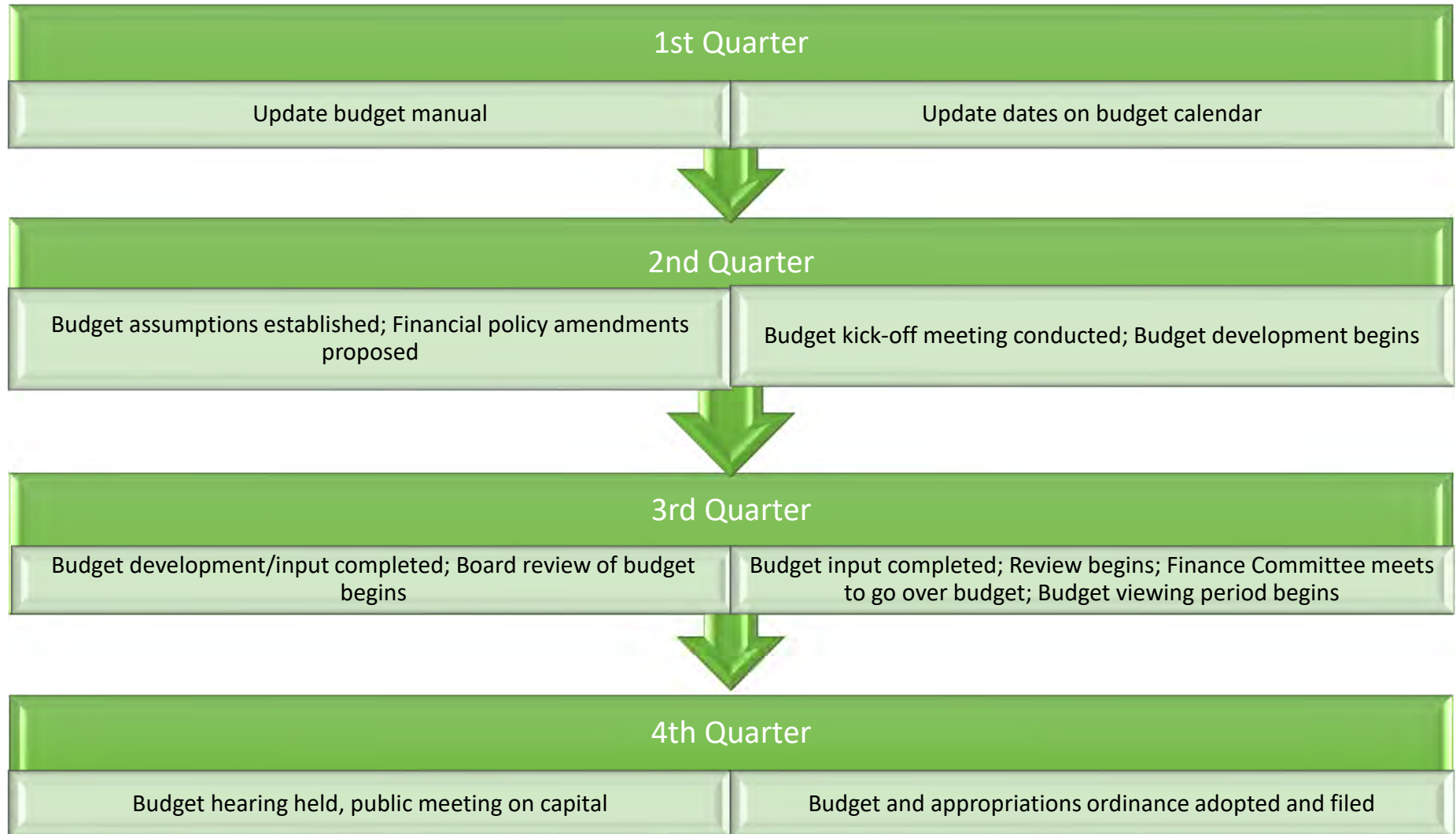
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## PROJECTED CASH & INVESTMENTS

Fund Description	Audited 2023	Projected 2024	Budgeted 2025	Budgeted 2026	Budgeted 2027
General	4,240,374	3,916,244	2,852,724	2,205,374	1,654,308
Recreation	7,173,951	6,416,149	5,665,890	4,924,548	4,329,131
Special Recreation	214,991	219,991	186,186	152,381	118,576
Zoo	1,532,407	1,590,970	1,099,916	1,056,648	1,022,737
Liability	384,279	379,876	431,181	418,063	415,841
Audit	41,227	29,068	21,586	19,922	20,808
FICA	581,193	444,437	446,075	454,345	457,336
IMRF	602,668	413,953	406,208	385,168	384,101
Debt Service	880,092	872,762	805,190	162,319	132,750
Golf	5,947,698	6,042,115	5,399,036	4,821,546	2,468,664
IT	38,233	38,064	37,814	37,558	37,296
Health	279,762	279,262	278,762	278,262	277,512
<b>Operating Funds</b>	<b>21,916,874</b>	<b>20,642,890</b>	<b>17,630,569</b>	<b>14,916,135</b>	<b>11,319,061</b>
Capital Projects Fund	11,671,361	11,461,633	8,634,351	5,942,009	7,130,933
<b>Total Funds</b>	<b>11,671,361</b>	<b>11,461,633</b>	<b>8,634,351</b>	<b>5,942,009</b>	<b>7,130,933</b>
	<b>33,588,236</b>	<b>32,104,523</b>	<b>26,264,920</b>	<b>20,858,144</b>	<b>18,449,993</b>

*The projections above are developed taking the audited cash and investments and combining the 2024 projections or the applicable budgeted bottom lines in each fund to get the projection.*

# Budget Calendar



# Budget Development

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

**1st Quarter (January - March)** In the first quarter of the year, a budget calendar is established to prepare a proposed budget that meets all of the provisions of the law.

**2nd Quarter (April - June)** Between and May and mid-June, Finance, HR, Marketing and Parks (for all but their General and Capital Fund input) prepare their budgets. These must be completed a week and a half prior to the budget kick off.

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

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

**3rd Quarter (July - September)** In July Capital Improvement Planning (CIP) sessions are conducted and the CIP is developed contemporaneously with the Department budgets.

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

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

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

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

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

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

**4th Quarter (October - December)** In October, the Executive Assistant publishes notice of budget hearing no less than 7 and no more than 14 days prior to the budget hearing.

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

Any Board changes are made to the budget document.

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

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

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

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

## Budget Amendments

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

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

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

All budget authority lapses at the end of the year.

## Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service 30	Golf 60
<b>Basis of Measurement:</b>									
Budgeted expenditures less budget capital expenditures (except for debt service fund)	3 to 6 months	2 to 4 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	Min. target is \$5K; Max. is budgeted expenditures	2 - 4 months
<b>FY 2024 Budget Basis:</b>									
Budgeted expenditures less budgeted capital expenditures	5,144,211	11,448,427	2,087,227	668,723	37,414	745,476	519,536	1,301,942	9,680,738
<b>FY 2024 Targets</b>									
Target Minimum	1,286,050	1,908,070	521,810	167,180	9,350	186,370	129,880	5,000	1,613,460
Target Maximum	2,572,110	3,816,140	1,043,610	334,360	18,710	372,740	259,770	1,301,942	3,226,910
<b>Projected Fund Balance 2024</b>									
Audited Fund Balance as of 12/31/2023	4,073,507	5,447,982	1,484,000	337,953	41,227	569,756	544,551		
Projected Net Profit (Loss) for 2024	(324,130)	(757,802)	58,563	(4,404)	(12,159)	(136,756)	(188,715)		
<b>Projected Fund Balance as of 12/31/2024</b>	<b>3,749,377</b>	<b>4,690,180</b>	<b>1,542,563</b>	<b>333,550</b>	<b>29,068</b>	<b>433,000</b>	<b>355,836</b>		
<b>Audited Cash &amp; Investments 12/31/2023</b>								880,092	5,947,698
<b>Projected Cash &amp; Investments 12/31/2024</b>								<b>872,762</b>	<b>6,042,115</b>
<b>Analysis Results</b>	<b>Over Maximum Target by</b>	<b>Over Maximum Target by</b>	<b>Over Maximum Target by</b>	<b>Meets Target</b>	<b>Over Maximum Target by</b>	<b>Over Maximum Target by</b>	<b>Over Maximum Target by</b>	<b>Meets Target</b>	<b>Over Maximum Target by</b>
<b>Variations</b>									
Amount over maximum or (under minimum)	1,177,267	874,040	498,953	-	10,358	60,260	96,066	-	2,815,205

## Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service	Golf 60
<b>Basis of Measurement:</b>									
Budgeted expenditures less budget capital expenditures (except for debt service fund)	3 to 6 months	2 to 4 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	Min. target is \$5K; Max. is budgeted expenditures	2 - 4 months
<b>FY 2025 Budget Basis:</b>									
Budgeted expenditures less budgeted capital	5,482,558	12,145,393	2,130,953	776,633	42,064	781,013	609,343	1,306,141	10,170,329
<b>FY 2025 Targets</b>									
Target Minimum	1,370,640	2,024,230	532,740	194,160	10,520	195,250	152,340	5,000	1,695,050
Target Maximum	2,741,280	4,048,460	1,065,480	388,320	21,030	390,510	304,670	1,306,141	3,390,110
<b>Projected Fund Balance 2025</b>									
Projected Fund Balance as of 12/31/2024	3,749,377	4,690,180	1,542,563	333,550	29,068	433,000	355,836		
Budgeted Net Profit (Loss) for 2025	(1,063,520)	(750,258)	(491,053)	51,305	(7,482)	1,638	(7,745)		
<b>Projected Fund Balance as of 12/31/2025</b>	<b>2,685,857</b>	<b>3,939,922</b>	<b>1,051,510</b>	<b>384,855</b>	<b>21,586</b>	<b>434,638</b>	<b>348,091</b>		
<b>Projected Cash &amp; Investments 12/31/2024</b>								872,762	6,042,115
<b>Projected Cash &amp; Investments 12/31/2025</b>								805,190	5,399,036
<b>Analysis Results</b>	Meets Target	Meets Target	Meets Target	Meets Target	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Meets Target	Over Maximum Target by
<b>Variances</b>									
Amount over maximum or (under minimum)	-	-	-	-	556	44,128	43,421	-	2,008,926



## Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service 30	Golf 60	
<b>Basis of Measurement:</b>										
Budgeted expenditures less budget capital expenditures (except for debt service fund)	3 to 6 months	2 to 4 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	Min. target is \$5K; Max. is budgeted expenditures	2 - 4 months	
<b>FY 2026 Budget Basis:</b>										
Budgeted expenditures less budgeted capital expenditures	5,584,802	12,328,934	2,132,493	810,097	42,664	800,210	569,872	1,540,947	10,339,990	
<b>FY 2026 Targets</b>										
Target Minimum	1,396,200	2,054,820	533,120	202,520	10,670	200,050	142,470	5,000	1,723,330	
Target Maximum	2,792,400	4,109,640	1,066,250	405,050	21,330	400,110	284,940	1,540,947	3,446,660	
<b>Projected Fund Balance 2026</b>										
Projected Fund Balance as of 12/31/2025	2,685,857	3,939,922	1,051,510	384,855	21,586	434,638	348,091			
Budgeted Net Profit (Loss) for 2026	(647,350)	(741,342)	(43,268)	(13,118)	(1,664)	8,270	(21,040)			
<b>Projected Fund Balance as of 12/31/2026</b>	<b>2,038,507</b>	<b>3,198,579</b>	<b>1,008,242</b>	<b>371,737</b>	<b>19,922</b>	<b>442,908</b>	<b>327,051</b>			
<b>Projected Cash &amp; Investments 12/31/2025</b>								805,190	5,399,036	
<b>Projected Cash &amp; Investments 12/31/2026</b>								162,319	4,821,546	
<b>Analysis Results</b>	Meets Target	Meets Target	Meets Target	Meets Target	Meets Target	Meets Target	Over Maximum Target by	Over Maximum Target by	Meets Target	Over Maximum Target by
<b>Variances</b>										
Amount over maximum or (under minimum)	-	-	-	-	-	42,798	42,111	-	1,374,886	

## Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service 30	Golf 60
<b>Basis of Measurement:</b>									
Budgeted expenditures less budget capital expenditures	3 to 6 months	2 to 4 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	Min. target is \$5K; Max. is budgeted expenditures	2 - 4 months
<b>FY 2027 Budget Basis:</b>									
Budgeted expenditures less budget capital expenditures (except for debt service fund)	5,697,741	12,582,279	2,189,674	845,235	48,364	819,507	583,146	928,594	10,476,582
<b>FY 2027 Targets</b>									
Target Minimum	1,424,440	2,097,050	547,420	211,310	12,090	204,880	145,790	5,000	1,746,100
Target Maximum	2,848,870	4,194,090	1,094,840	422,620	24,180	409,750	291,570	928,594	3,492,190
<b>Projected Fund Balance 2026</b>									
Projected Fund Balance as of 12/31/2026	2,038,507	3,198,579	1,008,242	371,737	19,922	442,908	327,051		
Budgeted Net Profit (Loss) for 2027	(551,066)	(595,417)	(33,912)	(2,222)	886	2,991	(1,067)		
<b>Projected Fund Balance as of 12/31/2027</b>	<b>1,487,441</b>	<b>2,603,163</b>	<b>974,330</b>	<b>369,515</b>	<b>20,808</b>	<b>445,899</b>	<b>325,984</b>		
<b>Projected Cash &amp; Investments 12/31/2026</b>								162,319	4,821,546
<b>Projected Cash &amp; Investments 12/31/2027</b>								<b>132,750</b>	<b>2,468,664</b>
<b>Analysis Results</b>	Meets Target	Meets Target	Meets Target	Meets Target	Meets Target	Over Maximum Target by	Over Maximum Target by	Meets Target	Meets Target
<b>Variances</b>									
Amount over maximum or (under minimum)	-	-	-	-	-	36,149	34,414	-	-

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

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
<b>General Fund</b>										
Beginning Fund Balance	\$3,337,762	\$2,572,897	\$2,376,972	\$3,829,097	\$5,507,651	\$5,146,926	\$4,073,507	\$3,749,377	\$2,685,857	\$2,038,507
<b>Transfers Out</b>	<b>(\$1,376,843)</b>	<b>(\$1,112,666)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,012,500)</b>	<b>(\$2,840,000)</b>	<b>(\$900,000)</b>	<b>(\$660,500)</b>	<b>(\$550,000)</b>	<b>(\$370,000)</b>
Bottom Line w/o Trf Out	\$611,978	\$916,741	\$1,452,125	\$1,678,554	\$1,651,776	\$1,766,581	\$575,870	(\$403,020)	(\$97,350)	(\$181,066)
Ending Fund Balance	\$2,572,897	\$2,376,972	\$3,829,097	\$5,507,651	\$5,146,926	\$4,073,507	\$3,749,377	\$2,685,857	\$2,038,507	\$1,487,441
<b>Recreation Fund</b>										
Beginning Fund Balance	\$2,008,416	\$2,986,774	\$3,954,059	\$4,806,074	\$6,848,210	\$7,119,461	\$5,447,982	\$4,690,180	\$3,939,922	\$3,198,579
<b>Transfers Out</b>	<b>(\$73,157)</b>	<b>(\$281,648)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$2,275,000)</b>	<b>(\$4,100,000)</b>	<b>(\$2,021,144)</b>	<b>(\$1,500,000)</b>	<b>(\$1,500,000)</b>	<b>(\$1,500,000)</b>
Bottom Line w/o Trf Out	\$1,051,515	\$1,248,933	\$852,015	\$2,042,136	\$2,546,251	\$2,428,521	\$1,263,342	\$749,742	\$758,658	\$904,583
Ending Fund Balance	\$2,986,774	\$3,954,059	\$4,806,074	\$6,848,210	\$7,119,461	\$5,447,982	\$4,690,180	\$3,939,922	\$3,198,579	\$2,603,163

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

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
<b>Cosley Zoo Fund</b>										
Beginning Fund Balance	\$693,578	\$849,477	\$951,134	\$1,134,564	\$1,547,731	\$1,516,800	\$1,484,000	\$1,542,563	\$1,051,510	\$1,008,242
<b>Transfers Out</b>	<b>\$0</b>	<b>(\$131,160)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$200,000)</b>	<b>(\$200,000)</b>	<b>(\$100,000)</b>	<b>(\$492,000)</b>	<b>(\$100,000)</b>	<b>(\$100,000)</b>
Bottom Line w/o Trf Out	\$155,899	\$232,816	\$183,430	\$413,167	\$169,069	\$167,200	\$158,563	\$947	\$56,732	\$66,088
Ending Fund Balance	\$849,477	\$951,134	\$1,134,564	\$1,547,731	\$1,516,800	\$1,484,000	\$1,542,563	\$1,051,510	\$1,008,242	\$974,330

*NOTE: The amounts shown as "Bottom Line w/o Trf Out" for all of the funds above represent the net income or (loss) before the transfers out were taken out.*

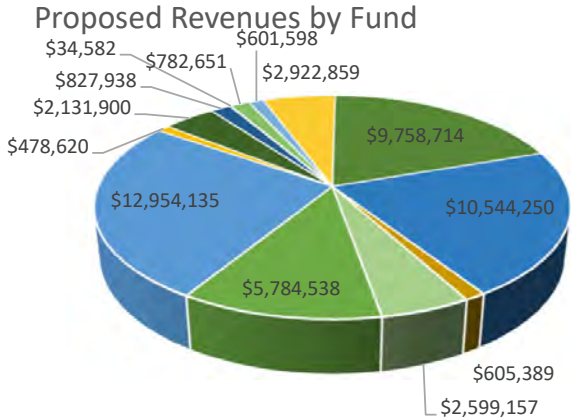
*NOTE 2: The transfers out in 2020 were not made from the General, Recreation and Cosley Zoo funds due to the impact of the pandemic. They were also not budgeted for in 2021 due to the continuing impact of the pandemic. They have been budgeted to resume in 2022 and beyond.*

## FUND STRUCTURE OVERVIEW

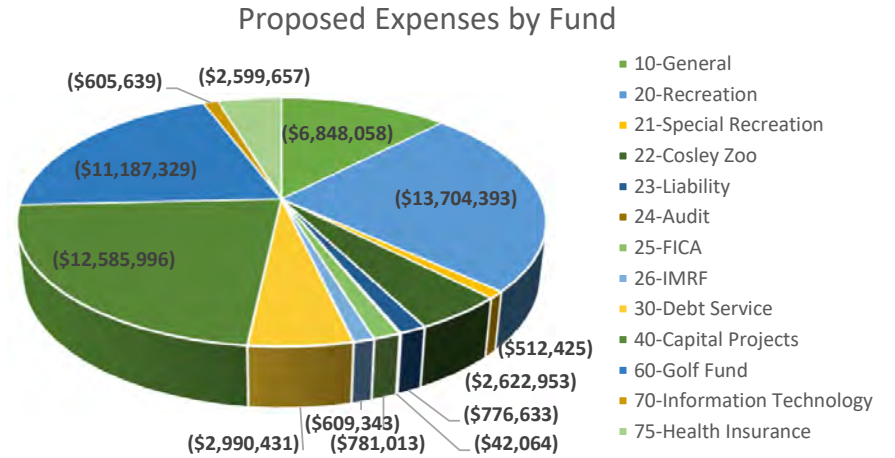
<b>Total Budget - All Funds</b>	<b><u>(\$55,865,934)</u></b>
→ <b>Governmental Funds</b>	<b><u>(\$41,473,309)</u></b>
→ <b>General</b>	(\$6,848,058)
→ Special Revenue	
→ <b>Recreation</b>	(\$13,704,393)
→ Special Recreation	(\$512,425)
→ <b>Cosley Zoo</b>	(\$2,622,953)
→ Liability	(\$776,633)
→ Audit	(\$42,064)
→ FICA	(\$781,013)
→ IMRF	(\$609,343)
→ <b>Debt Service</b>	(\$2,990,431)
→ <b>Capital Projects</b>	(\$12,585,996)
→ <b>Proprietary Funds</b>	<b><u>(\$14,392,625)</u></b>
→ Enterprise Fund	
→ <b>Arrowhead Golf Club</b>	(\$11,187,329)
→ Internal Service Funds	
→ Information Technology	(\$605,639)
→ Health Insurance	(\$2,599,657)

**NOTES**  
*Funds in green and bold are major funds. The Cosley Zoo fund does not meet the criteria to be a major fund, but the District has opted to present it as a major fund.*

**Summarized Revenues and Expenses by Fund**



- 10-General
- 20-Recreation
- 21-Special Recreation
- 22-Cosley Zoo
- 23-Liability
- 24-Audit
- 25-FICA
- 26-IMRF
- 30-Debt Service
- 40-Capital Projects
- 60-Golf Fund
- 70-Information Technology
- 75-Health Insurance



- 10-General
- 20-Recreation
- 21-Special Recreation
- 22-Cosley Zoo
- 23-Liability
- 24-Audit
- 25-FICA
- 26-IMRF
- 30-Debt Service
- 40-Capital Projects
- 60-Golf Fund
- 70-Information Technology
- 75-Health Insurance

REVENUES	2025 Budget
10-General	\$5,784,538
20-Recreation	\$12,954,135
21-Special Recreation	\$478,620
22-Cosley Zoo	\$2,131,900
23-Liability	\$827,938
24-Audit	\$34,582
25-FICA	\$782,651
26-IMRF	\$601,598
30-Debt Service	\$2,922,859
40-Capital Projects	\$9,758,714
60-Golf Fund	\$10,544,250
70-Information Technology	\$605,389
75-Health Insurance	\$2,599,157
<b>Grand Total</b>	<b>\$50,026,331</b>

EXPENSES	2025 Budget
10-General	(\$6,848,058)
20-Recreation	(\$13,704,393)
21-Special Recreation	(\$512,425)
22-Cosley Zoo	(\$2,622,953)
23-Liability	(\$776,633)
24-Audit	(\$42,064)
25-FICA	(\$781,013)
26-IMRF	(\$609,343)
30-Debt Service	(\$2,990,431)
40-Capital Projects	(\$12,585,996)
60-Golf Fund	(\$11,187,329)
70-Information Technology	(\$605,639)
75-Health Insurance	(\$2,599,657)
<b>Grand Total</b>	<b>(\$55,865,934)</b>

**Summarized Revenue and Expenses by Fund**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed	Sparkline View of Activity
<b>10-General</b>								
4-Revenues	\$5,759,947	\$6,208,615	\$5,940,543	\$5,891,173	\$5,784,538	\$5,929,453	\$6,063,275	
5-Expenses	(\$6,098,512)	(\$7,402,717)	(\$6,426,211)	(\$6,215,303)	(\$6,848,058)	(\$6,576,802)	(\$6,614,341)	
<b>10-General Total</b>	<b>(\$338,564)</b>	<b>(\$1,194,102)</b>	<b>(\$485,668)</b>	<b>(\$324,130)</b>	<b>(\$1,063,520)</b>	<b>(\$647,350)</b>	<b>(\$551,066)</b>	
<b>20-Recreation</b>								
4-Revenues	\$10,617,351	\$11,948,275	\$12,460,352	\$12,481,319	\$12,954,135	\$13,087,591	\$13,486,862	
5-Expenses	(\$10,331,394)	(\$13,730,933)	(\$13,501,071)	(\$13,239,121)	(\$13,704,393)	(\$13,828,934)	(\$14,082,279)	
<b>20-Recreation Total</b>	<b>\$285,957</b>	<b>(\$1,782,658)</b>	<b>(\$1,040,719)</b>	<b>(\$757,802)</b>	<b>(\$750,258)</b>	<b>(\$741,342)</b>	<b>(\$595,417)</b>	
<b>21-Special Recreation</b>								
4-Revenues	\$872,016	\$262,298	\$355,240	\$355,240	\$478,620	\$478,620	\$478,620	
5-Expenses	(\$818,663)	(\$248,750)	(\$350,240)	(\$350,240)	(\$512,425)	(\$512,425)	(\$512,425)	
<b>21-Special Recreation Total</b>	<b>\$53,353</b>	<b>\$13,548</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>	
<b>22-Cosley Zoo</b>								
4-Revenues	\$1,698,006	\$1,884,550	\$2,091,469	\$2,129,949	\$2,131,900	\$2,189,225	\$2,255,763	
5-Expenses	(\$1,720,058)	(\$1,931,154)	(\$2,187,227)	(\$2,071,386)	(\$2,622,953)	(\$2,232,493)	(\$2,289,674)	
<b>22-Cosley Zoo Total</b>	<b>(\$22,052)</b>	<b>(\$46,603)</b>	<b>(\$95,758)</b>	<b>\$58,563</b>	<b>(\$491,053)</b>	<b>(\$43,268)</b>	<b>(\$33,912)</b>	
<b>23-Liability</b>								
4-Revenues	\$278,075	\$565,003	\$660,319	\$664,319	\$827,938	\$796,979	\$843,013	
5-Expenses	(\$457,519)	(\$522,103)	(\$668,723)	(\$668,723)	(\$776,633)	(\$810,097)	(\$845,235)	
<b>23-Liability Total</b>	<b>(\$179,445)</b>	<b>\$42,900</b>	<b>(\$8,404)</b>	<b>(\$4,404)</b>	<b>\$51,305</b>	<b>(\$13,118)</b>	<b>(\$2,222)</b>	
<b>24-Audit</b>								
4-Revenues	\$31,635	\$44,154	\$13,041	\$13,041	\$34,582	\$41,000	\$49,250	
5-Expenses	(\$22,200)	(\$27,000)	(\$37,414)	(\$25,200)	(\$42,064)	(\$42,664)	(\$48,364)	
<b>24-Audit Total</b>	<b>\$9,435</b>	<b>\$17,154</b>	<b>(\$24,373)</b>	<b>(\$12,159)</b>	<b>(\$7,482)</b>	<b>(\$1,664)</b>	<b>\$886</b>	
<b>25-FICA</b>								
4-Revenues	\$715,835	\$664,189	\$597,158	\$597,158	\$782,651	\$808,480	\$822,498	
5-Expenses	(\$595,908)	(\$664,335)	(\$745,476)	(\$733,914)	(\$781,013)	(\$800,210)	(\$819,507)	
<b>25-FICA Total</b>	<b>\$119,927</b>	<b>(\$146)</b>	<b>(\$148,318)</b>	<b>(\$136,756)</b>	<b>\$1,638</b>	<b>\$8,270</b>	<b>\$2,991</b>	
<b>26-IMRF</b>								
4-Revenues	\$715,065	\$374,753	\$307,784	\$307,784	\$601,598	\$548,832	\$582,079	
5-Expenses	(\$576,676)	(\$439,075)	(\$519,536)	(\$496,499)	(\$609,343)	(\$569,872)	(\$583,146)	

**Summarized Revenue and Expenses by Fund**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed	Sparkline View of Activity
<b>26-IMRF Total</b>	<b>\$138,389</b>	<b>(\$64,322)</b>	<b>(\$211,752)</b>	<b>(\$188,715)</b>	<b>(\$7,745)</b>	<b>(\$21,040)</b>	<b>(\$1,067)</b>	
<b>30-Debt Service</b>								
4-Revenues	\$4,272,591	\$2,778,423	\$2,839,660	\$2,885,660	\$2,922,859	\$2,953,862	\$2,980,255	
5-Expenses	(\$4,315,291)	(\$2,827,500)	(\$2,892,490)	(\$2,892,990)	(\$2,990,431)	(\$3,596,733)	(\$3,009,824)	
<b>30-Debt Service Total</b>	<b>(\$42,700)</b>	<b>(\$49,077)</b>	<b>(\$52,830)</b>	<b>(\$7,330)</b>	<b>(\$67,572)</b>	<b>(\$642,871)</b>	<b>(\$29,569)</b>	
<b>40-Capital Projects</b>								
4-Revenues	\$6,583,185	\$9,892,328	\$10,999,116	\$6,543,792	\$9,758,714	\$4,423,810	\$4,202,730	
5-Expenses	(\$2,890,802)	(\$7,918,175)	(\$15,900,728)	(\$6,753,520)	(\$12,585,996)	(\$7,116,152)	(\$3,013,807)	
<b>40-Capital Projects Total</b>	<b>\$3,692,383</b>	<b>\$1,974,153</b>	<b>(\$4,901,612)</b>	<b>(\$209,728)</b>	<b>(\$2,827,282)</b>	<b>(\$2,692,342)</b>	<b>\$1,188,923</b>	
<b>60-Golf Fund</b>								
4-Revenues	\$8,601,607	\$9,470,201	\$10,205,750	\$10,300,250	\$10,544,250	\$10,641,500	\$10,783,700	
5-Expenses	(\$8,110,643)	(\$8,840,208)	(\$10,615,738)	(\$10,205,833)	(\$11,187,329)	(\$11,218,990)	(\$13,136,582)	
<b>60-Golf Fund Total</b>	<b>\$490,965</b>	<b>\$629,992</b>	<b>(\$409,988)</b>	<b>\$94,417</b>	<b>(\$643,079)</b>	<b>(\$577,490)</b>	<b>(\$2,352,882)</b>	
<b>70-Information Technology</b>								
4-Revenues	\$402,745	\$511,003	\$586,031	\$585,831	\$605,389	\$604,416	\$605,435	
5-Expenses	(\$405,314)	(\$513,471)	(\$585,781)	(\$585,999)	(\$605,639)	(\$604,672)	(\$605,697)	
<b>70-Information Technology Total</b>	<b>(\$2,569)</b>	<b>(\$2,468)</b>	<b>\$250</b>	<b>(\$169)</b>	<b>(\$250)</b>	<b>(\$256)</b>	<b>(\$262)</b>	
<b>75-Health Insurance</b>								
4-Revenues	\$1,502,634	\$1,805,983	\$2,108,374	\$2,108,374	\$2,599,157	\$2,676,511	\$2,755,929	
5-Expenses	(\$1,502,630)	(\$1,806,005)	(\$2,108,874)	(\$2,108,874)	(\$2,599,657)	(\$2,677,011)	(\$2,756,679)	
<b>75-Health Insurance Total</b>	<b>\$4</b>	<b>(\$22)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$750)</b>	
<b>Grand Total</b>	<b>\$4,205,083</b>	<b>(\$461,651)</b>	<b>(\$7,374,670)</b>	<b>(\$1,483,712)</b>	<b>(\$5,839,603)</b>	<b>(\$5,406,776)</b>	<b>(\$2,408,151)</b>	

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed	Sparkline View of Activity
4-Revenues	\$42,050,691	\$46,409,776	\$49,164,837	\$44,863,890	\$50,026,331	\$45,180,279	\$45,909,409	
5-Expenses	(\$37,845,608)	(\$46,871,426)	(\$56,539,507)	(\$46,347,603)	(\$55,865,934)	(\$50,587,055)	(\$48,317,559)	
<b>Grand Total</b>	<b>\$4,205,083</b>	<b>(\$461,651)</b>	<b>(\$7,374,670)</b>	<b>(\$1,483,712)</b>	<b>(\$5,839,603)</b>	<b>(\$5,406,776)</b>	<b>(\$2,408,151)</b>	

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>10-General</b>							
4-Revenues	\$5,759,947	\$6,208,615	\$5,940,543	\$5,891,173	\$5,784,538	\$5,929,453	\$6,063,275
5-Expenses	(\$4,036,779)	(\$4,374,248)	(\$5,144,211)	(\$5,005,681)	(\$5,482,558)	(\$5,584,802)	(\$5,697,741)
<b>10-General Total</b>	<b>\$1,723,168</b>	<b>\$1,834,367</b>	<b>\$796,332</b>	<b>\$885,492</b>	<b>\$301,980</b>	<b>\$344,650</b>	<b>\$365,534</b>
<b>20-Recreation</b>							
4-Revenues	\$10,617,351	\$11,948,275	\$12,370,352	\$12,481,319	\$12,954,135	\$13,087,591	\$13,486,862
5-Expenses	(\$8,034,666)	(\$9,601,139)	(\$11,448,427)	(\$11,217,977)	(\$12,145,393)	(\$12,328,934)	(\$12,582,279)
<b>20-Recreation Total</b>	<b>\$2,582,685</b>	<b>\$2,347,136</b>	<b>\$921,925</b>	<b>\$1,263,342</b>	<b>\$808,742</b>	<b>\$758,658</b>	<b>\$904,583</b>
<b>21-Special Recreation</b>							
4-Revenues	\$872,016	\$262,298	\$355,240	\$355,240	\$478,620	\$478,620	\$478,620
5-Expenses			\$0	\$0	\$0	\$0	\$0
<b>21-Special Recreation</b>	<b>\$872,016</b>	<b>\$262,298</b>	<b>\$355,240</b>	<b>\$355,240</b>	<b>\$478,620</b>	<b>\$478,620</b>	<b>\$478,620</b>
<b>22-Cosley Zoo</b>							
4-Revenues	\$1,698,006	\$1,884,550	\$2,091,469	\$2,129,949	\$2,131,900	\$2,189,225	\$2,255,763
5-Expenses	(\$1,518,278)	(\$1,729,944)	(\$2,087,227)	(\$1,971,386)	(\$2,130,953)	(\$2,132,493)	(\$2,189,674)
<b>22-Cosley Zoo Total</b>	<b>\$179,728</b>	<b>\$154,606</b>	<b>\$4,242</b>	<b>\$158,563</b>	<b>\$947</b>	<b>\$56,732</b>	<b>\$66,088</b>
<b>23-Liability</b>							
4-Revenues	\$278,075	\$565,003	\$660,319	\$664,319	\$827,938	\$796,979	\$843,013
5-Expenses	(\$457,519)	(\$522,103)	(\$668,723)	(\$668,723)	(\$776,633)	(\$810,097)	(\$845,235)
<b>23-Liability Total</b>	<b>(\$179,445)</b>	<b>\$42,900</b>	<b>(\$8,404)</b>	<b>(\$4,404)</b>	<b>\$51,305</b>	<b>(\$13,118)</b>	<b>(\$2,222)</b>
<b>24-Audit</b>							
4-Revenues	\$31,635	\$44,154	\$13,041	\$13,041	\$34,582	\$41,000	\$49,250
5-Expenses	(\$22,200)	(\$27,000)	(\$37,414)	(\$25,200)	(\$42,064)	(\$42,664)	(\$48,364)
<b>24-Audit Total</b>	<b>\$9,435</b>	<b>\$17,154</b>	<b>(\$24,373)</b>	<b>(\$12,159)</b>	<b>(\$7,482)</b>	<b>(\$1,664)</b>	<b>\$886</b>
<b>25-FICA</b>							
4-Revenues	\$715,835	\$664,189	\$597,158	\$597,158	\$782,651	\$808,480	\$822,498
5-Expenses	(\$595,908)	(\$664,335)	(\$745,476)	(\$733,914)	(\$781,013)	(\$800,210)	(\$819,507)
<b>25-FICA Total</b>	<b>\$119,927</b>	<b>(\$146)</b>	<b>(\$148,318)</b>	<b>(\$136,756)</b>	<b>\$1,638</b>	<b>\$8,270</b>	<b>\$2,991</b>
<b>26-IMRF</b>							
4-Revenues	\$715,065	\$374,753	\$307,784	\$307,784	\$601,598	\$548,832	\$582,079
5-Expenses	(\$576,676)	(\$439,075)	(\$519,536)	(\$496,499)	(\$609,343)	(\$569,872)	(\$583,146)
<b>26-IMRF Total</b>	<b>\$138,389</b>	<b>(\$64,322)</b>	<b>(\$211,752)</b>	<b>(\$188,715)</b>	<b>(\$7,745)</b>	<b>(\$21,040)</b>	<b>(\$1,067)</b>



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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>30-Debt Service</b>							
4-Revenues	\$4,172,391	\$2,687,473	\$2,758,460	\$2,804,460	\$2,851,909	\$2,893,537	\$2,937,805
5-Expenses	(\$2,875,532)	(\$1,280,472)	(\$1,301,942)	(\$1,302,442)	(\$1,306,141)	(\$1,540,947)	(\$928,594)
<b>30-Debt Service Total</b>	<b>\$1,296,859</b>	<b>\$1,407,001</b>	<b>\$1,456,518</b>	<b>\$1,502,018</b>	<b>\$1,545,768</b>	<b>\$1,352,590</b>	<b>\$2,009,211</b>
<b>40-Capital Projects</b>							
4-Revenues	\$583,729	\$1,130,109	\$6,337,424	\$1,882,100	\$5,371,924	\$168,024	\$101,500
5-Expenses	(\$605,366)	(\$1,029,825)	(\$822,140)	(\$541,220)	(\$878,433)	(\$647,027)	(\$647,357)
<b>40-Capital Projects Total</b>	<b>(\$21,637)</b>	<b>\$100,284</b>	<b>\$5,515,284</b>	<b>\$1,340,880</b>	<b>\$4,493,491</b>	<b>(\$479,003)</b>	<b>(\$545,857)</b>
<b>60-Golf Fund</b>							
4-Revenues	\$8,601,607	\$9,470,201	\$10,205,750	\$10,300,250	\$10,544,250	\$10,641,500	\$10,783,700
5-Expenses	(\$7,315,252)	(\$8,205,599)	(\$9,680,738)	(\$9,402,520)	(\$10,170,329)	(\$10,339,990)	(\$10,476,582)
<b>60-Golf Fund Total</b>	<b>\$1,286,356</b>	<b>\$1,264,601</b>	<b>\$525,012</b>	<b>\$897,730</b>	<b>\$373,921</b>	<b>\$301,510</b>	<b>\$307,118</b>
<b>70-Information Technology</b>							
4-Revenues	\$402,745	\$511,003	\$586,031	\$585,831	\$605,389	\$604,416	\$605,435
5-Expenses	(\$402,846)	(\$511,003)	(\$585,781)	(\$585,999)	(\$605,639)	(\$604,672)	(\$605,697)
<b>70-Information Technology Total</b>	<b>(\$101)</b>	<b>\$0</b>	<b>\$250</b>	<b>(\$169)</b>	<b>(\$250)</b>	<b>(\$256)</b>	<b>(\$262)</b>
<b>75-Health Insurance</b>							
4-Revenues	\$1,502,634	\$1,805,983	\$2,108,374	\$2,108,374	\$2,599,157	\$2,676,511	\$2,755,929
5-Expenses	(\$1,502,630)	(\$1,806,005)	(\$2,108,874)	(\$2,108,874)	(\$2,599,657)	(\$2,677,011)	(\$2,756,679)
<b>75-Health Insurance Total</b>	<b>\$4</b>	<b>(\$22)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$750)</b>
<b>Grand Total</b>	<b>\$8,007,384</b>	<b>\$7,365,858</b>	<b>\$9,181,458</b>	<b>\$6,060,563</b>	<b>\$8,040,435</b>	<b>\$2,785,449</b>	<b>\$3,584,874</b>
<b>Operating Funds, Excluding Capital and Fund Balance Reserve Transfers</b>							
	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
4-Revenues	\$35,951,035	\$37,556,607	\$44,331,945	\$40,120,998	\$45,568,591	\$40,864,168	\$41,765,729
5-Expenses	(\$27,943,651)	(\$30,190,749)	(\$35,150,487)	(\$34,060,435)	(\$37,528,157)	(\$38,078,719)	(\$38,180,854)
<b>Grand Total</b>	<b>\$8,007,384</b>	<b>\$7,365,858</b>	<b>\$9,181,458</b>	<b>\$6,060,563</b>	<b>\$8,040,435</b>	<b>\$2,785,449</b>	<b>\$3,584,874</b>

*Capital Dollars and Fund Balance Reserve Transfers in Funds*

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>10-General</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$2,061,732)	(\$3,028,469)	(\$1,282,000)	(\$1,209,622)	(\$1,365,500)	(\$992,000)	(\$916,600)
<b>10-General Total</b>	<b>(\$2,061,732)</b>	<b>(\$3,028,469)</b>	<b>(\$1,282,000)</b>	<b>(\$1,209,622)</b>	<b>(\$1,365,500)</b>	<b>(\$992,000)</b>	<b>(\$916,600)</b>
<b>20-Recreation</b>							
4-Revenues			\$90,000	\$0	\$0	\$0	\$0
5-Expenses	(\$2,296,728)	(\$4,129,794)	(\$2,052,644)	(\$2,021,144)	(\$1,559,000)	(\$1,500,000)	(\$1,500,000)
<b>20-Recreation Total</b>	<b>(\$2,296,728)</b>	<b>(\$4,129,794)</b>	<b>(\$1,962,644)</b>	<b>(\$2,021,144)</b>	<b>(\$1,559,000)</b>	<b>(\$1,500,000)</b>	<b>(\$1,500,000)</b>
<b>21-Special Recreation</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$818,663)	(\$248,750)	(\$350,240)	(\$350,240)	(\$512,425)	(\$512,425)	(\$512,425)
<b>21-Special Recreation</b>	<b>(\$818,663)</b>	<b>(\$248,750)</b>	<b>(\$350,240)</b>	<b>(\$350,240)</b>	<b>(\$512,425)</b>	<b>(\$512,425)</b>	<b>(\$512,425)</b>
<b>22-Cosley Zoo</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$201,780)	(\$201,210)	(\$100,000)	(\$100,000)	(\$492,000)	(\$100,000)	(\$100,000)
<b>22-Cosley Zoo Total</b>	<b>(\$201,780)</b>	<b>(\$201,210)</b>	<b>(\$100,000)</b>	<b>(\$100,000)</b>	<b>(\$492,000)</b>	<b>(\$100,000)</b>	<b>(\$100,000)</b>
<b>23-Liability</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses			\$0	\$0	\$0	\$0	\$0
<b>23-Liability Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>24-Audit</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
<b>24-Audit Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>25-FICA</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
<b>25-FICA Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>30-Debt Service</b>							
4-Revenues	\$100,200	\$90,950	\$81,200	\$81,200	\$70,950	\$60,325	\$42,450
5-Expenses	(\$1,439,759)	(\$1,547,028)	(\$1,590,548)	(\$1,590,548)	(\$1,684,290)	(\$2,055,786)	(\$2,081,230)
<b>30-Debt Service Total</b>	<b>(\$1,339,559)</b>	<b>(\$1,456,078)</b>	<b>(\$1,509,348)</b>	<b>(\$1,509,348)</b>	<b>(\$1,613,340)</b>	<b>(\$1,995,461)</b>	<b>(\$2,038,780)</b>

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>40-Capital Projects</b>							
4-Revenues	\$5,999,456	\$8,762,219	\$4,661,692	\$4,661,692	\$4,386,790	\$4,255,786	\$4,101,230
5-Expenses	(\$2,285,436)	(\$6,888,350)	(\$15,078,588)	(\$6,212,300)	(\$11,707,563)	(\$6,469,125)	(\$2,366,450)
<b>40-Capital Projects Tot</b>	<b>\$3,714,020</b>	<b>\$1,873,869</b>	<b>(\$10,416,896)</b>	<b>(\$1,550,608)</b>	<b>(\$7,320,773)</b>	<b>(\$2,213,339)</b>	<b>\$1,734,780</b>
<b>60-Golf Fund</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$795,391)	(\$634,609)	(\$935,000)	(\$803,314)	(\$1,017,000)	(\$879,000)	(\$2,660,000)
<b>60-Golf Fund Total</b>	<b>(\$795,391)</b>	<b>(\$634,609)</b>	<b>(\$935,000)</b>	<b>(\$803,314)</b>	<b>(\$1,017,000)</b>	<b>(\$879,000)</b>	<b>(\$2,660,000)</b>
<b>70-Information Technology</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$2,468)	(\$2,468)	\$0	\$0	\$0	\$0	\$0
<b>70-Information Techni</b>	<b>(\$2,468)</b>	<b>(\$2,468)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>75-Health Insurance</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
<b>75-Health Insurance Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grand Total</b>	<b>(\$3,802,301)</b>	<b>(\$7,827,509)</b>	<b>(\$16,556,128)</b>	<b>(\$7,544,276)</b>	<b>(\$13,880,038)</b>	<b>(\$8,192,225)</b>	<b>(\$5,993,025)</b>

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
4-Revenues	\$6,099,656	\$8,853,169	\$4,832,892	\$4,742,892	\$4,457,740	\$4,316,111	\$4,143,680
5-Expenses	(\$9,901,957)	(\$16,680,677)	(\$21,389,020)	(\$12,287,168)	(\$18,337,778)	(\$12,508,336)	(\$10,136,705)
<b>Grand Total</b>	<b>(\$3,802,301)</b>	<b>(\$7,827,509)</b>	<b>(\$16,556,128)</b>	<b>(\$7,544,276)</b>	<b>(\$13,880,038)</b>	<b>(\$8,192,225)</b>	<b>(\$5,993,025)</b>

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>10-General</b>							
<b>000-Administration</b>							
4-Revenues	\$3,040,969	\$3,403,182	\$3,064,015	\$3,008,947	\$2,924,661	\$2,994,327	\$3,056,610
5-Expenses	(\$3,168,016)	(\$4,101,373)	(\$2,456,788)	(\$2,344,531)	(\$2,282,617)	(\$2,164,754)	(\$2,015,702)
<b>000-Administration Total</b>	<b>(\$127,047)</b>	<b>(\$698,192)</b>	<b>\$607,227</b>	<b>\$664,416</b>	<b>\$642,043</b>	<b>\$829,573</b>	<b>\$1,040,908</b>
<b>101-Parks Maintenance</b>							
4-Revenues	\$2,500,519	\$2,556,461	\$2,614,660	\$2,614,660	\$2,576,105	\$2,641,626	\$2,703,714
5-Expenses	(\$2,364,586)	(\$2,701,607)	(\$3,285,025)	(\$3,193,955)	(\$3,814,041)	(\$3,640,988)	(\$3,807,624)
<b>101-Parks Maintenance Total</b>	<b>\$135,932</b>	<b>(\$145,146)</b>	<b>(\$670,365)</b>	<b>(\$579,295)</b>	<b>(\$1,237,936)</b>	<b>(\$999,362)</b>	<b>(\$1,103,910)</b>
<b>418-Human Resources</b>							
5-Expenses	(\$75,541)	(\$61,174)	(\$77,126)	(\$76,761)	(\$80,328)	(\$81,308)	(\$82,351)
<b>418-Human Resources Total</b>	<b>(\$75,541)</b>	<b>(\$61,174)</b>	<b>(\$77,126)</b>	<b>(\$76,761)</b>	<b>(\$80,328)</b>	<b>(\$81,308)</b>	<b>(\$82,351)</b>
<b>419-Finance</b>							
5-Expenses	(\$282,318)	(\$312,312)	(\$349,013)	(\$344,391)	(\$372,274)	(\$381,450)	(\$391,534)
<b>419-Finance Total</b>	<b>(\$282,318)</b>	<b>(\$312,312)</b>	<b>(\$349,013)</b>	<b>(\$344,391)</b>	<b>(\$372,274)</b>	<b>(\$381,450)</b>	<b>(\$391,534)</b>
<b>430-Historical Museum</b>							
4-Revenues	\$218,459	\$248,972	\$261,868	\$267,566	\$283,772	\$293,500	\$302,951
5-Expenses	(\$208,050)	(\$226,251)	(\$258,259)	(\$255,666)	(\$298,799)	(\$308,303)	(\$317,129)
<b>430-Historical Museum Total</b>	<b>\$10,410</b>	<b>\$22,722</b>	<b>\$3,609</b>	<b>\$11,900</b>	<b>(\$15,026)</b>	<b>(\$14,803)</b>	<b>(\$14,179)</b>
<b>10-General Total</b>	<b>(\$338,564)</b>	<b>(\$1,194,102)</b>	<b>(\$485,668)</b>	<b>(\$324,130)</b>	<b>(\$1,063,520)</b>	<b>(\$647,350)</b>	<b>(\$551,066)</b>
<b>20-Recreation</b>							
<b>000-Administration</b>							
4-Revenues	\$5,394,207	\$5,556,222	\$5,508,778	\$5,619,098	\$5,513,761	\$5,575,856	\$5,821,102
5-Expenses	(\$4,069,584)	(\$6,096,999)	(\$4,356,380)	(\$4,324,826)	(\$3,994,854)	(\$4,042,911)	(\$4,096,130)
<b>000-Administration Total</b>	<b>\$1,324,623</b>	<b>(\$540,777)</b>	<b>\$1,152,398</b>	<b>\$1,294,272</b>	<b>\$1,518,907</b>	<b>\$1,532,945</b>	<b>\$1,724,972</b>
<b>101-Parks Maintenance</b>							
4-Revenues	\$16,230	\$14,513	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
5-Expenses	(\$1,216,682)	(\$1,404,418)	(\$1,920,343)	(\$1,856,165)	(\$1,996,606)	(\$1,964,008)	(\$1,991,250)
<b>101-Parks Maintenance Total</b>	<b>(\$1,200,452)</b>	<b>(\$1,389,906)</b>	<b>(\$1,910,343)</b>	<b>(\$1,846,165)</b>	<b>(\$1,986,606)</b>	<b>(\$1,954,008)</b>	<b>(\$1,981,250)</b>
<b>220-Recreation Programs</b>							

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>220-Recreation Programs Total</b>	<b>\$843,524</b>	<b>\$1,060,873</b>	<b>\$879,777</b>	<b>\$944,062</b>	<b>\$1,050,548</b>	<b>\$1,053,349</b>	<b>\$1,076,372</b>
<b>221-Athletics</b>							
4-Revenues	\$531,501	\$657,806	\$721,000	\$697,296	\$747,400	\$724,269	\$764,985
5-Expenses	(\$467,171)	(\$623,087)	(\$700,602)	(\$658,778)	(\$719,057)	(\$697,185)	(\$738,612)
<b>221-Athletics Total</b>	<b>\$64,331</b>	<b>\$34,718</b>	<b>\$20,398</b>	<b>\$38,518</b>	<b>\$28,343</b>	<b>\$27,084</b>	<b>\$26,373</b>
<b>222-Pools</b>							
4-Revenues	\$998,695	\$1,091,869	\$1,100,600	\$1,128,830	\$1,140,500	\$1,155,555	\$1,170,807
5-Expenses	(\$953,968)	(\$1,129,438)	(\$1,247,138)	(\$1,288,545)	(\$1,375,333)	(\$1,398,033)	(\$1,421,309)
<b>222-Pools Total</b>	<b>\$44,728</b>	<b>(\$37,569)</b>	<b>(\$146,538)</b>	<b>(\$159,715)</b>	<b>(\$234,833)</b>	<b>(\$242,479)</b>	<b>(\$250,502)</b>
<b>224-Recreation Facilities</b>							
4-Revenues	\$31,579	\$50,824	\$42,100	\$51,850	\$52,550	\$53,790	\$54,044
5-Expenses	(\$456,475)	(\$567,252)	(\$653,283)	(\$642,739)	(\$694,698)	(\$714,618)	(\$734,645)
<b>224-Recreation Facilities Total</b>	<b>(\$424,896)</b>	<b>(\$516,427)</b>	<b>(\$611,183)</b>	<b>(\$590,889)</b>	<b>(\$642,148)</b>	<b>(\$660,828)</b>	<b>(\$680,601)</b>
<b>350-Special Facilities</b>							
4-Revenues	\$447,517	\$484,723	\$590,500	\$556,796	\$555,500	\$562,833	\$570,262
5-Expenses	(\$484,094)	(\$525,738)	(\$608,940)	(\$594,511)	(\$606,031)	(\$615,357)	(\$624,891)
<b>350-Special Facilities Total</b>	<b>(\$36,577)</b>	<b>(\$41,015)</b>	<b>(\$18,440)</b>	<b>(\$37,715)</b>	<b>(\$50,531)</b>	<b>(\$52,524)</b>	<b>(\$54,629)</b>
<b>418-Human Resources</b>							
5-Expenses	(\$80,883)	(\$83,750)	(\$103,979)	(\$103,479)	(\$108,938)	(\$110,255)	(\$111,610)
<b>418-Human Resources Total</b>	<b>(\$80,883)</b>	<b>(\$83,750)</b>	<b>(\$103,979)</b>	<b>(\$103,479)</b>	<b>(\$108,938)</b>	<b>(\$110,255)</b>	<b>(\$111,610)</b>
<b>419-Finance</b>							
5-Expenses	(\$248,439)	(\$268,806)	(\$302,809)	(\$296,691)	(\$325,001)	(\$334,627)	(\$344,542)
<b>419-Finance Total</b>	<b>(\$248,439)</b>	<b>(\$268,806)</b>	<b>(\$302,809)</b>	<b>(\$296,691)</b>	<b>(\$325,001)</b>	<b>(\$334,627)</b>	<b>(\$344,542)</b>
<b>20-Recreation Total</b>	<b>\$285,957</b>	<b>(\$1,782,658)</b>	<b>(\$1,040,719)</b>	<b>(\$757,802)</b>	<b>(\$750,258)</b>	<b>(\$741,342)</b>	<b>(\$595,417)</b>
<b>21-Special Recreation</b>							
<b>000-Administration</b>							
4-Revenues	\$872,016	\$262,298	\$355,240	\$355,240	\$478,620	\$478,620	\$478,620
5-Expenses	(\$818,663)	(\$248,750)	(\$350,240)	(\$350,240)	(\$512,425)	(\$512,425)	(\$512,425)

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>000-Administration Total</b>	<b>\$53,353</b>	<b>\$13,548</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>
<b>21-Special Recreation Total</b>	<b>\$53,353</b>	<b>\$13,548</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>
<b>22-Cosley Zoo</b>							
<b>000-Administration</b>							
4-Revenues	\$1,053,061	\$1,153,549	\$1,277,884	\$1,322,884	\$1,277,915	\$1,327,665	\$1,382,390
5-Expenses	(\$117,073)	(\$118,498)	(\$54,275)	(\$54,165)	(\$520,448)	(\$131,038)	(\$131,645)
<b>000-Administration Total</b>	<b>\$935,987</b>	<b>\$1,035,051</b>	<b>\$1,223,609</b>	<b>\$1,268,719</b>	<b>\$757,467</b>	<b>\$1,196,627</b>	<b>\$1,250,745</b>
<b>101-Parks Maintenance</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$58,662)	(\$71,211)	(\$71,667)	(\$71,667)	(\$76,023)	(\$78,281)	(\$80,607)
<b>101-Parks Maintenance Total</b>	<b>(\$58,662)</b>	<b>(\$71,211)</b>	<b>(\$71,667)</b>	<b>(\$71,667)</b>	<b>(\$76,023)</b>	<b>(\$78,281)</b>	<b>(\$80,607)</b>
<b>220-Recreation Programs</b>							
4-Revenues	\$150,081	\$196,570	\$205,985	\$211,265	\$221,935	\$226,510	\$236,123
5-Expenses	(\$19,717)	(\$16,923)	(\$21,671)	(\$21,361)	(\$23,522)	(\$23,702)	(\$25,027)
<b>220-Recreation Programs Total</b>	<b>\$130,364</b>	<b>\$179,647</b>	<b>\$184,314</b>	<b>\$189,904</b>	<b>\$198,413</b>	<b>\$202,808</b>	<b>\$211,096</b>
<b>350-Special Facilities</b>							
5-Expenses	(\$86,914)	(\$103,997)	(\$123,891)	(\$87,695)	(\$69,511)	(\$70,681)	(\$71,886)
<b>350-Special Facilities Total</b>	<b>(\$86,914)</b>	<b>(\$103,997)</b>	<b>(\$123,891)</b>	<b>(\$87,695)</b>	<b>(\$69,511)</b>	<b>(\$70,681)</b>	<b>(\$71,886)</b>
<b>418-Human Resources</b>							
5-Expenses	(\$8,721)	(\$9,652)	(\$10,836)	(\$10,836)	(\$11,502)	(\$11,719)	(\$11,943)
<b>418-Human Resources Total</b>	<b>(\$8,721)</b>	<b>(\$9,652)</b>	<b>(\$10,836)</b>	<b>(\$10,836)</b>	<b>(\$11,502)</b>	<b>(\$11,719)</b>	<b>(\$11,943)</b>
<b>419-Finance</b>							
5-Expenses	(\$55,470)	(\$59,830)	(\$65,843)	(\$64,965)	(\$70,265)	(\$72,339)	(\$74,475)
<b>419-Finance Total</b>	<b>(\$55,470)</b>	<b>(\$59,830)</b>	<b>(\$65,843)</b>	<b>(\$64,965)</b>	<b>(\$70,265)</b>	<b>(\$72,339)</b>	<b>(\$74,475)</b>
<b>501-Cosley Zoo Operations</b>							
4-Revenues	\$494,864	\$534,432	\$607,600	\$595,800	\$632,050	\$635,050	\$637,250
5-Expenses	(\$1,373,501)	(\$1,551,043)	(\$1,839,043)	(\$1,760,696)	(\$1,851,682)	(\$1,844,732)	(\$1,894,090)
<b>501-Cosley Zoo Operations Total</b>	<b>(\$878,636)</b>	<b>(\$1,016,612)</b>	<b>(\$1,231,443)</b>	<b>(\$1,164,896)</b>	<b>(\$1,219,632)</b>	<b>(\$1,209,682)</b>	<b>(\$1,256,840)</b>
<b>22-Cosley Zoo Total</b>	<b>(\$22,052)</b>	<b>(\$46,603)</b>	<b>(\$95,758)</b>	<b>\$58,563</b>	<b>(\$491,053)</b>	<b>(\$43,268)</b>	<b>(\$33,912)</b>

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

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

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>30-Debt Service</b>							
<b>000-Administration</b>							
4-Revenues	\$4,272,591	\$2,778,423	\$2,839,660	\$2,885,660	\$2,922,859	\$2,953,862	\$2,980,255
5-Expenses	(\$4,315,291)	(\$2,827,500)	(\$2,892,490)	(\$2,892,990)	(\$2,990,431)	(\$3,596,733)	(\$3,009,824)
<b>000-Administration Total</b>	<b>(\$42,700)</b>	<b>(\$49,077)</b>	<b>(\$52,830)</b>	<b>(\$7,330)</b>	<b>(\$67,572)</b>	<b>(\$642,871)</b>	<b>(\$29,569)</b>
<b>30-Debt Service Total</b>	<b>(\$42,700)</b>	<b>(\$49,077)</b>	<b>(\$52,830)</b>	<b>(\$7,330)</b>	<b>(\$67,572)</b>	<b>(\$642,871)</b>	<b>(\$29,569)</b>
<b>40-Capital Projects</b>							
<b>000-Administration</b>							
4-Revenues	\$6,550,185	\$9,858,328	\$8,465,116	\$5,495,692	\$7,019,714	\$4,398,810	\$4,202,730
5-Expenses	(\$605,902)	(\$308,281)	(\$1,631,641)	(\$1,276,661)	(\$941,723)	(\$661,381)	(\$643,507)
<b>000-Administration Total</b>	<b>\$5,944,283</b>	<b>\$9,550,046</b>	<b>\$6,833,475</b>	<b>\$4,219,031</b>	<b>\$6,077,991</b>	<b>\$3,737,429</b>	<b>\$3,559,223</b>
<b>101-Parks Maintenance</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$265,422)	(\$303,677)	(\$348,954)	(\$340,760)	(\$364,160)	(\$372,271)	(\$379,800)
<b>101-Parks Maintenance Total</b>	<b>(\$265,422)</b>	<b>(\$303,677)</b>	<b>(\$348,954)</b>	<b>(\$340,760)</b>	<b>(\$364,160)</b>	<b>(\$372,271)</b>	<b>(\$379,800)</b>
<b>800-Park Project Locations</b>							
4-Revenues	\$33,000	\$34,000	\$2,534,000	\$1,048,100	\$2,739,000	\$25,000	\$0
5-Expenses	(\$2,019,477)	(\$7,306,216)	(\$13,920,133)	(\$5,136,100)	(\$11,280,113)	(\$6,082,500)	(\$1,990,500)
<b>800-Park Project Locations Total</b>	<b>(\$1,986,477)</b>	<b>(\$7,272,216)</b>	<b>(\$11,386,133)</b>	<b>(\$4,088,000)</b>	<b>(\$8,541,113)</b>	<b>(\$6,057,500)</b>	<b>(\$1,990,500)</b>
<b>40-Capital Projects Total</b>	<b>\$3,692,383</b>	<b>\$1,974,153</b>	<b>(\$4,901,612)</b>	<b>(\$209,728)</b>	<b>(\$2,827,282)</b>	<b>(\$2,692,342)</b>	<b>\$1,188,923</b>
<b>60-Golf Fund</b>							
<b>000-Administration</b>							
4-Revenues	\$66,630	\$165,686	\$33,500	\$78,500	\$55,000	\$38,500	\$53,700
5-Expenses	(\$1,547,429)	(\$1,483,097)	(\$1,770,726)	(\$1,617,705)	(\$1,845,539)	(\$1,536,397)	(\$1,487,336)
<b>000-Administration Total</b>	<b>(\$1,480,799)</b>	<b>(\$1,317,411)</b>	<b>(\$1,737,226)</b>	<b>(\$1,539,205)</b>	<b>(\$1,790,539)</b>	<b>(\$1,497,897)</b>	<b>(\$1,433,636)</b>
<b>101-Parks Maintenance</b>							
5-Expenses	(\$27,038)	(\$43,093)	(\$42,674)	(\$42,460)	(\$44,494)	(\$45,521)	(\$46,581)
<b>101-Parks Maintenance Total</b>	<b>(\$27,038)</b>	<b>(\$43,093)</b>	<b>(\$42,674)</b>	<b>(\$42,460)</b>	<b>(\$44,494)</b>	<b>(\$45,521)</b>	<b>(\$46,581)</b>



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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>350-Special Facilities</b>							
5-Expenses			\$0	\$0	\$0	\$0	\$0
<b>350-Special Facilities Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>418-Human Resources</b>							
5-Expenses	(\$59,491)	(\$67,054)	(\$77,575)	(\$77,540)	(\$84,444)	(\$86,516)	(\$88,649)
<b>418-Human Resources Total</b>	<b>(\$59,491)</b>	<b>(\$67,054)</b>	<b>(\$77,575)</b>	<b>(\$77,540)</b>	<b>(\$84,444)</b>	<b>(\$86,516)</b>	<b>(\$88,649)</b>
<b>419-Finance</b>							
5-Expenses	(\$230,476)	(\$247,434)	(\$277,192)	(\$271,947)	(\$298,934)	(\$307,806)	(\$316,944)
<b>419-Finance Total</b>	<b>(\$230,476)</b>	<b>(\$247,434)</b>	<b>(\$277,192)</b>	<b>(\$271,947)</b>	<b>(\$298,934)</b>	<b>(\$307,806)</b>	<b>(\$316,944)</b>
<b>601-Golf Maintenance</b>							
4-Revenues	\$27,656	\$2,396	\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$1,062,769)	(\$1,190,185)	(\$1,530,359)	(\$1,517,456)	(\$1,422,439)	(\$1,484,758)	(\$3,600,623)
<b>601-Golf Maintenance Total</b>	<b>(\$1,035,113)</b>	<b>(\$1,187,789)</b>	<b>(\$1,530,359)</b>	<b>(\$1,517,456)</b>	<b>(\$1,422,439)</b>	<b>(\$1,484,758)</b>	<b>(\$3,600,623)</b>
<b>611-Pro Shop/Golf Fees</b>							
4-Revenues	\$3,157,665	\$3,528,894	\$3,408,250	\$3,614,750	\$3,515,250	\$3,627,000	\$3,754,000
5-Expenses	(\$854,230)	(\$941,910)	(\$1,105,083)	(\$1,125,276)	(\$1,317,421)	(\$1,357,362)	(\$1,311,335)
<b>611-Pro Shop/Golf Fees Total</b>	<b>\$2,303,435</b>	<b>\$2,586,983</b>	<b>\$2,303,167</b>	<b>\$2,489,474</b>	<b>\$2,197,829</b>	<b>\$2,269,638</b>	<b>\$2,442,665</b>
<b>612-Food and Beverage</b>							
4-Revenues	\$5,329,325	\$5,769,053	\$6,744,000	\$6,597,000	\$6,954,000	\$6,956,000	\$6,956,000
5-Expenses	(\$4,327,004)	(\$4,866,637)	(\$5,801,446)	(\$5,546,077)	(\$6,161,376)	(\$6,387,940)	(\$6,272,420)
<b>612-Food and Beverage Total</b>	<b>\$1,002,321</b>	<b>\$902,416</b>	<b>\$942,554</b>	<b>\$1,050,923</b>	<b>\$792,624</b>	<b>\$568,060</b>	<b>\$683,580</b>
<b>613-Cross Country Skiing</b>							
4-Revenues	\$20,331	\$4,172	\$20,000	\$10,000	\$20,000	\$20,000	\$20,000
5-Expenses	(\$2,205)	(\$798)	(\$10,683)	(\$7,372)	(\$12,683)	(\$12,689)	(\$12,695)
<b>613-Cross Country Skiing Total</b>	<b>\$18,126</b>	<b>\$3,374</b>	<b>\$9,318</b>	<b>\$2,628</b>	<b>\$7,318</b>	<b>\$7,311</b>	<b>\$7,305</b>
<b>60-Golf Fund Total</b>	<b>\$490,965</b>	<b>\$629,992</b>	<b>(\$409,988)</b>	<b>\$94,417</b>	<b>(\$643,079)</b>	<b>(\$577,490)</b>	<b>(\$2,352,882)</b>
<b>70-Information Technology</b>							
<b>000-Administration</b>							
4-Revenues	\$402,745	\$511,003	\$586,031	\$585,831	\$605,389	\$604,416	\$605,435

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
5-Expenses	(\$405,314)	(\$513,471)	(\$585,781)	(\$585,999)	(\$605,639)	(\$604,672)	(\$605,697)
<b>000-Administration Total</b>	<b>(\$2,569)</b>	<b>(\$2,468)</b>	<b>\$250</b>	<b>(\$169)</b>	<b>(\$250)</b>	<b>(\$256)</b>	<b>(\$262)</b>
<b>70-Information Technology Total</b>	<b>(\$2,569)</b>	<b>(\$2,468)</b>	<b>\$250</b>	<b>(\$169)</b>	<b>(\$250)</b>	<b>(\$256)</b>	<b>(\$262)</b>
<b>75-Health Insurance</b>							
<b>000-Administration</b>							
4-Revenues	\$1,502,634	\$1,805,983	\$2,108,374	\$2,108,374	\$2,599,157	\$2,676,511	\$2,755,929
5-Expenses	(\$1,502,630)	(\$1,806,005)	(\$2,108,874)	(\$2,108,874)	(\$2,599,657)	(\$2,677,011)	(\$2,756,679)
<b>000-Administration Total</b>	<b>\$4</b>	<b>(\$22)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$750)</b>
<b>75-Health Insurance Total</b>	<b>\$4</b>	<b>(\$22)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$750)</b>
<b>Grand Total</b>	<b>\$4,205,083</b>	<b>(\$461,651)</b>	<b>(\$7,374,670)</b>	<b>(\$1,483,712)</b>	<b>(\$5,839,603)</b>	<b>(\$5,406,776)</b>	<b>(\$2,408,151)</b>

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>10-General</b>							
<b>000-Nonspecified Area</b>							
4-Revenues	\$5,289,235	\$5,736,358	\$5,548,688	\$5,594,386	\$5,513,482	\$5,658,377	\$5,792,179
5-Expenses	(\$3,308,448)	(\$3,644,957)	(\$4,183,432)	(\$4,206,804)	(\$4,578,976)	(\$4,662,732)	(\$4,758,219)
7-Capital	(\$48,395)	(\$187,672)	(\$382,000)	(\$309,622)	(\$705,000)	(\$442,000)	(\$546,600)
9-Transfers Out	(\$2,012,500)	(\$2,840,000)	(\$900,000)	(\$900,000)	(\$660,500)	(\$550,000)	(\$370,000)
<b>000-Nonspecified Area Total</b>	<b>(\$80,107)</b>	<b>(\$936,270)</b>	<b>\$83,256</b>	<b>\$177,961</b>	<b>(\$430,994)</b>	<b>\$3,645</b>	<b>\$117,359</b>
<b>113-Green Team</b>							
4-Revenues	\$1,374	\$1,182	\$800	\$1,000	\$1,000	\$1,020	\$1,040
5-Expenses	(\$339)	(\$725)	(\$750)	(\$700)	(\$1,000)	(\$1,013)	(\$1,027)
<b>113-Green Team Total</b>	<b>\$1,035</b>	<b>\$457</b>	<b>\$50</b>	<b>\$300</b>	<b>\$0</b>	<b>\$7</b>	<b>\$14</b>
<b>415-Marketing</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$247,191)	(\$289,139)	(\$329,611)	(\$312,289)	(\$349,869)	(\$358,691)	(\$367,892)
7-Capital	(\$838)	(\$797)	\$0	\$0	\$0	\$0	\$0
<b>415-Marketing Total</b>	<b>(\$248,029)</b>	<b>(\$289,937)</b>	<b>(\$329,611)</b>	<b>(\$312,289)</b>	<b>(\$349,869)</b>	<b>(\$358,691)</b>	<b>(\$367,892)</b>
<b>416-Special Events</b>							
4-Revenues	\$419,333	\$430,021	\$350,000	\$253,500	\$226,500	\$226,500	\$226,500
5-Expenses	(\$397,289)	(\$379,762)	(\$526,900)	(\$392,494)	(\$454,450)	(\$463,117)	(\$470,338)
<b>416-Special Events Total</b>	<b>\$22,045</b>	<b>\$50,259</b>	<b>(\$176,900)</b>	<b>(\$138,994)</b>	<b>(\$227,950)</b>	<b>(\$236,617)</b>	<b>(\$243,838)</b>
<b>854-Historical Museum</b>							
5-Expenses	(\$12,901)	(\$14,822)	(\$20,164)	(\$20,164)	(\$19,479)	(\$19,479)	(\$19,479)
<b>854-Historical Museum Total</b>	<b>(\$12,901)</b>	<b>(\$14,822)</b>	<b>(\$20,164)</b>	<b>(\$20,164)</b>	<b>(\$19,479)</b>	<b>(\$19,479)</b>	<b>(\$19,479)</b>
<b>856-Prairie Ave Building</b>							
4-Revenues	\$50,005	\$41,055	\$41,055	\$42,287	\$43,556	\$43,556	\$43,556
5-Expenses	(\$70,612)	(\$44,844)	(\$83,354)	(\$73,231)	(\$78,784)	(\$79,771)	(\$80,786)
7-Capital			\$0	\$0	\$0	\$0	\$0
<b>856-Prairie Ave Building Total</b>	<b>(\$20,607)</b>	<b>(\$3,789)</b>	<b>(\$42,299)</b>	<b>(\$30,944)</b>	<b>(\$35,228)</b>	<b>(\$36,215)</b>	<b>(\$37,230)</b>
<b>10-General Total</b>	<b>(\$338,564)</b>	<b>(\$1,194,102)</b>	<b>(\$485,668)</b>	<b>(\$324,130)</b>	<b>(\$1,063,520)</b>	<b>(\$647,350)</b>	<b>(\$551,066)</b>
<b>20-Recreation</b>							
<b>000-Nonspecified Area</b>							
4-Revenues	\$5,140,103	\$5,298,017	\$5,259,614	\$5,364,400	\$5,261,038	\$5,322,079	\$5,566,255
5-Expenses	(\$1,445,275)	(\$1,648,491)	(\$1,849,635)	(\$1,859,230)	(\$2,004,482)	(\$2,043,434)	(\$2,091,518)
7-Capital	(\$15,760)	\$0	(\$31,500)	\$0	(\$59,000)	\$0	\$0
9-Transfers Out	(\$2,275,000)	(\$4,100,000)	(\$2,021,144)	(\$2,021,144)	(\$1,500,000)	(\$1,500,000)	(\$1,500,000)

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>000-Nonspecified Area Total</b>	<b>\$1,404,068</b>	<b>(\$450,474)</b>	<b>\$1,357,334</b>	<b>\$1,484,026</b>	<b>\$1,697,556</b>	<b>\$1,778,645</b>	<b>\$1,974,737</b>
<b>112-Lincoln Marsh</b>							
4-Revenues	\$147,161	\$154,176	\$153,131	\$149,681	\$178,835	\$182,412	\$186,060
5-Expenses	(\$297,821)	(\$334,023)	(\$408,455)	(\$394,386)	(\$439,098)	(\$448,019)	(\$457,189)
7-Capital	(\$524)	(\$354)	\$0	\$0	\$0	\$0	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
<b>112-Lincoln Marsh Total</b>	<b>(\$151,183)</b>	<b>(\$180,201)</b>	<b>(\$255,325)</b>	<b>(\$244,705)</b>	<b>(\$260,263)</b>	<b>(\$265,607)</b>	<b>(\$271,129)</b>
<b>200-Recreation Dept. Area</b>							
4-Revenues	\$1,781	\$1,781	\$1,680	\$1,761	\$1,761	\$1,761	\$1,761
5-Expenses	(\$181,036)	(\$217,340)	(\$245,923)	(\$244,019)	(\$268,611)	(\$275,274)	(\$282,038)
7-Capital	(\$419)	(\$281)	\$0	\$0	\$0	\$0	\$0
<b>200-Recreation Dept. Area Total</b>	<b>(\$179,674)</b>	<b>(\$215,840)</b>	<b>(\$244,243)</b>	<b>(\$242,258)</b>	<b>(\$266,850)</b>	<b>(\$273,513)</b>	<b>(\$280,277)</b>
<b>201-Arts and Crafts</b>							
4-Revenues	\$40,387	\$31,006	\$47,001	\$46,935	\$53,680	\$54,747	\$55,836
5-Expenses	(\$25,354)	(\$23,621)	(\$28,407)	(\$28,447)	(\$30,225)	(\$30,623)	(\$31,027)
<b>201-Arts and Crafts Total</b>	<b>\$15,033</b>	<b>\$7,384</b>	<b>\$18,594</b>	<b>\$18,488</b>	<b>\$23,455</b>	<b>\$24,124</b>	<b>\$24,809</b>
<b>202-Performing Arts</b>							
4-Revenues	\$82,270	\$115,395	\$136,536	\$140,676	\$167,418	\$170,766	\$174,182
5-Expenses	(\$76,704)	(\$94,698)	(\$105,640)	(\$109,941)	(\$130,891)	(\$133,447)	(\$135,820)
7-Capital	(\$105)	(\$140)	\$0	\$0	\$0	\$0	\$0
<b>202-Performing Arts Total</b>	<b>\$5,462</b>	<b>\$20,558</b>	<b>\$30,896</b>	<b>\$30,735</b>	<b>\$36,527</b>	<b>\$37,320</b>	<b>\$38,362</b>
<b>203-Athletic Programs</b>							
4-Revenues	\$592,518	\$764,227	\$778,150	\$778,237	\$816,053	\$830,601	\$845,416
5-Expenses	(\$423,365)	(\$538,593)	(\$592,230)	(\$572,007)	(\$620,699)	(\$630,639)	(\$640,898)
7-Capital			\$0	\$0	\$0	\$0	\$0
<b>203-Athletic Programs Total</b>	<b>\$169,153</b>	<b>\$225,633</b>	<b>\$185,920</b>	<b>\$206,230</b>	<b>\$195,354</b>	<b>\$199,962</b>	<b>\$204,518</b>
<b>204-Leagues</b>							
4-Revenues	\$1,206,077	\$1,699,416	\$1,796,585	\$1,827,753	\$1,890,530	\$1,921,401	\$1,952,798
5-Expenses	(\$897,499)	(\$1,272,176)	(\$1,469,643)	(\$1,399,246)	(\$1,460,414)	(\$1,482,987)	(\$1,505,953)
7-Capital	(\$209)	(\$287)	\$0	\$0	\$0	\$0	\$0
<b>204-Leagues Total</b>	<b>\$308,368</b>	<b>\$426,953</b>	<b>\$326,942</b>	<b>\$428,507</b>	<b>\$430,116</b>	<b>\$438,414</b>	<b>\$446,845</b>
<b>205-Athletics Dept. Area</b>							
4-Revenues	\$78,170	\$77,305	\$60,400	\$68,525	\$68,475	\$69,519	\$70,579
5-Expenses	(\$321,891)	(\$333,393)	(\$416,072)	(\$365,177)	(\$360,508)	(\$368,165)	(\$375,974)
7-Capital	(\$1,361)	(\$920)	\$0	\$0	\$0	\$0	\$0

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>205-Athletics Dept. Area Total</b>	<b>(\$245,082)</b>	<b>(\$257,008)</b>	<b>(\$355,672)</b>	<b>(\$296,652)</b>	<b>(\$292,033)</b>	<b>(\$298,646)</b>	<b>(\$305,394)</b>
<b>206-Outdoor Education</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>207-Camps and Preschool</b>							
4-Revenues	\$687,723	\$832,569	\$971,911	\$960,870	\$1,183,776	\$1,188,522	\$1,212,284
5-Expenses	(\$445,086)	(\$537,154)	(\$704,467)	(\$719,356)	(\$871,673)	(\$888,804)	(\$905,087)
7-Capital	(\$105)	(\$140)	\$0	\$0	\$0	\$0	\$0
<b>207-Camps and Preschool Total</b>	<b>\$242,532</b>	<b>\$295,276</b>	<b>\$267,444</b>	<b>\$241,514</b>	<b>\$312,103</b>	<b>\$299,718</b>	<b>\$307,197</b>
<b>208-General Interests</b>							
4-Revenues	\$141,318	\$164,478	\$200,674	\$185,996	\$219,420	\$223,808	\$228,285
5-Expenses	(\$108,085)	(\$149,019)	(\$159,310)	(\$149,843)	(\$168,173)	(\$171,973)	(\$175,080)
7-Capital			\$0	\$0	\$0	\$0	\$0
<b>208-General Interests Total</b>	<b>\$33,233</b>	<b>\$15,459</b>	<b>\$41,364</b>	<b>\$36,153</b>	<b>\$51,247</b>	<b>\$51,836</b>	<b>\$53,205</b>
<b>209-Special Events</b>							
4-Revenues	\$13,128	\$17,971	\$21,464	\$22,632	\$30,439	\$31,683	\$32,243
5-Expenses	(\$7,034)	(\$11,238)	(\$13,404)	(\$13,103)	(\$19,884)	(\$20,207)	(\$20,595)
<b>209-Special Events Total</b>	<b>\$6,094</b>	<b>\$6,733</b>	<b>\$8,060</b>	<b>\$9,529</b>	<b>\$10,555</b>	<b>\$11,476</b>	<b>\$11,648</b>
<b>220-Community Center</b>							
4-Revenues	\$23,229	\$41,631	\$34,600	\$42,050	\$42,550	\$43,600	\$43,650
5-Expenses	(\$875,386)	(\$1,074,590)	(\$1,213,004)	(\$1,169,118)	(\$1,254,502)	(\$1,283,002)	(\$1,311,907)
7-Capital	(\$1,152)	(\$850)	\$0	\$0	\$0	\$0	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
<b>220-Community Center Total</b>	<b>(\$853,309)</b>	<b>(\$1,033,809)</b>	<b>(\$1,178,404)</b>	<b>(\$1,127,068)</b>	<b>(\$1,211,952)</b>	<b>(\$1,239,402)</b>	<b>(\$1,268,257)</b>
<b>221-Wheaton Youth Cheerleading</b>							
4-Revenues	\$80,584	\$126,811	\$109,200	\$137,633	\$170,200	\$139,450	\$172,447
5-Expenses	(\$89,744)	(\$126,752)	(\$123,510)	(\$136,082)	(\$170,758)	(\$140,618)	(\$173,636)
<b>221-Wheaton Youth Cheerleading Total</b>	<b>(\$9,160)</b>	<b>\$59</b>	<b>(\$14,310)</b>	<b>\$1,551</b>	<b>(\$558)</b>	<b>(\$1,168)</b>	<b>(\$1,189)</b>
<b>222-Wheaton Youth Football</b>							
4-Revenues	\$213,527	\$250,962	\$273,000	\$261,900	\$273,500	\$277,110	\$280,768
5-Expenses	(\$187,327)	(\$226,664)	(\$244,499)	(\$249,414)	(\$265,875)	(\$269,798)	(\$273,786)
7-Capital			\$0	\$0	\$0	\$0	\$0
<b>222-Wheaton Youth Football Total</b>	<b>\$26,199</b>	<b>\$24,298</b>	<b>\$28,501</b>	<b>\$12,486</b>	<b>\$7,625</b>	<b>\$7,312</b>	<b>\$6,982</b>
<b>223-Youth Baseball/Softball</b>							
4-Revenues	\$237,391	\$280,033	\$338,800	\$297,763	\$303,700	\$307,709	\$311,770
5-Expenses	(\$190,099)	(\$244,481)	(\$332,593)	(\$273,282)	(\$282,424)	(\$286,769)	(\$291,190)
7-Capital			\$0	\$0	\$0	\$0	\$0

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
9-Transfers Out	\$0	(\$25,191)	\$0	\$0	\$0	\$0	\$0
<b>223-Youth Baseball/Softball Total</b>	<b>\$47,292</b>	<b>\$10,361</b>	<b>\$6,207</b>	<b>\$24,481</b>	<b>\$21,276</b>	<b>\$20,940</b>	<b>\$20,580</b>
<b>225-Central Athletic Complex</b>							
4-Revenues	\$101,309	\$124,344	\$142,205	\$125,306	\$136,350	\$138,288	\$140,253
5-Expenses	(\$198,556)	(\$195,806)	(\$260,739)	(\$246,873)	(\$272,015)	(\$276,322)	(\$280,739)
7-Capital			\$0	\$0	\$0	\$0	\$0
<b>225-Central Athletic Complex Total</b>	<b>(\$97,247)</b>	<b>(\$71,462)</b>	<b>(\$118,534)</b>	<b>(\$121,567)</b>	<b>(\$135,665)</b>	<b>(\$138,035)</b>	<b>(\$140,486)</b>
<b>231-Northside Pool</b>							
4-Revenues	\$294,978	\$325,897	\$347,500	\$335,430	\$341,500	\$346,008	\$350,575
5-Expenses	(\$344,364)	(\$413,929)	(\$580,006)	(\$566,754)	(\$601,755)	(\$608,992)	(\$616,445)
7-Capital	(\$314)	(\$283)	\$0	\$0	\$0	\$0	\$0
<b>231-Northside Pool Total</b>	<b>(\$49,700)</b>	<b>(\$88,315)</b>	<b>(\$232,506)</b>	<b>(\$231,324)</b>	<b>(\$260,255)</b>	<b>(\$262,985)</b>	<b>(\$265,870)</b>
<b>232-Rice Pool</b>							
4-Revenues	\$703,718	\$765,972	\$753,100	\$793,400	\$799,000	\$809,547	\$820,232
5-Expenses	(\$776,011)	(\$913,484)	(\$1,223,172)	(\$1,278,830)	(\$1,304,823)	(\$1,321,093)	(\$1,337,746)
7-Capital	(\$314)	(\$354)	\$0	\$0	\$0	\$0	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
<b>232-Rice Pool Total</b>	<b>(\$72,607)</b>	<b>(\$147,867)</b>	<b>(\$470,072)</b>	<b>(\$485,430)</b>	<b>(\$505,823)</b>	<b>(\$511,546)</b>	<b>(\$517,513)</b>
<b>234-Blanchard Building</b>							
4-Revenues	\$0	\$0	\$0	\$800	\$0	\$0	\$0
5-Expenses	\$0	(\$547)	\$0	(\$33,623)	(\$62,891)	(\$63,976)	(\$65,091)
<b>234-Blanchard Building Total</b>	<b>\$0</b>	<b>(\$547)</b>	<b>\$0</b>	<b>(\$32,823)</b>	<b>(\$62,891)</b>	<b>(\$63,976)</b>	<b>(\$65,091)</b>
<b>302-Parks Plus Fitness Center</b>							
4-Revenues	\$416,067	\$451,530	\$552,500	\$523,796	\$520,500	\$527,371	\$534,332
5-Expenses	(\$435,373)	(\$471,481)	(\$527,101)	(\$523,512)	(\$519,102)	(\$527,204)	(\$535,472)
7-Capital	(\$524)	(\$354)	\$0	\$0	\$0	\$0	\$0
<b>302-Parks Plus Fitness Center Total</b>	<b>(\$19,830)</b>	<b>(\$20,304)</b>	<b>\$25,399</b>	<b>\$284</b>	<b>\$1,398</b>	<b>\$167</b>	<b>(\$1,140)</b>
<b>303-Clocktower Com. and Mini Golf</b>							
4-Revenues	\$31,450	\$33,193	\$38,000	\$33,000	\$35,000	\$35,462	\$35,930
5-Expenses	(\$34,063)	(\$34,452)	(\$48,843)	(\$44,603)	(\$47,746)	(\$48,400)	(\$49,080)
7-Capital	(\$105)	(\$71)	\$0	\$0	\$0	\$0	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
<b>303-Clocktower Com. and Mini Golf Total</b>	<b>(\$2,718)</b>	<b>(\$1,330)</b>	<b>(\$10,843)</b>	<b>(\$11,603)</b>	<b>(\$12,746)</b>	<b>(\$12,938)</b>	<b>(\$13,150)</b>
<b>304-Mary Lubko Center</b>							
4-Revenues	\$100,884	\$148,677	\$245,302	\$187,775	\$266,910	\$272,228	\$277,655

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
5-Expenses	(\$237,084)	(\$308,658)	(\$405,632)	(\$362,874)	(\$442,056)	(\$451,742)	(\$461,651)
7-Capital	(\$419)	(\$283)	\$0	\$0	\$0	\$0	\$0
<b>304-Mary Lubko Center Total</b>	<b>(\$136,619)</b>	<b>(\$160,265)</b>	<b>(\$160,330)</b>	<b>(\$175,099)</b>	<b>(\$175,146)</b>	<b>(\$179,514)</b>	<b>(\$183,996)</b>
<b>305-Adult Education</b>							
4-Revenues	\$90,459	\$48,837	\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$62,497)	(\$31,529)	\$0	\$0	\$0	\$0	\$0
7-Capital	(\$105)	\$0	\$0	\$0	\$0	\$0	\$0
<b>305-Adult Education Total</b>	<b>\$27,858</b>	<b>\$17,308</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>415-Marketing</b>							
4-Revenues	\$8,700	\$8,450	\$16,000	\$12,500	\$10,000	\$10,000	\$10,000
5-Expenses	(\$236,072)	(\$260,220)	(\$327,992)	(\$310,156)	(\$343,638)	(\$352,292)	(\$361,200)
7-Capital	(\$314)	(\$287)	\$0	\$0	\$0	\$0	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
<b>415-Marketing Total</b>	<b>(\$227,686)</b>	<b>(\$252,057)</b>	<b>(\$311,992)</b>	<b>(\$297,656)</b>	<b>(\$333,638)</b>	<b>(\$342,292)</b>	<b>(\$351,200)</b>
<b>416-Special Events</b>							
4-Revenues	\$181,546	\$184,979	\$181,500	\$181,500	\$182,000	\$182,000	\$182,000
5-Expenses	(\$138,939)	(\$138,800)	(\$168,150)	(\$168,100)	(\$203,150)	(\$205,153)	(\$203,156)
<b>416-Special Events Total</b>	<b>\$42,607</b>	<b>\$46,180</b>	<b>\$13,350</b>	<b>\$13,400</b>	<b>(\$21,150)</b>	<b>(\$23,153)</b>	<b>(\$21,156)</b>
<b>815-Graf Park</b>							
4-Revenues	\$2,874	\$619	\$1,500	\$1,000	\$1,500	\$1,520	\$1,550
<b>815-Graf Park Total</b>	<b>\$2,874</b>	<b>\$619</b>	<b>\$1,500</b>	<b>\$1,000</b>	<b>\$1,500</b>	<b>\$1,520</b>	<b>\$1,550</b>
<b>20-Recreation Total</b>	<b>\$285,957</b>	<b>(\$1,782,658)</b>	<b>(\$1,040,719)</b>	<b>(\$757,802)</b>	<b>(\$750,258)</b>	<b>(\$741,342)</b>	<b>(\$595,417)</b>
<b>21-Special Recreation</b>							
<b>000-Nonspecified Area</b>							
4-Revenues	\$872,016	\$262,298	\$355,240	\$355,240	\$478,620	\$478,620	\$478,620
5-Expenses			\$0	\$0	\$0	\$0	\$0
7-Capital	(\$818,663)	(\$248,750)	(\$350,240)	(\$350,240)	(\$512,425)	(\$512,425)	(\$512,425)
<b>000-Nonspecified Area Total</b>	<b>\$53,353</b>	<b>\$13,548</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>
<b>21-Special Recreation Total</b>	<b>\$53,353</b>	<b>\$13,548</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>
<b>22-Cosley Zoo</b>							
<b>000-Nonspecified Area</b>							
4-Revenues	\$1,547,925	\$1,687,980	\$1,885,484	\$1,918,684	\$1,909,965	\$1,962,715	\$2,019,640
5-Expenses	(\$1,460,810)	(\$1,663,757)	(\$1,999,627)	(\$1,891,746)	(\$2,037,921)	(\$2,038,110)	(\$2,092,761)
7-Capital	(\$1,780)	(\$1,210)	\$0	\$0	\$0	\$0	\$0
9-Transfers Out	(\$200,000)	(\$200,000)	(\$100,000)	(\$100,000)	(\$492,000)	(\$100,000)	(\$100,000)

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>000-Nonspecified Area Total</b>	<b>(\$114,665)</b>	<b>(\$176,986)</b>	<b>(\$214,143)</b>	<b>(\$73,062)</b>	<b>(\$619,956)</b>	<b>(\$175,395)</b>	<b>(\$173,121)</b>
<b>206-Outdoor Education</b>	<b>\$130,364</b>	<b>\$179,647</b>	<b>\$184,314</b>	<b>\$189,904</b>	<b>\$198,413</b>	<b>\$202,808</b>	<b>\$211,096</b>
<b>415-Marketing</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$37,751)	(\$49,264)	(\$65,928)	(\$58,278)	(\$69,511)	(\$70,681)	(\$71,886)
7-Capital			\$0	\$0	\$0	\$0	\$0
<b>415-Marketing Total</b>	<b>(\$37,751)</b>	<b>(\$49,264)</b>	<b>(\$65,928)</b>	<b>(\$58,278)</b>	<b>(\$69,511)</b>	<b>(\$70,681)</b>	<b>(\$71,886)</b>
<b>813-Cosley Zoo</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
<b>813-Cosley Zoo Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>22-Cosley Zoo Total</b>	<b>(\$22,052)</b>	<b>(\$46,603)</b>	<b>(\$95,758)</b>	<b>\$58,563</b>	<b>(\$491,053)</b>	<b>(\$43,268)</b>	<b>(\$33,912)</b>
<b>23-Liability</b>							
<b>000-Nonspecified Area</b>							
4-Revenues	\$278,075	\$565,003	\$660,319	\$664,319	\$827,938	\$796,979	\$843,013
5-Expenses	(\$457,519)	(\$522,103)	(\$668,723)	(\$668,723)	(\$776,633)	(\$810,097)	(\$845,235)
7-Capital			\$0	\$0	\$0	\$0	\$0
<b>000-Nonspecified Area Total</b>	<b>(\$179,445)</b>	<b>\$42,900</b>	<b>(\$8,404)</b>	<b>(\$4,404)</b>	<b>\$51,305</b>	<b>(\$13,118)</b>	<b>(\$2,222)</b>
<b>23-Liability Total</b>	<b>(\$179,445)</b>	<b>\$42,900</b>	<b>(\$8,404)</b>	<b>(\$4,404)</b>	<b>\$51,305</b>	<b>(\$13,118)</b>	<b>(\$2,222)</b>
<b>24-Audit</b>							
<b>000-Nonspecified Area</b>							
4-Revenues	\$31,635	\$44,154	\$13,041	\$13,041	\$34,582	\$41,000	\$49,250
5-Expenses	(\$22,200)	(\$27,000)	(\$37,414)	(\$25,200)	(\$42,064)	(\$42,664)	(\$48,364)
<b>000-Nonspecified Area Total</b>	<b>\$9,435</b>	<b>\$17,154</b>	<b>(\$24,373)</b>	<b>(\$12,159)</b>	<b>(\$7,482)</b>	<b>(\$1,664)</b>	<b>\$886</b>
<b>24-Audit Total</b>	<b>\$9,435</b>	<b>\$17,154</b>	<b>(\$24,373)</b>	<b>(\$12,159)</b>	<b>(\$7,482)</b>	<b>(\$1,664)</b>	<b>\$886</b>
<b>25-FICA</b>							
<b>000-Nonspecified Area</b>							
4-Revenues	\$715,835	\$664,189	\$597,158	\$597,158	\$782,651	\$808,480	\$822,498
5-Expenses	(\$297,913)	(\$345,180)	(\$745,476)	(\$733,914)	(\$781,013)	(\$800,210)	(\$819,507)
<b>000-Nonspecified Area Total</b>	<b>\$417,922</b>	<b>\$319,009</b>	<b>(\$148,318)</b>	<b>(\$136,756)</b>	<b>\$1,638</b>	<b>\$8,270</b>	<b>\$2,991</b>
<b>213-Recr Pension Area</b>							
5-Expenses	(\$226,225)	(\$239,482)	\$0	\$0	\$0	\$0	\$0
<b>213-Recr Pension Area Total</b>	<b>(\$226,225)</b>	<b>(\$239,482)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>813-Cosley Zoo</b>							
5-Expenses	(\$71,769)	(\$79,673)	\$0	\$0	\$0	\$0	\$0
<b>813-Cosley Zoo Total</b>	<b>(\$71,769)</b>	<b>(\$79,673)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>25-FICA Total</b>	<b>\$119,927</b>	<b>(\$146)</b>	<b>(\$148,318)</b>	<b>(\$136,756)</b>	<b>\$1,638</b>	<b>\$8,270</b>	<b>\$2,991</b>
<b>26-IMRF</b>							
<b>000-Nonspecified Area</b>							
4-Revenues	\$715,065	\$374,753	\$307,784	\$307,784	\$601,598	\$548,832	\$582,079
5-Expenses	(\$261,369)	(\$199,671)	(\$519,536)	(\$496,499)	(\$609,343)	(\$569,872)	(\$583,146)
<b>000-Nonspecified Area Total</b>	<b>\$453,696</b>	<b>\$175,083</b>	<b>(\$211,752)</b>	<b>(\$188,715)</b>	<b>(\$7,745)</b>	<b>(\$21,040)</b>	<b>(\$1,067)</b>
<b>213-Recr Pension Area</b>							
5-Expenses	(\$257,908)	(\$199,140)	\$0	\$0	\$0	\$0	\$0
<b>213-Recr Pension Area Total</b>	<b>(\$257,908)</b>	<b>(\$199,140)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>813-Cosley Zoo</b>							
5-Expenses	(\$57,399)	(\$40,264)	\$0	\$0	\$0	\$0	\$0
<b>813-Cosley Zoo Total</b>	<b>(\$57,399)</b>	<b>(\$40,264)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>26-IMRF Total</b>	<b>\$138,389</b>	<b>(\$64,322)</b>	<b>(\$211,752)</b>	<b>(\$188,715)</b>	<b>(\$7,745)</b>	<b>(\$21,040)</b>	<b>(\$1,067)</b>
<b>30-Debt Service</b>							
<b>000-Nonspecified Area</b>							
4-Revenues	\$4,272,591	\$2,778,423	\$2,839,660	\$2,885,660	\$2,922,859	\$2,953,862	\$2,980,255
5-Expenses	(\$2,875,532)	(\$1,280,472)	(\$1,301,942)	(\$1,302,442)	(\$1,306,141)	(\$1,540,947)	(\$928,594)
7-Capital			\$0	\$0	\$0	\$0	\$0
9-Transfers Out	(\$1,439,759)	(\$1,547,028)	(\$1,590,548)	(\$1,590,548)	(\$1,684,290)	(\$2,055,786)	(\$2,081,230)
<b>000-Nonspecified Area Total</b>	<b>(\$42,700)</b>	<b>(\$49,077)</b>	<b>(\$52,830)</b>	<b>(\$7,330)</b>	<b>(\$67,572)</b>	<b>(\$642,871)</b>	<b>(\$29,569)</b>
<b>30-Debt Service Total</b>	<b>(\$42,700)</b>	<b>(\$49,077)</b>	<b>(\$52,830)</b>	<b>(\$7,330)</b>	<b>(\$67,572)</b>	<b>(\$642,871)</b>	<b>(\$29,569)</b>
<b>40-Capital Projects</b>							
<b>000-Nonspecified Area</b>							
4-Revenues	\$6,450,185	\$9,758,328	\$7,965,116	\$4,995,692	\$6,377,714	\$4,298,810	\$4,102,730
5-Expenses	(\$439,805)	(\$435,258)	(\$544,395)	(\$478,220)	(\$559,933)	(\$568,327)	(\$575,857)
7-Capital	(\$195,000)	(\$73,835)	(\$655,000)	(\$388,000)	(\$525,000)	(\$405,000)	(\$405,000)
9-Transfers Out	(\$100,200)	(\$90,950)	(\$81,200)	(\$81,200)	(\$70,950)	(\$60,325)	(\$42,450)
<b>000-Nonspecified Area Total</b>	<b>\$5,715,179</b>	<b>\$9,158,284</b>	<b>\$6,684,521</b>	<b>\$4,048,272</b>	<b>\$5,221,831</b>	<b>\$3,265,158</b>	<b>\$3,079,423</b>
<b>112-Lincoln Marsh</b>							
5-Expenses			\$0	\$0	\$0	\$0	\$0
<b>112-Lincoln Marsh Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>186-Overpass Construction Project</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses			\$0	\$0	\$0	\$0	\$0
7-Capital			\$0	\$0	\$0	\$0	\$0

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>186-Overpass Construction Project Total</b>			\$0	\$0	\$0	\$0	\$0
<b>187-Central Athletic Complex</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses			\$0	\$0	\$0	\$0	\$0
7-Capital	\$0	\$0	(\$200,000)	(\$170,000)	\$0	\$0	\$0
<b>187-Central Athletic Complex Total</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$200,000)</b>	<b>(\$170,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>188-Play for All Project</b>							
4-Revenues			\$500,000	\$500,000	\$150,000	\$0	\$0
5-Expenses			\$0	\$0	\$0	\$0	\$0
7-Capital	(\$136,319)	(\$11,915)	(\$500,000)	(\$500,000)	(\$150,000)	\$0	\$0
<b>188-Play for All Project Total</b>	<b>(\$136,319)</b>	<b>(\$11,915)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>805-Atten</b>							
5-Expenses	\$0	(\$9,051)	\$0	\$0	\$0	\$0	\$0
7-Capital	(\$71,340)	\$0	(\$1,000,000)	\$0	(\$1,260,000)	(\$35,000)	\$0
<b>805-Atten Total</b>	<b>(\$71,340)</b>	<b>(\$9,051)</b>	<b>(\$1,000,000)</b>	<b>\$0</b>	<b>(\$1,260,000)</b>	<b>(\$35,000)</b>	<b>\$0</b>
<b>806-Briarpatch</b>							
5-Expenses	\$0	(\$6,000)	\$0	\$0	\$0	\$0	\$0
7-Capital	\$0	(\$243,467)	(\$792,000)	(\$752,000)	\$0	\$0	\$0
<b>806-Briarpatch Total</b>	<b>\$0</b>	<b>(\$249,467)</b>	<b>(\$792,000)</b>	<b>(\$752,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>809-Brighton</b>							
7-Capital			\$0	\$0	\$0	\$0	(\$144,000)
<b>809-Brighton Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$144,000)</b>
<b>811-Manchester</b>							
5-Expenses	\$0	(\$1,742)	(\$5,000)	\$0	(\$25,000)	\$0	\$0
7-Capital	(\$48,500)	\$0	\$0	\$0	\$0	\$0	(\$400,000)
<b>811-Manchester Total</b>	<b>(\$48,500)</b>	<b>(\$1,742)</b>	<b>(\$5,000)</b>	<b>\$0</b>	<b>(\$25,000)</b>	<b>\$0</b>	<b>(\$400,000)</b>
<b>812-Central Park and.Athletic Ctr.</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses			(\$19,213)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)
7-Capital	\$0	(\$12,119)	(\$150,000)	(\$77,000)	(\$210,000)	\$0	(\$500,000)
<b>812-Central Park and.Athletic Ctr. Total</b>	<b>\$0</b>	<b>(\$12,119)</b>	<b>(\$169,213)</b>	<b>(\$102,000)</b>	<b>(\$235,000)</b>	<b>(\$25,000)</b>	<b>(\$525,000)</b>
<b>813-Cosley Zoo</b>							
4-Revenues	\$125,000	\$125,000	\$2,525,000	\$1,039,100	\$2,472,000	\$125,000	\$100,000
5-Expenses	(\$47,584)	(\$9,223)	(\$15,000)	\$0	(\$65,000)	\$0	\$0
7-Capital	(\$348,649)	(\$201,015)	(\$5,220,000)	(\$1,174,100)	(\$2,125,000)	(\$250,000)	(\$250,000)

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>813-Cosley Zoo Total</b>	<b>(\$271,233)</b>	<b>(\$85,238)</b>	<b>(\$2,710,000)</b>	<b>(\$135,000)</b>	<b>\$282,000</b>	<b>(\$125,000)</b>	<b>(\$150,000)</b>
<b>815-Graf Park</b>							
5-Expenses	(\$9,950)	(\$7,485)	\$0	\$0	\$0	\$0	\$0
7-Capital	(\$142,920)	(\$133,681)	(\$920,000)	\$0	(\$920,000)	(\$275,000)	\$0
<b>815-Graf Park Total</b>	<b>(\$152,870)</b>	<b>(\$141,167)</b>	<b>(\$920,000)</b>	<b>\$0</b>	<b>(\$920,000)</b>	<b>(\$275,000)</b>	<b>\$0</b>
<b>816-Hawthorne Junction</b>			<b>(\$135,000)</b>	<b>(\$45,000)</b>	<b>(\$90,000)</b>	<b>\$0</b>	<b>\$0</b>
<b>817-Herrick</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$80,000)</b>	<b>\$0</b>	<b>\$0</b>
<b>818-Hoffman Park</b>							
5-Expenses	(\$3,900)	\$0	(\$22,000)	(\$10,000)	\$0	\$0	\$0
7-Capital	(\$71,340)	(\$208,863)	\$0	\$0	\$0	\$0	\$0
<b>818-Hoffman Park Total</b>	<b>(\$75,240)</b>	<b>(\$208,863)</b>	<b>(\$22,000)</b>	<b>(\$10,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>819-Hurley Gardens</b>							
5-Expenses	\$0	\$0	(\$5,787)	\$0	(\$20,000)	\$0	\$0
7-Capital	(\$67,705)	(\$50,605)	\$0	\$0	\$0	(\$27,800)	\$0
<b>819-Hurley Gardens Total</b>	<b>(\$67,705)</b>	<b>(\$50,605)</b>	<b>(\$5,787)</b>	<b>\$0</b>	<b>(\$20,000)</b>	<b>(\$27,800)</b>	<b>\$0</b>
<b>820-Kelly Park</b>							
5-Expenses	\$0	(\$726)	\$0	\$0	\$0	\$0	\$0
7-Capital	(\$400,804)	\$0	\$0	\$0	\$0	\$0	\$0
<b>820-Kelly Park Total</b>	<b>(\$400,804)</b>	<b>(\$726)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>821-Briar Knoll</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>822-Lincoln Marsh</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$19,159)	(\$7,380)	(\$165,320)	(\$14,000)	(\$154,000)	(\$14,000)	(\$14,000)
7-Capital	\$0	(\$4,104)	(\$80,000)	(\$16,000)	\$0	\$0	\$0
<b>822-Lincoln Marsh Total</b>	<b>(\$19,159)</b>	<b>(\$11,484)</b>	<b>(\$245,320)</b>	<b>(\$30,000)</b>	<b>(\$154,000)</b>	<b>(\$14,000)</b>	<b>(\$14,000)</b>
<b>825-Memorial Park</b>							
4-Revenues	\$8,000	\$9,000	\$9,000	\$9,000	\$9,000	\$0	\$0
5-Expenses	\$0	\$0	(\$8,000)	(\$14,000)	\$0	\$0	\$0
7-Capital	\$0	(\$228,085)	(\$60,000)	\$0	(\$60,000)	\$0	\$0
<b>825-Memorial Park Total</b>	<b>\$8,000</b>	<b>(\$219,085)</b>	<b>(\$59,000)</b>	<b>(\$5,000)</b>	<b>(\$51,000)</b>	<b>\$0</b>	<b>\$0</b>
<b>826-Northside Park</b>							
5-Expenses	(\$20,843)	(\$17,034)	(\$8,700)	\$0	\$0	\$0	(\$15,000)
7-Capital	\$0	\$0	(\$1,422,000)	(\$242,000)	(\$630,000)	(\$365,000)	\$0
<b>826-Northside Park Total</b>	<b>(\$20,843)</b>	<b>(\$17,034)</b>	<b>(\$1,430,700)</b>	<b>(\$242,000)</b>	<b>(\$630,000)</b>	<b>(\$365,000)</b>	<b>(\$15,000)</b>
<b>827-Presidents Park</b>							

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

				2024	2025	2026	2027
	2022 Actuals	2023 Actuals	2024 Budget	Projections	Proposed	Proposed	Proposed
7-Capital			\$0	\$0	\$0	\$0	\$0
<b>827-Presidents Park Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>828-Rathje</b>							
5-Expenses	(\$7,833)	(\$8,409)	\$0	\$0	\$0	\$0	(\$7,500)
7-Capital	\$0	(\$29,150)	(\$115,000)	(\$15,500)	(\$90,000)	\$0	\$0
<b>828-Rathje Total</b>	<b>(\$7,833)</b>	<b>(\$37,559)</b>	<b>(\$115,000)</b>	<b>(\$15,500)</b>	<b>(\$90,000)</b>	<b>\$0</b>	<b>(\$7,500)</b>
<b>829-Hull</b>							
7-Capital			\$0	\$0	\$0	\$0	\$0
<b>829-Hull Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>835-Seven Gables</b>							
5-Expenses	\$0	(\$24,500)	\$0	\$0	\$0	\$0	\$0
7-Capital	(\$34,059)	\$0	(\$76,275)	\$0	(\$80,000)	\$0	(\$115,000)
<b>835-Seven Gables Total</b>	<b>(\$34,059)</b>	<b>(\$24,500)</b>	<b>(\$76,275)</b>	<b>\$0</b>	<b>(\$80,000)</b>	<b>\$0</b>	<b>(\$115,000)</b>
<b>836-Prairie Path Park</b>							
5-Expenses			\$0	\$0	\$0	\$0	\$0
7-Capital			(\$180,000)	\$0	(\$180,000)	\$0	\$0
<b>836-Prairie Path Park Total</b>			<b>(\$180,000)</b>	<b>\$0</b>	<b>(\$180,000)</b>	<b>\$0</b>	<b>\$0</b>
<b>837-Sunnyside</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>838-Triangle Park</b>							
7-Capital			(\$36,000)	\$0	(\$36,000)	\$0	\$0
<b>838-Triangle Park Total</b>			<b>(\$36,000)</b>	<b>\$0</b>	<b>(\$36,000)</b>	<b>\$0</b>	<b>\$0</b>
<b>839-WW Stevens</b>							
5-Expenses			\$0	\$0	\$0	(\$25,000)	\$0
7-Capital			\$0	\$0	\$0	(\$180,000)	\$0
<b>839-WW Stevens Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$205,000)</b>	<b>\$0</b>
<b>844-Arrowhead Golf Club</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>845-Scottdale Park</b>	<b>\$0</b>	<b>(\$179,720)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>846-CC and Rice</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$46,994)	(\$452,584)	(\$10,000)	\$0	(\$17,500)	(\$14,700)	\$0
7-Capital	(\$615,380)	(\$4,371,525)	(\$3,025,000)	(\$2,710,000)	(\$3,185,000)	(\$4,305,000)	(\$445,000)
<b>846-CC and Rice Total</b>	<b>(\$662,374)</b>	<b>(\$4,824,108)</b>	<b>(\$3,035,000)</b>	<b>(\$2,710,000)</b>	<b>(\$3,202,500)</b>	<b>(\$4,319,700)</b>	<b>(\$445,000)</b>
<b>849-Toohey Park</b>							
5-Expenses	\$0	(\$13,482)	(\$10,725)	\$0	\$0	\$0	\$0
7-Capital	(\$53,220)	\$0	(\$23,000)	(\$26,000)	(\$50,000)	(\$376,000)	(\$65,000)

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>849-Toohey Park Total</b>	<b>(\$53,220)</b>	<b>(\$13,482)</b>	<b>(\$33,725)</b>	<b>(\$26,000)</b>	<b>(\$50,000)</b>	<b>(\$376,000)</b>	<b>(\$65,000)</b>
850-Hillside Tot Lot			\$0	\$0	(\$154,000)	\$0	\$0
851-Firefighters' Park			\$0	\$0	\$0	\$0	\$0
852-Clocktower	\$0	(\$9,005)	\$0	\$0	\$0	(\$30,000)	(\$10,000)
<b>853-Danada</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	\$0	(\$840)	\$0	\$0	\$0	\$0	\$0
7-Capital	\$0	\$0	(\$300,000)	(\$15,500)	(\$830,000)	(\$160,000)	\$0
<b>853-Danada Total</b>	<b>\$0</b>	<b>(\$840)</b>	<b>(\$300,000)</b>	<b>(\$15,500)</b>	<b>(\$830,000)</b>	<b>(\$160,000)</b>	<b>\$0</b>
<b>854-Historical Museum</b>							
4-Revenues			\$0	\$0	\$750,000	\$0	\$0
5-Expenses	(\$9,298)	(\$1,232)	\$0	\$0	\$0	\$0	\$0
7-Capital	\$0	\$0	(\$108,113)	\$0	(\$858,113)	\$0	\$0
<b>854-Historical Museum Total</b>	<b>(\$9,298)</b>	<b>(\$1,232)</b>	<b>(\$108,113)</b>	<b>\$0</b>	<b>(\$108,113)</b>	<b>\$0</b>	<b>\$0</b>
<b>855-Central Athletic Complex</b>			\$0	\$0	\$0	\$0	\$0
<b>856-Prairie Ave Building</b>							
5-Expenses	\$0	\$0	(\$8,000)	\$0	(\$8,000)	\$0	\$0
7-Capital			\$0	\$0	\$0	\$0	\$0
<b>856-Prairie Ave Building Total</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$8,000)</b>	<b>\$0</b>	<b>(\$8,000)</b>	<b>\$0</b>	<b>\$0</b>
<b>857-Blanchard Building</b>							
5-Expenses			\$0	\$0	\$0	\$0	\$0
7-Capital	\$0	(\$1,075,190)	\$0	\$0	(\$127,500)	\$0	\$0
<b>857-Blanchard Building Total</b>	<b>\$0</b>	<b>(\$1,075,190)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$127,500)</b>	<b>\$0</b>	<b>\$0</b>
<b>40-Capital Projects Total</b>	<b>\$3,692,383</b>	<b>\$1,974,153</b>	<b>(\$4,901,612)</b>	<b>(\$209,728)</b>	<b>(\$2,827,282)</b>	<b>(\$2,692,342)</b>	<b>\$1,188,923</b>
<b>60-Golf Fund</b>							
<b>000-Nonspecified Area</b>							
4-Revenues	\$726,308	\$866,990	\$598,500	\$761,500	\$750,000	\$743,500	\$783,700
5-Expenses	(\$5,060,927)	(\$5,682,229)	(\$6,817,514)	(\$6,630,892)	(\$7,019,040)	(\$7,108,036)	(\$7,211,184)
7-Capital	(\$745,286)	(\$584,398)	(\$885,000)	(\$753,314)	(\$967,000)	(\$829,000)	(\$2,610,000)
9-Transfers Out	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
<b>000-Nonspecified Area Total</b>	<b>(\$5,129,906)</b>	<b>(\$5,449,637)</b>	<b>(\$7,154,014)</b>	<b>(\$6,672,705)</b>	<b>(\$7,286,040)</b>	<b>(\$7,243,536)</b>	<b>(\$9,087,484)</b>
<b>415-Marketing</b>							
4-Revenues	\$0	\$4,500	\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$119,470)	(\$128,986)	(\$189,551)	(\$179,463)	(\$215,189)	(\$243,921)	(\$222,611)
7-Capital	\$0	(\$140)	\$0	\$0	\$0	\$0	\$0

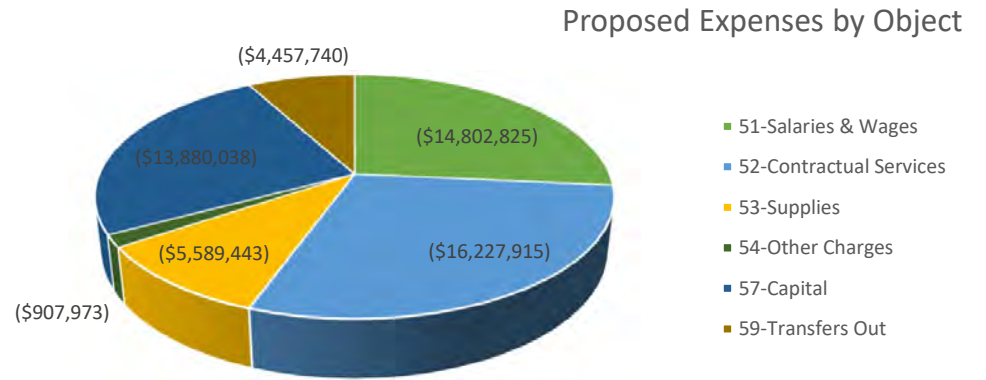
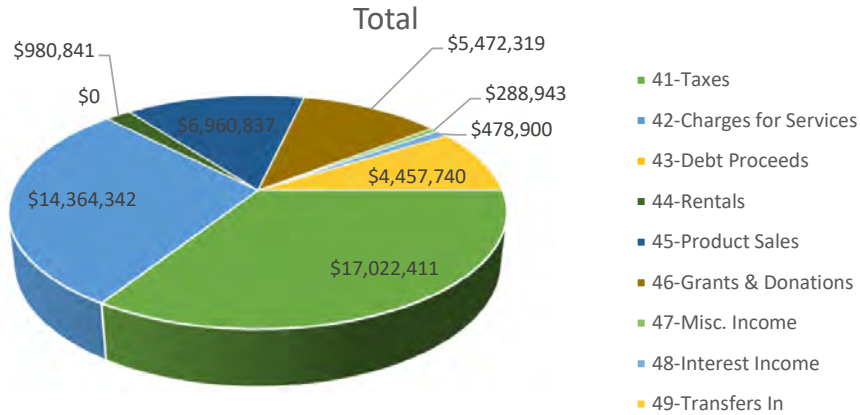
**Bottom Line by Fund or Area(s) within Fund**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>415-Marketing Total</b>	<b>(\$119,470)</b>	<b>(\$124,625)</b>	<b>(\$189,551)</b>	<b>(\$179,463)</b>	<b>(\$215,189)</b>	<b>(\$243,921)</b>	<b>(\$222,611)</b>
<b>901-Banquet</b>							
4-Revenues	\$2,344,199	\$2,456,797	\$3,148,000	\$2,915,000	\$3,245,000	\$3,245,000	\$3,245,000
5-Expenses	(\$797,232)	(\$841,865)	(\$1,035,267)	(\$966,390)	(\$1,150,707)	(\$1,176,675)	(\$1,199,498)
7-Capital	(\$105)	(\$71)	\$0	\$0	\$0	\$0	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
<b>901-Banquet Total</b>	<b>\$1,546,862</b>	<b>\$1,614,861</b>	<b>\$2,112,733</b>	<b>\$1,948,610</b>	<b>\$2,094,293</b>	<b>\$2,068,325</b>	<b>\$2,045,502</b>
<b>902-Restaurant</b>							
4-Revenues	\$2,176,749	\$2,420,814	\$2,804,000	\$2,804,000	\$2,805,000	\$2,805,000	\$2,805,000
5-Expenses	(\$633,325)	(\$733,966)	(\$794,160)	(\$781,852)	(\$815,231)	(\$826,308)	(\$842,966)
7-Capital			\$0	\$0	\$0	\$0	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
<b>902-Restaurant Total</b>	<b>\$1,543,425</b>	<b>\$1,686,848</b>	<b>\$2,009,840</b>	<b>\$2,022,148</b>	<b>\$1,989,769</b>	<b>\$1,978,692</b>	<b>\$1,962,034</b>
<b>903-Beverage Cart</b>							
4-Revenues	\$88,024	\$145,343	\$114,000	\$120,000	\$145,000	\$145,000	\$145,000
5-Expenses	(\$35,581)	(\$46,137)	(\$13,656)	(\$13,545)	(\$14,718)	(\$14,718)	(\$14,718)
7-Capital			\$0	\$0	\$0	\$0	\$0
<b>903-Beverage Cart Total</b>	<b>\$52,443</b>	<b>\$99,205</b>	<b>\$100,344</b>	<b>\$106,455</b>	<b>\$130,282</b>	<b>\$130,282</b>	<b>\$130,282</b>
<b>904-Halfway House</b>							
4-Revenues	\$301,366	\$290,998	\$360,000	\$335,000	\$336,000	\$336,000	\$336,000
5-Expenses	(\$10)	(\$287)	(\$23,296)	(\$23,296)	(\$30,203)	(\$30,203)	(\$30,203)
7-Capital			\$0	\$0	\$0	\$0	\$0
<b>904-Halfway House Total</b>	<b>\$301,356</b>	<b>\$290,710</b>	<b>\$336,704</b>	<b>\$311,704</b>	<b>\$305,797</b>	<b>\$305,797</b>	<b>\$305,797</b>
<b>911-Pro Shop</b>							
4-Revenues	\$169,427	\$202,441	\$188,000	\$199,000	\$199,000	\$199,000	\$200,000
5-Expenses	(\$255,780)	(\$297,613)	(\$300,397)	(\$298,079)	(\$398,525)	(\$406,987)	(\$413,643)
<b>911-Pro Shop Total</b>	<b>(\$86,353)</b>	<b>(\$95,172)</b>	<b>(\$112,397)</b>	<b>(\$99,079)</b>	<b>(\$199,525)</b>	<b>(\$207,987)</b>	<b>(\$213,643)</b>
<b>912-Golf Course</b>							
4-Revenues	\$2,795,534	\$3,082,318	\$2,993,250	\$3,165,750	\$3,064,250	\$3,168,000	\$3,269,000
5-Expenses	(\$412,927)	(\$474,516)	(\$506,898)	(\$509,003)	(\$526,716)	(\$533,141)	(\$541,758)
7-Capital			\$0	\$0	\$0	\$0	\$0
<b>912-Golf Course Total</b>	<b>\$2,382,608</b>	<b>\$2,607,802</b>	<b>\$2,486,352</b>	<b>\$2,656,747</b>	<b>\$2,537,534</b>	<b>\$2,634,859</b>	<b>\$2,727,242</b>

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>60-Golf Fund Total</b>	<b>\$490,965</b>	<b>\$629,992</b>	<b>(\$409,988)</b>	<b>\$94,417</b>	<b>(\$643,079)</b>	<b>(\$577,490)</b>	<b>(\$2,352,882)</b>
<b>70-Information Technology</b>							
<b>000-Nonspecified Area</b>							
4-Revenues	\$402,745	\$511,003	\$586,031	\$585,831	\$605,389	\$604,416	\$605,435
5-Expenses	(\$402,846)	(\$511,003)	(\$585,781)	(\$585,999)	(\$605,639)	(\$604,672)	(\$605,697)
7-Capital	(\$2,468)	(\$2,468)	\$0	\$0	\$0	\$0	\$0
<b>000-Nonspecified Area Total</b>	<b>(\$2,569)</b>	<b>(\$2,468)</b>	<b>\$250</b>	<b>(\$169)</b>	<b>(\$250)</b>	<b>(\$256)</b>	<b>(\$262)</b>
<b>70-Information Technology Total</b>	<b>(\$2,569)</b>	<b>(\$2,468)</b>	<b>\$250</b>	<b>(\$169)</b>	<b>(\$250)</b>	<b>(\$256)</b>	<b>(\$262)</b>
<b>75-Health Insurance</b>							
<b>000-Nonspecified Area</b>							
4-Revenues	\$1,502,634	\$1,805,983	\$2,108,374	\$2,108,374	\$2,599,157	\$2,676,511	\$2,755,929
5-Expenses	(\$1,502,630)	(\$1,806,005)	(\$2,108,874)	(\$2,108,874)	(\$2,599,657)	(\$2,677,011)	(\$2,756,679)
<b>000-Nonspecified Area Total</b>	<b>\$4</b>	<b>(\$22)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$750)</b>
<b>75-Health Insurance Total</b>	<b>\$4</b>	<b>(\$22)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$750)</b>
<b>Grand Total</b>	<b>\$4,205,083</b>	<b>(\$461,651)</b>	<b>(\$7,374,670)</b>	<b>(\$1,483,712)</b>	<b>(\$5,839,603)</b>	<b>(\$5,406,776)</b>	<b>(\$2,408,151)</b>

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



REVENUES	2025 Budget
41-Taxes	\$17,022,411
42-Charges for Services	\$14,364,342
43-Debt Proceeds	\$0
44-Rentals	\$980,841
45-Product Sales	\$6,960,837
46-Grants & Donations	\$5,472,319
47-Misc. Income	\$288,943
48-Interest Income	\$478,900
49-Transfers In	\$4,457,740
<b>Grand Total</b>	<b>\$50,026,331</b>

EXPENSES	2025 Budget
51-Salaries & Wages	(\$14,802,825)
52-Contractual Services	(\$16,227,915)
53-Supplies	(\$5,589,443)
54-Other Charges	(\$907,973)
57-Capital	(\$13,880,038)
59-Transfers Out	(\$4,457,740)
<b>Grand Total</b>	<b>(\$55,865,934)</b>



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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>4-Revenues</b>							
41-Taxes	\$17,554,516	\$15,641,820	\$16,284,229	\$16,284,229	\$17,022,411	\$17,324,344	\$17,772,188
42-Charges for Services	\$10,689,074	\$12,572,774	\$13,220,162	\$13,387,379	\$14,364,342	\$14,620,671	\$14,983,919
43-Debt Proceeds			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$873,689	\$974,359	\$922,359	\$930,248	\$980,841	\$989,776	\$963,474
45-Product Sales	\$5,335,627	\$5,787,075	\$6,856,785	\$6,617,418	\$6,960,837	\$6,963,086	\$6,940,346
46-Grants & Donations	\$772,827	\$1,161,711	\$6,536,488	\$1,896,315	\$5,472,319	\$389,182	\$370,231
47-Misc. Income	\$240,805	\$500,033	\$256,023	\$254,509	\$288,943	\$294,209	\$301,921
48-Interest Income	\$484,497	\$918,835	\$255,900	\$750,900	\$478,900	\$282,900	\$433,650
49-Transfers In	\$6,099,656	\$8,853,169	\$4,832,892	\$4,742,892	\$4,457,740	\$4,316,111	\$4,143,680
<b>4-Revenues Total</b>	<b>\$42,050,691</b>	<b>\$46,409,776</b>	<b>\$49,164,837</b>	<b>\$44,863,890</b>	<b>\$50,026,331</b>	<b>\$45,180,279</b>	<b>\$45,909,409</b>
<b>5-Expenses</b>							
51-Salaries & Wages	(\$11,299,220)	(\$12,674,783)	(\$14,163,123)	(\$13,918,383)	(\$14,802,825)	(\$15,147,323)	(\$15,500,180)
52-Contractual Services	(\$12,378,492)	(\$12,266,061)	(\$14,601,171)	(\$14,182,991)	(\$16,227,915)	(\$16,582,712)	(\$16,303,295)
53-Supplies	(\$3,753,587)	(\$4,633,612)	(\$5,506,685)	(\$5,155,316)	(\$5,589,443)	(\$5,412,046)	(\$5,470,331)
54-Other Charges	(\$512,352)	(\$616,293)	(\$879,507)	(\$803,745)	(\$907,973)	(\$936,638)	(\$907,048)
57-Capital	(\$3,824,498)	(\$7,827,509)	(\$16,646,128)	(\$7,544,276)	(\$13,880,038)	(\$8,192,225)	(\$5,993,025)
59-Transfers Out	(\$6,077,459)	(\$8,853,169)	(\$4,742,892)	(\$4,742,892)	(\$4,457,740)	(\$4,316,111)	(\$4,143,680)
<b>5-Expenses Total</b>	<b>(\$37,845,608)</b>	<b>(\$46,871,426)</b>	<b>(\$56,539,507)</b>	<b>(\$46,347,603)</b>	<b>(\$55,865,934)</b>	<b>(\$50,587,055)</b>	<b>(\$48,317,559)</b>
<b>Grand Total</b>	<b>\$4,205,083</b>	<b>(\$461,651)</b>	<b>(\$7,374,670)</b>	<b>(\$1,483,712)</b>	<b>(\$5,839,603)</b>	<b>(\$5,406,776)</b>	<b>(\$2,408,151)</b>

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>10-General</b>							
<b>4-Revenues</b>							
41-Taxes	\$4,925,992	\$5,074,989	\$5,209,320	\$5,209,320	\$5,132,210	\$5,263,252	\$5,387,428
42-Charges for Services	\$399,472	\$422,549	\$356,168	\$288,718	\$265,491	\$268,205	\$270,557
43-Debt Proceeds			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$58,241	\$46,107	\$51,505	\$51,985	\$54,556	\$55,556	\$56,556
45-Product Sales	\$77,066	\$76,618	\$68,300	\$52,800	\$53,500	\$53,770	\$54,040
46-Grants & Donations	\$167,637	\$174,908	\$182,750	\$175,850	\$186,281	\$192,045	\$197,893
47-Misc. Income	\$29,593	\$266,795	\$7,500	\$7,500	\$7,500	\$7,625	\$7,800
48-Interest Income	\$101,946	\$146,648	\$65,000	\$105,000	\$85,000	\$89,000	\$89,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$5,759,947</b>	<b>\$6,208,615</b>	<b>\$5,940,543</b>	<b>\$5,891,173</b>	<b>\$5,784,538</b>	<b>\$5,929,453</b>	<b>\$6,063,275</b>
<b>5-Expenses</b>							
51-Salaries & Wages	(\$2,280,047)	(\$2,470,342)	(\$2,786,025)	(\$2,776,758)	(\$2,991,574)	(\$3,071,604)	(\$3,150,010)
52-Contractual Services	(\$1,190,093)	(\$1,273,483)	(\$1,562,936)	(\$1,523,070)	(\$1,736,207)	(\$1,762,196)	(\$1,794,693)
53-Supplies	(\$425,252)	(\$446,290)	(\$545,607)	(\$505,813)	(\$532,639)	(\$528,548)	(\$529,737)
54-Other Charges	(\$141,388)	(\$184,133)	(\$249,642)	(\$200,041)	(\$222,137)	(\$222,455)	(\$223,300)
57-Capital	(\$49,232)	(\$188,469)	(\$382,000)	(\$309,622)	(\$705,000)	(\$442,000)	(\$546,600)
59-Transfers Out	(\$2,012,500)	(\$2,840,000)	(\$900,000)	(\$900,000)	(\$660,500)	(\$550,000)	(\$370,000)
<b>5-Expenses Total</b>	<b>(\$6,098,512)</b>	<b>(\$7,402,717)</b>	<b>(\$6,426,211)</b>	<b>(\$6,215,303)</b>	<b>(\$6,848,058)</b>	<b>(\$6,576,802)</b>	<b>(\$6,614,341)</b>
<b>10-General Total</b>	<b>(\$338,564)</b>	<b>(\$1,194,102)</b>	<b>(\$485,668)</b>	<b>(\$324,130)</b>	<b>(\$1,063,520)</b>	<b>(\$647,350)</b>	<b>(\$551,066)</b>
<b>20-Recreation</b>							
<b>4-Revenues</b>							
41-Taxes	\$4,879,003	\$5,022,691	\$5,155,473	\$5,155,473	\$5,078,438	\$5,209,479	\$5,333,655
42-Charges for Services	\$5,141,756	\$6,272,583	\$6,753,174	\$6,747,888	\$7,322,599	\$7,390,159	\$7,541,347
44-Rentals	\$162,262	\$181,676	\$155,080	\$161,013	\$165,761	\$168,446	\$170,168
45-Product Sales	\$187,433	\$202,651	\$195,485	\$202,118	\$200,237	\$202,216	\$204,206
46-Grants & Donations	\$35,696	\$17,206	\$15,500	\$15,500	\$15,100	\$15,100	\$15,100
47-Misc. Income	\$25,322	\$20,120	\$20,641	\$24,327	\$22,000	\$22,191	\$22,385
48-Interest Income	\$185,880	\$231,348	\$75,000	\$175,000	\$150,000	\$80,000	\$200,000
49-Transfers In			\$90,000	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$10,617,351</b>	<b>\$11,948,275</b>	<b>\$12,460,352</b>	<b>\$12,481,319</b>	<b>\$12,954,135</b>	<b>\$13,087,591</b>	<b>\$13,486,862</b>

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>5-Expenses</b>							
51-Salaries & Wages	(\$4,296,577)	(\$4,866,521)	(\$5,334,740)	(\$5,349,269)	(\$5,680,133)	(\$5,806,264)	(\$5,934,262)
52-Contractual Services	(\$2,768,263)	(\$3,621,181)	(\$4,324,900)	(\$4,233,283)	(\$4,673,593)	(\$4,750,881)	(\$4,831,005)
53-Supplies	(\$821,466)	(\$950,710)	(\$1,534,330)	(\$1,385,309)	(\$1,524,885)	(\$1,500,339)	(\$1,543,467)
54-Other Charges	(\$148,360)	(\$162,727)	(\$254,457)	(\$250,116)	(\$266,782)	(\$271,450)	(\$273,545)
57-Capital	(\$21,728)	(\$4,604)	(\$31,500)	\$0	(\$59,000)	\$0	\$0
59-Transfers Out	(\$2,275,000)	(\$4,125,191)	(\$2,021,144)	(\$2,021,144)	(\$1,500,000)	(\$1,500,000)	(\$1,500,000)
<b>5-Expenses Total</b>	<b>(\$10,331,394)</b>	<b>(\$13,730,933)</b>	<b>(\$13,501,071)</b>	<b>(\$13,239,121)</b>	<b>(\$13,704,393)</b>	<b>(\$13,828,934)</b>	<b>(\$14,082,279)</b>
<b>20-Recreation Total</b>	<b>\$285,957</b>	<b>(\$1,782,658)</b>	<b>(\$1,040,719)</b>	<b>(\$757,802)</b>	<b>(\$750,258)</b>	<b>(\$741,342)</b>	<b>(\$595,417)</b>
<b>21-Special Recreation</b>							
<b>4-Revenues</b>							
41-Taxes	\$862,475	\$250,677	\$350,240	\$350,240	\$473,620	\$473,620	\$473,620
47-Misc. Income			\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$9,541	\$11,621	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$872,016</b>	<b>\$262,298</b>	<b>\$355,240</b>	<b>\$355,240</b>	<b>\$478,620</b>	<b>\$478,620</b>	<b>\$478,620</b>
<b>5-Expenses</b>							
51-Salaries & Wages			\$0	\$0	\$0	\$0	\$0
52-Contractual Services			\$0	\$0	\$0	\$0	\$0
53-Supplies			\$0	\$0	\$0	\$0	\$0
57-Capital	(\$818,663)	(\$248,750)	(\$350,240)	(\$350,240)	(\$512,425)	(\$512,425)	(\$512,425)
<b>5-Expenses Total</b>	<b>(\$818,663)</b>	<b>(\$248,750)</b>	<b>(\$350,240)</b>	<b>(\$350,240)</b>	<b>(\$512,425)</b>	<b>(\$512,425)</b>	<b>(\$512,425)</b>
<b>21-Special Recreation Total</b>	<b>\$53,353</b>	<b>\$13,548</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>
<b>22-Cosley Zoo</b>							
<b>4-Revenues</b>							
41-Taxes	\$1,030,592	\$1,077,260	\$1,267,884	\$1,267,884	\$1,267,915	\$1,317,665	\$1,372,390
42-Charges for Services	\$490,991	\$566,247	\$654,248	\$634,700	\$670,098	\$674,673	\$684,285
44-Rentals	\$60,730	\$63,478	\$63,000	\$64,500	\$75,750	\$78,750	\$80,750
45-Product Sales	\$1,061	\$1,641	\$1,000	\$1,000	\$1,100	\$1,100	\$1,100
46-Grants & Donations	\$92,056	\$98,310	\$95,338	\$106,865	\$107,038	\$107,038	\$107,238
47-Misc. Income	\$600	\$1,326	\$0	\$0	\$0	\$0	\$0

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
48-Interest Income	\$21,976	\$76,288	\$10,000	\$55,000	\$10,000	\$10,000	\$10,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$1,698,006</b>	<b>\$1,884,550</b>	<b>\$2,091,469</b>	<b>\$2,129,949</b>	<b>\$2,131,900</b>	<b>\$2,189,225</b>	<b>\$2,255,763</b>
<b>5-Expenses</b>							
51-Salaries & Wages	(\$1,030,937)	(\$1,152,670)	(\$1,335,560)	(\$1,262,213)	(\$1,326,824)	(\$1,365,839)	(\$1,406,025)
52-Contractual Services	(\$271,467)	(\$324,513)	(\$468,422)	(\$449,539)	(\$466,863)	(\$480,434)	(\$491,367)
53-Supplies	(\$175,960)	(\$203,276)	(\$206,020)	(\$193,830)	(\$240,667)	(\$196,941)	(\$215,534)
54-Other Charges	(\$39,915)	(\$49,485)	(\$77,225)	(\$65,803)	(\$96,599)	(\$89,279)	(\$76,749)
57-Capital	(\$1,780)	(\$1,210)	\$0	\$0	\$0	\$0	\$0
59-Transfers Out	(\$200,000)	(\$200,000)	(\$100,000)	(\$100,000)	(\$492,000)	(\$100,000)	(\$100,000)
<b>5-Expenses Total</b>	<b>(\$1,720,058)</b>	<b>(\$1,931,154)</b>	<b>(\$2,187,227)</b>	<b>(\$2,071,386)</b>	<b>(\$2,622,953)</b>	<b>(\$2,232,493)</b>	<b>(\$2,289,674)</b>
<b>22-Cosley Zoo Total</b>	<b>(\$22,052)</b>	<b>(\$46,603)</b>	<b>(\$95,758)</b>	<b>\$58,563</b>	<b>(\$491,053)</b>	<b>(\$43,268)</b>	<b>(\$33,912)</b>
<b>23-Liability</b>							
<b>4-Revenues</b>							
41-Taxes	\$273,955	\$542,700	\$655,269	\$655,269	\$822,888	\$793,879	\$839,863
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$33	\$142	\$50	\$50	\$50	\$100	\$150
48-Interest Income	\$4,087	\$22,161	\$5,000	\$9,000	\$5,000	\$3,000	\$3,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$278,075</b>	<b>\$565,003</b>	<b>\$660,319</b>	<b>\$664,319</b>	<b>\$827,938</b>	<b>\$796,979</b>	<b>\$843,013</b>
<b>5-Expenses</b>							
51-Salaries & Wages			\$0	\$0	\$0	\$0	\$0
52-Contractual Services	(\$445,192)	(\$501,643)	(\$618,723)	(\$618,723)	(\$726,633)	(\$760,097)	(\$795,235)
53-Supplies	(\$12,327)	(\$20,460)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital			\$0	\$0	\$0	\$0	\$0
<b>5-Expenses Total</b>	<b>(\$457,519)</b>	<b>(\$522,103)</b>	<b>(\$668,723)</b>	<b>(\$668,723)</b>	<b>(\$776,633)</b>	<b>(\$810,097)</b>	<b>(\$845,235)</b>
<b>23-Liability Total</b>	<b>(\$179,445)</b>	<b>\$42,900</b>	<b>(\$8,404)</b>	<b>(\$4,404)</b>	<b>\$51,305</b>	<b>(\$13,118)</b>	<b>(\$2,222)</b>
<b>24-Audit</b>							
<b>4-Revenues</b>							

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

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

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>5-Expenses</b>							
52-Contractual Services	(\$576,676)	(\$439,075)	(\$519,536)	(\$496,499)	(\$609,343)	(\$569,872)	(\$583,146)
<b>5-Expenses Total</b>	<b>(\$576,676)</b>	<b>(\$439,075)</b>	<b>(\$519,536)</b>	<b>(\$496,499)</b>	<b>(\$609,343)</b>	<b>(\$569,872)</b>	<b>(\$583,146)</b>
<b>26-IMRF Total</b>	<b>\$138,389</b>	<b>(\$64,322)</b>	<b>(\$211,752)</b>	<b>(\$188,715)</b>	<b>(\$7,745)</b>	<b>(\$21,040)</b>	<b>(\$1,067)</b>
<b>30-Debt Service</b>							
<b>4-Revenues</b>							
41-Taxes	\$4,138,555	\$2,617,581	\$2,748,460	\$2,748,460	\$2,841,909	\$2,884,537	\$2,927,805
43-Debt Proceeds			\$0	\$0	\$0	\$0	\$0
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income			\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$33,836	\$69,892	\$10,000	\$56,000	\$10,000	\$9,000	\$10,000
49-Transfers In	\$100,200	\$90,950	\$81,200	\$81,200	\$70,950	\$60,325	\$42,450
<b>4-Revenues Total</b>	<b>\$4,272,591</b>	<b>\$2,778,423</b>	<b>\$2,839,660</b>	<b>\$2,885,660</b>	<b>\$2,922,859</b>	<b>\$2,953,862</b>	<b>\$2,980,255</b>
<b>5-Expenses</b>							
52-Contractual Services	(\$2,875,532)	(\$1,280,472)	(\$1,301,942)	(\$1,302,442)	(\$1,306,141)	(\$1,540,947)	(\$928,594)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital			\$0	\$0	\$0	\$0	\$0
59-Transfers Out	(\$1,439,759)	(\$1,547,028)	(\$1,590,548)	(\$1,590,548)	(\$1,684,290)	(\$2,055,786)	(\$2,081,230)
<b>5-Expenses Total</b>	<b>(\$4,315,291)</b>	<b>(\$2,827,500)</b>	<b>(\$2,892,490)</b>	<b>(\$2,892,990)</b>	<b>(\$2,990,431)</b>	<b>(\$3,596,733)</b>	<b>(\$3,009,824)</b>
<b>30-Debt Service Total</b>	<b>(\$42,700)</b>	<b>(\$49,077)</b>	<b>(\$52,830)</b>	<b>(\$7,330)</b>	<b>(\$67,572)</b>	<b>(\$642,871)</b>	<b>(\$29,569)</b>
<b>40-Capital Projects</b>							
<b>4-Revenues</b>							
41-Taxes			\$0	\$0	\$0	\$0	\$0
42-Charges for Services			\$0	\$0	\$0	\$0	\$0
43-Debt Proceeds			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$32,024	\$32,024	\$32,024	\$0	\$32,024	\$32,024	\$0
45-Product Sales	\$23,993	\$28,600	\$25,000	\$31,500	\$25,000	\$25,000	\$0
46-Grants & Donations	\$471,953	\$871,288	\$6,242,900	\$1,598,100	\$5,163,900	\$75,000	\$50,000
47-Misc. Income	\$311	\$681	\$2,500	\$2,500	\$1,000	\$1,000	\$1,500
48-Interest Income	\$55,447	\$197,516	\$35,000	\$250,000	\$150,000	\$35,000	\$50,000
49-Transfers In	\$5,999,456	\$8,762,219	\$4,661,692	\$4,661,692	\$4,386,790	\$4,255,786	\$4,101,230

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>4-Revenues Total</b>	<b>\$6,583,185</b>	<b>\$9,892,328</b>	<b>\$10,999,116</b>	<b>\$6,543,792</b>	<b>\$9,758,714</b>	<b>\$4,423,810</b>	<b>\$4,202,730</b>
<b>5-Expenses</b>							
51-Salaries & Wages	(\$173,018)	(\$191,259)	(\$205,409)	(\$205,409)	(\$215,189)	(\$221,175)	(\$227,050)
52-Contractual Services	(\$218,422)	(\$121,206)	(\$301,905)	(\$131,461)	(\$298,619)	(\$160,226)	(\$161,881)
53-Supplies	(\$208,294)	(\$712,444)	(\$300,275)	(\$196,250)	(\$351,325)	(\$252,326)	(\$245,126)
54-Other Charges	(\$5,632)	(\$4,915)	(\$14,550)	(\$8,100)	(\$13,300)	(\$13,300)	(\$13,300)
57-Capital	(\$2,185,236)	(\$6,797,400)	(\$14,997,388)	(\$6,131,100)	(\$11,636,613)	(\$6,408,800)	(\$2,324,000)
59-Transfers Out	(\$100,200)	(\$90,950)	(\$81,200)	(\$81,200)	(\$70,950)	(\$60,325)	(\$42,450)
<b>5-Expenses Total</b>	<b>(\$2,890,802)</b>	<b>(\$7,918,175)</b>	<b>(\$15,900,728)</b>	<b>(\$6,753,520)</b>	<b>(\$12,585,996)</b>	<b>(\$7,116,152)</b>	<b>(\$3,013,807)</b>
<b>40-Capital Projects Total</b>	<b>\$3,692,383</b>	<b>\$1,974,153</b>	<b>(\$4,901,612)</b>	<b>(\$209,728)</b>	<b>(\$2,827,282)</b>	<b>(\$2,692,342)</b>	<b>\$1,188,923</b>
<b>60-Golf Fund</b>							
<b>4-Revenues</b>							
41-Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42-Charges for Services	\$2,873,272	\$3,148,732	\$2,945,500	\$3,205,000	\$3,115,500	\$3,227,000	\$3,353,000
44-Rentals	\$560,432	\$651,074	\$620,750	\$652,750	\$652,750	\$655,000	\$656,000
45-Product Sales	\$5,046,074	\$5,477,565	\$6,567,000	\$6,330,000	\$6,681,000	\$6,681,000	\$6,681,000
46-Grants & Donations	\$5,485	\$0	\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$63,153	\$56,641	\$42,500	\$37,500	\$45,000	\$43,500	\$43,700
48-Interest Income	\$53,191	\$136,188	\$30,000	\$75,000	\$50,000	\$35,000	\$50,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$8,601,607</b>	<b>\$9,470,201</b>	<b>\$10,205,750</b>	<b>\$10,300,250</b>	<b>\$10,544,250</b>	<b>\$10,641,500</b>	<b>\$10,783,700</b>
<b>5-Expenses</b>							
51-Salaries & Wages	(\$3,518,641)	(\$3,993,990)	(\$4,498,425)	(\$4,324,734)	(\$4,586,141)	(\$4,679,477)	(\$4,779,869)
52-Contractual Services	(\$1,555,089)	(\$1,790,592)	(\$2,138,802)	(\$2,084,562)	(\$2,490,368)	(\$2,526,807)	(\$2,582,541)
53-Supplies	(\$2,064,464)	(\$2,205,985)	(\$2,759,879)	(\$2,713,539)	(\$2,784,665)	(\$2,793,552)	(\$2,794,017)
54-Other Charges	(\$177,057)	(\$215,033)	(\$283,633)	(\$279,685)	(\$309,155)	(\$340,155)	(\$320,155)
57-Capital	(\$745,391)	(\$584,609)	(\$885,000)	(\$753,314)	(\$967,000)	(\$829,000)	(\$2,610,000)
59-Transfers Out	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
<b>5-Expenses Total</b>	<b>(\$8,110,643)</b>	<b>(\$8,840,208)</b>	<b>(\$10,615,738)</b>	<b>(\$10,205,833)</b>	<b>(\$11,187,329)</b>	<b>(\$11,218,990)</b>	<b>(\$13,136,582)</b>
<b>60-Golf Fund Total</b>	<b>\$490,965</b>	<b>\$629,992</b>	<b>(\$409,988)</b>	<b>\$94,417</b>	<b>(\$643,079)</b>	<b>(\$577,490)</b>	<b>(\$2,352,882)</b>

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>70-Information Technology</b>							
<b>4-Revenues</b>							
42-Charges for Services	\$401,432	\$510,925	\$585,781	\$585,781	\$605,339	\$604,366	\$605,385
43-Debt Proceeds			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$1,313	\$79	\$250	\$50	\$50	\$50	\$50
48-Interest Income			\$0	\$0	\$0	\$0	\$0
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$402,745</b>	<b>\$511,003</b>	<b>\$586,031</b>	<b>\$585,831</b>	<b>\$605,389</b>	<b>\$604,416</b>	<b>\$605,435</b>
<b>5-Expenses</b>							
52-Contractual Services	(\$357,021)	(\$416,556)	(\$475,206)	(\$475,424)	(\$500,377)	(\$514,332)	(\$513,247)
53-Supplies	(\$45,824)	(\$94,447)	(\$110,575)	(\$110,575)	(\$105,263)	(\$90,341)	(\$92,450)
57-Capital	(\$2,468)	(\$2,468)	\$0	\$0	\$0	\$0	\$0
<b>5-Expenses Total</b>	<b>(\$405,314)</b>	<b>(\$513,471)</b>	<b>(\$585,781)</b>	<b>(\$585,999)</b>	<b>(\$605,639)</b>	<b>(\$604,672)</b>	<b>(\$605,697)</b>
<b>70-Information Technology Total</b>	<b>(\$2,569)</b>	<b>(\$2,468)</b>	<b>\$250</b>	<b>(\$169)</b>	<b>(\$250)</b>	<b>(\$256)</b>	<b>(\$262)</b>
<b>75-Health Insurance</b>							
<b>4-Revenues</b>							
42-Charges for Services	\$1,382,150	\$1,651,737	\$1,925,292	\$1,925,292	\$2,385,315	\$2,456,268	\$2,529,344
47-Misc. Income	\$120,480	\$154,250	\$182,582	\$182,582	\$213,343	\$219,743	\$226,335
48-Interest Income	\$4	(\$4)	\$500	\$500	\$500	\$500	\$250
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$1,502,634</b>	<b>\$1,805,983</b>	<b>\$2,108,374</b>	<b>\$2,108,374</b>	<b>\$2,599,157</b>	<b>\$2,676,511</b>	<b>\$2,755,929</b>
<b>5-Expenses</b>							
52-Contractual Services	(\$1,502,630)	(\$1,806,005)	(\$2,108,874)	(\$2,108,874)	(\$2,599,657)	(\$2,677,011)	(\$2,756,679)
<b>5-Expenses Total</b>	<b>(\$1,502,630)</b>	<b>(\$1,806,005)</b>	<b>(\$2,108,874)</b>	<b>(\$2,108,874)</b>	<b>(\$2,599,657)</b>	<b>(\$2,677,011)</b>	<b>(\$2,756,679)</b>
<b>75-Health Insurance Total</b>	<b>\$4</b>	<b>(\$22)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$750)</b>
<b>Grand Total</b>	<b>\$4,205,083</b>	<b>(\$461,651)</b>	<b>(\$7,374,670)</b>	<b>(\$1,483,712)</b>	<b>(\$5,839,603)</b>	<b>(\$5,406,776)</b>	<b>(\$2,408,151)</b>



*Revenues and Expenditures by Type for all Funds, with health insurance, utilities, and IT services broken out and Labor split between Full Time and Part Time*

	2024						
	2022 Actuals	2023 Actuals	2024 Budget	Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>10-General</b>							
<b>4-Revenues</b>							
41-Taxes	\$4,925,992	\$5,074,989	\$5,209,320	\$5,209,320	\$5,132,210	\$5,263,252	\$5,387,428
42-Charges for Services	\$399,472	\$422,549	\$356,168	\$288,718	\$265,491	\$268,205	\$270,557
43-Bond Proceeds			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$58,241	\$46,107	\$51,505	\$51,985	\$54,556	\$55,556	\$56,556
45-Product Sales	\$77,066	\$76,618	\$68,300	\$52,800	\$53,500	\$53,770	\$54,040
46-Grants and Donations	\$167,637	\$174,908	\$182,750	\$175,850	\$186,281	\$192,045	\$197,893
47-Miscellaneous Income	\$29,593	\$266,795	\$7,500	\$7,500	\$7,500	\$7,625	\$7,800
48-Interest Income	\$101,946	\$146,648	\$65,000	\$105,000	\$85,000	\$89,000	\$89,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$5,759,947</b>	<b>\$6,208,615</b>	<b>\$5,940,543</b>	<b>\$5,891,173</b>	<b>\$5,784,538</b>	<b>\$5,929,453</b>	<b>\$6,063,275</b>
<b>5-Expenses</b>							
51-Full Time Salary & Wages	(\$2,035,922)	(\$2,114,709)	(\$2,248,512)	(\$2,258,286)	(\$2,361,348)	(\$2,432,211)	(\$2,504,170)
51-Part Time Wages	(\$244,124)	(\$355,634)	(\$537,514)	(\$518,472)	(\$630,226)	(\$639,393)	(\$645,841)
52-Computer Services	(\$104,187)	(\$131,420)	(\$138,212)	(\$138,212)	(\$151,487)	(\$156,436)	(\$157,459)
52-Contractual Services	(\$474,509)	(\$490,880)	(\$647,636)	(\$631,195)	(\$680,920)	(\$676,528)	(\$681,826)
52-Health & Life Insurance	(\$458,751)	(\$493,603)	(\$578,406)	(\$578,406)	(\$694,081)	(\$714,710)	(\$735,956)
52-Utilities	(\$152,646)	(\$157,580)	(\$198,683)	(\$175,257)	(\$209,719)	(\$214,523)	(\$219,453)
53-Supplies	(\$425,252)	(\$446,290)	(\$545,607)	(\$505,813)	(\$532,639)	(\$528,548)	(\$529,737)
54-Other Charges	(\$141,388)	(\$184,133)	(\$249,642)	(\$200,041)	(\$222,137)	(\$222,455)	(\$223,300)
57-Capital	(\$49,232)	(\$188,469)	(\$382,000)	(\$309,622)	(\$705,000)	(\$442,000)	(\$546,600)
59-Transfers Out	(\$2,012,500)	(\$2,840,000)	(\$900,000)	(\$900,000)	(\$660,500)	(\$550,000)	(\$370,000)
<b>5-Expenses Total</b>	<b>(\$6,098,512)</b>	<b>(\$7,402,717)</b>	<b>(\$6,426,211)</b>	<b>(\$6,215,303)</b>	<b>(\$6,848,058)</b>	<b>(\$6,576,802)</b>	<b>(\$6,614,341)</b>
<b>10-General Total</b>	<b>(\$338,564)</b>	<b>(\$1,194,102)</b>	<b>(\$485,668)</b>	<b>(\$324,130)</b>	<b>(\$1,063,520)</b>	<b>(\$647,350)</b>	<b>(\$551,066)</b>
<b>20-Recreation</b>							
<b>4-Revenues</b>							
41-Taxes	\$4,879,003	\$5,022,691	\$5,155,473	\$5,155,473	\$5,078,438	\$5,209,479	\$5,333,655
42-Charges for Services	\$5,141,756	\$6,272,583	\$6,753,174	\$6,747,888	\$7,322,599	\$7,390,159	\$7,541,347
44-Rentals	\$162,262	\$181,676	\$155,080	\$161,013	\$165,761	\$168,446	\$170,168
45-Product Sales	\$187,433	\$202,651	\$195,485	\$202,118	\$200,237	\$202,216	\$204,206

*Revenues and Expenditures by Type for all Funds, with health insurance, utilities, and IT services broken out and Labor split between Full Time and Part Time*

	2024						
	2022 Actuals	2023 Actuals	2024 Budget	Projections	2025 Proposed	2026 Proposed	2027 Proposed
46-Grants and Donations	\$35,696	\$17,206	\$15,500	\$15,500	\$15,100	\$15,100	\$15,100
47-Miscellaneous Income	\$25,322	\$20,120	\$20,641	\$24,327	\$22,000	\$22,191	\$22,385
48-Interest Income	\$185,880	\$231,348	\$75,000	\$175,000	\$150,000	\$80,000	\$200,000
49-Transfers In			\$90,000	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$10,617,351</b>	<b>\$11,948,275</b>	<b>\$12,460,352</b>	<b>\$12,481,319</b>	<b>\$12,954,135</b>	<b>\$13,087,591</b>	<b>\$13,486,862</b>
<b>5-Expenses</b>							
51-Full Time Salary & Wages	(\$2,327,384)	(\$2,562,920)	(\$2,710,512)	(\$2,711,512)	(\$2,720,677)	(\$2,800,777)	(\$2,883,289)
51-Part Time Wages	(\$1,969,193)	(\$2,303,602)	(\$2,624,228)	(\$2,637,756)	(\$2,959,456)	(\$3,005,487)	(\$3,050,972)
52-Computer Services	(\$108,277)	(\$148,137)	(\$169,892)	(\$169,892)	(\$167,066)	(\$171,742)	(\$170,758)
52-Contractual Services	(\$1,647,588)	(\$2,285,703)	(\$2,644,975)	(\$2,641,598)	(\$2,866,076)	(\$2,893,439)	(\$2,928,001)
52-Health & Life Insurance	(\$454,243)	(\$539,789)	(\$640,497)	(\$640,497)	(\$702,572)	(\$723,390)	(\$744,831)
52-Utilities	(\$558,156)	(\$647,552)	(\$869,535)	(\$781,296)	(\$937,880)	(\$962,311)	(\$987,414)
53-Supplies	(\$821,466)	(\$950,710)	(\$1,534,330)	(\$1,385,309)	(\$1,524,885)	(\$1,500,339)	(\$1,543,467)
54-Other Charges	(\$148,360)	(\$162,727)	(\$254,457)	(\$250,116)	(\$266,782)	(\$271,450)	(\$273,545)
57-Capital	(\$21,728)	(\$4,604)	(\$31,500)	\$0	(\$59,000)	\$0	\$0
59-Transfers Out	(\$2,275,000)	(\$4,125,191)	(\$2,021,144)	(\$2,021,144)	(\$1,500,000)	(\$1,500,000)	(\$1,500,000)
<b>5-Expenses Total</b>	<b>(\$10,331,394)</b>	<b>(\$13,730,933)</b>	<b>(\$13,501,071)</b>	<b>(\$13,239,121)</b>	<b>(\$13,704,393)</b>	<b>(\$13,828,934)</b>	<b>(\$14,082,279)</b>
<b>20-Recreation Total</b>	<b>\$285,957</b>	<b>(\$1,782,658)</b>	<b>(\$1,040,719)</b>	<b>(\$757,802)</b>	<b>(\$750,258)</b>	<b>(\$741,342)</b>	<b>(\$595,417)</b>
<b>21-Special Recreation</b>							
<b>4-Revenues</b>							
41-Taxes	\$862,475	\$250,677	\$350,240	\$350,240	\$473,620	\$473,620	\$473,620
47-Miscellaneous Income			\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$9,541	\$11,621	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$872,016</b>	<b>\$262,298</b>	<b>\$355,240</b>	<b>\$355,240</b>	<b>\$478,620</b>	<b>\$478,620</b>	<b>\$478,620</b>
<b>5-Expenses</b>							
51-Full Time Salary & Wages			\$0	\$0	\$0	\$0	\$0
52-Contractual Services			\$0	\$0	\$0	\$0	\$0
53-Supplies			\$0	\$0	\$0	\$0	\$0
57-Capital	(\$818,663)	(\$248,750)	(\$350,240)	(\$350,240)	(\$512,425)	(\$512,425)	(\$512,425)

*Revenues and Expenditures by Type for all Funds, with health insurance, utilities, and IT services broken out and Labor split between Full Time and Part Time*

	2024						
	2022 Actuals	2023 Actuals	2024 Budget	Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>5-Expenses Total</b>	<b>(\$818,663)</b>	<b>(\$248,750)</b>	<b>(\$350,240)</b>	<b>(\$350,240)</b>	<b>(\$512,425)</b>	<b>(\$512,425)</b>	<b>(\$512,425)</b>
<b>21-Special Recreation Total</b>	<b>\$53,353</b>	<b>\$13,548</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>	<b>(\$33,805)</b>
<b>22-Cosley Zoo</b>							
<b>4-Revenues</b>							
41-Taxes	\$1,030,592	\$1,077,260	\$1,267,884	\$1,267,884	\$1,267,915	\$1,317,665	\$1,372,390
42-Charges for Services	\$490,991	\$566,247	\$654,248	\$634,700	\$670,098	\$674,673	\$684,285
44-Rentals	\$60,730	\$63,478	\$63,000	\$64,500	\$75,750	\$78,750	\$80,750
45-Product Sales	\$1,061	\$1,641	\$1,000	\$1,000	\$1,100	\$1,100	\$1,100
46-Grants and Donations	\$92,056	\$98,310	\$95,338	\$106,865	\$107,038	\$107,038	\$107,238
47-Miscellaneous Income	\$600	\$1,326	\$0	\$0	\$0	\$0	\$0
48-Interest Income	\$21,976	\$76,288	\$10,000	\$55,000	\$10,000	\$10,000	\$10,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$1,698,006</b>	<b>\$1,884,550</b>	<b>\$2,091,469</b>	<b>\$2,129,949</b>	<b>\$2,131,900</b>	<b>\$2,189,225</b>	<b>\$2,255,763</b>
<b>5-Expenses</b>							
51-Full Time Salary & Wages	(\$700,700)	(\$760,269)	(\$825,250)	(\$800,079)	(\$796,199)	(\$819,828)	(\$844,165)
51-Part Time Wages	(\$330,237)	(\$392,402)	(\$510,310)	(\$462,135)	(\$530,625)	(\$546,011)	(\$561,859)
52-Computer Services	(\$31,317)	(\$38,882)	(\$49,719)	(\$49,719)	(\$51,602)	(\$52,968)	(\$52,615)
52-Contractual Services	(\$63,580)	(\$50,470)	(\$129,329)	(\$114,288)	(\$89,644)	(\$92,900)	(\$94,976)
52-Health & Life Insurance	(\$111,022)	(\$164,449)	(\$200,374)	(\$196,450)	(\$228,597)	(\$235,384)	(\$242,375)
52-Utilities	(\$65,548)	(\$70,712)	(\$89,000)	(\$89,083)	(\$97,020)	(\$99,181)	(\$101,400)
53-Supplies	(\$175,960)	(\$203,276)	(\$206,020)	(\$193,830)	(\$240,667)	(\$196,941)	(\$215,534)
54-Other Charges	(\$39,915)	(\$49,485)	(\$77,225)	(\$65,803)	(\$96,599)	(\$89,279)	(\$76,749)
57-Capital	(\$1,780)	(\$1,210)	\$0	\$0	\$0	\$0	\$0
59-Transfers Out	(\$200,000)	(\$200,000)	(\$100,000)	(\$100,000)	(\$492,000)	(\$100,000)	(\$100,000)
<b>5-Expenses Total</b>	<b>(\$1,720,058)</b>	<b>(\$1,931,154)</b>	<b>(\$2,187,227)</b>	<b>(\$2,071,386)</b>	<b>(\$2,622,953)</b>	<b>(\$2,232,493)</b>	<b>(\$2,289,674)</b>
<b>22-Cosley Zoo Total</b>	<b>(\$22,052)</b>	<b>(\$46,603)</b>	<b>(\$95,758)</b>	<b>\$58,563</b>	<b>(\$491,053)</b>	<b>(\$43,268)</b>	<b>(\$33,912)</b>
<b>23-Liability</b>							
<b>4-Revenues</b>							
41-Taxes	\$273,955	\$542,700	\$655,269	\$655,269	\$822,888	\$793,879	\$839,863

*Revenues and Expenditures by Type for all Funds, with health insurance, utilities, and IT services broken out and Labor split between Full Time and Part Time*

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

*Revenues and Expenditures by Type for all Funds, with health insurance, utilities, and IT services broken out and Labor split between Full Time and Part Time*

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

*Revenues and Expenditures by Type for all Funds, with health insurance, utilities, and IT services broken out and Labor split between Full Time and Part Time*

	2024						
	2022 Actuals	2023 Actuals	2024 Budget	Projections	2025 Proposed	2026 Proposed	2027 Proposed
48-Interest Income	\$33,836	\$69,892	\$10,000	\$56,000	\$10,000	\$9,000	\$10,000
49-Transfers In	\$100,200	\$90,950	\$81,200	\$81,200	\$70,950	\$60,325	\$42,450
<b>4-Revenues Total</b>	<b>\$4,272,591</b>	<b>\$2,778,423</b>	<b>\$2,839,660</b>	<b>\$2,885,660</b>	<b>\$2,922,859</b>	<b>\$2,953,862</b>	<b>\$2,980,255</b>
<b>5-Expenses</b>							
52-Contractual Services	(\$2,875,532)	(\$1,280,472)	(\$1,301,942)	(\$1,302,442)	(\$1,306,141)	(\$1,540,947)	(\$928,594)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital			\$0	\$0	\$0	\$0	\$0
59-Transfers Out	(\$1,439,759)	(\$1,547,028)	(\$1,590,548)	(\$1,590,548)	(\$1,684,290)	(\$2,055,786)	(\$2,081,230)
<b>5-Expenses Total</b>	<b>(\$4,315,291)</b>	<b>(\$2,827,500)</b>	<b>(\$2,892,490)</b>	<b>(\$2,892,990)</b>	<b>(\$2,990,431)</b>	<b>(\$3,596,733)</b>	<b>(\$3,009,824)</b>
<b>30-Debt Service Total</b>	<b>(\$42,700)</b>	<b>(\$49,077)</b>	<b>(\$52,830)</b>	<b>(\$7,330)</b>	<b>(\$67,572)</b>	<b>(\$642,871)</b>	<b>(\$29,569)</b>
<b>40-Capital Projects</b>							
<b>4-Revenues</b>							
41-Taxes			\$0	\$0	\$0	\$0	\$0
42-Charges for Services			\$0	\$0	\$0	\$0	\$0
43-Bond Proceeds			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$32,024	\$32,024	\$32,024	\$0	\$32,024	\$32,024	\$0
45-Product Sales	\$23,993	\$28,600	\$25,000	\$31,500	\$25,000	\$25,000	\$0
46-Grants and Donations	\$471,953	\$871,288	\$6,242,900	\$1,598,100	\$5,163,900	\$75,000	\$50,000
47-Miscellaneous Income	\$311	\$681	\$2,500	\$2,500	\$1,000	\$1,000	\$1,500
48-Interest Income	\$55,447	\$197,516	\$35,000	\$250,000	\$150,000	\$35,000	\$50,000
49-Transfers In	\$5,999,456	\$8,762,219	\$4,661,692	\$4,661,692	\$4,386,790	\$4,255,786	\$4,101,230
<b>4-Revenues Total</b>	<b>\$6,583,185</b>	<b>\$9,892,328</b>	<b>\$10,999,116</b>	<b>\$6,543,792</b>	<b>\$9,758,714</b>	<b>\$4,423,810</b>	<b>\$4,202,730</b>
<b>5-Expenses</b>							
51-Full Time Salary & Wages	(\$157,383)	(\$173,215)	(\$180,979)	(\$180,979)	(\$190,272)	(\$195,975)	(\$201,850)
51-Part Time Wages	(\$15,635)	(\$18,045)	(\$24,430)	(\$24,430)	(\$24,917)	(\$25,200)	(\$25,200)
52-Computer Services	(\$4,666)	(\$6,392)	(\$7,300)	(\$7,300)	(\$7,315)	(\$7,315)	(\$7,315)
52-Contractual Services	(\$180,435)	(\$72,747)	(\$246,500)	(\$76,250)	(\$236,500)	(\$96,500)	(\$96,500)
52-Health & Life Insurance	(\$32,270)	(\$40,958)	(\$46,775)	(\$46,775)	(\$53,474)	(\$55,064)	(\$56,701)
52-Utilities	(\$1,051)	(\$1,110)	(\$1,330)	(\$1,136)	(\$1,330)	(\$1,347)	(\$1,364)
53-Supplies	(\$208,294)	(\$712,444)	(\$300,275)	(\$196,250)	(\$351,325)	(\$252,326)	(\$245,126)

*Revenues and Expenditures by Type for all Funds, with health insurance, utilities, and IT services broken out and Labor split between Full Time and Part Time*

	2024						
	2022 Actuals	2023 Actuals	2024 Budget	Projections	2025 Proposed	2026 Proposed	2027 Proposed
54-Other Charges	(\$5,632)	(\$4,915)	(\$14,550)	(\$8,100)	(\$13,300)	(\$13,300)	(\$13,300)
57-Capital	(\$2,185,236)	(\$6,797,400)	(\$14,997,388)	(\$6,131,100)	(\$11,636,613)	(\$6,408,800)	(\$2,324,000)
59-Transfers Out	(\$100,200)	(\$90,950)	(\$81,200)	(\$81,200)	(\$70,950)	(\$60,325)	(\$42,450)
<b>5-Expenses Total</b>	<b>(\$2,890,802)</b>	<b>(\$7,918,175)</b>	<b>(\$15,900,728)</b>	<b>(\$6,753,520)</b>	<b>(\$12,585,996)</b>	<b>(\$7,116,152)</b>	<b>(\$3,013,807)</b>
<b>40-Capital Projects Total</b>	<b>\$3,692,383</b>	<b>\$1,974,153</b>	<b>(\$4,901,612)</b>	<b>(\$209,728)</b>	<b>(\$2,827,282)</b>	<b>(\$2,692,342)</b>	<b>\$1,188,923</b>
<b>60-Golf Fund</b>							
<b>4-Revenues</b>							
41-Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42-Charges for Services	\$2,873,272	\$3,148,732	\$2,945,500	\$3,205,000	\$3,115,500	\$3,227,000	\$3,353,000
44-Rentals	\$560,432	\$651,074	\$620,750	\$652,750	\$652,750	\$655,000	\$656,000
45-Product Sales	\$5,046,074	\$5,477,565	\$6,567,000	\$6,330,000	\$6,681,000	\$6,681,000	\$6,681,000
46-Grants and Donations	\$5,485	\$0	\$0	\$0	\$0	\$0	\$0
47-Miscellaneous Income	\$63,153	\$56,641	\$42,500	\$37,500	\$45,000	\$43,500	\$43,700
48-Interest Income	\$53,191	\$136,188	\$30,000	\$75,000	\$50,000	\$35,000	\$50,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$8,601,607</b>	<b>\$9,470,201</b>	<b>\$10,205,750</b>	<b>\$10,300,250</b>	<b>\$10,544,250</b>	<b>\$10,641,500</b>	<b>\$10,783,700</b>
<b>5-Expenses</b>							
51-Full Time Salary & Wages	(\$1,925,746)	(\$2,139,412)	(\$2,257,694)	(\$2,261,694)	(\$2,408,561)	(\$2,479,960)	(\$2,553,502)
51-Part Time Wages	(\$1,592,895)	(\$1,854,578)	(\$2,240,731)	(\$2,063,040)	(\$2,177,580)	(\$2,199,517)	(\$2,226,367)
52-Computer Services	(\$84,179)	(\$98,606)	(\$110,083)	(\$110,083)	(\$122,606)	(\$125,565)	(\$124,788)
52-Contractual Services	(\$953,746)	(\$1,059,135)	(\$1,286,180)	(\$1,273,102)	(\$1,408,733)	(\$1,415,136)	(\$1,443,773)
52-Health & Life Insurance	(\$325,865)	(\$412,938)	(\$457,289)	(\$457,289)	(\$672,189)	(\$692,082)	(\$712,570)
52-Utilities	(\$191,299)	(\$219,913)	(\$285,250)	(\$244,089)	(\$286,840)	(\$294,023)	(\$301,410)
53-Supplies	(\$2,064,464)	(\$2,205,985)	(\$2,759,879)	(\$2,713,539)	(\$2,784,665)	(\$2,793,552)	(\$2,794,017)
54-Other Charges	(\$177,057)	(\$215,033)	(\$283,633)	(\$279,685)	(\$309,155)	(\$340,155)	(\$320,155)
57-Capital	(\$745,391)	(\$584,609)	(\$885,000)	(\$753,314)	(\$967,000)	(\$829,000)	(\$2,610,000)
59-Transfers Out	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
<b>5-Expenses Total</b>	<b>(\$8,110,643)</b>	<b>(\$8,840,208)</b>	<b>(\$10,615,738)</b>	<b>(\$10,205,833)</b>	<b>(\$11,187,329)</b>	<b>(\$11,218,990)</b>	<b>(\$13,136,582)</b>
<b>60-Golf Fund Total</b>	<b>\$490,965</b>	<b>\$629,992</b>	<b>(\$409,988)</b>	<b>\$94,417</b>	<b>(\$643,079)</b>	<b>(\$577,490)</b>	<b>(\$2,352,882)</b>

	2024						
	2022 Actuals	2023 Actuals	2024 Budget	Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>70-Information Technology</b>							
<b>4-Revenues</b>							
42-Charges for Services	\$401,432	\$510,925	\$585,781	\$585,781	\$605,339	\$604,366	\$605,385
43-Bond Proceeds			\$0	\$0	\$0	\$0	\$0
47-Miscellaneous Income	\$1,313	\$79	\$250	\$50	\$50	\$50	\$50
48-Interest Income			\$0	\$0	\$0	\$0	\$0
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$402,745</b>	<b>\$511,003</b>	<b>\$586,031</b>	<b>\$585,831</b>	<b>\$605,389</b>	<b>\$604,416</b>	<b>\$605,435</b>
<b>5-Expenses</b>							
52-Computer Services	(\$356,831)	(\$416,346)	(\$475,206)	(\$475,206)	(\$500,077)	(\$514,026)	(\$512,935)
52-Contractual Services			\$0	\$0	\$0	\$0	\$0
52-Utilities	(\$190)	(\$210)	\$0	(\$219)	(\$300)	(\$306)	(\$312)
53-Supplies	(\$45,824)	(\$94,447)	(\$110,575)	(\$110,575)	(\$105,263)	(\$90,341)	(\$92,450)
57-Capital	(\$2,468)	(\$2,468)	\$0	\$0	\$0	\$0	\$0
<b>5-Expenses Total</b>	<b>(\$405,314)</b>	<b>(\$513,471)</b>	<b>(\$585,781)</b>	<b>(\$585,999)</b>	<b>(\$605,639)</b>	<b>(\$604,672)</b>	<b>(\$605,697)</b>
<b>70-Information Technology Total</b>	<b>(\$2,569)</b>	<b>(\$2,468)</b>	<b>\$250</b>	<b>(\$169)</b>	<b>(\$250)</b>	<b>(\$256)</b>	<b>(\$262)</b>
<b>75-Health Insurance</b>							
<b>4-Revenues</b>							
42-Charges for Services	\$1,382,150	\$1,651,737	\$1,925,292	\$1,925,292	\$2,385,315	\$2,456,268	\$2,529,344
47-Miscellaneous Income	\$120,480	\$154,250	\$182,582	\$182,582	\$213,343	\$219,743	\$226,335
48-Interest Income	\$4	(\$4)	\$500	\$500	\$500	\$500	\$250
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$1,502,634</b>	<b>\$1,805,983</b>	<b>\$2,108,374</b>	<b>\$2,108,374</b>	<b>\$2,599,157</b>	<b>\$2,676,511</b>	<b>\$2,755,929</b>
<b>5-Expenses</b>							
52-Contractual Services	(\$820)	(\$770)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)
52-Health & Life Insurance	(\$1,501,810)	(\$1,805,236)	(\$2,107,874)	(\$2,107,874)	(\$2,598,657)	(\$2,676,011)	(\$2,755,679)
<b>5-Expenses Total</b>	<b>(\$1,502,630)</b>	<b>(\$1,806,005)</b>	<b>(\$2,108,874)</b>	<b>(\$2,108,874)</b>	<b>(\$2,599,657)</b>	<b>(\$2,677,011)</b>	<b>(\$2,756,679)</b>
<b>75-Health Insurance Total</b>	<b>\$4</b>	<b>(\$22)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$500)</b>	<b>(\$750)</b>
<b>Grand Total</b>	<b>\$4,205,083</b>	<b>(\$461,651)</b>	<b>(\$7,374,670)</b>	<b>(\$1,483,712)</b>	<b>(\$5,839,603)</b>	<b>(\$5,406,776)</b>	<b>(\$2,408,151)</b>



**Special Events**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>1900-Special Events-Miscellaneous</b>							
<b>4-Revenues</b>							
42-Charges for Services	\$10,074	\$7,750	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
45-Product Sales			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$10,074</b>	<b>\$7,750</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,000</b>
<b>5-Expenses</b>							
51-Salaries & Wages	\$0	(\$1,344)	(\$1,000)	(\$1,000)	(\$1,750)	(\$2,100)	(\$2,400)
52-Contractual Services	(\$10,548)	(\$4,528)	(\$14,000)	(\$12,500)	(\$14,500)	(\$15,163)	(\$15,829)
53-Supplies	(\$1,897)	(\$823)	(\$2,500)	(\$2,500)	(\$3,000)	(\$3,000)	(\$3,000)
<b>5-Expenses Total</b>	<b>(\$12,445)</b>	<b>(\$6,695)</b>	<b>(\$17,500)</b>	<b>(\$16,000)</b>	<b>(\$19,250)</b>	<b>(\$20,263)</b>	<b>(\$21,229)</b>
<b>1900-Special Events-Miscellaneous Total</b>	<b>(\$2,371)</b>	<b>\$1,055</b>	<b>(\$14,500)</b>	<b>(\$13,000)</b>	<b>(\$16,250)</b>	<b>(\$17,263)</b>	<b>(\$18,229)</b>
<b>1901-Kite Event</b>							
<b>4-Revenues</b>							
42-Charges for Services	\$3,149	\$0	\$0	\$0	\$0	\$0	\$0
45-Product Sales			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$3,149</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>5-Expenses</b>							
51-Salaries & Wages			\$0	\$0	\$0	\$0	\$0
52-Contractual Services	(\$600)	\$0	\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$300)	\$0	\$0	\$0	\$0	\$0	\$0
<b>5-Expenses Total</b>	<b>(\$900)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>1901-Kite Event Total</b>	<b>\$2,249</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>1902-4th of July</b>							
<b>4-Revenues</b>							
42-Charges for Services	\$39,510	\$39,140	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500
45-Product Sales			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$39,510</b>	<b>\$39,140</b>	<b>\$43,500</b>	<b>\$43,500</b>	<b>\$43,500</b>	<b>\$43,500</b>	<b>\$43,500</b>
<b>5-Expenses</b>							
51-Salaries & Wages	(\$5,653)	(\$6,889)	(\$8,781)	(\$7,500)	(\$12,500)	(\$13,500)	(\$14,100)
52-Contractual Services	(\$32,651)	(\$37,394)	(\$40,000)	(\$40,000)	(\$50,000)	(\$51,000)	(\$52,000)
53-Supplies	(\$4,815)	(\$3,930)	(\$8,800)	(\$8,800)	(\$11,000)	(\$11,000)	(\$11,000)
<b>5-Expenses Total</b>	<b>(\$43,120)</b>	<b>(\$48,214)</b>	<b>(\$57,581)</b>	<b>(\$56,300)</b>	<b>(\$73,500)</b>	<b>(\$75,500)</b>	<b>(\$77,100)</b>
<b>1902-4th of July Total</b>	<b>(\$3,610)</b>	<b>(\$9,074)</b>	<b>(\$14,081)</b>	<b>(\$12,800)</b>	<b>(\$30,000)</b>	<b>(\$32,000)</b>	<b>(\$33,600)</b>
<b>1903-Ale Fest</b>							
<b>4-Revenues</b>							
42-Charges for Services	\$64,818	\$42,726	\$58,500	\$0	\$0	\$0	\$0
45-Product Sales	\$13,297	\$11,824	\$15,500	\$0	\$0	\$0	\$0

**Special Events**

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

**Special Events**

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

**Special Events**

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

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

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>101-Parks Maintenance</b>							
<b>231-Northside Pool</b>							
5-Expenses							
51-Salaries & Wages	(\$25,385)	(\$26,396)	(\$33,968)	(\$33,968)	(\$37,607)	(\$38,222)	(\$38,855)
52-Contractual Services	(\$4,375)	(\$20,239)	(\$28,204)	(\$18,230)	(\$19,539)	(\$19,669)	(\$19,803)
53-Supplies	(\$26,874)	(\$33,958)	(\$134,051)	(\$134,588)	(\$146,460)	(\$146,460)	(\$146,460)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$56,635)	(\$80,593)	(\$196,223)	(\$186,786)	(\$203,606)	(\$204,351)	(\$205,118)
<b>231-Northside Pool Total</b>	<b>(\$56,635)</b>	<b>(\$80,593)</b>	<b>(\$196,223)</b>	<b>(\$186,786)</b>	<b>(\$203,606)</b>	<b>(\$204,351)</b>	<b>(\$205,118)</b>
<b>232-Rice Pool</b>							
5-Expenses							
51-Salaries & Wages	(\$46,505)	(\$44,262)	(\$54,065)	(\$54,065)	(\$50,671)	(\$51,276)	(\$51,898)
52-Contractual Services	(\$13,194)	(\$25,422)	(\$31,757)	(\$41,732)	(\$38,039)	(\$38,083)	(\$38,129)
53-Supplies	(\$65,387)	(\$66,626)	(\$298,462)	(\$297,925)	(\$261,193)	(\$261,193)	(\$261,193)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$125,086)	(\$136,311)	(\$384,284)	(\$393,722)	(\$349,903)	(\$350,552)	(\$351,220)
<b>232-Rice Pool Total</b>	<b>(\$125,086)</b>	<b>(\$136,311)</b>	<b>(\$384,284)</b>	<b>(\$393,722)</b>	<b>(\$349,903)</b>	<b>(\$350,552)</b>	<b>(\$351,220)</b>
<b>101-Parks Maintenance Total</b>	<b>(\$181,721)</b>	<b>(\$216,903)</b>	<b>(\$580,508)</b>	<b>(\$580,508)</b>	<b>(\$553,509)</b>	<b>(\$554,903)</b>	<b>(\$556,338)</b>
<b>222-Pools</b>							
<b>000-Nonspecified Area</b>							
5-Expenses							
51-Salaries & Wages			\$0	\$0	\$0	\$0	\$0
52-Contractual Services	(\$730)	(\$1,220)	(\$3,462)	(\$3,462)	(\$648)	(\$663)	(\$679)
53-Supplies	\$0	\$0	(\$467)	(\$467)	\$0	\$0	\$0
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$730)	(\$1,220)	(\$3,930)	(\$3,930)	(\$648)	(\$663)	(\$679)
<b>000-Nonspecified Area Total</b>	<b>(\$730)</b>	<b>(\$1,220)</b>	<b>(\$3,930)</b>	<b>(\$3,930)</b>	<b>(\$648)</b>	<b>(\$663)</b>	<b>(\$679)</b>
<b>231-Northside Pool</b>							
4-Revenues							
42-Charges for Services	\$270,077	\$294,682	\$315,000	\$303,000	\$308,000	\$312,066	\$316,185
44-Rentals	\$5,460	\$13,913	\$10,000	\$11,900	\$11,000	\$11,145	\$11,292
45-Product Sales	\$17,544	\$15,683	\$21,000	\$19,030	\$21,000	\$21,277	\$21,558
47-Misc. Income	\$1,897	\$1,620	\$1,500	\$1,500	\$1,500	\$1,520	\$1,540
4-Revenues Total	\$294,978	\$325,897	\$347,500	\$335,430	\$341,500	\$346,008	\$350,575
5-Expenses							
51-Salaries & Wages	(\$189,822)	(\$223,844)	(\$231,035)	(\$235,535)	(\$244,963)	(\$248,632)	(\$252,363)
52-Contractual Services	(\$74,037)	(\$82,533)	(\$121,552)	(\$106,613)	(\$115,010)	(\$117,832)	(\$120,265)

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
53-Supplies	(\$22,079)	(\$24,881)	(\$28,666)	(\$33,666)	(\$33,976)	(\$33,922)	(\$34,389)
54-Other Charges	(\$1,791)	(\$2,079)	(\$2,530)	(\$4,155)	(\$4,200)	(\$4,255)	(\$4,312)
57-Capital	(\$314)	(\$283)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$288,043)	(\$333,619)	(\$383,783)	(\$379,968)	(\$398,149)	(\$404,642)	(\$411,328)
<b>231-Northside Pool Total</b>	<b>\$6,935</b>	<b>(\$7,722)</b>	<b>(\$36,283)</b>	<b>(\$44,539)</b>	<b>(\$56,649)</b>	<b>(\$58,634)</b>	<b>(\$60,753)</b>
<b>232-Rice Pool</b>							
4-Revenues							
42-Charges for Services	\$590,430	\$649,305	\$638,000	\$673,000	\$680,000	\$688,976	\$698,070
44-Rentals	\$7,288	\$8,018	\$5,100	\$6,000	\$6,000	\$6,079	\$6,159
45-Product Sales	\$92,080	\$102,454	\$95,000	\$100,000	\$100,000	\$101,320	\$102,657
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$13,920	\$6,195	\$15,000	\$14,400	\$13,000	\$13,172	\$13,346
4-Revenues Total	\$703,718	\$765,972	\$753,100	\$793,400	\$799,000	\$809,547	\$820,232
5-Expenses							
51-Salaries & Wages	(\$437,359)	(\$527,382)	(\$515,959)	(\$595,959)	(\$631,283)	(\$640,402)	(\$649,664)
52-Contractual Services	(\$143,373)	(\$168,358)	(\$232,232)	(\$194,234)	(\$231,461)	(\$237,245)	(\$242,718)
53-Supplies	(\$60,556)	(\$70,654)	(\$74,697)	(\$80,316)	(\$77,576)	(\$78,101)	(\$79,156)
54-Other Charges	(\$9,637)	(\$10,780)	(\$16,000)	(\$14,600)	(\$14,600)	(\$14,793)	(\$14,988)
57-Capital	(\$314)	(\$354)	\$0	\$0	\$0	\$0	\$0
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$651,239)	(\$777,528)	(\$838,887)	(\$885,108)	(\$954,920)	(\$970,541)	(\$986,526)
<b>232-Rice Pool Total</b>	<b>\$52,479</b>	<b>(\$11,556)</b>	<b>(\$85,787)</b>	<b>(\$91,708)</b>	<b>(\$155,920)</b>	<b>(\$160,994)</b>	<b>(\$166,293)</b>
<b>415-Marketing</b>							
5-Expenses							
51-Salaries & Wages	(\$12,583)	(\$15,351)	(\$16,103)	(\$16,103)	(\$16,867)	(\$17,373)	(\$17,895)
52-Contractual Services	(\$1,372)	(\$1,720)	(\$1,936)	(\$1,936)	(\$2,248)	(\$2,314)	(\$2,383)
54-Other Charges			(\$2,500)	(\$1,500)	(\$2,500)	(\$2,500)	(\$2,500)
5-Expenses Total	(\$13,956)	(\$17,071)	(\$20,539)	(\$19,539)	(\$21,616)	(\$22,188)	(\$22,777)
<b>415-Marketing Total</b>	<b>(\$13,956)</b>	<b>(\$17,071)</b>	<b>(\$20,539)</b>	<b>(\$19,539)</b>	<b>(\$21,616)</b>	<b>(\$22,188)</b>	<b>(\$22,777)</b>
<b>222-Pools Total</b>	<b>\$44,728</b>	<b>(\$37,569)</b>	<b>(\$146,538)</b>	<b>(\$159,715)</b>	<b>(\$234,833)</b>	<b>(\$242,479)</b>	<b>(\$250,502)</b>
<b>Grand Total</b>	<b>(\$136,993)</b>	<b>(\$254,472)</b>	<b>(\$727,046)</b>	<b>(\$740,223)</b>	<b>(\$788,342)</b>	<b>(\$797,381)</b>	<b>(\$806,840)</b>

**Recreation Fund Income Statements**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>20-Recreation</b>							
<b>000-Administration</b>							
4-Revenues							
41-Taxes	\$4,879,003	\$5,022,691	\$5,155,473	\$5,155,473	\$5,078,438	\$5,209,479	\$5,333,655
42-Charges for Services	\$171,017	\$180,677	\$182,900	\$188,525	\$186,475	\$187,119	\$187,771
44-Rentals	\$58,766	\$36,306	\$21,680	\$21,761	\$21,761	\$22,161	\$22,569
45-Product Sales	\$54,721	\$55,733	\$54,585	\$54,412	\$54,487	\$54,497	\$54,507
46-Grants & Donations	\$35,696	\$17,206	\$15,500	\$15,500	\$15,100	\$15,100	\$15,100
47-Misc. Income	\$9,124	\$12,259	\$3,641	\$8,427	\$7,500	\$7,500	\$7,500
48-Interest Income	\$185,880	\$231,348	\$75,000	\$175,000	\$150,000	\$80,000	\$200,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$5,394,207</b>	<b>\$5,556,222</b>	<b>\$5,508,778</b>	<b>\$5,619,098</b>	<b>\$5,513,761</b>	<b>\$5,575,856</b>	<b>\$5,821,102</b>
5-Expenses							
51-Salaries & Wages	(\$980,425)	(\$1,073,640)	(\$1,153,208)	(\$1,152,224)	(\$1,161,058)	(\$1,195,680)	(\$1,231,384)
52-Contractual Services	(\$631,684)	(\$754,103)	(\$907,629)	(\$940,760)	(\$1,004,158)	(\$1,015,109)	(\$1,030,031)
53-Supplies	(\$108,422)	(\$85,702)	(\$153,434)	(\$96,714)	(\$205,893)	(\$205,938)	(\$208,087)
54-Other Charges	(\$71,016)	(\$81,428)	(\$120,966)	(\$113,984)	(\$123,745)	(\$126,184)	(\$126,629)
57-Capital	(\$3,036)	(\$2,126)	\$0	\$0	\$0	\$0	\$0
59-Transfers Out	(\$2,275,000)	(\$4,100,000)	(\$2,021,144)	(\$2,021,144)	(\$1,500,000)	(\$1,500,000)	(\$1,500,000)
<b>5-Expenses Total</b>	<b>(\$4,069,584)</b>	<b>(\$6,096,999)</b>	<b>(\$4,356,380)</b>	<b>(\$4,324,826)</b>	<b>(\$3,994,854)</b>	<b>(\$4,042,911)</b>	<b>(\$4,096,130)</b>
<b>000-Administration Total</b>	<b>\$1,324,623</b>	<b>(\$540,777)</b>	<b>\$1,152,398</b>	<b>\$1,294,272</b>	<b>\$1,518,907</b>	<b>\$1,532,945</b>	<b>\$1,724,972</b>
<b>101-Parks Maintenance</b>							
4-Revenues							
42-Charges for Services			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$16,225	\$14,513	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
45-Product Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$5	\$0	\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$16,230</b>	<b>\$14,513</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
5-Expenses							
51-Salaries & Wages	(\$787,757)	(\$903,695)	(\$940,946)	(\$940,946)	(\$970,506)	(\$991,523)	(\$1,013,179)
52-Contractual Services	(\$208,352)	(\$299,586)	(\$347,088)	(\$346,410)	(\$401,831)	(\$407,495)	(\$413,049)
53-Supplies	(\$204,709)	(\$201,066)	(\$600,809)	(\$568,809)	(\$565,269)	(\$564,991)	(\$565,022)
57-Capital	(\$15,865)	(\$71)	(\$31,500)	\$0	(\$59,000)	\$0	\$0

**Recreation Fund Income Statements**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
5-Expenses Total	(\$1,216,682)	(\$1,404,418)	(\$1,920,343)	(\$1,856,165)	(\$1,996,606)	(\$1,964,008)	(\$1,991,250)
<b>101-Parks Maintenance Total</b>	<b>(\$1,200,452)</b>	<b>(\$1,389,906)</b>	<b>(\$1,910,343)</b>	<b>(\$1,846,165)</b>	<b>(\$1,986,606)</b>	<b>(\$1,954,008)</b>	<b>(\$1,981,250)</b>
<b>220-Recreation Programs</b>							
4-Revenues							
42-Charges for Services	\$3,143,688	\$4,019,802	\$4,413,274	\$4,344,573	\$4,860,574	\$4,930,410	\$5,019,739
44-Rentals	\$45,079	\$58,320	\$65,000	\$60,000	\$65,000	\$65,858	\$66,727
45-Product Sales	\$8,855	\$14,197	\$9,100	\$12,876	\$8,850	\$9,021	\$9,196
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$3,197,621	\$4,092,319	\$4,487,374	\$4,417,449	\$4,934,424	\$5,005,290	\$5,095,662
5-Expenses							
51-Salaries & Wages	(\$986,282)	(\$1,133,289)	(\$1,397,618)	(\$1,349,366)	(\$1,562,616)	(\$1,593,634)	(\$1,623,911)
52-Contractual Services	(\$1,213,379)	(\$1,668,514)	(\$1,983,682)	(\$1,900,962)	(\$2,083,900)	(\$2,117,214)	(\$2,150,572)
53-Supplies	(\$153,857)	(\$227,660)	(\$225,797)	(\$222,558)	(\$236,860)	(\$239,985)	(\$243,694)
54-Other Charges	(\$56)	(\$1,417)	(\$500)	(\$500)	(\$500)	(\$1,107)	(\$1,113)
57-Capital	(\$523)	(\$566)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$2,354,097)	(\$3,031,446)	(\$3,607,597)	(\$3,473,386)	(\$3,883,876)	(\$3,951,941)	(\$4,019,290)
<b>220-Recreation Programs Total</b>	<b>\$843,524</b>	<b>\$1,060,873</b>	<b>\$879,777</b>	<b>\$944,062</b>	<b>\$1,050,548</b>	<b>\$1,053,349</b>	<b>\$1,076,372</b>
<b>221-Athletics</b>							
4-Revenues							
42-Charges for Services	\$520,443	\$645,102	\$618,300	\$683,196	\$733,200	\$709,882	\$750,424
45-Product Sales	\$10,682	\$12,704	\$12,700	\$14,100	\$14,200	\$14,387	\$14,561
47-Misc. Income	\$376	\$0	\$0	\$0	\$0	\$0	\$0
49-Transfers In			\$90,000	\$0	\$0	\$0	\$0
4-Revenues Total	\$531,501	\$657,806	\$721,000	\$697,296	\$747,400	\$724,269	\$764,985
5-Expenses							
51-Salaries & Wages	(\$47,388)	(\$61,473)	(\$67,078)	(\$66,427)	(\$69,152)	(\$70,857)	(\$72,688)
52-Contractual Services	(\$159,343)	(\$208,624)	(\$210,099)	(\$232,932)	(\$248,405)	(\$251,033)	(\$254,705)
53-Supplies	(\$201,953)	(\$268,691)	(\$335,661)	(\$267,654)	(\$305,500)	(\$278,027)	(\$312,668)
54-Other Charges	(\$58,487)	(\$59,109)	(\$87,765)	(\$91,765)	(\$96,000)	(\$97,267)	(\$98,551)
57-Capital			\$0	\$0	\$0	\$0	\$0



**Recreation Fund Income Statements**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
59-Transfers Out	\$0	(\$25,191)	\$0	\$0	\$0	\$0	\$0
<b>5-Expenses Total</b>	<b>(\$467,171)</b>	<b>(\$623,087)</b>	<b>(\$700,602)</b>	<b>(\$658,778)</b>	<b>(\$719,057)</b>	<b>(\$697,185)</b>	<b>(\$738,612)</b>
<b>221-Athletics Total</b>	<b>\$64,331</b>	<b>\$34,718</b>	<b>\$20,398</b>	<b>\$38,518</b>	<b>\$28,343</b>	<b>\$27,084</b>	<b>\$26,373</b>
<b>222-Pools</b>							
4-Revenues							
42-Charges for Services	\$860,507	\$943,987	\$953,000	\$976,000	\$988,000	\$1,001,042	\$1,014,255
44-Rentals	\$12,748	\$21,930	\$15,100	\$17,900	\$17,000	\$17,224	\$17,452
45-Product Sales	\$109,624	\$118,137	\$116,000	\$119,030	\$121,000	\$122,597	\$124,215
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$15,817	\$7,815	\$16,500	\$15,900	\$14,500	\$14,691	\$14,885
<b>4-Revenues Total</b>	<b>\$998,695</b>	<b>\$1,091,869</b>	<b>\$1,100,600</b>	<b>\$1,128,830</b>	<b>\$1,140,500</b>	<b>\$1,155,555</b>	<b>\$1,170,807</b>
5-Expenses							
51-Salaries & Wages	(\$639,765)	(\$766,577)	(\$763,097)	(\$847,597)	(\$893,114)	(\$906,407)	(\$919,922)
52-Contractual Services	(\$219,512)	(\$253,830)	(\$359,182)	(\$306,245)	(\$349,367)	(\$358,055)	(\$366,044)
53-Supplies	(\$82,634)	(\$95,535)	(\$103,829)	(\$114,448)	(\$111,552)	(\$112,023)	(\$113,544)
54-Other Charges	(\$11,428)	(\$12,859)	(\$21,030)	(\$20,255)	(\$21,300)	(\$21,548)	(\$21,800)
57-Capital	(\$628)	(\$637)	\$0	\$0	\$0	\$0	\$0
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
<b>5-Expenses Total</b>	<b>(\$953,968)</b>	<b>(\$1,129,438)</b>	<b>(\$1,247,138)</b>	<b>(\$1,288,545)</b>	<b>(\$1,375,333)</b>	<b>(\$1,398,033)</b>	<b>(\$1,421,309)</b>
<b>222-Pools Total</b>	<b>\$44,728</b>	<b>(\$37,569)</b>	<b>(\$146,538)</b>	<b>(\$159,715)</b>	<b>(\$234,833)</b>	<b>(\$242,479)</b>	<b>(\$250,502)</b>
<b>224-Recreation Facilities</b>							
4-Revenues							
42-Charges for Services	\$1,194	\$828	\$1,200	\$850	\$850	\$900	\$950
44-Rentals	\$28,400	\$49,376	\$40,300	\$50,300	\$51,000	\$52,190	\$52,394
45-Product Sales	\$1,985	\$575	\$600	\$700	\$700	\$700	\$700
47-Misc. Income	\$0	\$46	\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$31,579</b>	<b>\$50,824</b>	<b>\$42,100</b>	<b>\$51,850</b>	<b>\$52,550</b>	<b>\$53,790</b>	<b>\$54,044</b>
5-Expenses							
51-Salaries & Wages	(\$180,570)	(\$188,702)	(\$199,641)	(\$199,241)	(\$208,088)	(\$216,027)	(\$224,084)
52-Contractual Services	(\$250,071)	(\$348,393)	(\$393,397)	(\$383,017)	(\$442,489)	(\$454,847)	(\$466,648)
53-Supplies	(\$23,817)	(\$26,009)	(\$50,423)	(\$50,492)	(\$32,836)	(\$32,409)	(\$32,528)

**Recreation Fund Income Statements**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
54-Other Charges	(\$970)	(\$3,369)	(\$9,821)	(\$9,989)	(\$11,285)	(\$11,335)	(\$11,385)
57-Capital	(\$1,047)	(\$779)	\$0	\$0	\$0	\$0	\$0
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
<b>5-Expenses Total</b>	<b>(\$456,475)</b>	<b>(\$567,252)</b>	<b>(\$653,283)</b>	<b>(\$642,739)</b>	<b>(\$694,698)</b>	<b>(\$714,618)</b>	<b>(\$734,645)</b>
<b>224-Recreation Facilities Total</b>	<b>(\$424,896)</b>	<b>(\$516,427)</b>	<b>(\$611,183)</b>	<b>(\$590,889)</b>	<b>(\$642,148)</b>	<b>(\$660,828)</b>	<b>(\$680,601)</b>
<b>350-Special Facilities</b>							
4-Revenues							
42-Charges for Services	\$444,906	\$482,187	\$584,500	\$554,745	\$553,500	\$560,806	\$568,209
44-Rentals	\$1,045	\$1,231	\$3,000	\$1,052	\$1,000	\$1,013	\$1,027
45-Product Sales	\$1,565	\$1,305	\$2,500	\$1,000	\$1,000	\$1,013	\$1,027
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income			\$500	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$447,517</b>	<b>\$484,723</b>	<b>\$590,500</b>	<b>\$556,796</b>	<b>\$555,500</b>	<b>\$562,833</b>	<b>\$570,262</b>
5-Expenses							
51-Salaries & Wages	(\$373,812)	(\$422,015)	(\$458,756)	(\$445,188)	(\$449,634)	(\$457,161)	(\$464,842)
52-Contractual Services	(\$57,913)	(\$52,894)	(\$74,757)	(\$73,891)	(\$78,872)	(\$80,638)	(\$81,492)
53-Supplies	(\$46,072)	(\$46,039)	(\$63,627)	(\$64,383)	(\$66,225)	(\$66,200)	(\$67,143)
54-Other Charges	(\$5,669)	(\$4,365)	(\$11,800)	(\$11,048)	(\$11,300)	(\$11,357)	(\$11,414)
57-Capital	(\$628)	(\$425)	\$0	\$0	\$0	\$0	\$0
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
<b>5-Expenses Total</b>	<b>(\$484,094)</b>	<b>(\$525,738)</b>	<b>(\$608,940)</b>	<b>(\$594,511)</b>	<b>(\$606,031)</b>	<b>(\$615,357)</b>	<b>(\$624,891)</b>
<b>350-Special Facilities Total</b>	<b>(\$36,577)</b>	<b>(\$41,015)</b>	<b>(\$18,440)</b>	<b>(\$37,715)</b>	<b>(\$50,531)</b>	<b>(\$52,524)</b>	<b>(\$54,629)</b>
<b>418-Human Resources</b>							
5-Expenses							
51-Salaries & Wages	(\$74,703)	(\$76,782)	(\$92,914)	(\$92,914)	(\$96,686)	(\$97,724)	(\$98,794)
52-Contractual Services	(\$5,445)	(\$6,778)	(\$7,740)	(\$7,740)	(\$8,850)	(\$9,113)	(\$9,384)
53-Supplies	\$0	(\$9)	(\$750)	(\$250)	(\$750)	(\$765)	(\$780)
54-Other Charges	(\$735)	(\$180)	(\$2,575)	(\$2,575)	(\$2,652)	(\$2,652)	(\$2,652)
57-Capital			\$0	\$0	\$0	\$0	\$0
<b>5-Expenses Total</b>	<b>(\$80,883)</b>	<b>(\$83,750)</b>	<b>(\$103,979)</b>	<b>(\$103,479)</b>	<b>(\$108,938)</b>	<b>(\$110,255)</b>	<b>(\$111,610)</b>
<b>418-Human Resources Total</b>	<b>(\$80,883)</b>	<b>(\$83,750)</b>	<b>(\$103,979)</b>	<b>(\$103,479)</b>	<b>(\$108,938)</b>	<b>(\$110,255)</b>	<b>(\$111,610)</b>

**Recreation Fund Income Statements**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>419-Finance</b>							
5-Expenses							
51-Salaries & Wages	(\$225,876)	(\$240,348)	(\$261,485)	(\$255,366)	(\$269,279)	(\$277,250)	(\$285,460)
52-Contractual Services	(\$22,563)	(\$28,458)	(\$41,325)	(\$41,325)	(\$55,722)	(\$57,377)	(\$59,082)
5-Expenses Total	(\$248,439)	(\$268,806)	(\$302,809)	(\$296,691)	(\$325,001)	(\$334,627)	(\$344,542)
<b>419-Finance Total</b>	<b>(\$248,439)</b>	<b>(\$268,806)</b>	<b>(\$302,809)</b>	<b>(\$296,691)</b>	<b>(\$325,001)</b>	<b>(\$334,627)</b>	<b>(\$344,542)</b>
<b>20-Recreation Total</b>	<b>\$285,957</b>	<b>(\$1,782,658)</b>	<b>(\$1,040,719)</b>	<b>(\$757,802)</b>	<b>(\$750,258)</b>	<b>(\$741,342)</b>	<b>(\$595,417)</b>
<b>Grand Total</b>	<b>\$285,957</b>	<b>(\$1,782,658)</b>	<b>(\$1,040,719)</b>	<b>(\$757,802)</b>	<b>(\$750,258)</b>	<b>(\$741,342)</b>	<b>(\$595,417)</b>

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

ATHLETICS DEPARTMENT AREAS	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>Athletics Dept. Area</b>							
<b>203-Athletic Programs</b>							
4-Revenues							
42-Charges for Services	\$592,518	\$764,227	\$778,150	\$778,237	\$816,053	\$830,601	\$845,416
4-Revenues Total	\$592,518	\$764,227	\$778,150	\$778,237	\$816,053	\$830,601	\$845,416
5-Expenses							
51-Full Time Salary & Wages	(\$86,344)	(\$76,242)	(\$80,075)	(\$80,075)	(\$81,909)	(\$84,367)	(\$86,898)
51-Part Time Wages	(\$69,875)	(\$108,636)	(\$109,082)	(\$123,120)	(\$135,768)	(\$137,561)	(\$139,376)
52-Computer Services	(\$364)	(\$438)	(\$3,291)	(\$3,291)	(\$5,866)	(\$5,983)	(\$6,054)
52-Contractual Services	(\$256,862)	(\$337,461)	(\$373,989)	(\$342,037)	(\$356,557)	(\$361,263)	(\$366,032)
52-Health & Life Insurance	(\$6,963)	(\$6,885)	(\$14,784)	(\$14,784)	(\$30,335)	(\$31,239)	(\$32,171)
52-Utilities	(\$1,493)	(\$2,339)	(\$3,090)	(\$2,228)	(\$3,090)	(\$3,152)	(\$3,215)
53-Supplies	(\$1,464)	(\$6,593)	(\$7,918)	(\$6,472)	(\$7,173)	(\$7,075)	(\$7,153)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$423,365)	(\$538,593)	(\$592,230)	(\$572,007)	(\$620,699)	(\$630,639)	(\$640,898)
<b>203-Athletic Programs Total</b>	<b>\$169,153</b>	<b>\$225,633</b>	<b>\$185,920</b>	<b>\$206,230</b>	<b>\$195,354</b>	<b>\$199,962</b>	<b>\$204,518</b>
<b>204-Leagues</b>							
4-Revenues							
42-Charges for Services	\$1,198,700	\$1,686,471	\$1,788,085	\$1,815,253	\$1,882,030	\$1,912,731	\$1,943,955
44-Rentals	\$150	\$0	\$0	\$0	\$0	\$0	\$0
45-Product Sales	\$7,227	\$12,944	\$8,500	\$12,500	\$8,500	\$8,670	\$8,843
4-Revenues Total	\$1,206,077	\$1,699,416	\$1,796,585	\$1,827,753	\$1,890,530	\$1,921,401	\$1,952,798
5-Expenses							
51-Full Time Salary & Wages	(\$99,212)	(\$102,336)	(\$109,275)	(\$109,275)	(\$113,846)	(\$117,261)	(\$120,779)
51-Part Time Wages	(\$36,269)	(\$42,435)	(\$84,638)	(\$43,607)	(\$48,458)	(\$49,098)	(\$49,746)
52-Computer Services	(\$4,056)	(\$5,978)	(\$6,075)	(\$6,075)	(\$1,990)	(\$2,113)	(\$2,244)
52-Contractual Services	(\$626,834)	(\$958,565)	(\$1,102,493)	(\$1,075,792)	(\$1,122,702)	(\$1,137,940)	(\$1,153,387)
52-Health & Life Insurance	(\$38,799)	(\$11,252)	(\$29,315)	(\$29,315)	(\$33,085)	(\$34,069)	(\$35,083)
52-Utilities	(\$967)	(\$2,507)	(\$2,940)	(\$2,419)	(\$2,790)	(\$2,817)	(\$2,845)
53-Supplies	(\$91,362)	(\$149,103)	(\$134,908)	(\$132,763)	(\$137,543)	(\$139,689)	(\$141,871)
57-Capital	(\$209)	(\$287)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$897,709)	(\$1,272,463)	(\$1,469,643)	(\$1,399,246)	(\$1,460,414)	(\$1,482,987)	(\$1,505,953)

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

ATHLETICS DEPARTMENT AREAS	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>204-Leagues Total</b>	<b>\$308,368</b>	<b>\$426,953</b>	<b>\$326,942</b>	<b>\$428,507</b>	<b>\$430,116</b>	<b>\$438,414</b>	<b>\$446,845</b>
<b>205-Athletics Dept. Area</b>							
4-Revenues							
42-Charges for Services	\$35,355	\$42,780	\$40,400	\$48,525	\$48,475	\$49,119	\$49,771
44-Rentals	\$42,815	\$34,525	\$20,000	\$20,000	\$20,000	\$20,400	\$20,808
47-Miscellaneous Income			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$78,170</b>	<b>\$77,305</b>	<b>\$60,400</b>	<b>\$68,525</b>	<b>\$68,475</b>	<b>\$69,519</b>	<b>\$70,579</b>
5-Expenses							
51-Full Time Salary & Wages	(\$178,158)	(\$212,507)	(\$224,785)	(\$224,785)	(\$155,862)	(\$160,484)	(\$165,244)
51-Part Time Wages	\$0	(\$618)	(\$1,000)	(\$7,500)	(\$7,500)	(\$7,650)	(\$7,803)
52-Computer Services	(\$24,126)	(\$24,398)	(\$19,927)	(\$19,927)	(\$11,116)	(\$11,457)	(\$11,314)
52-Contractual Services	(\$38)	(\$1,868)	(\$2,671)	(\$2,671)	(\$3,000)	(\$3,060)	(\$3,121)
52-Health & Life Insurance	(\$36,078)	(\$33,448)	(\$40,856)	(\$40,856)	(\$24,782)	(\$25,514)	(\$26,268)
52-Utilities	(\$4,159)	(\$2,292)	(\$2,580)	(\$2,736)	(\$2,100)	(\$2,132)	(\$2,165)
53-Supplies	(\$65,336)	(\$41,271)	(\$92,053)	(\$35,111)	(\$123,949)	(\$125,243)	(\$127,002)
54-Other Charges	(\$13,997)	(\$16,992)	(\$32,200)	(\$31,591)	(\$32,200)	(\$32,625)	(\$33,056)
57-Capital	(\$1,361)	(\$920)	\$0	\$0	\$0	\$0	\$0
<b>5-Expenses Total</b>	<b>(\$323,252)</b>	<b>(\$334,313)</b>	<b>(\$416,072)</b>	<b>(\$365,177)</b>	<b>(\$360,508)</b>	<b>(\$368,165)</b>	<b>(\$375,974)</b>
<b>205-Athletics Dept. Area Total</b>	<b>(\$245,082)</b>	<b>(\$257,008)</b>	<b>(\$355,672)</b>	<b>(\$296,652)</b>	<b>(\$292,033)</b>	<b>(\$298,646)</b>	<b>(\$305,394)</b>
<b>221-Wheaton Youth Cheerleading</b>							
4-Revenues							
42-Charges for Services	\$79,398	\$126,811	\$98,000	\$136,433	\$169,000	\$138,234	\$171,231
45-Product Sales	\$1,186	\$0	\$1,200	\$1,200	\$1,200	\$1,216	\$1,216
49-Transfers In			\$10,000	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$80,584</b>	<b>\$126,811</b>	<b>\$109,200</b>	<b>\$137,633</b>	<b>\$170,200</b>	<b>\$139,450</b>	<b>\$172,447</b>
5-Expenses							
51-Full Time Salary & Wages	(\$7,305)	(\$6,155)	(\$6,485)	(\$6,485)	(\$6,459)	(\$6,653)	(\$6,852)
51-Part Time Wages	(\$72)	(\$56)	(\$600)	(\$210)	(\$250)	(\$213)	(\$253)
52-Contractual Services	(\$52,011)	(\$60,277)	(\$58,891)	(\$77,000)	(\$78,000)	(\$78,016)	(\$79,030)
52-Health & Life Insurance	(\$881)	(\$716)	(\$833)	(\$833)	(\$3,449)	(\$3,552)	(\$3,658)
53-Supplies	(\$29,475)	(\$59,548)	(\$56,701)	(\$51,554)	(\$82,600)	(\$52,184)	(\$83,842)
54-Other Charges			\$0	\$0	\$0	\$0	\$0

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

ATHLETICS DEPARTMENT AREAS	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
5-Expenses Total	(\$89,744)	(\$126,752)	(\$123,510)	(\$136,082)	(\$170,758)	(\$140,618)	(\$173,636)
<b>221-Wheaton Youth Cheerleading Total</b>	<b>(\$9,160)</b>	<b>\$59</b>	<b>(\$14,310)</b>	<b>\$1,551</b>	<b>(\$558)</b>	<b>(\$1,168)</b>	<b>(\$1,189)</b>
<b>222-Wheaton Youth Football</b>							
4-Revenues							
42-Charges for Services	\$206,160	\$241,161	\$240,000	\$252,000	\$263,500	\$266,978	\$270,502
45-Product Sales	\$7,367	\$9,801	\$8,000	\$9,900	\$10,000	\$10,132	\$10,266
49-Transfers In			\$25,000	\$0	\$0	\$0	\$0
4-Revenues Total	\$213,527	\$250,962	\$273,000	\$261,900	\$273,500	\$277,110	\$280,768
5-Expenses							
51-Full Time Salary & Wages	(\$17,586)	(\$15,387)	(\$16,212)	(\$16,212)	(\$16,147)	(\$16,632)	(\$17,131)
51-Part Time Wages	(\$5,220)	(\$7,673)	(\$8,500)	(\$8,000)	(\$8,500)	(\$8,612)	(\$8,726)
52-Computer Services	(\$121)	(\$146)	(\$105)	(\$105)	(\$105)	(\$105)	(\$105)
52-Contractual Services	(\$35,612)	(\$53,802)	(\$55,930)	(\$61,200)	(\$64,200)	(\$65,047)	(\$65,906)
52-Health & Life Insurance	(\$2,053)	(\$1,788)	(\$2,082)	(\$2,082)	(\$8,623)	(\$8,880)	(\$9,146)
53-Supplies	(\$109,268)	(\$112,824)	(\$129,905)	(\$122,050)	(\$126,300)	(\$127,967)	(\$129,656)
54-Other Charges	(\$17,467)	(\$35,044)	(\$31,765)	(\$39,765)	(\$42,000)	(\$42,554)	(\$43,116)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$187,327)	(\$226,664)	(\$244,499)	(\$249,414)	(\$265,875)	(\$269,798)	(\$273,786)
<b>222-Wheaton Youth Football Total</b>	<b>\$26,199</b>	<b>\$24,298</b>	<b>\$28,501</b>	<b>\$12,486</b>	<b>\$7,625</b>	<b>\$7,312</b>	<b>\$6,982</b>
<b>223-Youth Baseball/Softball</b>							
4-Revenues							
42-Charges for Services	\$234,885	\$277,130	\$280,300	\$294,763	\$300,700	\$304,669	\$308,690
45-Product Sales	\$2,130	\$2,903	\$3,500	\$3,000	\$3,000	\$3,040	\$3,080
47-Miscellaneous Income	\$376	\$0	\$0	\$0	\$0	\$0	\$0
49-Transfers In			\$55,000	\$0	\$0	\$0	\$0
4-Revenues Total	\$237,391	\$280,033	\$338,800	\$297,763	\$303,700	\$307,709	\$311,770
5-Expenses							
51-Full Time Salary & Wages	(\$13,894)	(\$24,417)	(\$25,930)	(\$25,930)	(\$26,946)	(\$27,755)	(\$28,587)
51-Part Time Wages	(\$3,312)	(\$7,785)	(\$9,350)	(\$9,589)	(\$10,850)	(\$10,993)	(\$11,138)
52-Computer Services	(\$121)	(\$146)	(\$105)	(\$105)	(\$105)	(\$105)	(\$105)
52-Contractual Services	(\$65,611)	(\$85,417)	(\$83,546)	(\$83,000)	(\$84,000)	(\$85,109)	(\$86,232)

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

ATHLETICS DEPARTMENT AREAS	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
52-Health & Life Insurance	(\$2,932)	(\$6,332)	(\$8,608)	(\$8,608)	(\$9,923)	(\$10,218)	(\$10,523)
53-Supplies	(\$63,210)	(\$96,319)	(\$149,054)	(\$94,050)	(\$96,600)	(\$97,876)	(\$99,170)
54-Other Charges	(\$41,019)	(\$24,065)	(\$56,000)	(\$52,000)	(\$54,000)	(\$54,713)	(\$55,435)
57-Capital			\$0	\$0	\$0	\$0	\$0
59-Transfers Out	\$0	(\$25,191)	\$0	\$0	\$0	\$0	\$0
<b>5-Expenses Total</b>	<b>(\$190,099)</b>	<b>(\$269,672)</b>	<b>(\$332,593)</b>	<b>(\$273,282)</b>	<b>(\$282,424)</b>	<b>(\$286,769)</b>	<b>(\$291,190)</b>
<b>223-Youth Baseball/Softball Total</b>	<b>\$47,292</b>	<b>\$10,361</b>	<b>\$6,207</b>	<b>\$24,481</b>	<b>\$21,276</b>	<b>\$20,940</b>	<b>\$20,580</b>
<b>225-Central Athletic Complex</b>							
4-Revenues							
42-Charges for Services	\$56,095	\$65,870	\$77,105	\$65,180	\$71,250	\$72,328	\$73,423
44-Rentals	\$44,929	\$58,320	\$65,000	\$60,000	\$65,000	\$65,858	\$66,727
45-Product Sales	\$285	\$154	\$100	\$126	\$100	\$101	\$103
<b>4-Revenues Total</b>	<b>\$101,309</b>	<b>\$124,344</b>	<b>\$142,205</b>	<b>\$125,306</b>	<b>\$136,350</b>	<b>\$138,288</b>	<b>\$140,253</b>
5-Expenses							
51-Part Time Wages	(\$55,215)	(\$55,408)	(\$74,956)	(\$68,200)	(\$74,448)	(\$75,362)	(\$76,288)
52-Computer Services	(\$96)	(\$1,467)	(\$1,247)	(\$1,247)	(\$1,359)	(\$1,359)	(\$1,359)
52-Contractual Services	(\$31,267)	(\$25,964)	(\$36,106)	(\$36,242)	(\$44,223)	(\$44,253)	(\$44,283)
52-Health & Life Insurance			\$0	\$0	\$0	\$0	\$0
52-Utilities	(\$67,435)	(\$79,307)	(\$109,850)	(\$104,424)	(\$114,100)	(\$117,387)	(\$120,770)
53-Supplies	(\$44,488)	(\$32,244)	(\$38,080)	(\$36,260)	(\$37,385)	(\$37,455)	(\$37,526)
54-Other Charges	(\$56)	(\$1,417)	(\$500)	(\$500)	(\$500)	(\$507)	(\$513)
57-Capital			\$0	\$0	\$0	\$0	\$0
<b>5-Expenses Total</b>	<b>(\$198,556)</b>	<b>(\$195,806)</b>	<b>(\$260,739)</b>	<b>(\$246,873)</b>	<b>(\$272,015)</b>	<b>(\$276,322)</b>	<b>(\$280,739)</b>
<b>225-Central Athletic Complex Total</b>	<b>(\$97,247)</b>	<b>(\$71,462)</b>	<b>(\$118,534)</b>	<b>(\$121,567)</b>	<b>(\$135,665)</b>	<b>(\$138,035)</b>	<b>(\$140,486)</b>
<b>Athletics Dept. Area Total</b>	<b>\$199,523</b>	<b>\$358,835</b>	<b>\$59,054</b>	<b>\$255,036</b>	<b>\$226,115</b>	<b>\$228,779</b>	<b>\$231,856</b>

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

RECREATION DEPARTMENT AREAS	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>Recreation Dept. Area</b>							
<b>200-Recreation Dept. Area</b>							
4-Revenues							
42-Charges for Services			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$1,781	\$1,781	\$1,680	\$1,761	\$1,761	\$1,761	\$1,761
4-Revenues Total	\$1,781	\$1,781	\$1,680	\$1,761	\$1,761	\$1,761	\$1,761
5-Expenses							
51-Full Time Salary & Wages	(\$145,273)	(\$165,188)	(\$175,566)	(\$175,566)	(\$183,212)	(\$188,709)	(\$194,370)
51-Part Time Wages			\$0	\$0	\$0	\$0	\$0
52-Computer Services	(\$7,484)	(\$8,127)	(\$5,488)	(\$5,488)	(\$10,433)	(\$10,716)	(\$10,574)
52-Contractual Services	(\$3,109)	(\$1,298)	(\$4,920)	(\$3,620)	(\$4,600)	(\$4,600)	(\$4,600)
52-Health & Life Insurance	(\$12,191)	(\$28,513)	(\$32,307)	(\$32,307)	(\$37,241)	(\$38,345)	(\$39,482)
52-Utilities	(\$795)	(\$1,574)	(\$1,980)	(\$1,614)	(\$2,040)	(\$2,090)	(\$2,142)
53-Supplies	(\$7,455)	(\$4,620)	(\$8,211)	(\$8,211)	(\$9,065)	(\$8,794)	(\$8,850)
54-Other Charges	(\$4,730)	(\$8,020)	(\$17,450)	(\$17,213)	(\$22,020)	(\$22,020)	(\$22,020)
57-Capital	(\$419)	(\$281)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$181,455)	(\$217,621)	(\$245,923)	(\$244,019)	(\$268,611)	(\$275,274)	(\$282,038)
<b>200-Recreation Dept. Area Total</b>	<b>(\$179,674)</b>	<b>(\$215,840)</b>	<b>(\$244,243)</b>	<b>(\$242,258)</b>	<b>(\$266,850)</b>	<b>(\$273,513)</b>	<b>(\$280,277)</b>
<b>201-Arts and Crafts</b>							
4-Revenues							
42-Charges for Services	\$39,869	\$30,836	\$46,501	\$46,685	\$53,430	\$54,497	\$55,586
45-Product Sales	\$519	\$170	\$500	\$250	\$250	\$250	\$250
4-Revenues Total	\$40,387	\$31,006	\$47,001	\$46,935	\$53,680	\$54,747	\$55,836
5-Expenses							
51-Full Time Salary & Wages			\$0	\$0	\$0	\$0	\$0
51-Part Time Wages	(\$14,247)	(\$13,078)	(\$20,451)	(\$20,451)	(\$21,766)	(\$22,053)	(\$22,344)
52-Contractual Services	(\$8,775)	(\$6,175)	(\$4,356)	(\$4,396)	(\$4,859)	(\$4,923)	(\$4,988)
52-Health & Life Insurance			\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$2,331)	(\$4,369)	(\$3,600)	(\$3,600)	(\$3,600)	(\$3,648)	(\$3,696)
5-Expenses Total	(\$25,354)	(\$23,621)	(\$28,407)	(\$28,447)	(\$30,225)	(\$30,623)	(\$31,027)
<b>201-Arts and Crafts Total</b>	<b>\$15,033</b>	<b>\$7,384</b>	<b>\$18,594</b>	<b>\$18,488</b>	<b>\$23,455</b>	<b>\$24,124</b>	<b>\$24,809</b>



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

RECREATION DEPARTMENT AREAS	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>202-Performing Arts</b>							
4-Revenues							
42-Charges for Services	\$81,446	\$114,993	\$136,536	\$140,676	\$167,418	\$170,766	\$174,182
45-Product Sales	\$824	\$402	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$82,270	\$115,395	\$136,536	\$140,676	\$167,418	\$170,766	\$174,182
5-Expenses							
51-Full Time Salary & Wages	(\$26,848)	(\$30,981)	(\$32,445)	(\$32,445)	(\$34,618)	(\$35,656)	(\$36,726)
51-Part Time Wages	(\$23,568)	(\$34,046)	(\$35,396)	(\$37,802)	(\$47,250)	(\$47,874)	(\$48,506)
52-Computer Services	(\$2,174)	(\$3,001)	(\$3,192)	(\$3,192)	(\$3,228)	(\$3,344)	(\$3,310)
52-Contractual Services	(\$16,639)	(\$13,497)	(\$18,492)	(\$20,388)	(\$23,756)	(\$24,070)	(\$24,388)
52-Health & Life Insurance	\$0	(\$3,575)	(\$4,162)	(\$4,162)	(\$4,759)	(\$4,900)	(\$5,044)
52-Utilities			\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$7,475)	(\$9,597)	(\$11,953)	(\$11,953)	(\$17,279)	(\$17,403)	(\$17,647)
54-Other Charges			\$0	\$0	\$0	(\$200)	(\$200)
57-Capital	(\$105)	(\$140)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$76,808)	(\$94,837)	(\$105,640)	(\$109,941)	(\$130,891)	(\$133,447)	(\$135,820)
<b>202-Performing Arts Total</b>	<b>\$5,462</b>	<b>\$20,558</b>	<b>\$30,896</b>	<b>\$30,735</b>	<b>\$36,527</b>	<b>\$37,320</b>	<b>\$38,362</b>
<b>207-Camps and Preschool</b>							
4-Revenues							
42-Charges for Services	\$687,723	\$832,569	\$971,911	\$960,870	\$1,183,776	\$1,188,522	\$1,212,284
4-Revenues Total	\$687,723	\$832,569	\$971,911	\$960,870	\$1,183,776	\$1,188,522	\$1,212,284
5-Expenses							
51-Full Time Salary & Wages	(\$29,102)	(\$40,385)	(\$101,537)	(\$101,537)	(\$103,200)	(\$106,296)	(\$109,485)
51-Part Time Wages	(\$328,887)	(\$382,484)	(\$451,723)	(\$460,078)	(\$587,780)	(\$598,404)	(\$608,186)
52-Computer Services	(\$2,648)	(\$3,647)	(\$4,289)	(\$4,289)	(\$6,824)	(\$7,071)	(\$7,018)
52-Contractual Services	(\$40,993)	(\$67,223)	(\$71,974)	(\$77,424)	(\$86,109)	(\$87,429)	(\$88,665)
52-Health & Life Insurance	(\$19,531)	(\$13,498)	(\$40,493)	(\$40,493)	(\$46,585)	(\$47,975)	(\$49,406)
52-Utilities	(\$1,057)	(\$1,525)	(\$3,145)	(\$1,807)	(\$4,590)	(\$4,682)	(\$4,775)
53-Supplies	(\$22,869)	(\$28,392)	(\$31,306)	(\$33,728)	(\$36,587)	(\$36,948)	(\$37,551)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital	(\$105)	(\$140)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$445,191)	(\$537,293)	(\$704,467)	(\$719,356)	(\$871,673)	(\$888,804)	(\$905,087)

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

RECREATION DEPARTMENT AREAS	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>207-Camps and Preschool Total</b>	<b>\$242,532</b>	<b>\$295,276</b>	<b>\$267,444</b>	<b>\$241,514</b>	<b>\$312,103</b>	<b>\$299,718</b>	<b>\$307,197</b>
<b>208-General Interests</b>							
4-Revenues							
42-Charges for Services	\$141,318	\$164,478	\$200,674	\$185,996	\$219,420	\$223,808	\$228,285
45-Product Sales			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$141,318</b>	<b>\$164,478</b>	<b>\$200,674</b>	<b>\$185,996</b>	<b>\$219,420</b>	<b>\$223,808</b>	<b>\$228,285</b>
5-Expenses							
51-Full Time Salary & Wages	(\$28,445)	(\$30,981)	(\$32,445)	(\$32,445)	(\$34,618)	(\$35,656)	(\$36,726)
51-Part Time Wages	(\$37,508)	(\$57,535)	(\$65,865)	(\$55,252)	(\$65,280)	(\$66,662)	(\$67,706)
52-Computer Services			\$0	\$0	\$0	\$0	\$0
52-Contractual Services	(\$38,898)	(\$47,706)	(\$51,619)	(\$52,765)	(\$60,316)	(\$61,112)	(\$61,919)
52-Health & Life Insurance	\$0	(\$8,975)	(\$4,162)	(\$4,162)	(\$4,759)	(\$4,900)	(\$5,044)
52-Utilities			\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$3,234)	(\$3,821)	(\$5,220)	(\$5,220)	(\$3,200)	(\$3,242)	(\$3,285)
54-Other Charges			\$0	\$0	\$0	(\$400)	(\$400)
57-Capital			\$0	\$0	\$0	\$0	\$0
<b>5-Expenses Total</b>	<b>(\$108,085)</b>	<b>(\$149,019)</b>	<b>(\$159,310)</b>	<b>(\$149,843)</b>	<b>(\$168,173)</b>	<b>(\$171,973)</b>	<b>(\$175,080)</b>
<b>208-General Interests Total</b>	<b>\$33,233</b>	<b>\$15,459</b>	<b>\$41,364</b>	<b>\$36,153</b>	<b>\$51,247</b>	<b>\$51,836</b>	<b>\$53,205</b>
<b>209-Special Events</b>							
4-Revenues							
42-Charges for Services	\$13,128	\$17,971	\$21,464	\$22,632	\$30,439	\$31,683	\$32,243
<b>4-Revenues Total</b>	<b>\$13,128</b>	<b>\$17,971</b>	<b>\$21,464</b>	<b>\$22,632</b>	<b>\$30,439</b>	<b>\$31,683</b>	<b>\$32,243</b>
5-Expenses							
51-Full Time Salary & Wages			\$0	\$0	\$0	\$0	\$0
51-Part Time Wages	(\$60)	(\$57)	(\$301)	(\$301)	(\$306)	(\$310)	(\$314)
52-Contractual Services	(\$2,036)	(\$5,554)	(\$8,153)	(\$7,753)	(\$12,078)	(\$12,261)	(\$12,506)
52-Health & Life Insurance			\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$4,938)	(\$5,628)	(\$4,950)	(\$5,049)	(\$7,500)	(\$7,636)	(\$7,775)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
<b>5-Expenses Total</b>	<b>(\$7,034)</b>	<b>(\$11,238)</b>	<b>(\$13,404)</b>	<b>(\$13,103)</b>	<b>(\$19,884)</b>	<b>(\$20,207)</b>	<b>(\$20,595)</b>
<b>209-Special Events Total</b>	<b>\$6,094</b>	<b>\$6,733</b>	<b>\$8,060</b>	<b>\$9,529</b>	<b>\$10,555</b>	<b>\$11,476</b>	<b>\$11,648</b>

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

RECREATION DEPARTMENT AREAS	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>220-Community Center</b>							
4-Revenues							
42-Charges for Services	\$1,194	\$828	\$1,200	\$850	\$850	\$900	\$950
44-Rentals	\$20,050	\$40,182	\$32,800	\$40,500	\$41,000	\$42,000	\$42,000
45-Product Sales	\$1,985	\$575	\$600	\$700	\$700	\$700	\$700
47-Miscellaneous Income	\$0	\$46	\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$23,229</b>	<b>\$41,631</b>	<b>\$34,600</b>	<b>\$42,050</b>	<b>\$42,550</b>	<b>\$43,600</b>	<b>\$43,650</b>
5-Expenses							
51-Full Time Salary & Wages	(\$314,804)	(\$359,448)	(\$359,869)	(\$359,869)	(\$376,629)	(\$387,831)	(\$399,369)
51-Part Time Wages	(\$158,596)	(\$171,843)	(\$204,746)	(\$204,746)	(\$208,336)	(\$212,304)	(\$216,270)
52-Computer Services	(\$19,790)	(\$31,375)	(\$41,107)	(\$41,107)	(\$38,473)	(\$39,460)	(\$39,288)
52-Contractual Services	(\$31,486)	(\$50,938)	(\$63,273)	(\$62,810)	(\$84,488)	(\$84,558)	(\$84,629)
52-Health & Life Insurance	(\$81,864)	(\$140,974)	(\$112,449)	(\$112,449)	(\$132,520)	(\$136,468)	(\$140,535)
52-Utilities	(\$191,888)	(\$248,537)	(\$307,600)	(\$263,940)	(\$319,900)	(\$328,878)	(\$338,114)
53-Supplies	(\$75,989)	(\$68,106)	(\$114,139)	(\$114,209)	(\$82,872)	(\$82,167)	(\$82,317)
54-Other Charges	(\$970)	(\$3,369)	(\$9,821)	(\$9,989)	(\$11,285)	(\$11,335)	(\$11,385)
57-Capital	(\$1,152)	(\$850)	\$0	\$0	\$0	\$0	\$0
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
<b>5-Expenses Total</b>	<b>(\$876,538)</b>	<b>(\$1,075,440)</b>	<b>(\$1,213,004)</b>	<b>(\$1,169,118)</b>	<b>(\$1,254,502)</b>	<b>(\$1,283,002)</b>	<b>(\$1,311,907)</b>
<b>220-Community Center Total</b>	<b>(\$853,309)</b>	<b>(\$1,033,809)</b>	<b>(\$1,178,404)</b>	<b>(\$1,127,068)</b>	<b>(\$1,211,952)</b>	<b>(\$1,239,402)</b>	<b>(\$1,268,257)</b>
<b>304-Mary Lubko Center</b>							
4-Revenues							
42-Charges for Services	\$95,409	\$140,102	\$239,302	\$179,775	\$258,410	\$263,558	\$268,811
44-Rentals	\$5,475	\$8,575	\$6,000	\$8,000	\$8,500	\$8,670	\$8,843
45-Product Sales			\$0	\$0	\$0	\$0	\$0
46-Grants and Donations			\$0	\$0	\$0	\$0	\$0
47-Miscellaneous Income			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$100,884</b>	<b>\$148,677</b>	<b>\$245,302</b>	<b>\$187,775</b>	<b>\$266,910</b>	<b>\$272,228</b>	<b>\$277,655</b>
5-Expenses							
51-Full Time Salary & Wages	(\$70,215)	(\$75,167)	(\$78,850)	(\$78,850)	(\$82,398)	(\$84,870)	(\$87,416)
51-Part Time Wages	(\$60,077)	(\$82,852)	(\$123,226)	(\$109,389)	(\$119,922)	(\$122,331)	(\$124,775)
52-Computer Services	(\$7,251)	(\$9,864)	(\$10,904)	(\$10,904)	(\$11,239)	(\$11,570)	(\$11,478)

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

RECREATION DEPARTMENT AREAS	2022 Actuals	2023 Actuals	2024 Budget	2024	2025	2026	2027
				Projections	Proposed	Proposed	Proposed
52-Contractual Services	(\$57,713)	(\$86,395)	(\$129,987)	(\$106,628)	(\$162,055)	(\$165,302)	(\$168,614)
52-Health & Life Insurance	(\$18,150)	(\$22,497)	(\$25,695)	(\$25,695)	(\$29,382)	(\$30,258)	(\$31,159)
52-Utilities	(\$11,367)	(\$13,328)	(\$18,250)	(\$15,286)	(\$18,550)	(\$19,027)	(\$19,518)
53-Supplies	(\$8,618)	(\$14,802)	(\$14,227)	(\$14,127)	(\$14,215)	(\$14,075)	(\$14,367)
54-Other Charges	(\$3,693)	(\$3,753)	(\$4,494)	(\$1,995)	(\$4,295)	(\$4,309)	(\$4,323)
57-Capital	(\$419)	(\$283)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$237,503)	(\$308,941)	(\$405,632)	(\$362,874)	(\$442,056)	(\$451,742)	(\$461,651)
<b>304-Mary Lubko Center Total</b>	<b>(\$136,619)</b>	<b>(\$160,265)</b>	<b>(\$160,330)</b>	<b>(\$175,099)</b>	<b>(\$175,146)</b>	<b>(\$179,514)</b>	<b>(\$183,996)</b>
<b>305-Adult Education</b>							
4-Revenues							
42-Charges for Services	\$90,459	\$48,837	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$90,459	\$48,837	\$0	\$0	\$0	\$0	\$0
5-Expenses							
51-Full Time Salary & Wages	(\$12,861)	\$0	\$0	\$0	\$0	\$0	\$0
51-Part Time Wages	(\$30,187)	(\$21,260)	\$0	\$0	\$0	\$0	\$0
52-Computer Services	(\$2,089)	(\$146)	\$0	\$0	\$0	\$0	\$0
52-Contractual Services	(\$10,565)	(\$10,122)	\$0	\$0	\$0	\$0	\$0
52-Health & Life Insurance	(\$5,760)	\$0	\$0	\$0	\$0	\$0	\$0
52-Utilities	(\$287)	\$0	\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$748)	\$0	\$0	\$0	\$0	\$0	\$0
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital	(\$105)	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$62,601)	(\$31,529)	\$0	\$0	\$0	\$0	\$0
<b>305-Adult Education Total</b>	<b>\$27,858</b>	<b>\$17,308</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Recreation Dept. Area Total</b>	<b>(\$839,390)</b>	<b>(\$1,047,196)</b>	<b>(\$1,216,619)</b>	<b>(\$1,208,007)</b>	<b>(\$1,220,061)</b>	<b>(\$1,267,956)</b>	<b>(\$1,297,310)</b>

**MARKETING AREAS**

MARKETING	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>415-Marketing</b>							
<b>10-General</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$248,029)	(\$289,937)	(\$329,611)	(\$312,289)	(\$349,869)	(\$358,691)	(\$367,892)
<b>10-General Total</b>	<b>(\$248,029)</b>	<b>(\$289,937)</b>	<b>(\$329,611)</b>	<b>(\$312,289)</b>	<b>(\$349,869)</b>	<b>(\$358,691)</b>	<b>(\$367,892)</b>
<b>20-Recreation</b>							
4-Revenues	\$8,700	\$8,450	\$16,000	\$12,500	\$10,000	\$10,000	\$10,000
5-Expenses	(\$236,386)	(\$260,507)	(\$327,992)	(\$310,156)	(\$343,638)	(\$352,292)	(\$361,200)
<b>20-Recreation Total</b>	<b>(\$227,686)</b>	<b>(\$252,057)</b>	<b>(\$311,992)</b>	<b>(\$297,656)</b>	<b>(\$333,638)</b>	<b>(\$342,292)</b>	<b>(\$351,200)</b>
<b>22-Cosley Zoo</b>							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$37,751)	(\$49,264)	(\$65,928)	(\$58,278)	(\$69,511)	(\$70,681)	(\$71,886)
<b>22-Cosley Zoo Total</b>	<b>(\$37,751)</b>	<b>(\$49,264)</b>	<b>(\$65,928)</b>	<b>(\$58,278)</b>	<b>(\$69,511)</b>	<b>(\$70,681)</b>	<b>(\$71,886)</b>
<b>60-Golf Fund</b>							
4-Revenues	\$0	\$4,500	\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$119,470)	(\$129,125)	(\$189,551)	(\$179,463)	(\$215,189)	(\$243,921)	(\$222,611)
<b>60-Golf Fund Total</b>	<b>(\$119,470)</b>	<b>(\$124,625)</b>	<b>(\$189,551)</b>	<b>(\$179,463)</b>	<b>(\$215,189)</b>	<b>(\$243,921)</b>	<b>(\$222,611)</b>
<b>415-Marketing Total</b>	<b>(\$632,936)</b>	<b>(\$715,883)</b>	<b>(\$897,082)</b>	<b>(\$847,685)</b>	<b>(\$968,208)</b>	<b>(\$1,015,585)</b>	<b>(\$1,013,589)</b>
<b>416-Special Events</b>							
<b>10-General</b>							
4-Revenues	\$419,333	\$430,021	\$350,000	\$253,500	\$226,500	\$226,500	\$226,500
5-Expenses	(\$397,289)	(\$379,762)	(\$526,900)	(\$392,494)	(\$454,450)	(\$463,117)	(\$470,338)
<b>10-General Total</b>	<b>\$22,045</b>	<b>\$50,259</b>	<b>(\$176,900)</b>	<b>(\$138,994)</b>	<b>(\$227,950)</b>	<b>(\$236,617)</b>	<b>(\$243,838)</b>
<b>20-Recreation</b>							
4-Revenues	\$181,546	\$184,979	\$181,500	\$181,500	\$182,000	\$182,000	\$182,000
5-Expenses	(\$138,939)	(\$138,800)	(\$168,150)	(\$168,100)	(\$203,150)	(\$205,153)	(\$203,156)
<b>20-Recreation Total</b>	<b>\$42,607</b>	<b>\$46,180</b>	<b>\$13,350</b>	<b>\$13,400</b>	<b>(\$21,150)</b>	<b>(\$23,153)</b>	<b>(\$21,156)</b>
<b>416-Special Events Total</b>	<b>\$64,651</b>	<b>\$96,439</b>	<b>(\$163,550)</b>	<b>(\$125,594)</b>	<b>(\$249,100)</b>	<b>(\$259,770)</b>	<b>(\$264,994)</b>
<b>Grand Total</b>	<b>(\$568,285)</b>	<b>(\$619,444)</b>	<b>(\$1,060,632)</b>	<b>(\$973,279)</b>	<b>(\$1,217,308)</b>	<b>(\$1,275,354)</b>	<b>(\$1,278,583)</b>

*This schedule aggregates all of the Marketing Department's activities and Special Events into one place to show their impact on the District's budget.*

**MARKETING AREAS with Expenditures by Object**

MARKETING	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>415-Marketing</b>							
<b>10-General</b>							
4-Revenues							
42-Charges for Services			\$0	\$0	\$0	\$0	\$0
46-Grants and Donations			\$0	\$0	\$0	\$0	\$0
4-Revenues Total			\$0	\$0	\$0	\$0	\$0
5-Expenses							
51-Full Time Salary & Wages	(\$147,767)	(\$159,284)	(\$173,514)	(\$177,037)	(\$184,216)	(\$189,695)	(\$195,339)
51-Part Time Wages	(\$40,766)	(\$49,094)	(\$51,950)	(\$38,000)	(\$56,750)	(\$59,000)	(\$61,000)
52-Computer Services	(\$16,980)	(\$24,157)	(\$26,605)	(\$26,605)	(\$27,619)	(\$28,741)	(\$29,437)
52-Contractual Services			\$0	\$0	\$0	\$0	\$0
52-Health & Life Insurance	(\$20,941)	(\$21,570)	(\$23,480)	(\$23,480)	(\$22,471)	(\$23,133)	(\$23,814)
52-Utilities	(\$2,962)	(\$3,410)	(\$4,260)	(\$3,565)	(\$3,480)	(\$3,530)	(\$3,582)
53-Supplies	(\$8,152)	(\$7,675)	(\$12,431)	(\$12,431)	(\$12,963)	(\$12,222)	(\$12,351)
54-Other Charges	(\$9,624)	(\$23,950)	(\$37,370)	(\$31,170)	(\$42,370)	(\$42,370)	(\$42,370)
57-Capital	(\$838)	(\$797)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$248,029)	(\$289,937)	(\$329,611)	(\$312,289)	(\$349,869)	(\$358,691)	(\$367,892)
<b>10-General Total</b>	<b>(\$248,029)</b>	<b>(\$289,937)</b>	<b>(\$329,611)</b>	<b>(\$312,289)</b>	<b>(\$349,869)</b>	<b>(\$358,691)</b>	<b>(\$367,892)</b>
<b>20-Recreation</b>							
4-Revenues							
42-Charges for Services	\$8,700	\$8,450	\$16,000	\$12,500	\$10,000	\$10,000	\$10,000
46-Grants and Donations			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$8,700	\$8,450	\$16,000	\$12,500	\$10,000	\$10,000	\$10,000
5-Expenses							
51-Full Time Salary & Wages	(\$172,857)	(\$188,201)	(\$203,878)	(\$203,878)	(\$216,154)	(\$222,591)	(\$229,222)
51-Part Time Wages	(\$6,618)	(\$9,840)	(\$32,650)	(\$19,000)	(\$38,260)	(\$39,260)	(\$40,260)
52-Computer Services	(\$5,430)	(\$6,188)	(\$9,208)	(\$9,208)	(\$9,375)	(\$9,768)	(\$9,839)
52-Contractual Services	(\$21,385)	(\$24,781)	(\$37,782)	(\$34,925)	(\$36,782)	(\$37,078)	(\$37,379)
52-Health & Life Insurance	(\$23,505)	(\$25,069)	(\$27,361)	(\$27,361)	(\$25,860)	(\$26,621)	(\$27,405)
52-Utilities	(\$2,553)	(\$2,742)	(\$3,180)	(\$2,851)	(\$3,020)	(\$3,064)	(\$3,110)
53-Supplies	(\$1,258)	(\$1,424)	(\$2,934)	(\$2,934)	(\$2,687)	(\$2,409)	(\$2,486)
54-Other Charges	(\$2,466)	(\$1,974)	(\$11,000)	(\$10,000)	(\$11,500)	(\$11,500)	(\$11,500)
57-Capital	(\$314)	(\$287)	\$0	\$0	\$0	\$0	\$0

**MARKETING AREAS with Expenditures by Object**

MARKETING	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$236,386)	(\$260,507)	(\$327,992)	(\$310,156)	(\$343,638)	(\$352,292)	(\$361,200)
<b>20-Recreation Total</b>	<b>(\$227,686)</b>	<b>(\$252,057)</b>	<b>(\$311,992)</b>	<b>(\$297,656)</b>	<b>(\$333,638)</b>	<b>(\$342,292)</b>	<b>(\$351,200)</b>
<b>22-Cosley Zoo</b>							
4-Revenues							
42-Charges for Services			\$0	\$0	\$0	\$0	\$0
4-Revenues Total			\$0	\$0	\$0	\$0	\$0
5-Expenses							
51-Full Time Salary & Wages	(\$27,168)	(\$30,899)	(\$32,483)	(\$32,483)	(\$34,882)	(\$35,908)	(\$36,965)
51-Part Time Wages			(\$12,650)	(\$5,000)	(\$13,250)	(\$13,250)	(\$13,250)
52-Computer Services	(\$566)	(\$681)	(\$490)	(\$490)	(\$490)	(\$490)	(\$490)
52-Health & Life Insurance	(\$5,031)	(\$3,813)	(\$4,305)	(\$4,305)	(\$4,889)	(\$5,033)	(\$5,181)
53-Supplies			\$0	\$0	\$0	\$0	\$0
54-Other Charges	(\$4,986)	(\$13,871)	(\$16,000)	(\$16,000)	(\$16,000)	(\$16,000)	(\$16,000)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$37,751)	(\$49,264)	(\$65,928)	(\$58,278)	(\$69,511)	(\$70,681)	(\$71,886)
<b>22-Cosley Zoo Total</b>	<b>(\$37,751)</b>	<b>(\$49,264)</b>	<b>(\$65,928)</b>	<b>(\$58,278)</b>	<b>(\$69,511)</b>	<b>(\$70,681)</b>	<b>(\$71,886)</b>
<b>60-Golf Fund</b>							
4-Revenues							
42-Charges for Services	\$0	\$4,500	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$0	\$4,500	\$0	\$0	\$0	\$0	\$0
5-Expenses							
51-Full Time Salary & Wages	(\$51,523)	(\$62,541)	(\$64,689)	(\$64,689)	(\$68,617)	(\$70,655)	(\$72,755)
51-Part Time Wages	(\$10,062)	\$0	(\$21,250)	(\$12,000)	(\$23,890)	(\$25,000)	(\$26,000)
52-Computer Services	(\$813)	(\$817)	(\$3,232)	(\$3,232)	(\$1,183)	(\$1,223)	(\$1,265)
52-Contractual Services	(\$4,510)	(\$4,616)	(\$6,621)	(\$5,867)	(\$7,077)	(\$7,318)	(\$7,555)
52-Health & Life Insurance	(\$7,773)	(\$7,253)	(\$8,175)	(\$8,175)	(\$9,383)	(\$9,659)	(\$9,944)
52-Utilities	(\$1,359)	(\$1,014)	(\$1,460)	(\$1,216)	(\$1,540)	(\$1,566)	(\$1,593)
53-Supplies	(\$197)	(\$534)	(\$784)	(\$784)	\$0	\$0	\$0
54-Other Charges	(\$43,232)	(\$52,212)	(\$83,340)	(\$83,500)	(\$103,500)	(\$128,500)	(\$103,500)
57-Capital	\$0	(\$140)	\$0	\$0	\$0	\$0	\$0

**MARKETING AREAS with Expenditures by Object**

MARKETING	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
5-Expenses Total	(\$119,470)	(\$129,125)	(\$189,551)	(\$179,463)	(\$215,189)	(\$243,921)	(\$222,611)
<b>60-Golf Fund Total</b>	<b>(\$119,470)</b>	<b>(\$124,625)</b>	<b>(\$189,551)</b>	<b>(\$179,463)</b>	<b>(\$215,189)</b>	<b>(\$243,921)</b>	<b>(\$222,611)</b>
<b>415-Marketing Total</b>	<b>(\$632,936)</b>	<b>(\$715,883)</b>	<b>(\$897,082)</b>	<b>(\$847,685)</b>	<b>(\$968,208)</b>	<b>(\$1,015,585)</b>	<b>(\$1,013,589)</b>
<b>416-Special Events</b>							
<b>10-General</b>							
4-Revenues							
42-Charges for Services	\$344,724	\$357,028	\$284,500	\$203,500	\$176,500	\$176,500	\$176,500
45-Product Sales	\$74,541	\$72,992	\$65,500	\$50,000	\$50,000	\$50,000	\$50,000
46-Grants and Donations	\$68	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$419,333	\$430,021	\$350,000	\$253,500	\$226,500	\$226,500	\$226,500
5-Expenses							
51-Full Time Salary & Wages	(\$17,096)	(\$15,941)	(\$35,278)	(\$26,407)	(\$34,500)	(\$37,050)	(\$38,650)
51-Part Time Wages	(\$13,237)	(\$13,814)	(\$18,253)	(\$16,300)	(\$20,750)	(\$22,650)	(\$24,050)
52-Contractual Services	(\$238,376)	(\$209,067)	(\$278,500)	(\$235,000)	(\$259,500)	(\$263,663)	(\$267,829)
52-Utilities	(\$1,160)	(\$960)	(\$4,200)	(\$837)	(\$2,700)	(\$2,754)	(\$2,809)
53-Supplies	(\$67,405)	(\$61,033)	(\$101,669)	(\$64,950)	(\$83,000)	(\$83,000)	(\$83,000)
54-Other Charges	(\$60,014)	(\$78,947)	(\$89,000)	(\$49,000)	(\$54,000)	(\$54,000)	(\$54,000)
5-Expenses Total	(\$397,289)	(\$379,762)	(\$526,900)	(\$392,494)	(\$454,450)	(\$463,117)	(\$470,338)
<b>10-General Total</b>	<b>\$22,045</b>	<b>\$50,259</b>	<b>(\$176,900)</b>	<b>(\$138,994)</b>	<b>(\$227,950)</b>	<b>(\$236,617)</b>	<b>(\$243,838)</b>
<b>20-Recreation</b>							
4-Revenues							
42-Charges for Services	\$126,962	\$129,447	\$127,500	\$127,500	\$128,000	\$128,000	\$128,000
45-Product Sales	\$54,583	\$55,532	\$54,000	\$54,000	\$54,000	\$54,000	\$54,000
4-Revenues Total	\$181,546	\$184,979	\$181,500	\$181,500	\$182,000	\$182,000	\$182,000
5-Expenses							
51-Full Time Salary & Wages	(\$13,207)	(\$16,647)	(\$19,000)	(\$19,000)	(\$25,000)	(\$25,000)	(\$25,000)
51-Part Time Wages	(\$10,171)	(\$13,806)	(\$14,000)	(\$14,000)	(\$18,000)	(\$18,000)	(\$18,000)
52-Contractual Services	(\$90,290)	(\$89,012)	(\$105,000)	(\$105,000)	(\$110,000)	(\$112,000)	(\$110,000)
52-Health & Life Insurance			\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$25,271)	(\$19,335)	(\$30,150)	(\$30,100)	(\$50,150)	(\$50,153)	(\$50,156)



**MARKETING AREAS with Expenditures by Object**

<b>MARKETING</b>	<b>2022 Actuals</b>	<b>2023 Actuals</b>	<b>2024 Budget</b>	<b>2024 Projections</b>	<b>2025 Proposed</b>	<b>2026 Proposed</b>	<b>2027 Proposed</b>
5-Expenses Total	(\$138,939)	(\$138,800)	(\$168,150)	(\$168,100)	(\$203,150)	(\$205,153)	(\$203,156)
<b>20-Recreation Total</b>	<b>\$42,607</b>	<b>\$46,180</b>	<b>\$13,350</b>	<b>\$13,400</b>	<b>(\$21,150)</b>	<b>(\$23,153)</b>	<b>(\$21,156)</b>
<b>416-Special Events Total</b>	<b>\$64,651</b>	<b>\$96,439</b>	<b>(\$163,550)</b>	<b>(\$125,594)</b>	<b>(\$249,100)</b>	<b>(\$259,770)</b>	<b>(\$264,994)</b>
<b>Grand Total</b>	<b>(\$568,285)</b>	<b>(\$619,444)</b>	<b>(\$1,060,632)</b>	<b>(\$973,279)</b>	<b>(\$1,217,308)</b>	<b>(\$1,275,354)</b>	<b>(\$1,278,583)</b>

*This schedule aggregates all of the Marketing Department's activities into one place, just as the previous schedule did, but it also provides expenditures by object to provide greater detail on the types of expenditures that make up the Marketing budgets.*

## ARROWHEAD GOLF CLUB INCOME STATEMENT

*includes administrative allocations*

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed Budget	2026 Proposed Budget	2027 Proposed Budget
<b>601 &amp; 611-Golf Maintenance &amp; Pro Shop/Golf Fees</b>							
<b>4-Revenues</b>							
41-Taxes	0	-	-	-	-	-	-
42-Charges for Services	2,434,765	2,688,911	2,610,500	2,775,000	2,675,500	2,787,000	2,913,000
44-Rentals	559,621	648,652	617,750	649,750	649,750	650,000	651,000
45-Product Sales	163,073	192,092	180,000	190,000	190,000	190,000	190,000
46-Grants & Donations	1,865	-	-	-	-	-	-
47-Misc. Income	30,566	11,664	1,190	1,190	1,700	1,190	1,258
48-Interest Income	18,085	46,304	10,200	25,500	17,000	11,900	17,000
49-Transfers In			-	-	-	-	-
<b>4-Revenues Total</b>	<b>3,207,975</b>	<b>3,587,623</b>	<b>3,419,640</b>	<b>3,641,440</b>	<b>3,533,950</b>	<b>3,640,090</b>	<b>3,772,258</b>
<b>5-Expenses</b>							
51-Salaries & Wages	(1,187,993)	(1,310,347)	(1,450,252)	(1,434,407)	(1,461,102)	(1,489,929)	(1,516,462)
52-Contractual Services	(491,364)	(582,982)	(710,771)	(720,057)	(856,285)	(868,985)	(890,801)
53-Supplies	(519,662)	(553,498)	(656,442)	(634,724)	(664,300)	(667,495)	(658,375)
54-Other Charges	(59,403)	(75,115)	(97,855)	(96,513)	(105,033)	(115,033)	(110,753)
57-Capital	(275,485)	(218,984)	(440,300)	(423,314)	(409,100)	(355,600)	(2,378,000)
59-Transfers Out	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)
<b>5-Expenses Total</b>	<b>(2,550,907)</b>	<b>(2,757,926)</b>	<b>(3,372,619)</b>	<b>(3,326,014)</b>	<b>(3,512,819)</b>	<b>(3,514,042)</b>	<b>(5,571,390)</b>
<b>601 &amp; 611-Golf Maintenance &amp; Pro Shop/Golf Fees Total</b>	<b>657,068</b>	<b>829,697</b>	<b>47,021</b>	<b>315,426</b>	<b>21,131</b>	<b>126,048</b>	<b>(1,799,132)</b>

### 612-Food and Beverage

#### 4-Revenues

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

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed Budget	2026 Proposed Budget	2027 Proposed Budget
<b>5-Expenses</b>							
51-Salaries & Wages	(2,328,977)	(2,683,096)	(3,043,173)	(2,888,327)	(3,120,040)	(3,184,548)	(3,258,408)
52-Contractual Services	(1,063,192)	(1,207,358)	(1,427,349)	(1,364,134)	(1,633,401)	(1,657,133)	(1,691,045)
53-Supplies	(1,544,802)	(1,652,487)	(2,098,437)	(2,073,815)	(2,113,364)	(2,119,056)	(2,128,642)
54-Other Charges	(117,654)	(139,918)	(185,778)	(183,172)	(204,122)	(225,122)	(209,402)
57-Capital	(469,906)	(365,625)	(444,700)	(330,000)	(557,900)	(473,400)	(232,000)
59-Transfers Out	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)
<b>5-Expenses Total</b>	<b>(5,557,531)</b>	<b>(6,081,485)</b>	<b>(7,232,436)</b>	<b>(6,872,448)</b>	<b>(7,661,827)</b>	<b>(7,692,259)</b>	<b>(7,552,496)</b>
<b>612-Food and Beverage Total</b>	<b>(184,230)</b>	<b>(203,079)</b>	<b>(466,326)</b>	<b>(223,638)</b>	<b>(671,527)</b>	<b>(710,849)</b>	<b>(561,054)</b>
<b>613-Cross Country Skiing</b>							
<b>4-Revenues</b>							
42-Charges for Services	20,331	4,172	20,000	10,000	20,000	20,000	20,000
45-Product Sales			-	-	-	-	-
<b>4-Revenues Total</b>	<b>20,331</b>	<b>4,172</b>	<b>20,000</b>	<b>10,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>5-Expenses</b>							
51-Salaries & Wages	(1,671)	(546)	(5,000)	(2,000)	(5,000)	(5,000)	(5,000)
52-Contractual Services	(534)	(252)	(683)	(372)	(683)	(689)	(695)
53-Supplies			(5,000)	(5,000)	(7,000)	(7,000)	(7,000)
57-Capital			-	-	-	-	-
<b>5-Expenses Total</b>	<b>(2,205)</b>	<b>(798)</b>	<b>(10,683)</b>	<b>(7,372)</b>	<b>(12,683)</b>	<b>(12,689)</b>	<b>(12,695)</b>
<b>613-Cross Country Skiing Total</b>	<b>18,126</b>	<b>3,374</b>	<b>9,318</b>	<b>2,628</b>	<b>7,318</b>	<b>7,311</b>	<b>7,305</b>
<b>Grand Total</b>	<b>490,965</b>	<b>629,992</b>	<b>(409,988)</b>	<b>94,417</b>	<b>(643,079)</b>	<b>(577,490)</b>	<b>(2,352,882)</b>

**ARROWHEAD GOLF CLUB Income Statements by Departments**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>60-Golf Fund</b>							
<b>000-Administration</b>							
4-Revenues							
41-Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42-Charges for Services	\$0	\$4,500	\$0	\$0	\$0	\$0	\$0
46-Grants & Donations	\$5,485	\$0	\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$7,954	\$24,998	\$3,500	\$3,500	\$5,000	\$3,500	\$3,700
48-Interest Income	\$53,191	\$136,188	\$30,000	\$75,000	\$50,000	\$35,000	\$50,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$66,630</b>	<b>\$165,686</b>	<b>\$33,500</b>	<b>\$78,500</b>	<b>\$55,000</b>	<b>\$38,500</b>	<b>\$53,700</b>
5-Expenses							
51-Salaries & Wages	(\$199,159)	(\$203,858)	(\$303,394)	(\$240,944)	(\$284,762)	(\$297,927)	(\$302,195)
52-Contractual Services	(\$414,318)	(\$477,655)	(\$600,654)	(\$569,762)	(\$680,418)	(\$682,480)	(\$700,080)
53-Supplies	(\$83,434)	(\$82,009)	(\$130,195)	(\$119,465)	(\$123,509)	(\$124,139)	(\$135,211)
54-Other Charges	(\$92,346)	(\$118,297)	(\$141,483)	(\$137,535)	(\$141,850)	(\$141,850)	(\$149,850)
57-Capital	(\$708,171)	(\$551,277)	(\$545,000)	(\$500,000)	(\$565,000)	(\$240,000)	(\$150,000)
59-Transfers Out	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
<b>5-Expenses Total</b>	<b>(\$1,547,429)</b>	<b>(\$1,483,097)</b>	<b>(\$1,770,726)</b>	<b>(\$1,617,705)</b>	<b>(\$1,845,539)</b>	<b>(\$1,536,397)</b>	<b>(\$1,487,336)</b>
<b>000-Administration Total</b>	<b>(\$1,480,799)</b>	<b>(\$1,317,411)</b>	<b>(\$1,737,226)</b>	<b>(\$1,539,205)</b>	<b>(\$1,790,539)</b>	<b>(\$1,497,897)</b>	<b>(\$1,433,636)</b>
<b>101-Parks Maintenance</b>							
5-Expenses							
51-Salaries & Wages	(\$19,742)	(\$26,088)	(\$24,889)	(\$24,889)	(\$26,087)	(\$26,865)	(\$27,667)
52-Contractual Services	(\$5,034)	(\$7,163)	(\$7,785)	(\$7,571)	(\$8,406)	(\$8,656)	(\$8,914)
53-Supplies	(\$2,262)	(\$9,842)	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital			\$0	\$0	\$0	\$0	\$0
<b>5-Expenses Total</b>	<b>(\$27,038)</b>	<b>(\$43,093)</b>	<b>(\$42,674)</b>	<b>(\$42,460)</b>	<b>(\$44,494)</b>	<b>(\$45,521)</b>	<b>(\$46,581)</b>
<b>101-Parks Maintenance Total</b>	<b>(\$27,038)</b>	<b>(\$43,093)</b>	<b>(\$42,674)</b>	<b>(\$42,460)</b>	<b>(\$44,494)</b>	<b>(\$45,521)</b>	<b>(\$46,581)</b>
<b>350-Special Facilities</b>							
5-Expenses							
52-Contractual Services			\$0	\$0	\$0	\$0	\$0
53-Supplies			\$0	\$0	\$0	\$0	\$0

**ARROWHEAD GOLF CLUB Income Statements by Departments**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total			\$0	\$0	\$0	\$0	\$0
<b>350-Special Facilities Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>418-Human Resources</b>							
5-Expenses							
51-Salaries & Wages	(\$42,320)	(\$47,239)	(\$48,698)	(\$48,698)	(\$51,927)	(\$53,485)	(\$55,090)
52-Contractual Services	(\$16,270)	(\$19,651)	(\$23,728)	(\$23,692)	(\$27,212)	(\$27,726)	(\$28,255)
53-Supplies			\$0	\$0	\$0	\$0	\$0
54-Other Charges	(\$900)	(\$165)	(\$5,150)	(\$5,150)	(\$5,305)	(\$5,305)	(\$5,305)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$59,491)	(\$67,054)	(\$77,575)	(\$77,540)	(\$84,444)	(\$86,516)	(\$88,649)
<b>418-Human Resources Total</b>	<b>(\$59,491)</b>	<b>(\$67,054)</b>	<b>(\$77,575)</b>	<b>(\$77,540)</b>	<b>(\$84,444)</b>	<b>(\$86,516)</b>	<b>(\$88,649)</b>
<b>419-Finance</b>							
5-Expenses							
51-Salaries & Wages	(\$198,533)	(\$209,685)	(\$226,435)	(\$221,694)	(\$230,861)	(\$237,711)	(\$244,766)
52-Contractual Services	(\$31,943)	(\$37,749)	(\$50,757)	(\$50,253)	(\$68,072)	(\$70,095)	(\$72,178)
5-Expenses Total	(\$230,476)	(\$247,434)	(\$277,192)	(\$271,947)	(\$298,934)	(\$307,806)	(\$316,944)
<b>419-Finance Total</b>	<b>(\$230,476)</b>	<b>(\$247,434)</b>	<b>(\$277,192)</b>	<b>(\$271,947)</b>	<b>(\$298,934)</b>	<b>(\$307,806)</b>	<b>(\$316,944)</b>
<b>601-Golf Maintenance</b>							
4-Revenues							
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$27,656	\$2,396	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$27,656	\$2,396	\$0	\$0	\$0	\$0	\$0
5-Expenses							
51-Salaries & Wages	(\$565,809)	(\$616,510)	(\$715,750)	(\$714,750)	(\$659,548)	(\$671,939)	(\$684,702)
52-Contractual Services	(\$155,513)	(\$179,160)	(\$198,842)	(\$198,025)	(\$198,511)	(\$202,809)	(\$209,868)
53-Supplies	(\$323,155)	(\$371,185)	(\$432,767)	(\$423,367)	(\$444,381)	(\$446,010)	(\$431,052)
54-Other Charges	(\$17,874)	(\$23,117)	(\$18,000)	(\$18,000)	(\$20,000)	(\$20,000)	(\$23,000)
57-Capital	(\$419)	(\$212)	(\$165,000)	(\$163,314)	(\$100,000)	(\$144,000)	(\$2,252,000)
5-Expenses Total	(\$1,062,769)	(\$1,190,185)	(\$1,530,359)	(\$1,517,456)	(\$1,422,439)	(\$1,484,758)	(\$3,600,623)

**ARROWHEAD GOLF CLUB Income Statements by Departments**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
<b>601-Golf Maintenance Total</b>	<b>(\$1,035,113)</b>	<b>(\$1,187,789)</b>	<b>(\$1,530,359)</b>	<b>(\$1,517,456)</b>	<b>(\$1,422,439)</b>	<b>(\$1,484,758)</b>	<b>(\$3,600,623)</b>
<b>611-Pro Shop/Golf Fees</b>							
4-Revenues							
42-Charges for Services	\$2,434,765	\$2,687,381	\$2,610,500	\$2,775,000	\$2,675,500	\$2,787,000	\$2,913,000
44-Rentals	\$559,621	\$648,652	\$617,750	\$649,750	\$649,750	\$650,000	\$651,000
45-Product Sales	\$163,073	\$192,092	\$180,000	\$190,000	\$190,000	\$190,000	\$190,000
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$206	\$769	\$0	\$0	\$0	\$0	\$0
<b>4-Revenues Total</b>	<b>\$3,157,665</b>	<b>\$3,528,894</b>	<b>\$3,408,250</b>	<b>\$3,614,750</b>	<b>\$3,515,250</b>	<b>\$3,627,000</b>	<b>\$3,754,000</b>
5-Expenses							
51-Salaries & Wages	(\$465,867)	(\$528,301)	(\$529,341)	(\$537,341)	(\$599,717)	(\$608,554)	(\$617,655)
52-Contractual Services	(\$176,879)	(\$219,467)	(\$279,734)	(\$300,597)	(\$391,177)	(\$397,931)	(\$405,728)
53-Supplies	(\$167,370)	(\$151,083)	(\$176,008)	(\$167,338)	(\$174,526)	(\$175,878)	(\$177,951)
54-Other Charges	(\$9,826)	(\$11,721)	(\$30,000)	(\$30,000)	(\$35,000)	(\$45,000)	(\$35,000)
57-Capital	(\$34,288)	(\$31,337)	(\$90,000)	(\$90,000)	(\$117,000)	(\$130,000)	(\$75,000)
<b>5-Expenses Total</b>	<b>(\$854,230)</b>	<b>(\$941,910)</b>	<b>(\$1,105,083)</b>	<b>(\$1,125,276)</b>	<b>(\$1,317,421)</b>	<b>(\$1,357,362)</b>	<b>(\$1,311,335)</b>
<b>611-Pro Shop/Golf Fees Total</b>	<b>\$2,303,435</b>	<b>\$2,586,983</b>	<b>\$2,303,167</b>	<b>\$2,489,474</b>	<b>\$2,197,829</b>	<b>\$2,269,638</b>	<b>\$2,442,665</b>
<b>612-Food and Beverage</b>							
4-Revenues							
42-Charges for Services	\$418,176	\$452,680	\$315,000	\$420,000	\$420,000	\$420,000	\$420,000
44-Rentals	\$810	\$2,422	\$3,000	\$3,000	\$3,000	\$5,000	\$5,000
45-Product Sales	\$4,883,001	\$5,285,473	\$6,387,000	\$6,140,000	\$6,491,000	\$6,491,000	\$6,491,000
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$27,337	\$28,479	\$39,000	\$34,000	\$40,000	\$40,000	\$40,000
<b>4-Revenues Total</b>	<b>\$5,329,325</b>	<b>\$5,769,053</b>	<b>\$6,744,000</b>	<b>\$6,597,000</b>	<b>\$6,954,000</b>	<b>\$6,956,000</b>	<b>\$6,956,000</b>
5-Expenses							
51-Salaries & Wages	(\$2,025,539)	(\$2,361,763)	(\$2,644,919)	(\$2,534,419)	(\$2,728,239)	(\$2,777,995)	(\$2,842,794)
52-Contractual Services	(\$754,598)	(\$849,494)	(\$976,619)	(\$934,290)	(\$1,115,889)	(\$1,136,421)	(\$1,156,823)
53-Supplies	(\$1,488,243)	(\$1,591,865)	(\$2,005,908)	(\$1,988,368)	(\$2,025,248)	(\$2,030,524)	(\$2,032,803)
54-Other Charges	(\$56,111)	(\$61,733)	(\$89,000)	(\$89,000)	(\$107,000)	(\$128,000)	(\$107,000)
57-Capital	(\$2,513)	(\$1,782)	(\$85,000)	\$0	(\$185,000)	(\$315,000)	(\$133,000)

**ARROWHEAD GOLF CLUB Income Statements by Departments**

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
59-Transfers Out			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$4,327,004)	(\$4,866,637)	(\$5,801,446)	(\$5,546,077)	(\$6,161,376)	(\$6,387,940)	(\$6,272,420)
<b>612-Food and Beverage Total</b>	<b>\$1,002,321</b>	<b>\$902,416</b>	<b>\$942,554</b>	<b>\$1,050,923</b>	<b>\$792,624</b>	<b>\$568,060</b>	<b>\$683,580</b>
<b>613-Cross Country Skiing</b>							
4-Revenues							
42-Charges for Services	\$20,331	\$4,172	\$20,000	\$10,000	\$20,000	\$20,000	\$20,000
45-Product Sales			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$20,331	\$4,172	\$20,000	\$10,000	\$20,000	\$20,000	\$20,000
5-Expenses							
51-Salaries & Wages	(\$1,671)	(\$546)	(\$5,000)	(\$2,000)	(\$5,000)	(\$5,000)	(\$5,000)
52-Contractual Services	(\$534)	(\$252)	(\$683)	(\$372)	(\$683)	(\$689)	(\$695)
53-Supplies			(\$5,000)	(\$5,000)	(\$7,000)	(\$7,000)	(\$7,000)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$2,205)	(\$798)	(\$10,683)	(\$7,372)	(\$12,683)	(\$12,689)	(\$12,695)
<b>613-Cross Country Skiing Total</b>	<b>\$18,126</b>	<b>\$3,374</b>	<b>\$9,318</b>	<b>\$2,628</b>	<b>\$7,318</b>	<b>\$7,311</b>	<b>\$7,305</b>
<b>60-Golf Fund Total</b>	<b>\$490,965</b>	<b>\$629,992</b>	<b>(\$409,988)</b>	<b>\$94,417</b>	<b>(\$643,079)</b>	<b>(\$577,490)</b>	<b>(\$2,352,882)</b>
<b>Grand Total</b>	<b>\$490,965</b>	<b>\$629,992</b>	<b>(\$409,988)</b>	<b>\$94,417</b>	<b>(\$643,079)</b>	<b>(\$577,490)</b>	<b>(\$2,352,882)</b>

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

**SUMMARY:** Amounts reported for the Golf Fund Total and Bottomline differ on reports throughout this Budget Document. This is a result of converting the basis of accounting from GAAP to Cash Flow and removing the impact of Debt Service. In an effort to focus on the Arrowhead Golf Club operations and provide an apples to apples comparison of prior year operating actuals, current year operating projections and proposed operating budgets, this conversion has been done to the amounts reported on the previous page to those in the Proposed Capital Expenditures and Fund Transfers Impact On Bottomline by Fund (the schedule that follows this one). This reconciliation has been prepared to serve as a tool to demonstrate how this conversion is done.

**DETAIL:** The schedule below converts the Golf Fund Totals to the Golf Fund Bottomline by removing capital items. Prior years are reported on a GAAP Basis, so amortization and depreciation must be excluded. The budgets and projections are report on a Cash Basis, so the amount of capital expenditures must be excluded.

The schedule also removes the impact of debt service. In all years the property tax revenue levied to pay the debt service is included in Golf Fund Revenues and bond interest payments are included in Golf Fund Expenses. Bond principal payments are included in the budget years only because the budget focuses on cash flow. In prior year actuals and current year projections, the bond principal payments do not affect the bottomline since the payments reduce the outstanding bond obligation liability in the Golf Fund. The result is an overstatement of revenues in the bottomline since the property tax revenue nets with the bond interest portion only and creates inconsistency in the presentation of prior year actuals, current year projections and proposed budgets.

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed Budget	2026 Proposed Budget	2027 Proposed Budget
<b>60-Golf Fund Total as reported on various schedules within the budget document.</b>	<b>490,965</b>	<b>629,992</b>	<b>(409,988)</b>	<b>94,417</b>	<b>(643,079)</b>	<b>(577,490)</b>	<b>(2,352,882)</b>
Exclude Amortization and Depreciation	741,203	581,561	-	-	-	-	-
Exclude Capital Expenditures	4,188	3,048	885,000	753,314	967,000	829,000	2,610,000
Exclude Fund Balance Reserve Transfers	50,000	50,000	50,000	50,000	50,000	50,000	50,000
<b>60-Golf Fund Bottomline, excluding capital and fund balance transfers</b>	<b>1,286,356</b>	<b>1,264,601</b>	<b>525,012</b>	<b>897,730</b>	<b>373,921</b>	<b>301,510</b>	<b>307,118</b>



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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed Budget	2026 Proposed Budget	2027 Proposed Budget
<b>10-General</b>							
1-Operating Funds							
Beginning Fund Balance	5,507,651	5,146,926	4,073,507	4,073,507	3,749,377	2,685,857	2,038,507
Operating Bottom Line Before Transfers and Capital Transfers IN/OUT	1,723,168	1,834,367	796,332	885,492	301,980	\$344,650	\$365,534
Fund Balance Reserves Transfers	(2,012,500)	(2,840,000)	(900,000)	(900,000)	(660,500)	(\$550,000)	(\$370,000)
Capital	(49,232)	(188,469)	(382,000)	(309,622)	(705,000)	(\$442,000)	(\$546,600)
10 - General Total	(338,564)	(1,194,102)	(485,668)	(324,130)	(1,063,520)	(647,350)	(551,066)
<b>Estimated Ending Fund Balance</b>	<b>5,169,086</b>	<b>3,952,824</b>	<b>3,587,840</b>	<b>3,749,377</b>	<b>2,685,857</b>	<b>2,038,507</b>	<b>1,487,441</b>
<b>20-Recreation</b>							
Beginning Fund Balance							
Beginning Fund Balance	6,848,210	7,119,461	5,447,982	5,447,982	4,690,180	3,939,922	3,198,579
Operating Bottom Line Before Transfers and Capital Transfers IN/OUT	2,582,685	2,347,136	921,925	1,263,342	808,742	\$758,658	\$904,583
Fund Balance Reserves Transfers	(2,275,000)	(4,100,000)	(2,021,144)	(2,021,144)	(1,500,000)	(\$1,500,000)	(\$1,500,000)
Capital	(21,728)	(4,604)	(31,500)	0	(59,000)	\$0	\$0
20 - Recreation Total	285,957	(1,782,658)	(1,040,719)	(757,802)	(750,258)	(741,342)	(595,417)
<b>Estimated Ending Fund Balance</b>	<b>7,134,167</b>	<b>5,336,803</b>	<b>4,407,263</b>	<b>4,690,180</b>	<b>3,939,922</b>	<b>3,198,579</b>	<b>2,603,163</b>

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed Budget	2026 Proposed Budget	2027 Proposed Budget
<b>22-Cosley Zoo</b>							
Beginning Fund Balance	1,547,731	1,516,800	1,484,000	1,484,000	1,542,563	1,051,510	1,008,242
Operating Bottom Line Before Transfers and Capital	179,728	154,606	4,242	158,563	947	\$56,732	\$66,088
Transfers IN/OUT			0	0	0	\$0	\$0
Fund Balance Reserves Transfers	(200,000)	(200,000)	(100,000)	(100,000)	(492,000)	(\$100,000)	(\$100,000)
Capital	(1,780)	(1,210)	0	0	0	\$0	\$0
<b>22 - Cosley Zoo Total</b>	<b>(22,052)</b>	<b>(46,603)</b>	<b>(95,758)</b>	<b>58,563</b>	<b>(491,053)</b>	<b>(43,268)</b>	<b>(33,912)</b>
<b>Estimated Ending Fund Balance</b>	<b>1,525,679</b>	<b>1,470,197</b>	<b>1,388,242</b>	<b>1,542,563</b>	<b>1,051,510</b>	<b>1,008,242</b>	<b>974,330</b>
<b>60-Golf Fund</b>							
Estimated Beginning Cash & Investments	4,272,602	5,027,766	5,947,698	5,947,698	6,042,115	5,399,036	4,821,546
Operating Bottom Line Before Transfers and Capital	1,286,356	1,264,601	525,012	897,730	373,921	\$301,510	\$307,118
Fund Balance Reserves Transfers	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(\$50,000)	(\$50,000)
Capital	(745,391)	(584,609)	(885,000)	(753,314)	(967,000)	(\$829,000)	(\$2,610,000)
<b>60 - Golf Fund Total</b>	<b>490,965</b>	<b>629,992</b>	<b>(409,988)</b>	<b>94,417</b>	<b>(643,079)</b>	<b>(577,490)</b>	<b>(2,352,882)</b>
Amortization less Debt Principal	264,199	289,940					
<b>Estimated Ending Cash &amp; Investments</b>	<b>5,027,766</b>	<b>5,947,698</b>	<b>5,537,710</b>	<b>6,042,115</b>	<b>5,399,036</b>	<b>4,821,546</b>	<b>2,468,664</b>

*2025 Capital Overview  
Capital Projects Fund*

Capital Overview		Recommended Source	2024	2024 Projections	2025	2026	2027
<b>Capital Dollars Available</b>							
Capital Dollars Available at Beginning of Fiscal Year				11,229,045	11,019,317	8,192,035	5,499,693
Annual Unobligated G.O. Bond Proceeds				1,509,348	1,613,340	1,995,461	2,038,780
Grants and Donations				523,100	3,133,900	-	-
Cosley Foundation Donation for Property Purchase - 855 Prairie		Donation agreement completed in 2028		50,000	50,000	50,000	50,000
Cosley Foundation Donation for Quarantine Center		Donation agreement completed in 2026		25,000	25,000	25,000	-
Cosley Foundation Donation for Taylor Barn Pavilion					205,000		
Cosley Illinois Tourism Grant for Parking & Street Crossing					500,000		
Cosley Foundation Donation for Parking & Street Crossing				1,000,000	1,250,000		
Other (ex. Tree Memorials, Cell Tower Rental, Land Cash Donations, Misc., Interest, etc.)				284,000	208,024	93,024	51,500
Recommended Fund Balance Reserve Transfer - Athletics Softball/Baseball Special Projects				-	-	-	-
Recommended Fund Balance Reserve Transfer - General Fund				900,000	660,500	550,000	370,000
Recommended Fund Balance Reserve Transfer - Recreation Fund				2,021,144	1,500,000	1,500,000	1,500,000
Recommended Fund Balance Reserve Transfer - Cosley Zoo Fund				100,000	492,000	100,000	100,000
Recommended Fund Balance Reserve Transfer - Golf Fund				50,000	50,000	50,000	50,000
<b>Capital Dollars Available</b>				<b>17,691,637</b>	<b>20,707,081</b>	<b>12,555,520</b>	<b>9,659,973</b>
<b>Major Capital Projects 2024 - 2027</b>							
Atten Park - Streambank Restoration (\$200k WPD / \$800k other)		EPA Grant / Cantigny Reimbursement / Fund Balance Reserves	1,000,000	-	1,000,000		
Community Center Priority Projects - Locker Rooms and Zone		Bond Proceeds / Fund Balance Reserves	2,600,000	2,600,000			
Community Center Priority Projects (TBD)		Bond Proceeds / Fund Balance Reserves			2,000,000	2,000,000	
Cosley - Parking Expansion Project		Cosley Foundation / Grant	4,500,000	1,000,000	1,250,000		
Cosley - Priority Projects		Zoo Operating / Fund Balance Reserves / Cosley Foundation / Bond Proceeds			250,000	250,000	250,000
Cosley - Taylor Barn Pavilion		Cosley Foundation / Fund Balance Reserves	450,000	10,000	450,000		
Danada South Projects		Fund Balance Reserves			600,000		
Northside - Cabin Restoration or Replacement		Fund Balance Reserves	1,200,000	30,000	400,000		
Play For All Five to Twelve Playground		PFA Donations	500,000	500,000	150,000		
Rice Pool - Master Plan & Engineering		Fund Balance Reserves	250,000	25,000	200,000		
Rice Pool - Water Slide Replacement		Fund Balance Reserves				825,000	
<b>Major Capital Projects</b>			<b>10,500,000</b>	<b>4,165,000</b>	<b>6,300,000</b>	<b>3,075,000</b>	<b>250,000</b>
<b>Available Capital Dollars after Major Capital Projects</b>				<b>13,526,637</b>	<b>14,407,081</b>	<b>9,480,520</b>	<b>9,409,973</b>
<b>Capital Projects 2024 - 2027</b>							
District Wide Asphalt Replacement		Bond Proceeds / Fund Balance Reserves	250,000	144,000	250,000	250,000	250,000
District Wide Unforeseen Capital Expenses		Fund Balance Reserves	100,000	-	100,000	100,000	100,000
District Wide Facility Master Planning		Fund Balance Reserves	25,000	-	25,000	25,000	25,000
District Wide Additional Pickleball Courts - Location TBD		Fund Balance Reserves	250,000	210,000			
District Wide Security Camera Upgrades		Fund Balance Reserves	30,000	34,000	150,000	30,000	30,000
Atten - Tennis Court Color Coat		Fund Balance Reserves				35,000	

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

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

*2025 Capital Overview  
Capital Projects Fund*

Capital Overview		Recommended Source	2024	2024 Projections	2025	2026	2027
Atten Park - Field Improvement Engineering	Fund Balance Reserves				50,000		
Atten Park - Irrigation Replacement	Fund Balance Reserves				210,000		
Blanchard Building - Chapel Demolition	Fund Balance Reserves				100,000		
Blanchard Building - Parking Lot Replacement Contingency	State Grant / Fund Balance Reserves				27,500		
Briar Patch - Engineering and Design	50% OSLAD Matching Grant / Fund Balance Reserves		27,000	27,000			
Briar Patch - Landscape	50% OSLAD Matching Grant / Fund Balance Reserves		25,000	25,000			
Briar Patch - Outdoor Fitness	50% OSLAD Matching Grant / Fund Balance Reserves		150,000	110,000			
Briar Patch - Pickleball Courts	50% OSLAD Matching Grant / Fund Balance Reserves		200,000	210,000			
Briar Patch - Shelter Improvements	50% OSLAD Matching Grant / Fund Balance Reserves		90,000	60,000			
Briar Patch - Tennis Courts & Fence	50% OSLAD Matching Grant / Fund Balance Reserves		300,000	320,000			
Brighton Park Playground Surfacing	Bond Proceeds						144,000
Central Athletic Center - Boiler Replacement	Fund Balance Reserves				90,000		
Central Athletic Center - Building Envelope Repairs	Bond Proceeds						500,000
Central Athletic Center - Lights Field 31	Fund Balance Reserves		70,000	77,000			
Central Athletic Center - Parking Lot Replacement Contingency	State Grant / Fund Balance Reserves				40,000		
Central Park - Pickle Ball Court Lights	Fund Balance Reserves		80,000	-	80,000		
Clock Tower - Mini Golf Carpet Replacement	Fund Balance Reserves					30,000	
Community Center - Elevators	Bond Proceeds						50,000
Community Center - HVAC Improvements	Fund Balance Reserves		50,000	-	550,000	1,300,000	
Community Center - Gym Bleachers	Bond Proceeds						95,000
Community Center - Gym Wall Mats	Bond Proceeds						150,000
Community Center - Irrigation Replacement	Fund Balance Reserves				60,000		
Community Center - Memorial Room Sound Equipment	Fund Balance Reserves				75,000		
Community Center - Parking Lot Light Replacement	Fund Balance Reserves					105,000	
Cosley - 855 Parking Lot Light Upgrade	Fund Balance Reserves				25,000		
Cosley - Condition Assessment	Fund Balance Reserves		-	34,100			
Cosley - Entrance Fence and Lighting	Fund Balance Reserves		45,000	10,000			
Cosley - Gift Shop Renovation	Fund Balance Reserves		75,000	20,000			
Cosley - Pavers between Station and Barn	Fund Balance Reserves				75,000		
Cosley - Public Washroom Renovation	Fund Balance Reserves		150,000	75,000	75,000		
Cosley - Underground Utility	Fund Balance Reserves		-	25,000			
Danada - Electric Service	Fund Balance Reserves		70,000	7,750	75,000		
Danada - Invasive Species Clearing	Fund Balance Reserves				80,000		
Danada - Outdoor Fitness Trail	Fund Balance Reserves		100,000	-		100,000	
Danada - Restrooms	Build Illinois Bond Fund		60,000	-		60,000	
Danada - Water Service	Fund Balance Reserves		70,000	7,750	75,000		
Graf - Batting Cage	50% 2025 OSLAD Grant		70,000	-	70,000		
Graf - Bleachers/Grandstand Replacement	50% 2025 OSLAD Grant		70,000	-	70,000		
Graf - Engineering & Design	50% 2025 OSLAD Grant		50,000	-	50,000		

*2025 Capital Overview  
Capital Projects Fund*

Capital Overview		Recommended Source	2024	2024 Projections	2025	2026	2027
Graf - Synthetic Turf Replacement	50% 2025 OSLAD Grant		550,000	-	550,000		
Graf - Track Replacement	CUSG Contribution		180,000	-	180,000		
Herrick - Playground Resurfacing	Fund Balance Reserves				80,000		
Hillside - Fence Replacement	Fund Balance Reserves				30,000		
Hurley - Roof Replacement	Fund Balance Reserves					27,800	
Kale Gym Floor Replacement	Fund Balance Reserves		200,000	170,000			
Lincoln Marsh - Pedestrian Bridge Replacement	Build Illinois Bond Fund		80,000	16,000			
Memorial Park Fence	Fund Balance Reserves		60,000	-	60,000		
Museum - Masonry Improvements / Downspouts	Grant Proceeds				750,000		
Museum - Potential Reimbursement to State for Grant Dollars	Grant Proceeds		108,113	-	108,113		
Northside - Backstop & Fence Replacement	Fund Balance Reserves					130,000	
Northside - Dredge Settling Basin	Fund Balance Reserves		100,000	-	100,000		
Northside - Tennis Lights	Fund Balance Reserves					160,000	
Northside - Warming Shelter Engineering & Design	Fund Balance Reserves				25,000		
Northside Pool - Boilers	Build Illinois Bond Fund		22,000	22,000			
Northside Pool - Locker Room Accessibility Improvements	Fund Balance Reserves		100,000	190,000			
Northside Pool - Locker Room Partitions	Fund Balance Reserves				80,000		
Northside Pool - Sand Blast & Paint	Fund Balance Reserves				25,000		
Northside Pool - Wood Deck Replacement	Fund Balance Reserves					75,000	
Park Services - Roof Replacement	Bond Proceeds						400,000
Rathje - Playground Resurfacing	Fund Balance Reserves		90,000	-	90,000		
Rathje - Window Replacement	Fund Balance Reserves		25,000	15,500			
Rice Pool - Bridge over Slides Replacement	Fund Balance Reserves					25,000	
Rice Pool - Concession Deck Replacement	Fund Balance Reserves					50,000	
Rice Pool - Locker Room Accessibility Improvements	Fund Balance Reserves		125,000	85,000			
Rice Pool - Locker Room Partitions	Fund Balance Reserves				250,000		
Rice Pool - Sand Blast & Paint	Fund Balance Reserves				50,000		
Seven Gables - Tennis Court Colorcoat	Bond Proceeds						115,000
Seven Gables - Vita Course Replacement	Fund Balance Reserves		80,000	-	80,000		
Triangle - Basketball Court Replacement	Fund Balance Reserves		36,000	-	36,000		
Toohey - Bridge Replacement	Bond Proceeds		30,000	-			40,000
Toohey - Flooring Replacement	Fund Balance Reserves		-	26,000			
Toohey -Safety City Building Replacement	Bond Proceeds						25,000
Toohey -Shoreline Maintenance	Fund Balance Reserves				50,000	250,000	
<b>Playground Replacements</b>							
Community Center - Playground Replacement	Bond Proceeds						150,000
Graf Park - Playground Replacement	50% 2025 OSLAD Grant					275,000	
Hawthorne Junction - Playground Replacement	Fund Balance Reserves		135,000	45,000	90,000		
Hillside Tot Lot - Playground Replacement	Fund Balance Reserves				120,000		

*2025 Capital Overview  
Capital Projects Fund*

Capital Overview		Recommended Source	2024	2024 Projections	2025	2026	2027
Prairie Path Park - Playground Replacement	Fund Balance Reserves		180,000	-	180,000		
Toohey Park - Playground Replacement	Fund Balance Reserves					126,000	
WW Stevens - Playground Replacement	Fund Balance Reserves					180,000	
<b>Board Approved Capital Fund Expenditures</b>			<b>4,508,113</b>	<b>1,966,100</b>	<b>5,336,613</b>	<b>3,333,800</b>	<b>2,074,000</b>
<b>Available Capital Dollars after Approved and Major Capital Projects</b>				<b>11,560,537</b>	<b>9,070,468</b>	<b>6,146,720</b>	<b>7,335,973</b>
Salary and Wages (1)	Fund Balance Reserves			205,409	215,189	221,175	227,050
Contractual Services	Fund Balance Reserves			131,461	298,619	160,226	161,881
Supplies	Fund Balance Reserves			196,250	351,325	252,326	245,126
Legal Notices; Training; Dues & Subscriptions; etc.	Fund Balance Reserves			8,100	13,300	13,300	13,300
<b>Staff Recommended Capital Fund Expenditures</b>				<b>541,220</b>	<b>878,433</b>	<b>647,027</b>	<b>647,357</b>
<b>Available Capital Dollars after Commitments and Recommendations</b>				<b>11,019,317</b>	<b>8,192,035</b>	<b>5,499,693</b>	<b>6,688,616</b>

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

**2025 CIP Schedule  
Capital Projects Fund**

Sum of Prioritization Tool Project Descriptions	Budget Yr				
	2024	2024 Projections	2025	2026	2027
<b>40-000-000 Nonspecified Area</b>					
District Wide Additional Pickleball Courts - Location TBD	250,000	210,000			
District Wide Asphalt Replacement	250,000	144,000	250,000	250,000	250,000
District Wide Security Camera Upgrades	30,000	34,000	150,000	30,000	30,000
District Wide Unforeseen Capital Expenses	100,000	-	100,000	100,000	100,000
Facility Master Planning	25,000	-	25,000	25,000	25,000
<b>40-000-000 Nonspecified Area Total</b>	<b>655,000</b>	<b>388,000</b>	<b>525,000</b>	<b>405,000</b>	<b>405,000</b>
<b>40-000-187 Central Athletic Complex Project</b>					
Kale Gym Floor Replacement	200,000	170,000			
<b>40-000-187 Central Athletic Complex Project Total</b>	<b>200,000</b>	<b>170,000</b>			
<b>40-000-188 Sensory Playground</b>					
Play for All - Five to Twelve Playground (PFA Donation)	500,000	500,000	150,000		
<b>40-000-188 Sensory Playground Total</b>	<b>500,000</b>	<b>500,000</b>	<b>150,000</b>		
<b>40-800-805 Atten</b>					
Atten Irrigation			210,000		
Atten Park Field Improvement Engineering			50,000		
Atten Park Streambank Restoration (\$200k WPD / \$800k other)	1,000,000	-	1,000,000		
Atten Tennis Color Coat				35,000	
<b>40-800-805 Atten Total</b>	<b>1,000,000</b>	<b>-</b>	<b>1,260,000</b>	<b>35,000</b>	
<b>40-800-806 Briarpatch</b>					
Briar Patch Engineering and Design	27,000	27,000			
Briar Patch Landscape	25,000	25,000			
Briar Patch Outdoor Fitness	150,000	110,000			
Briar Patch Pickleball Courts	200,000	210,000			
Briar Patch Replace Tennis Courts/Fence	300,000	320,000			
Briar Patch Shelter Improvements	90,000	60,000			
<b>40-800-806 Briarpatch Total</b>	<b>792,000</b>	<b>752,000</b>			
<b>40-800-809 Brighton</b>					
Brighton Playground Surfacing					144,000
<b>40-800-809 Brighton Total</b>					<b>144,000</b>

**2025 CIP Schedule  
Capital Projects Fund**

Project Descriptions	2024	2024 Projections	2025	2026	2027
<b>40-800-811 Manchester</b>					
PARK SERVICES CENTER ROOF					400,000
<b>40-800-811 Manchester Total</b>					<b>400,000</b>
<b>40-800-812 Central Park &amp; Athletic Complex</b>					
CAC Boilers			90,000		
CAC Lights Field 31	70,000	77,000			
CAC Parking Lot Contingency			40,000		
Central Building Envelope Repairs					500,000
Central Pickleball Court Lights	80,000	-	80,000		
<b>40-800-812 Central Park &amp; Athletic Complex Total</b>	<b>150,000</b>	<b>77,000</b>	<b>210,000</b>		<b>500,000</b>
<b>40-800-813 Cosley Zoo</b>					
Cosley - 855 Parking Lot Light Upgrade			25,000		
Cosley - Parking Expansion Project	4,500,000	1,000,000	1,250,000		
Cosley - Priority Projects			250,000	250,000	250,000
Cosley Condition Assessment		34,100			
Cosley Entrance Fence and Lighting	45,000	10,000			
Cosley Gift Shop Renovation	75,000	20,000			
Cosley Pavers (between station and barn)			75,000		
Cosley Public Washroom Renovation	150,000	75,000	75,000		
Cosley Taylor Barn Pavilion	450,000	10,000	450,000		
Cosley Underground Utility		25,000			
<b>40-800-813 Cosley Zoo Total</b>	<b>5,220,000</b>	<b>1,174,100</b>	<b>2,125,000</b>	<b>250,000</b>	<b>250,000</b>
<b>40-800-815 Graf Park</b>					
Graf Batting Cages	70,000	-	70,000		
Graf Bleachers/ Grandstand	70,000	-	70,000		
Graf Park Engineering and Design	50,000	-	50,000		
Graf Park Synthetic Turf Replacement	550,000	-	550,000		
Graf Park Track Replacement	180,000	-	180,000		
GRAF PARKPLAYGROUND EQUIP				275,000	
<b>40-800-815 Graf Park Total</b>	<b>920,000</b>	<b>-</b>	<b>920,000</b>	<b>275,000</b>	
<b>40-800-816 Hawthorne Junction</b>					
Hawthorn Junction Playground Replacement	135,000	45,000	90,000		
<b>40-800-816 Hawthorne Junction Total</b>	<b>135,000</b>	<b>45,000</b>	<b>90,000</b>		



**2025 CIP Schedule  
Capital Projects Fund**

Project Descriptions	2024	2024 Projections	2025	2026	2027
<b>40-800-817 Herrick</b>					
CL Herrick Playground Surfacing			80,000		
<b>40-800-817 Herrick Total</b>			<b>80,000</b>		
<b>40-800-819 Hurley Gardens</b>					
Hurley Gardens Roof Replacement				27,800	
<b>40-800-819 Hurley Gardens Total</b>				<b>27,800</b>	
<b>40-800-822 Lincoln Marsh</b>					
Lincoln Marsh Pedestrian Bridge Replacement	80,000	16,000			
<b>40-800-822 Lincoln Marsh Total</b>	<b>80,000</b>	<b>16,000</b>			
<b>40-800-825 Memorial Park</b>					
Memorial Park Perimeter Fence	60,000	-	60,000		
<b>40-800-825 Memorial Park Total</b>	<b>60,000</b>	<b>-</b>	<b>60,000</b>		
<b>40-800-826 Northside Park</b>					
Northside Backstop & Fence Replacement				130,000	
Northside Boiler Replacement	22,000	22,000	-		
Northside Cabin Restoration or Replacement	1,200,000	30,000	400,000		
Northside Dredge Settling Basin	100,000	-	100,000		
Northside Pool Locker Room Accessibility Improvements	100,000	190,000			
Northside Pool Locker Room Partitions			80,000		
Northside Pool Sand Blast & Paint			25,000		
Northside Pool Wood Deck Replacement				75,000	
Northside Tennis Lights				160,000	
Northside Warming Shelter - Engineering & Design			25,000		
<b>40-800-826 Northside Park Total</b>	<b>1,422,000</b>	<b>242,000</b>	<b>630,000</b>	<b>365,000</b>	
<b>40-800-828 Rathje</b>					
Rathje Playground Surfacing	90,000	-	90,000		
Rathje Window Replacement	25,000	15,500			
<b>40-800-828 Rathje Total</b>	<b>115,000</b>	<b>15,500</b>	<b>90,000</b>		
<b>40-800-835 Seven Gables</b>					
Seven Gables Colorcoat/Repair 3 Tennis Courts					115,000

**2025 CIP Schedule  
Capital Projects Fund**

Project Descriptions	2024	2024 Projections	2025	2026	2027
Seven Gables Vita Course Replacement	80,000	-	80,000		
<b>40-800-835 Seven Gables Total</b>	<b>80,000</b>	<b>-</b>	<b>80,000</b>		<b>115,000</b>
<b>40-800-836 Prairie Path Park</b>					
Prairie Path Playground Replacement	180,000	-	180,000		
<b>40-800-836 Prairie Path Park Total</b>	<b>180,000</b>	<b>-</b>	<b>180,000</b>		
<b>40-800-838 Triangle Park</b>					
Triangle Basketball Court Replacement	36,000	-	36,000		
<b>40-800-838 Triangle Park Total</b>	<b>36,000</b>	<b>-</b>	<b>36,000</b>		
<b>40-800-839 WW Stevens</b>					
WW Stevens Playground Equipment				180,000	
<b>40-800-839 WW Stevens Total</b>				<b>180,000</b>	
<b>40-800-846 CC and Rice and Blanchard</b>					
Community Center Elevators					50,000
Community Center Gym Bleachers					95,000
Community Center Gym Wall Mats					150,000
Community Center HVAC Improvements	50,000	-	550,000	1,300,000	
Community Center Irrigation			60,000		
Community Center Memorial Rm Sound			75,000		
Community Center Parking Lot Light Replacement				105,000	
COMMUNITY CENTER PLAYGROUND EQUIP					150,000
Community Center Priority Projects (TBD)	2,600,000	2,600,000	2,000,000	2,000,000	
Rice Pool Concessions Deck Replacement				50,000	
Rice Pool Locker Room Accessibility Improvements	125,000	85,000			
Rice Pool Locker Room Partitions			250,000		
Rice Pool Mast. Plan Engineering	250,000	25,000	200,000		
Rice Pool Replace Bridge Over Slides				25,000	
Rice Pool Sand Blast & Paint			50,000		
Rice Pool Water Slides Replacement				825,000	
<b>40-800-846 CC and Rice and Blanchard Total</b>	<b>3,025,000</b>	<b>2,710,000</b>	<b>3,185,000</b>	<b>4,305,000</b>	<b>445,000</b>
<b>40-800-849 Toohey Park</b>					
Toohey Bridge Replacement					40,000
Toohey Flooring Replacement	30,000	26,000			

**2025 CIP Schedule  
Capital Projects Fund**

Project Descriptions	2024	2024 Projections	2025	2026	2027
TOOHEY PARKPLAYGROUND EQUIP				126,000	
Toohey Safety City Buildings					25,000
Toohey Shoreline Maintenance			50,000	250,000	
<b>40-800-849 Toohey Park Total</b>	<b>30,000</b>	<b>26,000</b>	<b>50,000</b>	<b>376,000</b>	<b>65,000</b>
<b>40-800-850 Hillside Tot Lot</b>					
Hillside Fence Replacement			30,000		
Hillside Tot Lot Playground Equipment Replacement			120,000		
<b>40-800-850 Hillside Tot Lot Total</b>			<b>150,000</b>		
<b>40-800-852 Clocktower</b>					
Clocktower Golf Carpet Replacement				30,000	
<b>40-800-852 Clocktower Total</b>				<b>30,000</b>	
<b>40-800-853 Danada</b>					
Danada Electric Service	70,000	7,750	75,000		
Danada Invasive Species Cleaning			80,000		
Danada Outdoor Fitness Trail	100,000	-		100,000	
Danada Restrooms	60,000	-		60,000	
Danada South OSLAD Projects			600,000		
Danada Water Service	70,000	7,750	75,000		
<b>40-800-853 Danada Total</b>	<b>300,000</b>	<b>15,500</b>	<b>830,000</b>	<b>160,000</b>	<b>-</b>
<b>40-800-854 Historical Museum</b>					
Museum Masonry Improvements / Downspouts			750,000		
Museum Potential Reimbursement to State for Grant Dollars	108,113	-	108,113		
<b>40-800-854 Historical Museum Total</b>	<b>108,113</b>	<b>-</b>	<b>858,113</b>		
<b>40-800-857 Blanchard Building</b>					
Blanchard Building Chapel Demolition			100,000		
Blanchard Building Parking Lot Contingency			27,500		
<b>40-800-857 Blanchard Building Total</b>			<b>127,500</b>		
<b>Grand Total</b>	<b>15,008,113</b>	<b>6,131,100</b>	<b>11,636,613</b>	<b>6,408,800</b>	<b>2,324,000</b>

*2025 Grant and Donation Schedule  
Capital Projects Fund*

Project	Source	Status	CY Projection	2025 Budget	2026 Budget	2027 Budget
Cosley Zoo - Infrastructure Equipment	Build Illinois Bond Fund	Funds donated upon completion	-	10,000		
DuPage Historical Museum HVAC Replacement	Build Illinois Bond Fund	Funds donated upon completion	-	75,000		
Danada Park - Restrooms	Build Illinois Bond Fund	Funds donated upon completion	-	60,000		
Lincoln Marsh Pedestrian Bridge Replacement	Build Illinois Bond Fund	Funds donated upon completion	-	80,000		
Northside Boiler Replacement	Build Illinois Bond Fund	Funds donated upon completion	-	30,000		
Rathje Park Roof Replacement	Build Illinois Bond Fund	Funds donated upon completion	-	35,000		
Seven Gables Picnic Shelter Roof Replacement	Build Illinois Bond Fund	Funds donated upon completion	-	27,900		
Toohey Deck Replacement	Build Illinois Bond Fund	Funds donated upon completion	-	25,000		
Briar Patch Park Projects	OSLAD Grant <b>SAIN - 970-36979</b>	Funds donated upon completion	-	315,000		
Atten Streambank Restoration	Cantigny Reimbursement	Funds donated upon completion	-	200,000		
Atten Streambank Restoration	EPA Grant	50% matching grant	-	600,000		
Cosley Zoo -Taylor Barn	Cosley Foundation Donation	Funds donated upon completion	-	205,000		
Cosley Zoo -Portable Laser	Cosley Foundation Donation	Funds donated upon completion	14,100			
Cosley Zoo - Parking	Illinois Tourism Grant <b>SAIN - 2645-40982</b>	Funds donated upon completion	-	500,000		
Cosley Zoo - Parking	Cosley Foundation Donation	Funds donated upon completion	1,000,000	1,250,000		

*2025 Grant and Donation Schedule  
Capital Projects Fund*

Project	Source	Status	CY Projection	2025 Budget	2026 Budget	2027 Budget
Property Acquisition	IDNR - LWCF	50% matching grant	-	65,000		
DuPage Historical Museum Masonry Improvements / Downspouts	Illinois Museum Grant <b>SAIN - 1164-33315</b>	Funds donated upon completion	-	750,000		
Wheaton Lions Terrace	Lions Club Donation	Funds donated upon completion	9,000	9,000		
Graf Park Turf Replacement	Assigned Fund Balance	Upon completion	-	102,000		
Graf Park Improvements	OSLAD 2025 Grant	50% matching grant		600,000		
Play for All - Five to Twelve	Play for All Foundation Donation	Funds donated upon completion	500,000	150,000		
Cosley Zoo Quarantine	Cosley Foundation Donation	Annual installments of \$25K over 10 yrs. for total of \$500K - Through 2026	25,000	25,000	25,000	-
Cosley Zoo Property Purchase - 855 Prairie	Cosley Foundation Donation	Annual installments of \$50K over 16 yrs. for total of \$800K - Through 2028	50,000	50,000	50,000	50,000
<b>Total Grants and Donations</b>			<b>1,598,100</b>	<b>5,163,900</b>	<b>75,000</b>	<b>50,000</b>

**2025 CIP Schedule  
Operating Funds**

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

**2025 CIP Schedule  
Operating Funds**

Project Descriptions	2024	2024 Projections	2025	2026	2027
#1486 Equip - Doosan					29,000
#1601 Gator					12,000
#1602 Gator					12,000
#1603 Gator					12,000
#1686 Equip - Power Boss floor sweeper - PSC				50,000	
#1744 Equip - Pressure Washer - PSC equipment maintenance	11,000	11,000			
#ICE 1 Ice Equip - Olympia Ice Resurfacers	60,000	-	60,000		
#T2608 Trailer - Zoo Horse Trailer					20,000
Golf Cart #10			13,000		
Golf Cart #11			13,000		
Golf Cart #12					13,000
Golf Cart #13					13,000
Golf Cart #3				13,000	
Golf Cart #4				19,000	
Golf Cart #8				13,000	
Golf Cart #9					13,000
<b>10-101-000 Nonspecified Area Total</b>	<b>382,000</b>	<b>309,622</b>	<b>675,000</b>	<b>442,000</b>	<b>546,600</b>
<b>10 - General Total</b>	<b>382,000</b>	<b>309,622</b>	<b>705,000</b>	<b>442,000</b>	<b>546,600</b>
<b>20 - Recreation</b>					
20-101-000 Nonspecified Area					
# Golf 5 - Golf Cart			13,000		
#2702 Equip - E Gator (Marsh)			13,000		
#7 Golf Cart	19,000	-	20,000		
#G102 Golf Cart	12,500	-	13,000		
<b>20-101-000 Nonspecified Area Total</b>	<b>31,500</b>	<b>-</b>	<b>59,000</b>		
<b>20 - Recreation Total</b>	<b>31,500</b>	<b>-</b>	<b>59,000</b>		
<b>60 - Golf Fund</b>					
60-000-000 Nonspecified Area					
100 Gallon Water Heaters (x4)			60,000		
AAON Make-Up Air Unit (west 2)	90,000	-		90,000	
AAON Make-Up Unit (east 14)	90,000	-		150,000	
Asphalt			200,000	200,000	200,000
Driving Range Improvement Planning /Feasibility			250,000		

**2025 CIP Schedule  
Operating Funds**

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



**2025 CIP Schedule  
Operating Funds**

Project Descriptions	2024	2024 Projections	2025	2026	2027
Cart Path Repairs - Behind Maintenance Building			75,000		
Cart Path Repairs - Concrete Loading Dock	75,000	75,000			
Shelter				30,000	
Yamaha G23A Utility (range picker)	15,000	15,000			
Yamaha Golf Cars w/Box			42,000		
<b>60-611-000 Nonspecified Area Total</b>	<b>90,000</b>	<b>90,000</b>	<b>117,000</b>	<b>130,000</b>	<b>75,000</b>
<b>60-612-000 Nonspecified Area</b>					
Bar Dish Machine					10,000
Bar Top					75,000
BEVERAGE CART				20,000	20,000
BEVERAGE CART			20,000		
Blodgett 4 Burner Stove w/ Standard Oven					28,000
Blodgett 6 Burner Stove 36" W/Standard oven and Salamander				30,000	
East KMU 1 Green HCC (roof and ground)	60,000	-		90,000	
Entire Custom Island (line3 B92-B103)			60,000		
Manitowoc 900 lb Ice Machine	25,000	-			
Montague 6 Burner Stove 36" w/ Convection oven			30,000		
Patio Tables, Chairs, Umbrellas				50,000	
POS System (upgrade every 5 years)				100,000	
Tables (Highboys, Restaurant, Booths) (36)				25,000	
Upgraded AV Equipment			75,000		
<b>60-612-000 Nonspecified Area Total</b>	<b>85,000</b>	<b>-</b>	<b>185,000</b>	<b>315,000</b>	<b>133,000</b>
<b>60 - Golf Fund Total</b>	<b>885,000</b>	<b>753,314</b>	<b>967,000</b>	<b>1,029,000</b>	<b>2,660,000</b>
<b>Grand Total</b>	<b>1,298,500</b>	<b>1,062,936</b>	<b>1,731,000</b>	<b>1,471,000</b>	<b>3,206,600</b>

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

Sum of Prioritization Tool Project Descriptions	Budget Yr				
	2024	2024 Projections	2025	2026	2027
<b>10-101-000 Nonspecified Area</b>					
#1321 Mower - SCAG Mower	13,000	13,000			
#1322 Mower - SCAG Mower	13,000	13,000			
<b>10-101-000 Nonspecified Area Total</b>	<b>26,000</b>	<b>26,000</b>			
<b>20-101-000 Nonspecified Area</b>					
# Golf 5 - Golf Cart	12,000	-			
District-Wide Backstop Repair	20,000	-	20,000	20,000	20,000
<b>20-101-000 Nonspecified Area Total</b>	<b>32,000</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>20-101-225 Central Athletic Center</b>					
CAC Foul Ball Replacement Netting			15,000		
<b>20-101-225 Central Athletic Center Total</b>			<b>15,000</b>		
<b>40-000-000 Nonspecified Area</b>					
Annual Pond and Stream Maintenance	50,000	50,000	50,000	50,000	50,000
Appraisals as Necessary	2,500	2,500	2,500	2,500	2,500
Capital Notices Misc (Exec Dir or Asst provides)	1,500	1,500	1,500	1,500	1,500
Digital Plan Room maintain records	2,500	2,500	2,500	2,500	2,500
District-Wide Fence Repair	25,000	-	25,000	25,000	25,000
District-Wide Picnic Tables	25,000	23,100	25,000	25,000	25,000
Electrical Supplies for Upgrading Facilities	3,500	3,500	3,500	3,500	3,500
Engineering Fees for Permit Requirements	30,000	10,000	30,000	30,000	30,000
Grant Expenses as Needed	750	3,500	750	750	750
Greening Team Recycling Containers	7,500	2,000	7,500	7,500	7,500
IPRA Conference	2,000	100	2,000	2,000	2,000
IPRA Workshops	300	-	300	300	300
Legal Notices	2,000	3,500	2,000	2,000	2,000
Mileage Reimbursement	250	250	250	250	250
Miscellaneous attorney Fees	10,000	7,000	10,000	10,000	10,000
NPRA Conference	2,000	-	2,000	2,000	2,000
Other Workshops	2,500	800	1,250	1,250	1,250
Plan and Quantity printing	750	750	750	750	750
Planning Dues	2,000	550	2,000	2,000	2,000

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

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

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

Project Descriptions	2024	2024 Projections	2025	2026	2027
<b>40-800-818 Hoffman Park</b>					
Hoffman Park Memorial Area	22,000	10,000			
<b>40-800-818 Hoffman Park Total</b>	<b>22,000</b>	<b>10,000</b>			
<b>40-800-819 Hurley Gardens</b>					
Gazebo-Hurley Gardens			5,000		
Teahouse-Hurley Gardens			15,000		
<b>40-800-819 Hurley Gardens Total</b>			<b>20,000</b>		
<b>40-800-822 Lincoln Marsh</b>					
LM Easement - Repayment to Sanitary District	150,000	-	140,000		
Supplies - Lincoln Marsh	14,000	14,000	14,000	14,000	14,000
<b>40-800-822 Lincoln Marsh Total</b>	<b>164,000</b>	<b>14,000</b>	<b>154,000</b>	<b>14,000</b>	<b>14,000</b>
<b>40-800-825 Memorial Park</b>					
Mary Lubko Center Floor Resurfacing	8,000	14,000			
<b>40-800-825 Memorial Park Total</b>	<b>8,000</b>	<b>14,000</b>			
<b>40-800-826 Northside Park</b>					
Northside Pool Sand Blast & Paint	8,700	-			
NS Pool - Painting Exterior of Building					15,000
<b>40-800-826 Northside Park Total</b>	<b>8,700</b>	<b>-</b>			<b>15,000</b>
<b>40-800-828 Rathje</b>					
Rathje HVAC					7,500
<b>40-800-828 Rathje Total</b>					<b>7,500</b>
<b>40-800-839 WW Stevens</b>					
WW Stevens Fence Replacement				10,000	
WW Stevens Sidewalk Replacement				15,000	
<b>40-800-839 WW Stevens Total</b>				<b>25,000</b>	
<b>40-800-846 CC and Rice and Blanchard</b>					
Carpet Replacement (Kelly, Atten, Central, AGC)				14,700	

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

Project Descriptions	2024	2024 Projections	2025	2026	2027
CC Flooring/Carpeting			17,500		
Rice Pool Filter Bldg Overhead Doors	10,000	-			
<b>40-800-846 CC and Rice and Blanchard Total</b>	<b>10,000</b>	<b>-</b>	<b>17,500</b>	<b>14,700</b>	
40-800-850 Hillside Tot Lot					
Hillside Path Replacement			4,000		
<b>40-800-850 Hillside Tot Lot Total</b>			<b>4,000</b>		
40-800-852 Clocktower					
Clocktower Retaining Wall & Pavers					10,000
<b>40-800-852 Clocktower Total</b>					<b>10,000</b>
40-800-856 Prairie Ave Building					
Carpeting	8,000	-	8,000		
<b>40-800-856 Prairie Ave Building Total</b>	<b>8,000</b>	<b>-</b>	<b>8,000</b>		
<b>Grand Total</b>	<b>608,350</b>	<b>306,550</b>	<b>636,100</b>	<b>382,100</b>	<b>374,900</b>

PRINCIPAL PROPERTY TAX PAYERS  
Current Year and Nine Years Ago

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

\*Includes only those parcels with an equalized assessed valuation of \$200,000 and over.

**NOTE:**

Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked.

Data Source

City of Wheaton, IL ACFR. The percentage of the total District's taxable assessed valuation is based upon the District's assessed valuations, not the City's.

**Matrix of Departments and Programs**

Department	General	Recreation	Cosley Zoo	Debt Service	Capital Projects	Golf Fund
Administration	X	X	X	X	X	X
Finance	X	X	X			X
Human Resources	X	X	X			X
Parks Maintenance	X	X	X		X	X
Cosley Zoo Operations			X			
Cross Country Skiing						X
Food and Beverage						X
Golf Maintenance & Golf Fees						X
Historical Museum	X					
Park Project Locations					X	
Pools		X				
Recreation Facilities		X				
Recreation Programs		X	X			
Special Facilities		X	X			X

*This matrix illustrates the relationship between the District's functional units and major funds.*

## LEGAL DEBT MARGIN

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

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



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

<b>Year Ended</b>	<b>Debt Service</b>	<b>Debt Service</b>	<b>Golf Fund -</b>	<b>Golf Fund -</b>
<b>December 31,</b>	<b>Fund -</b>	<b>Fund -</b>	<b>Principal</b>	<b>Interest</b>
	<b>Principal</b>	<b>Interest</b>		
2024	\$3,031,178	\$289,682		
2025	\$1,020,000	\$178,050		
2026	\$1,325,000	\$138,950		
2027	\$750,000	\$84,900		
2028	\$780,000	\$47,400		
2029	\$810,000	\$16,200		
	<b>\$7,716,178</b>	<b>\$755,182</b>	<b>\$0</b>	<b>\$0</b>

## Labor Allocations by Fund

Salary/Wage Splits	
<b>10-General; 000-Administration</b>	
BENARD, MICHAEL J	70.0%
Cali, Lauren	35.0%
Catanzaro, Samantha L	45.0%
Meade, Julia	35.0%
NOVAK, DANIEL J	30.0%
Prazak, Kimberly	30.0%
SICILIANO, DONNA R	50.0%
SPERL, ROBERT M	10.0%
WHELAN, TRICIA K	35.0%
WILHELMI, MARGARET L	40.0%
Wilkin, Carolyn	20.0%
Yoshikawa, Max	15.0%
<b>10-General; 101-Parks Maintenance</b>	
Baker, BRITTANY E	92.5%
Blankenship, Michael D	100.0%
CALVILLO, MIGUEL	60.0%
Chacon, Enrique	100.0%
CLEVENGER, MICHAEL R	60.0%
DALEY, JOSEPH M	100.0%
DROMAL, Angela	100.0%
Fair, Grant T	100.0%
FLYNN, KEVIN P	100.0%
FREY, JASON C	20.0%
Hopkins, Daniel	25.0%
Krzyzewski, David A	100.0%
LEHMAN, STEPHEN J	100.0%
McCarthy, John	100.0%
MORROW, JOHN B	20.0%
NOVAK, NICHOLAS J	40.0%
OWEN, BAILEY P	20.0%
PEREZ, JOSE M	100.0%
PINEDO, CHARLES M	100.0%
Romano, Robert	50.0%
Shurba, Joseph C	100.0%
SPERL, ROBERT M	30.0%
STANCZAK, PAUL T	75.0%
Teske, Nathan G	75.0%
THEMEL, JOSEPH S	75.0%
VILLAFUERTE, GUSTAVO G	100.0%
WAGNER, MARK A	5.0%
ZAVALA PEREZ, ROLANDO	50.0%

## Labor Allocations by Fund

Salary/Wage Splits	
ZAVALA, LINO	100.0%
ZAVALA, PONCIANO	100.0%
ZAVALA, RAFAEL	95.0%
10-General; 418-Human Resources	
Jay, Matthew	20.0%
10-General; 419-Finance	
Badger, Nicole M	20.0%
Griffith, Debra	28.0%
Hernandez, Martha	40.0%
JANIK, MARY K	30.0%
Koppang, Joanna L	20.0%
Meger, Bethany	35.0%
SIMPSON, SANDRA D	35.0%
Tucker, Randall R	35.0%
10-General; 430-Historical Museum	
OBrien, Emily	100.0%
PODKOWA, MICHELLE L	100.0%
20-Recreation; 000-Administration	
BEYER, VICKIE A	100.0%
Cali, Lauren	35.0%
Catanzaro, Samantha L	55.0%
Clements, Troy A	10.0%
Conroy, Rory P	10.0%
DITCHMAN, DEBORAH C	100.0%
HOUSTON, Darrell	10.0%
JOHNSON, TERRA J	100.0%
LEWANDOWSKI, ADAM L	60.0%
MARTINSON, JAMIE	50.0%
Meade, Julia	35.0%
MITCHELL, DANA M	75.0%
NAPIER, RICHARD A	100.0%
Nelson, Cody E	10.0%
Panek, Megann L	100.0%
SICILIANO, DONNA R	40.0%
WHELAN, TRICIA K	35.0%
WILHELMI, MARGARET L	50.0%
Yoshikawa, Max	15.0%

## Labor Allocations by Fund

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

## Labor Allocations by Fund

Salary/Wage Splits	
<b>20-Recreation; 350-Special Facilities</b>	
DiSerio, Alexander M	100.0%
LEWANDOWSKI, ADAM L	20.0%
Wilkin, Carolyn	20.0%
<b>20-Recreation; 418-Human Resources</b>	
Jay, Matthew	30.0%
<b>20-Recreation; 419-Finance</b>	
Badger, Nicole M	30.0%
Griffith, Debra	28.0%
Hernandez, Martha	35.0%
JANIK, MARY K	35.0%
Koppang, Joanna L	40.0%
Meger, Bethany	30.0%
SIMPSON, SANDRA D	30.0%
Tucker, Randall R	30.0%
<b>22-Cosley Zoo; 000-Administration</b>	
SICILIANO, DONNA R	10.0%
<b>22-Cosley Zoo; 101-Parks Maintenance</b>	
Baker, BRITTANY E	5.0%
CALVILLO, MIGUEL	5.0%
CLEVENGER, MICHAEL R	5.0%
Hopkins, Daniel	10.0%
NOVAK, NICHOLAS J	5.0%
SPERL, ROBERT M	20.0%
Teske, Nathan G	5.0%
THEMEL, JOSEPH S	5.0%
<b>22-Cosley Zoo; 350-Special Facilities</b>	
Cali, Lauren	15.0%
Meade, Julia	15.0%
WHELAN, TRICIA K	15.0%
<b>22-Cosley Zoo; 418-Human Resources</b>	
Jay, Matthew	5.0%
<b>22-Cosley Zoo; 419-Finance</b>	
Badger, Nicole M	5.0%
Griffith, Debra	5.0%
Hernandez, Martha	5.0%
JANIK, MARY K	5.0%
Koppang, Joanna L	5.0%

## Labor Allocations by Fund

Salary/Wage Splits	
Meger, Bethany	10.0%
SIMPSON, SANDRA D	10.0%
Tucker, Randall R	10.0%
<b>22-Cosley Zoo; 501-Cosley Zoo</b>	
Argentum, Theodore	100.0%
Christophe, HEATHER L	100.0%
Davia, Peter	100.0%
Mangiaracina, Brian P	100.0%
Musselman, ANGIE L	100.0%
Open1-Zoo Manager of Retail & Vistor Services	25.0%
Rensch, AMANDA	100.0%
ROMEJKO, TAMRA A	100.0%
Tulicki, Sarah R	100.0%
WAHLGREN, Susan	100.0%
<b>40-Capital Projects; 101-Parks Maintenance</b>	
CALVILLO, MIGUEL	5.0%
CLEVENGER, MICHAEL R	5.0%
HINCHEE, STEVEN M	100.0%
MORROW, JOHN B	60.0%
NOVAK, NICHOLAS J	10.0%
SPERL, ROBERT M	10.0%
<b>60-Golf Fund; 000-Administration</b>	
Cali, Lauren	15.0%
Meade, Julia	15.0%
NOVAK, DANIEL J	70.0%
Prazak, Kimberly	70.0%
WHELAN, TRICIA K	15.0%
Wilkin, Carolyn	40.0%
<b>60-Golf Fund; 101-Parks Maintenance</b>	
CALVILLO, MIGUEL	5.0%
CLEVENGER, MICHAEL R	5.0%
Hopkins, Daniel	5.0%
NOVAK, NICHOLAS J	5.0%
Teske, Nathan G	5.0%
THEMEL, JOSEPH S	5.0%
<b>60-Golf Fund; 418-Human Resources</b>	
Jay, Matthew	45.0%

## Labor Allocations by Fund

Salary/Wage Splits	
<b>60-Golf Fund; 419-Finance</b>	
Badger, Nicole M	45.0%
Griffith, Debra	28.0%
Hernandez, Martha	20.0%
JANIK, MARY K	30.0%
Koppang, Joanna L	35.0%
Meger, Bethany	25.0%
SIMPSON, SANDRA D	25.0%
Tucker, Randall R	25.0%
<b>60-Golf Fund; 601-Golf Maintenance</b>	
JOHNSON, TIMOTHY A	100.0%
Kahlstorf, Jason P	100.0%
KIRTLAND, JUSTIN S	100.0%
Slowinski, Nicholas W	100.0%
VOELKER, GEOFFREY G	100.0%
<b>60-Golf Fund; 611-Pro Shop/Golf Fees</b>	
DALCERRO, NEIL J	33.0%
Day, Tom T	33.0%
Granath, Jack	100.0%
NATIONS, MATTHEW J	100.0%
Ogata, Andrew C	100.0%
<b>60-Golf Fund; 612-Food and Beverage</b>	
Bates, Nathan	100.0%
Becker, Jared	100.0%
COYOMANI, GABRIEL	100.0%
Crotty, Keegan A	100.0%
DALCERRO, NEIL J	67.0%
Day, Tom T	67.0%
Detterbeck, Aimee	100.0%
Englert, Olivia	100.0%
GARCIA, SERGIO	100.0%
Heine, Matthew R	100.0%
Klipp, Joseph M	100.0%
martinez, arturo	100.0%
Moran, Joshua	100.0%
ORTIZ, JAVIER	100.0%
Ramos, Jonathan	100.0%
VAZQUEZ, LUCERO T	100.0%
Zomparelli, Lauren	100.0%

## Labor Allocations by Fund

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



## *Labor Allocations by Employee*

	Salary/Wage Splits
<b>Argentum, Theodore</b>	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
<b>Aviles, Graciela</b>	
20-Recreation; 224-Recreation Facilities; 220-Community Center	100.0%
<b>Badger, Nicole M</b>	
10-General; 419-Finance; 000-Nonspecified Area	20.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	30.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	5.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	45.0%
<b>Baker, BRITTANY E</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	92.5%
20-Recreation; 101-Parks Maintenance; 231-Northside Pool	2.5%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
<b>Bates, Nathan</b>	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
<b>Becker, Jared</b>	
60-Golf Fund; 612-Food and Beverage; 902-Restaurant	100.0%
<b>BENARD, MICHAEL J</b>	
10-General; 000-Administration; 000-Nonspecified Area	70.0%
20-Recreation; 000-Administration; 000-Nonspecified Area	30.0%
<b>BEYER, VICKIE A</b>	
20-Recreation; 000-Administration; 200-Recreation Dept. Area	100.0%
<b>Blankenship, Michael D</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
<b>Cali, Lauren</b>	
10-General; 000-Administration; 415-Marketing	35.0%
20-Recreation; 000-Administration; 415-Marketing	35.0%
22-Cosley Zoo; 350-Special Facilities; 415-Marketing	15.0%
60-Golf Fund; 000-Administration; 415-Marketing	15.0%
<b>Calvillo, Francisco</b>	
20-Recreation; 101-Parks Maintenance; 220-Community Center	100.0%

## Labor Allocations by Employee

	Salary/Wage Splits
<b>CALVILLO, MIGUEL</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	60.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
40-Capital Projects; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
60-Golf Fund; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
<b>Catanzaro, Samantha L</b>	
10-General; 000-Administration; 415-Marketing	45.0%
20-Recreation; 000-Administration; 415-Marketing	45.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	10.0%
<b>Chacon, Enrique</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
<b>Christophe, HEATHER L</b>	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
<b>Clements, Troy A</b>	
20-Recreation; 220-Recreation Programs; 203-Athletic Programs	30.0%
20-Recreation; 220-Recreation Programs; 204-Leagues	60.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	10.0%
<b>CLEVENGER, MICHAEL R</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	60.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
40-Capital Projects; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
60-Golf Fund; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
<b>Conroy, Rory P</b>	
20-Recreation; 220-Recreation Programs; 203-Athletic Programs	30.0%
20-Recreation; 220-Recreation Programs; 204-Leagues	60.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	10.0%
<b>COYOMANI, GABRIEL</b>	
60-Golf Fund; 612-Food and Beverage; 901-Banquet	100.0%
<b>Crotty, Keegan A</b>	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
<b>DALCERRO, NEIL J</b>	
60-Golf Fund; 611-Pro Shop/Golf Fees; 911-Pro Shop	33.0%
60-Golf Fund; 612-Food and Beverage; 901-Banquet	33.0%
60-Golf Fund; 612-Food and Beverage; 902-Restaurant	34.0%
<b>DALEY, JOSEPH M</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%

## Labor Allocations by Employee

	Salary/Wage Splits
<b>Davia, Peter</b>	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
<b>Day, Tom T</b>	
60-Golf Fund; 611-Pro Shop/Golf Fees; 911-Pro Shop	33.0%
60-Golf Fund; 612-Food and Beverage; 901-Banquet	33.0%
60-Golf Fund; 612-Food and Beverage; 902-Restaurant	34.0%
<b>De Stefano, James</b>	
20-Recreation; 101-Parks Maintenance; 220-Community Center	100.0%
<b>Detterbeck, Aimee</b>	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
<b>DiSerio, Alexander M</b>	
20-Recreation; 350-Special Facilities; 302-Parks Plus Fitness Center	100.0%
<b>DITCHMAN, DEBORAH C</b>	
20-Recreation; 000-Administration; 112-Lincoln Marsh	100.0%
<b>DROMAL, Angela</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
<b>Englert, Olivia</b>	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
<b>Fair, Grant T</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
<b>FLYNN, KEVIN P</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
<b>FREY, JASON C</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	20.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	15.0%
20-Recreation; 101-Parks Maintenance; 220-Community Center	65.0%
<b>GARCIA, SERGIO</b>	
60-Golf Fund; 612-Food and Beverage; 901-Banquet	100.0%
<b>Gilbert, Joshua R</b>	
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
20-Recreation; 101-Parks Maintenance; 220-Community Center	15.0%
20-Recreation; 101-Parks Maintenance; 232-Rice Pool	35.0%

## Labor Allocations by Employee

### Salary/Wage Splits

#### Gonzalez, Paul A

20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
20-Recreation; 101-Parks Maintenance; 220-Community Center	15.0%
20-Recreation; 101-Parks Maintenance; 231-Northside Pool	35.0%

#### Granath, Jack

60-Golf Fund; 611-Pro Shop/Golf Fees; 912-Golf Course	100.0%
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#### Griffith, Debra

10-General; 419-Finance; 000-Nonspecified Area	28.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	28.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	5.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	28.0%
90-Cosley Foundation; 000-Administration; F00-Cosley Foundation-General	11.0%

#### HAVELKA, LYNETTE K

20-Recreation; 224-Recreation Facilities; 220-Community Center	100.0%
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#### Heine, Matthew R

60-Golf Fund; 612-Food and Beverage; 902-Restaurant	100.0%
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#### Hernandez, Martha

10-General; 419-Finance; 000-Nonspecified Area	40.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	35.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	5.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	20.0%

#### HINCHEE, STEVEN M

40-Capital Projects; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
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#### Hopkins, Daniel

10-General; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	60.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	10.0%
60-Golf Fund; 101-Parks Maintenance; 000-Nonspecified Area	5.0%

#### HOUSTON, Darrell

20-Recreation; 220-Recreation Programs; 203-Athletic Programs	15.0%
20-Recreation; 220-Recreation Programs; 204-Leagues	60.0%
20-Recreation; 221-Athletics; 223-Youth Baseball/Softball	15.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	10.0%

#### JANIK, MARY K

10-General; 419-Finance; 000-Nonspecified Area	30.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	35.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	5.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	30.0%

## Labor Allocations by Employee

	Salary/Wage Splits
<b>Jay, Matthew</b>	
10-General; 418-Human Resources; 000-Nonspecified Area	20.0%
20-Recreation; 418-Human Resources; 000-Nonspecified Area	30.0%
22-Cosley Zoo; 418-Human Resources; 000-Nonspecified Area	5.0%
60-Golf Fund; 418-Human Resources; 000-Nonspecified Area	45.0%
<b>JOHNSON, TERRA J</b>	
20-Recreation; 000-Administration; 112-Lincoln Marsh	100.0%
<b>JOHNSON, TIMOTHY A</b>	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
<b>Kahlstorf, Jason P</b>	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
<b>KIRTLAND, JUSTIN S</b>	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
<b>Klipp, Joseph M</b>	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
<b>Koppang, Joanna L</b>	
10-General; 419-Finance; 000-Nonspecified Area	20.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	40.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	5.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	35.0%
<b>Krzyzewski, David A</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
<b>LEHMAN, STEPHEN J</b>	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
<b>LEWANDOWSKI, ADAM L</b>	
20-Recreation; 222-Pools; 231-Northside Pool	10.0%
20-Recreation; 222-Pools; 232-Rice Pool	10.0%
20-Recreation; 350-Special Facilities; 302-Parks Plus Fitness Center	20.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	60.0%
<b>Lizik, Kaitlin A</b>	
90-Cosley Foundation; 000-Administration; F00-Cosley Foundation-General	50.0%
92-DuPage County Historical Museu; 000-Administration; H00-Administrative	50.0%
<b>Mangiaracina, Brian P</b>	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%

## Labor Allocations by Employee

		Salary/Wage Splits
<b>martinez, arturo</b>		
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area		100.0%
<b>MARTINSON, JAMIE</b>		
20-Recreation; 220-Recreation Programs; 207-Camps and Preschool		50.0%
20-Recreation; 000-Administration; 200-Recreation Dept. Area		50.0%
<b>McCarthy, John</b>		
10-General; 101-Parks Maintenance; 000-Nonspecified Area		100.0%
<b>Meade, Julia</b>		
10-General; 000-Administration; 415-Marketing		35.0%
20-Recreation; 000-Administration; 415-Marketing		35.0%
22-Cosley Zoo; 350-Special Facilities; 415-Marketing		15.0%
60-Golf Fund; 000-Administration; 415-Marketing		15.0%
<b>Meger, Bethany</b>		
10-General; 419-Finance; 000-Nonspecified Area		35.0%
20-Recreation; 419-Finance; 000-Nonspecified Area		30.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area		10.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area		25.0%
<b>MITCHELL, DANA M</b>		
20-Recreation; 221-Athletics; 223-Youth Baseball/Softball		25.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area		75.0%
<b>Moran, Joshua</b>		
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area		100.0%
<b>MORROW, JOHN B</b>		
10-General; 101-Parks Maintenance; 000-Nonspecified Area		20.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area		20.0%
40-Capital Projects; 101-Parks Maintenance; 000-Nonspecified Area		60.0%
<b>Musselman, ANGIE L</b>		
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area		100.0%
<b>NAPIER, RICHARD A</b>		
20-Recreation; 000-Administration; 000-Nonspecified Area		100.0%
<b>NATIONS, MATTHEW J</b>		
60-Golf Fund; 611-Pro Shop/Golf Fees; 911-Pro Shop		50.0%
60-Golf Fund; 611-Pro Shop/Golf Fees; 912-Golf Course		50.0%

## Labor Allocations by Employee

		Salary/Wage Splits
<b>Nelson, Cody E</b>		
20-Recreation; 220-Recreation Programs; 203-Athletic Programs		30.0%
20-Recreation; 220-Recreation Programs; 204-Leagues		60.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area		10.0%
<b>NIELSEN, KELLY</b>		
20-Recreation; 220-Recreation Programs; 207-Camps and Preschool		100.0%
<b>NOVAK, DANIEL J</b>		
10-General; 000-Administration; 000-Nonspecified Area		30.0%
60-Golf Fund; 000-Administration; 000-Nonspecified Area		70.0%
<b>NOVAK, NICHOLAS J</b>		
10-General; 101-Parks Maintenance; 000-Nonspecified Area		40.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area		40.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area		5.0%
40-Capital Projects; 101-Parks Maintenance; 000-Nonspecified Area		10.0%
60-Golf Fund; 101-Parks Maintenance; 000-Nonspecified Area		5.0%
<b>OBrien, Emily</b>		
10-General; 430-Historical Museum; 000-Nonspecified Area		100.0%
<b>Ogata, Andrew C</b>		
60-Golf Fund; 611-Pro Shop/Golf Fees; 911-Pro Shop		50.0%
60-Golf Fund; 611-Pro Shop/Golf Fees; 912-Golf Course		50.0%
<b>Open1-Zoo Manager of Retail &amp; Vistor Services</b>		
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area		25.0%
90-Cosley Foundation; 000-Administration; F00-Cosley Foundation-General		75.0%
<b>OPPENHEIM, JEREMY J</b>		
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area		100.0%
<b>ORTIZ, JAVIER</b>		
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area		100.0%
<b>OWEN, BAILEY P</b>		
10-General; 101-Parks Maintenance; 000-Nonspecified Area		20.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area		15.0%
20-Recreation; 101-Parks Maintenance; 220-Community Center		65.0%
<b>Panek, Megann L</b>		
20-Recreation; 000-Administration; 304-Mary Lubko Center		100.0%
<b>PEREZ, JOSE M</b>		
10-General; 101-Parks Maintenance; 000-Nonspecified Area		100.0%

## Labor Allocations by Employee

		Salary/Wage Splits
<b>PINEDO, CHARLES M</b>		
10-General; 101-Parks Maintenance; 000-Nonspecified Area		100.0%
<b>PODKOWA, MICHELLE L</b>		
10-General; 430-Historical Museum; 000-Nonspecified Area		100.0%
<b>Prazak, Kimberly</b>		
10-General; 000-Administration; 000-Nonspecified Area		30.0%
60-Golf Fund; 000-Administration; 000-Nonspecified Area		70.0%
<b>Ramos, Jonathan</b>		
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area		100.0%
<b>Rensch, AMANDA</b>		
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area		100.0%
<b>Romano, Robert</b>		
10-General; 101-Parks Maintenance; 000-Nonspecified Area		50.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area		50.0%
<b>ROMEJKO, TAMRA A</b>		
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area		100.0%
<b>Shingler, Chad</b>		
20-Recreation; 220-Recreation Programs; 202-Performing Arts		50.0%
20-Recreation; 220-Recreation Programs; 208-General Interests		50.0%
<b>Shurba, Joseph C</b>		
10-General; 101-Parks Maintenance; 000-Nonspecified Area		100.0%
<b>SICILIANO, DONNA R</b>		
10-General; 000-Administration; 000-Nonspecified Area		50.0%
20-Recreation; 000-Administration; 000-Nonspecified Area		40.0%
22-Cosley Zoo; 000-Administration; 000-Nonspecified Area		10.0%
<b>SIMPSON, SANDRA D</b>		
10-General; 419-Finance; 000-Nonspecified Area		35.0%
20-Recreation; 419-Finance; 000-Nonspecified Area		30.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area		10.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area		25.0%
<b>Slowinski, Nicholas W</b>		
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area		100.0%



# Labor Allocations by Employee

## Salary/Wage Splits

### SPERL, ROBERT M

10-General; 000-Administration; 000-Nonspecified Area	10.0%
10-General; 101-Parks Maintenance; 000-Nonspecified Area	30.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	30.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	20.0%
40-Capital Projects; 101-Parks Maintenance; 000-Nonspecified Area	10.0%

### STANCZAK, PAUL T

10-General; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	25.0%

### Teske, Nathan G

10-General; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	15.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
60-Golf Fund; 101-Parks Maintenance; 000-Nonspecified Area	5.0%

### THEMEL, JOSEPH S

10-General; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	15.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
60-Golf Fund; 101-Parks Maintenance; 000-Nonspecified Area	5.0%

### Tucker, Randall R

10-General; 419-Finance; 000-Nonspecified Area	35.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	30.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	10.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	25.0%

### Tulicki, Sarah R

22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
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### VAZQUEZ, LUCERO T

60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
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### VILLAFUERTE, GUSTAVO G

10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
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### VOELKER, GEOFFREY G

60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
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## Labor Allocations by Employee

### Salary/Wage Splits

#### WAGNER, MARK A

10-General; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	10.0%
20-Recreation; 101-Parks Maintenance; 220-Community Center	85.0%

#### WAHLGREN, Susan

22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
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#### WHELAN, TRICIA K

10-General; 000-Administration; 415-Marketing	35.0%
20-Recreation; 000-Administration; 415-Marketing	35.0%
22-Cosley Zoo; 350-Special Facilities; 415-Marketing	15.0%
60-Golf Fund; 000-Administration; 415-Marketing	15.0%

#### WILHELMI, MARGARET L

10-General; 000-Administration; 415-Marketing	40.0%
20-Recreation; 000-Administration; 415-Marketing	50.0%
90-Cosley Foundation; 000-Administration; F00-Cosley Foundation-General	10.0%

#### Wilkin, Carolyn

10-General; 000-Administration; 415-Marketing	20.0%
20-Recreation; 222-Pools; 415-Marketing	20.0%
20-Recreation; 350-Special Facilities; 415-Marketing	20.0%
60-Golf Fund; 000-Administration; 415-Marketing	40.0%

#### Yoshikawa, Max

10-General; 000-Administration; 000-Nonspecified Area	15.0%
20-Recreation; 000-Administration; 000-Nonspecified Area	15.0%
20-Recreation; 222-Pools; 231-Northside Pool	20.0%
20-Recreation; 222-Pools; 232-Rice Pool	50.0%

#### ZAVALA PEREZ, ROLANDO

10-General; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	50.0%

#### ZAVALA, LINO

10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
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#### ZAVALA, PONCIANO

10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
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#### ZAVALA, RAFAEL

10-General; 101-Parks Maintenance; 000-Nonspecified Area	95.0%
20-Recreation; 101-Parks Maintenance; 232-Rice Pool	5.0%

#### Zomparelli, Lauren

60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
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**Pay Raise Comparisons-Full Time Employees**

	Choice 1	Choice 2	Choice 3
Increase of:	4.5%	5.0%	5.5%

	Current Annualized Gross Pay	Sum of Increase w/ Choice 1	Sum of Increase w/ Choice 2	Sum of Increase w/ Choice 3
<b>10-General</b>				
000-Administration	\$483,342	\$505,093	\$507,509	\$509,926
101-Parks Maintenance	\$1,371,830	\$1,433,562	\$1,440,422	\$1,447,281
418-Human Resources	\$21,706	\$22,682	\$22,791	\$22,899
419-Finance	\$222,754	\$232,777	\$233,891	\$235,005
430-Historical Museum	\$120,001	\$125,402	\$126,002	\$126,602
<b>10-General Total</b>	<b>\$2,219,633</b>	<b>\$2,319,516</b>	<b>\$2,330,614</b>	<b>\$2,341,713</b>
<b>20-Recreation</b>				
000-Administration	\$898,307	\$938,731	\$943,223	\$947,714
101-Parks Maintenance	\$670,892	\$701,082	\$704,437	\$707,791
220-Recreation Programs	\$367,335	\$383,865	\$385,701	\$387,538
221-Athletics	\$25,446	\$26,592	\$26,719	\$26,846
222-Pools	\$85,630	\$89,483	\$89,911	\$90,339
224-Recreation Facilities	\$126,046	\$131,719	\$132,349	\$132,979
350-Special Facilities	\$103,582	\$108,243	\$108,761	\$109,279
418-Human Resources	\$32,558	\$34,023	\$34,186	\$34,349
419-Finance	\$221,588	\$231,559	\$232,667	\$233,775
<b>20-Recreation Total</b>	<b>\$2,531,385</b>	<b>\$2,645,297</b>	<b>\$2,657,954</b>	<b>\$2,670,611</b>
<b>22-Cosley Zoo</b>				
000-Administration	\$10,304	\$10,768	\$10,819	\$10,871
101-Parks Maintenance	\$61,739	\$64,517	\$64,825	\$65,134
350-Special Facilities	\$32,449	\$33,910	\$34,072	\$34,234
418-Human Resources	\$5,426	\$5,671	\$5,698	\$5,725
419-Finance	\$52,605	\$54,972	\$55,235	\$55,498
501-Cosley Zoo	\$583,535	\$609,794	\$612,712	\$615,630
<b>22-Cosley Zoo Total</b>	<b>\$746,058</b>	<b>\$779,631</b>	<b>\$783,361</b>	<b>\$787,092</b>
<b>40-Capital Projects</b>				
101-Parks Maintenance	\$178,729	\$186,772	\$187,665	\$188,559
<b>40-Capital Projects Total</b>	<b>\$178,729</b>	<b>\$186,772</b>	<b>\$187,665</b>	<b>\$188,559</b>

**Pay Raise Comparisons-Full Time Employees**

	<b>Choice 1</b>	<b>Choice 2</b>	<b>Choice 3</b>
<b>Increase of:</b>	<b>4.5%</b>	<b>5.0%</b>	<b>5.5%</b>

	<b>Current Annualized Gross Pay</b>	<b>Sum of Increase w/ Choice 1</b>	<b>Sum of Increase w/ Choice 2</b>	<b>Sum of Increase w/ Choice 3</b>
<b>60-Golf Fund</b>				
000-Administration	\$221,326	\$231,285	\$232,392	\$233,499
101-Parks Maintenance	\$24,487	\$25,589	\$25,711	\$25,834
418-Human Resources	\$48,837	\$51,035	\$51,279	\$51,523
419-Finance	\$190,171	\$198,729	\$199,680	\$200,631
601-Golf Maintenance	\$392,030	\$409,671	\$411,631	\$413,591
611-Pro Shop/Golf Fees	\$277,019	\$289,484	\$290,870	\$292,255
612-Food and Beverage	\$1,039,391	\$1,086,163	\$1,091,360	\$1,096,557
<b>60-Golf Fund Total</b>	<b>\$2,193,261</b>	<b>\$2,291,958</b>	<b>\$2,302,924</b>	<b>\$2,313,890</b>
<b>90-Cosley Foundation</b>				
000-Administration	\$102,170	\$106,768	\$107,279	\$107,790
<b>90-Cosley Foundation Total</b>	<b>\$102,170</b>	<b>\$106,768</b>	<b>\$107,279</b>	<b>\$107,790</b>
<b>92-DuPage County Historical Museu</b>				
000-Administration	\$38,062	\$39,775	\$39,966	\$40,156
<b>92-DuPage County Historical Museu Total</b>	<b>\$38,062</b>	<b>\$39,775</b>	<b>\$39,966</b>	<b>\$40,156</b>
<b>Grand Total</b>	<b>\$8,009,299</b>	<b>\$8,369,717</b>	<b>\$8,409,763</b>	<b>\$8,449,810</b>
<b>Amount over base year</b>		<b>\$360,418</b>	<b>\$400,465</b>	<b>\$440,511</b>

1%	\$80,093
2%	\$160,186
3%	\$240,279
4%	\$320,372
4.5%	\$360,418
5%	\$400,465
5.5%	\$440,511
6%	\$480,558
6.5%	\$520,604
7%	\$560,651
8%	\$640,744

\*\*\*A wage pool increase of 4.5% has been included in the 2025 budget figures.

## Ten Year History of Actual Pay Raises

Fiscal Year Ending	% Raise
2014	2%
2015	2%
2016	3%
2017	3%
2018	3%
2019	3%
2020	3%
2021	0%
2022	4.5%
2023	6%
2024	5%
<b>2025</b>	<b>4.5%*</b>

*\*The 2025 % above is what has been included in the proposed budget document.*

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

– A –

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

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

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

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

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

– B –

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

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

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

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

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

– C –

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

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

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

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

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

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

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

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

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

- D -

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

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

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

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

- E -

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

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

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

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

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

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

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

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

– F –

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

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

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

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

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

– G –

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

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

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

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

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

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

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

**Grant:** A contribution by a government or other organization to support a particular function. Typically, these contributions are made to the District from the state or federal government or from private foundations.

– H –

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

– I –

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



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

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

**IPRA:** Illinois Park and Recreation Association.

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

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

- L -

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

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

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

- M -

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

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

- N -

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

**NRPA:** National Recreation and Park Association.

- O -

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

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

- P -

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

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

**Program:** An instructional or functional activity.

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

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

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

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

- R -

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

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

- S -

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

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

- T -

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

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

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

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

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

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

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

**ORDINANCE 2024-XX**

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

AN ORDINANCE ADOPTING A COMBINED BUDGET AND APPROPRIATING SUCH SUMS OF MONEY AS MAY BE DEEMED NECESSARY TO DEFRAY ALL NECESSARY EXPENSES AND LIABILITIES OF THE WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025 AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SUCH APPROPRIATIONS ARE MADE, AND THE AMOUNT APPROPRIATED FOR EACH OBJECT AND PURPOSE.

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE WHEATON PARK DISTRICT:

Article I: As part of the Annual Budget, it is stated:

- (a) That the estimated cash on hand at the beginning of the fiscal year is: \$32,104,523
- (b) That the cash expected to be received during the fiscal year from all sources is: \$45,568,591
- (c) That the estimated expenditures contemplated for the fiscal year are: \$51,408,194
- (d) That the estimated cash expected to be on hand at the end of the fiscal year is: \$26,264,920
- (e) That the estimated amount of taxes to be received by the Wheaton Park District during the fiscal year is: \$17,022,411

Article II: The following sums of money in the "Budget" Column in the amount of \$55,865,934 is the budget for the fiscal year beginning January 1, 2025 and ending December 31, 2025.

The sums of money in the "Appropriation" Column in the amount of \$67,039,121 or as much thereof as may be authorized by law be and the same are hereby appropriated for the corporate purposes of the Wheaton Park District, as therein after specified for the fiscal year beginning January 1, 2025 and ending December 31, 2025.

Section 1. That all unexpended balances of any items of any general appropriation made in this ordinance be expended in making up any insufficiency in any item or items in the same general appropriation made for this ordinance.

Section 2. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 3. If any item, or portion thereof, of this ordinance is held invalid, such decision shall not affect the validity of the remaining portion of such item or the remaining portion of this ordinance.

Section 4. This ordinance shall be in full force and effect from and effect from and after its passage and publication in the manner provided by law.

Section 5. The budget and appropriation ordinance for any fiscal year is not intended or required to be in support of or in relation to any tax levy made during that fiscal year.

Passed by the Board of Park Commissioners of the Wheaton Park District, DuPage County Illinois, on the \_\_\_\_\_ day of \_\_\_\_\_, 2024 A.D.

"Ayes"

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"Nays"

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Secretary of the Board of Park Commissioners of the Wheaton Park District.

\_\_\_\_\_  
President of the Board of Park Commissioners of the Wheaton Park District  
Ordinance # 2024-XX

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

<b>GENERAL FUND</b>	<b>Budget</b>	<b>Appropriations</b>
Expenses incurred for the general administration and maintenance of the District	6,848,058	8,217,670
 <b>RECREATION FUND</b>		
Expenses incurred for the planning, establishing and maintaining of recreational opportunities for the public	13,704,393	16,445,272
 <b>SPECIAL RECREATION FUND</b>		
Expenses incurred in the provision of recreational programming for our special needs population	512,425	614,910
 <b>MUSEUM FUND</b>		
Expenses incurred in the administration and operation of Cosley Zoo which includes exhibits, displays and educational opportunities related to Illinois farm history and wildlife historically native to northeastern Illinois	2,622,953	3,147,544
 <b>INSURANCE LIABILITY FUND</b>		
Expenses incurred to provide business insurance for the District	776,633	931,959
 <b>AUDIT FUND</b>		
Expenses incurred to satisfy the requirement to have an annual audit of the accounts of the District	42,064	50,477
 <b>FICA FUND</b>		
Expenses incurred to pay the employer portion of Federal Insurance Contributions Act retirement obligations	781,013	937,216
 <b>IMRF FUND</b>		
Expenses incurred to pay the employer portion of Illinois Municipal Retirement Fund retirement obligations	609,343	731,212
 <b>DEBT SERVICE FUND</b>		
Expenses incurred to satisfy the debt service obligations of the District	2,990,431	3,588,517
 <b>HEALTH FUND</b>		
Expenses incurred to provided health insurance benefits for District employees	2,599,657	3,119,589

<b>CAPITAL PROJECTS FUND</b>	<b>Budget</b>	<b>Appropriations</b>
Expenses incurred to construct, maintain or replace capital assets of the District	12,585,996	15,103,195
<b>GOLF FUND</b>		
Expenses incurred for the administration and operation of the Arrowhead facility	11,187,329	13,424,794
<b>INFORMATION TECHNOLOGY FUND</b>		
Expenses incurred to provide computer equipment, software and telecommunications equipment for the District	605,639	726,767

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

General Fund	6,848,058	8,217,670
Recreation Fund	13,704,393	16,445,272
Special Recreation Fund	512,425	614,910
Museum Fund	2,622,953	3,147,544
Insurance Fund	776,633	931,959
Audit Fund	42,064	50,477
FICA Fund	781,013	937,216
IMRF Fund	609,343	731,212
Long Term Debt Fund	2,990,431	3,588,517
Health Insurance Fund	2,599,657	3,119,589
Capital Projects Fund	12,585,996	15,103,195
Golf Fund	11,187,329	13,424,794
Information Technology	605,639	726,767
	<hr/>	<hr/>
Total Budgeted and Appropriated Expenses, <i>including Interfund transfers</i>	55,865,934	67,039,121
Less: Interfund Transfers	(4,457,740)	(5,349,288)
	<hr/>	<hr/>
Net Expenses, excluding Interfund Transfers	51,408,194	61,689,833
	<hr/>	<hr/>

STATE OF ILLINOIS    )  
  )  
COUNTY OF DU PAGE )

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

I, HEREBY CERTIFY that the foregoing instrument is a true and correct copy of an ordinance entitled: 'An Ordinance Making a Combined Annual Budget and Appropriation of Funds for the Wheaton Park District for the Fiscal Year Beginning January 1, 2025 and Ending December 31, 2025, adopted at a meeting of the Board of Park Commissioners of the Wheaton Park District, held at Wheaton, Illinois, in said District at 5:00 p.m. on the \_\_\_\_ of December, 2024.

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

IN WITNESS WHEREOF, I have hereunto affixed my official signature and the corporate seal of said Wheaton Park District, at Wheaton, Illinois, on the \_\_\_\_\_ day of \_\_\_\_\_, 2024.

(SEAL)

\_\_\_\_\_  
Secretary, Wheaton Park District

CERTIFICATION OF ESTIMATE OF



REVENUES FOR FISCAL YEAR 2025

I, Sandra D. Simpson, do hereby certify that I am the duly qualified and appointed Treasurer and chief fiscal officer of the Wheaton Park District and as such official I do further certify that the estimated revenues by source, to be received by the Wheaton Park District, DuPage County, Illinois, in the fiscal year 2025 are those estimated revenues as set forth in the attached combined Annual Budget And Appropriation Ordinance of the Wheaton Park District, DuPage County, Illinois, for the fiscal year beginning January 1, 2025 and ending December 31, 2025 as adopted by the Board of Park Commissioners at its properly convened meeting held on the \_\_\_\_\_ day of \_\_\_\_\_, 2024 all as appears from the official records of said park district.

IN WITNESS WHEREOF, I have hereunto affixed my official signature and the corporate seal of said Wheaton Park District, at Wheaton, Illinois on this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

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Treasurer and Chief Fiscal Officer,  
Wheaton Park District

(SEAL)

CERTIFICATION OF ESTIMATE OF  
REVENUES FOR FISCAL YEAR 2025

I, Sandra D. Simpson, do hereby certify that I am the duly qualified and appointed Treasurer of the Wheaton Park District and the chief fiscal officer of said park district; as such officer I do further certify that the revenues, by source, anticipated to be received by said park district in the fiscal year beginning January 1, 2025 and ending on December 31, 2025 are estimated to be as follows:

<u>SOURCE</u>	<u>AMOUNT</u>
Taxes	\$17,022,411
Interest on Investments	\$478,900
Charges for Services	\$14,364,342
Rental Revenues	\$980,841
Product Sales	\$6,960,837
Grants and Donations	\$5,472,319
Bond Proceeds	\$0
Miscellaneous	\$288,943
Beginning Cash Balance	\$32,104,523

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

(SEAL)

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Treasurer and Chief Fiscal Officer,  
Wheaton Park District

**Wheaton Park District  
ORDINANCE 2024-XX**

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

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

**SECTION 1**

That the sum of Sixteen Million Nine Hundred Eight Thousand Seven Hundred Forty-Six (\$16,908,746) or so much as may be authorized by law, is hereby assessed and levied for the anticipated objects and purposes hereinafter specified against all taxable property within the Wheaton Park District at full, fair cash value as the same is assessed and equalized for State and County purposes.

**SECTION 2**

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

**GENERAL CORPORATE FUND**

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

	<b>Amount to be <u>Raised by Taxation</u></b>
Salaries & Wages	\$2,253,273
Contractual Services	\$1,307,722
Supplies	\$401,187
Other Charges	\$167,315
Capital Items	\$531,011
Transfers Out	\$497,493
<b>TOTAL</b>	<b>5,158,001</b>

**RECREATION FUND**

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

	<b>Amount to be <u>Raised by Taxation</u></b>
Salaries & Wages	\$2,115,465
Contractual Services	\$1,740,597
Supplies	\$567,916
Other Charges	\$99,358
Capital Items	\$21,974
Transfers Out	\$558,648
<b>TOTAL</b>	<b>5,103,958</b>

**IMRF FUND**

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

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

**FICA FUND**

IV. The amount to be raised by taxation for Employer's Social Security Contributions (Authority 40 ILCS 5/7-171 and 40 ILCS 5/21-110):

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

**LIABILITY FUND**

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

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

**AUDIT FUND**

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

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

**SPECIAL RECREATION ASSOCIATION FUND**

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

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

**MUSEUM FUND**

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

	<b><u>Amount to be Raised by Taxation</u></b>
Salaries & Wages	\$644,600
Contractual Services	\$226,812
Supplies	\$116,921
Other Charges	\$46,930
Capital Items	\$0
Transfers Out	\$239,024
<b>TOTAL</b>	<b><u>1,274,287</u></b>

**DEBT SERVICE ACTIVITY**

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

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

**SUMMARY OF LEVIES**

General Corporate Levy	5,158,001
Recreation Program Levy	5,103,958
IMRF	504,118
FICA	689,096
Insurance	827,023
Audit	34,354
Special Recreation Association	476,000
Museum	1,274,287
Debt Service	2,841,909
	<b><u>16,908,746</u></b>

**SECTION 3**

Pursuant to Section 4-4 of the Park District Code, neither the Combined Budget and Appropriation Ordinance for the fiscal year beginning January 1, 2024 and ending December 31, 2024, nor any other combined budget and appropriation ordinance, is intended or required to be in support of, or in relation to, the tax levy made in this ordinance.

**SECTION 4**

The Secretary of the Wheaton Park District shall file with the County Clerk of the County of DuPage, State of Illinois, a certified copy of this Ordinance and said County Clerk shall ascertain the rate per centum which, upon the total values of all property subject to taxation within said District, as the full, fair cash value as the same is assessed land equalized by the Department of Revenue of the State of Illinois for state and county purposes for tax year 2024 will produce the net amount herein levied and ordered certified and they shall extend the tax upon the tax books of the collector of the state and county taxes within said District as provided by law.

**SECTION 5**

Ordinance 2024-XX shall be in full force and effect from and after its adoption.

**ADOPTED this 18th day of December 2024, pursuant to a roll call vote as follows.**

**AYES:** \_\_\_\_\_

**NAYS:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

\_\_\_\_\_  
John Kelly  
President, Board of Park Commissioners  
Wheaton Park District

**ATTEST:**

\_\_\_\_\_  
Mike Benard  
Secretary, Board of Park Commissioners  
Wheaton Park District

**( S E A L )**

STATE OF ILLINOIS            )  
  )  SS.  
COUNTY OF DUPAGE         )

**SECRETARY'S CERTIFICATE**

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

I HEREBY CERTIFY that the foregoing instrument is a true and correct copy of Ordinance 2024-XX,

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

of the Wheaton Park District, DuPage County, Illinois adopted at a duly called meeting of the Board of Park Commissioners of the Wheaton Park District, held at Wheaton, Illinois, in said District at 5:00 p.m. on the 18th day of December.

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

IN WITNESS WHEREOF, I hereunto affix my official signature and seal of said Park District at Wheaton, Illinois, this 18th day of December.

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Mike Benard  
Secretary, Board of Park Commissioners  
Wheaton Park District

**(S E A L)**

**TRUTH IN TAXATION**

**CERTIFICATE OF COMPLIANCE**

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

This certificate applies to the 2024 levy.

IN WITNESS WHEREOF, I have signed my name in my official capacity as the President and presiding officer of the Board of Park Commissioners of the Wheaton Park District, Wheaton, Illinois this 18th day of December 2024.

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President, Board of Park Commissioners  
Wheaton Park District

**(S E A L)**



## MEMORANDUM

*To:* Wheaton Park District Board of Commissioners

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

*Date:* October 2, 2024

*Re:* 2024 Resolution Authorizing the Estimate of Annual Aggregate Levy

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### Introduction

Attached is a package of information intended to provide you with a complete picture of how the Estimate of the Annual Aggregate Levy in Compliance with the Truth in Taxation Law was calculated. Included are:

- The resolution itself, including the Secretary's Certification.
- A graphic depiction of what the 2024 proposed levy means to various homeowners in Wheaton, one with a home with a value of \$300,000, one with a value of \$450,000 and one with a value of \$600,000.
- Tax Levy Rate History for the past 10 years. This also includes % increase (decrease) in rates each year over this 10-year period.
- Tax Levy Dollars History for the past 10 years. This also includes % increase (decrease) in dollars each year over this 10-year period.
- CPI history for the District for the 10 most current years. This illustrates the changes in the CPI which is the most significant factor to increase the limiting rate for a stable growth community like Wheaton.
- History of the EAV of the Wheaton Park District over the past ten years. The increases (decreases) in the EAV, year over year and the cumulative average changes in EAV going back to 1998 have also been calculated as well as the composition of the components of the EAV.
- Ten years of new construction history.
- A worksheet that spells out exactly how the limiting rate is calculated.
- Five worksheets that show the Proposed Tax Levies for the 2024, 2025, 2026, 2027 and 2028 levies. You are voting on only the 2024 levy, but the future periods are provided for planning purposes.
- The next four worksheets show the calculations for determining the special purpose levies for the Liability, Audit, FICA and IMRF levies. These special purpose levies are evaluated first in calculating the levy as they represent specific obligations that have been imposed upon or assumed by the District. As such, they are a "higher" priority for the District in allocating the limited property tax dollars available.

### Draft Calculation of Levy

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

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

The chart below illustrates the proposed 4% increase by category, dollars, and as a percentage of the levy subject to the tax cap.

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

The levies outside of the tax cap, our debt and SRA levies, are displayed below the aggregate extension. Again, this year in the debt levies, we have included an *estimate* of the annual debt issue which is typically issued in October or November of each year. That issue has been included here and in the budget in the amount of \$2,210,759, which is the estimate provided by Speer, our municipal advisors. That amount is included in this tax levy analysis. However, it has not yet been authorized by the Board nor issued. The county does not levy taxes for GO Bonds based upon our tax levy, but rather based upon the Board’s bond ordinance(s).

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

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

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

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

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

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

Beginning with levy year 2021 and because of Public Act 102-0519 (SB 508), the District's levy will be increased by a prior year adjustment due to refunds from certificates of error, tax valuation objections and PTAB (Property Tax Appeal Board) decisions resulting in a refund. The District received \$25,600 in Aggregate Refunds for the 2023 levy. The county treasurer will certify these amounts on or before November 15th of each year. The increase to the District's levy is automatic and is not to be included in the extension base of the prior year.

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

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

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

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

For the 2023 levy (taxes received in 2024), staff recommended a levy increase of \$909K or a 7% increase. Again, this increase was possible due to the CPI Rate for the 2023 Property Tax Levy Year being at a historical high of 5.0% for the second year in a row or \$626K. Additionally New Construction generated \$283K in new taxes primarily due to the expired TIF 2 increment being included in the 2022 New Construction Value. As you recall, TIF 2 represented approximately \$41.5 million in incremental EAV.

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

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

**Future Tax Picture**

In the interest of making complete disclosure, it needs to be understood that the subsequent year levies are guesses as to what is really going to happen to the tax levy. We adjust the levy each year based upon the CPI increase permitted by law, the change in our EAV and our actual experience in the prior year as well as our year-to-date experience, particularly in the Liability, Audit, IMRF and FICA funds. The limiting rate is what we are calculating. The taxes we receive are based on multiplying the limiting rate times the EAV divided by \$100. (The limiting rate is per \$100 of assessed value per statute so that is why we divide by \$100).

So, what makes the limiting rate go up or down? Short answer, growth in the CPI, lots of new construction or no growth in EAV.

Limiting Rate Calculation:

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

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

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

## Wheaton Park District 2024 Proposed Property Tax Levy

A homeowner  
whose



			For the Yr.	Monthly	Daily
House is worth	\$ 600,000	would pay Park District Taxes of:	\$1,225.69	\$102.14	\$3.35
House is worth	\$ 450,000	would pay Park District Taxes of:	\$919.27	\$76.61	\$2.51
House is worth	\$ 300,000	would pay Park District Taxes of:	\$612.84	\$51.07	\$1.67

## Levy Rate History

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

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

## Levy \$ History

Levy	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General	3,863,862	3,953,029	3,963,103	4,125,058	4,369,837	4,269,616	4,774,528	4,891,656	5,062,798	5,236,521
Bond and Interest	3,625,651	3,624,304	3,626,571	3,627,166	3,637,871	3,635,416	3,641,632	3,002,286	0	0
Bond and Interest Limited	2,252,910	2,269,871	2,287,087	2,333,578	2,383,770	2,429,437	2,483,164	2,518,297	2,646,401	2,776,124
IMRF	742,895	713,626	763,838	739,858	434,300	893,873	483,335	561,635	246,240	193,418
Audit	2,019	4,161	26,568	11,633	12,199	9,987	10,229	31,058	43,295	14,222
Liability	603,602	584,632	495,941	602,589	627,051	606,735	565,169	271,759	541,186	659,898
FICA	474,403	474,364	575,646	560,710	583,133	604,238	365,698	564,223	533,069	483,546
Recreation	3,815,412	3,901,016	3,909,966	4,069,220	4,313,720	4,217,183	4,723,381	4,839,892	5,008,680	5,182,478
Museum	853,925	875,908	998,525	939,946	1,017,433	1,018,716	1,020,373	1,022,330	1,074,255	1,274,287
SRA	807,495	815,572	825,831	835,249	844,201	853,923	864,376	864,451	251,652	352,704
Aggrerate Refunds								69,881	29,765	25,600
<b>Total Taxes</b>	<b>17,042,174</b>	<b>17,216,483</b>	<b>17,473,077</b>	<b>17,845,006</b>	<b>18,223,515</b>	<b>18,539,124</b>	<b>18,931,884</b>	<b>18,637,466</b>	<b>15,437,340</b>	<b>16,198,799</b>

% Increase over Prior Yea	2014-2013	2015-2014	2016-2015	2017-2016	2018-2017	2019-2018	2020-2019	2021-2020	2022-2021	2023-2022
General	3.3%	2.3%	0.3%	4.1%	5.9%	-2.3%	11.8%	2.5%	3.5%	3.4%
Bond and Interest	8.4%	0.0%	0.1%	0.0%	0.3%	-0.1%	0.2%	-17.6%	-100.0%	0.0%
Bond and Interest Limited	1.6%	0.8%	0.8%	2.0%	2.2%	1.9%	2.2%	1.4%	5.1%	4.9%
IMRF	-12.6%	-3.9%	7.0%	-3.1%	-41.3%	105.8%	-45.9%	16.2%	-56.2%	-21.5%
Audit	-1.0%	106.1%	538.5%	-56.2%	4.9%	-18.1%	2.4%	203.6%	39.4%	-67.2%
Liability	13.4%	-3.1%	-15.2%	21.5%	4.1%	-3.2%	-6.9%	-51.9%	99.1%	21.9%
FICA	-6.9%	0.0%	21.4%	-2.6%	4.0%	3.6%	-39.5%	54.3%	-5.5%	-9.3%
Recreation	3.3%	2.2%	0.2%	4.1%	6.0%	-2.2%	12.0%	2.5%	3.5%	3.5%
Museum	4.4%	2.6%	14.0%	-5.9%	8.2%	0.1%	0.2%	0.2%	5.1%	18.6%
SRA	-1.0%	1.0%	1.3%	1.1%	1.1%	1.2%	1.2%	0.0%	-70.9%	40.2%
Aggregate Refunds									-57.4%	-14.0%
<b>Annual Increase in Taxes</b>	<b>3.1%</b>	<b>1.0%</b>	<b>1.5%</b>	<b>2.1%</b>	<b>2.1%</b>	<b>1.7%</b>	<b>2.1%</b>	<b>-1.6%</b>	<b>-17.2%</b>	<b>4.9%</b>
<b>Annual Increase in Taxes, excluding Bonds</b>	<b>1.9%</b>	<b>1.4%</b>	<b>2.1%</b>	<b>2.8%</b>	<b>2.7%</b>	<b>2.2%</b>	<b>2.7%</b>	<b>2.4%</b>	<b>-2.5%</b>	<b>4.9%</b>
<b>Annual change in bonds</b>	<b>5.7%</b>	<b>0.3%</b>	<b>0.3%</b>	<b>0.8%</b>	<b>1.0%</b>	<b>0.7%</b>	<b>1.0%</b>	<b>-9.9%</b>	<b>-52.1%</b>	<b>4.9%</b>
<b>% of Total Levy</b>										
Bonds	34%	34%	34%	33%	33%	33%	32%	30%	17%	17%
Pensions	7%	7%	8%	7%	6%	8%	4%	6%	5%	4%
SRA	5%	5%	5%	5%	5%	5%	5%	5%	2%	2%
Operations	54%	54%	54%	55%	57%	55%	59%	60%	76%	77%



## *CPI History*

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

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

## EAV History

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Residential	1,691,201,324	1,745,609,458	1,860,732,961	1,959,814,630	2,055,649,652	2,104,708,507	2,166,784,913	2,194,116,045	2,262,903,892	2,381,705,535
Farm	-	-	-	-	-	-	-	-	-	-
Commercial	316,746,797	323,858,307	341,792,379	355,320,407	372,048,160	380,009,396	378,583,925	381,926,626	431,187,153	450,185,988
Industrial	9,703,220	9,771,460	10,173,350	10,110,840	10,736,530	10,548,235	10,304,160	10,336,120	9,867,469	10,364,840
Railroad	1,085,225	1,302,575	1,325,281	1,352,029	1,452,587	1,585,589	1,652,952	1,798,734	1,973,198	2,133,199
<b>TOTAL EAV</b>	<b>2,018,736,566</b>	<b>2,080,541,800</b>	<b>2,214,023,971</b>	<b>2,326,597,906</b>	<b>2,439,886,929</b>	<b>2,496,851,727</b>	<b>2,557,325,950</b>	<b>2,588,177,525</b>	<b>2,705,931,712</b>	<b>2,844,389,562</b>

### % Increase(Decrease)

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

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

	1998-2014	1998-2015	1998-2016	1998-2017	1998-2018	1998-2019	1998-2020	1998-2021	1998-2022	1998-2023
Residential	3.0%	3.1%	3.3%	3.4%	3.4%	3.4%	3.4%	3.3%	3.3%	3.3%
Farm	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%
Commercial	3.0%	2.9%	3.1%	3.1%	3.2%	3.2%	3.0%	2.9%	3.3%	3.4%
Industrial	22.7%	21.4%	20.5%	19.4%	18.7%	17.7%	16.8%	16.1%	15.2%	14.8%
Railroad	9.5%	10.1%	9.6%	9.2%	9.1%	9.1%	8.9%	8.9%	8.9%	8.9%
<b>TOTAL EAV</b>	<b>3.1%</b>	<b>3.1%</b>	<b>3.2%</b>	<b>3.3%</b>	<b>3.4%</b>	<b>3.4%</b>	<b>3.3%</b>	<b>3.2%</b>	<b>3.3%</b>	<b>3.4%</b>

### Composition of EAV

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

Current valuation	2,066,534,570	2,142,799,808	2,268,069,080	2,392,969,616	2,510,745,558	2,570,067,378	2,632,719,266	2,661,265,894	2,739,102,164	2,877,238,728
Current valuation % change	-0.69%	3.69%	5.85%	5.51%	4.92%	2.36%	2.44%	1.08%	2.92%	5.04%

### New Construction History

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
New Construction	11,855,450	13,061,276	31,601,316	18,727,575	15,981,660	9,559,682	11,430,520	16,298,550	50,431,619	10,346,440
% Increase(Decrease) Year by Year	9.1%	10.2%	141.9%	-40.7%	-14.7%	-40.2%	19.6%	42.6%	209.4%	-79.5%
Average % Increase(Decrease) since 2001	0.7%	1.4%	10.7%	7.5%	6.2%	3.6%	4.5%	6.4%	16.1%	11.7%
Minimum New Construction	10,410,039	10,410,039	10,410,039	10,410,039	10,410,039	9,559,682	9,559,682	9,559,682	9,559,682	9,559,682
Maximum New Construction	24,596,240	24,596,240	31,601,316	31,601,316	31,601,316	31,601,316	31,601,316	31,601,316	50,431,619	50,431,619
10 Year Average New Construction	17,642,444	16,551,061	17,251,569	16,709,703	16,003,186	15,157,859	14,597,771	14,978,957	18,981,115	18,929,409

## Limiting Rate

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

Includes TIF Changes

**NUMERATOR CALCULATION:**

**IMPORTANT!** Use figures from prior year unless taxes have been abated within the past 3 years; if so, use the year with the highest tax extension amongst the past 3 years.

DuPage County 13,044,370

2024 CPI for Levy Year 3.4%  
*The CPI is established by the state and provided to the county mid-year.*



NUMERATOR --> 13,487,879

**DENOMINATOR CALCULATION:**

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

Year	Estimated EAV	X	Increase Factor	=	
2024 TIF Valuation (DuPage) (2)	2,844,389,562		0.9700		2,759,057,875
2024 Less: DuPage new construction (1)	10,346,440		100.0%	=	20,692,880
DENOMINATOR -->					2,738,364,995
					<b>Limiting Rate</b>
			13,487,879	=	0.4926%
			2,738,364,995		

- (1) These figures came from the **March** letter from Gary King (DuPage Co.) providing final prior yr. calculations and information for subsequent year's tax levy. A quicker source is the IDOR website. It posts there in late January.  
 (2) These figures are per the "FINAL" Tax worksheet for year indicated.

Year	December CPI-U	% Change From Previous December	% Use for PTELL	Comments	Levy Year	Years Taxes Paid
1991	137.900	--				
1992	141.900	2.9%	2.9%		1993	1994
1993	145.800	2.7%	2.7%	(5 % for Cook)	1994	1995
1994	149.700	2.7%	2.7%		1995	1996
1995	153.500	2.5%	2.5%		1996	1997
1996	158.960	3.6%	3.6%		1997	1998
1997	161.300	1.5%	1.5%		1998	1999
1998	163.900	1.6%	1.6%		1999	2000
1999	168.300	2.7%	2.7%		2000	2001
2000	174.000	3.4%	3.4%		2001	2002
2001	176.700	1.6%	1.6%		2002	2003
2002	180.900	2.4%	2.4%		2003	2004
2003	184.300	1.9%	1.9%		2004	2005
2004	190.300	3.3%	3.3%		2005	2006
2005	196.800	3.4%	3.4%		2006	2007
2006	201.800	2.5%	2.5%		2007	2008
2007	210.036	4.08%	4.1%		2008	2009
2008	210.228	0.1%	0.1%		2009	2010
2009	215.949	2.7%	2.7%		2010	2011
2010	219.179	1.5%	1.5%		2011	2012
2011	225.672	3.0%	3.0%		2012	2013
2012	229.601	1.7%	1.7%		2013	2014
2013	233.049	1.5%	1.5%		2014	2015
2014	234.812	0.8%	0.8%		2015	2016
2015	236.525	0.7%	0.7%		2016	2017
2016	241.432	2.1%	2.1%		2017	2018
2017	246.524	2.1%	2.1%		2018	2019
2018	251.233	1.9%	1.9%		2019	2020
2019	256.974	2.3%	2.3%		2020	2021
2020	260.474	1.4%	1.4%		2021	2022
2021	278.802	7.0%	5.0%		2022	2023
2022	296.797	6.5%	5.0%		2023	2024
2023	306.746	3.4%	3.4%		2024	2025

# LEVY

## WHEATON PARK DISTRICT

### TAX LEVY WORKSHEET

2024 Tax Levy (rec'd in subsequent year)

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

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

# LEVY

## WHEATON PARK DISTRICT

### TAX LEVY WORKSHEET

2025 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A)	(B)	(C)	% Increase/ Decrease <i>(C)/(A)</i>	Extended Tax Rate <i>(B)/EAV</i>
			2024 Extended Figures <i>(DuPage)</i>	2025 Proposed Levy <i>(A)+(C)</i>	Increase (Decrease)		
10	General	0.3500	5,158,001	5,289,701	131,700	3%	0.1880
20	Recreation	0.3700	5,103,958	5,235,658	131,700	3%	0.1860
22	Cosley Zoo	0.0700	1,274,287	1,324,287	50,000	4%	0.0471
24	Audit	0.0050	34,354	40,804	6,450	19%	0.0014
23	Insurance Liability	None	827,023	797,868	(29,155)	-4%	0.0284
26	Retirement-IMRF	None	504,118	477,218	(26,900)	-5%	0.0170
25	Retirement-Social Security	None	689,096	738,171	49,075	7%	0.0262
Aggregate Extension			13,590,837	13,903,707	302,540	2%	<b>0.4940</b>
21	SRA	0.0400	476,000	476,000	0	0%	0.0169
30	Bond & Interest-Limited	None	631,150	628,300	(2,850)	0%	0.0223
			<u>14,697,987</u>	<u>15,008,007</u>	<u>299,690</u>	<u>2%</u>	<u>0.5333</u>

2025		LIMITING RATE		0.4940	
<b>Numerator</b>			<b>Denominator</b>		
Prior Year Levy	13,487,879	Estimated EAV for LY 2025	2.0%	2,814,239,033	
CPI % Increase (Decrease)	<u>3.0%</u>	Prior Year New Constr. w/ change of	1.4%	<u>(1,984,351)</u>	
<b>Levy</b>	<b>13,892,515</b>	<b>Valuation</b>		<b>2,812,254,682</b>	

# LEVY

## WHEATON PARK DISTRICT

### TAX LEVY WORKSHEET

2026 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory (if applicable)	(A)	(B)	(C)	% Increase/ (C)/(A)	Extended Tax (B)/EAV
			2025 Extended (DuPage)	2026 Proposed Levy (A)+(C)	Increase		
10	General	0.3500	5,289,701	5,414,501	124,800	2%	0.1886
20	Recreation	0.3700	5,235,658	5,360,458	124,800	2%	0.1867
22	Cosley Zoo	0.0700	1,324,287	1,379,287	55,000	4%	0.0480
24	Audit	0.0050	40,804	49,096	8,292	20%	0.0017
23	Insurance Liability	None	797,868	844,083	46,215	6%	0.0294
26	Retirement-IMRF	None	477,218	515,668	38,450	8%	0.0180
25	Retirement-Social Security	None	738,171	756,274	18,103	2%	0.0263
Aggregate Extension			13,903,707	14,319,367	415,660	3%	0.4988
21	SRA	0.0400	476,000	476,000	0	0%	0.0166
30	Bond & Interest-Limited	None	628,300	0	(628,300)	-100%	-
			<u>15,008,007</u>	<u>14,795,367</u>	<u>(212,640)</u>	<u>-1%</u>	<u>0.5154</u>

(B) LIMITING RATE		0.4988	
<b>Numerator</b>		<b>Denominator</b>	
Prior Year Levy	13,892,515	Estimated EAV for LY 2026	2.0% 2,870,523,813
CPI % Increase (Decrease)	<u>3.0%</u>	Prior Year New Constr. w/ change of	1.4% <u>(2,011,555)</u>
<b>Levy</b>	<u>14,309,291</u>	<b>Valuation</b>	<u>2,868,512,258</u>

# LEVY

## WHEATON PARK DISTRICT

### TAX LEVY WORKSHEET

2027 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A)	(B)	(C)	% Increase/ Decrease <i>(C)/(A)</i>	Extended Tax Rate <i>(B)/EAV</i>
			2026 Extended Figures <i>(DuPage)</i>	2027 Proposed Levy <i>(A)+(C)</i>	Increase (Decrease)		
10	General	0.3500	5,414,501	5,580,101	165,600	3%	0.1906
20	Recreation	0.3700	5,360,458	5,526,058	165,600	3%	0.1887
22	Cosley Zoo	0.0700	1,379,287	1,434,287	55,000	4%	0.0490
24	Audit	0.0050	49,096	48,330	(766)	-2%	0.0017
23	Insurance Liability	None	844,083	884,303	40,220	5%	0.0302
26	Retirement-IMRF	None	515,668	516,418	750	0%	0.0176
25	Retirement-Social Security	None	756,274	757,544	1,270	0%	0.0259
Aggregate Extension			14,319,367	14,747,041	427,674	3%	0.5037
21	SRA	0.0400	476,000	476,000	0	0%	0.0163
30	Bond & Interest-Limited	None	0	0	0	0%	-
			<u>14,795,367</u>	<u>15,223,041</u>	<u>427,674</u>	<u>3%</u>	<u>0.5199</u>

(B) LIMITING RATE		0.5037	
<b>Numerator</b>		<b>Denominator</b>	
Prior Year Levy	14,309,291	Estimated EAV for LY 2027	2.0% 2,927,934,290
CPI % Increase (Decrease)	3.0%	Prior Year New Constr. w/ change of	1.4% (2,122,944)
<b>Levy</b>	<u>14,738,569</u>	<b>Valuation</b>	<u>2,925,811,346</u>



# LEVY

## WHEATON PARK DISTRICT

### TAX LEVY WORKSHEET

2028 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A)	(B)	(C)	% Increase/ Decrease <i>(C)/(A)</i>	Extended Tax Rate <i>(B)/EAV</i>
			2027 Extended Figures <i>(DuPage)</i>	2028 Proposed Levy <i>(A)+(C)</i>			
10	General	0.3500	5,580,101	5,744,887	164,786	3%	0.1924
20	Recreation	0.3700	5,526,058	5,690,844	164,786	3%	0.1906
22	Cosley Zoo	0.0700	1,434,287	1,494,287	60,000	4%	0.0500
24	Audit	0.0050	48,330	49,791	1,461	3%	0.0017
23	Insurance Liability	None	884,303	925,783	41,480	5%	0.0310
26	Retirement-IMRF	None	516,418	521,018	4,600	1%	0.0174
25	Retirement-Social Security	None	757,544	764,514	6,970	1%	0.0256
Aggregate Extension			14,747,041	15,191,124	444,083	3%	0.5087
21	SRA	0.0400	476,000	476,000	0	0%	0.0159
30	Bond & Interest-Limited	None	0	0	0	0%	-
			<u>15,223,041</u>	<u>15,667,124</u>	<u>444,083</u>	<u>3%</u>	<u>0.5246</u>

(B) LIMITING RATE		0.5087	
<b>Numerator</b>		<b>Denominator</b>	
Prior Year Levy	14,738,569	Estimated EAV for LY 2028	2.0% 2,986,492,975
CPI % Increase (Decrease)	3.0%	Prior Year New Constr. w/ change of	1.4% (2,240,500)
<b>Levy</b>	<u>15,180,727</u>	<b>Valuation</b>	<u>2,984,252,475</u>

## Liability

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

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

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

# Audit

## AUDIT FUND LEVY (Fund #24)

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

27-Sep-24	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
Fund Balance, Beginning of Year	41,227	25,578	20,060	20,360	23,210	23,906
Anticipated Revenue	14,551	34,582	41,000	49,250	48,488	49,942
Cash & Revenues	55,778	60,160	61,060	69,610	71,698	73,848
Less: Expenditures	30,200	40,100	40,700	46,400	47,792	49,226
Est. Fund Balance, End of Year	25,578	20,060	20,360	23,210	23,906	24,623
Fund Balance Goal (50% of budget)	15,100	20,050	20,350	23,200	23,896	24,613
Excess (Deficit) of Fund Balance Goal	10,478	10	10	10	10	10

### REVENUE BREAKDOWN

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

	<b>2024</b>	Estimated	Estimated	Estimated	Estimated	Estimated
<u>EXPENDITURE BREAKDOWN</u>	<i>from projections</i>	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
Salaries and Wages	0	500	500	500	515	530
Acctg. Services	0	500	500	500	515	530
Legal & Consulting	0	0	0	0	0	0
Audit Fees for Audit fund	30,200	39,100	39,700	45,400	46,762	48,165
	30,200	40,100	40,700	46,400	47,792	49,226

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

# FICA

## FICA FUND LEVY (Fund #25)

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

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

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

<b>EXPENDITURE BREAKDOWN</b>	<b>2024</b>	<b>Estimated</b>	<b>Estimated</b>	<b>Estimated</b>	<b>Estimated</b>	<b>Estimated</b>
	<i>from projections</i>	<i>from budget</i>	<i>from budget</i>	<i>from budget</i>	<i>(prior yr + 1%)</i>	<i>(prior yr + 1%)</i>
FICA	733,914	781,013	800,210	819,507	827,702	835,979
Estimated expenditures	733,914	781,013	800,210	819,507	827,702	835,979

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

## IMRF

### IMRF FUND LEVY (Fund #26)

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

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

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

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

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

# Wheaton Park District

## Finance Subcommittee Debt Update Presentation

September 4, 2024

Prepared by: Anthony Miceli  
Senior Vice President

SPEER FINANCIAL  
230 W MONROE ST, SUITE 2630  
CHICAGO, IL 60606  
PHONE: [312.346.3700](tel:312.346.3700)



*SF* SPEER FINANCIAL, INC.  
Independent Municipal Advisor



# Park District Financing Alternatives

## Property Tax Supported

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### General Obligation Park Bonds

- Source of repayment: Payable from a direct property tax unlimited as to rate or amount.
- Constrained to 2.875% of the District's EAV (How much the District can have outstanding in total).
- Subject to Referendum approval

### Non-Referendum General Obligation Park Bonds

- Source of repayment: Payable from a direct property tax unlimited as to rate but limited as to amount.
- Constrained to 0.575% of the District's EAV (How much the District can have outstanding in total).
- District's subject to PTELL: Limited to the District's Debt Service Extension Base (How much the District can levy each year to pay the principal and interest due on the bonds).
- Not subject to referendum approval

## Non-Property Tax Supported

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### General Obligation (Alternate Revenue Source) Park Bonds

- Source of repayment: Often referred to as "double-barreled" bonds. Alternate revenue source bonds are paid from any lawfully available resource and have a property tax levy as back up should the primary source of repayment not be available to pay the principal and interest on the bonds.
- Generally, not subject to any debt capacity constraints.
- Subject to a 30-day backdoor referendum period.
- Subject to a 1.25x debt service coverage requirement.

### Debt Certificates

- Source of repayment: Payable from any lawfully available resource.
- Constrained to 2.875% of the District's EAV (How much the District can have outstanding in total).

# Outstanding Debt Obligations

Wheaton Park District Debt Summary							
Series	Security	Purpose	Repayment Source	Call Date	Final Maturity	Average Rate	Outstanding Par
2015C	Limited Tax General Obligation	Refunding	DSEB	12/30/2024	12/30/2026	3.000%	\$1,780,000
2019A	General Obligation Alternate Revenue Source	Refunding	Rollover Bonds	12/15/2027	12/15/2029	4.175%	\$3,890,000
2023	Limited Tax General Obligation	Capital and Payment of 2019A Bonds	DSEB	Not Callable	10/15/2024	4.290%	\$2,046,178
Total:							\$7,716,178



# Debt Margin, DSEB and BINA Capacity

Debt Service Extension Base (DSEB)			
Year	DSEB	CPI Increase (1)	Cumulative Increase
Base	2,009,032.50		
2009	2,011,041.53	0.10%	2,009.03
2010	2,065,339.65	2.70%	56,307.15
2011	2,096,319.74	1.50%	87,287.24
2012	2,159,209.33	3.00%	150,176.83
2013	2,195,915.88	1.70%	186,883.38
2014	2,228,854.61	1.50%	219,822.11
2015	2,246,685.44	0.80%	237,652.94
2016	2,262,412.23	0.70%	253,379.73
2017	2,309,922.88	2.10%	300,890.38
2018	2,358,431.26	2.10%	349,398.76
2019	2,403,241.45	1.90%	394,208.95
2020	2,458,516.00	2.30%	449,483.50
2021	2,492,935.22	1.40%	483,902.72
2022	2,617,581.98	5.00%	608,549.48
2023	2,748,461.07	5.00%	739,428.57
2024	2,841,908.74	3.40%	832,876.24
<b>2025</b>	<b>2,884,537.37</b>	<b>1.50%</b>	<b>875,504.87</b>
<b>2026</b>	<b>2,927,805.43</b>	<b>1.50%</b>	<b>918,772.93</b>
<b>2027</b>	<b>2,971,722.51</b>	<b>1.50%</b>	<b>962,690.01</b>
<b>2028</b>	<b>3,016,298.34</b>	<b>1.50%</b>	<b>1,007,265.84</b>

Note: The DSEB increases by the lesser of 5.0% or the change in the consumer price index. The DSEB represents the maximum amount that can be levied for the payment of non-referendum general obligation bonds.

*Estimated Growth*

Debt Limit			
		Non-Referendum Debt Limit	Statutory Debt Limit
		0.575% of EAV	2.875% of EAV
District EAV of Taxable Property, 2023	\$2,705,931,712		
Non-Referendum Authority (0.575% of EAV)		\$15,559,107	
Statutory Debt Limitation (2.875% of EAV)			\$77,795,537
<b>Outstanding Debt:</b>			
GO Limited Tax Park Bonds, Series 2015C	\$1,780,000	\$1,780,000	\$1,780,000
GO ARS Bonds, Series 2019A	\$3,890,000	\$0	\$0
GO Limited Tax Park Bonds, Series 2023	\$2,046,178	\$2,046,178	\$2,046,178
<b>Total</b>	<b>\$7,716,178</b>	<b>\$3,826,178</b>	<b>\$3,826,178</b>
<b>Legal Debt Margin</b>		<b>\$11,732,929</b>	<b>\$73,969,359</b>

Bond Issue Notification Act (BINA) * Capacity					
Date	BINA Amount	Series	Par	Remaining Capacity	Expiration
9/18/2024	7,500,000.00			7,500,000.00	9/18/2027
		2024	\$ 2,122,668.00	5,377,332.00	9/18/2027
				5,377,332.00	9/18/2027
				5,377,332.00	9/18/2027

- A BINA Hearing will be required to proceed with the issuance of the 2024 Rollover Bonds.

# General Obligation Limited Tax Park Bonds

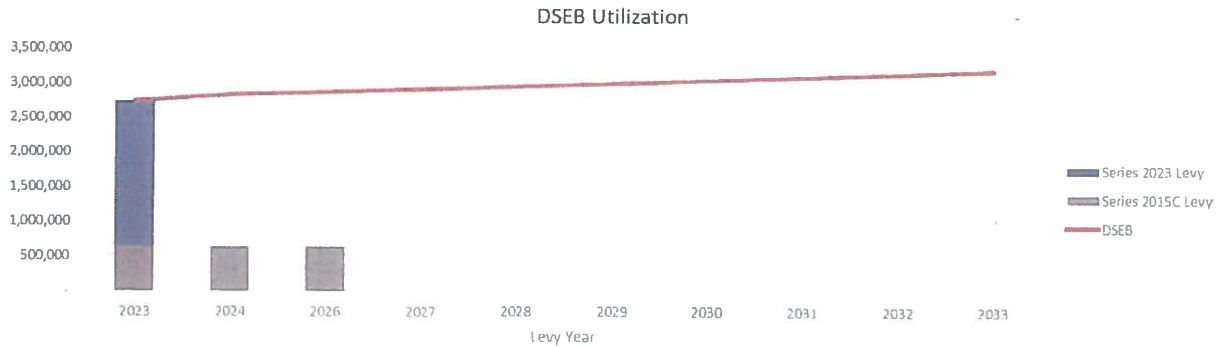
Levy Year	Bond Year	Limited Tax General Obligation Park Bonds, Series 2015C				Limited Tax General Obligation Park Bonds, Series 2023				Total Limited Tax General Obligation Park Bonds		
		Dated: November 12, 2015				Dated: February 26, 2025				Principal	Interest	Total
		Principal	Coupon	Interest	Total	Principal	Coupon	Interest	Total			
2023	2024	575,000	3.00%	53,400	628,400	2,046,178	4.29%	73,882	2,120,060	2,621,178	127,282	2,748,460
2024	2025	595,000	3.00%	36,150	631,150				-	595,000	36,150	631,150
2025	2026	610,000	3.00%	18,300	628,300				-	610,000	18,300	628,300
2026	2027				-				-	-	-	-
Total		1,780,000		107,850	1,887,850	2,046,178		73,882	2,120,060	3,826,178	181,732	4,007,910

Series:	2015C	2023
Original Par Amount:	\$2,915,000	\$2,046,178
Total Interest:	\$800,960	\$73,882
Call Date:	12/30/2024	Not Callable
Purpose:	Refunding	New Money & 2019 Debt Service
Security	Limited Tax G.O.	Limited Tax G.O.
Referendum Approved:	Not Applicable	Not Applicable
Repayment Source:	DSEB	DSEB

# DSEB Utilization

DSEB Margin							
Levy Year	Bond Year	DSEB*	Actual Estimated CPI Growth Rate	2015C LTGO Debt Levy	2023 LTGO Debt Levy	Total Levy	DSEB Margin
2023	2024	2,748,461.07	5.00%	628,400.00	2,120,060.37	2,748,460.37	0.70
2024	2025	2,841,908.74	3.40%	631,150.00		631,150.00	2,210,758.74
2026	2027	2,884,537.37	1.50%	628,300.00		628,300.00	2,256,237.37
2027	2028	2,927,805.43	1.50%				2,927,805.43
2028	2029	2,971,722.51	1.50%				2,971,722.51
2029	2030	3,016,298.34	1.50%				3,016,298.34
2030	2031	3,061,542.81	1.50%				3,061,542.81
2031	2032	3,107,465.95	1.50%				3,107,465.95
2032	2033	3,154,077.93	1.50%				3,154,077.93
2033	2034	3,201,389.09	1.50%				3,201,389.09

\*Preliminary, subject to change. The District's DSEB is assumed to grow by a CPI adjustment of 1.50% per year.



## General Obligation Alternate Revenue Source Bonds

General Obligation Refunding Bonds (Alt. Revenue Source), Series 2019A Dated: September 5, 2019					
Levy Year	Bond Year	Principal	Coupon	Interest	Total
2023	2024	410,000	5.00%	162,400	572,400
2024	2025	425,000	5.00%	141,900	566,900
2025	2026	715,000	5.00%	120,650	835,650
2026	2027	750,000	5.00%	84,900	834,900
2027	2028	780,000	4.00%	47,400	827,400
2028	2029	810,000	2.00%	16,200	826,200
Total		3,890,000		573,450	4,463,450

Series:	2019A
Original Par Amount:	\$5,335,000
Total Interest:	\$1,460,444
Call Date:	12/15/2027
Purpose:	Refunding 2010 Bonds
Security	Alt. Revenue Source
Referendum Approved:	Backdoor Referendum
Repayment Source:	Annual LTGO "Rollover Bonds"

# Series 2024 LTGO Bond Summary

## Security:

- General Obligation Limited Tax Park Bonds payable from any funds of the District legally available for such purpose, and all taxable property in the District is subject to the levy of taxes to pay the same without limitation as to rate. The amount of said taxes that may be extended to pay the Bonds is limited by the District's Debt Service Extension Base (DSEB)

## Purpose:

- Provide a revenue source for the payment of debt service on the District's General Obligation Refunding Park Bonds (Alternate Revenue Source), Series 2019A
- Fund various capital projects.

## Expected Method of Sale:

- Competitive bank placement.

## Sizing Constraints:

- Sized to fill the available 2024 DSEB Levy.

## Series 2024 Financing Timetable

ACTION	PARTY RESPONSIBLE	DATE
BINA Publication Deadline	District	Wednesday, September 11
BINA Public Hearing	District	Wednesday, September 18
Bids Received	All Parties	Wednesday, October 23, 2024
Adopt Bond Ordinance	District	Wednesday, October 23, 2024
Closing	All Parties	Wednesday, November 13, 2024

*Board Action*

# Series 2024 Financing Model

General Obligation Limited Tax Park Bonds, Series 2024 Dated: November 13, 2024								
Levy Year	Bond Year	Debt Service Extension Base (DSEB) (1)	Existing Limited Tax Bonds Debt Service	Principal Due (10/15)	Rate (2)	Interest Due (10/15)	Total	DSEB Margin
2024	2025	2,841,908.74	631,150.00	2,122,668	4.50%	88,091	2,210,759	0.02
2025	2026	2,841,908.74	628,300.00					2,213,608.74
2026	2027	2,841,908.74						2,841,908.74
<b>Total</b>			\$ 1,259,450	\$ 2,122,668.00		\$ 88,090.72	\$ 2,210,758.72	

Notes: (1) Assumes the District's actual DSEB for Levy Year 2024.  
(2) Estimated, subject to change.

## Series 2024 Estimated Sources and Uses of Funds

Service	Service Provider	Series 2024
Financial Advisor	Speer Financial Inc.	\$9,200.00
Bond Counsel	Chapman and Cutler	9,500.00
<b>Total Costs of Issuance:</b>		<u>\$18,700.00</u>

Prior Obligations	Payment Date	Series 2024
2019A Bonds	12/15/2024	491,200.00
<b>Prior Obligations Paid with Bond Proceeds:</b>		<u>\$491,200.00</u>

Capital Proceeds	Series 2024
<b>Total Capital Proceeds</b>	<u>\$1,612,768.00</u>
<b>Rounding:</b>	\$0.00

Prior Obligations Paid With Non-Bond Proceeds		
Prior Obligations	Payment Date	
2019A	6/15/2025	\$70,950.00
<b>Total Prior Obligations</b>		<u>\$70,950.00</u>

\*\*\*Preliminary, subject to change\*\*\*



# Future Limited Tax Bonds

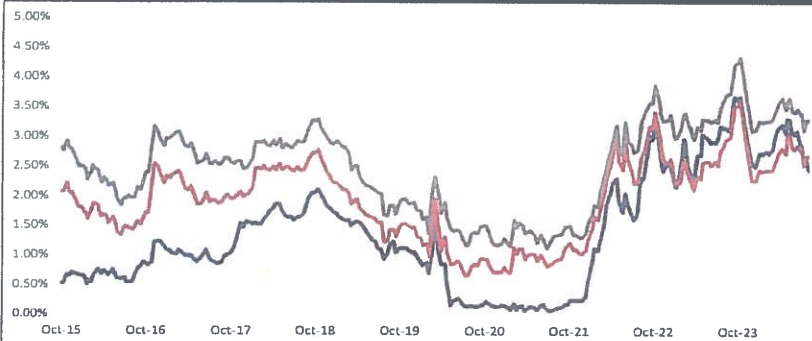
DSEB				Annual Limited Tax Rollover Bonds						Capital Proceeds		
Year	DSEB	Fasting LTGO Debt	DSEB Margin	Issue Date (12/1)	Payment Date (10/15)	Principal	Interest @ 5%	Projected Debt Service	Remaining DSEB Margin	Estimated Cost of Issuance (1%)	Payment of 2019A Debt Service	Net Capital Proceeds
2025	2,884,537	628,300	2,256,237	2025	2026	2,198,700	57,533	2,256,233	5	21,987	556,275	1,620,438
2026	2,927,805		2,927,805	2026	2027	2,853,140	74,657	2,927,797	8	28,531	817,775	2,006,834
2027	2,971,723		2,971,723	2027	2028	2,895,940	75,777	2,971,717	5	28,959	816,150	2,050,831
2028	3,016,298		3,016,298	2028	2029	2,939,380	76,914	3,016,294	5	29,394	811,800	2,098,186
2029	3,061,543		3,061,543	2029	2030	2,983,470	78,067	3,061,537	5	29,835	818,100	2,135,535
2030	3,107,466		3,107,466	2030	2031	3,028,220	79,238	3,107,458	8	30,282		2,997,938
2031	3,154,078		3,154,078	2031	2032	3,073,650	80,427	3,154,077	1	30,737		3,042,914
2032	3,201,389		3,201,389	2032	2033	3,119,750	81,633	3,201,383	6	31,198		3,088,553
2033	3,249,410		3,249,410	2033	2034	3,166,550	82,858	3,249,408	2	31,666		3,134,885
2034	3,298,151		3,298,151	2034	2035	3,214,050	84,101	3,298,151	0	32,141		3,181,910
2035	3,347,623		3,347,623	2035	2036	3,262,260	85,362	3,347,622	1	32,623		3,229,637
2036	3,397,838		3,397,838	2036	2037	3,311,190	86,643	3,397,833	5	33,112		3,278,078
2037	3,448,805		3,448,805	2037	2038	3,360,860	87,943	3,448,803	3	33,609		3,327,251
2038	3,500,537		3,500,537	2038	2039	3,411,270	89,262	3,500,532	6	34,113		3,377,157
2039	3,553,045		3,553,045	2039	2040	3,462,440	90,601	3,553,041	5	34,624		3,427,816
2040	3,606,341		3,606,341	2040	2041	3,514,380	91,960	3,606,340	2	35,144		3,479,236
2041	3,660,436		3,660,436	2041	2042	3,567,090	93,339	3,660,429	7	35,671		3,531,419
2042	3,715,343		3,715,343	2042	2043	3,620,600	94,739	3,715,339	4	36,206		3,584,394
2043	3,771,073		3,771,073	2043	2044	3,674,910	96,160	3,771,070	3	36,749		3,638,161
2044	3,827,639		3,827,639	2044	2045	3,730,030	97,602	3,827,632	7	37,300		3,692,730

**Notes:**

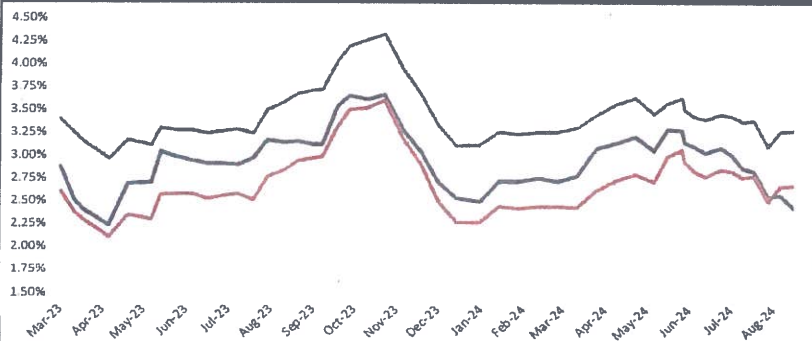
(1) Preliminary, subject to change. The District's debt service extension base is projected to grow at a rate of 1.50% per year.

# Municipal Market Snapshot

AAA MMD Yield  
2016 - 2024



AAA MMD Yield  
March 2023 - Current



2 Year AAA MMD

10 Year AAA MMD

20 Year AAA MMD

Market Indicators

(amounts are in millions)

Rate/Index	Current	2024 High	
Bond Buyer 20-Bond Index	3.88%	4.13%	
Bond Buyer 11-Bond Index	3.78%	4.03%	
Bond Buyer Revenue Bond Index	4.17%	4.42%	
10-Year Treasury	3.86%	4.71%	
30-Year Treasury	4.13%	4.82%	
<b>30-Day Visible Supply</b>	<b>Current</b>	<b>Annual High</b>	<b>Annual Low</b>
Total	\$12,202.30	\$20,015.80	\$3,512.90
Competitive	\$1,484.70	\$5,828.80	\$587.80
Negotiated	\$10,717.60	\$14,507.40	\$2,469.10
<b>New-Issue Sales</b>	<b>Current</b>	<b>Last Week</b>	<b>Two Weeks</b>
Long-Term Bonds	\$8,857.80	\$9,537.00	\$11,521.40
Negotiated Bonds	\$7,694.10	\$7,615.90	\$9,162.90
Competitive Bonds	\$1,163.70	\$1,921.20	\$2,357.50
Short-Term Bonds	\$631.90	\$145.40	\$862.50

**Footnotes:**

-AAA MMD Yields represent the fair market offer side for most liquid and available credits in each ratings category as determined by MMD. the above data provided by Thomson Reuters Municipal market data.

- General obligation bonds maturing in 20 years are used in compiling these bond buyer indexes. The 20 bond index has an average rating equivalent to Moody's Aa2 and S&P's AA, while the 11-bond index is equivalent to Aa1 and AA-plus. (No average Fitch rating is provided because Fitch does not rate one of the bonds.) The 11 bonds used in the higher-grade index are marked with an asterisk. Source: The Bond Buyer.

-30-Day Visible Supply reflects the total dollar volume of bonds to be offered at competitive bidding and through negotiation over the next 30 days. It includes issues scheduled for sale on the date listed along with anticipated offerings listed in that day's Competitive Bond Offerings" and "Negotiated Bond Offerings" tables published on BondBuyer.com.



## MEMORANDUM

*To:* Wheaton Park District Board of Commissioners

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

*Date:* October 2, 2024

*Re:* 2024 Resolution Authorizing the Estimate of Annual Aggregate Levy

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### Introduction

Attached is a package of information intended to provide you with a complete picture of how the Estimate of the Annual Aggregate Levy in Compliance with the Truth in Taxation Law was calculated. Included are:

- The resolution itself, including the Secretary's Certification.
- A graphic depiction of what the 2024 proposed levy means to various homeowners in Wheaton, one with a home with a value of \$300,000, one with a value of \$450,000 and one with a value of \$600,000.
- Tax Levy Rate History for the past 10 years. This also includes % increase (decrease) in rates each year over this 10-year period.
- Tax Levy Dollars History for the past 10 years. This also includes % increase (decrease) in dollars each year over this 10-year period.
- CPI history for the District for the 10 most current years. This illustrates the changes in the CPI which is the most significant factor to increase the limiting rate for a stable growth community like Wheaton.
- History of the EAV of the Wheaton Park District over the past ten years. The increases (decreases) in the EAV, year over year and the cumulative average changes in EAV going back to 1998 have also been calculated as well as the composition of the components of the EAV.
- Ten years of new construction history.
- A worksheet that spells out exactly how the limiting rate is calculated.
- Five worksheets that show the Proposed Tax Levies for the 2024, 2025, 2026, 2027 and 2028 levies. You are voting on only the 2024 levy, but the future periods are provided for planning purposes.
- The next four worksheets show the calculations for determining the special purpose levies for the Liability, Audit, FICA and IMRF levies. These special purpose levies are evaluated first in calculating the levy as they represent specific obligations that have been imposed upon or assumed by the District. As such, they are a "higher" priority for the District in allocating the limited property tax dollars available.

### Draft Calculation of Levy

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

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

The chart below illustrates the proposed 4% increase by category, dollars, and as a percentage of the levy subject to the tax cap.

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

The levies outside of the tax cap, our debt and SRA levies, are displayed below the aggregate extension. Again, this year in the debt levies, we have included an *estimate* of the annual debt issue which is typically issued in October or November of each year. That issue has been included here and in the budget in the amount of \$2,210,759, which is the estimate provided by Speer, our municipal advisors. That amount is included in this tax levy analysis. However, it has not yet been authorized by the Board nor issued. The county does not levy taxes for GO Bonds based upon our tax levy, but rather based upon the Board’s bond ordinance(s).

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

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

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

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

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

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

Beginning with levy year 2021 and because of Public Act 102-0519 (SB 508), the District's levy will be increased by a prior year adjustment due to refunds from certificates of error, tax valuation objections and PTAB (Property Tax Appeal Board) decisions resulting in a refund. The District received \$25,600 in Aggregate Refunds for the 2023 levy. The county treasurer will certify these amounts on or before November 15th of each year. The increase to the District's levy is automatic and is not to be included in the extension base of the prior year.

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

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

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

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

For the 2023 levy (taxes received in 2024), staff recommended a levy increase of \$909K or a 7% increase. Again, this increase was possible due to the CPI Rate for the 2023 Property Tax Levy Year being at a historical high of 5.0% for the second year in a row or \$626K. Additionally New Construction generated \$283K in new taxes primarily due to the expired TIF 2 increment being included in the 2022 New Construction Value. As you recall, TIF 2 represented approximately \$41.5 million in incremental EAV.

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

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

**Future Tax Picture**

In the interest of making complete disclosure, it needs to be understood that the subsequent year levies are guesses as to what is really going to happen to the tax levy. We adjust the levy each year based upon the CPI increase permitted by law, the change in our EAV and our actual experience in the prior year as well as our year-to-date experience, particularly in the Liability, Audit, IMRF and FICA funds. The limiting rate is what we are calculating. The taxes we receive are based on multiplying the limiting rate times the EAV divided by \$100. (The limiting rate is per \$100 of assessed value per statute so that is why we divide by \$100).

So, what makes the limiting rate go up or down? Short answer, growth in the CPI, lots of new construction or no growth in EAV.

**Limiting Rate Calculation:**

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

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

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

## Wheaton Park District 2024 Proposed Property Tax Levy

A homeowner  
whose



			For the Yr.	Monthly	Daily
House is worth	\$ 600,000	would pay Park District Taxes of:	\$1,225.69	\$102.14	\$3.35
House is worth	\$ 450,000	would pay Park District Taxes of:	\$919.27	\$76.61	\$2.51
House is worth	\$ 300,000	would pay Park District Taxes of:	\$612.84	\$51.07	\$1.67



### Levy Rate History

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

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

### Levy \$ History

Levy	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General	3,863,862	3,953,029	3,963,103	4,125,058	4,369,837	4,269,616	4,774,528	4,891,656	5,062,798	5,236,521
Bond and Interest	3,625,651	3,624,304	3,626,571	3,627,166	3,637,871	3,635,416	3,641,632	3,002,286	0	0
Bond and Interest Limited	2,252,910	2,269,871	2,287,087	2,333,578	2,383,770	2,429,437	2,483,164	2,518,297	2,646,401	2,776,124
IMRF	742,895	713,626	763,838	739,858	434,300	893,873	483,335	561,635	246,240	193,418
Audit	2,019	4,161	26,568	11,633	12,199	9,987	10,229	31,058	43,295	14,222
Liability	603,602	584,632	495,941	602,589	627,051	606,735	565,169	271,759	541,186	659,898
FICA	474,403	474,364	575,646	560,710	583,133	604,238	365,698	564,223	533,069	483,546
Recreation	3,815,412	3,901,016	3,909,966	4,069,220	4,313,720	4,217,183	4,723,381	4,839,892	5,008,680	5,182,478
Museum	853,925	875,908	998,525	939,946	1,017,433	1,018,716	1,020,373	1,022,330	1,074,255	1,274,287
SRA	807,495	815,572	825,831	835,249	844,201	853,923	864,376	864,451	251,652	352,704
Aggregate Refunds								69,881	29,765	25,600
<b>Total Taxes</b>	<b>17,042,174</b>	<b>17,216,483</b>	<b>17,473,077</b>	<b>17,845,006</b>	<b>18,223,515</b>	<b>18,539,124</b>	<b>18,931,884</b>	<b>18,637,466</b>	<b>15,437,340</b>	<b>16,198,799</b>

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

<b>Annual Increase in Taxes, excluding Bonds</b>	<b>1.9%</b>	<b>1.4%</b>	<b>2.1%</b>	<b>2.8%</b>	<b>2.7%</b>	<b>2.2%</b>	<b>2.7%</b>	<b>2.4%</b>	<b>-2.5%</b>	<b>4.9%</b>
<b>Annual change in bonds</b>	<b>5.7%</b>	<b>0.3%</b>	<b>0.3%</b>	<b>0.8%</b>	<b>1.0%</b>	<b>0.7%</b>	<b>1.0%</b>	<b>-9.9%</b>	<b>-52.1%</b>	<b>4.9%</b>

% of Total Levy										
Bonds	34%	34%	34%	33%	33%	33%	32%	30%	17%	17%
Pensions	7%	7%	8%	7%	6%	8%	4%	6%	5%	4%
SRA	5%	5%	5%	5%	5%	5%	5%	5%	2%	2%
Operations	54%	54%	54%	55%	57%	55%	59%	60%	76%	77%

*CPI History*

**CPI Increase History for Tax Levy**

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

### EAV History

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Residential	1,691,201,324	1,745,609,458	1,860,732,961	1,959,814,630	2,055,649,652	2,104,708,507	2,166,784,913	2,194,116,045	2,262,903,892	2,381,705,535
Farm	-	-	-	-	-	-	-	-	-	-
Commercial	316,746,797	323,858,307	341,792,379	355,320,407	372,048,160	380,009,396	378,583,925	381,926,626	431,187,153	450,185,988
Industrial	9,703,220	9,771,460	10,173,350	10,110,840	10,736,530	10,548,235	10,304,160	10,336,120	9,867,469	10,364,840
Railroad	1,085,225	1,302,575	1,325,281	1,352,029	1,452,587	1,585,589	1,652,952	1,798,734	1,973,198	2,133,199
<b>TOTAL EAV</b>	<b>2,018,736,566</b>	<b>2,080,541,800</b>	<b>2,214,023,971</b>	<b>2,326,597,906</b>	<b>2,439,886,929</b>	<b>2,496,851,727</b>	<b>2,557,325,950</b>	<b>2,588,177,525</b>	<b>2,705,931,712</b>	<b>2,844,389,562</b>

#### % Increase(Decrease)

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

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

	1998-2014	1998-2015	1998-2016	1998-2017	1998-2018	1998-2019	1998-2020	1998-2021	1998-2022	1998-2023
Residential	3.0%	3.1%	3.3%	3.4%	3.4%	3.4%	3.4%	3.3%	3.3%	3.3%
Farm	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%
Commercial	3.0%	2.9%	3.1%	3.1%	3.2%	3.2%	3.0%	2.9%	3.3%	3.4%
Industrial	22.7%	21.4%	20.5%	19.4%	18.7%	17.7%	16.8%	16.1%	15.2%	14.8%
Railroad	9.5%	10.1%	9.6%	9.2%	9.1%	9.1%	8.9%	8.9%	8.9%	8.9%
<b>TOTAL EAV</b>	<b>3.1%</b>	<b>3.1%</b>	<b>3.2%</b>	<b>3.3%</b>	<b>3.4%</b>	<b>3.4%</b>	<b>3.3%</b>	<b>3.2%</b>	<b>3.3%</b>	<b>3.4%</b>

#### Composition of EAV

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

Current valuation	2,066,534,570	2,142,799,808	2,268,069,080	2,392,969,616	2,510,745,558	2,570,067,378	2,632,719,266	2,661,265,894	2,739,102,164	2,877,238,728
Current valuation % change	-0.69%	3.69%	5.85%	5.51%	4.92%	2.36%	2.44%	1.08%	2.92%	5.04%

**New Construction History**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
New Construction	11,855,450	13,061,276	31,601,316	18,727,575	15,981,660	9,559,682	11,430,520	16,298,550	50,431,619	10,346,440
% Increase(Decrease) Year by Year	9.1%	10.2%	141.9%	-40.7%	-14.7%	-40.2%	19.6%	42.6%	209.4%	-79.5%
Average % Increase(Decrease) since 2001	0.7%	1.4%	10.7%	7.5%	6.2%	3.6%	4.5%	6.4%	16.1%	11.7%
Minimum New Construction	10,410,039	10,410,039	10,410,039	10,410,039	10,410,039	9,559,682	9,559,682	9,559,682	9,559,682	9,559,682
Maximum New Construction	24,596,240	24,596,240	31,601,316	31,601,316	31,601,316	31,601,316	31,601,316	31,601,316	50,431,619	50,431,619
10 Year Average New Construction	17,642,444	16,551,061	17,251,569	16,709,703	16,003,186	15,157,859	14,597,771	14,978,957	18,981,115	18,929,409

### Limiting Rate

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

Includes TIF Changes

**NUMERATOR CALCULATION:**

**IMPORTANT!** Use figures from prior year unless taxes have been abated within the past 3 years; if so, use the year with the highest tax extension amongst the past 3 years.

DuPage County 13,044,370

2024 CPI for Levy Year 3.4%

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

NUMERATOR --> 13,487,879

**DENOMINATOR CALCULATION:**

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

Year	Estimated EAV	Increase Factor	Estimated EAV
2024 TIF Valuation (DuPage) (2)	2,844,389,562	X <span style="border: 1px solid black; padding: 2px;">0.9700</span>	2,759,057,875
2024 Less: DuPage new construction (1)	10,346,440	X <span style="border: 1px solid black; padding: 2px;">1.992%</span>	20,692,880
<b>DENOMINATOR --&gt;</b>	<b>2,834,043,122</b>		<b>2,738,364,995</b>
	Numerator	<span style="border: 1px solid black; padding: 2px;">13,487,879</span>	
	Denominator	<span style="border: 1px solid black; padding: 2px;">2,738,364,995</span>	= <span style="border: 1px solid black; padding: 2px;">0.4926%</span>

(1) These figures came from the March letter from Gary King (DuPage Co.) providing final prior yr. calculations and information for subsequent year's tax levy. A quicker source is the IDOR website. It posts there in late January.

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

Year	December CPI-U	% Change From Previous December	% Use for PTELL	Comments	Levy Year	Years Taxes Paid
1991	137.900					
1992	141.900	2.9%	2.9%		1993	1994
1993	145.800	2.7%	2.7%	(5% for Cook)	1994	1995
1994	149.700	2.7%	2.7%		1995	1996
1995	153.500	2.5%	2.5%		1996	1997
1996	158.960	3.6%	3.6%		1997	1998
1997	161.300	1.5%	1.5%		1998	1999
1998	163.900	1.6%	1.6%		1999	2000
1999	168.300	2.7%	2.7%		2000	2001
2000	174.000	3.4%	3.4%		2001	2002
2001	178.700	1.6%	1.6%		2002	2003
2002	180.900	2.4%	2.4%		2003	2004
2003	184.300	1.9%	1.9%		2004	2005
2004	190.300	3.3%	3.3%		2005	2006
2005	196.800	3.4%	3.4%		2006	2007
2006	201.800	2.5%	2.5%		2007	2008
2007	210.036	4.06%	4.1%		2008	2009
2008	210.228	0.1%	0.1%		2009	2010
2009	215.949	2.7%	2.7%		2010	2011
2010	219.179	1.5%	1.5%		2011	2012
2011	225.672	3.0%	3.0%		2012	2013
2012	229.601	1.7%	1.7%		2013	2014
2013	233.049	1.5%	1.5%		2014	2015
2014	234.812	0.8%	0.8%		2015	2016
2015	236.525	0.7%	0.7%		2016	2017
2016	241.432	2.1%	2.1%		2017	2018
2017	246.524	2.1%	2.1%		2018	2019
2018	251.233	1.9%	1.9%		2019	2020
2019	256.074	2.3%	2.3%		2020	2021
2020	260.474	1.4%	1.4%		2021	2022
2021	278.802	7.0%	5.0%		2022	2023
2022	296.797	6.5%	5.0%		2023	2024
2023	306.746	3.4%	3.4%		2024	2025

## LEVY

**WHEATON PARK DISTRICT**  
**TAX LEVY WORKSHEET**  
**2024 Tax Levy (rec'd in subsequent year)**

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

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

## LEVY

**WHEATON PARK DISTRICT**  
**TAX LEVY WORKSHEET**  
 2025 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A)	(B)	(C)	% Increase/ Decrease <i>(C)/(A)</i>	Extended Tax Rate <i>(B)/EAV</i>
			2024 Extended Figures <i>(DuPage)</i>	2025 Proposed Levy <i>(A)+(C)</i>	Increase (Decrease)		
10	General	0.3500	5,158,001	5,289,701	131,700	3%	0.1880
20	Recreation	0.3700	5,103,958	5,235,658	131,700	3%	0.1860
22	Cosley Zoo	0.0700	1,274,287	1,324,287	50,000	4%	0.0471
24	Audit	0.0050	34,354	40,804	6,450	19%	0.0014
23	Insurance Liability	None	827,023	797,868	(29,155)	-4%	0.0284
26	Retirement-IMRF	None	504,118	477,218	(26,900)	-5%	0.0170
25	Retirement-Social Security	None	689,096	738,171	49,075	7%	0.0262
Aggregate Extension			13,590,837	13,903,707	302,540	2%	0.4940
21	SRA	0.0400	476,000	476,000	0	0%	0.0169
30	Bond & Interest-Limited	None	631,150	628,300	(2,850)	0%	0.0223
			14,697,987	15,008,007	299,690	2%	0.5333

<b>2025 LIMITING RATE</b>		<b>0.4940</b>	
<b>Numerator</b>		<b>Denominator</b>	
Prior Year Levy	13,487,879	Estimated EAV for LY 2025	2.0% 2,814,239,033
CPI % Increase (Decrease)	3.0%	Prior Year New Constr. w/ change of	1.4% (1,984,351)
<b>Levy</b>	<b>13,892,515</b>	<b>Valuation</b>	<b>2,812,254,682</b>



## LEVY

**WHEATON PARK DISTRICT**  
**TAX LEVY WORKSHEET**  
 2026 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	(A)		(B)	(C)	% Increase/ (C)/(A)	Extended Tax (B)/EAV
		Statutory (if applicable)	2025 Extended (DuPage)	2026 Proposed Levy (A)+(C)			
10	General	0.3500	5,289,701	5,414,501	124,800	2%	0.1886
20	Recreation	0.3700	5,235,658	5,360,458	124,800	2%	0.1867
22	Cosley Zoo	0.0700	1,324,287	1,379,287	55,000	4%	0.0480
24	Audit	0.0050	40,804	49,096	8,292	20%	0.0017
23	Insurance Liability	None	797,868	844,083	46,215	6%	0.0294
26	Retirement-IMRF	None	477,218	515,668	38,450	8%	0.0180
25	Retirement-Social Security	None	738,171	756,274	18,103	2%	0.0263
Aggregate Extension			13,903,707	14,319,367	415,660	3%	0.4988
21	SRA	0.0400	476,000	476,000	0	0%	0.0166
30	Bond & Interest-Limited	None	628,300	0	(628,300)	-100%	-
			<u>15,008,007</u>	<u>14,795,367</u>	<u>(212,640)</u>	<u>-1%</u>	<u>0.5154</u>

(B) LIMITING RATE		0.4988	
<b>Numerator</b>		<b>Denominator</b>	
Prior Year Levy	13,892,515	Estimated EAV for LY 2026	2.0% 2,870,523,813
CPI % Increase (Decrease)	3.0%	Prior Year New Constr. w/ change of	1.4% (2,011,555)
<b>Levy</b>	<u>14,309,291</u>	<b>Valuation</b>	<u>2,868,512,258</u>

## LEVY

### WHEATON PARK DISTRICT TAX LEVY WORKSHEET

2027 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(If applicable)</i>	(A)	(B)	(C)	% Increase/ Decrease <i>(C)/(A)</i>	Extended Tax Rate <i>(B)/EAV</i>
			2026 Extended Figures <i>(DuPage)</i>	2027 Proposed Levy <i>(A)+(C)</i>	Increase (Decrease)		
10	General	0.3500	5,414,501	5,580,101	165,600	3%	0.1906
20	Recreation	0.3700	5,360,458	5,526,058	165,600	3%	0.1887
22	Cosley Zoo	0.0700	1,379,287	1,434,287	55,000	4%	0.0490
24	Audit	0.0050	49,096	48,330	(766)	-2%	0.0017
23	Insurance Liability	None	844,083	884,303	40,220	5%	0.0302
26	Retirement-IMRF	None	515,668	516,418	750	0%	0.0176
25	Retirement-Social Security	None	756,274	757,544	1,270	0%	0.0259
	Aggregate Extension		14,319,367	14,747,041	427,674	3%	0.5037
21	SRA	0.0400	476,000	476,000	0	0%	0.0163
30	Bond & Interest-Limited	None	0	0	0	0%	-
			<u>14,795,367</u>	<u>15,223,041</u>	<u>427,674</u>	<u>3%</u>	<u>0.5199</u>

(B) LIMITING RATE		0.5037	
<b>Numerator</b>		<b>Denominator</b>	
Prior Year Levy	14,309,291	Estimated EAV for LY 2027	2.0% 2,927,934,290
CPI % Increase (Decrease)	3.0%	Prior Year New Constr. w/ change of	1.4% (2,122,944)
Levy	<u>14,738,569</u>	Valuation	<u>2,925,811,346</u>

## LEVY

### WHEATON PARK DISTRICT

#### TAX LEVY WORKSHEET

2028 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A)	(B)	(C)	% Increase/ Decrease <i>(C)/(A)</i>	Extended Tax Rate <i>(B)/EAV</i>
			2027 Extended Figures <i>(DuPage)</i>	2028 Proposed Levy <i>(A)+(C)</i>	Increase (Decrease)		
10	General	0.3500	5,580,101	5,744,887	164,786	3%	0.1924
20	Recreation	0.3700	5,526,058	5,690,844	164,786	3%	0.1906
22	Cosley Zoo	0.0700	1,434,287	1,494,287	60,000	4%	0.0500
24	Audit	0.0050	48,330	49,791	1,461	3%	0.0017
23	Insurance Liability	None	884,303	925,783	41,480	5%	0.0310
26	Retirement-IMRF	None	516,418	521,018	4,600	1%	0.0174
25	Retirement-Social Security	None	757,544	764,514	6,970	1%	0.0256
Aggregate Extension			14,747,041	15,191,124	444,083	3%	0.5087
21	SRA	0.0400	476,000	476,000	0	0%	0.0159
30	Bond & Interest-Limited	None	0	0	0	0%	-
			<u>15,223,041</u>	<u>15,667,124</u>	<u>444,083</u>	<u>3%</u>	<u>0.5246</u>

(B) LIMITING RATE		0.5087	
<b>Numerator</b>		<b>Denominator</b>	
Prior Year Levy	14,738,569	Estimated EAV for LY 2028	2.0% 2,986,492,975
CPI % Increase (Decrease)	3.0%	Prior Year New Constr. w/ change of	1.4% (2,240,500)
Levy	<u>15,180,727</u>	Valuation	<u>2,984,252,475</u>

## Liability

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

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

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

## Audit

### AUDIT FUND LEVY (Fund #24)

Levy Year:	2023	2024	2025	2026	2027	2028
Fiscal Year:	2024	2025	2026	2027	2028	2029
27-Sep-24	<u>(Budgeted)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>
Fund Balance, Beginning of Year	41,227	25,578	20,060	20,360	23,210	23,906
Anticipated Revenue	14,551	34,582	41,000	49,250	48,488	49,942
Cash & Revenues	55,778	60,160	61,060	69,610	71,698	73,848
Less: Expenditures	30,200	40,100	40,700	46,400	47,792	49,226
Est. Fund Balance, End of Year	<u>25,578</u>	<u>20,060</u>	<u>20,360</u>	<u>23,210</u>	<u>23,906</u>	<u>24,623</u>
Fund Balance Goal (50% of budget)	15,100	20,050	20,350	23,200	23,896	24,613
Excess (Deficit) of Fund Balance Goal	<u>10,478</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>	<u>10</u>
<b>REVENUE BREAKDOWN</b>						
Proposed or actual levy	14,222	34,354	40,804	49,096	48,330	49,791
Less: Uncollectibles	0.5% 71	172	204	245	242	249
Subtotal	14,151	34,182	40,600	48,850	48,088	49,542
Interest	400	400	400	400	400	400
Anticipated Revenues	<u>14,551</u>	<u>34,582</u>	<u>41,000</u>	<u>49,250</u>	<u>48,488</u>	<u>49,942</u>
<b>EXPENDITURE BREAKDOWN</b>						
	<b>2024</b> <i>from projections</i>	Estimated Expenditures	Estimated Expenditures	Estimated Expenditures	Estimated Expenditures	Estimated Expenditures
Salaries and Wages	0	500	500	500	515	530
Acctg. Services	0	500	500	500	515	530
Legal & Consulting	0	0	0	0	0	0
Audit Fees for Audit fund	30,200	39,100	39,700	45,400	46,762	48,165
	<u>30,200</u>	<u>40,100</u>	<u>40,700</u>	<u>46,400</u>	<u>47,792</u>	<u>49,226</u>

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

## FICA

### FICA FUND LEVY (Fund #25)

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

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

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

<u>EXPENDITURE BREAKDOWN</u>	<u>2024</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Estimated</u>
	<u>from projections</u>	<u>from budget</u>	<u>from budget</u>	<u>from budget</u>	<u>(prior yr + 1%)</u>	<u>(prior yr + 1%)</u>
FICA	<u>733,914</u>	<u>781,013</u>	<u>800,210</u>	<u>819,507</u>	<u>827,702</u>	<u>835,979</u>
Estimated expenditures	<u>733,914</u>	<u>781,013</u>	<u>800,210</u>	<u>819,507</u>	<u>827,702</u>	<u>835,979</u>

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

**IMRF**

**IMRF FUND LEVY (Fund #26)**

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

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

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

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

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

**TO:** Wheaton Park District Board of Park Commissioners  
**FROM:** Sandra Simpson and Bethany Meger  
**THROUGH:** Mike Benard  
**RE:** **Renewal of Paylocity Agreement**  
**DATE:** October 2, 2024

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**SUMMARY:** Staff is seeking to get the Board’s approval for the renewal of our current Paylocity agreement for payroll and HR processing services. This renewal would extend our current pricing through November of 2027. Staff has been very pleased with the Paylocity product, ease of use for staff and customer support. The services that Paylocity provides the District is included with this memo. These services are not subject to bidding requirements due to the specialized nature of the service.

**PREVIOUS COMMITTEE/BOARD ACTION:** The Board reviewed and approved through the RFP process the contract with Paylocity in 2017. The Board also previously agreed to addendums to the Paylocity agreement in July of 2019, January of 2021 and September of 2021 with no increase in price. The current pricing addendum expires November of 2024. Paylocity will only agree to pricing addendum terms for up to 3 years.

**REVENUE OR FUNDING IMPLICATIONS:** There would be no increase in price from our current pricing addendum. Paylocity reviews and if necessary, increases pricing each July. The table below shows the total we have paid in Paylocity from October 2017 through August 26, 2024. The numbers are significantly lower in 2020 due to the reduced headcount from COVID-19.

Service	2017	2018	2019	2020	2021	2022	2023	2024
HR and PR processing	\$33,614	\$126,747	\$126,096	\$81,638	\$113,342	\$93,737	\$100,204	\$76,795

**LEGAL REVIEW:** Andrew Paine at Tressler has confirmed that this agreement/extension is not subject to competitive bidding. More specifically, see Section 8-1(c) of the Park District Code (70 ILCS 1205/8-1(c)), which states, in pertinent part:

“Contracts which, by their nature, are not adapted to award by competitive bidding, such as...contracts for the use, purchase, delivery, movement, or installation of data processing equipment, software, or services and telecommunications and interconnect equipment, software, or services, ...are not subject to competitive bidding.”

The above language covers the type of payroll processing equipment and services contemplated by the agreement with Paylocity.

He has also reviewed the agreement and confirmed that the terms are standard for this type of agreement, contain adequate protections for the Park District, and are generally acceptable from a legal standpoint.

**ATTACHMENTS:** 2024 Pricing Addendum - Paylocity services statement - Previous Reports to Park Board - Original Master Agreement with Paylocity

**RECOMMENDATION:** Staff recommends extending the agreement with Paylocity through November of 2027 with an estimated annual cost of \$127,000. The actual monthly cost will be based on the number of active employees in the system.





GUARANTEED PRICING ADDENDUM (TO ORIGINAL SERVICES AGREEMENT)

Client Information:

Client Code: 40850
Client Name: WHEATON PARK DISTRICT
Company Code (if applicable): 40850
Requested By/Function: Michelle Hartwig Client Service Manager

Effective Date: 11/01/2024

Expiration Date: 11/01/2027

Related Company Codes (continued on next page if necessary):

Table with 8 columns and 5 rows for related company codes.

Client Contact Information:

Contact: Joanna Koppang Phone: (630)510-4948 Address: 855 W. Prairie
City: Wheaton State: IL Zip: 60187

Paylocity Corporation ("Paylocity") is pleased to provide Client with guaranteed pricing covering Paylocity's services for the next 36 months (refer to original Quote for Service/Letters of Intent), subject to the terms and conditions set forth in this amendment and Client's original Services Agreement.

Items included are base and unit fees. Items specifically excluded from this agreement are delivery, reverse wire fees, tax service fees, agency, child support, garnishment, maintenance and export fees, 401K transfer, SSN verification and year-end services. In the month following the completion of the guaranteed price period, Client's prices will be subject to the same price increases applied to its other clients of similar size and product utilization unless a renewal agreement is signed by both parties.

- 1) Guaranteed Term: As consideration for the guaranteed pricing period, Client agrees to purchase the services for the same minimum guaranteed term noted above commencing with the effective date of this addendum, and thereafter.
2) Termination/Buy Out Fee: If Client terminates this agreement to purchase services prior to the end of the minimum guaranteed term, Client agrees to pay Paylocity a termination fee equal to the number of months remaining from the effective date of this amendment times average monthly processing fees for the terminated services (based on an average of the last three months of processing prior to the date of termination).

THE PAYLOCITY SERVICES COVERED BY THIS ADDENDUM ARE PROVIDED IN ACCORDANCE WITH THE TERMS AND CONDITIONS SET FORTH IN THE ORIGINAL AGREEMENT(S) BETWEEN CLIENT AND PAYLOCITY COVERING ALL GENERAL AND SPECIFIC SERVICES. THIS AGREEMENT IS NOT VALID UNLESS SIGNED BY BOTH PARTIES.

Paylocity Corporation

Wheaton Park District

Name: Michelle Hartwig
Signature: Michelle Hartwig
Title: Client Service Manager
Date: 9/10/2024

Name:
Signature:
Title:
Date:

Additional Notes:

## Wheaton Park District – Paylocity Services Statement

### ACA Enhanced

- Paylocity's ACA Enhanced module alleviates the stress of health care compliance by ensuring compliance is monitored and checked off your list:
  - The ACA module can track all necessary data for 1094-C and 1095-C forms, then prepare them after year-end and electronically file them on your behalf.
  - The module tracks and populates benefit classifications on 1095-C forms as well as sets up automatic notifications for critical ACA information such as when employees end their initial measurement period.

### Compliance Dashboard

- Paylocity's Compliance Dashboard module helps you stay on track with Equal Employment Opportunity (EEO), compensation and various employment data:
  - I-9 Work Authorization – easily update work authorizations by launching I-9 verification events
  - Affordable Care Act – view your company's ACA information such as offer status percentage and current member of full-time equivalent employees
  - Document Sign-Off – allows employees to quickly acknowledge documents such as employee handbooks or social media policies.
  - Equal Employment Opportunity – provides a summary of all complete, custom, or missing EEO data.
  - Compliance News – stay up to date with the latest tax and compliance law updates through a live news feed.

### Employee Self Service

- Paylocity's Employee Self Service module provides employees with 24/7 access to essential employee and company data on one screen:
  - Employees can view paychecks, tax documents, and make changes to their demographic information or direct deposit accounts.
  - Punch timecards digitally and manage time-off requests
  - Employees can also interact amongst each other within Community or by utilizing Impressions and recognizing co-workers for their achievements.

### Enhanced HR:

- Paylocity's Enhanced HR module helps employers automate tasks such as leave tracking, OSHA safety tracking, reporting, and more.
  - Dynamic tools help make reporting more strategic and productive with access to hundreds of reports.

### Enterprise Benefits

- Paylocity's Enterprise Benefits module helps employers manage benefit information for their employees such as enrollment information, dependent information, etc.
  - Update employee information, open special enrollment, and complete open enrollment all in one module.
  - Run reports including carrier reports and billing suite reports.

### Onboarding

- Paylocity's Onboarding module makes the onboarding process efficient for new hires and employers. You can create and configure personalized onboarding packets to include and automate that have the following attributes:
  - Simply setup of event packets by department or role and automation of those packets while also alerting other parts of the organization of tasks they need to complete on their end
  - Digital data collection to stay compliant such as I-9's, emergency contact details, direct deposit information, etc.
  - Customizable company insights such as welcome notes and videos, team bios and profiles, etc.
  - Tax Geolocation to make compliance easy where the module can automatically determine employees' state and local taxes on home and work locations.

### Performance Management

- Paylocity's Performance Management module can help with defining and managing employees' goals with ease with multiple features:
  - Goal management, performance reviews, customized insights, succession planning, full-scale feedback, and journals.

### Time and Labor

- Paylocity's Time and Labor module helps employers view time and attendance for their employees where it takes the manual work out of time tracking and empowers the employees to handle daily needs, such as clocking in and out.
- Attendance points help track employee attendance occurrences such as tardiness, absenteeism, or misuse of breaks/meal periods.
- Scheduling helps employers create and adjust work schedules for their employees without having to manually correct payroll data.
- Supervisor Dashboards help managers view their employees and run reports such as a weekly summary of hours report.

## PAYLOCITY CORPORATION SERVICES TERM AGREEMENT

WHEATON PARK DISTRICT, ("CLIENT") is requesting Paylocity Corporation ("Paylocity") to provide CLIENT with payroll and related services as set forth in this services agreement ("Agreement"). This Agreement encompasses the following General Terms and Conditions as well as the specific Terms and Conditions for any software or services ("Services") utilized by CLIENT, whether included in the initial quote or subsequent, and all of which are to be governed by the terms and conditions of this Agreement.

### TERMS AND CONDITIONS

#### FEES, TERM AND PAYMENTS

1. The term of this Agreement shall commence upon the date of CLIENT's first payroll ("Effective Date") and end two (2) years thereafter (the "Initial Term"). The fees included in the Paylocity Quote for Service will be effective during the Initial Term. After the Initial Term, fees are subject to change upon 60 days' prior written notice to CLIENT for general price increases; provided that fees will not increase for two years from the date of execution of this Agreement and the maximum annual increase thereafter shall not exceed 3%. Notwithstanding any other provision of this Agreement to the contrary, upon CLIENT's receipt of written notice of a price increase, CLIENT may, at its option, either (i) approve such price increase; or (ii) terminate this Agreement by providing Paylocity with written notice of its intent to terminate within ten (10) business days after receipt of written notice of said price increase. CLIENT agrees to allow Paylocity to debit from its account(s) on due date any and all fees due to Paylocity under this Agreement and in the same manner that payroll and tax funds are collected. CLIENT has 180 days from Invoice date to dispute invoice amounts.
2. After the end of the Initial Term, this Agreement will renew automatically for one (1) year periods ("Renewal Term") unless either party gives written notice of their intent to terminate within ninety (90) days before the end of the Initial Term or current Renewal Term in effect.
3. CLIENT will be assessed a monthly non-activity fee at the prevailing rate if no payrolls are run during any given processing month.

#### CONFIDENTIALITY AND PROTECTION OF CLIENT DATA

1. Paylocity agrees to keep confidential any information provided by the CLIENT to the same degree it would with respect to its own confidential information and will use said information solely for the purposes of payroll and related services processing. Paylocity will not disclose this information to anyone without the permission of the CLIENT, or unless required to do so pursuant to legal process.
2. Paylocity will maintain adequate security over CLIENT information using commercially reasonable safeguards over the hardware, software, personnel and processes used to support the delivery of payroll and related services to the CLIENT and in compliance with federal, state and local laws governing employee and payee data including California SB1386 and Massachusetts 201 CMR 17.00.
3. CLIENT will maintain adequate security over the hardware, personnel and processes used to access Paylocity's software and services, including usernames and passwords used to access Paylocity's software.
4. Service delivery by Paylocity involves transmissions of data and information over the Internet at a website hosted by Paylocity. Accordingly, CLIENT acknowledges that neither the security of transmissions over the Internet nor of the CLIENT'S hardware used to access the Internet can be guaranteed by Paylocity.
5. Paylocity will maintain commercially reasonable storage facilities and procedures (periodic back-up and on-and off-site storage) to protect the alteration and loss of CLIENT'S data.
6. Without limiting the confidentiality, data protection and intellectual property rights terms set forth in this Agreement, Paylocity has a perpetual right to use aggregated, anonymized, and statistical data ("Aggregated Data") derived from the operation of the Services and Software provided to CLIENT, and nothing herein shall be construed as prohibiting Paylocity from utilizing the Aggregated Data in the provision of its Services or for operating purposes.

#### RESPONSIBILITIES

1. Paylocity will use due care in processing CLIENT'S work, and shall be responsible for correcting errors which are caused by Paylocity equipment, processors, or employees in the course of their work.
2. Paylocity shall be responsible for the payment of any penalties and/or interest due resulting from errors or omissions committed by Paylocity while filing taxes on said CLIENT'S behalf.
3. Paylocity will provide customer support from 7AM to 7PM CST daily, excluding weekends and Federal holidays.
4. Paylocity will make available to CLIENT all improvements, enhancements and modifications to its services, methods, and software as they are made generally available by Paylocity to its other CLIENTS.
5. CLIENT is solely responsible for the content and accuracy of all data input and then subsequently processed by Paylocity. CLIENT will submit to Paylocity its payroll and other data in a form, at a time and by the method specified by Paylocity. Because the accuracy of the payroll and other information is limited to the CLIENT's data, Paylocity is not responsible for CLIENT errors, wage and hour violations, employment discrimination, garnishment calculations or other employment policies which may violate the law. It is the CLIENT's responsibility to review the processed payroll and other information and to promptly identify any errors. If the data submitted to Paylocity is incorrect, incomplete, or not in proper form, then CLIENT agrees to pay Paylocity's additional charges then in effect for the corrections to said data.

6. Paylocity liability for any errors or omissions on its part shall be limited to actual damages incurred but under no circumstances, other than defined in part 2 of this section or for criminal or fraudulent acts or gross negligence by Paylocity or any of its employees or for indemnification obligations relating to Intellectual Property, shall exceed two times (2x) the charge for such service during the calendar year. PAYLOCITY CORPORATION SHALL NOT UNDER ANY CIRCUMSTANCES BE LIABLE FOR SPECIAL, INDIRECT, INCIDENTAL, OR CONSEQUENTIAL DAMAGES OR OTHER SIMILAR DAMAGES (INCLUDING LOST PROFITS) even if Paylocity has been advised of the possibility of such damages. Nothing in this Agreement creates or will be understood to create third party beneficiaries. CLIENT agrees that Paylocity has no obligations to third parties, including CLIENT'S employees and any third party agencies.

7. Except as specifically stated in the Agreement the Services are provided "AS IS" and there are no warranties, expressed or implied, including but not limited to any implied warranties of merchantability or fitness for a particular purpose.

8. Paylocity and CLIENT agree to abide by all applicable state, local and national laws in connection with the services. CLIENT agrees that they will not post to any application material that would be considered libelous, unlawful, inappropriate, offensive or disrespectful to others. CLIENT agrees that they are responsible for material posted by CLIENT'S employees.

9. CLIENT will not also reverse engineer, disassemble, decompile or otherwise attempt to derive source code, trade secrets, or programming methods from the applications.

10. The provision of Services to CLIENT may require use of or integration with third party software and/or services. To the extent CLIENT requires utilization of any third party software or services, CLIENT agrees to hold harmless and release Paylocity from any liability from CLIENT'S use or Paylocity's integration with third-parties. CLIENT authorizes Paylocity to share any CLIENT data, including CLIENT'S confidential information, as may be needed by third-parties to for the provision of Services. Paylocity is also not liable for any disclosure of CLIENT Confidential Information by any such third-party, whether intentional or not.

11. Paylocity represents and warrants that the Services will be provided in compliance in all material respects with all applicable national, state and local laws; provided, however, that Paylocity's warranties do not absolve CLIENT from its obligations and responsibilities to remain current on all applicable laws and policies pertaining to its business.

12. Each party agrees to indemnify and hold harmless the other party from all loss, damages and expenses (including reasonable attorney fees) in connection with any claim which may arise out of or as a result of a breach of this Agreement or the duties assumed by such party under this Agreement, subject to the limitations of Responsibilities, Item 6, above.

#### **FUNDING**

1. In regard to electronic funds transfers, CLIENT shall comply with and be subject to the Operating Rules of the National Automating Clearing House (NACHA) governing these methods of payment, as such rules shall, from time to time, be in effect among banks that participate in NACHA. CLIENT also acknowledges that, in order to put into effect the Services which include ACH transactions, CLIENT will be the Originator of the ACH transactions and will follow and be bound by the rules for ACH Originators as adopted from time to time by the NACHA. CLIENT agrees that it has assumed the responsibilities of an Originator under the ACH Rules and acknowledges that entries may not be initiated in violation of the laws of the United States. CLIENT agrees to indemnify and hold each Participating Bank and NACHA harmless from any claim incident to the operation of this plan arising from an act or omission of CLIENT.

2. For payrolls processed with total liabilities of less than \$1 million, Paylocity will debit CLIENTS bank account for all ACH transactions one day prior to check date and, as a result, requires all amounts to be available for withdrawal from CLIENT'S account at that time. In the event the total amount of funds are not available one banking day prior to check date, a \$100.00 USD fee is to be charged to CLIENT. CLIENT will then have until 2:00 p.m. Central Time on the date of notification to wire transfer these funds to Paylocity's bank account.

3. For payrolls processed with total liabilities of more than \$1 million, Paylocity will require a wire transfer of funds one day prior to check date.

4. CLIENT'S designated bank account(s) will have sufficient funds to pay CLIENT'S third party obligations (employee payments, taxes, agency or other obligations) within the deadlines established by Paylocity in order to satisfy CLIENT'S third party obligations in their entirety. If CLIENT fails to pay the taxes, direct deposits, employee payments or other charges, including fees, then CLIENT agrees to pay Paylocity for all costs of collection, including reasonable attorney fees, which may be associated with collection of the amounts due. Paylocity also may terminate this Agreement and withhold any work in progress as per the terms under Termination of Services and Buy-Out Fee. This is in addition to any other rights Paylocity may have under this contract or under law. To secure the CLIENT'S payment of all charges due under this Agreement, CLIENT grants Paylocity the right to set off with any funds retained by Paylocity for purposes of remitting payments or making payments to CLIENT employees, taxing authorities or other third party agencies. Paylocity also reserves the right to reverse employee transactions and/or tax payments for which funds have not been received from CLIENT; provided, however, Paylocity will provide CLIENT with notice of any such shortfall or non-payment, followed by 24 hours to cure any related issues before exercising its right to set off funds or reverse payments.

#### **OWNERSHIP**

1. Paylocity owns or licenses all rights, title and interest in and to its processes, methods, applications and contents, including the software and documentation, Paylocity's trademarks, and all intellectual property rights in the foregoing (excluding portions of the Service provided by third parties). Software and services are made available only for CLIENT'S internal business purposes and are not transferable; furthermore, any right of use ceases when Paylocity no longer performs its Services for CLIENT.

2. Paylocity agrees to indemnify and hold CLIENT harmless in the event that any third party claims that the software or services provided by Paylocity infringe such party's intellectual property (including patents, copyright, trademarks, or trade secrets). CLIENT will provide Paylocity prompt notice of such claim and will cooperate with Paylocity in the defense of such claims.

## **INSURANCE**

During the Term of this Agreement, Paylocity will maintain policies of insurance for the following types of coverage and minimum limits identified in Exhibit A attached hereto.

For the avoidance of doubt, the limitation on the amount of damages which CLIENT may recover as set forth in Responsibilities, Item 6, above, represents the maximum amount available to CLIENT. Insurance coverage in excess of the limitation of liability set forth in Responsibilities, Section 6, is not to be construed as available to CLIENT other than with regard to those damages for which there is no limitation set forth herein.

## **TERMINATION OF SERVICES AND BUY-OUT FEE**

1. Either Paylocity or CLIENT may suspend performance and/or terminate this Agreement immediately upon written notice at any time if: a) the other party is in material breach of any material warranty, term, condition or covenant of this Agreement and fails to cure that breach within sixty (60) days, unless such breach is due to CLIENT's failure to pay undisputed fees due hereunder then time to cure such breach shall be five (5) business days, after written notice thereof, or b) the other party seeks protection under any bankruptcy, receivership, trust deed, creditors arrangement, composition or comparable proceeding, or if any such proceeding is instituted against the other (and not dismissed within ninety (90) days after commencement of one of the foregoing events).
2. In addition to the rights under item 1 above, Paylocity may also suspend performance and/or terminate this Agreement immediately if CLIENT a) is unable to complete the implementation services and commence Services, b) wrongfully uses or accesses Paylocity's products, systems or services in the performance of its obligations under this Agreement c) fails to remit timely payroll or tax funds as required by this Agreement and in any event more when more than twenty-four (24) hours have elapsed from notice given by Paylocity, d) no longer meets Paylocity's credit/financial eligibility requirements for such Services as determined from time to time by Paylocity, or e) has any material adverse change in its financial condition that Paylocity becomes aware of in the performance of the Services.
3. In the event CLIENT terminates the contract prior to the end of the Initial Term or the then current Renewal Term or Paylocity terminates the Agreement under item 2, above, CLIENT shall be subject to a buy out of the contract for the remaining months of the then current term ("Buy-Out Fee"). The Buy-Out Fee shall be equal to fifty (50) percent times the number of months remaining in the then current term times the monthly estimated average billings for the prior twelve months or as determined by Paylocity prior to the termination month. If monthly fees for Services have not been payable at the time of termination, the amount above shall be equal to the estimated monthly fees that would have been payable under the Agreement. In the case of a partial termination, Paylocity may adjust the fees for the remaining Services accordingly. Client shall also be required to pay the Buy-Out Fee in the event of any reduction in Client's volume or usage of Services by more than fifty (50) percent of the estimated monthly fees that would have been payable under the Agreement.
4. If any of the products or Services provided by Paylocity are terminated by CLIENT pursuant to items 1 (except where Paylocity is the breaching party), 2, or 3, Paylocity may allocate any funds remitted or otherwise made available by Client in such priorities as Paylocity (in its sole discretion) may determine appropriate to include reimbursement for payments made by Paylocity hereunder on Client's behalf to a third party. Client will also immediately a) become solely responsible for all of its third-party payment obligations covered by such Paylocity Products or Services then or thereafter due (including, for Tax Filing Services, all related penalties and interest), b) reimburse Paylocity for all payments made by hereunder on Client's behalf to any third party, and c) pay any and all fees and charges incurred relating to Paylocity Products or Services rendered prior to the termination date. Client agrees that Paylocity shall be entitled to collect any fees and charges incurred by CLIENT prior to the termination date via ach direct debit including the Buy-Out Fee.
5. At any time subsequent to termination of contract and up to one year after the termination date, CLIENT data can be accessed for an annual fee of \$3 per active employee, payable prior to the start of the access term.

## **GENERAL TERMS**

1. This Agreement shall be construed according to the laws of the State of Illinois and constitutes the entire Agreement between the parties. No oral or other representations, warranties or agreements have been made in writing and signed by both parties. If any portion of this Agreement is determined to be invalid, illegal or unenforceable, the remainder of the Agreement shall nonetheless remain in full force and effect.
2. This Agreement may not be assigned or transferred by either party to any affiliate, subsidiary or third parties, other than successors, without the written consent of the other party; furthermore, such consent shall not unreasonably be withheld.
3. Paylocity and CLIENT will not be responsible for failure to provide Services or correct any condition beyond its reasonable control, including but not limited to any acts or omissions by any third party.
4. CLIENT understands that this Agreement may be considered as an application for credit and hereby authorizes Paylocity to review credit of CLIENT including reports from credit bureaus, references, bank account status and other available financial information.
5. If CLIENT adds a Service following execution of this Agreement, CLIENT agrees to be bound by these Terms and Conditions as well as the separate Terms and Conditions of that Service.
6. No action arising under or in connection with this Agreement may be brought by CLIENT or Paylocity more than two (2) years after either Party becomes or should reasonably have become aware of the occurrence of events giving rise to the cause of action.
7. CLIENT is responsible for the payment of all taxes including those assessed for prior periods relating to the provision of Paylocity's products and services where applicable, except to the extent a valid tax exemption certificate or other valid tax exemption document is provided to Paylocity and allowable by taxing authorities.

## **TERMS APPLICABLE FOR SPECIFIED SOFTWARE OR SERVICES**

The following terms apply to the specific Services selected by CLIENT as part of the initial Quote for Service or Letters of Intent for Services added at any time subsequent to CLIENT's first payroll.

1. Direct Deposit ("WebPay"/Payroll services). CLIENT authorizes Paylocity to pay employees designated by CLIENT via Direct Deposit electronic funds transfer, amounts due and payable to them by CLIENT. CLIENT must retain and provide upon request copies of each employee authorization form for two (2) years after they expire.
2. Bank Checks ("WebPay"/Payroll services). CLIENT authorizes Paylocity to pay employees designated by CLIENT via bank check drawn on a bank account maintained by Paylocity solely for this purpose. Uncashed bank checks outstanding for more than six months will be voided and the cash will be returned to the CLIENT. CLIENT acknowledges that they are responsible for unclaimed property filings and any other escheatment duties within the respective state(s) or jurisdiction(s) CLIENT conducts business.
3. Payroll Tax Filing ("WebPay"/Payroll services). CLIENT authorizes Paylocity to perform payroll tax services that include the responsibility for tax deposits and timely filings of Federal, State and Local employment tax returns. Paylocity will serve as a "limited agent" for CLIENT in respect to tax filing, only for purposes of any required agency for deposits and filings with the Internal Revenue Service and/or any state reporting agency. Paylocity is not otherwise an agent of CLIENT, nor is Paylocity in partnership or otherwise affiliated with CLIENT'S business. CLIENT also grants Paylocity limited power of attorney to sign all obligatory and necessary forms to appropriate government channels and banks. CLIENT agrees to execute a "Reporting Agent Authorization" and "FEIN and State Info" in conjunction with using this service and agrees to provide timely information to Paylocity regarding changes in deposit frequencies and state unemployment rates in order for Paylocity to assume liability for any penalties and/or interest.
4. Time and Labor services ("WebTime", "PETE"). CLIENT authorizes Paylocity to make available the services and software for time tracking and reporting. Monthly billing will commence after training has been completed. Client will be billed for the first month in full. To the extent that CLIENT has procured timekeeping equipment during the course of the relationship with Paylocity, CLIENT agrees to return all equipment to Paylocity promptly upon termination of services or Agreement. Any damaged, unreturned or unusable equipment will be the responsibility of the CLIENT.
5. Benefits Administration services ("Enterprise Benefits", "WebBenefits"). CLIENT authorizes Paylocity to make available the services and software for CLIENT to administer employee benefits. Monthly billing will commence the earliest month upon which 1) five or more CLIENT users have logged into the system 2) the date the system is made active for CLIENT employees or 3) the first of the month after ninety days from site creation.
6. Applicant Tracking services ("WebATS", "Enterprise Recruiting", Talent Management). CLIENT authorizes Paylocity to make available the services and software for recruitment management. A user account is defined as a named licensed seat and is required to access this service. User accounts are not transferrable and are not allowed to be shared among users or provided to any third party or individual.
7. Affordable Care Act compliance services (HR Services, "ACA Enhanced", "ACA Essentials"). CLIENT authorizes Paylocity to file forms 1095c and 1094c based on data entered by CLIENT including employee classifications, status and any other relevant data. Paylocity will serve as a "limited agent" for CLIENT in respect to information return filing with the Internal Revenue Service. Paylocity is not otherwise an agent of CLIENT, nor is Paylocity in partnership or otherwise affiliated with CLIENT'S business. CLIENT also grants Paylocity limited power of attorney to sign all obligatory and necessary forms to appropriate government channels. CLIENT agrees to execute a "Reporting Agent Authorization" in conjunction with using this service, the same Form 8655 used for Tax Filing clients is sufficient for ACA Reporting. CLIENT agrees to provide timely information to Paylocity regarding any changes in legal name or FEIN.

## **MISCELLANEOUS TERMS AND PROVISIONS**

1. Independent Contractor. The relationship between Paylocity and the CLIENT is that of an independent contractor. Paylocity shall supply all personnel, equipment, materials, and supplies at its own expense, except as specifically set forth herein. Paylocity shall not be deemed to be, nor shall it represent itself as, employees, partners, or joint venturers of the CLIENT. Paylocity is not entitled to workers' compensation benefits or other employee benefits from the CLIENT and is obligated to directly pay federal and state income tax on money earned under this Agreement.
2. No Third Party Beneficiary. This Agreement is entered into solely for the benefit of the contracting parties, and nothing in this Agreement is intended, either expressly or impliedly, to provide any right or benefit of any kind whatsoever to any person and/or entity who is not a party to this Agreement or to acknowledge, establish or impose any legal duty to any third party. Nothing herein shall be construed as an express and/or implied waiver of any common law and/or statutory immunities, defenses and/or privileges of the CLIENT and/or Paylocity, and/or any of their respective officials, officers and/or employees, including but not limited to the Illinois Local Governmental and Governmental Employees Tort Immunity Act.
3. No Waiver. Waiver of any of the terms of this Agreement shall not be valid unless it is in writing and signed by all Parties. The failure of claimant to enforce the provisions of this Agreement, or require performance by opponent of any of the provisions, shall not be construed as a waiver of such provisions or affect the right of claimant to thereafter enforce the provisions of this Agreement. Waiver of any breach of this Agreement shall not be held to be a waiver of any other or subsequent breach of the Agreement.
4. Entire Agreement. This Agreement contains the entire agreement between the Parties and no statement, promise or inducement made by either Party to the agency of either Party that is not contained in this written Agreement shall be valid or binding.
5. Amendment. No amendment or modification shall be made to this Agreement unless it is in writing and signed by both Parties.
6. Headings. The headings for each paragraph of this Agreement are for convenience and reference purposes only and in no way define, limit or describe the scope or intent of said paragraphs or of this Agreement nor in any way affect this Agreement.

7. Notice. All notices, demands, requests, exercises and other communications required or permitted to be given by either Party under this Agreement shall be in writing and shall be deemed given when such notice has been personally delivered, sent by facsimile, or deposited in the United States mail, with postage thereon prepaid, addressed to the other Party at the following addresses:

If to CLIENT: Executive Director  
Wheaton Park District  
102 E. Wesley St.  
Wheaton, Illinois 60187  
Fax: 630-665-5880

If to Paylocity: Paylocity Corporation  
Attn: Corporate Controller  
3850 N. Wilke Road  
Arlington Heights, Illinois 60004  
Fax: 847-890-6652

8. Severability. The invalidity of any section, paragraph or subparagraph of this Agreement shall not impair the validity of any other section, paragraph or subparagraph. If any provision of this Agreement is determined to be unenforceable, such provision shall be deemed severable and the Agreement may be enforced with such provision severed or as modified by such court.

9. Conflict of Interest. Paylocity represents and certifies that, to the best of its knowledge, (1) no CLIENT employee or agent is interested in the business of Paylocity or this Agreement; (2) as of the date of this Agreement neither Paylocity nor any person employed or associated with Paylocity has any interest that would conflict in any manner or degree with the performance of the obligations under this Agreement; and (3) neither Paylocity nor any person employed by or associated with Paylocity shall at any time during the term of this Agreement obtain or acquire any interest that would conflict in any manner or degree with the performance of the obligations under this Agreement.

10. No Collusion. Paylocity represents and certifies that (1) Paylocity is not barred from contracting with a unit of state or local government as a result of (a) a delinquency in the payment of any tax administered by the Illinois Department of Revenue unless Paylocity is contesting, in accordance with the procedures established by the appropriate revenue act, its liability for the tax or the amount of the tax; or (b) a violation of either Section 33E-3 or Section 33E-4 of Article 33E of the Illinois Criminal Code of 1961, 720 ILCS 5/33E-1 et seq.; (2) only persons, firms, or corporations interested in this Agreement as principals have been those disclosed to the CLIENT prior to the execution of this Agreement; and (3) this Agreement is made by the Paylocity without collusion with any other person, firm, or corporation. If at any time it shall be found that Paylocity has, in procuring this Agreement, colluded with any other person, firm, or corporation, then Paylocity shall be liable to the CLIENT for all loss or damage that the CLIENT may suffer, and this Agreement shall, at CLIENT's option, be null and void.

11. Sexual Harassment Policy. Paylocity certifies that it has a written Sexual Harassment Policy in full compliance with 775 ILCS 5/2-105(A)(4).

12. Non-Discrimination. In all hiring or employment by Paylocity pursuant to this Agreement, there shall be no discrimination against any employee or applicant for employment because of age, race, gender, creed, national origin, marital status, or the presence of any sensory, mental, or physical handicap, unless based upon a bona fide occupational qualification. Paylocity agrees that no person shall be denied, or subjected to discrimination in receipt of the benefit of any services or activities made possible by, or resulting from, this Agreement.

Company Name WHEATON PARK DISTRICT

Authorized Officer's Name Michael Bernard Title Executive Director  
Print

Authorized Officer's Signature  Date June 27, 2017

Company Name PAYLOCITY CORPORATION

Authorized Officer's Name Ian Rogers Title Corporate Controller  
Print


Authorized Officer's Signature  Date June 29, 2017



EXHIBIT A

INSURANCE REQUIREMENTS

Paylocity shall purchase and maintain the insurance of the types and amounts set forth below:

A. Commercial General and Umbrella Liability Insurance

Paylocity shall maintain commercial general liability (CGL) and, if necessary, commercial umbrella insurance with a limit of not less than \$2,000,000 each occurrence. If such CGL insurance contains a general aggregate limit, it shall apply separately to this project/location.

CGL insurance shall be written on Insurance Services Office (ISO) occurrence form CG 00 01 10 93, or a substitute form providing equivalent coverage, and shall cover liability arising from premises, operations, independent contractors, products-completed operations, personal injury and advertising injury, and liability assumed under an insured contract (including the tort liability of another assumed in a business contract).

This insurance shall apply as primary insurance with respect to any other insurance or self-insurance afforded to Owner.

B. Business Auto and Umbrella Liability Insurance

Paylocity shall maintain business auto liability and, if necessary, commercial umbrella liability insurance with a limit of not less than \$1,000,000 each accident. Such insurance shall cover liability arising out of any auto including owned, hired and non-owned autos.

Business auto insurance shall be written on Insurance Services Office (ISO) form CA 00 01, CA 00 05, CA 00 12, CA 00 20, or a substitute form providing equivalent liability coverage. If necessary, the policy shall be endorsed to provide contractual liability coverage equivalent to that provided in the 1990 and later editions of CA 00 01.

C. Workers Compensation Insurance

Paylocity shall maintain workers compensation and employers liability insurance. The commercial umbrella and/or employers liability limits shall not be less than \$1,000,000 each accident for bodily injury by accident or \$1,000,000 each employee for bodily injury by disease.

Paylocity waives all rights against CLIENT and its officers, officials, employees, volunteers and agents for recovery of damages arising out of or incident to the Paylocity's activities.

D. General Insurance Provisions

1. Evidence of Insurance

Paylocity shall furnish CLIENT with a certificate(s) of insurance and applicable policy endorsement(s), executed by a duly authorized representative of each insurer, showing compliance with the insurance requirements set forth above.

Cancellation will be in accordance with the policy terms and conditions.

Failure of CLIENT to demand such certificate, endorsement or other evidence of full compliance with these insurance requirements or failure of CLIENT to identify a deficiency from evidence that is provided shall not be construed as waiver of Paylocity's obligation to maintain such insurance.

CLIENT shall have the right, but not the obligation, of prohibiting Paylocity from commencing the services until such certificates or other evidence that insurance has been placed in complete compliance with these requirements is received and approved by CLIENT.

Failure to maintain the required insurance may result in termination of this Contract at CLIENT's option.

## 2. Acceptability of Insurers

For insurance companies which obtain a rating from A.M. Best, that rating should be no less than A VII using the most recent edition of the A.M. Best's Key Rating Guide. If the Best's rating is less than A VII or a Best's rating is not obtained, the CLIENT has the right to reject insurance written by an insurer it deems unacceptable.

## 3. Subcontractors

Paylocity shall cause each subcontractor employed by Paylocity to purchase and maintain insurance of the type specified above. When requested by the CLIENT, Paylocity shall furnish copies of certificates of insurance evidencing coverage for each subcontractor.



GUARANTEED PRICING ADDENDUM (TO ORIGINAL SERVICES AGREEMENT)

Client Information:

Client Code: 40850
Client Name: Wheaton Park District
Company Code (if applicable):
Requested By/Function: Bethany Meger/Assistant Finance

Effective Date: 11/01/2021
Expiration Date: 11/01/2024

Related Company Codes (continued on next page if necessary):

Table with 8 columns and 5 rows for related company codes.

Client Contact Information:

Contact: Bethany Meger Phone: (630)510-4953 Address: 855 W Prairie
City: Wheaton State: IL Zip: 60187

Paylocity Corporation ("Paylocity") is pleased to provide Client with guaranteed pricing covering Paylocity's services for the next 36 months (refer to original Quote for Service/Letters of Intent), subject to the terms and conditions set forth in this amendment and Client's original Services Agreement.

Items included are base and unit fees. Items specifically excluded from this agreement are delivery, reverse wire fees, tax service fees, agency, child support, garnishment, maintenance and export fees, 401K transfer, SSN verification and year-end services.

1) Guaranteed Term: As consideration for the guaranteed pricing period, Client agrees to purchase the services for the same minimum guaranteed term noted above commencing with the effective date of this addendum, and thereafter.

2) Termination/Buy Out Fee: If Client terminates this agreement to purchase services prior to the end of the minimum guaranteed term, Client agrees to pay Paylocity a termination fee equal to the number of months remaining from the effective date of this amendment times average monthly processing fees for the terminated services.

THE PAYLOCITY SERVICES COVERED BY THIS ADDENDUM ARE PROVIDED IN ACCORDANCE WITH THE TERMS AND CONDITIONS SET FORTH IN THE ORIGINAL AGREEMENT(S) BETWEEN CLIENT AND PAYLOCITY COVERING ALL GENERAL AND SPECIFIC SERVICES. THIS AGREEMENT IS NOT VALID UNLESS SIGNED BY BOTH PARTIES.

Paylocity Corporation

Name: Kevin Murphy
Signature: Kevin Murphy
Title: Client Service Team Lead
Date: 09/29/2021

[Company Name]

Name: Michael J. Beard
Signature: Michael J. Beard
Title: Executive Director
Date: 9/29/2021

Additional Notes:



GUARANTEED PRICING AMMENDMENT (continued)

Note for Paylocity Personnel:

- All agreements require approval from your direct Manager.
- Please input all relevant additional information under additional notes section or attach any relevant paperwork/documentation as well.
- Fully executed agreement (signed by both parties) should be sent to [SalesContractingChanges@paylocity.com](mailto:SalesContractingChanges@paylocity.com).

Next steps:

- Agreement, if complete, will be forwarded to Billing for processing. You will also receive notification of acceptance or any follow-ups.
- Clients can expect price lock to be effective based on effective date noted above if the paperwork is complete.
- Agreement will be filed in client's implementation folder for future reference.

TO: Board of Commissioners  
 FROM: Dan Novak, Director of Arrowhead Operations  
 Kim Prazak, Assistant Director of Arrowhead Operations  
 THROUGH: Michael Benard, Executive Director  
 RE: Arrowhead Food Supply Bid 2024-2025  
 DATE: October 2, 2024



**SUMMARY:**

Arrowhead’s 2024-25 Food Supply Bid document was available to vendors August 15, 2024, with bids officially opened August 29, 2024. Bid packets were sent to nine vendors with six choosing to submit bid pricing for both commodities as well as fixed pricing. Performance Foodservice, Deltek Inc, and Boston Fish Market didn’t submit a bid.

Below is a list of food categories we sought bids from as well as the vendors who submitted formal bids within these categories:

<b>Bid Category:</b>	<b>Bids Received From:</b>
Dairy	Get Fresh Sysco Chicago
Seafood	Sysco Chicago
Poultry	Get Fresh Consumer Meat Packing Co. Sysco Chicago
Meat	Consumer Meat Packing Co. Sysco Chicago Get Fresh
Bread	Turano Baking Company Sysco Chicago
General/Frozen	Sysco Chicago Get Fresh
Dry Goods	Sysco Chicago
Paper & Disposable	TriMark Marlin Sysco Chicago
Produce	RFD Get Fresh Sysco Chicago
Beverages	Sysco Chicago

**Implementation:**

Food bid contracts will begin December 1, 2024, and will run through November 30, 2025. After board approval, award letters will be distributed confirming the length and dates of the contract as well as Arrowhead’s right to terminate, at any time, for convenience and without cause upon seven days’ prior written notice.

**Impact:**

Fixed pricing for certain volatile items such as seafood, meat, sugar, flour, and coffee is viewed as extremely valuable. Fixed pricing for those items will keep our costs and margins predictable and avoid unexpected product increases.

**PREVIOUS COMMITTEE/BOARD ACTION:**

Arrowhead’s Food Supply Bid 2023-2024 Results.

Dairy:	Get Fresh	\$ 130,146	Commodity Pricing- 1 year
Seafood:	Fortune Fish	\$ 124,059	Commodity Pricing- 1 year
Poultry:	Consumers Meat	\$ 76,400	Commodity Pricing- 1 year
Meat:	Consumers Meat	\$ 328,499	Fixed Pricing- 1 year
Bread:	Turano Baking	\$ 125,900	Fixed Pricing- 1 year
General/Froz:	Sysco Chicago	\$ 171,976	Fixed Pricing- 1 year
Dry Goods:	Sysco Chicago	\$ 152,767	Fixed Pricing- 1 year
Paper/Disp:	Sysco Chicago	\$ 56,669	Fixed Pricing- 1 year
Produce:	Get Fresh	\$ 164,798	Fixed/Commodity Pricing- 1 year
Beverages:	Sysco Chicago	\$ 27,270	Fixed Pricing- 1 year

**REVENUE OR FUNDING IMPLICATIONS:**

Expenses will be covered by related revenues and are specified in the 2024 operating budget as well as the 2025 proposed operating budget and appropriation.

**RECOMMENDATION:**

**Staff Recommendation and commentary:**

**Dairy: Get Fresh \$162,130 Commodity Pricing**

Two bids were received for the Dairy category: Get Fresh Produce bid \$162,130 (commodity 15%) and Sysco Chicago bid \$177,510 (commodity 7%). Get Fresh has the lowest price and has a lower commodity rate. They can provide all specific line items. Staff recommends Get Fresh for the Dairy category.

**Seafood: Sysco Chicago \$ 68,921 Fixed/Commodity Pricing**

One bid was received for the Seafood category: Sysco Chicago bid \$68,921 (fixed/commodity 7%). Sysco Chicago can provide all line items. They have commodity pricing as well as fixed pricing on certain items. Staff recommend awarding Sysco Chicago the Seafood category.

**Poultry: Get Fresh \$135,110 Commodity Pricing**

Three commodity bids were received for the Poultry category: Get Fresh bid \$135,110 (commodity 7%) Consumer Meat Packing Co. bid \$136,000 (commodity \$0.75 per case) and Sysco Chicago bid \$ 144,200 (commodity 7%). Get Fresh had the lowest bid price and they can supply all line items. Staff recommends Get Fresh for the Poultry category.

**Meat: Consumer Meat Packing Co. \$315,253 Fixed Pricing**

Three bids were received for Meat: Consumer Meat Packing Co. bid \$315,253 (fixed), Sysco Chicago bid \$301,779 (commodity 7%) and Get Fresh bid \$309,034 (commodity 8%). Sysco’s commodity percentage sits at 7% and Get Fresh is at 8% which has the potential to raise pricing higher than Consumer’s fixed prices. Staff recommends Consumer Meat Packing Co. for the Meat category.

**Bread: Turano Baking Company \$60,110 Fixed Pricing**

Two bids were received for bread: Turano Baking Company bid \$60,110 (fixed) and Sysco Chicago bid \$52,428 (fixed). Turano Baking can provide fresh bread 6 days a week. Sysco has frozen products and can only deliver three days a week. Staff recommends Turano Baking Company for the bread category.

**General Grocery/Frozen: Sysco Chicago \$172,463 Fixed Pricing**

Two bids were received for General Grocery/Frozen: Sysco Chicago bid \$172,463 (fixed) and Get Fresh bid \$230,997 (commodity 15%). Sysco can provide all line items and have a fixed price for one year. Staff recommends Sysco Chicago for General Grocery/Frozen category.

**Dry Goods: Sysco Chicago \$149,001 Fixed Pricing**

One bid was received for Dry Goods: Sysco Chicago bid \$149,001 (fixed). Sysco can provide all line items and have a fixed price for one year. Staff recommends Sysco Chicago for the Dry Goods category.

**Paper & Disposables: Trimark USA \$66,054 Commodity Pricing**

Two bids were received for the Paper & Disposables category: TriMark bid \$66,054 (commodity 10%) and Sysco Chicago bid \$77,869 (fixed). Trimark commodity pricing with the potential 10% market increase is less than Sysco's annual fixed price. Staff recommends Trimark for the Paper and Disposables category.

**Produce: RFD \$156,440 Fixed Pricing**

Three bids were received for the Produce category: RFD bid \$156,440 (fixed), Get Fresh bid \$178,824 (fixed and commodity) and Sysco Chicago bid \$205,307 (commodity \$3.75 per case). Sysco and Get Fresh's commodity rates are higher than RFD's fixed rate annually. Staff recommends RFD for the Produce Category.

**Beverages: Sysco Chicago \$20,420 Fixed Pricing**

One bid was received for Beverages: Sysco Chicago bid \$20,420 (fixed). Sysco Chicago has fixed pricing for one year. Staff recommends Sysco Chicago for the beverage category.

**In conclusion, staff respectfully request board approval to accept the following 2024-2025 Food Supply Bids:**

Dairy:	Get Fresh	\$ 162,130	Commodity Pricing- 1 year
Seafood:	Sysco`	\$ 68,921	Fixed/Commodity Pricing- 1 year
Poultry:	Get Fresh	\$ 135,110	Commodity Pricing- 1 year
Meat:	Consumers Meat	\$ 315,253	Fixed Pricing- 1 year
Bread:	Turano Baking	\$ 60,110	Fixed Pricing- 1 year
General/Froz:	Sysco Chicago	\$ 172,463	Fixed Pricing- 1 year
Dry Goods:	Sysco Chicago	\$ 149,001	Fixed Pricing- 1 year
Paper/Disp:	Trimark USA	\$ 66,054	Commodity Pricing- 1year
Produce:	RFD	\$ 156,440	Fixed Pricing- 1 year
Beverages:	Sysco Chicago	\$ 20,420	Fixed Pricing- 1 year



TO: Board of Commissioners  
FROM: Matthew Nations, Director of Golf  
Dan Novak, Director of Arrowhead Operations  
THROUGH: Mike Benard, Executive Director  
RE: Approval of Purchase over \$20,000  
DATE: October 2, 2024

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**SUMMARY:** Beverage carts are utilized at Arrowhead Golf Course to provide refreshments in a convenient manner for our guests while they are enjoying their round of golf. Our goal is to provide service from two beverage carts for all 27 holes throughout the golf season. Having a third beverage cart has allowed us to utilize all three on extremely busy days, during large golf outings, and it also gives us the ability to avoid service interruptions if one beverage cart breaks down. Currently our third and oldest 2015 beverage cart is out of service and has been unable to be repaired. The purchase of a new beverage cart has been planned for and budgeted in the 2025 Arrowhead Capital Budget.

There are three major manufacturers of beverage carts. While all three offer different features, they primarily serve the same function. Below are the three quotes received for the three different models.

Brand	Total Cost
Club Car	\$25,480
EZGO/Cushman	\$24,660
Yamaha	\$21,173

**PREVIOUS COMMITTEE/BOARD ACTION:** The current fleet of Yamaha Beverage Carts consists of a 2015, 2016, and a 2018 model.

**REVENUE OR FUNDING IMPLICATIONS:** Funds for the beverage cart have been budgeted in the Arrowhead Capital Budget for fiscal year 2025. In 2023 the beverage carts grossed \$146,342 in revenue. Year to date for 2024 we have grossed \$120,982.

**STAKEHOLDER PROCESS:** Staff researched all brands with the respected vendor as well as contacted fellow golf course professionals that use each of the three models. All brands & models received positive feedback.

**ATTACHMENTS:** Quotes from the three major manufacturers.

**RECOMMENDATION:** Staff recommend the purchase of a Yamaha 2025 Deluxe Bistro Beverage Unit from Harris Golf Carts at the cost of \$21,173. Order would be placed in 2024 with delivery scheduled in 2025 prior to the golf season.





## Purchase Proposal

ARROWHEAD GOLF COURSE  
ROUTE 2 BUTTERFIELD ROAD  
WHEATON, IL 60187

Date	Ship Via	F.O.B.	Terms	
07/12/24	OUR TRUCK	ORIGIN	NET 10TH OF MONTH	
Contact		Salesperson	Our Order Number	
			ARRO02 / 471685	
Description	Quantity	Unit Price	Amount	
2025 CLUB CAR CAFE EXPRESS GAS BEVERAGE CAR	1 EA	\$25,480.00	\$25,480.00	
GREEN COLOR	1 EA	\$0.00	\$0.00	
GRAY SEATS	1 EA	\$0.00	\$0.00	
GREEN CANVAS TOP	1 EA	\$0.00	\$0.00	
ONE PIECE WINDSHIELD	1 EA	\$0.00	\$0.00	
HEADLIHGTS	1 EA	\$0.00	\$0.00	
BRUSH GUARD	1 EA	\$0.00	\$0.00	
BASE AND UPPER CABINET	1 EA	\$0.00	\$0.00	
12V POWERPOINT	1 EA	\$0.00	\$0.00	
4-WHEEL BRAKES	1 EA	\$0.00	\$0.00	
5 WINK MIRROR	1 EA	\$0.00	\$0.00	
Remarks:			Sub-Total	\$25,480.00
			Tax (8.250%)	\$2,102.10
			\$ 500/Car Freight	\$500.00
			<b>Total</b>	<b>\$28,082.10</b>

Proposal Issued By

*Jamie Schmitt*

Date

07/12/24

Proposal Accepted By

\_\_\_\_\_

Date

\_\_\_\_\_

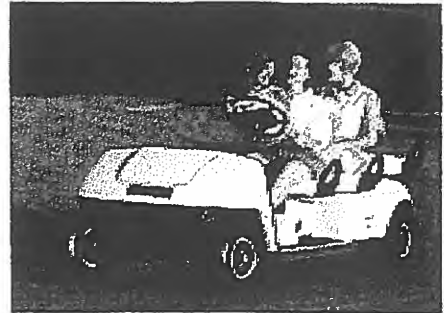
Proposal Valid Thru

07/12/24

NADLER GOLF CAR SALES, INC.  
2700 North Farnsworth Avenue Aurora Illinois 60502  
630.898.1616  
WWW.NADLERGOLF.COM

# LITTLE EGYPT GOLF CARS LTD

Ian Simonton  
 150 LITTLE EGYPT LANE  
 SALEM, IL 62881  
 OFFICE PHONE 618-548-2366  
 DIRECT LINE 618-270-3828  
 EMAIL sales2@littleegyptgolfcars.com



**\*\*THIS QUOTE IS GOOD FOR 14 DAYS\*\***

## QUOTATION FOR

Mathew Nations  
 26W151 Butterfield Rd  
 Wheaton IL, 60189  
 630-510-4995  
[mnations@wheatonparks.org](mailto:mnations@wheatonparks.org)

DATE

8/8/2024

2025 REFRESHER OASIS \$ 24,660.00  
 FOREST GREEN. HALOGEN HEADLIGHTS.  
 GASOLINE. TWO WHEEL MECHANICAL BRAKES

INSTALL:

SUBTOTAL	\$	24,660.00	\$	-	\$	-
TRADE IN	\$	-	\$	-	\$	-
TOTAL	\$	24,660.00	\$	-	\$	-
SALES TAX	\$	2,096.10	\$	-	\$	-
INSTALL FEE (MINIMUM 1 HOUR \$125)	\$	125.00	\$	-	\$	-
CREDIT CARD FEE (3.5%)	\$	-	\$	-	\$	-
DEALER PROMO FEE (4% FINANCED AMOUNT)			\$	-	\$	-
DOWN PAYMENT			\$	-	\$	-
TOTAL BALANCE DUE	\$	26,881.10	\$	-	\$	-

THANK YOU FOR THE OPPORTUNITY TO GIVE YOU THIS QUOTE. IAN SIMONTON

---

\*by signing you agree to stated quoted above



Iowa Location:  
155 N. Crescent Ridge • Dubuque, IA 52003

Illinois Location:  
549 Heartland Drive, Suite A • Sugar Grove, IL 60554

Nebraska Location:  
1020 S. Highway 30 • Blair, NE 68008

Wisconsin Location:  
14003 Leetsbir Road • Sturtevant, WI 53177

Arrowhead Golf Club  
Wheaton, IL  
7/1/2024

Deal Type: Purchase

<u>Details</u>				<u>Pricing</u>	
Model	Year	Color	Quantity	Per Car	Total Fleet Cost
Yamaha Deluxe Bistro Beverage Unit	2025	TBD	1	\$ 21,673.00	\$ 21,673.00
Harris - Yamaha Customer Discount				<\$500.00>	<\$500.00>
				Trade Value:	
				Sales Tax:	N/A
				<b>Total Cost:</b>	<b>\$21,173.00</b>

<u>Accessories Included</u>	<u>Additional Notes</u>
Black Canvas Top	Dual Bucket Seats
One Piece Windshield	Yamaha Exclusive 402cc Engine
5 Side Display Case	Omni-Cube Cooler
Two Trash Cans	Cup Dispenser
USB Dual Ports	
Headlights - Horn	
Four Wheel Brakes	
6 Ply - 20" Tires	

<u>Trades</u>					
Brand	Year	Model	Quantity	Value Per Car	Total Trade Value

**Special Considerations:**

Quotation Expiration: 8/1/2024  
 Harris Golf Cars provides factory certified technicians to manage repairs and insure warranty.  
 Signed Harris Warranty Inspection Agreement required. (see attached)  
 Delivery & Set- Up included in proposal. Applicable tax not included.  
 Delivery - Fall '24 - Spring '25 or when available.

\*This proposal quotation is based on current fleet costs and interest rates which are subject to adjustment, increase or decrease, within 60 days of delivery. Harris Golf Cars and Yamaha appreciate your understanding and acceptance of these conditions.

Customer Signature:	HGC Signature:
Date:	Date:

NOTICE OF CONFIDENTIALITY: The information contained in this transmission is confidential and may be legally privileged. Unless you are a named recipient, your reading, distributing, forwarding, or copying this communication is prohibited. If you believe that you have received this communication in error, please contact me, and delete the e-mail from your system.

**TO:** Board of Commissioners  
**FROM:** Michael Benard, Executive Director  
**RE:** Community Center Naming Proposal – Ray Morrill  
**DATE:** October 2, 2024

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## **Summary**

Pursuant to the Naming Policy of the Wheaton Park District (attached), please consider this correspondence a proposal to name the Wheaton Park District Community Center in memory of Ray Morrill. Ray passed away in August of 2023 after serving the Wheaton Park District and Community for over 50 years as an employee, elected commissioner and volunteer.

## **Biographical Profile and Support for Naming Proposal**

Having grown up in Brookfield Illinois as the son of a Parks and Recreation Director, Ray got an early start in the business. Whenever he got in trouble, his Dad would send him to the park to clean it from one end to the other including the bathrooms. Ray apparently got in trouble a lot.

Ray was optimistic as well as very smart and took steps to parlay his indentured servitude in the Brookfield parks department into a successful career as a parks and recreation professional. He attended Western Illinois University where he studied parks and recreation administration and also met the love of his life, Pat. Ray got in a lot less trouble after that. Ray and Pat were together from that day forward.

After college, Ray was hired as an intern with the Naperville Park District and learned the ropes from Park District legends Ernie Nance and Jerry Handlon. In 1971, he landed a job at the Wheaton Park District. Ray and Pat married and settled down in Wheaton to raise a family. Ray spent the rest of his life focusing on his family and serving this community.

As a natural leader, hard worker and creative programmer, Ray was the right man at the right time as the community of Wheaton was growing fast and with that growth came opportunities for new program services and recreation facilities. As Superintendent of Recreation and Special Facilities for the Wheaton Park District, Ray became known and respected, locally and statewide, as a trusted, hardworking and impactful community leader.

Ray spent his entire career working collaboratively with Executive Director Bob Dunsmuir and Superintendent of Parks and Planning Ken Kutska. A powerful team, the three of them led the Wheaton Park District over three decades of growth in park acreage, programs, facilities, staff and partnerships with a singular focus on improving the quality of community life. The Wheaton Park District became widely regarded across the state and the nation as a model agency. In fact, the Wheaton Park District earned the National Gold Medal for excellence in parks and recreation administration a record 4 times.

After serving the community for 34 years as a professional, Ray retired. But he had more to give and was called to serve as an elected Commissioner for the Wheaton Park District. He won five consecutive elections. He served and led with dignity, caring and professionalism for 17 more years.

This sort of success does not happen by accident and certainly not without the commitment, support and especially trust from the Staff, Elected Park Commissioners, Partners and the Community. Ray cared. Ray cared about people. He cared about their lives being better. Ray lived his life and led this agency with care for others as a foundation from which he made decisions, from which he decided to take on new challenges or provide new services or form a new partnership.

Ray's care for people and his passion for what could be accomplished to improve lives through park district services and facilities was palpable, when he spoke and when he took action, you knew it. You knew it and as a result of that knowledge, you trusted it. People trusted Ray. Ray never operated behind the scenes and was constantly public facing. He constantly engaged.

His inherent trustability coupled with his very public position facilitated a high level of trust for the Wheaton Park District. It is through this trust that the community granted this park district resources through successful referenda and other initiatives to become what it became, to become what it is.

Ray's tireless five-decade long commitment to the Wheaton Park District and to improving the lives of all people in this community warrants a permanent memorial to honor his legacy.

### **Recommendation**

Begin the 30 day-day evaluation period as required by policy and take formal action thereafter to name the Wheaton Park District Community Center in memory of Ray Morrill.

**Parks, Facilities, Trails and Open Space  
Naming Policy  
Wheaton Park District  
Board Approved October 2007**

The purpose of this procedure is to clearly define the process for naming Wheaton Park District parks, trails, open space areas and associated structures or facilities. It is designed in the spirit of neighborhood involvement and influence as well as to facilitate a naming process for present and future needs. The values, contributions, services and heritage of the community can be embodied and preserved by appropriate and logical naming of parks and facilities.

Parks, trails and open space areas shall be defined as any parcel of land, including ponds and lakes that are donated, dedicated or acquired for public use as a park, trail or open space. Park structures or facilities shall be defined to include but not limited to athletic fields, tennis courts, golf courses, outdoor theaters, buildings, meeting space, gymnasiums and swimming pools.

For name requests that do not meet the standards or conditions set forth in this procedure, alternatives are given at the end of this document.

1. Naming Criteria

Each of the following conditions describe an opportunity for implementing the park naming procedure:

- Any planned park, trail or park facility that is not yet built or acquired and has no official name.
- Any existing park, trail or park facility that is built and has no official name.
- Any existing park, trail or park facility that is built and has a geographic name only.

Any interested person may become involved in the naming process for the park or facility. To be considered, proposed names may be submitted from one of the following sources:

- Recommendation made by park district staff in the planning and/or development of a new park.
- Any person(s) or firm(s) who contribute significantly to the development of the park or facility. Land developers of adjoining property may be included in this group regardless of whether their contribution is voluntary or required by the park district.
- An ad hoc naming committee may be assembled under the guidance of the Wheaton Park District Board of Park Commissioners or Wheaton Park District staff. This committee shall be comprised of residents from neighborhoods near or adjacent to the park or facility to be named.

## 2. Selection of a Name

Name selections should express appreciation to those who have contributed significantly to the Park District or maintain themes established for adjoining developments. Preference will be given to names having local and/or historical significance.

Names submitted should adhere to the following standards and guidelines:

- Geographic names descriptive of the location or significant natural features in or near the park or facility.
- Historic names or events relevant to the park or facility. The name submitted should be one of significance to a substantial portion of the community, and this fact shall be documented.
- Organization or person who made a significant contribution to the park or facility being named. Contribution, whether years of service or monetary donation, should be extensive and substantial.
- Person who made a significant contribution to the park district as a whole over an extended period of time. It should be someone who has contributed in a definitive and outstanding manner to the betterment of the park district and its citizens.

## 3. Submitting a Name Request

To submit a name to the Executive Director:

- Document the reasoning for the requested name and show community support that includes neighbors of the park or facility in the request. To *change* the name of a park or facility, valid and adequate reasons must be given in the request to the Executive Director.
- Requests commemorating a person's name shall include a biographical profile and written approval from that person (or next of kin if that person is deceased).
- At the meeting with the Executive Director or his/her designee, present the request and submit copies of the written recommendation including any historical documentation and a biographical profile.

After the presentation and submission of written materials, the Executive Director will forward all pertinent materials to the Board of Commissioners for consideration.

4. Approval Process

The approval process is a determination of the appropriateness of the requested name according to the standards set forth in this document. Wheaton Park District staff has primary responsibility for completing all duties required for this determination. The approval process shall begin with an evaluation period based on the type of name request.

- a. If the name request commemorates a person or group, a 30-day evaluation period shall begin upon presentation and written submission to the Board of Commissioners. The evaluation process shall include a careful review of the person or group being recognized in the request and neighborhood meetings to inform the adjacent public about the request.
- b. The final decision for naming parks and facilities shall always remain in control of the Wheaton Park District Board of Park Commissioners.
- c. After the name is approved by the Park Board, the Park District will provide signs where appropriate. If requested, the district may also provide additional signs displaying background information about the name. The Park District shall keep a permanent record of the naming process.

5. Alternatives

If the requested name does not meet the criteria, two alternatives exist to commemorate a person and/or a name. These include the Wheaton Park District *Memorial Tree* and *Memorial Bench* programs.



TO: Board of Commissioners

FROM: Rob Sperl, Director of Parks and Planning  
Steve Hinchee, Superintendent of Planning

THROUGH: Michael Benard, Executive Director

RE: Community Center Interior Renovation – Phase 3

DATE: October 2, 2024

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**SUMMARY:**

Williams Architects has provided the attached proposal for professional services related to the third phase of the interior remodeling at the Community Center. This work will focus on the first floor and includes:

Concept Design  
Schematic Design Phase  
Design Development  
Construction Documents  
Bidding/Negotiations Phase  
Construction Administrative Phase

They have proposed a fixed fee totaling \$25,000 for the Concept Design Phase. For the remainder of the project, they are proposing a fee based on 9% of the construction cost similar to what was done in the second phase as noted below. Reimbursable expenses would be additional and marked up at 1.1 times.

**PREVIOUS COMMITTEE/BOARD ACTION:**

For reference, previous agreements with Williams Architects include:

August 2023 – Phase 2 Interior renovation of lower level and locker rooms - \$361,395 (9% of low bid)

April 2022 - Phase 1 amendment for completion of Memorial Room and Second Floor - \$19,800

August 2021 – Continuation of design for Phase 1 - \$24,300 (Combined total of \$44,100 equivalent to approx. 9% of \$500,000 estimate)

November 2019 - Phase 1 and 2 \$132,500 based on \$1,439,100 estimate (Approx. 9%, stopped work in March 2020 at approx. 50%)

May 2018 - Memorial Park Renovation \$459,000 based on \$5,100,000 estimate (9%)

**REVENUE OR FUNDING IMPLICATIONS:**

\$2,000,000 is currently budgeted in 2025 for Community Center renovations for Phase 3. An additional \$360,000 (18%) is allocated through our Special Recreation budget.

**STAKEHOLDER PROCESS:**

Facility staff has provided input throughout this process.

**LEGAL REVIEW:**

N/A

**ATTACHMENTS:**

Williams Architects Proposal dated September 3, 2024.

**ALTERNATIVES:**

N/A

**RECOMMENDATION:**

It is recommended that the Wheaton Park District Board of Commissioner's approve the Letter of Agreement with Williams Architects including the Concept Design Phase in the amount of for \$25,000 and reimbursable costs and 9% of the approved project cost for the Community Center Phase 3 Interiors project.



3 September 2024

Mr. Michael Benard, Executive Director  
Wheaton Park District  
102 East Wesley Street  
Wheaton, IL 60187

Re: Wheaton Park District  
Community Center Phase III Remodeling  
WA BD Project No. 2024-351 & Issued Project No. 2024-(TBD)

### **LETTER OF AGREEMENT (LOA)**

Dear Mike:

We were delighted to meet with you and members of your staff this past June 2024 to discuss our continued professional services for the ongoing interior remodeling of the Wheaton Community Center facility. As per your request, we are pleased to submit this Letter of Agreement (LOA) for the Community Center Phase III Remodeling Project to the Wheaton Park District. This LOA outlines our understanding of the Project scope, budget, proposed scope of professional services, and our associated fee for the Project. We look forward to the continuation of our professional services relationship with the District on the implementation of this important Project.

The proposed services noted within this LOA will provide the Wheaton Park District with the proper information to make informed decisions. This LOA contains a summary of the business terms associated with our proposed scope of work, services, schedule, fee and agreement understanding highlights to provide Professional Architectural and Engineering (A&E) Services to the Wheaton Park District for the Community Center Phase III Remodeling Project. Please refer to the pages that follow for additional detail.

Furthermore, this LOA shall be included as Exhibit A to a formal AIA Owner and Architect Agreement that is mutually agreeable to both the Wheaton Park District and Williams Architects. The AIA Owner Architect Agreement will include more detail and be the Prime Agreement for items referenced in this LOA.

### **LETTER OF PROPOSAL TABLE OF CONTENTS**

1. Project Background & Understanding of Scope
2. Architectural Team Members and Roles
3. Architect's Sub-Consultant Team
4. Owner's Direct Specialty Consultants
5. Services / Phases for Project Implementation
6. Project Schedule
7. Compensation
8. Additional Services
9. Reimbursable Expenses
10. Closing

## **Part 1 - PROJECT BACKGROUND & UNDERSTANDING OF PROJECT SCOPE**

Having recently completed Phase I and II of the multi-phased Community Center Remodeling project, the Wheaton Park District is now ready to move forward with the next phase of the work. The project will include remodeling of the below noted areas to include new finishes, ceiling tile, casework/cabinetry/counters, specialty systems, plumbing fixtures, lighting, mechanical, plumbing, fire protection/sprinklers, and electrical alterations as required to accomplish the work. The goals and objectives of the Phase III Remodeling are to complete the Main Level Remodeling as follows:

- Meet the program and customer service needs as financially prudent.
- Maintain building use and operation outside of the area of remodel and minimize user impact.
- Prioritize an intelligent economy of scale/use.
- Identify vertical elements and amenity work that may be necessary and impact the Upper Level.

Williams Architects developed a preliminary budget in late summer of 2023 for the scope and budget of a potential Phase III Remodeling. To that end, we understand the District has an initial project budget availability of approximately \$2,000,000 per year, and a total of \$4,000,000 for the 2025-2026 construction cycle of this Project. The budget is inclusive of general contractor general conditions, overhead, profit, design/construction contingencies, but exclusive of furniture, fitness equipment, and A/E fees. This budget estimate will be further validated and updated in the Concept Design Phase of our services noted herein. Our initial services and phases for Project implementation include a preliminary Concept Design Phase to confirm the scope of work and documentation of the same in a formal AIA Agreement. The scope of work and associated budget approval from the Board of Commissioners will conclude at the end of the Schematic Design Phase for continuation of Design Development through Construction Administration Phases.

## **Part 2 - PROPOSED ARCHITECTURAL TEAM MEMBERS AND ROLES**

The following team members represent the core Williams Architects Project Team. Other team members from the office may support each of the following core Team Members throughout the course of the Project. The following is a detailed description of each team member's roles and responsibilities for the project.

### **Tom C. Poulos - Principal-in-Charge:**

Tom is a licensed architect with 35 years of professional experience. As Principal-In-Charge, Tom will have overall responsibility for delivery of professional services in accordance with the Wheaton Park District's expectations. His years of experience in planning and design of recreation projects will ensure that the project scope conforms to current trends, best practices, and revenue generation opportunities in fitness, group exercise, and locker room design. He will attend key meetings to begin the project and to present design concepts to the Buildings & Grounds Subcommittee and will be available as a resource to the entire Park District and Williams Team throughout the Project.

### **Scott Morlock – Project Manager:**

Scott is an Associate Principal and licensed architect with 27 years of professional experience and was the Project Manager for the recently completed Winfield Park District Beggs Activity Center and the Vernon Hills Park District Lakeview Fitness Center Addition and Remodeling projects. Scott was responsible for ensuring completion of a quality set of documents and specifications and managing the successful construction phase process of both those projects. Scott will be responsible for supervising and managing our internal team for this Project in production of the bidding documents and will perform on-site and in-office construction administration for the Project including review of contractor submittals and the Punch List inspection.

Additionally, he will review any change order proposals submitted by the Contractor for validity and appropriateness. Scott will become involved in the Project during the Concept Design Phase to ensure overlap and continuity between early concept and design decisions and project implementation.

### **Carrie Kotera - Director of Interiors:**

Carrie has 20 years of experience in interior design and has been responsible for overall selection of colors, finishes, and materials on every Williams Project with the Wheaton Park District since 2017. For this Project, she will oversee selection of colors, finishes, and materials associated with this scope of work, ensuring that the materials selected meet the

District's performance, quality, aesthetic, and budget expectations. She will remain involved throughout the Project to review contractor submittals for design intent and accompany Brad to perform the Punch List Inspection upon Substantial Completion of the Project.

**Gary Pingel – On-Site Construction Administration Support:**

Gary Pingel is a licensed architect with 50 years of professional experience and has been involved in the construction phase of most Wheaton Park District projects completed by our firm since 2015. Gary will assist and support Brad Moser as needed during the construction administration phase of the project, primarily by providing on-site observation services and field observation reports as needed.

**Part 3 – ARCHITECT'S SUB-CONSULTANT TEAM**

Williams Architects will assemble an experienced and talented group of Sub-Consulting Engineering professionals for the continuation of this Project to ensure that all aspects of the remodeling project are addressed in our contract documents. The Williams Team of Professionals will allow us the ability to create a design for your Project that is aesthetically appealing, cost sensitive and functional in scope.

The Sub-Consultant & Engineering disciplines to be engaged and paid for by Williams Architects on this Project are as follows:

- Structural Engineer (To Be Determined)
- Mechanical, Plumbing, Fire Protection, Electrical Engineer (To Be Determined)
- Low Voltage Security, Access Controls, Telephone & Data (Sentinel Technologies)

**Part 4 - OWNER'S DIRECT SPECIALTY CONSULTANTS**

Owner's Specialty Consultants contracted and coordinated and to be paid for by the Owner are as follows:

- Material Testing
- Furniture Fixtures and Equipment (Williams Architects Add Service)
- Constructor (General Contractor Bid). We understand that the project is intended to be bid as a lump sum to a single General Contractor.

**Part 5 - SERVICES FOR PROJECT IMPLEMENTATION:  
(Thirty-Four (34) total meetings / visits allotted for the entire Project)**

**PRE-DESIGN SERVICES**

Conceptual Design Phase: (Three (3) meetings allotted)

Project Kick-off Meeting & Data Collection.

- Assist Owner to further refine Project goals and objectives from initial 2017 Master Plan and updated beyond.
- Review previously prepared program data and conceptual design and incorporate into design criteria.
- Preparation of detailed Project schedule from design through construction completion.
- Preparation of written executive summary of the design criteria associated with the Project in this Phase.
- Preparation of Concept Design drawings and documents (colored / rendered for presentation):
  - Building floor plans that address the building program and graphically defines design intent.
  - Preparation of initial finish requirements and materiality with like concept images.
- Preparation of Architect's Estimate of probable construction cost based on work completed during this phase.
- Final review and approval of scope, design, and budget with the Project Leadership prior to proceeding into Basic A&E Services.

## **BASE A&E SERVICES**

### Schematic Design Phase: (Five (5) meetings)

- Assist Owner to define Project goals and objectives.
- Define existing surface conditions to be protected, modified and/or demolished.
- Review Owner's existing Project information.
- Review previously prepared program data and Conceptual Design and incorporate into design criteria.
- Preparation of Architectural Program defining elements to be included within Project.
- Include information related to current and desired pedestrian circulation patterns within the facility.
- Assist Owner in researching applicable local zoning requirements and/or procedures potentially required to secure approval(s) for Project by local governmental officials.
- Review and determine all major architectural, structural, mechanical, plumbing, fire protection/sprinklers, electrical and other specialty systems for the facility.
- Preparation of Schematic Design drawings graphically defining design intent.
- Preparation of outline specifications.
- Preparation of Preliminary Estimate of Probable Construction Cost based on facility design.
- Preparation of preliminary Project Schedule from Design through Construction.
- Preparation of Written Executive Summary of the Phase.
- Final review with the Owner for Committee and Board Presentations and approval.

### Design Development Phase: (Four (4) meetings)

- Based upon Schematic Design Phase Documents, further develop floor plans, elevations and site plans, and necessary additional documentation.
- Refine cost estimate.
- Further develop main components of structural, mechanical, plumbing, electrical, and other specialty systems for the facility.
- Further refine documents / deliverables.
- Final review with Owner.

### Construction Documents / Permitting Phase: (Four (4) meetings allotted)

- Preparation of Contract Documents consisting of drawings and specifications as may be required to secure a building permit.
- Revise Architect's Design Phase estimate of probable construction cost as required to reflect that defined within the Contract Documents.
- Meetings at 50%, 90%, and 99% construction document completion to advise Park District of progress and any remaining Owner decisions/selections required.
- Perform a thorough quality assurance review of 90% of completed construction drawings and specifications.
- Final review of this phase with the Owner including quality assurance review outcomes.
- Determination/identification of alternate bid and unit price items for budget flexibility.
- It is understood that the Park District prefers not to include contingency allowances in contractor bids. This will be reviewed and confirmed at one of the four meetings during this phase.
- Submission of final drawings to the City of Wheaton for plan review.

### Bidding and Negotiations Phase: (Three (3) meetings allotted)

Assist the Owner in bidding the Project by:

- Assist Owner' with creating Advertisement for Bids.
- Respond to questions and providing clarifications to bidders.
- Issue Addendums and/or clarification to bidders.
- Attend One (1) pre-bid conference/meeting for prospective bidders and One (1) bid opening/meeting.
- Complete reference checks on all contractors to recommend lowest qualifying bid contractor.
- Preparing bid summary and recommendations to Owner.
- Final review with Owner for Board recommendation and approval.

Construction Administration Phase: (Fifteen (15) meetings allotted)

- Architect's Basic Services during the Construction Phase shall include attendance at not more than twelve (12) On-Site Project Meetings with Owner and Contractor (sometimes hereinafter referred to herein as "Constructor") combined each time with a site observation visit to become generally familiar with the progress and quality of the completed construction work for general compliance with Construction Documents. The Architect shall report to the Owner nonconforming work observed during such visits. Architect's attendance at additional OAC meetings or additional site observation visits shall be considered an Additional Service. The Architect shall not be responsible for means, methods, techniques or sequences of construction or for safety programs or precautions in connection with the construction work.
- Architect shall have the duty to reject construction work that does not conform to the Construction Documents.
- Construction Phase duration for the Project shall be five (5) months. Construction Phase duration for the Architect's Services shall be that period of time from commencement of construction through thirty (30) days following date of Architect's issuance of a Certificate of Substantial Completion.
- The Architect shall review and respond to written requests for information ("RFI's") from the Contractor seeking an interpretation or clarification of the Construction Documents in writing within a reasonable time.
- The Architect shall review Contractor submittals and shop drawings for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents and Architect shall also process Contractor's submittals and Shop Drawings.
- The Architect shall review, in conjunction with a site observation visit, the Contractor's Applications for Payment and shall process Contractor's Applications for Payment. Such review is to check for quantity of construction work which the Contractor has indicated is completed in the Application for Payment. The Architect shall not be responsible for obtaining or checking lien waivers provided or required.
- The Architect shall prepare Change Orders and submit same to Owner for their approval and execution.
- The Architect shall visit Project Site to prepare one (1) Punch-List, issue Certificate of Substantial Completion and shall also attend one (1) follow-up site meeting to review completion of Punch-List. Architect's attendance at additional site meetings intended for Punch-List reviews shall be considered an Additional Service.
- The Architect shall conduct one (1) 11-month Warranty Review from the Date of Substantial Completion and walk-through the facility to determine any outstanding warranty items.

Furthermore, during all of our aforementioned professional service phases, we include the below noted firm-wide project practices throughout the design, development, and construction of your Project through our very innovative process that includes.

## **COST MANAGEMENT**

The basic premise behind our approach to cost management is collaboratively evaluating cost estimates and the performance of value engineering at multiple phases during the planning, design, and construction of the project. We realize that all parties' involvement contributes to a cost-effective built project. Consistent attention by all parties to cost management and control will result in a true economy. We also believe that appropriate action taken during each project phase will determine the project's cost effectiveness. Through our familiarity of this and our database regarding the same, we possess extensive experience in the construction industry that will bring a diverse range of knowledge in cost estimating, sales, and construction administration. We will apply our experience to provide value engineering, project design constructability, and project cost estimating review through critical phases of the design. Our philosophy of cost management contains four main elements.

- *Attitude.* Cost control must be part of the mindsets of the project team, consultants and contractors.
- *Stewardship.* The Project Team must treat and protect the client's financial resources as if they were their own.
- *Practicality.* The Project Team must establish realistic budgets that balance the client's program, desired quality level, financial resources, and include hard and soft costs.
- *Fortitude.* Should the client's desires begin to exceed the established project budget, it is our Project Team's responsibility to make this known and re-establish the necessary balance.

On our past projects together, we have demonstrated strong project leadership marked by effective cost control, which has allowed us to correct course in a timely manner when desired scope and design aesthetic are not in alignment with budget parameters, and create realistic, cost-effective project solutions. We will work with the

District to reduce project costs while maintaining desirable project design and aesthetic qualities while providing a completely designed and engineered project per the District's expectations. Our Team is also concerned with providing a building that is economical to construct while taking into consideration the life-cycle impact on maintenance costs.

## **SUSTAINABLE DESIGN**

Williams Architects will identify all financially feasible sustainable design elements for this project during design and prior to completion of the design development phase. As a value added (no cost) service, our firm's approach to sustainable design is such that "we like to put a shade of green on everything we design." To that end, at the inception and throughout the course of the Project, our Project Team will maintain our commitment to Green Architecture / Sustainable Design, Williams Architects takes seriously our responsibility to help preserve the environment. We are committed to maintaining our fragile environment by designing building systems that use material, energy and water efficiently, focus on avoiding health issues stemming from indoor environmental quality that ultimately drive down the cost of operations. We embrace the sustainable design principles outlined by the U.S. Green Building Council. Our on-staff LEED and WELL Accredited Professionals have demonstrated an understanding of the principles of green architecture, and our firm recognizes the following benefits achievable through sustainable design.

- Extended durability.
- Safeguarding water supplies.
- Enhanced occupant comfort.
- Energy and water savings.
- Reduced maintenance costs.
- Conservation of natural resources.
- Elimination of waste and pollution.
- Positive public relations.

It is understood that the District is not interested in pursuing LEED or WELL certification for the project, but that the team will make its best efforts to deliver sustainable site and building improvements within the District's identified budget.

## **Part 6 - SCHEDULE MANAGEMENT & PROPOSED PROJECT SCHEDULE**

Williams Architects' procedure for maintaining project schedules includes defining a very specific step-by-step process with the Owner at the beginning of the Project. With this ongoing series of deadlines to meet, it has allowed us to maintain excellent results in achieving our project deadlines. We take great effort to carefully plan out all the meetings, work tasks and project milestones for a Project.

We do this because it has greatly enhanced our ability to keep our projects moving forward with no surprises to our clients. We will work with the Wheaton Park District to develop a Project Schedule that meets the goals and objectives of the Wheaton Park District.

**To that end, we propose the below noted preliminary Project Schedule based on our initial discussions in June of 2024. We will further review as a Team to determine what will be mutually acceptable to the Owner and Architect for the good of the Project.**

### **Preliminary Project Schedule:**

<u>Task:</u>	<u>Completion Date:</u>
LOA Approval	September 2024
Concept Design (Scope/Budget) Leadership Approval	December 2024

Williams Architects



Schematic Design (Design/Scope/Budget) Committee Approval	February 2025
Schematic Design (Design/Scope/Budget) Board Approval	February 2025
Design Development	May 2025
Construction Documents / Permit	August 2025
Bidding / Negotiations Board Approval	September 2025
Construction Start	October 2025
Substantial Completion	October 2026
Owner Occupancy	November 2026

### **Part 7 - TOTAL PROFESSIONAL PROJECT SERVICE FEES**

The compensation to the Architect by the Wheaton Park District shall be paid on a fee basis, as described herein, for the Scope of Services performed in accordance with the compensation breakdown set forth below. The Architect shall bill the District monthly for the percentage of services / work performed for the previous months' time.

We are committed to the cost control and success of this Project. Williams Architects has established itself as the leader in Community, Civic, and Recreational Architecture in the public sector, with recognized leadership in client relationships, strong design stewardship, sustainable design practices, advanced architectural systems integration and design innovation. Our process results in exceptional functional, cost effective, enduring and timeless architecture. Furthermore, due to our familiarity with this Project type, the funds available to the Wheaton Park District and our understanding of the Wheaton Park District's desired scope of work, we respectfully propose our Professional Services fee as follows:

#### **PRE-DESIGN SERVICES**

##### **Concept Design Phase:**

A Fixed Fee of **Twenty-Five Thousand Dollars (\$25,000)**.

#### **BASIC A&E SERVICES**

##### **Schematic Design / Design Development / Construction Documents / Bidding / Construction Administration:**

Our fee will be based on the lowest qualified bid, including all additive alternates (accepted or non-accepted) at nine percent (9.0%). Furthermore, we shall be compensated at the aforementioned percentage for all additive Change Orders that are not a result of imperfections to the Instruments of Service.

Our Basic A&E Service Fees are broken down by the phases listed below:

Schematic Design Phase	16%
Design Development Phase	14%
Construction Documents Phase	40%
Bidding/Negotiations Phase	03%
<u>Construction Administration Phase</u>	<u>27%</u>
Total	100%

**Part 8 - ADDITIONAL SERVICES**

Any Additional Services authorized by the Owner and approved in writing in accord with the Prime Agreement at the mutually acceptable and/or identified values will be based on the hourly rates identified in the rate table below, or at an agreed upon fixed fee. Rates are revised each year on 1 June. Our Consultant’s rate schedules vary for each Consultant, but they are generally comparable to our own rates enclosed herein.

**RATE TABLE**

Managing Principal .....	\$ 258.00/Hour
Senior Principal .....	\$ 238.00/Hour
Principal.....	\$ 232.00/Hour
Associate Principal .....	\$ 230.00/Hour
Senior Associate/Senior Project Mgr.....	\$ 230.00/Hour
Associate / Project Manager .....	\$ 209.00/Hour
Architect III .....	\$ 185.00/Hour
Architect II.....	\$ 171.00/Hour
Architect I.....	\$ 153.00/Hour
Senior Project Coordinator II .....	\$ 185.00/Hour
Senior Project Coordinator I .....	\$ 171.00/Hour
Project Coordinator IV .....	\$ 139.00/Hour
Project Coordinator III.....	\$ 128.00/Hour
Project Coordinator II .....	\$ 108.00/Hour
Project Coordinator I .....	\$ 93.00/Hour
Project Technician II .....	\$ 72.00/Hour
Project Technician I .....	\$ 56.00/Hour
Aquatic Engineer II .....	\$ 220.00/Hour
Aquatic Engineer I .....	\$ 168.00/Hour
Director of Marketing .....	\$ 206.00/Hour
Marketing Coordinator .....	\$ 149.00/Hour
Accounting.....	\$ 198.00/Hour
Secretarial .....	\$ 139.00/Hour
Clerical .....	\$ 99.00/Hour
Director of Interior Design .....	\$ 187.00/Hour
Interior Designer V.....	\$ 146.00/Hour
Interior Designer IV.....	\$ 123.00/Hour
Interior Designer III .....	\$ 95.00/Hour
Interior Designer II.....	\$ 81.00/Hour
Interior Designer I.....	\$ 56.00/Hour

Professional services excluded from our LOA and as defined in the Prime Agreement, shall be provided on an hourly or mutually agreed upon fee by the Owner and Architect in accordance with the rate table herein. Upon the Owner’s request and approval of the same, with scope and fee as established and as mutually agreed upon between the Owner and Architect, we will document and commence with the Owner’s desired Additional Services.

**Part 9 - REIMBURSABLE EXPENSES**

**Project related expenses including travel, vehicle mileage, tolls, printing / copies, online plan room service fees, and postage / messenger / overnight courier are not included in our fee** and are considered a reimbursable expense, which will be billed to the Owner at a 1.10 multiplier. Detailed backup of all reimbursable expenses shall be submitted to the Owner with each invoice.

**Part 10 - CLOSING**

If you agree with the terms of this Letter of Agreement (LOA) for the Preliminary Design Phase of this Project, please sign and date below and return one original to our office. It is understood that the general terms of this Agreement are in keeping with the Architect's Standard of Care.

Furthermore, this Letter of Agreement outlines the business terms of the Basic A&E Services Phase of this Project. Upon Board approval of the Conceptual Design Phase, Williams Architects will proceed with a formal AIA Owner and Architect Agreement for remainder of professional services related to this Project. This LOA shall be included as Exhibit A to the formal Agreement. Thank you again for this wonderful opportunity to continue with our Professional Architectural Services to the Wheaton Park District and the good people which it serves. If you have any additional questions or comments, please do not hesitate to contact us at your earliest convenience.

Cordially,



**TOM C. POULOS**, AIA, NCARB  
CEO / Managing Principal

CC: Scott Morlock / Williams Architects  
Sonja Sporleder / Williams Architects

**ACCEPTED BY:**

\_\_\_\_\_  
Printed Name and Title – Wheaton Park District Authorized Representative

\_\_\_\_\_  
Wheaton Park District Authorized Signature

\_\_\_\_\_  
Date

TO: Board of Commissioners

FROM: Rob Sperl, Director of Parks and Planning  
Steve Hinchee, Superintendent of Planning

THROUGH: Michael Benard, Executive Director

RE: Community Center Phase 2 Interiors – Change Order #6

DATE: October 2, 2024



**SUMMARY:**

Work on the Community Center phase 2 interiors is substantially complete. Some small changes have been recommended during the construction.

CR30	Spa deck structural repairs	\$1,772.10
CR32	Bucket switch credit	\$(3,750.00)
CR33	Steam rooms door seal	\$1,327.20
CR34	Additional Grab Bars and Coat Hooks	\$4,894.12
	<b>Total Change</b>	<b>\$4,243.42</b>

**PREVIOUS COMMITTEE/BOARD ACTION:**

The original contract with Stuckey Construction was approved at the August 14, 2023 board meeting, along with a 10% contingency for this project. Change orders 1 to 5 were approved as noted below.

**REVENUE OR FUNDING IMPLICATIONS:**

The original contract	\$3,945,000.00	Approved August 14, 2023
Change Order #1	\$12,003.56	Approved November 29, 2023
Change Order #2	\$30,843.89	Approved January 17, 2024
Change Order #3	\$(68,112.52)	Approved March 20, 2024
Change Order #4	\$30,366.11	Approved April 17, 2024
Change Order #5	\$7,278.55	Approved May 15, 2024
Change Order #6	\$4,243.42	Current Recommendation
<b>Total</b>	<b>\$3,957,430.89</b>	\$382,069.11 contingency remaining

**STAKEHOLDER PROCESS:**

Our architect reviewed these changes and recommended approving them. Community Center staff continues to be involved throughout the construction process.

**LEGAL REVIEW:**

N/A

**ATTACHMENTS:**

Williams recommendation letter  
Stuckey quotes

**ALTERNATIVES:**

N/A

**RECOMMENDATION:**

Staff recommends the Wheaton Park District Board of Commissioners approve Change Order #6 in the amount of \$4,243.42 Stuckey Construction.

9 September 2024

Steve Hinchee, Supt. of Planning  
Wheaton Park District  
102 East Wesley Street  
Wheaton, IL 60187

**Re: Community Center Remodeling Phase 2**  
**Project No. 2023-023**  
**Change Order #6**

Dear Steve,

We have reviewed the proposed Change Orders prepared by Stuckey Construction Company for the subject project as indicated in the Statement of the Issue dated 2 October 2024 prepared by yourself and Rob Sperl. All of the proposed changes became necessary due to unforeseen conditions or minor additions to the project scope adding value to the project. The proposed changes have been reviewed against contract document requirements and appear to be justified, with the change order amounts appropriately documented with supporting backup as required.

We support staff's recommendation to approve these changes and process a change order to Stuckey Construction Company in the amount of \$4,243.42.

Cordially,



Scott Morlock, AIA, NCARB, LEED AP  
Associate Principal

cc: Tom Poulos, Gary Pingel, Sean Leider, Carrie Kotera - Williams Architects





2020 N. Lewis Ave.  
Waukegan, IL 60087  
Ph : (847)338-8575

**Change Request**

To: Scott Morlock  
Williams Architects  
500 Park Boulevard  
Suite 800  
Itasca, IL 60143  
Ph: 630-221-1212 Fax: 630-221-1220

Number: 30  
Date: 4/26/24  
Job: 23-067 Wheaton PD Comm Ph 2 Remodel  
Phone:

Description: Spa Deck structural repair

We are pleased to offer the following specifications and pricing to make the following changes:

SCC: (12) hrs @\$117=\$1,404 Materials \$207

Subtotal: \$1,611

SCC:\$161.10

Total: \$1,772.10

Description	Labor	Material	Equipment	Subcontract	Other	Price
Carpentry	\$1,404.00	\$207.00				\$1,611.00
					Subtotal:	\$1,611.00
			ssc	\$1,611.00	10.00%	\$161.10
					<b>Total:</b>	<b>\$1,772.10</b>

If you have any questions, please contact me at .

Submitted by: Brian Andrews

Approved by: \_\_\_\_\_  
Date: \_\_\_\_\_



2020 N. Lewis Ave.  
Waukegan, IL 60087  
Ph : (847)336-8575

**Change Request**

To: Scott Morlock  
Williams Architects  
500 Park Boulevard  
Suite 800  
Itasca, IL 60143  
Ph: 630-221-1212 Fax: 630-221-1220

Number: 32  
Date: 7/22/24  
Job: 23-067 Wheaton PD Comm Ph 2 Remodel  
Phone:

Description: Credit for Square D Bucket switch

We are pleased to offer the following specifications and pricing to make the following changes:  
Kellenberger Deduct: <\$3,750>

Description	Labor	Material	Equipment	Subcontract	Other	Price
Electrical Subcontractor				\$-3,750.00		\$-3,750.00
					Subtotal:	\$-3,750.00
					Total:	\$-3,750.00

If you have any questions, please contact me at .

Submitted by: Brian Andrews

Approved by: \_\_\_\_\_  
Date: \_\_\_\_\_



Change Order  
CO 2376.013

GC: Stuckey Const.  
ATTN: Chad Nate

Date: 6/28/2024  
Job Name: Wheaton PD Phase 2

PM: Sam Odom

You are hereby authorized to perform the following specifically described work:

Bucket switch

Deduct bucket switch Materials only for twin 200A bucket switch that has been on order with Steiner from Square D since Dec 23.

Purchaser to buy direct bucket switch with all applicable parts for bus connections. Once purchaser has bucket switch work will be scheduled.

Original bucket switch quote attached for backup

<u>Estimate</u>		<u>Amount</u>
Gear	\$	(3,750.00)

**TOTAL THIS CHANGE ORDER: \$ (3,750.00)**

Date \_\_\_\_\_ Authorizing Signature Tim Kellenberger  
We hereby agree to furnish labor and materials-complete in accordance with above specifications, at above stated price.

**PLEASE SIGN AND RETURN ONE COPY**

Authorized Signature \_\_\_\_\_ Date \_\_\_\_\_  
Above additional work to be performed under same conditions as specified in original contract unless otherwise stipulated.  
Note: This revision becomes part of, and in conformance with, the existing contract.





Expiration Date: 12/15/23

### Quotation

**TO:**

KELLENBERGER ELECTRIC INC  
Attn:SAM ODOM  
1540 FLEETWOOD DR  
ELGIN, IL 60123-7127

**Project Info:**

Project: WHEATON PD  
Job #: 121703  
Bid Date: 11/15/23  
Bid Time: 02:00 PM CST  
Quoter: CERMAK, JOHN

Type	Quantity	Vendor	Description	Unit or Lot#	Unit Price	Ext Price
------	----------	--------	-------------	--------------	------------	-----------

Lead times are subject to change and should be confirmed at time of order.

**NOTES:**

- PLEASE VERIFY THE BILL OF MATERIAL.
- QMB334TW IS OBSOLETE. REPLACED WITH QMJ364T

200/200A TWIN	1	Stock	SQD QMJ364T FUSIBLE QMJ 600V QMB334TW CROSS OVER TO THE QMJ364T NO STOCK @ SQUARE D. I WOULD ESTIMATE 4-5 WEEKS	Unit	3,749.520/ea	3,749.52
---------------	---	-------	---	------	--------------	----------

**From:**

STEINER ELECTRIC - HEADQUARTERS  
GENERAL CONTACT 847-228-0400  
1200 N ARLINGTON HTS RD  
SUITE 400  
ITASCA, IL 60143  
Printed By: CERMAK, JOHN  
John Cermak  
Gear Quotations Specialist

**Notes**

TRANSACTIONS BASED ON THIS QUOTE WILL BE GOVERNED BY STEINER'S TERMS & CONDITIONS OF SALE. A COPY CAN BE FOUND AT STEINERELECTRIC.COM OR UPON REQUEST.



2020 N. Lewis Ave.  
 Waukegan, IL 60087  
 Ph : (847)336-8575

**Change Request**

**To:** Scott Morlock  
 Williams Architects  
 500 Park Boulevard  
 Suite 800  
 Itasca, IL 60143  
 Ph: 630-221-1212 Fax: 630-221-1220

**Number:** 33  
**Date:** 8/27/24  
**Job:** 23-067 Wheaton PD Comm Ph 2 Remodel  
**Phone:**

**Description:** Added hardware to Steam room doors

We are pleased to offer the following specifications and pricing to make the following changes:

Mark Industries: \$1,264  
 SCC: \$63.20

Total: \$1,327.20

Description	Labor	Material	Equipment	Subcontract	Other	Price
Aluminum Windows				\$1,264.00		\$1,264.00
					Subtotal:	\$1,264.00
			scc	\$1,264.00	5.00%	\$63.20
					Total:	\$1,327.20

If you have any questions, please contact me at .

Submitted by: Brian Andrews

Approved by: \_\_\_\_\_  
 Date: \_\_\_\_\_



2020 N. Lewis Ave.  
 Waukegan, IL 60087  
 Ph : (847)336-8575

**Change Request**

To: Scott Morlock  
 Williams Architects  
 500 Park Boulevard  
 Suite 800  
 Itasca, IL 60143  
 Ph: 630-221-1212 Fax: 630-221-1220

Number: 34  
 Date: 9/4/24  
 Job: 23-067 Wheaton PD Comm Ph 2 Remodel  
 Phone:

Description: Additional Grab Bars and hooks for Mobility Impairment

We are pleased to offer the following specifications and pricing to make the following changes:

Prestige Distribution: \$1,700  
 SCC 18 hours: \$2,859.12 Misc materials\$150= \$3,009.12  
 SCC markup on materials: \$185  
 Total:\$4,894.12

Description	Labor	Material	Equipment	Subcontract	Other	Price
Carpentry	\$2,859.12	\$150.00				\$3,009.12
Toilet Part. Metal				\$1,700.00		\$1,700.00
					Subtotal:	\$4,709.12
		SCC markup on materials		\$1,850.00	10.00%	\$185.00
					Total:	\$4,894.12

If you have any questions, please contact me at .

Submitted by: Brian Andrews

Approved by: \_\_\_\_\_  
 Date: \_\_\_\_\_



3166 Commercial Ave. | Northbrook, IL 60062  
 P: 847-480-7667 | F: 847-480-7668

## QUOTE

Date	Quote#
09/11/2024	032325R1313297-05

**Sold To :** Stuckey Construction  
 Paul Stuckey Project Manager  
 2020 North Lewis Ave.  
 Waukegan, Illinois 60087

Phone :  
 Email : paul@stuckeyconstruction.com

**Ship To :** 23-067 Wheaton Park District Community Center  
 Paul Stuckey Project Manager  
 1777 S Blanchard Street  
 Wheaton, Illinois 60189

Phone :  
 Email : paul@stuckeyconstruction.com

**Job Name :** 23-067 Wheaton Park District Community Center

### Grab Bars

Terms	Rep	P.O.Number	Ship Via
ASAP	David Seres dseres@prestigedistributioninc.com		

Qty	Manufacturer	No.	Description
5	Bobrick	B6806x54	1.5 Dia. Grab-Bar w/ Snap-Flange: 54 Long
5	Bobrick	B6806x18	1.5 Dia. Grab-Bar w/ Snap-Flange: 18 Long
6	Bobrick	B6806x48	1.5 Dia. Grab-Bar w/ Snap-Flange: 48 Long
2	Bobrick	B6806x36	1.5 Dia. Grab-Bar w/ Snap-Flange: 36 Long
8	ASI	0751	Robe Hook - Heavy Duty - Satin Chrome Plated Brass - Surface Mounted, Concealed
1	Bobrick	Freight	

**Notes:**  
 - Field Measurement by OTHERS

Materials : \$1,700.00

Materials : \$1,700.00

Sales Tax : \$0.00

Installations : \$0.00

Freight : \$0.00

**Total \$1,700.00**

\_\_\_\_\_  
**Approved Signature**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**PO#**

**\*\* Please consider TERMS and CONDITIONS that are attached at the conclusion of this proposal \*\***

9 September 2024

Steve Hinchee, Supt. of Planning  
Wheaton Park District  
102 East Wesley Street  
Wheaton, IL 60187

**Re: Community Center Remodeling Phase 2**  
**Project No. 2023-023**  
**Change Order #6**

Dear Steve,

We have reviewed the proposed Change Orders prepared by Stuckey Construction Company for the subject project as indicated in the Statement of the Issue dated 2 October 2024 prepared by yourself and Rob Sperl. All of the proposed changes became necessary due to unforeseen conditions or minor additions to the project scope adding value to the project. The proposed changes have been reviewed against contract document requirements and appear to be justified, with the change order amounts appropriately documented with supporting backup as required.

We support staff's recommendation to approve these changes and process a change order to Stuckey Construction Company in the amount of \$4,243.42.

Cordially,



Scott Morlock, AIA, NCARB, LEED AP  
Associate Principal

cc: Tom Poulos, Gary Pingel, Sean Leider, Carrie Kotera - Williams Architects



TO: Board of Commissioners

FROM: Rob Sperl, Director of Parks and Planning  
Steve Hinchee, Superintendent of Planning

THROUGH: Michael Benard, Executive Director

RE: Cosley Zoo Parking Expansion Final Engineering

DATE: October 2, 2024

---



**SUMMARY:**

Wight Engineering prepared plans and specifications used to bid the construction of a parking lot for Cosley Zoo. Bids were solicited on August 8, 2024, from 12 contractors. Seven bidders responded and bids were opened on September 6, 2024. The results were as follows:

<b>Contractor</b>	<b>Base Bid Amount</b>
EP Doyle	\$1,999,599
Everlast Blacktop	\$2,098,150
Abbey Paving	\$2,127,630
Earthwerks	\$2,380,000
Copenhaver	\$2,506,500
Martam	\$2,619,525
A Lamp	\$2,749,000

Wight reviewed the scope of work with EP Doyle to ensure all work was included in the bid. EP Doyle has successfully completed a number of projects for the district in the past.

**PREVIOUS COMMITTEE/BOARD ACTION:**

The board of commissioners approved a proposal from Wight Engineering in January 2023 to complete engineering plans for the Cosley Zoo Parking Lot.

**REVENUE OR FUNDING IMPLICATIONS:**

The Cosley Foundation committed to funding the project.

**STAKEHOLDER PROCESS:**

Reviewed through Wheaton's Planning and Zoning Board

**ATTACHMENTS:**

Recommendation letter from Wight

**RECOMMENDATION:**

It is recommended that the Wheaton Park District Board of Commissioners approve a contract with EP Doyle in the amount of \$1,999,599 for construction of the Cosley Zoo Parking Lot Expansion, plus a 10% contingency amount of \$199,959.90.



September 25, 2024

Rob Sperl  
Director of Parks and Planning  
Wheaton Park District  
1000 Manchester Road  
Wheaton, IL 60187

RE: Cosley Zoo Parking Lot Improvements

Dear Mr. Sperl,

On September 6, 2024, bids were received by Wheaton Park District for the Cosley Zoo Parking Lot project. A total of seven contractors' submitted bids: Please see the attached bid tabulation sheet. The apparent low bidder is EP Doyle & Son, LLC out of Wheaton, Illinois, with a Base Bid of \$1,999,599.00.

Wight & Company has reviewed the project with the low bidder to confirm that they have accounted for all the scope per the bid documents. Wight reviewed references, who indicated that the projects went well, and the client would work with the low bidder again.

Based upon our evaluation of the bids, our scope review, and the references provided; Wight & Company recommends award of the contract to is EP Doyle & Son, LLC in the amount of \$1,999,599.00.

Wight does not recommend the provided unit costs by Doyle be accepted by the Park District as part of the contract based on comparison to other bidder's unit costs and the expected scope. These items can be fairly negotiated during construction if needed (all related to undercut scope for the parking lot).

Wight reviewed Doyle's Assumptions Clarifications and Schedule included with the bid and have the following responses, these were reviewed with Doyle and were found acceptable.

TO: Board of Commissioners  
FROM: Rob Sperl, Director of Parks and Planning  
THROUGH: Michael Benard, Executive Director  
RE: Prairie Avenue Easement  
DATE: October 2, 2024

---



**SUMMARY:**

The City of Wheaton is requesting a permanent easement for a small section of sidewalk along Prairie Avenue. This would connect the proposed sidewalk improvements along Gary Avenue to the existing sidewalk in front of 855 Prairie Avenue. The work requires removal of two trees that are on the property line and the easement for a few square feet of the sidewalk to provide a continuous curve.

If we are willing to grant this easement, they are wanting to do the work this year. It might be easiest to amend the current easement agreement we have and modify the exhibit to include this additional area.

**PREVIOUS COMMITTEE/BOARD ACTION:**

The original easements for Gary Avenue were reviewed by the board in February 2022.

**REVENUE OR FUNDING IMPLICATIONS:**

We will seek to have the City of Wheaton reimburse any costs associated with this easement.

**STAKEHOLDER PROCESS:**

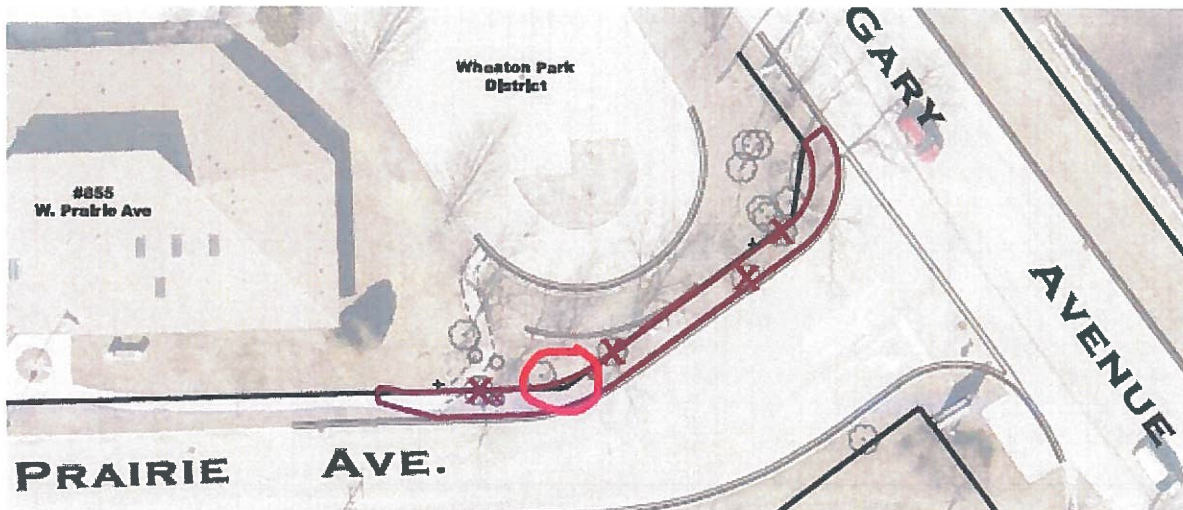
Not applicable.

**ATTACHMENTS:**

Clip of proposed easement area

**RECOMMENDATION:**

It is recommended that the Wheaton Park District Board of Commissioner's approve of an easement for the sidewalk construction along Prairie Avenue.





TO: Board of Commissioners

FROM: Rob Sperl, Director of Parks and Planning  
Steve Hinchee, Superintendent of Planning

THROUGH: Michael Benard, Executive Director

RE: Arrowhead Parking Lot Repaving – Final Engineering and Construction Administration

DATE: October 2, 2024



---

**SUMMARY:**

The parking lot at Arrowhead Golf Course was last paved in 2005 during the construction of the clubhouse and needs repaving. Previously Wight Engineering was engaged to evaluate some alternatives and budget for the future. A proposal was requested from Wight Engineering to prepare final engineering plans and provide construction administration. We have been pleased with their work to date at both the Community Center and Cosley Zoo.

**PREVIOUS COMMITTEE/BOARD ACTION:**

A contract with Wight in the amount of \$11,500 was approved in April 2021 to explore options for repaving.

**REVENUE OR FUNDING IMPLICATIONS:**

\$200,000 is budgeted in 2025 to 2027 for Arrowhead Capital Projects (60-611-000-57-5701-0000)

**STAKEHOLDER PROCESS:**

Arrowhead staff will be a part of the design process.

**LEGAL REVIEW:**

N/A

**ATTACHMENTS:**

Proposal from Wight

**ALTERNATIVES:**

N/A

**RECOMMENDATION:**

Staff recommends the Wheaton Park District Board of Commissioners approve the proposal in the amount not to exceed \$46,000 from Wight Engineering for the Arrowhead Parking Lot.



August 16, 2024

Mr. Rob Sperl, CPRE  
Director of Parks and Planning  
Wheaton Park District  
102 E. Wesley  
Wheaton, IL 60187

**Professional Services Proposal for Design Services  
Wheaton Park District Arrowhead Golf Course Parking Lot Improvements**

Dear Mr. Sperl:

Wight & Company (Wight) is pleased to submit this proposal to you and the Wheaton Park District (WPD) to provide Design and Engineering Services for the planned parking lot improvements for the existing Arrowhead Golf Course located at 26W151 Butterfield Road. This proposal includes:

UNDERSTANDING  
SCOPE OF SERVICES  
SCHEDULE  
COMPENSATION  
TERMS & CONDITIONS

**UNDERSTANDING**

We understand the WPD would like to proceed with full engineering and permitting services to repair/replace the parking lot areas at Arrowhead. Wight had previously completed a parking lot assessment and budgeting for the park district in 2022. Wight assumes the scope identified in that report will be the scope for the proposed improvements at Arrowhead and includes:

- parking lot remediation/repair options in kind
  - grind & overlay
  - partial depth replacement
  - full depth replacement)
- minor ADA parking updates/relocation and associated site improvements (New ADA accessible ramp to restaurant is excluded from the scope of this contract).
- Curb island modifications for easier truck route and truck turning maneuvers

The scope of services is in preparation for a potential start of construction in 2025. The improvements will be planned for three phases of work, depending on budget the phases may occur during a single construction period or over multiple years. The design and permitting of the project will be completed at one time. Based on a preliminary project cost estimate, the approximate budget for the improvements is targeted between \$600,000-\$1,500,000.

## SCOPE OF SERVICES

Wight proposes to provide design and engineering services for the Arrowhead Golf Course Parking Lot Improvement outlined in the Project Understanding through the following Scope of Service:

### A. Final Engineering-Permitting-Bidding Phase

1. Preliminary Scope / Project Review
  - a. Based on owner provided comments, Wight will update and finalize the site improvement concept plan for WPD approval prior to proceeding with Construction Documents. Wight will update the following:
    - i. Update Conceptual scope plan
    - ii. Visit and inspect current site conditions
  - b. Update construction cost opinion
  - c. Review scope and cost estimate documents with WPD and document meeting results via written meeting summary
2. Prepare the documentation of the proposed design improvements:
  - a. Civil Engineering
    - i. Cover Sheet
    - ii. Existing Conditions Plans
    - iii. Demolition Plans
    - iv. Grading Plans
    - v. Layout and Materials Plans
    - vi. Landscape Restoration in kind (new landscape architecture design is not included in this contract)
    - vii. Civil Details
3. Prepare the project manual specifications.
  - a. Part One: Front End (Owner to provide applicable sections if requested)
  - b. Part Two: Technical
4. Update construction cost opinion
5. Review Construction Documents with WPD up to two (2) times. Document meeting results via written meeting summary.
6. Permitting
  - a. Submit permit documents for the following permit agencies:
    - i. Site and Building Permits
      - a. Building and site development permits, DuPage County Building Permit, and Engineering Review.
      - b. National Pollutant Discharge Elimination System (NPDES) permit
        - i. IHPA Consultation
        - ii. IDNR Eco Cat Consultation
      - c. Stormwater Permitting is excluded from this proposal.
    - b. Attend review meetings, as required by reviewing agencies
    - c. Revise permit submittals as required by review agencies during the review process
7. Bidding and Negotiation
  - a. Upload Bid set to reproduction plan room website for distribution and tracking

- b. Administer pre-bid meeting with prospective bidders to discuss scope and answer questions
- c. Respond to request for information (RFI) and issue addenda as needed to clarify bid documents
- d. Attend bid opening and summarize bid results
- e. Conduct reference checks for low bidder, as needed
- f. Prepare bid recommendation letter

**B. Construction Administration Phase**

1. Prepare the AIA-A101-2017 Standard Form of Agreement Between Owner and Contractor.
2. Attend the Pre-construction meeting with WPD and contractor to discuss the following:
  - a. Construction schedule
  - b. Submittals
  - c. Communications
  - d. Payment procedures
  - e. Contractor and Owner Responsibilities
3. Perform site visits at intervals appropriate to the stage of the contractor's operations to review progress, approximately every two (2) weeks (6 visits total)
4. Provide responses to Request for Information (RFI) related to interpretation of contract documents
5. Review contractor application for payments
6. Review contractor submittals and shop drawings for conformance with contract documents
7. Perform Substantial Completion inspection and prepare punch list for work to be completed prior to Final Acceptance
8. Review project for Final Acceptance

**C. Additional Services (Not included in this proposal)**

1. Services not specified in the scope of services will be considered additional services. Prior to any additional services work, we will discuss additional services with the client for written authorization to proceed.
2. Services of sub-consultants not indicated in the scope of services
3. Services required due to unforeseen site conditions or circumstances beyond the control of the project team
4. Services requested after Final Acceptance of Contractor's work
5. Stormwater Management Calculations Reports
6. Off-site improvements
7. Geotechnical scope
8. Construction Material testing

**SCHEDULE**

We propose to begin work on this assignment upon your authorization. We will prepare a detailed project schedule for your review and input during the initial project kick-off meeting.

## COMPENSATION

Wight & Company proposes to perform these professional services listed in the Scope of Services for a Fixed Fee as follows:

Final Engineering-Permitting-Bidding Phase: \$36,500.00

Construction Administration Phase (includes all phasing for 1 GC bid, multiple year phasing will be an additional service): \$8,000.00

In addition to the professional services fees, we will invoice reimbursable expenses at direct costs and estimated at \$1,500.00. The following is list of typical reimbursable expenses:

- CAD plots, printing, color reproductions and delivery costs of drawings and reports.
- Supplies, materials, and costs related to specific reports and presentations.
- Travel at current IRS established reimbursement rate.

## TERMS & CONDITIONS

This proposal assumes the terms and conditions outlined in the AIA Document B101-2017, "Standard Form of Agreement between Owner and Architect." Wight will invoice monthly based on a percentage of the work completed and payment will be due in 30-days (or in accordance with the Illinois Prompt Payment Act).

We thank you for the opportunity to continue our partnering relationship with the Wheaton Park District and look forward to working with you on this design and engineering effort. If this proposal meets your approval, please sign one copy and return it to us. If you have any questions regarding this proposal, please do not hesitate to contact us.

Respectfully submitted,

WIGHT & COMPANY



Shawn M. Benson, PE  
Director of Land Development



Jason Dwyer, AIA, LEED AP  
President, Design & Construction

Approved by:

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

TO: Board of Commissioners  
FROM: Rob Sperl, Director of Parks and Planning  
Steve Hinchee, Superintendent of Planning  
THROUGH: Michael Benard, Executive Director  
RE: Central Athletic Complex Parking Lot – Civil Engineering  
DATE: October 2, 2024



---

**SUMMARY:**

Engineering Resource Associates (ERA) has been working to prepare a report for the parking lots at the Central Athletic Complex. In a recent audit by WT identified issues with the existing ADA ramp at southwest corner of the building. Staff requested a cost for additional services from ERA related to rectifying these issues. The cost of the engineering work would be a not to exceed amount of \$7,500.

**PREVIOUS COMMITTEE/BOARD ACTION:**

A contract with ERA in the amount of \$28,830 was approved at the March 20, 2024 Board Meeting.

**REVENUE OR FUNDING IMPLICATIONS:**

Account: 40-000-000-12-1224-0000	Accessibility Funding
----------------------------------	-----------------------

**STAKEHOLDER PROCESS:**

A report of options will be presented to the board for discussion.  
Staff will be consulted for scheduling construction work.

**LEGAL REVIEW:**

Legal counsel will be engaged to prepare our standard agreement.

**ATTACHMENTS:**

N/A

**ALTERNATIVES:**

N/A

**RECOMMENDATION:**

It is recommended that the Wheaton Park District Board of Commissioner's approve additional services with Engineering Resource Associates in the amount of \$7,500.



TO: Board of Commissioners  
FROM: Justin Kirtland, Golf Course Superintendent  
Daniel Novak, Director of Arrowhead Operations  
THROUGH: Michael Benard, Executive Director  
RE: Arrowhead Golf Course Chemical Bid Results  
DATE: October 2, 2024

---

### **SUMMARY:**

A variety of different chemicals are used in the maintenance of Arrowhead Golf Course. To maximize resources, we opened the process to bidders for the chemicals that we use or may use on a regular basis.

There are a variety of specialty chemicals and fertilizers that are used in the maintenance of a golf course. Many of the products used change from year to year based on growing conditions (precipitation and temperature) and threats from pests and disease and may need to be purchased at a moment's notice to react to a particular condition. Not all items will be purchased during the season, but staff do bid any product that could potentially go over the \$10,000 quote threshold in case immediate action is necessary.

Staff started the selective use of off brand and generic chemicals over ten years ago and would like to use them whenever practical to better manage our resources without compromising turf health or course conditions. However, just because a chemical has the same active ingredient as a name brand does not mean it uses the same technology. Because of this we would prefer to use name brands until we are able to test the off brands or generics ourselves or can get reliable information from others in the industry about the effectiveness of each. We have worked diligently to gather information on these products. Some have not worked well but others have proven to be effective and are now part of our regular program. We will continue to explore generic and off brand options next year and in the future.

You will notice in the bid results that we have not always chosen the least expensive chemical when an alternative was offered. This is because not all alternates are comparable to the item bid. Many of these chemicals have different formulations or release rates that make them difficult to control and, in many cases, increase the number of applications required. In other cases, the active ingredients are different, and the products are not the same. We may have chosen to accept bids for alternatives as well as the original product in some cases to allow for the testing of products and to use them if they prove effective.

### **Bid Results**

Notice for potential bidders was published on September 9, 2024, and bids were received until 10:00 AM on September 23<sup>rd</sup>. Bids were received from eight vendors. These were: Advanced Turf Solutions of Geneva, IL; BTSI of Frankfort, IL; Clesens of Lincolnshire, IL; Pendelton Turf Supply, Inc of Waterford, WI; Reinders Inc of Geneva, IL; Simplot AB Retail of Downers Grove, IL; Nutrien Ag Solutions of Pittsford, NY; Heritage Landscape Supply Group of McKinney, TX. Bid results are as follows:

\*Agency prices are determined by the manufacturer and are subject to change. All others will be held until the date indicated.





These items within the above chart are recommended for bid approval.

These items are alternates and are generally not considered equal.

We have used Advanced Turf Solutions, BTSI, Clesen, Reinders, and Simplot in the past for the purchase of chemicals and/or fertilizers and have found the service to be very good. Heritage and Nutrien Ag are new bidders this year that we also plan on ordering from.

**PREVIOUS COMMITTEE/BOARD ACTION:**

The Board of Commissioners approved a similar list of chemicals and fertilizers after going to bid in November of 2023.

**REVENUE OR FUNDING IMPLICATIONS:**

\$210,000 has been requested in the 2025 golf course operating budget in account 60-601-000-53-5335-0000 (Chemicals and Fertilizer). The total expenses for all items will be paid through the chemical & fertilizer line item within Arrowheads Operational Budget.

**ALTERNATIVES:**

Chemicals and fertilizers are an integral part of the maintenance of the golf course. Using the most appropriate products allows us to maximize effectiveness while minimizing cost, staff time and application rates. Significantly decreasing or eliminating the use of these products would have an almost immediate negative impact on playing conditions and could result in serious loss of turf.

**RECOMMENDATION:**

It is recommended that the Wheaton Park District Board of Commissioners approve bids highlighted in yellow on the above chart. The breakdown is as follows:

- **Advanced Turf Solutions of Geneva, IL** for: Isoxaben in the amount of \$188.55 for 1 gallon, Envu Fairway Health in the amount of \$11,496.00 for 1 unit, Envu Fairy Ring in the amount of \$5,741.48 for 1 unit, Envu Snow Mold Utility Health in the amount of \$3940.00 for 1 unit, Gold Standard 45 in the amount of \$207.27 for 2.5 gallons, 22-0-4 w/ZnB 50% XCU in the amount of \$840.00 per ton, Reslia in the amount of \$918.87 for 2.5 gallons, Command in the amount of \$144.93 for 2.5 gallons, Cutless MEC in the amount of \$1,280.00 for 2.5 gallons
- **BTSI of Frankfort, IL** for: Signature Extra **Alternate** in the amount of \$125.00 for 5.5lb
- **Clesen's of Linconshire, IL** for: Chlorantraniliprole in the amount of \$966.50 for 64 ounces, Carbaryl in the amount of \$122.73 for 2.5 gallons, Chlorothalonil in the amount of \$68.55 per 4 x 5 pound case, Tetrino in the amount of \$1992.00 for 1 case, Fluazinam in the amount of \$486.74 per case
- **Pendleton Turf Supply of Waterford, WI** for: Gold Standard **Alternate** in the amount of \$120.00 for 2.5 gallons
- **Reinder Inc of Geneva, IL** for: Thiophanate-methyl in the amount of \$102.27 for 2.5 gallons, Iprodione in the amount of \$142.04 for 2.5 gallons, Tebuconazole in the amount of \$40.62 per gallon, Propamocarb in the amount of \$203.12 per gallon

- **Simplot AB Retail of Downers Grove, IL** for: Syngenta Winter Solution in the amount of \$6,572.00 for 1 unit, Syngenta A2Z in the amount of \$8,181.00 per 1 unit, Daconil Action in the amount of \$265.00 for 2.5 gallons, Daconil Weatherstick in the amount of \$210.00 for 2.5 gallons, Syngenta XT Solution in the amount of \$18,588 for 1 unit, Triclopyr in the amount \$103.13 for 2.5 gallons, Syngenta Greens Protection Solution in the amount of \$10,204.00 for 1 unit, Signature Extra in the amount of \$192.80 for 5.5 pounds, TV Base in the amount of \$173.63 for 2.5 gallons, TV Siphon in the amount of \$145.00 for 2.5 gallons, Indemnify in the amount of \$1,767.20 for 17.1 oz, Trinexapac-ethyl in the amount of \$234.21 for 2.5 gallons
- **Heritage Landscape Supply Group of McKinney, TX** for: Sethoxydim in the amount of \$650.00 for 2.5 gallons, Prohexadione in the amount of \$1,158.43 for 1 case, Propiconazole in the amount of \$127.17 for 2.5 gallons, Daconil Weather Stick Alternate in the amount of \$59.51
- **Nutrien Ag Solutions of Pittsford, NY** for: Paclobutrazol in the amount of \$129.90 per gallon