



Wheaton Park District

PUBLIC NOTICE

**Meeting - Wheaton Park District Board of Commissioners
Wednesday October 23, 2024 - 5:00 p.m.
City of Wheaton Council Chambers 303 W. Wesley Street Wheaton, Illinois**

October 21, 2024

**Public notice is hereby given that the Board of Park Commissioners of the Wheaton Park
Wednesday October 23, 2024**

The meeting will take place at Wheaton City Hall, 303 W. Wesley, Wheaton, IL.

**Please contact Michael J. Benard, Board Secretary, for further information.
mbenard@wheatonparks.org**

Michael J. Benard
Secretary

The Agenda for the October 23, 2024, Meeting is as Follows:

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



Wheaton Park District

Meeting of the Wheaton Park District Board of Commissioners

October 23, 2024, 5:00 pm

CALL TO ORDER

PRESENTATIONS

- Meagann Panek, Mary Lubko Center Manager

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.

CONSENT AGENDA

Consent Agenda items are considered by the Park District to be routine and will be enacted in one motion. There will be no separate discussion on these items. If a member of the Park Board requests, a Consent Agenda item will be removed from the Consent Agenda and considered as an individual item at the end of old or new business.

- A. Approval of the Disbursements totaling \$1,711,603.85 for the period beginning September 11, 2024, and ending October 15, 2024
- B. Approval of Board Meeting Minutes September 18, 2024
- C. Approval of Bond Issuance Notification Public Hearing Minutes September 18, 2024
- D. Approval of Local Government Efficiency Committee Meeting Minutes October 2, 2024
- E. Approval of Subcommittee Meeting Minutes September 4 and October 2, 2024

UNFINISHED BUSINESS

None

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Wheaton Park District

NEW BUSINESS

1. **General Obligation Limited Tax Park Bonds, Series 2024** – Motion to Approve the Bid from _____ at an Interest Rate of _____ for the Issue of *approximately* \$2,122,668 General Obligation Limited Tax Park Bonds, Series 2024
Institution and Interest Rate to be determined on October 23, 2024 via an on-line competitive bidding process executed by Speer Financial
2. **Ordinance 2024-08** – Motion to Adopt Ordinance 2024-08, an Ordinance providing for the issue of *approximately* \$2,122,668 General Obligation Limited Tax Park Bonds, Series 2024, for the payment of land condemned or purchased for parks, for the building, maintaining, improving and protecting of the same and the existing land and facilities of the District and for the payment of certain outstanding bonds of the District, providing for the levy of taxes to pay said bonds and authorizing the sale of said bonds to the purchaser thereof
3. **Resolution 2024-05** – Motion to approve Resolution 2024-05 Authorizing the Estimate of the Annual Aggregate Levy in Compliance with the Truth in Taxation Law
4. **2025 Budget and Appropriation Ordinance Draft** – Motion to Place the 2025 Budget and Appropriation Ordinance Draft and Related Reports on 30-day Public Inspection
5. **Payroll Processing and Human Resources Information Services** – Motion to Approve an agreement extension with Paylocity through November 2027 for Payroll Processing and Human Resources Information Services with an estimated annual cost of \$127,000 (number of active employees will determine the actual cost)
6. **Arrowhead Golf Club Food Purchases 2024-2025** – Motion to Approve the Bids for the Following Products, Vendors, Costs and Pricing Terms as Presented:

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- 1 year
Produce:	RFD	\$ 156,440	Fixed Pricing- 1 year
Beverages:	Sysco Chicago	\$ 20,420	Fixed Pricing- 1 year
7. **Arrowhead Golf Club Vehicle / Equipment Purchase** – Motion to approve the purchase of a Yamaha 2025 Deluxe Bistro Beverage Unit from Harris Golf Carts at a cost of \$21,173
8. **Park Facilities Trails and Open Space Naming Policy** – Motion to name the Wheaton Park District Community Center in memory of Ray Morrill

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9. **Community Center Renovation Project Phase 3** – Motion to approve a Professional Services Letter of Agreement from Williams Architects for Concept Design for the Community Center Renovation Project Phase 3 in the amount of \$25,000, reimbursable costs and 9% of the board approved final project costs
10. **Community Center Renovation Project Phase 2** – Motion to approve Change Order # 6 in the amount of \$4,243.42 with Stuckey Construction
11. **Cosley Zoo Staff and Overflow Parking Area Project** – Motion to approve a contract with EP Doyle in the amount of \$1,999,599 plus a 10% contingency for the construction of the Colsey Zoo Staff and Overflow Parking Area.
12. **Arrowhead Golf Club Parking Lot Renovation** – Motion to approve a proposal for professional design services from Wight Engineering for an amount not to exceed \$46,000 for the Arrowhead Golf Club Parking Lot Renovation Project
13. **Central Athletic Center Southeast Parking Lot Renovation Project** – Motion to approve a proposal for additional services from Engineering Resources Associates for an amount not to exceed \$7,500 for the Central Athletic Center Southeast Parking Lot Renovation Project
14. **Arrowhead Golf Course Chemical Purchases 2025** - Motion to Approve the Bids for the Vendors, Products and Prices per Staff Recommendations (*see back page of Agenda*)

REPORTS FROM STAFF

- Executive Director
- Monthly Department Reports – Finance, Special Facilities, Marketing, Development, Events, Recreation, Athletics, Parks, and Planning

BOARD SUBCOMMITTEE REPORTS / DISCUSSION

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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Motion Details - New Business Number 14

Arrowhead Golf Course Chemicals 2024

- 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 Lincolnshire, 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

Checks Approval Document


Board of Commissioners Report from the period beginning September 11, 2024 ending October 15, 2024.

Fund # and Description	Invoice Amounts
10-General	218,997.19
20-Recreation	369,457.18
22-Cosley Zoo	32,874.17
23-Liability	53,923.72
26-IMRF	35,549.86
30-Debt Service	475.00
40-Capital Projects	417,629.19
60-Golf Fund	352,902.27
70-Information Technology ISF	47,629.52
75-Health Insurance ISF	182,165.75
Grand Total *	1,711,603.85

To the Board of Commissioners

The payment of the above listed accounts has been accepted by the Park District Board of Commissioners at their meeting held on October 23, 2024.


(Treasurer)


(Secretary)

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
A Posh Production 06805	243194	60-612-901-52-5292-0000	Inv# 213701 Event Drapes and Linen	1,610.00
	243194	60-612-901-52-5292-0000	Inv# 213757 Event Drapes and Linen	1,610.00
	243194	60-612-901-52-5292-0000	Inv# 213761 Event Drapes and Linen	1,738.00
	243194	60-612-901-52-5292-0000	Inv# 213829 Premium Service	2,010.00
	243194	60-612-901-52-5292-0000	Inv# 213870 Premium Service	1,610.00
	243194	60-612-901-52-5292-0000	Inv# 213942 Event Drapes and Linen	1,146.00
	243194	60-612-901-52-5292-0000	Inv# 213990 Event Drapes and Linen	1,610.00
A Posh Production 06805 Total *				11,334.00
A&A Games LTD 07322	242893	20-221-222-53-5301-0000	Team Mom Supplies	700.00
	242991	20-221-222-53-5301-0000	Football Coach Polos	190.00
A&A Games LTD 07322 Total *				890.00
Abbingtion Distinctive Banquets 00003	242992	20-221-221-52-5291-0000	Rams Cheerleading Banquet Deposit 12/11/24	2,000.00
Abbingtion Distinctive Banquets 00003 Total *				2,000.00
Acrodazzle Entertainment 05064	167925	20-000-415-54-5442-0000	Balloon Artist	200.00
Acrodazzle Entertainment 05064 Total *				200.00
Adolph Kiefer and Associates LLC 06704	242993	23-000-000-53-5302-0000	Ring Buoy for Cosley	127.46
Adolph Kiefer and Associates LLC 06704 Total *				127.46
Advanced Intelligence Engineering 05743	242894	70-000-000-52-5240-0000	Monthly Managed IT Services for September 2024	20,826.40
	242894	70-000-000-53-5305-0000	Replacement Keyboard for Marketing Director	60.88
	243093	70-000-000-53-5305-0000	Replacement Monitor for Recreation	205.77
	243195	70-000-000-52-5240-0000	Monthly Support October 2024	20,838.90
Advanced Intelligence Engineering 05743 Total *				41,931.95
Advanced Turf Solutions 03163	242895	10-101-000-53-5333-0000	Turf Supplies	1,687.00
Advanced Turf Solutions 03163 Total *				1,687.00
Advantage Auto Leasing Inc. 03405	242994	10-101-000-53-5315-0000	Breakaway Switch	52.48
Advantage Auto Leasing Inc. 03405 Total *				52.48
Advocate Health and Hospitals Corporation 06940	242995	23-418-000-52-5208-0000	Back Assessments	137.00
	242995	60-418-902-52-5208-0000	Back Assessments	287.00
Advocate Health and Hospitals Corporation 06940 Total *				424.00
Aflac 01091	0	10-000-000-21-2131-0000	September 2024 Aflac	263.06
	0	10-000-000-21-2132-0000	September 2024 Aflac	151.56
Aflac 01091 Total *				414.62
Airgas National Carbonation 03113	242896	60-612-000-52-5220-0000	Inv# 9152448536 Bulk CO2	222.80
	243122	60-612-000-52-5220-0000	Inv# 9153601845 Co2 Tanks	244.40
	243196	60-612-000-52-5220-0000	Inv# 9153205027 Bulk CO2	228.20
Airgas National Carbonation 03113 Total *				695.40
Alatorre Warren TMP8	167959	20-000-000-20-2025-0000	Rsv# 3495801 Refund	100.00
Alatorre Warren TMP8 Total *				100.00
All American Sports Corp 00336	242996	20-221-222-53-5302-0000	Helmet Repair	938.08
All American Sports Corp 00336 Total *				938.08
Allen Lock & Key 00025	242997	20-101-220-53-5313-0000	CC Keys	8.00
Allen Lock & Key 00025 Total *				8.00
Alpha Graphics 00032	242998	60-612-415-54-5426-0000	Signs for Restaurant Promos	70.00
Alpha Graphics 00032 Total *				70.00

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Amalgamated Bank of Chicago 05314	242897	30-000-000-52-5209-0000	Paying Agent Fee for GO Bonds 2019A 09/01/2024 - 08/31/2025	475.00
Amalgamated Bank of Chicago 05314 Total *				475.00
American Septic Service Inc. 04885	243197	22-501-000-52-5210-0000	Settling Basin Cleaning	450.00
American Septic Service Inc. 04885 Total *				450.00
Anderson Elevator Co. 00042	242999	10-101-000-52-5211-0000	PSC Elevator Maintenance September 2024	166.00
	242999	10-101-854-52-5211-0000	DCHM Elevator Maintenance September 2024	227.00
	242999	20-101-220-52-5211-0000	CC Elevator Maintenance September 2024	204.00
	242999	20-101-225-52-5211-0000	CAC Elevator Maintenance September 2024	206.00
	243198	10-101-000-52-5211-0000	PSC Elevator Maintenance October 2024	166.00
	243198	10-101-854-52-5211-0000	Museum Elevator Maintenance October 2024	227.00
	243198	20-101-220-52-5211-0000	CC Elevator Maintenance October 2024	204.00
	243198	20-101-225-52-5211-0000	CAC Elevator Maintenance October 2024	206.00
Anderson Elevator Co. 00042 Total *				1,606.00
Anderson Lock 00041	242898	10-101-000-53-5334-0000	Padlock	184.68
Anderson Lock 00041 Total *				184.68
Animal Medical Clinic 00046	243000	22-501-000-53-5309-0000	Animal Medications	168.84
	243000	22-501-000-54-5424-0000	Veterinarian Services	866.97
Animal Medical Clinic 00046 Total *				1,035.81
Aqua Pure Enterprises Inc. 00054	243001	20-101-231-53-5313-0000	Footers for Pools	1,735.54
	243001	20-101-232-53-5313-0000	Footers for Pools	1,735.53
	243001	20-101-232-53-5335-0000	Magna Flow Meter Rice Pool	6,558.51
Aqua Pure Enterprises Inc. 00054 Total *				10,029.58
ARCO 02261	243199	10-101-000-52-5210-0000	Gas Detection Calabration	600.00
ARCO 02261 Total *				600.00
Armbrust Plumbing & Air Conditioning Inc. 00057	242899	10-101-000-52-5210-1904	Bandshell RPZ Test	380.00
	242899	10-101-856-52-5210-0000	855 Prairie RPZ Test	380.00
	242899	20-101-000-52-5210-0000	Graf Park RPZ Test	95.00
	242899	20-101-000-52-5210-0000	Toohey RPZ Test	285.00
	242899	20-101-225-52-5210-0000	CAC RPZ Test	380.00
	242899	20-101-231-52-5210-0000	Northside RPZ Test	285.00
	242899	22-501-000-52-5210-0000	Cosley RPZ Test	760.00
	243002	10-101-000-52-5210-0000	RPZ Test Blanchard Building	190.00
	243002	10-101-000-52-5210-0000	RPZ Test Hurley	95.00
	243002	10-101-000-52-5210-0000	RPZ Test Rotary	95.00
	243002	20-101-000-52-5210-0000	RPZ Test Atten	95.00
	243002	20-101-220-52-5210-0000	RPZ Test Community Center	855.00
	243123	20-101-231-52-5210-0000	RPZ Test Northside Repairs	2,320.00
Armbrust Plumbing & Air Conditioning Inc. 00057 Total *				6,215.00
Arthur Clesen Inc. 00058	243003	60-601-000-52-5210-0000	Chemicals	1,864.85
	243124	60-601-000-52-5210-0000	Captain Xtr	209.60
	243124	60-601-000-52-5210-0000	Sureguard	617.20
Arthur Clesen Inc. 00058 Total *				2,691.65
AT&T Internet 00070	242900	10-101-000-52-5262-0000	Parks 1000 Manchester Rd 090224-100124	109.94
	243004	10-000-856-52-5262-0000	Prairie 855 W Prairie Ave 090824-100724	109.94
	243094	60-000-000-52-5262-0000	AGC 26W151 Butterfield Rd 091224-101124	109.94
AT&T Internet 00070 Total *				329.82

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
AT&T Mobility 00068	243125	10-000-000-52-5265-0000	300-4503 D. Siciliano 081824-091724	50.11
	243125	10-000-000-52-5265-0000	346-9175 Tablet 7 Ex Director 081824-091724	32.47
	243125	10-000-000-52-5265-0000	945-7726 M. Benard 081824-091724	50.10
	243125	10-000-415-52-5265-0000	234-8725 Lauren C 081824-091724	50.11
	243125	10-000-415-52-5265-0000	240-0798 Hot Spot 1 Events 081824-091724	43.23
	243125	10-000-415-52-5265-0000	251-5866 Events Tablet 10 081824-091724	23.24
	243125	10-000-415-52-5265-0000	251-8452 Tablet 11 Events 081824-091724	23.24
	243125	10-000-416-52-5265-1906	815-6705 Events iPad 081824-091724	23.24
	243125	10-000-416-52-5265-1906	815-6706 Events iPad 081824-091724	23.24
	243125	10-000-416-52-5265-1906	815-6707 Events iPad 081824-091724	23.24
	243125	10-101-000-52-5265-0000	234-1025 Parks Tablet 8 081824-091724	23.24
	243125	10-101-000-52-5265-0000	234-8452 Parks Tablet 21 081824-091724	23.24
	243125	10-101-000-52-5265-0000	346-0577 Security 7 Gables 081824-091724	83.24
	243125	10-101-000-52-5265-0000	386-1562 Parks Dept 081824-091724	7.71
	243125	10-101-000-52-5265-0000	386-1616 Parks Dept 081824-091724	5.86
	243125	10-101-000-52-5265-0000	464-0161 R. Sperl 081824-091724	75.30
	243125	10-101-000-52-5265-0000	639-8267 Parks Dept 081824-091724	5.60
	243125	10-101-000-52-5265-0000	639-8599 Parks Dept 081824-091724	75.30
	243125	10-101-000-52-5265-0000	639-8783 K. Flynn 081824-091724	50.10
	243125	10-101-000-52-5265-0000	917-4832 P. Stanczak 081824-091724	75.29
	243125	10-419-000-52-5265-0000	234-2925 Martha H 081824-091724	75.30
	243125	10-419-000-52-5265-0000	815-1067 Sandra S 081824-091724	50.10
	243125	20-000-112-52-5265-0000	234-2504 Camp Nature 4-6 081824-091724	25.01
	243125	20-000-112-52-5265-0000	251-2689 Camp Nature 7-9 081824-091724	25.01
	243125	20-000-112-52-5265-0000	871-1362 Camp Adventure 081824-091724	75.29
	243125	20-000-200-52-5265-0000	234-1813 Chad S 081824-091724	75.30
	243125	20-000-200-52-5265-0000	251-7649 Recreation Tablet 22 081824-091724	23.24
	243125	20-000-200-52-5265-0000	536-4138 V. Beyer 081824-091724	75.30
	243125	20-000-203-52-5265-0000	234-5738 Athletics Camp 081824-091724	25.01
	243125	20-000-203-52-5265-0000	346-5702 M. Wrobel 081824-091724	50.11
	243125	20-000-205-52-5265-0000	232-9893 Hot Spot 3 Athletics 081824-091724	43.23
	243125	20-000-205-52-5265-0000	605-1287 Athletics 081824-091724	75.30
	243125	20-000-304-52-5265-0000	251-0735 MLC Travel 081824-091724	50.11
	243125	20-000-415-52-5265-0000	414-0027 M. Wilhelmi 081824-091724	50.11
	243125	20-101-000-52-5265-0000	885-4579 D. Shee 081824-091724	50.09
	243125	20-101-220-52-5265-0000	768-2406 WPD Wagner 081824-091724	75.29
	243125	20-220-207-52-5265-0000	234-3260 Camp IDK 081824-091724	25.01
	243125	20-220-207-52-5265-0000	234-3791 Camp No Name 081824-091724	25.01
	243125	20-220-207-52-5265-0000	234-7531 Camp Mean Green 081824-091724	25.01
	243125	20-220-207-52-5265-0000	251-0972 Kelly N 081824-091724	75.30
243125	20-220-207-52-5265-0000	346-9428 J. Martinson 081824-091724	75.30	
243125	20-220-207-52-5265-0000	703-8577 Camp Good Times 081824-091724	25.00	
243125	20-220-207-52-5265-0000	871-1897 Camp Blackhawk 081824-091724	25.00	
243125	20-220-207-52-5265-0000	871-1926 Camp Illini 081824-091724	25.00	
243125	20-222-232-52-5265-0000	251-7369 Max Y 081824-091724	50.11	
243125	20-222-232-52-5265-0000	885-4684 W. Russell 081824-091724	50.10	
243125	20-350-302-52-5265-0000	232-9894 Hot Spot 2 PPFC 081824-091724	43.23	
243125	22-501-000-52-5265-0000	234-0136 Cosley Tablet 16 081824-091724	23.24	

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
AT&T Mobility 00068	243125	22-501-000-52-5265-0000	234-9679 Cosley Tablet 9 081824-091724	23.24
	243125	22-501-000-52-5265-0000	779-8546 Cosley Tablet 17 081824-091724	23.24
	243125	60-000-000-52-5265-0000	240-0783 Hot Spot 4 AGC 081824-091724	43.23
	243125	60-000-000-52-5265-0000	520-5201 AGC Tablet 13 081824-091724	23.24
	243125	60-000-000-52-5265-0000	520-5473 AGC Tablet 14 081824-091724	23.24
	243125	60-000-000-52-5265-0000	624-3574 D. Novak 081824-091724	75.30
	243125	60-000-000-52-5265-0000	703-1526 AGC Backup 081824-091724	83.24
	243125	60-000-000-52-5265-0000	871-4196 AGC Tablet 15 081824-091724	23.24
AT&T Mobility 00068 Total *				2,396.18
Atkinson 07105	243200	20-220-204-52-5280-4457	Reimbursement for VEO Camera Subscription Service	1,599.00
Atkinson 07105 Total *				1,599.00
Atkinson 07206	242901	20-220-204-52-5280-4457	Wheaton United Payment	800.00
Atkinson 07206 Total *				800.00
Atlas Bobcat Inc. 03248	243095	10-101-000-53-5315-0000	PSC 63568 Parts	490.45
Atlas Bobcat Inc. 03248 Total *				490.45
Aviles 07160	242902	20-224-220-54-5422-0000	Mileage Reimbursement for August 2024	48.30
	243201	20-224-220-54-5422-0000	Mileage Reimbursement for September 2024	74.63
Aviles 07160 Total *				122.93
Bathing Brands Inc 02834	243005	20-101-220-53-5316-0000	Spa Cleaning Supplies	239.48
Bathing Brands Inc 02834 Total *				239.48
Bedrock Earthscapes LLC 05912	243126	40-000-000-52-5210-0000	Annual Native Area Maintenance	5,805.00
	243126	60-601-000-52-5210-0000	AGC Pond Maintenance	910.00
Bedrock Earthscapes LLC 05912 Total *				6,715.00
Bello 07562	243006	10-000-000-25-2581-0000	Reissue DD Return 9/6/2024 for Marina Bello	342.62
Bello 07562 Total *				342.62
BHFX LLC 06605	242903	40-000-000-52-5235-0000	Bond Copies Zoo Map	19.18
	243007	40-000-000-52-5235-0000	Atten Irrigation Bond Copies	19.29
BHFX LLC 06605 Total *				38.47
Bill George Youth Football League 00120	167943	20-221-222-52-5217-0000	2024 Tackle Football League Fees	23,000.00
Bill George Youth Football League 00120 Total *				23,000.00
Black Gold Septic Inc 00125	242904	60-000-000-52-5263-0000	Inv# 45346	700.00
	242904	60-611-000-52-5210-0000	Inv# 46116	700.00
	242904	60-611-000-52-5210-0000	Inv# 46277	275.00
	243008	60-611-000-52-5210-0000	Inv# 46469	700.00
Black Gold Septic Inc 00125 Total *				2,375.00
Bones Transportation Inc. 05750	243127	60-601-000-52-5210-0000	Bunker Sand Contracted Delivery	1,596.35
Bones Transportation Inc. 05750 Total *				1,596.35
Bowen 05384	243009	10-430-000-52-5210-0000	Summer Camp 6/17/24 - 6/21/24	6,120.00
	243009	10-430-000-52-5210-0000	Summer Camp 6/24/24 - 6/28/24	5,902.40
Bowen 05384 Total *				12,022.40
Breakthru Beverage Illinois, LLC 05816	167926	60-000-000-14-1416-0000	Inv# 117457684 Liquor	3,189.63
	167944	60-000-000-14-1412-0000	Inv# 117572587 Liquor	3,324.61
	167944	60-000-000-14-1412-0000	Inv# 117681700 Liquor	2,542.55
	167960	60-000-000-14-1412-0000	Inv# 117791412 Liquor	4,167.23
	167960	60-000-000-14-1412-0000	Inv# 117830926 Liquor	288.00
	167969	60-000-000-14-1412-0000	Inv# 117898017 Liquor	1,408.22
Breakthru Beverage Illinois, LLC 05816 Total *				14,920.24
Brinks Incorporated 06670	243096	60-000-000-52-5214-0000	07/2024 Armored Services for AGC	110.62

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Brinks Incorporated 06670 Total *				110.62
Bronze Memorial Company 04036	243097	40-101-000-53-5338-0000	Memorial Plaque	197.52
Bronze Memorial Company 04036 Total *				197.52
Buado 05124	242905	20-221-221-52-5210-0000	Rams Cheer Music	2,675.00
Buado 05124 Total *				2,675.00
Campagna-Turano Bakery Inc. 06960	242906	60-000-000-14-1415-0000	Inv# 118023723 General Grocery	290.77
	242906	60-000-000-14-1415-0000	Inv# 118023760 General Grocery	157.13
	242906	60-000-000-14-1415-0000	Inv# 118023819 General Grocery	69.87
	242906	60-000-000-14-1415-0000	Inv# 118023853 General Grocery	71.82
	242906	60-000-000-14-1415-0000	Inv# 118023893 General Grocery	399.73
	243010	60-000-000-14-1415-0000	Inv# 118023923 General Grocery	242.52
	243010	60-000-000-14-1415-0000	Inv# 118023984 General Grocery	276.52
	243010	60-000-000-14-1415-0000	Inv# 118024025 General Grocery	236.13
	243010	60-000-000-14-1415-0000	Inv# 118024055 General Grocery	780.96
	243128	60-000-000-14-1415-0000	Inv# 118024078 General Grocery	124.72
	243128	60-000-000-14-1415-0000	Inv# 118024172 General Grocery	44.94
	243128	60-000-000-14-1415-0000	Inv# 118024203 General Grocery	199.87
	243128	60-000-000-14-1415-0000	Inv# 118024241 General Grocery	226.65
	243128	60-000-000-14-1415-0000	Inv# 118024267 General Grocery	89.33
	243128	60-000-000-14-1415-0000	Inv# 118024303 General Grocery	236.46
	243128	60-000-000-14-1415-0000	Inv# 118024363 General Grocery	163.03
	243128	60-000-000-14-1415-0000	Inv# 118024397 General Grocery	135.77
	243128	60-000-000-14-1415-0000	Inv# 118024430 General Grocery	497.96
	243202	60-000-000-14-1415-0000	Inv# 118024457 General Grocery	153.26
	243202	60-000-000-14-1415-0000	Inv# 118024494 General Grocery	83.00
	243202	60-000-000-14-1415-0000	Inv# 118024554 General Grocery	96.80
	243202	60-000-000-14-1415-0000	Inv# 118024593 General Grocery	250.69
	243202	60-000-000-14-1415-0000	Inv# 118024626 General Grocery	275.91
	243202	60-000-000-14-1415-0000	Inv# 118024655 General Grocery	151.47
Campagna-Turano Bakery Inc. 06960 Total *				5,255.31
Carol Stream Lawn and Power 00164	242907	10-101-000-53-5315-0000	Equip 2501 PSC 61243	15.46
	242907	10-101-000-53-5315-0000	Stock	144.15
	243011	10-101-000-53-5315-0000	Return Rope Guide	(177.95)
	243011	10-101-000-53-5315-0000	Stock PSC 63400	224.59
	243098	10-101-000-53-5315-0000	PSC 63211 Equip PP2	5.38
Carol Stream Lawn and Power 00164 Total *				211.63
Chicago Beverage Systems, LLC 01058	167927	60-000-000-14-1412-0000	Inv# 100525072 Beer	694.73
	167945	60-000-000-14-1412-0000	Inv# 100529477 Beer	876.56
	167961	60-000-000-14-1412-0000	Inv# 100535106 Beer	332.88
	167961	60-000-000-14-1412-0000	Inv# 100540418 Beer	627.68
	167970	60-000-000-14-1412-0000	Inv# 100545813 Beer	938.69
Chicago Beverage Systems, LLC 01058 Total *				3,470.54
Chicago Classic Coach LLC 05068	243099	20-220-304-52-5280-5522	Transportation for MLC Day Trip on 09/11/24 Plus Tip	1,315.00
Chicago Classic Coach LLC 05068 Total *				1,315.00
Chicagoland Paving Contractors Inc 04877	243100	40-000-000-12-1224-0000	Briar Patch Courts and Fencing	4,140.00
	243100	40-800-806-57-5701-0000	Briar Patch Courts and Fencing	18,860.00
Chicagoland Paving Contractors Inc 04877 Total *				23,000.00
Christensen 05667	242908	22-501-000-54-5422-0000	Mileage Reimbursement for August 2024	28.81

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Christensen 05667 Total *				28.81
Christopher B. Burke Eng. Ltd. CBB 00188	243203	40-000-000-52-5205-0000	NS Pond Sediment Analysis	3,750.80
Christopher B. Burke Eng. Ltd. CBB 00188 Total *				3,750.80
City of Wheaton 00192				1,137.53
	243129	10-000-000-54-5401-0000	September Board Meeting	103.34
	243129	10-000-416-52-5241-1906	SES 2024 - August 25 - Police Fees	832.76
	243129	20-000-000-54-5401-0000	September Board Meeting	103.33
	243129	60-000-000-54-5401-0000	September Board Meeting	103.33
	243204	10-101-000-52-5211-0000	Parks & Planning 100124-123124	255.00
	243204	10-101-000-52-5211-1904	Amphitheater 100124-123124	255.00
	243204	10-101-854-52-5211-0000	DC Hist Museum 100124-123124	255.00
	243204	10-101-856-52-5211-0000	855 W Prairie Ave 100124-123124	255.00
	243204	20-101-000-52-5211-0000	Rathje Park 100124-123124	255.00
	243204	20-101-000-52-5211-0000	Toohey Park 100124-123124	255.00
	243204	20-101-112-52-5211-0000	Lincoln Marsh 100124-123124	255.00
	243204	20-101-220-52-5211-0000	Community Ctr 100124-123124	255.00
	243204	20-101-225-52-5211-0000	Central Athletic 100124-123124	255.00
	243204	20-101-225-52-5211-0000	Zamboni Storage 100124-123124	255.00
	243204	20-101-234-52-5211-0000	Community Cntr Annex 100124-123124	255.00
	243204	20-101-303-52-5211-0000	Clocktower Commons 100124-123124	255.00
	243204	20-222-231-52-5210-0000	Northside Pool 100124-123124	255.00
	243204	22-501-000-52-5211-0000	Cosley Welcome Center 100124-123124	255.00
	243204	22-501-000-52-5211-0000	Cosley Zoo Bobcat Exhibit 100124-123124	255.00
	243204	22-501-000-52-5211-0000	Cosley Zoo Kiebler Barn 100124-123124	255.00
	243204	22-501-000-52-5211-0000	Cosley Zoo White Barn 100124-123124	255.00
	243204	22-501-000-52-5211-0000	Cosley Zoo/Chicken House 100124-123124	255.00
City of Wheaton 00192 Total *				6,870.29
City of Wheaton 00193				
	243101	10-000-000-52-5264-0000	Briar Patch Park 080624-090624	207.84
	243101	10-000-000-52-5264-0000	Briarknoll Park 080624-090624	18.64
	243101	10-000-000-52-5264-0000	Central Pk 080524-090524	71.01
	243101	10-000-000-52-5264-0000	DC Hist Museum 080524-090524	44.13
	243101	10-000-000-52-5264-0000	Hillside Park 080624-090624	18.64
	243101	10-000-000-52-5264-0000	Hoffman Park 080524-090524	86.76
	243101	10-000-000-52-5264-0000	Hurley Park 080624-090624	43.36
	243101	10-000-000-52-5264-0000	Kelly Park/Edison 080624-090624	144.54
	243101	10-000-000-52-5264-0000	Memorial Park 080524-090524	704.02
	243101	10-000-000-52-5264-0000	Northside Park 080524-090524	596.39
	243101	10-000-000-52-5264-0000	Prairie Path Park 080624-090624	34.88
	243101	10-000-000-52-5264-0000	Scottsdale Park 080624-090624	54.68
	243101	10-000-000-52-5264-0000	Seven Gables Park 080624-090624	635.11
	243101	10-000-000-52-5264-0000	Sunnyside Park 080624-090624	28.71
	243101	10-000-000-52-5264-0000	Triangle Park 080524-090524	30.11
	243101	10-000-000-52-5264-0000	W W Stevens Park 080524-090524	20.76
	243101	10-000-856-52-5264-0000	855 Prairie 080524-090524	441.37
	243101	10-101-000-52-5264-0000	Parks & Planning 080524-090524	395.19
	243101	10-430-000-52-5264-0000	DC Hist Museum 080524-090524	18.92
	243101	20-000-000-52-5264-0000	Atten Park 080624-090624	1,885.12
	243101	20-000-000-52-5264-0000	Boy Scout Cabin 080524-090524	55.02

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts	
City of Wheaton 00193	243101	20-000-000-52-5264-0000	Graf Park/Monroe 080524-090524	18.64	
	243101	20-000-000-52-5264-0000	Graf Pk/Monroe 080524-090524	368.96	
	243101	20-000-000-52-5264-0000	Rathje Park 080624-090624	238.27	
	243101	20-000-000-52-5264-0000	Toohey Park 080624-090624	158.01	
	243101	20-000-112-52-5264-0000	Lincoln Marsh 090124-093024	217.30	
	243101	20-000-304-52-5264-0000	Mary Lubko Center 080524-090524	73.70	
	243101	20-220-225-52-5264-0000	Central Athletic Complex 080524-090524	447.25	
	243101	20-220-225-52-5264-0000	Zamboni Storage 080524-090524	137.65	
	243101	20-222-231-52-5264-0000	Northside Pool 080524-090524	3,374.38	
	243101	20-222-232-52-5264-0000	Rice Pool 080624-090624	12,306.78	
	243101	20-224-234-52-5264-0000	Blanchard Building 080624-090624	140.92	
	243101	20-350-303-52-5264-0000	Clocktower Commons 080524-090524	209.15	
	243101	22-501-000-52-5264-0000	Cosley Bobcat 080524-090524	627.11	
	243101	22-501-000-52-5264-0000	Cosley Welcome Center 080524-090524	65.52	
	243101	22-501-000-52-5264-0000	Cosley Zoo 080524-090524	862.18	
	243101	60-000-000-52-5264-0000	AGC Chemical Building 080624-090624	147.56	
	243101	60-000-000-52-5264-0000	AGC Clubhouse 080624-090624	981.16	
	243101	60-000-000-52-5264-0000	AGC Maintenance Building 080624-090624	152.61	
	City of Wheaton 00193 Total *				26,062.35
	Civil & Environmental Consultants Inc. 07384	242909	40-800-813-57-5701-0000	Cosley Easement Plat	2,020.00
Civil & Environmental Consultants Inc. 07384 Total *				2,020.00	
Cleveland Golf/SRIXON 00199	243013	60-000-000-14-1431-0000	16 Cart Mitts	252.00	
	243013	60-000-000-14-1431-0000	Credit- Gloves Returned	(153.00)	
	243013	60-611-000-52-5210-0000	34 Cart Mitts (Tee Gift)	489.60	
Cleveland Golf/SRIXON 00199 Total *				588.60	
Coleman TMP*3863	167946	20-000-000-20-2025-0000	Fitness Pass Refund for Coleman	20.00	
Coleman TMP*3863 Total *				20.00	
Colliflower 07251	243130	10-101-000-53-5315-0000	PSC 63737	95.74	
	243205	60-601-000-53-5315-0000	Inv# 02447402	126.58	
Colliflower 07251 Total *				222.32	
Comcast Cable 03754	242910	10-000-856-52-5262-0000	Prairie 090524-100424	251.85	
	242910	20-224-220-52-5262-0000	Admin IP Services 082624-092524	212.85	
	242910	20-224-220-52-5262-0000	Community Center 090124-093024	4.20	
	242910	20-224-234-52-5262-0000	CC Annex 090224-100124	101.95	
	243014	20-101-225-52-5262-0000	Central Athletic Center 091624-101524	124.85	
	243014	20-220-225-52-5262-0000	Central Athletic Complex 091124-101024	251.85	
	243014	20-222-231-52-5262-0000	Northside Pool 091124-101024	119.85	
	243014	20-350-303-52-5262-0000	Clocktower Commons 091124-101024	119.85	
	243014	22-501-000-52-5262-0000	Cosley Zoo 091124-101024	119.85	
	243014	60-000-000-52-5262-0000	AGC Clubhouse 091424-101324	256.85	
	243102	10-000-000-52-5262-0000	DC History Museum 092224-102124	119.85	
	243102	10-101-000-52-5262-0000	Parks Services 091724-101624	119.85	
	243102	20-000-112-52-5262-0000	Lincoln Marsh 091824-101724	119.85	
	243102	20-000-304-52-5262-0000	Mary Lubko Center 091924-101824	119.85	
	243206	10-000-856-52-5262-0000	Prairie 100524-110424	251.85	
	243206	20-224-220-52-5262-0000	Admin IP Services 092624-102524	222.85	
	243206	20-224-220-52-5262-0000	Community Center100124-103124	4.20	
	243206	20-224-234-52-5262-0000	CC Annex 100224-110124	101.95	

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Comcast Cable 03754 Total *				2,624.20
Commonwealth Edison 00406	242911	20-224-234-52-5260-0000	1753 S. Blanchard CC Annex 073124-082924	819.56
	243103	10-000-000-52-5260-0000	Seven Gables 081424-091324	17.11
	243103	20-000-112-52-5260-0000	Lincoln Ave 081624-091724	152.79
Commonwealth Edison 00406 Total *				989.46
Community Unit School District 200 01048	243207	20-220-204-52-5280-4445	Tryouts August 2024	426.34
Community Unit School District 200 01048 Total *				426.34
Concentric Ventures Incorporated 06434	243015	60-612-000-52-5210-0000	Inv# 11135 July Inventory	1,600.00
	243015	60-612-000-52-5210-0000	Inv# 11173 August Inventory	2,000.00
	243208	60-612-000-52-5210-0000	Inv# 11202 September Liquor Consulting	1,600.00
Concentric Ventures Incorporated 06434 Total *				5,200.00
Concepcion TMP9	167971	20-000-000-20-2025-0000	Rsv# 3502911 Refund	100.00
Concepcion TMP9 Total *				100.00
Conserv FS Inc. 00418	243016	40-101-000-53-5349-0000	Athletic Mix	2,190.00
Conserv FS Inc. 00418 Total *				2,190.00
Constellation Newenergy Gas Division LLC 00475	243017	20-222-232-52-5261-0000	Rice Pool 080124-083124	1,289.73
	243017	20-224-220-52-5261-0000	Community Center 080124-083124	3,869.17
	243017	60-000-000-52-5261-0000	AGC Clubhouse 080124-083124	1,111.19
Constellation Newenergy Gas Division LLC 00475 Total *				6,270.09
Constellation NewEnergy Inc 00417	242912	20-000-000-52-5260-0000	Seven Gables Barn 073124-082924	38.76
	242912	20-220-225-52-5260-0000	Zamboni Storage 080224-090324	109.94
	243018	10-000-000-52-5260-0000	DC History Museum 081224-091024	1,024.71
	243018	10-000-000-52-5260-0000	Memorial Park 080924-091024	25.66
	243018	10-430-000-52-5260-0000	DC History Museum 081224-091024	439.16
	243104	10-000-000-52-5260-0000	Briar Patch Park 081324-091224	49.57
	243104	10-000-000-52-5260-0000	Hurley Park 081424-091324	27.70
	243104	10-000-000-52-5260-0000	Main Street Tennis Lighting 080924-091024	20.29
	243104	10-000-000-52-5260-0000	Seven Gables Park 081424-091324	81.08
	243104	20-000-000-52-5260-0000	Graf Park/Monroe 081324-091224	70.39
	243104	20-000-000-52-5260-0000	Toohey Park 081424-091324	417.84
	243104	20-000-304-52-5260-0000	Mary Lubko Center 080924-091024	837.89
	243104	20-222-232-52-5260-0000	Rice Pool 081324-091224	6,375.61
	243104	20-224-220-52-5260-0000	Community Center 081324-091224	19,126.85
	243104	20-350-303-52-5260-0000	Clocktower Commons 081224-091124	217.96
	243104	60-000-000-52-5260-0000	AGC Clubhouse 081424-091324	102.19
	243104	60-000-000-52-5260-0000	Orchard Gate 081424-091324	27.17
	243131	10-000-000-52-5260-0000	C L Herrick Park 081924-091824	49.59
	243131	10-000-000-52-5260-0000	Northside Park 081624-091724	241.12
	243131	10-000-000-52-5260-0000	Overpass Bridge 081624-091724	80.47
	243131	10-000-856-52-5260-0000	855 Prairie 081924-091824	893.53
	243131	10-101-000-52-5260-0000	Parks & Planning 081524-091624	990.27
	243131	20-000-000-52-5260-0000	Boy Scout Cabin 081624-091724	66.16
	243131	20-000-000-52-5260-0000	Girl Scout Cabin 081624-091724	27.53
	243131	20-000-000-52-5260-0000	Northside Shelter 081624-091724	82.70
	243131	20-000-000-52-5260-0000	Rathje Park 081524-091624	195.54
	243131	20-220-225-52-5260-0000	Central Athletic Complex 081224-091124	6,145.67
	243131	20-222-231-52-5260-0000	Northside Pool 081624-091724	351.12

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Constellation NewEnergy Inc 00417	243131	22-501-000-52-5260-0000	Cosley Welcome Center 081624-091724	183.03
	243131	22-501-000-52-5260-0000	Cosley Zoo 081624-091724	2,191.34
	243131	60-000-000-52-5260-0000	AGC Clubhouse 081424-091324	13,598.58
	243209	10-000-000-52-5260-0000	O S Park Rd 082324-092424	513.13
Constellation NewEnergy Inc 00417 Total *				54,602.55
Consumers Packing Co. 00419	242913	60-000-000-14-1411-0000	Inv# 412918 Meat	1,929.97
	242913	60-000-000-14-1411-0000	Inv# 413007 Meat	1,044.64
	242913	60-000-000-14-1411-0000	Inv# 413083 Meat	876.28
	242913	60-000-000-14-1411-0000	Inv# 413084 Meat	327.64
	243019	60-000-000-14-1411-0000	Inv# 412856 Meat	5,145.24
	243019	60-000-000-14-1411-0000	Inv# 413168 Meat	3,145.81
	243019	60-000-000-14-1411-0000	Inv# 413315 Meat	3,136.61
	243132	60-000-000-14-1411-0000	Inv# 413373 Meat	3,170.01
	243132	60-000-000-14-1411-0000	Inv# 413587 Meat	1,044.44
	243132	60-000-000-14-1411-0000	Inv# 413637 Meat	2,654.87
	243132	60-000-000-14-1411-0000	Inv# 413716 Meat	2,824.92
	243132	60-000-000-14-1411-0000	Inv# 413798 Meat	1,523.11
	243210	60-000-000-14-1411-0000	Inv# 414016 Meat	356.00
	243210	60-000-000-14-1411-0000	Inv# 414073 Meat	954.53
Consumers Packing Co. 00419 Total *				28,134.07
Covered Affairs 02289	243133	60-612-901-52-5292-0000	Inv# 67643 Event Linen	90.00
Covered Affairs 02289 Total *				90.00
Covia Holdings Corporation 06790	243134	60-601-000-53-5331-0000	XI 900 Sand	2,898.08
Covia Holdings Corporation 06790 Total *				2,898.08
Cozzini Bros, Inc. 06626	243135	60-612-000-52-5210-0000	Inv# C16693579 Cutlery Service	50.60
Cozzini Bros, Inc. 06626 Total *				50.60
Crush Baseball 07563	243020	20-221-223-42-4206-4776	Tournament Reimbursement for Rain-Out of the RWB	225.00
Crush Baseball 07563 Total *				225.00
Cuautle 07305	243021	20-220-204-52-5280-4457	Wheaton United Payment	333.33
Cuautle 07305 Total *				333.33
Culligan DuPage Soft Water Service Inc 04296	242914	10-000-856-52-5220-0000	Water Cooler Rental September 2024	6.00
	242914	10-000-856-53-5302-0000	Drinking Water August 2024	55.92
	242914	20-000-112-52-5220-0000	Water Cooler Rental September 2024	6.00
	242914	20-000-304-52-5220-0000	Water Cooler Rental September 2024	6.00
	242914	20-000-304-53-5302-0000	Drinking Water August 2024	7.48
	242914	20-224-220-52-5220-0000	Water Cooler Rental September 2024	12.00
	242914	20-224-220-53-5302-0000	Drinking Water August 2024	69.90
	242914	22-501-000-52-5220-0000	Water Cooler Rental September 2024	6.00
	242914	22-501-000-53-5302-0000	Drinking Water August 2024	177.33
	242914	60-000-000-52-5210-0000	Arrowhead Annual Cooler Rental September 2024	18.00
	242914	60-000-000-52-5210-0000	Arrowhead Drinking Water August 2024	104.85
	242914	60-612-000-52-5210-0000	Arrowhead Salt Delivery August 2024	166.50
	242914	60-612-000-52-5210-0000	Arrowhead Softner Rental September 2024	106.00
	243211	10-000-856-52-5220-0000	Water Cooler Rental October 2024	6.00
	243211	10-000-856-53-5302-0000	Drinking Water September 2024	55.92
	243211	20-000-112-52-5220-0000	Water Cooler Rental October 2024	6.00
	243211	20-000-112-53-5302-0000	Drinking Water September 2024	41.94
243211	20-000-304-52-5220-0000	Water Cooler Rental October 2024	6.00	

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Culligan DuPage Soft Water Service Inc 04296	243211	20-224-220-52-5220-0000	Water Cooler Rental October 2024	12.00
	243211	20-224-220-53-5302-0000	Drinking Water September 2024	63.40
	243211	22-501-000-52-5220-0000	Water Cooler Rental October 2024	6.00
	243211	22-501-000-53-5302-0000	Drinking Water September 2024	10.42
	243211	60-000-000-52-5210-0000	Arrowhead Cooler Rental October 2024	18.00
	243211	60-000-000-52-5210-0000	Arrowhead Drinking Water September 2024	97.86
	243211	60-612-000-52-5210-0000	Arrowhead Salt Delivery September 2024	92.50
	243211	60-612-000-52-5210-0000	Arrowhead Softner Rental October 2024	106.00
Culligan DuPage Soft Water Service Inc 04296 Total *				1,264.02
De Kane Equipment Corp. 00212	243022	10-101-000-57-5706-0000	Scag 48 Inch Mower and Scag 52 Inch Mower	17,938.00
De Kane Equipment Corp. 00212 Total *				17,938.00
Dearborn Life Insurance Company 06726	243023	10-000-000-21-2130-0000	Voluntary Life Insurance October 2024	978.43
	243023	75-000-000-12-1221-0000	Foundation% Insurance October 2024	6.48
	243023	75-000-000-12-1222-0000	WDSRA% Insurance October 2024	12.92
	243023	75-000-000-21-2137-0000	Retiree Vision Insurance October 2024	38.64
	243023	75-000-000-52-5230-0000	GTL Insurance October 2024	2,271.02
	243023	75-000-000-52-5231-0000	EAP Insurance - October 2024	659.20
	243023	75-000-000-52-5231-0000	Vision Insurance October 2024	1,307.35
Dearborn Life Insurance Company 06726 Total *				5,274.04
Deere & Company 04995	242915	60-601-000-53-5306-0000	John Deere 390 Flail Mower	7,416.84
Deere & Company 04995 Total *				7,416.84
DeEtta's Bakery Inc 06027	242916	60-612-901-52-5292-0000	Inv# 5353 Event Dessert	740.00
	242916	60-612-901-52-5292-0000	Inv# 5362 Event Dessert	530.00
	242916	60-612-901-52-5292-0000	Inv# 5375 Event Dessert	470.00
	243024	60-612-901-52-5292-0000	Inv# 5386 Event Desserts	478.00
	243136	60-612-901-52-5292-0000	Inv# 5400 Event Desserts	220.00
	243136	60-612-901-52-5292-0000	Inv# 5401 Event Desserts	25.90
	243136	60-612-901-52-5292-0000	Inv# 5407 Event Desserts	410.00
	243136	60-612-901-52-5292-0000	Inv# 5410 Event Desserts	150.00
	243136	60-612-901-52-5292-0000	Inv# 5418 Event Desserts	450.00
	243136	60-612-901-52-5292-0000	Inv# 5438 Event Desserts	545.00
	243212	60-612-901-52-5292-0000	Inv# 5442 Event Desserts	60.00
	243212	60-612-901-52-5292-0000	Inv# 5444 Event Desserts	410.00
	243212	60-612-901-52-5292-0000	Inv# 5454 Event Desserts	478.00
	DeEtta's Bakery Inc 06027 Total *			
DeSitter Flooring Inc. 04529	243025	40-800-849-57-5701-0000	Toohey Carpeting	22,811.50
DeSitter Flooring Inc. 04529 Total *				22,811.50
Dick Pond Athletics 06479	243137	20-220-203-53-5301-3349	2024 Franklin Cross County T-Shirts	1,152.50
Dick Pond Athletics 06479 Total *				1,152.50
Dooley TMP11	167972	20-000-000-20-2025-0000	Rsv# 3502935 Refund	100.00
Dooley TMP11 Total *				100.00
Dreyer Clinic, Inc. 07158	243026	60-418-901-52-5208-0000	Back Evaluation	75.00
Dreyer Clinic, Inc. 07158 Total *				75.00
Duchaj Bros. 00240	243027	22-501-000-53-5339-0000	150 Bales of Hay	1,050.00
Duchaj Bros. 00240 Total *				1,050.00
Dunham Woods Farms Inc. 04054	243028	20-220-208-52-5280-8820	Horsemanship Class 08/21/24-09/25/24	144.00
Dunham Woods Farms Inc. 04054 Total *				144.00

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Dupage County Genealogy Society 03516	243029	10-430-000-52-5210-0000	Genealogical Lecture 09/18/24	100.00
Dupage County Genealogy Society 03516 Total *				100.00
DuPage County Public Works 00243	243105	10-000-000-52-5264-0000	Briar Patch Park 060724-080624	49.48
	243105	20-222-232-52-5264-0000	Bathhouse 060724-080624	2,085.75
	243105	20-224-220-52-5264-0000	Community Center 060724-080624	12,377.25
	243105	20-224-234-52-5264-0000	Blanchard Building 060724-080624	85.75
DuPage County Public Works 00243 Total *				14,598.23
E.J. Rohn Company 06706	242917	20-101-225-52-5211-0000	CAC Mats and Runners Cleaning	90.85
	243138	20-101-225-52-5211-0000	CAC Mats and Runners Cleaning	90.85
E.J. Rohn Company 06706 Total *				181.70
Edison Middle School PTA 06509	243213	20-350-302-52-5241-1925	Reindeer Run 2023 - PTA Registration Donations	40.00
Edison Middle School PTA 06509 Total *				40.00
Egan 00287	242918	20-000-112-54-5422-0000	Mileage Reimbursement 07/03/24-08/13/24	6.97
Egan 00287 Total *				6.97
Elevator Inspection Services Company Inc 04928	243030	20-101-225-52-5211-0000	CAC Annual Inspection	50.00
	243214	10-101-000-52-5211-0000	Annual Elevator Inspection	50.00
Elevator Inspection Services Company Inc 04928 Total *				100.00
Encompass Audio Visual LLC 06759	242919	60-000-000-53-5313-0000	Deposit 60% Replace Banquet AV System	5,990.46
Encompass Audio Visual LLC 06759 Total *				5,990.46
Engineering Resource Associates Inc. 03125	243139	40-800-806-57-5701-0000	Briar Patch OSLAD Grant Expense	226.00
Engineering Resource Associates Inc. 03125 Total *				226.00
ERC Wiping Products Inc. 05293	242920	20-350-302-53-5313-0000	PPF White Towels	492.00
ERC Wiping Products Inc. 05293 Total *				492.00
Euclid Beverage 00269	167928	60-000-000-14-1412-0000	Inv# W-4045686 Beer	3,109.70
	167947	60-000-000-14-1412-0000	Inv# W-4051333 Beer	3,903.50
	167947	60-000-000-14-1412-0000	Inv# W-4057541 Beer	2,967.85
	167962	60-000-000-14-1412-0000	Inv# W-4063956 Beer	2,589.05
	167973	60-000-000-14-1412-0000	Inv# W-4069521 Beer	1,609.75
Euclid Beverage 00269 Total *				14,179.85
EVP Academies LLC 05220	243031	20-220-203-52-5280-3309	VolleyKidz Class 08/06/24	980.10
	243106	20-220-203-52-5280-3309	Volleyball Classes 09/03/24	914.76
EVP Academies LLC 05220 Total *				1,894.86
Ewing Irrigation Products Inc. 06738	243215	40-000-188-57-5706-0000	Play for All Installation	729.25
Ewing Irrigation Products Inc. 06738 Total *				729.25
FABER TMP7	167963	20-000-000-20-2025-0000	Rsv# 3495793 Refund	100.00
FABER TMP7 Total *				100.00
Fahrman 07303	243140	20-220-203-52-5280-3310	Middle School Self Defense Fall 2024	214.50
Fahrman 07303 Total *				214.50
Fairhaven Wealth Management, LLC 06957	243216	60-000-000-25-2546-0000	Refund of Fairhaven Outing Deposit Overpayment	946.83
Fairhaven Wealth Management, LLC 06957 Total *				946.83
Family Agency TMP*3674	167948	20-000-000-20-2025-0000	Rsv# 3484767 Refund for Family Agency	100.00
Family Agency TMP*3674 Total *				100.00
Family Landscaping & Treewerks Inc. 05374	242921	10-101-000-52-5210-0000	Tree Removal	3,900.00
Family Landscaping & Treewerks Inc. 05374 Total *				3,900.00
FDS Holdings Inc. 06712	0	60-612-901-52-5239-0000	08/24 Cardconnect Gateway Fees	4,741.89
FDS Holdings Inc. 06712 Total *				4,741.89
Federal Express Corporation 00277	243217	22-501-000-53-5325-0000	Shipping New Guinea Walking Sticks	212.57

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Federal Express Corporation 00277 Total *				212.57
Feece Oil Company 04888	242922	10-101-000-53-5348-0000	100 Gallons of Diesel Fuel	261.82
	242922	10-101-000-53-5348-0000	184 Gallons of Diesel Fuel	485.79
	242922	10-101-000-53-5348-0000	187 Gallons of Diesel Fuel	509.43
	242922	10-101-000-53-5348-0000	245 Gallons of Diesel Fuel	622.61
	242922	10-101-000-53-5348-0000	346 Gallons of Regular Gasoline	1,078.69
	242922	10-101-000-53-5348-0000	498 Gallons of Regular Gasoline	1,422.57
	242922	10-101-000-53-5348-0000	500 Gallons of Regular Gasoline	1,405.29
	242922	10-101-000-53-5348-0000	657 Gallons of Regular Gasoline	2,141.54
	242922	60-601-000-53-5348-0000	154 Gallons of Diesel Fuel	411.35
	242922	60-601-000-53-5348-0000	29 Gallons of Diesel Fuel	74.02
	242922	60-601-000-53-5348-0000	439 Gallons of Regular Gasoline	1,312.43
	242922	60-601-000-53-5348-0000	500 Gallons of Regular Gasoline	1,571.29
	242922	60-601-000-53-5348-0000	518 Gallons of Regular Gasoline	1,481.26
	242922	60-601-000-53-5348-0000	634 Gallons of Regular Gasoline	2,131.86
	242922	60-601-000-53-5348-0000	96 Gallons of Diesel Fuel	269.30
	243218	10-101-000-53-5348-0000	130 Gallons of Diesel Fuel	309.29
	243218	10-101-000-53-5348-0000	301 Gallons of Diesel Fuel	703.19
	243218	10-101-000-53-5348-0000	403 Gallons of Regular Fuel	1,122.58
	243218	10-101-000-53-5348-0000	49 Gallons of Diesel Fuel	120.16
	243218	10-101-000-53-5348-0000	500 Gallons of Regular Gasoline	1,313.29
	243218	10-101-000-53-5348-0000	683 Gallons of Regular Fuel	1,852.69
	243218	60-601-000-53-5348-0000	194 Gallons of Diesel Fuel	449.33
	243218	60-601-000-53-5348-0000	541 Gallons of Regular Gasoline	1,436.66
	243218	60-601-000-53-5348-0000	553 Gallons of Regular Gasoline	1,540.41
	243218	60-601-000-53-5348-0000	630 Gallons of Regular Gasoline	1,678.68
	243218	60-601-000-53-5348-0000	74 Gallons of Diesel Fuel	181.16
Feece Oil Company 04888 Total *				25,886.69
FGM Architects Inc. 07568	243141	40-000-000-57-5701-0000	Rice Pool Audit	16,631.74
FGM Architects Inc. 07568 Total *				16,631.74
First Illinois Systems Inc. 03355	242923	10-430-000-52-5210-0000	Pest Control September 2024	108.00
	243219	10-430-000-52-5210-0000	Pest Control October 2024	108.00
First Illinois Systems Inc. 03355 Total *				216.00
Flexible Benefit Service Corp. 00270	243032	75-000-000-52-5274-0000	Flex/Cobra Admin Fees October 2024	60.00
Flexible Benefit Service Corp. 00270 Total *				60.00
Floods Royal Flush Inc. 06985	242924	10-101-000-52-5211-0000	Portable Units Central Park	204.00
	242924	10-101-000-52-5211-0000	Portable Units Kelly Park	204.00
	242924	10-101-000-52-5211-0000	Portable Units Rathje Park	204.00
	242924	10-101-000-52-5211-0000	Portable Units Sensory Garden	533.00
	242924	20-000-000-52-5210-0000	Portable Units Briar Glen	204.00
	242924	20-000-000-52-5210-0000	Portable Units Briar Patch	204.00
	242924	20-000-000-52-5210-0000	Portable Units Lucent Fields	204.00
	242924	20-000-205-53-5302-0000	Portable Unit for Event at Whittier Elementary	102.00
	242924	20-101-112-52-5211-0000	Portable Units Lincoln Marsh	714.00
	242924	20-220-204-52-5280-4453	Portable Units Seven Gables	612.00
	242924	20-220-204-52-5280-4454	Portable Units Brighton Park	204.00
	242924	20-220-204-52-5280-4454	Portable Units Emerson School	204.00
	242924	20-220-204-52-5280-4454	Portable Units Hoffman Park	204.00

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Floods Royal Flush Inc. 06985	242924	20-220-204-52-5280-4454	Portable Units Sandburg School	204.00
	242924	20-220-204-52-5280-4454	Portable Units Whittier School	204.00
	242924	20-220-204-52-5280-4457	Portable Units CAC	306.00
	242924	20-220-204-52-5280-4457	Portable Units Graf	204.00
	242924	20-221-222-52-5210-0000	Portable Units Franklin	204.00
	242924	20-221-222-52-5210-0000	Portable Units Hawthorne	204.00
	242924	20-221-222-52-5210-0000	Portable Units Madison	204.00
	242924	20-221-222-52-5210-0000	Portable Units Washington	204.00
	242924	20-221-222-52-5210-0000	Portable Units Wiesbrook	204.00
	242924	20-221-223-52-5210-4211	Portable Units Atten Park	306.00
	242924	20-221-223-52-5210-4211	Portable Units Edison Middle School	204.00
	242924	20-221-223-52-5210-4211	Portable Units Jefferson	204.00
	242924	20-221-223-52-5210-4211	Portable Units Northside Baseball	408.00
	242924	20-221-223-52-5210-4211	Portable Units Scottdale	204.00
	242924	40-800-806-57-5701-0000	Portable Units Briar Patch	204.00
	243220	10-101-000-52-5211-0000	Portable Units - Central Park	204.00
	243220	10-101-000-52-5211-0000	Portable Units - Kelly Park	204.00
	243220	10-101-000-52-5211-0000	Portable Units - Rathje Park	204.00
	243220	10-101-000-52-5211-0000	Portable Units - Sensory Garden	610.00
	243220	20-000-000-52-5210-0000	Portable Units - Briar Glen	204.00
	243220	20-000-000-52-5210-0000	Portable Units - Briar Patch	204.00
	243220	20-000-000-52-5210-0000	Portable Units - Lucent Fields	204.00
	243220	20-101-112-52-5211-0000	Portable Units - Lincoln Marsh	510.00
	243220	20-101-112-52-5211-0000	Portable Units - LM Extra Service	102.00
	243220	20-220-204-52-5280-4453	Portable Units - Seven Gables	612.00
	243220	20-220-204-52-5280-4454	Portable Units - Brighton Park	204.00
	243220	20-220-204-52-5280-4454	Portable Units - Emerson School	204.00
	243220	20-220-204-52-5280-4454	Portable Units - Hoffman Park	204.00
	243220	20-220-204-52-5280-4454	Portable Units - Sandburg School	204.00
	243220	20-220-204-52-5280-4454	Portable Units - Whittier School	204.00
	243220	20-220-204-52-5280-4457	Portable Units - CAC	306.00
	243220	20-220-204-52-5280-4457	Portable Units - Graf Park	204.00
	243220	20-221-222-52-5210-0000	Portable Units - Franklin Middle School	204.00
	243220	20-221-222-52-5210-0000	Portable Units - Hawthorne School	204.00
	243220	20-221-222-52-5210-0000	Portable Units - Madison School	204.00
	243220	20-221-222-52-5210-0000	Portable Units - Washington School	204.00
	243220	20-221-222-52-5210-0000	Portable Units - Wiesbrook School	204.00
	243220	20-221-223-52-5210-4211	Portable Units - Atten Park	306.00
	243220	20-221-223-52-5210-4211	Portable Units - Edison Middle School	204.00
	243220	20-221-223-52-5210-4211	Portable Units - Jefferson	204.00
243220	20-221-223-52-5210-4211	Portable Units - Northside	408.00	
243220	20-221-223-52-5210-4211	Portable Units - Scottdale	204.00	
Floods Royal Flush Inc. 06985 Total *				14,199.00
Foodservice Solutions Inc 07453	243033	60-612-902-53-5388-0000	Inv# 88031 Restaurant Supplies	170.20
Foodservice Solutions Inc 07453 Total *				170.20
Fortune Fish Company 00293	242925	60-000-000-14-1411-0000	Inv# 445298 Meat	57.80
	242925	60-000-000-14-1411-0000	Inv# 445298 Seafood	558.64
	242925	60-000-000-14-1411-0000	Inv# 451495 Seafood	432.06

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Fortune Fish Company 00293	242925	60-000-000-14-1411-0000	Inv# 451524 Meat	57.80
	242925	60-000-000-14-1411-0000	Inv# 451524 Seafood	659.21
	242925	60-000-000-14-1411-0000	Inv# 453177 Meat	115.60
	242925	60-000-000-14-1411-0000	Inv# 453177 Seafood	106.44
	242925	60-000-000-14-1415-0000	Inv# 451524 General Grocery	92.48
	243034	60-000-000-14-1411-0000	Inv# 455703 Meat	115.60
	243034	60-000-000-14-1411-0000	Inv# 455703 Seafood	544.31
	243034	60-000-000-14-1411-0000	Inv# 462330 Meat	57.80
	243034	60-000-000-14-1411-0000	Inv# 462330 Seafood	472.19
	243034	60-000-000-14-1411-0000	Inv# 464244 Meat	231.20
	243034	60-000-000-14-1415-0000	Inv# 462330 General Grocery	219.52
	243142	60-000-000-14-1411-0000	Inv# 467773 Seafood	677.48
	243142	60-000-000-14-1411-0000	Inv# 473769 Seafood	409.66
	243142	60-000-000-14-1411-0000	Inv# 473798 Meat	57.80
	243142	60-000-000-14-1411-0000	Inv# 473798 Seafood	323.38
	243142	60-000-000-14-1411-0000	Inv# 476073 Seafood	139.04
	243142	60-000-000-14-1411-0000	Inv# 479683 Meat	257.71
	243142	60-000-000-14-1411-0000	Inv# 479683 Seafood	115.60
	243142	60-000-000-14-1411-0000	Inv# 483393 Seafood	193.63
	243142	60-000-000-14-1411-0000	Inv# 486099 Meat	115.60
	243142	60-000-000-14-1411-0000	Inv# 486099 Seafood	654.13
	243142	60-000-000-14-1415-0000	Inv# 467773 General Grocery	92.48
	243142	60-000-000-14-1415-0000	Inv# 473798 General Grocery	219.52
	243142	60-000-000-14-1415-0000	Inv# 486099 General Grocery	219.52
	243221	60-000-000-14-1411-0000	Inv# 489590 Meat	115.60
	243221	60-000-000-14-1411-0000	Inv# 489590 Seafood	790.73
	243221	60-000-000-14-1411-0000	Inv# 498078 Meat	115.60
	243221	60-000-000-14-1411-0000	Inv# 498078 Seafood	408.29
	243221	60-000-000-14-1415-0000	Inv# 489590 General Grocery	92.48
	Fortune Fish Company 00293 Total *			
Fratus 07148	243222	10-101-000-53-5302-0000	Mileage Reimbursement September 2024	19.43
Fratus 07148 Total *				19.43
Frederick 07157	243035	20-220-204-52-5280-4457	Wheaton United Payment	666.67
Frederick 07157 Total *				666.67
Funkhouser TMP2	167954	20-000-000-20-2025-0000	Rsv# 3490915 Refund	100.00
Funkhouser TMP2 Total *				100.00
G.A.G. Industries Inc. 05748	243223	20-101-220-53-5313-0000	CC HVAC	382.16
G.A.G. Industries Inc. 05748 Total *				382.16
Galvao 07225	242926	20-220-203-52-5280-3310	Winter - Summer 2024 Youth & Womens Brazilian Jiu Jitsu	2,201.76
Galvao 07225 Total *				2,201.76
Garvey's Office Products, Inc. 07244	243107	20-101-220-53-5316-0000	Custodial Supplies	549.54
	243143	20-101-231-53-5316-0000	Custodial Supplies	732.99
	243143	20-101-232-53-5316-0000	Custodial Supplies	1,099.48
Garvey's Office Products, Inc. 07244 Total *				2,382.01
Gemplers Inc. 00316	243144	60-601-000-53-5342-0000	Rain Pants	190.00
Gemplers Inc. 00316 Total *				190.00
Get Fresh Produce Inc. 04508	242927	60-000-000-14-1413-0000	Inv# 04806389 Produce	5.90
	242927	60-000-000-14-1413-0000	Inv# 04807485 Produce	408.50

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Get Fresh Produce Inc. 04508	242927	60-000-000-14-1413-0000	Inv# 04809896 Produce	172.70
	242927	60-000-000-14-1413-0000	Inv# 04810982 Produce	1,063.20
	242927	60-000-000-14-1413-0000	Inv# 04815619 Produce	512.25
	242927	60-000-000-14-1413-0000	Inv# 04816894 Produce	1,122.75
	242927	60-000-000-14-1414-0000	Inv# 04806389 Dairy	378.26
	242927	60-000-000-14-1414-0000	Inv# 04807485 Dairy	135.64
	242927	60-000-000-14-1414-0000	Inv# 04809896 Dairy	281.96
	242927	60-000-000-14-1414-0000	Inv# 04810982 Dairy	639.96
	242927	60-000-000-14-1414-0000	Inv# 04815619 Dairy	114.00
	242927	60-000-000-14-1414-0000	Inv# 04816894 Dairy	439.17
	243036	60-000-000-14-1413-0000	Inv# 04813684 Produce	494.27
	243036	60-000-000-14-1413-0000	Inv# 04818634 Produce	1,133.75
	243036	60-000-000-14-1413-0000	Inv# 04821038 Produce	354.90
	243036	60-000-000-14-1413-0000	Inv# 04822318 Produce	965.45
	243036	60-000-000-14-1413-0000	Inv# 04823416 Produce	681.25
	243036	60-000-000-14-1414-0000	Inv# 04813684 Dairy	169.90
	243036	60-000-000-14-1414-0000	Inv# 04818634 Dairy	503.90
	243036	60-000-000-14-1414-0000	Inv# 04821038 Dairy	288.05
	243036	60-000-000-14-1414-0000	Inv# 04822318 Dairy	207.20
	243036	60-000-000-14-1414-0000	Inv# 04822951 Dairy	14.95
	243036	60-000-000-14-1414-0000	Inv# 04823416 Dairy	467.83
	243145	60-000-000-14-1413-0000	Inv# 04824923 Produce	395.10
	243145	60-000-000-14-1413-0000	Inv# 04827047 Produce	290.30
	243145	60-000-000-14-1413-0000	Inv# 04829388 Produce	542.45
	243145	60-000-000-14-1413-0000	Inv# 04833083 Produce	600.80
	243145	60-000-000-14-1413-0000	Inv# 04834784 Produce	349.00
	243145	60-000-000-14-1413-0000	Inv# 04836923 Produce	540.50
	243145	60-000-000-14-1413-0000	Inv# 04837960 Produce	456.42
	243145	60-000-000-14-1413-0000	Inv# 04839252 Produce	984.90
	243145	60-000-000-14-1413-0000	Inv# 04840596 Produce	529.85
	243145	60-000-000-14-1414-0000	Inv# 04824923 Dairy	65.60
	243145	60-000-000-14-1414-0000	Inv# 04827047 Dairy	100.66
	243145	60-000-000-14-1414-0000	Inv# 04829388 Dairy	29.08
	243145	60-000-000-14-1414-0000	Inv# 04833083 Dairy	283.19
	243145	60-000-000-14-1414-0000	Inv# 04834784 Dairy	67.40
	243145	60-000-000-14-1414-0000	Inv# 04835869 Dairy	1,040.85
	243145	60-000-000-14-1414-0000	Inv# 04836923 Dairy	362.41
	243145	60-000-000-14-1414-0000	Inv# 04837960 Dairy	268.01
	243145	60-000-000-14-1414-0000	Inv# 04839252 Dairy	349.00
	243145	60-000-000-14-1414-0000	Inv# 04840596 Dairy	301.76
	243145	60-000-000-14-1415-0000	Inv# 04824923 General Grocery	30.60
	243145	60-000-000-14-1415-0000	Inv# 04840596 General Grocery	57.40
	243224	60-000-000-14-1413-0000	Inv# 04842074 Produce	663.35
	243224	60-000-000-14-1413-0000	Inv# 04844181 Produce	254.65
	243224	60-000-000-14-1413-0000	Inv# 04845255 Produce	378.90
	243224	60-000-000-14-1413-0000	Inv# 04846413 Produce	762.90
	243224	60-000-000-14-1413-0000	Inv# 04847617 Produce	605.90
	243224	60-000-000-14-1414-0000	Inv# 04842074 Dairy	1,075.17

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Get Fresh Produce Inc. 04508	243224	60-000-000-14-1414-0000	Inv# 04844181 Dairy	129.14
	243224	60-000-000-14-1414-0000	Inv# 04845255 Dairy	116.85
	243224	60-000-000-14-1414-0000	Inv# 04846413 Dairy	79.85
	243224	60-000-000-14-1414-0000	Inv# 04847617 Dairy	369.31
Get Fresh Produce Inc. 04508 Total *				22,637.04
Global Payments Inc 04287	0	10-000-000-12-1226-0000	08/24 Merchant Processing Fees	221.56
	0	10-000-416-52-5239-1900	08/24 Merchant Processing Fees	780.20
	0	20-350-302-52-5239-0000	08/24 Merchant Processing Fees	131.12
Global Payments Inc 04287 Total *				1,132.88
Goddard 03761	243108	10-430-000-52-5210-0000	Barbie Event 09/21/24	400.00
	243225	10-430-000-52-5210-0000	America's First Ladies Presentation on 10/08/24	400.00
Goddard 03761 Total *				800.00
Gordon Food Service 00334	242928	20-222-232-53-5328-0000	Rice Food Product	956.05
	243037	60-000-000-14-1415-0000	Inv# 960102714 General Grocery	328.50
	243146	60-000-000-14-1414-0000	Inv# 960103477 Dairy	128.92
	243146	60-000-000-14-1415-0000	Inv# 753254171 General Grocery	59.97
	243146	60-000-000-14-1415-0000	Inv# 960103477 General Grocery	315.96
Gordon Food Service 00334 Total *				1,789.40
Goseikan Kendo 06995	242929	20-220-203-52-5280-3314	Summer 2024 Kendo	831.60
Goseikan Kendo 06995 Total *				831.60
Government Navigation Group 00323	243226	10-000-000-52-5205-0000	Consulting Services September 2024	1,333.33
	243226	20-000-000-52-5205-0000	Consulting Services September 2024	1,333.33
	243226	60-000-000-52-5205-0000	Consulting Services September 2024	1,333.34
Government Navigation Group 00323 Total *				4,000.00
Grace TMP4	167955	20-000-000-20-2025-0000	Rsv# 3490930 Refund	100.00
Grace TMP4 Total *				100.00
Grayslake Feed Sales, Inc. 06902	243147	22-501-000-53-5339-0000	Animal Feed	91.60
	243227	22-501-000-53-5336-0000	Bedding Materials	184.15
	243227	22-501-000-53-5339-0000	Bagged Feed	794.94
Grayslake Feed Sales, Inc. 06902 Total *				1,070.69
Groot Industries with Waste Connections 05757	242930	10-101-000-52-5263-0000	Central Athletic Ctr 080124-083124	31.00
	242930	10-101-000-52-5263-0000	Central Athletic Ctr 090124-093024	31.00
	242930	10-101-000-52-5263-0000	Memorial Park 080124-083124	31.00
	242930	10-101-000-52-5263-0000	Memorial Park 090124-093024	31.00
	242930	10-101-000-52-5263-0000	Parks 080124-083124	1,276.02
	242930	20-000-000-52-5263-0000	Parks 080124-083124	1,276.02
	242930	20-222-232-52-5263-0000	Rice Pool 080124-083124	736.63
	242930	20-222-232-52-5263-0000	Rice Pool 090124-093024	736.63
	242930	20-224-220-52-5263-0000	Community Center 080124-083124	937.52
	242930	20-224-220-52-5263-0000	Community Center 090124-093024	937.52
	242930	22-501-000-52-5263-0000	Cosley Zoo 080124-083124	930.08
	242930	22-501-000-52-5263-0000	Cosley Zoo 090124-093024	930.08
	242930	60-000-000-52-5263-0000	Arrowhead AGC 080124-083124	651.05
	242930	60-000-000-52-5263-0000	Arrowhead AGC 090124-093024	651.05
	243228	10-101-000-52-5263-0000	Central Athletic Ctr 090924-093024	(22.73)
	243228	10-101-000-52-5263-0000	Memorial Park 090924-093024	(22.73)
	243228	10-101-000-52-5263-0000	Parks 083024	283.80
	243228	10-101-000-52-5263-0000	Parks 083024-092524	928.98

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Groot Industries with Waste Connections 05757	243228	20-000-000-52-5263-0000	Parks 083024	283.80
	243228	20-000-000-52-5263-0000	Parks 083024-092524	928.98
	243228	20-222-232-52-5263-0000	Rice Pool 090824-093024	(128.90)
	243228	20-222-232-52-5263-0000	Rice Pool 100124-103124	184.15
	243228	20-224-220-52-5263-0000	Community Center 090824-093024	(457.04)
	243228	20-224-220-52-5263-0000	Community Center 100124-103124	652.92
	243228	22-501-000-52-5263-0000	Cosley Zoo 100124-103124	930.08
	243228	60-000-000-52-5263-0000	Arrowhead AGC 091924-093024	148.81
	243228	60-000-000-52-5263-0000	Arrowhead AGC 100124-103124	1,053.08
Groot Industries with Waste Connections 05757 Total *				13,949.80
Grotts 07320	243038	20-220-204-52-5280-4457	Wheaton United Payment	666.67
Grotts 07320 Total *				666.67
GUIDO TMP*3861	167929	20-000-000-20-2025-0000	Rsv# 3477469 Refund for Guido	100.00
GUIDO TMP*3861 Total *				100.00
HAAS TMP*3789	167949	20-000-000-20-2025-0000	Rsv# 3484803 Refund for Haas	100.00
HAAS TMP*3789 Total *				100.00
Hagg Press Inc 00386	243229	22-350-415-54-5426-0000	Zoo Folders	645.00
	243229	22-501-000-54-5426-0000	Zoo Folders	645.00
Hagg Press Inc 00386 Total *				1,290.00
Haggerty Ford 00387	242931	10-101-000-53-5315-0000	PSC 63234	28.38
	243230	10-101-000-53-5315-0000	Machinery Supplies Wiring	88.77
Haggerty Ford 00387 Total *				117.15
HALOGEN SUPPLY COMPANY 00391	243109	20-350-302-53-5313-0000	Spa Supplies	121.90
	243109	20-350-302-53-5335-0000	Spa Chemicals	611.22
HALOGEN SUPPLY COMPANY 00391 Total *				733.12
Harland 06436	243148	20-220-203-52-5280-3349	2024 Franklin Cross Country Camp	1,905.75
Harland 06436 Total *				1,905.75
Harris Motor Sports Inc 00395	243231	60-601-000-53-5315-0000	Inv# 02-383932	232.91
Harris Motor Sports Inc 00395 Total *				232.91
HDI Enterprises LLC 07553	243039	40-000-187-57-5706-0000	CAC Gym Floor Project	75,481.75
	243149	40-000-187-57-5706-0000	CAC Gym Floor Project	75,481.75
	243149	40-000-187-57-5706-0000	Kale Gym Floor	18,850.00
HDI Enterprises LLC 07553 Total *				169,813.50
Health Care Service Corporation 06725	0	75-000-000-12-1221-0000	Foundation % for October 2024	221.15
	0	75-000-000-12-1222-0000	WDSRA % for October 2024	435.23
	0	75-000-000-21-2137-0000	Retiree Health/Dental for October 2024	3,869.82
	0	75-000-000-52-5231-0000	Employee Health and Dental for October 2024	173,283.94
Health Care Service Corporation 06725 Total *				177,810.14
Hemsworth 07567	243110	10-000-000-25-2581-0000	Reissue PR Check# 22178 07/16/2021	528.25
Hemsworth 07567 Total *				528.25
Herrera 07328	243040	20-221-222-52-5210-0000	Wheaton United Payment	1,733.34
Herrera 07328 Total *				1,733.34
Hershey Creamery Company 07069	242932	20-222-232-53-5328-0000	Rice Ice Cream Product	532.80
Hershey Creamery Company 07069 Total *				532.80
Hey and Associates Inc 07391	242933	40-000-000-52-5224-0000	IEPA Grant Application	500.00
Hey and Associates Inc 07391 Total *				500.00
Holsteins Garage 02243	243041	10-101-000-52-5210-0000	Equipment Safety Inspection	135.00
	243041	60-601-000-53-5315-0000	Inv# 3231	90.00

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Holsteins Garage 02243	243232	10-101-000-52-5210-0000	Safety Inspections	135.00
Holsteins Garage 02243 Total *				360.00
Holub 07440	243150	60-612-901-52-5292-0000	Inv# 2 Event Photobooth and Linen	660.00
Holub 07440 Total *				660.00
Hot Shots Sports 06851	242934	20-220-203-52-5280-3310	August Camps 07/29/24-08/16/24	5,839.68
	243042	20-220-203-52-5280-3310	July Camps 07/08/24-07/22/24	7,456.68
	243042	20-220-203-52-5280-3310	Summer Classes 07/22/24-08/27/24	6,906.90
Hot Shots Sports 06851 Total *				20,203.26
Hurley 07239	242935	60-000-000-54-5422-0000	Mileage Reimbursement for August 2024	45.63
Hurley 07239 Total *				45.63
Husseini 07454	243043	20-220-204-52-5280-4457	Wheaton United Payment	1,866.67
Husseini 07454 Total *				1,866.67
I.M.R.F. 00465	0	10-000-000-21-2123-0000	08/24 IMRF	14,843.88
	0	10-000-000-21-2124-0000	08/24 IMRF	35,314.56
	0	26-000-000-21-2124-0000	08/24 IMRF	35,549.86
I.M.R.F. 00465 Total *				85,708.30
Identatronics Inc. 02286	242936	20-000-200-52-5235-0000	Photo ID Printer Ribbons and Cards	1,200.00
	242936	20-224-220-53-5302-0000	Photo ID Printer Ribbons and Cards	300.83
Identatronics Inc. 02286 Total *				1,500.83
ILLINOIS AMERICAN WATER CO. 00453	243111	20-000-112-52-5264-0000	Lincoln Marsh 081324-091324	25.72
ILLINOIS AMERICAN WATER CO. 00453 Total *				25.72
Illinois Shotokan Karate 00449	242937	20-220-203-52-5280-3319	Summer 2024 Karate	5,252.94
Illinois Shotokan Karate 00449 Total *				5,252.94
ILLINOIS STATE POLICE 00451	243044	23-418-000-52-5208-0000	Replenish ISP Account	5,000.00
ILLINOIS STATE POLICE 00451 Total *				5,000.00
Illinois Youth Soccer Association 05348	242938	20-220-204-52-5280-4457	State & Presidents Cup Registration	1,000.00
	243045	20-220-204-52-5280-4457	Wheaton United State & Presidents Cup Registration	2,000.00
Illinois Youth Soccer Association 05348 Total *				3,000.00
IPS INC. 00476	243151	20-101-231-52-5210-0000	Northside Pool Gutters	3,260.00
IPS INC. 00476 Total *				3,260.00
IWM Corporation 02460	242939	20-101-220-52-5211-0000	CC Monthly Water Treatment	415.00
	243233	20-101-220-52-5211-0000	CC Monthly Water Treatment	415.00
IWM Corporation 02460 Total *				830.00
IWSL 00481	242940	20-220-204-52-5280-4457	Wheaton United IWSL Team Registrations	1,650.00
IWSL 00481 Total *				1,650.00
Jaffe 00482	243046	22-350-415-54-5426-0000	Cosley Zoo Video Remaining Balance	2,925.00
Jaffe 00482 Total *				2,925.00
Jay 06868	243047	10-418-000-54-5422-0000	Mileage Reimbursement 080724-091224	49.04
Jay 06868 Total *				49.04
Jefferson ECC PTA 03189	243152	20-000-416-52-5241-1905	Jefferson PTA - Carnival Wristband Payout - COW 2024	87.00
Jefferson ECC PTA 03189 Total *				87.00
JL Entertainment Co. 07482	243234	10-000-416-52-5241-1906	Fool House Deposit - Summer Entertainment Series	750.00
JL Entertainment Co. 07482 Total *				750.00
Kantor 00512	243153	20-220-202-52-5280-2275	Magic Class 09/25/24	87.12
Kantor 00512 Total *				87.12
Keith 07118	243048	20-220-204-52-5280-4457	Wheaton United Payment	500.00
Keith 07118 Total *				500.00
Keller 07067	243049	20-220-204-52-5280-4457	Wheaton United Summer Camp 06/11/24-07/30/24	9,405.00

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Keller 07067 Total *				9,405.00
KENT TMP13	167974	20-000-000-20-2025-0000	Candy S.T.E.M. Detectives Refund	36.00
KENT TMP13 Total *				36.00
Kinczyk TMP*2848	167930	20-000-000-20-2025-0000	Jr Volley Series Refund for Kinczyk	124.00
Kinczyk TMP*2848 Total *				124.00
Kings Hammer SBD Event Management LLC 07554	242941	20-220-204-52-5280-4457	Wheaton United Team Registration 2013G 2024	825.00
Kings Hammer SBD Event Management LLC 07554 Total *				825.00
L&FF LLC 07188	242942	60-612-901-52-5292-0000	Inv# 1686 Event Desserts	98.40
L&FF LLC 07188 Total *				98.40
Landeck TMP6	167964	20-000-000-20-2025-0000	Kinder Ballet Refund	156.00
Landeck TMP6 Total *				156.00
Landscape Material & Firewood Sales Inc. 05747	242943	40-101-000-53-5302-0000	Screening Repairs	74.00
	242943	40-101-000-53-5302-0000	Screenings	844.00
	243050	20-101-220-53-5349-0000	Path Repairs	108.00
	243154	10-101-000-53-5333-0000	Sod Repairs	1,496.00
	243154	40-000-188-57-5701-0000	Play for all Playground	2,119.44
Landscape Material & Firewood Sales Inc. 05747 Total *				4,641.44
Laudadio TMP*3862	167931	20-000-000-20-2025-0000	Rsv# 3479714 Refund for Laudadio	100.00
Laudadio TMP*3862 Total *				100.00
Legrand 00550	243155	22-501-000-54-5422-0000	Mileage Reimbursement 07/29/24-08/28/24	26.20
	243235	22-501-000-54-5422-0000	Mileage Reimbursement September 2024	21.44
Legrand 00550 Total *				47.64
Lewis 06905	242944	22-501-000-54-5424-0000	Vet Exam & X-Rays for Llama	1,280.00
Lewis 06905 Total *				1,280.00
Lingo Communications LLC 06674	242945	10-000-000-52-5262-0000	Admin 090424-100324	26.81
	242945	10-101-000-52-5262-0000	Parks 090424-100324	296.80
	242945	10-418-000-52-5262-0000	HR 090424-100324	148.40
	242945	10-419-000-52-5262-0000	Finance 090424-100324	148.40
	242945	20-000-000-52-5262-0000	Toohey/Safety City 090424-100324	59.47
	242945	20-000-112-52-5262-0000	Lincoln Marsh 090424-100324	59.36
	242945	20-000-304-52-5262-0000	Mary Lubko Center 090424-100324	59.36
	242945	20-220-000-52-5262-0000	Programs 090424-100324	118.72
	242945	20-220-203-52-5262-0000	CAC 090424-100324	59.36
	242945	20-222-231-52-5262-0000	Northside Pool 090424-100324	59.36
	242945	20-224-220-52-5262-0000	Community Center 090424-100324	237.44
	242945	22-501-000-52-5262-0000	Cosley 090424-100324	118.72
	242945	60-611-000-52-5262-0000	AGC Golf 090424-100324	195.89
	242945	60-612-901-52-5262-0000	AGC Banquets 090424-100324	195.89
	242945	60-612-902-52-5262-0000	AGC Restaurant 090424-100324	201.82
Lingo Communications LLC 06674 Total *				1,985.80
Louth 07411	243156	20-220-204-52-5280-4457	Wheaton United Payment	200.00
Louth 07411 Total *				200.00
LRS Holdings LLC 06250	243157	10-101-000-52-5263-0000	Parks&Planning 100124-103124	47.95
	243157	20-000-000-52-5263-0000	Manchester Park 100124-103124	47.95
	243157	20-222-232-52-5263-0000	Rice Pool 100124-103124	64.36
	243157	20-224-220-52-5263-0000	Community Center 100124-103124	228.17
	243157	22-501-000-52-5263-0000	Cosley Zoo 100124-103124	143.66

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
LRS Holdings LLC 06250	243157	60-000-000-52-5263-0000	AGC Clubhouse 100124-103124	100.00
LRS Holdings LLC 06250 Total *				632.09
Luetkehans 05765	242946	10-000-000-52-5207-0000	Cosley Parking Lot Services through 08/20/24	3,354.89
	242946	10-000-000-52-5207-0000	General Matters through 08/20/24	1,743.00
	242946	20-000-000-52-5207-0000	Cosley Parking Lot Services through 08/20/24	3,354.89
	242946	20-000-000-52-5207-0000	General Matters through 08/20/24	1,743.00
	242946	60-000-000-52-5207-0000	Cosley Parking Lot Services through 08/20/24	3,354.88
	242946	60-000-000-52-5207-0000	General Matters through 08/20/24	1,743.00
	243158	10-000-000-52-5207-0000	Cosley Zoo Parking Lot	1,653.01
	243158	10-000-000-52-5207-0000	General Matters	205.87
	243158	20-000-000-52-5207-0000	Cosley Zoo Parking Lot	1,653.01
	243158	20-000-000-52-5207-0000	General Matters	205.88
	243158	60-000-000-52-5207-0000	Cosley Zoo Parking Lot	1,653.01
	243158	60-000-000-52-5207-0000	General Matters	205.88
Luetkehans 05765 Total *				20,870.32
Lynette Havelka 00389	243236	20-224-220-54-5422-0000	Mileage Reimbursement for September 2024	26.80
Lynette Havelka 00389 Total *				26.80
Mainstreet Golf Cars LLC 07519	242947	10-101-000-53-5315-0000	Stock Generator Belt	117.53
Mainstreet Golf Cars LLC 07519 Total *				117.53
Mancinelli 06955	167932	10-000-416-52-5241-1906	The PettyBreakers Band 09/14/24	6,400.00
Mancinelli 06955 Total *				6,400.00
Martha Hernandez for Petty Cash 06943	167950	20-220-204-52-5280-4457	Wheaton United Petty Cash to Pay Referees	5,485.00
	167965	20-000-000-10-1011-0000	Petty Cash for Halloween Happening Event	1,000.00
	167975	22-000-000-10-1011-0000	Columbus Day Petty Cash	300.00
Martha Hernandez for Petty Cash 06943 Total *				6,785.00
Martin Whalen Group Inc 04267	242948	10-000-856-53-5302-0000	Toner Cartridge	65.00
	243159	10-000-000-52-5211-0000	Museum 092824-102724	51.77
	243159	10-000-856-52-5211-0000	Prairie 092824-102724	93.43
	243159	10-101-000-52-5211-0000	Parks 092824-102724	139.62
	243159	10-418-000-52-5211-0000	Prairie - HR 092824-102724	12.31
	243159	10-419-000-52-5211-0000	Prairie - Payroll 092824-102724	19.90
	243159	10-419-000-52-5211-0000	Prairie-Finance 092824-102724	46.79
	243159	20-000-000-52-5211-0000	Community Center 092824-102724	89.72
	243159	20-000-112-52-5211-0000	Lincoln Marsh 092824-102724	108.70
	243159	20-000-304-52-5211-0000	Mary Lubko Center 092824-102724	19.37
	243159	20-000-415-52-5211-0000	Prairie - Marketing 092824-102724	470.22
	243159	20-222-231-52-5211-0000	Northside Pool 092824-102724	4.84
	243159	20-222-232-52-5211-0000	Rice Pool 092824-102724	8.48
	243159	20-224-220-52-5211-0000	Community Center - Front Desk 092824-102724	27.77
	243159	20-224-220-52-5211-0000	Community Center 092824-102724	169.77
	243159	20-350-302-52-5211-0000	Parks Plus 092824-102724	16.80
	243159	22-501-000-52-5211-0000	Cosley Zoo 092824-102724	15.27
	243159	60-000-000-52-5211-0000	AGC 092824-102724	628.52
	243159	60-000-000-52-5211-0000	AGC Clubhouse 092824-102724	4.06
	243159	60-000-000-52-5211-0000	Arrowhead- Maintenance 092824-102724	15.60
	243159	60-601-000-52-5211-0000	AGC Clubhouse 092824-102724	4.54
	243159	60-611-000-52-5211-0000	AGC Clubhouse 092824-102724	19.07
	243159	60-612-000-52-5211-0000	AGC Clubhouse 092824-102724	12.60

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Martin Whalen Group Inc 04267 Total *				2,044.15
McCoyd 07362	243051	20-220-204-52-5280-4457	Wheaton United Payment	1,666.67
McCoyd 07362 Total *				1,666.67
McCracken TMP1	167956	20-000-000-20-2025-0000	Rsv# 3490859 Refund	100.00
McCracken TMP1 Total *				100.00
Medical Quant USA Inc 07559	243052	40-800-813-57-5706-0000	MRS Activet Pro Laser	14,055.00
Medical Quant USA Inc 07559 Total *				14,055.00
Meger 06495	243160	10-419-000-54-5432-0000	Mileage Reimbursement for IGFOA Conference 2024	247.90
Meger 06495 Total *				247.90
Meineke 04737	243237	20-220-203-52-5280-3382	IL Soccer Academy Camp for Soccer Summer Camp June to August	4,138.20
Meineke 04737 Total *				4,138.20
MENARDS GLENDALE HEIGHTS 00617	242949	20-101-231-53-5347-0000	Paint Supplies	227.72
	242949	20-101-232-53-5347-0000	Paint Supplies	227.72
	243112	40-000-188-57-5701-0000	Play for all Playground	848.13
	243238	10-101-000-53-5314-0000	Tents for Events	800.51
	243238	10-101-000-53-5347-0000	Paint	510.37
	243238	20-220-209-53-5301-9920	HH Paint Candyland	360.00
MENARDS GLENDALE HEIGHTS 00617 Total *				2,974.45
MENARDS WEST CHICAGO 00615	242950	60-000-000-53-5334-0000	Inv# 5371	194.50
	242950	60-612-000-54-5441-0000	Inv# 4355	136.32
	242950	60-612-000-54-5441-0000	Inv# 4887	89.92
	243053	60-000-000-54-5441-0000	Inv# 5585	118.56
	243053	60-000-000-54-5441-0000	Inv# 5661	109.99
	243053	60-000-000-54-5441-0000	Inv# 5705	115.54
	243053	60-601-000-53-5315-0000	Inv# 5779	77.52
	243161	60-612-000-54-5441-0000	Inv# 06123	295.65
MENARDS WEST CHICAGO 00615 Total *				1,138.00
Mendenhall 05768	243054	10-418-000-54-5422-0000	Mileage Reimbursement 08/07/24-08/22/24	35.38
Mendenhall 05768 Total *				35.38
Midgard Enterprises 06485	242951	20-101-220-53-5312-0000	Community Center Stock Bulbs	1,437.50
Midgard Enterprises 06485 Total *				1,437.50
Milton Township 02412	167951	20-000-000-20-2025-0000	Ballet 1 Refund for Milton Township	144.00
	167952	10-000-416-52-5241-1906	CERT Donation - SES 2024	500.00
Milton Township 02412 Total *				644.00
Mineral Masters 03622	242952	60-000-000-53-5313-0000	Inv# 00063518	816.80
Mineral Masters 03622 Total *				816.80
MINT GREEN GROUP USA INC. 07430	242953	60-000-000-14-1431-0000	Canhead Team Shirts	700.40
	243113	60-000-000-14-1431-0000	Nike Shoes	87.78
MINT GREEN GROUP USA INC. 07430 Total *				788.18
Morrison Security Corp, Inc. 05420	242954	10-000-416-52-5241-1907	Shakespeare in the Park 2024	3,870.00
	243055	10-000-416-52-5241-1907	Shakespeare in the Park 2024	3,105.00
Morrison Security Corp, Inc. 05420 Total *				6,975.00
Morrow 06578	243056	40-000-000-54-5422-0000	Mileage Reimbursement 080524-081524	20.17
Morrow 06578 Total *				20.17
NAPA 02796	242955	10-101-000-53-5315-0000	Blasters	14.67
	242955	10-101-000-53-5315-0000	Credit for Machinery Supplies	(346.63)
	242955	10-101-000-53-5315-0000	Lamps	53.46
	242955	10-101-000-53-5315-0000	Machinery Supplies	872.46

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts	
NAPA 02796	242955	10-101-000-53-5315-0000	Stock Parts	39.96	
	242955	10-101-000-53-5315-0000	Stock Supplies	15.10	
	242955	20-220-112-53-5301-6610	Fiberglass Kit	109.06	
	242955	60-601-000-53-5348-0000	Inv# 627679	76.93	
	243239	10-101-000-53-5315-0000	Air Filter	45.32	
	243239	10-101-000-53-5315-0000	Fuel Pump	47.16	
	243239	10-101-000-53-5315-0000	Machinery Supplies	441.99	
	243239	10-101-000-53-5315-0000	Refund for Core Deposit	(66.00)	
	243239	10-101-000-53-5315-0000	Stock	240.08	
	243239	60-601-000-53-5315-0000	Inv# 3627-634387	75.06	
NAPA 02796 Total *				1,618.62	
Naperville Yard Corporation 05756	243057	20-220-204-52-5280-4457	Wheaton United - 2024-2025 Indoor Field Rental Deposit	11,104.00	
Naperville Yard Corporation 05756 Total *				11,104.00	
NCPERS - IL IMRF - 0817 00671	243162	10-000-000-21-2130-0000	09-2024 NCPERS	176.00	
NCPERS - IL IMRF - 0817 00671 Total *				176.00	
Nielsen 03181	243240	20-220-203-52-5280-3349	Franklin X Country Camp Summer 2024	1,905.75	
Nielsen 03181 Total *				1,905.75	
Northern Illinois Gas Company 00680	243058	10-000-856-52-5261-0000	855 Prairie 081224-091124	44.39	
	243058	20-224-234-52-5261-0000	Blanchard Building 080924-091024	140.69	
	243114	10-000-856-52-5261-0000	855 Prairie 081624-091724	181.58	
	243114	20-000-000-52-5261-0000	Memorial Park Bandshell 081424-091324	52.48	
	243114	20-222-231-52-5261-0000	Northside Pool 081424-091324	191.12	
	243114	22-501-000-52-5261-0000	Cosley Welcome Center 081624-091724	27.16	
	243114	22-501-000-52-5261-0000	Cosley Zoo 081624-091724	33.99	
	243241	10-101-000-52-5261-0000	Parks & Planning 081224-091124	155.30	
	243241	20-000-000-52-5261-0000	Rathje Park 081224-091124	44.39	
	243241	20-000-000-52-5261-0000	Toohy Park 081024-091024	147.45	
	243241	20-224-220-52-5261-0000	Community Center 080924-091024	313.17	
	243241	60-000-000-52-5261-0000	AGC Maintenance Building 081324-091124	168.70	
	Northern Illinois Gas Company 00680 Total *				1,500.42
Novatoo 03219	243163	60-612-901-52-5292-0000	Inv# 14123 Event AV Rental Equipment	1,025.00	
	243163	60-612-901-52-5292-0000	Inv# 14124 Event AV Rental Equipment	1,440.00	
Novatoo 03219 Total *				2,465.00	
Official Finders, LLC 04857	242956	20-220-204-52-5280-4432	Umpires - Inv# 27268	1,440.00	
	242956	20-220-204-52-5280-4432	Umpires - Inv# 27269	1,120.00	
	242956	20-221-222-52-5217-0000	Flag Football Refs	2,520.00	
	243059	20-220-204-52-5280-4432	Umpires - Inv# 27335	720.00	
	243059	20-220-204-52-5280-4432	Umpires - Inv# 27362	880.00	
	243059	20-221-222-52-5217-0000	Flag Football Refs Week of 09/09/24	1,350.00	
	243164	20-220-204-52-5280-4432	Umpires - Inv# 28069	720.00	
	243164	20-220-204-52-5280-4432	Umpires - Inv# 28072	640.00	
	243164	20-221-222-52-5217-0000	Referees - Inv# 27542	1,350.00	
	243242	20-220-204-52-5280-4432	Umpires - Inv# 30200	1,040.00	
	243242	20-220-204-52-5280-4432	Umpires - Inv# 30237	480.00	
	Official Finders, LLC 04857 Total *				12,260.00
	Ores 07467	167933	10-000-416-52-5241-1906	Rearview Band 09/13/24	2,125.00
Ores 07467 Total *				2,125.00	
O'Toole III 07084	243165	60-612-901-52-5292-0000	Inv# 54461 Event Desserts	483.00	

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
O'Toole III 07084 Total *				483.00
Paddock Publications Inc 00718	243060	40-000-000-54-5428-0000	Bid Notices	202.40
	243243	10-000-000-54-5428-0000	BINA Hearing Notice	66.70
	243243	60-000-000-54-5428-0000	Golf Course Chemical Bid	75.90
Paddock Publications Inc 00718 Total *				345.00
Panek 06451	243061	20-220-304-53-5301-5500	Reimbursement for MLC Bulletin Board Supplies	23.98
Panek 06451 Total *				23.98
Park District Risk Mgmt Agency 00725	243062	23-000-000-52-5270-0000	Property Insurance Premium - August 2024	14,109.71
	243062	23-000-000-52-5271-0000	Public Liability Insurance Premium - August 2024	7,555.96
	243062	23-000-000-52-5273-0000	Worker's Comp Liability Insurance Premium - August 2024	22,373.23
	243062	23-000-000-52-5275-0000	Employment Practice Insurance Premium - August 2024	2,538.24
	243062	23-000-000-52-5277-0000	Pollution Liability Insurance Premium - August 2024	439.48
	243062	23-000-000-52-5279-0000	Cyber Insurance Premium - August 2024	728.54
Park District Risk Mgmt Agency 00725 Total *				47,745.16
Parts Town 02265	243063	60-612-000-54-5441-0000	Inv# 2103462734	1,297.80
Parts Town 02265 Total *				1,297.80
Paylocity Corporation 06279	0	10-000-000-52-5211-0000	09/06/24 Payroll Processing	225.47
	0	10-000-000-52-5211-0000	09/20/24 Payroll Processing	970.97
	0	20-000-000-52-5211-0000	09/06/24 Payroll Processing	745.80
	0	20-000-000-52-5211-0000	09/20/24 Payroll Processing	3,211.65
	0	22-000-000-52-5211-0000	09/06/24 Payroll Processing	86.72
	0	22-000-000-52-5211-0000	09/20/24 Payroll Processing	373.45
	0	60-000-000-52-5211-0000	09/06/24 Payroll Processing	676.43
	0	60-000-000-52-5211-0000	09/20/24 Payroll Processing	2,912.90
Paylocity Corporation 06279 Total *				9,203.39
Peerless Network Inc 06542	243064	10-000-000-52-5262-0000	Admin 091524-101424	245.64
	243064	20-000-000-52-5262-0000	Recreation 091524-101424	272.93
	243064	22-501-000-52-5262-0000	Cosley 091524-101424	54.59
	243064	60-000-000-52-5262-0000	AGC 091524-101424	109.17
Peerless Network Inc 06542 Total *				682.33
Pendelton Turf Supply Inc 05328	243065	60-601-000-53-5335-0000	Turf Chemicals	1,543.96
Pendelton Turf Supply Inc 05328 Total *				1,543.96
Pepsi Beverages Company 00742	242957	60-000-000-14-1416-0000	Inv# 25961757 Non-Alcoholic Beverages	1,703.63
	243166	60-000-000-14-1416-0000	Inv# 35482009 Non-Alcoholic Beverages	2,663.41
	243166	60-000-000-14-1416-0000	Inv# 42085002 Non-Alcoholic Beverages	1,202.79
	243244	60-000-000-14-1416-0000	Inv# 49373005 Non-Alcoholic Beverages	1,761.92
Pepsi Beverages Company 00742 Total *				7,331.75
Performance Chemical & Supply 05540	242958	60-000-000-53-5316-0000	Inv# 307020	580.02
	243066	20-350-302-53-5302-0000	Laundry Detergent	283.08
	243066	60-000-000-53-5316-0000	Inv# 307151 Custodial Supplies	148.20
	243066	60-612-000-53-5316-0000	Inv# 307151 Custodial Supplies	694.50
	243167	60-000-000-53-5316-0000	Inv# 308442	526.54
Performance Chemical & Supply 05540 Total *				2,232.34
Petrie 07112	243067	20-220-204-52-5280-4457	Wheaton United Payment	1,066.67
Petrie 07112 Total *				1,066.67
Phelps TMP3	167957	20-000-000-20-2025-0000	Rsv# 3490918 Refund	100.00
Phelps TMP3 Total *				100.00
PIONEER MANUFACTURING CO INC 00748	242959	20-101-000-53-5349-0000	Athletic Field Paint	3,039.44

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
PIONEER MANUFACTURING CO INC 00748 Total *				3,039.44
Plug & Pay Technologies 04221	0	20-350-302-52-5239-0000	08/24 Plug N Pay Gateway Fees	15.20
Plug & Pay Technologies 04221 Total *				15.20
PMA Securities, LLC 07558	243245	10-419-000-54-5432-0000	Tax Levy Training	500.00
PMA Securities, LLC 07558 Total *				500.00
Porter Pipe & Supply Company Inc 00082	243168	40-000-188-57-5701-0000	Play for all Playground	2,286.66
	243168	60-000-000-53-5311-0000	Inv# 12868827-00	55.17
	243168	60-000-000-53-5311-0000	Inv# 12868964-00	20.56
Porter Pipe & Supply Company Inc 00082 Total *				2,362.39
Power Up Batteries LLC. 04109	242960	10-101-000-53-5315-0000	Truck 1187 PSC 63227	172.05
	243068	60-601-000-53-5315-0000	Inv# P75423629	60.95
	243068	60-601-000-53-5315-0000	Inv# P75456451	233.85
	243115	10-101-000-53-5315-0000	PSC 63150 Supplies	296.30
	243115	10-101-000-53-5315-0000	PSC 63569 Supplies	172.05
	243169	60-000-000-53-5312-0000	Inv# P75688436	589.66
	243246	10-101-000-53-5315-0000	Machinery Supplies	172.05
	243246	60-601-000-53-5315-0000	Inv# P76011333	221.10
	243246	60-601-000-53-5315-0000	Inv# P76358481	294.80
Power Up Batteries LLC. 04109 Total *				2,212.81
Prairie Material 00764	243247	40-000-188-57-5701-0000	Play for All Playground Install	923.25
Prairie Material 00764 Total *				923.25
Pre-Paid Legal Service Inc 00766	0	10-000-000-21-2127-0000	09/24 Pre-Paid Legal	295.34
Pre-Paid Legal Service Inc 00766 Total *				295.34
Production Plus Graphics Inc 00864	242961	10-101-000-53-5314-0000	Sign Shop Supplies	86.26
	243069	10-101-000-53-5314-0000	Sign Shop	40.87
	243069	10-101-000-53-5314-0000	Sign Shop Supplies	314.50
	243170	10-101-000-53-5314-0000	Sign Shop	892.65
	243248	10-101-000-53-5314-0000	New Printshop Cutter	5,195.00
Production Plus Graphics Inc 00864 Total *				6,529.28
Protect My Ministry, LLC 06895	242962	23-418-000-52-5208-0000	MVR Report	26.00
	242962	60-418-902-52-5208-0000	MVR Reports	52.00
	243249	23-418-000-52-5208-0000	Background Check	51.00
	243249	60-418-902-52-5208-0000	Background Check-Arrowhead Kitchen	26.00
Protect My Ministry, LLC -06895 Total *				155.00
Rapsys Incorporated 06181	243250	10-101-000-52-5211-0000	Goose Control September 2024	1,080.00
Rapsys Incorporated 06181 Total *				1,080.00
Red Feather Group 06848	243070	40-800-806-57-5701-0000	Painting Floor Briar Patch Shelter	10,800.00
Red Feather Group 06848 Total *				10,800.00
Redexim North America 03862	243251	60-601-000-53-5315-0000	Inv# 114773	331.20
Redexim North America 03862 Total *				331.20
Reedy Equipment Services Inc. 00437	242963	22-501-000-52-5220-0000	Ice Machine Rental	50.00
	243252	22-501-000-52-5220-0000	Ice Machine Rental	50.00
Reedy Equipment Services Inc. 00437 Total *				100.00
Reinders Inc 00792	243253	10-101-000-53-5315-0000	Machinery Supplies	365.52
	243253	10-101-000-53-5315-0000	Switch Kit	160.30
	243253	60-601-000-53-5315-0000	Inv# 6059961-00	669.78
	243253	60-601-000-53-5315-0000	Inv# 6060202-00	669.78

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Reinders Inc 00792	243253	60-601-000-53-5315-0000	Inv# 6060725-00	630.29
	243253	60-601-000-53-5315-0000	Inv# 6060725-01	16.99
	243253	60-601-000-53-5315-0000	Inv# 6060870-00	186.29
	243253	60-601-000-53-5315-0000	Inv# 6060870-01	27.29
	243253	60-601-000-53-5315-0000	Inv# 6061005-00	121.15
	243253	60-601-000-53-5315-0000	Inv# 6061417-00	187.86
	243253	60-601-000-53-5315-0000	Inv# 6061417-01	60.78
	243253	60-601-000-57-5706-0000	Universal Rotating Brush	2,664.17
Reinders Inc 00792 Total *				5,760.20
Rentokil North America Inc 06212	243254	20-101-304-52-5211-0000	Pest Control	1,282.06
Rentokil North America Inc 06212 Total *				1,282.06
Restaurant Technologies Inc 07420	242964	60-612-000-52-5210-0000	Inv# 19475837 Oil Program	348.21
	243071	60-612-902-53-5388-0000	Inv# 19488860 Fryer Oil	754.96
Restaurant Technologies Inc 07420 Total *				1,103.17
Revels Turf and Tractor, LLC 06973	243171	60-601-000-53-5315-0000	Inv# 322163	188.10
Revels Turf and Tractor, LLC 06973 Total *				188.10
Rice TMP*772	167934	20-000-000-20-2025-0000	Fitness Pass Refund for Rice	252.00
Rice TMP*772 Total *				252.00
Riggs Bros. 01228	242965	40-101-000-53-5338-0000	AED Cabinets	2,485.00
Riggs Bros. 01228 Total *				2,485.00
Rock n Kids Inc. 03507	243255	20-220-207-52-5280-7739	Music Class 09/09/24-10/14/24	756.00
Rock n Kids Inc. 03507 Total *				756.00
Rose Exterminator Co. 07093	243072	60-000-000-52-5211-0000	Inv# 3780186	218.00
	243172	60-000-000-52-5211-0000	Inv# 3801049	218.00
Rose Exterminator Co. 07093 Total *				436.00
Runco Office Supply & Equipment Co 06539	242966	20-000-205-53-5302-0000	2 Gallon Zip Lock Bags	151.96
	242966	22-501-000-53-5302-0000	Office Supplies	449.23
	242966	22-501-000-53-5302-0000	Stool for Admissions Staff	95.00
	243173	20-000-205-53-5302-0000	Hanging File Folders	24.99
	243173	22-501-000-53-5302-0000	Chair Mat/Calculator/Post-It Notes	166.34
Runco Office Supply & Equipment Co 06539 Total *				887.52
Russo 03617	167935	60-612-902-52-5225-0000	AGC September Live Music	250.00
Russo 03617 Total *				250.00
Russo 07340	243073	20-220-204-52-5280-4457	Wheaton United Payment	166.67
Russo 07340 Total *				166.67
Russo Hardware Inc 00825	243074	60-601-000-53-5315-0000	Inv# SPI20804779	185.13
	243174	10-101-000-53-5315-0000	PSC 63738	994.07
	243174	10-101-000-53-5315-0000	PSC 63739	227.67
	243174	60-601-000-53-5315-0000	Inv# SPI20816569	334.87
Russo Hardware Inc 00825 Total *				1,741.74
Safety Supply Illinois LLC 04386	242967	22-501-000-53-5336-0000	Nitrile Gloves	129.53
Safety Supply Illinois LLC 04386 Total *				129.53
SANTO SPORT STORE 00838	242968	20-221-222-53-5302-0000	Footballs for Rams	304.00
SANTO SPORT STORE 00838 Total *				304.00
SAWYER 07551	167936	10-000-416-52-5241-1906	Tennessee Whiskey Band 09/14/24	2,000.00
SAWYER 07551 Total *				2,000.00
Schamberger Bros. Inc. 00841	167937	60-000-000-14-1412-0000	Inv# 1000096385 Beer	251.60

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Schamberger Bros. Inc. 00841	167966	60-000-000-14-1412-0000	Inv# 1000098750 Beer	186.50
	167966	60-000-000-14-1412-0000	Inv# 1000100111 Beer	396.50
	167976	60-000-000-14-1412-0000	Inv# 100101441 Beer	165.00
Schamberger Bros. Inc. 00841 Total *				999.60
Schoolman 07393	242969	20-220-204-52-5280-4457	Wheaton United Payment	700.00
Schoolman 07393 Total *				700.00
Sebert Landscaping 07436	242970	10-101-000-52-5211-0000	Mowing Service July 2024	3,141.14
	243256	10-101-000-52-5211-0000	Mowing Service August 2024	3,141.14
Sebert Landscaping 07436 Total *				6,282.28
Shamrock Garden Florist 00852	243257	10-000-000-54-5434-0000	Employee Relations	90.95
Shamrock Garden Florist 00852 Total *				90.95
Sheppard 07135	243258	20-220-204-52-5280-4457	Reimbursement for VEO Camera/Tripod	1,198.00
	243258	20-220-204-52-5280-4457	Reimbursement for VEO Subscriptions	2,963.46
Sheppard 07135 Total *				4,161.46
Sid Harvey Industries Inc. 03921	243175	60-612-000-54-5441-0000	Inv# 045891758	648.05
Sid Harvey Industries Inc. 03921 Total *				648.05
Sikich Capital Management LLP 00865	243176	10-000-000-52-5205-0000	Retirement Plan Advisory for 457 Plan Q3 2024	1,500.00
Sikich Capital Management LLP 00865 Total *				1,500.00
Simplot AB Retail Inc. 07280	243075	60-601-000-53-5342-0000	White Flex Stakes	141.84
	243177	60-601-000-52-5210-0000	Gander Dispander	798.00
	243177	60-601-000-53-5335-0000	Posterity Forte	2,753.80
Simplot AB Retail Inc. 07280 Total *				3,693.64
Slaven 06253	242971	20-220-112-53-5301-6610	Mileage Reimbursement for 08/12/24	8.71
Slaven 06253 Total *				8.71
Soccer Enterprises 00438	242972	20-220-204-52-5280-4457	Wheaton United Registration for Sockers Fall Classic 10/11/24	2,090.00
Soccer Enterprises 00438 Total *				2,090.00
Soccer Events Group 07557	242973	20-220-204-52-5280-4457	Wheaton United 7 Team Registrations for Socctoberfest	5,450.00
Soccer Events Group 07557 Total *				5,450.00
Solitude Lake Managment LLC 05108	242974	40-000-000-52-5210-0000	Native Aquatic Management July 2024	2,710.00
	243076	40-000-000-52-5210-0000	Native Aquatic Management August 2024	2,710.00
	243259	40-000-000-52-5210-0000	Native Aquatic Management September 2024	2,710.00
Solitude Lake Managment LLC 05108 Total *				8,130.00
Southern Glazer's Wine And Spirits, LLC 00874	167938	60-000-000-14-1412-0000	Inv# 1441296 Liquor	1,193.49
	167953	60-000-000-14-1411-0000	Inv# 1460749 Liquor	1,290.69
	167953	60-000-000-14-1412-0000	Inv# 1450960 Liquor	2,013.57
	167953	60-000-000-14-1412-0000	Inv# 1450961 Liquor	453.08
	167967	60-000-000-14-1412-0000	Inv# 1470911 Liquor	2,194.74
	167977	60-000-000-14-1412-0000	Inv# 1481104 Liquor	1,696.07
Southern Glazer's Wine And Spirits, LLC 00874 Total *				8,841.64
Spatz 07548	242975	20-221-222-53-5302-0000	Drone for FB Marketing of Graf Park on 8/18/2024	380.00
Spatz 07548 Total *				380.00
SpotOn 05134	0	60-612-000-52-5239-0000	08/24 SpotOn Credit Card Fees	9,108.41
	0	70-000-000-52-5240-0000	10/24 SpotOn Cloud Fees	459.50
SpotOn 05134 Total *				9,567.91
Squeegee Bros Inc 04198	243260	20-224-220-53-5330-0000	Quarter-Zip Sweatshirt for Front Desk Staff	402.65
Squeegee Bros Inc 04198 Total *				402.65
Standard Industrial & Automotive Equipment, Inc. 01	243077	10-101-000-52-5210-0000	Scissor Inspection	350.00

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Standard Industrial & Automotive Equipment, Inc. 06926 Total *				350.00
Standard Retirement Services Inc. 06874	0	10-000-000-21-2126-0000	09/06/24 Deferred Comp	4,289.33
	0	10-000-000-21-2126-0000	09/20/24 Deferred Comp	4,431.66
	0	10-000-000-21-2135-0000	09/06/24 Deferred Comp	471.38
	0	10-000-000-21-2135-0000	09/20/24 Deferred Comp	525.49
Standard Retirement Services Inc. 06874 Total *				9,717.86
Stec 07561	243078	20-220-204-52-5280-4457	Wheaton United Payment	666.67
Stec 07561 Total *				666.67
Strnad TMP5	167958	20-000-000-20-2025-0000	Rsv# 3490979 Refund	100.00
Strnad TMP5 Total *				100.00
Stuckey Construction Company Inc. 07349	243079	40-000-000-12-1224-0000	Community Center Phase II WDSRA	7,604.68
	243079	40-800-846-57-5701-0000	Community Center Phase II	34,643.56
Stuckey Construction Company Inc. 07349 Total *				42,248.24
Stuever & Sons Inc 00911	242976	60-612-000-52-5210-0000	Inv# 446044 Beer Line Cleaning	104.00
	242976	60-612-902-53-5388-0000	Inv# 446044 Restaurant Supplies	30.00
	243178	60-612-000-52-5210-0000	Inv# 51225	104.00
	243261	60-612-000-52-5210-0000	Inv# 51274 Beer Line Cleaning	104.00
	243261	60-612-902-53-5388-0000	Inv# 51274 Restaurant Supplies	30.00
Stuever & Sons Inc 00911 Total *				372.00
Sunbelt Rentals Inc. 03209	243080	10-101-000-52-5210-0000	Genie Inspection	1,248.75
	243080	40-000-188-57-5706-0000	Forklift Rental Sensory	1,546.75
	243262	10-101-000-52-5220-0000	CAC Scissor Lift Rental	165.00
Sunbelt Rentals Inc. 03209 Total *				2,960.50
Superior Beverage Co. Inc. 00923	167939	60-000-000-14-1412-0000	Inv# 673955 Beer	374.20
	167939	60-000-000-14-1412-0000	Inv# 675654 Beer	430.15
	167968	60-000-000-14-1412-0000	Inv# 678515 Beer	424.60
	167968	60-000-000-14-1412-0000	Inv# 680620 Beer	300.45
Superior Beverage Co. Inc. 00923 Total *				1,529.40
Swannies Golf Apparel Co 06528	243116	60-000-000-14-1431-0000	Custom Hats	242.85
Swannies Golf Apparel Co 06528 Total *				242.85
Sysco-Chicago 02231	242977	60-000-000-14-1411-0000	Inv# 724638613 Meat	1,949.67
	242977	60-000-000-14-1411-0000	Inv# 724643133 Meat	825.87
	242977	60-000-000-14-1411-0000	Inv# 724656423 Meat	419.89
	242977	60-000-000-14-1413-0000	Inv# 724638613 Produce	24.59
	242977	60-000-000-14-1413-0000	Inv# 724656423 Produce	24.59
	242977	60-000-000-14-1414-0000	Inv# 724638613 Dairy	84.62
	242977	60-000-000-14-1414-0000	Inv# 724643133 Dairy	64.08
	242977	60-000-000-14-1415-0000	Inv# 724638612 General Grocery	369.94
	242977	60-000-000-14-1415-0000	Inv# 724638613 General Grocery	1,790.33
	242977	60-000-000-14-1415-0000	Inv# 724643133 General Grocery	1,430.42
	242977	60-000-000-14-1415-0000	Inv# 724656423 General Grocery	1,386.10
	242977	60-000-000-14-1416-0000	Inv# 724643133 Non-Alcoholic Beverages	53.00
	242977	60-000-000-14-1416-0000	Inv# 724643134 Non-Alcoholic Beverages	291.96
	242977	60-000-000-53-5316-0000	Inv# 724656424 Cleaning Supplies	543.19
	242977	60-612-000-53-5316-0000	Inv# 724638611 Cleaning Supplies	736.64
	242977	60-612-901-53-5390-0000	Inv# 724638611 Banquet Supplies	341.38
	242977	60-612-901-53-5390-0000	Inv# 724643134 Banquet Supplies	130.00
	242977	60-612-902-53-5388-0000	Inv# 724638611 Restaurant Supplies	737.16

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Sysco-Chicago 02231	242977	60-612-902-53-5388-0000	Inv# 724643134 Restaurant Supplies	202.93
	242977	60-612-902-53-5388-0000	Inv# 724656423 Restaurant Supplies	284.00
	243081	60-000-000-14-1411-0000	Inv# 724661059 Meat	1,328.07
	243081	60-000-000-14-1411-0000	Inv# 724664406 Meat	1,804.75
	243081	60-000-000-14-1411-0000	Inv# 724678370 Meat	2,816.69
	243081	60-000-000-14-1413-0000	Inv# 724661059 Produce	24.59
	243081	60-000-000-14-1414-0000	Inv# 724678370 Dairy	96.12
	243081	60-000-000-14-1415-0000	Inv# 724661059 General Grocery	990.10
	243081	60-000-000-14-1415-0000	Inv# 724664406 General Grocery	1,631.18
	243081	60-000-000-14-1415-0000	Inv# 724678370 General Grocery	2,557.63
	243081	60-000-000-14-1416-0000	Inv# 724664406 Non-Alcoholic Beverages	389.28
	243081	60-612-000-53-5316-0000	Inv# 724661060 Cleaning Supplies	447.64
	243081	60-612-000-53-5316-0000	Inv# 724664405 Cleaning Supplies	40.92
	243081	60-612-000-53-5316-0000	Inv# 724678371 Cleaning Supplies	137.36
	243081	60-612-901-53-5390-0000	Inv# 724278371 Banquet Supplies	29.28
	243081	60-612-901-53-5390-0000	Inv# 724661060 Banquet Supplies	114.56
	243081	60-612-902-53-5388-0000	Inv# 724661059 Restaurant Supplies	145.53
	243081	60-612-902-53-5388-0000	Inv# 724661060 Restaurant Supplies	580.43
	243081	60-612-902-53-5388-0000	Inv# 724664405 Restaurant Supplies	384.73
	243081	60-612-902-53-5388-0000	Inv# 724678371 Restaurant Supplies	552.38
	243179	60-000-000-14-1411-0000	Inv# 724684057 Meat	406.52
	243179	60-000-000-14-1411-0000	Inv# 724703963 Meat	975.78
	243179	60-000-000-14-1411-0000	Inv# 724716116 Meat	1,035.33
	243179	60-000-000-14-1414-0000	Inv# 724684057 Dairy	169.24
	243179	60-000-000-14-1414-0000	Inv# 724703963 Dairy	32.04
	243179	60-000-000-14-1414-0000	Inv# 724716116 Dairy	43.31
	243179	60-000-000-14-1415-0000	Inv# 724684057 General Grocery	1,436.89
	243179	60-000-000-14-1415-0000	Inv# 724703963 General Grocery	1,863.01
	243179	60-000-000-14-1415-0000	Inv# 724716115 General Grocery	296.73
	243179	60-000-000-14-1415-0000	Inv# 724716116 General Grocery	1,232.03
	243179	60-000-000-14-1416-0000	Inv# 724684057 Non-Alcoholic Beverages	495.28
	243179	60-612-000-53-5316-0000	Inv# 724684057 Cleaning Supplies	132.64
	243179	60-612-000-53-5316-0000	Inv# 724703963 Custodial Supplies	214.88
	243179	60-612-000-53-5316-0000	Inv# 724716115 Cleaning Supplies	865.62
	243179	60-612-901-53-5390-0000	Inv# 724716115 Banquet Supplies	269.01
	243179	60-612-902-53-5388-0000	Inv# 724530840 Restaurant Supplies	475.00
	243179	60-612-902-53-5388-0000	Inv# 724684057 Restaurant Supplies	481.28
	243179	60-612-902-53-5388-0000	Inv# 724703963 Restaurant Supplies	356.19
	243179	60-612-902-53-5388-0000	Inv# 724716115 Restaurant Supplies	676.36
	243263	60-000-000-14-1411-0000	Inv# 724716990 Meat	872.12
	243263	60-000-000-14-1411-0000	Inv# 724721804 Meat	428.51
	243263	60-000-000-14-1411-0000	Inv# 724736468 Meat	801.12
	243263	60-000-000-14-1411-0000	Inv# 724736470 Meat	552.24
	243263	60-000-000-14-1414-0000	Inv# 724716990 Dairy	84.62
	243263	60-000-000-14-1414-0000	Inv# 724736468 Dairy	84.62
	243263	60-000-000-14-1415-0000	Inv# 724716990 General Grocery	1,245.16
	243263	60-000-000-14-1415-0000	Inv# 724721804 General Grocery	1,489.28
	243263	60-000-000-14-1415-0000	Inv# 724736468 General Grocery	640.07

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Sysco-Chicago 02231	243263	60-000-000-14-1415-0000	Inv# 724736470 General Grocery	1,034.02
	243263	60-000-000-14-1416-0000	Inv# 724736469 Non-Alcoholic Beverages	386.84
	243263	60-612-000-53-5316-0000	Inv# 724721805 Custodial Supplies	445.56
	243263	60-612-000-53-5316-0000	Inv# 724736468 Cleaning Supplies	227.48
	243263	60-612-000-53-5316-0000	Inv# 724736469 Cleaning Supplies	223.62
	243263	60-612-901-53-5390-0000	Inv# 724721804 Banquet Supplies	255.00
	243263	60-612-901-53-5390-0000	Inv# 724736469 Banquet Supplies	197.66
	243263	60-612-902-53-5388-0000	Inv# 724716989 Restaurant Supplies	488.41
	243263	60-612-902-53-5388-0000	Inv# 724736469 Restaurant Supplies	397.98
Sysco-Chicago 02231 Total *				47,073.05
Team Illinois Lacrosse LLC 07309	243180	20-220-204-52-5280-4407	Lacrosse Summer Camp	3,640.00
Team Illinois Lacrosse LLC 07309 Total *				3,640.00
Terrace Supply Company 00942	243082	20-101-232-53-5335-0000	Rice Chemicals	471.30
	243117	20-101-231-53-5335-0000	Rice Chemicals	33.93
	243117	20-101-232-53-5335-0000	Rice Chemicals	1,224.68
	243264	20-101-232-53-5335-0000	Rice Chemicals	96.57
Terrace Supply Company 00942 Total *				1,826.48
TerryBerry Company LLC 00943	243181	10-418-000-54-5434-0000	5 Year WPD Pins for 2024 Service Awards	1,000.60
TerryBerry Company LLC 00943 Total *				1,000.60
Texas Life Insurance Company 03829	0	10-000-000-21-2130-0000	Texas Life Insurance September 2024	171.72
Texas Life Insurance Company 03829 Total *				171.72
THE ANTIGUA GROUP INC 00948	243118	60-000-000-14-1431-0000	Womens Hoodies	251.76
THE ANTIGUA GROUP INC 00948 Total *				251.76
The Clay Companies 06445	243265	10-101-000-52-5210-0000	WW Steven Park Playground	1,860.00
The Clay Companies 06445 Total *				1,860.00
The Perfect Swing Inc. 05234	242978	20-220-204-53-5301-4432	Fall BBSB Uniforms	5,502.00
	243083	20-221-222-53-5302-0000	Fall Football Jerseys	82.00
The Perfect Swing Inc. 05234 Total *				5,584.00
The Prestwick Group Inc. 05399	243182	60-612-000-52-5210-0000	Inv# 26690 Golf Course Bench	234.83
The Prestwick Group Inc. 05399 Total *				234.83
THOMAS 07555	167940	10-000-416-52-5241-1906	Too Fighters Band 09/13/24	2,125.00
THOMAS 07555 Total *				2,125.00
Titleist 00956	243084	60-000-000-14-1431-0000	Golf Bag	249.90
	243119	60-000-000-14-1432-0000	V1 Display of Golf Balls	530.35
Titleist 00956 Total *				780.25
Tressler LLP 03481	242979	10-000-000-52-5207-0000	Services through 07/31/24 General Matters	645.34
	242979	20-000-000-52-5207-0000	Services through 07/31/24 General Matters	645.33
	242979	60-000-000-52-5207-0000	Services through 07/31/24 General Matters	645.33
	243183	10-000-000-52-5207-0000	Services for Cosley Foundation	58.67
	243183	10-000-000-52-5207-0000	Services for General Matters	1,466.66
	243183	20-000-000-52-5207-0000	Services for Cosley Foundation	58.66
	243183	20-000-000-52-5207-0000	Services for General Matters	1,466.68
	243183	60-000-000-52-5207-0000	Services for Cosley Foundation	58.67
	243183	60-000-000-52-5207-0000	Services for General Matters	1,466.66
Tressler LLP 03481 Total *				6,512.00
Tripleseat Software LLC 06701	242980	60-612-000-52-5210-0000	Inv# 993859 Annual Subscription	3,203.14
Tripleseat Software LLC 06701 Total *				3,203.14
Two Brothers Coffee Roasters 06900	243184	60-000-000-14-1416-0000	Inv# 28867 Non-Alcoholic Beverages	77.40

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Two Brothers Coffee Roasters 06900 Total *				77.40
UMB Bank N.A. 04121	0	10-000-000-53-5302-0000	Supplies VALUES Volunteering	28.76
	0	10-000-000-53-5302-0000	Tax Refund Portillos VALUES Seasonal Staff Awards	(114.21)
	0	10-000-000-53-5302-0000	VALUES Seasonal Staff Awards	18.16
	0	10-000-000-54-5401-0000	NRPA Conference Airfare	132.65
	0	10-000-000-54-5432-0000	NRPA Conference Airfare	265.30
	0	10-000-000-54-5438-0000	B.R. Ryall Ymca Golf Outing Sponsorship	100.00
	0	10-000-000-54-5438-0000	WDSRA Board Meeting	50.22
	0	10-000-000-54-5438-0000	Wheaton Chamber Of Commerce Par-Tee Golf Outing	60.00
	0	10-000-415-53-5302-0000	Office Supplies	51.99
	0	10-000-415-53-5302-0000	Sales Solutions for WPD Giveaways	343.58
	0	10-000-415-54-5425-0000	Google Monthly Subscription	9.99
	0	10-000-415-54-5425-0000	Illinois Assoc Of Park District Best of Best Awards	70.00
	0	10-000-415-54-5425-0000	Soundcloud Monthly Fee	16.00
	0	10-000-415-54-5425-0000	WP Engine 08/25/24-09/24/25	850.00
	0	10-000-415-54-5432-0000	Udemy Online Course	15.99
	0	10-000-416-42-4241-1906	Eventbrite Refund	20.00
	0	10-000-416-52-5241-1900	DuPage Tents and Events - NW Rental	815.50
	0	10-000-416-52-5241-1906	Eventbrite - SES 2024 Ad	191.81
	0	10-000-416-52-5241-1906	Facebook Ads - SES 2024	335.16
	0	10-000-416-52-5241-1906	Summer Entertainment Series	30.00
	0	10-000-416-53-5346-1900	Summer Entertainment Series - NW Rental	9.19
	0	10-000-416-53-5346-1906	Food for Summer Entertainment Series	1,377.32
	0	10-000-416-53-5346-1906	Summer Entertainment Series	139.38
	0	10-000-416-53-5346-1906	Summer Entertainment Series - NW Rental	35.68
	0	10-000-416-53-5346-1906	Summer Entertainment Series Return	(42.72)
	0	10-000-416-53-5346-1906	Summer Entertainment Series-Band Food	288.85
	0	10-000-416-53-5346-1906	Summer Entertainment Series-Band Riders	12.49
	0	10-000-416-53-5346-1906	Summer Entertainment Series-Band Supplies	18.00
	0	10-000-416-53-5346-1907	Shakespeare in the Park - Ice Cream	19.98
	0	10-000-416-53-5346-1907	Shakespeare in the Park - Popcorn	72.62
	0	10-000-416-53-5346-1907	Shakespeare in the Park-Concession Supplies	3.98
	0	10-101-000-52-5210-0000	Rekey	30.00
	0	10-101-000-53-5302-0000	Breakroom Supplies	34.48
	0	10-101-000-53-5302-0000	Brushes	7.99
	0	10-101-000-53-5302-0000	Laminating Paper	46.74
	0	10-101-000-53-5302-0000	Supplies	36.99
	0	10-101-000-53-5303-0000	Poison Ivy Wash	27.99
	0	10-101-000-53-5306-0000	Torq Wrench	455.00
	0	10-101-000-53-5310-0000	NS Park Playground Equipment	2,095.66
	0	10-101-000-53-5311-0000	Rotary and Hurley Fountains	103.30
	0	10-101-000-53-5311-0000	Stock Sump Pump	282.14
	0	10-101-000-53-5312-0000	Memorial Doughboy	276.40
	0	10-101-000-53-5312-0000	MLC Doughboy	91.59
	0	10-101-000-53-5313-0000	Phone Headset	16.99
	0	10-101-000-53-5313-1904	Custodial Supplies	40.88
	0	10-101-000-53-5314-0000	Shop Supplies	117.31
	0	10-101-000-53-5315-0000	Battery Packs	546.84

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
UMB Bank N.A. 04121	0	10-101-000-53-5315-0000	Machinery Supplies	43.18
	0	10-101-000-53-5315-0000	Shipping Charges	14.24
	0	10-101-000-53-5315-0000	Stock Tires	392.45
	0	10-101-000-53-5316-0000	Broom	59.99
	0	10-101-000-53-5316-0000	Custodial Supplies	327.14
	0	10-101-000-53-5316-0000	Glass Cleaner	59.52
	0	10-101-000-53-5316-0000	Trash Liners	203.22
	0	10-101-000-53-5331-0000	Dog Waste Bags	2,376.64
	0	10-101-000-53-5331-0000	Landscape Supplies	159.96
	0	10-101-000-53-5331-0000	Nature Play Sand	15.48
	0	10-101-000-53-5333-0000	Wasp Spray	159.10
	0	10-101-000-53-5334-0000	CAC Hardware	123.17
	0	10-101-000-53-5334-0000	Door Stop	95.67
	0	10-101-000-53-5334-0000	Hardware AED	27.81
	0	10-101-000-53-5345-0000	Hurley	14.97
	0	10-101-000-53-5345-0000	Router Bit	35.99
	0	10-101-000-53-5345-0000	Securtiy Torx Wrench Set	23.38
	0	10-101-000-53-5345-0000	Supplies	26.99
	0	10-101-000-53-5345-0000	Trim Bit	39.97
	0	10-101-000-53-5347-0000	Caulk for Doughboy	42.56
	0	10-101-000-53-5347-0000	Hurley	19.96
	0	10-101-000-54-5432-0000	NRPA Conference Airfare	397.96
	0	10-101-854-53-5316-0000	Custodial Supplies	81.79
	0	10-101-856-53-5311-0000	Prairie Toilet Seats	119.94
	0	10-101-856-53-5314-0000	Downspout Parts	32.14
	0	10-101-856-53-5314-0000	Key Blanks	40.58
	0	10-101-856-53-5316-0000	Custodial Supplies	162.58
	0	10-101-856-53-5316-0000	Hose	25.38
	0	10-418-000-54-5432-0000	IPRA Symposium	40.00
	0	10-418-000-54-5434-0000	Frames for Service Award Certificates	640.65
	0	10-418-000-54-5434-0000	Lunch Meeting	61.64
	0	10-419-000-54-5425-0000	WSJ Subscription for September 2024	38.99
	0	10-419-000-54-5432-0000	IGFOA Payroll Seminar Registration	200.00
	0	10-430-000-53-5302-0000	Coffee for Rental	19.82
	0	10-430-000-53-5302-1107	Paint for Exhibit	107.82
	0	10-430-000-53-5302-1107	Two DuPage Roots for Research Library	73.26
	0	10-430-000-54-5432-0000	Staff Lunch	68.32
	0	10-430-415-54-5442-0000	Print Ad for Museum Event	395.00
	0	20-000-000-16-1636-0000	Chicago Blackhawks First Payment for MLC Day Trip March 2025	430.00
	0	20-000-000-16-1636-0000	Winter Children's Playhouse Performance Rights 2025	2,485.00
	0	20-000-000-54-5401-0000	NRPA Conference Airfare	132.65
	0	20-000-000-54-5432-0000	NRPA Conference Airfare	265.30
	0	20-000-000-54-5438-0000	B.R. Ryall Ymca Golf Outing Sponsorship	100.00
	0	20-000-000-54-5438-0000	WDSRA Board Meeting	50.22
	0	20-000-000-54-5438-0000	Wheaton Chamber Of Commerce Par-Tee Golf Outing	60.00
	0	20-000-112-53-5301-0000	Refund for Program Supply	(8.18)
	0	20-000-112-53-5302-0000	Ant Killer	10.47
	0	20-000-112-53-5302-0000	Replacement Caster Wheels	14.99

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
UMB Bank N.A. 04121	0	20-000-112-54-5425-0000	Assoc. for Experiential Education Membership Dues	195.00
	0	20-000-112-54-5432-0000	Customer Service Book	5.99
	0	20-000-200-54-5425-0000	Zoom	102.60
	0	20-000-200-54-5432-0000	CEU Review	10.00
	0	20-000-200-54-5432-0000	NRPA Virtual Conference Registration	305.00
	0	20-000-205-53-5302-0000	Athletic First Aid Supplies	398.44
	0	20-000-205-53-5302-0000	Athletic Report Software	30.00
	0	20-000-205-53-5302-0000	Athletic Staff Meeting	64.30
	0	20-000-205-53-5302-0000	Speed Bump Cable	38.99
	0	20-000-205-54-5432-0000	IPRA Professional Development School Refund for Former Employee	(975.00)
	0	20-000-304-53-5304-0000	Fall MLC News Printing	969.78
	0	20-000-304-54-5426-0000	N2co	275.00
	0	20-101-000-53-5313-0000	Custodial Supplies	245.36
	0	20-101-000-53-5313-0000	Supplies	56.60
	0	20-101-220-53-5312-0000	CC HVAC Air Compressor	613.96
	0	20-101-220-53-5313-0000	Filter	96.18
	0	20-101-220-53-5313-0000	Mesh Garden Cart	106.39
	0	20-101-220-53-5313-0000	Motor Run Capacitor	39.13
	0	20-101-220-53-5313-0000	Pilot Assembly	150.22
	0	20-101-220-53-5313-0000	Signs and Supplies	193.88
	0	20-101-220-53-5316-0000	Carpet Cleaner	122.88
	0	20-101-225-53-5313-0000	Hinges for Doors	111.95
	0	20-101-225-53-5316-0000	Custodial Supplies	40.89
	0	20-101-232-53-5311-0000	Utility Pump	198.00
	0	20-220-112-53-5301-6612	Craft Supplies	163.52
	0	20-220-112-53-5301-6612	Crickets & Mealworms	7.77
	0	20-220-112-53-5301-6612	Crickets/Worms/Mealworms	16.82
	0	20-220-112-53-5301-6628	Camp Supplies	15.18
	0	20-220-112-53-5301-6628	Fishing Equipment for Camp	111.49
	0	20-220-112-53-5301-6628	Picardin Bug Spray	20.27
	0	20-220-112-53-5301-6628	Refund of Camp Supplies	(15.18)
	0	20-220-201-53-5301-1119	Pottery Studio Supplies	90.22
	0	20-220-202-52-5280-2266	Additional Scripts for Fall Playhouse Production	402.00
	0	20-220-202-52-5280-2266	Logo Pack for Winter Children's Playhouse Production	100.00
	0	20-220-202-53-5301-2205	Dance Camp Supplies	41.97
	0	20-220-202-53-5301-2205	Dance Program Supplies	39.95
	0	20-220-203-52-5280-3366	Camp Field Trip	927.67
	0	20-220-203-53-5301-1014	Sponge Roller	187.98
	0	20-220-203-53-5301-3366	Camp Supplies	38.66
	0	20-220-203-53-5301-3366	Kimmers Ice Cream	66.50
0	20-220-204-52-5280-4457	United Tournament Registration	770.00	
0	20-220-204-52-5280-4457	Wheaton Park District Tournament Registration	635.00	
0	20-220-204-52-5280-4457	Wheaton United Fall Tournament Registration	981.03	
0	20-220-204-52-5280-4457	Wheaton United Team Registration	2,162.06	
0	20-220-204-53-5301-4440	Bibs for Basketball	13.99	
0	20-220-204-53-5301-4445	Jimmy Johns	54.87	
0	20-220-204-53-5301-4445	Travel Basketball Tryout Staff Supplies	59.38	
0	20-220-204-53-5301-4457	Wheaton United Supplies	98.00	

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
UMB Bank N.A. 04121	0	20-220-207-52-5280-7705	Kona Ice at Summer Camps	448.75
	0	20-220-207-52-5280-7705	Pizza Party for Last Day of Camp	422.90
	0	20-220-207-52-5280-7705	Science Show for Camp	725.00
	0	20-220-207-52-5280-7732	Printing Calendars	3.99
	0	20-220-207-52-5280-7738	Kona Ice at Summer Camps	269.25
	0	20-220-207-52-5280-7746	Printing Newsletters	35.96
	0	20-220-207-53-5301-7705	Camp Supplies	316.28
	0	20-220-207-53-5301-7705	Popsicle Event Supplies	79.76
	0	20-220-207-53-5301-7705	Refund for Incorrect Charge	(17.44)
	0	20-220-207-53-5301-7707	Camper T-Shirts	626.15
	0	20-220-207-53-5301-7732	Preschool Supplies	489.49
	0	20-220-207-53-5301-7738	Camp Supplies	230.43
	0	20-220-207-53-5301-7741	Supplies for Toohey	21.98
	0	20-220-207-53-5301-7746	Office Supplies	119.43
	0	20-220-207-53-5301-7746	Preschool Parent Orientation Supplies	34.75
	0	20-220-207-53-5301-7746	Preschool Supplies	2,156.19
	0	20-220-207-53-5301-7746	Preschool Supplies for Sunnyside Room	123.12
	0	20-220-207-53-5301-7746	Resources for Preschool Teachers	18.96
	0	20-220-207-53-5301-7746	Speaker for Classroom	59.99
	0	20-220-207-53-5301-7746	Speaker for Preschool Class	59.99
	0	20-220-208-52-5280-8880	Kona Ice at Summer Camps	179.50
	0	20-220-208-52-5280-8880	Pizza Party for Last Day of Camp	181.24
	0	20-220-208-52-5280-8880	Science Show for Camp	625.00
	0	20-220-208-53-5301-8880	Camp Supplies	46.02
	0	20-220-209-52-5280-9920	Deposit for Face Painting	375.00
	0	20-220-209-52-5280-9920	Deposit on Bounce House for Halloween Happening	467.95
	0	20-220-209-53-5301-9901	Craft Items for Pizza with Santa	81.08
	0	20-220-209-53-5301-9901	Crafts and Supplies for Pizza with Santa	154.88
	0	20-220-209-53-5301-9920	Halloween Happening Supplies	125.81
	0	20-220-209-53-5301-9920	Lollipop Cellophane	17.50
	0	20-220-304-52-5280-5501	Animal Therapy Presentation	106.20
	0	20-220-304-52-5280-5501	Picnic in Park Watermelon	26.99
	0	20-220-304-52-5280-5501	Picnic in the Park Portiillos	345.90
	0	20-220-304-52-5280-5522	Additional 2 Tickets City Experiences Odyssey River Cruise MLC Day Trip	177.22
	0	20-220-304-52-5280-5522	Broadway In Chicago MLC Day Trip A Beautiful Noise Final Balance	336.00
	0	20-220-304-52-5280-5522	Cookies for Odyssey River Cruise Trip	172.47
	0	20-220-304-52-5280-5522	Credit Voucher Lake Geneva Cruise Refund for Cancelled Trip	(100.00)
	0	20-220-304-52-5280-5522	Deposit for Teatro Zinzanni Dinner Show MLC Day Trip	2,016.00
	0	20-220-304-52-5280-5522	Drury Lane Final Payment for MLC Day Trip The Audience	646.92
	0	20-220-304-52-5280-5522	Final Balance Broadway In Chicago A Beautiful Noise MLC Day Trip	4,793.00
	0	20-220-304-52-5280-5522	Harry Caray Deposit for Dinner MLC Daytrip to Broadway in Chicago Some Like it	1,500.00
	0	20-220-304-52-5280-5522	Photo from Odyssey River Cruise Trip	41.00
	0	20-220-304-53-5301-5500	Candyland Supplies	124.45
	0	20-220-304-53-5301-5500	Cardio Drumming Refund for Bounce Balls	(29.99)
	0	20-220-304-53-5301-5500	Cardio Drumming Supplies	163.33
	0	20-220-304-53-5301-5500	Graphic Software	14.99
	0	20-220-304-53-5301-5500	Mouse Traps	144.44
0	20-220-304-53-5301-5500	Mouse Traps and Remote for Projector	39.78	

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
UMB Bank N.A. 04121	0	20-220-304-53-5301-5500	Namaste Cafe	11.97
	0	20-220-304-53-5301-5500	Office Supplies	14.04
	0	20-220-304-53-5301-5500	Water Cups	63.99
	0	20-220-304-53-5301-5501	Fun Express Picnic in the Park Supplies	134.86
	0	20-220-304-53-5301-5502	Music for Beyond Glee	65.18
	0	20-220-304-53-5301-5513	Music for Beyond Glee	321.01
	0	20-221-221-53-5301-4754	Bluetooth Speakers	245.50
	0	20-221-222-53-5301-0000	Football Coach Gear	11.50
	0	20-221-222-53-5301-0000	Football Coach Gear Shipping Refund	(11.50)
	0	20-221-222-53-5301-4458	Storage Cabinet	49.56
	0	20-221-222-53-5302-0000	Football Scale Batteries	44.52
	0	20-221-222-53-5302-0000	Football Schedules Wheaton Bowl	77.39
	0	20-221-222-53-5329-0000	Football Concession Supplies	545.15
	0	20-221-222-53-5350-0000	Football Player Pass Lanyards	371.70
	0	20-221-223-53-5306-0000	Quick Key Locksmith	64.00
	0	20-221-223-53-5340-0000	Quickscores Services	406.00
	0	20-222-231-53-5306-0000	Employee Appreciation Lunch for NS Pool Techs at Closing	72.86
	0	20-222-232-53-5302-0000	Birthday Party Pizza	151.69
	0	20-222-232-53-5302-0000	Birthday Party Pizza Order	308.39
	0	20-222-232-53-5302-0000	Donuts for Staff Appreciation for Season Closing	46.47
	0	20-222-232-53-5302-0000	Pizza for Staff	117.96
	0	20-222-232-53-5302-0000	Rosatis Pizza	124.76
	0	20-222-232-53-5302-0000	Sunscreens/Non-Alcoholic Drinks/Cleaning Supplies for Staff	148.03
	0	20-222-232-53-5302-0000	Supplies for Planning Agenda for Pool Seasons	39.10
	0	20-224-220-53-5302-0000	New Speaker for Community Center ZONE	229.00
	0	20-224-220-53-5302-0000	Office Supplies	408.73
	0	20-350-302-52-5210-0000	Club Marketing and Management Service	650.00
	0	20-350-302-52-5211-0000	DirecTv 08/28/24-09/27/24	489.98
	0	20-350-302-53-5306-0000	Exercise Matts	259.23
	0	20-350-302-53-5306-0000	Jewel PPF August PROMO	25.00
	0	20-350-302-53-5313-0000	Amazon Batteries	37.37
	0	20-350-302-53-5313-0000	Building Supplies	30.66
	0	20-350-302-53-5313-0000	Locker Room Supplies	95.24
	0	20-350-302-53-5313-0000	Paper Towels	36.95
	0	20-350-302-53-5313-0000	Toner	117.89
	0	20-350-302-53-5316-0000	Gloves	31.19
	0	20-350-302-53-5316-0000	Hand Sanitizer	29.99
	0	20-350-302-53-5327-0000	Apple Music	10.99
	0	20-350-302-53-5327-0000	Exercise Pads	46.08
	0	20-350-302-53-5327-0000	EZ Texting for Group Fitness	30.01
0	20-350-302-53-5327-0000	Recovery Room Scent	11.98	
0	20-350-302-53-5327-0000	Sign Up Genius	9.99	
0	20-350-302-54-5432-0000	CEU Review	10.00	
0	22-220-206-53-5301-6655	Recognition Pins	26.92	
0	22-220-206-53-5301-6680	Glue Sticks and Googly Eyes	35.85	
0	22-220-206-53-5301-6690	Cleaning Tablecloths	393.90	
0	22-350-415-54-5426-0000	Cosley Zoo Rack Cards	224.60	
0	22-350-415-54-5426-0000	Refreshments Giveaway for Anniversary Event	107.88	

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
UMB Bank N.A. 04121	0	22-501-000-53-5302-0000	Anti-Fatigue Mat for Gift Shop	109.81
	0	22-501-000-53-5302-0000	Cortisone for First Aid	2.20
	0	22-501-000-53-5302-0000	Laminating Material	121.54
	0	22-501-000-53-5302-0000	Laundry Soap	10.49
	0	22-501-000-53-5302-0000	Printing Photos	5.22
	0	22-501-000-53-5302-0000	Staff Lunch	139.64
	0	22-501-000-53-5308-0000	Deer Gate	37.89
	0	22-501-000-53-5309-0000	Frontline	75.99
	0	22-501-000-53-5309-0000	Prascend for Equines	372.96
	0	22-501-000-53-5311-0000	Cleaning Supplies	19.24
	0	22-501-000-53-5311-0000	Flush Valve	42.88
	0	22-501-000-53-5311-0000	Garbage Disposal for Quarantine Building	139.00
	0	22-501-000-53-5312-0000	Light Bulb	20.19
	0	22-501-000-53-5313-0000	Adhesives and Washers	38.78
	0	22-501-000-53-5313-0000	Cage Supports	21.36
	0	22-501-000-53-5313-0000	Hardware	44.34
	0	22-501-000-53-5313-0000	Hardware and Glue	28.09
	0	22-501-000-53-5313-0000	Mounting Tape for Signs	39.99
	0	22-501-000-53-5313-0000	Supports for Caging	19.98
	0	22-501-000-53-5315-0000	Batteries for Weed Wackers	189.00
	0	22-501-000-53-5316-0000	Bleach	113.04
	0	22-501-000-53-5316-0000	Cleaning Sponge	2.39
	0	22-501-000-53-5316-0000	Custodial Supplies	441.44
	0	22-501-000-53-5316-0000	Custodial Supplies for Zoo	427.19
	0	22-501-000-53-5316-0000	Pine Sol for Zoo	50.97
	0	22-501-000-53-5316-0000	Vacuum Belts	9.98
	0	22-501-000-53-5336-0000	Cat Food	67.98
	0	22-501-000-53-5336-0000	Hay Feeder	148.45
	0	22-501-000-53-5336-0000	Horse Boots	301.01
	0	22-501-000-53-5336-0000	Mini Fridge	109.97
	0	22-501-000-53-5336-0000	Shop Vac	249.99
	0	22-501-000-53-5336-0000	Storage	469.00
	0	22-501-000-53-5336-0000	Substrates	219.42
	0	22-501-000-53-5336-0000	Turf/Filters/Measuring Cup	80.63
	0	22-501-000-53-5336-0000	Wound Treatment	21.47
	0	22-501-000-53-5338-0000	Cart	198.90
	0	22-501-000-53-5339-0000	Armadillo Containment	48.78
	0	22-501-000-53-5339-0000	Crickets/Mealworms/Roaches	127.81
	0	22-501-000-53-5339-0000	Frozen Quail	920.36
	0	22-501-000-53-5339-0000	Frozen Rodents	627.05
	0	22-501-000-53-5339-0000	Fruit Flies	27.67
	0	22-501-000-53-5339-0000	Horse Treats	41.23
	0	22-501-000-53-5339-0000	Produce	283.46
	0	22-501-000-53-5339-0000	Smelt and Crawlers	232.27
	0	22-501-000-53-5347-0000	Wood Stain	52.78
	0	22-501-000-54-5425-0000	Zoom Renewal	159.90
	0	22-501-000-54-5426-0000	Giveaways 50th Anniversary	249.02
	0	22-501-000-54-5432-0000	Airfare to AZA Conference	585.10

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
UMB Bank N.A. 04121	0	23-000-000-53-5302-0000	CPR Certification Cards for CPR Classes	619.45
	0	23-000-000-53-5302-0000	Halloween Happening Supplies	28.95
	0	23-000-000-53-5302-0000	Outdoor AED Signs	173.70
	0	23-000-000-53-5302-0000	Recertification for Staff/CPR Instructor	15.00
	0	40-000-000-12-1226-0000	Chicago Hearing Society - SES 2024	1,076.25
	0	40-000-000-52-5205-0000	LM Pit Toilet Floor Scope	412.00
	0	40-000-000-52-5205-0000	LM Pit Toilet Balance Due	70.00
	0	40-000-000-52-5205-0000	Nationwide Estimating Pit Toilet Replacement Deposit	70.00
	0	40-000-000-57-5701-0000	Bandshell Cameras	516.29
	0	40-000-187-57-5706-0000	Kale Gym	321.47
	0	40-000-187-57-5706-0000	Kale Gym Floor	638.72
	0	40-000-188-57-5701-0000	Sensory Playground Install	274.63
	0	40-000-188-57-5706-0000	Sensory Concrete	250.96
	0	40-000-188-57-5706-0000	Sensory Playground Concrete	501.92
	0	40-000-188-57-5706-0000	Sensory Playground Install	674.96
	0	40-101-000-53-5349-0000	Ballfield Surface Material	29.74
	0	40-800-813-57-5701-0000	Cosley Fence Lighting	240.76
	0	40-800-813-57-5701-0000	Cosley Lighting	1,895.29
	0	40-800-813-57-5701-0000	Cosley Lights	229.85
	0	40-800-813-57-5701-0000	Cosley Path Lighting	500.99
	0	40-800-813-57-5701-0000	Cosley Path Lights	37.00
	0	40-800-813-57-5701-0000	Cosley Zoo Lights	1,261.20
	0	40-800-813-57-5701-0000	Cosley Zoo Lights Tax Refund	(47.25)
	0	40-800-813-57-5701-0000	Cosley Zoo Path Lighting	315.06
	0	40-800-813-57-5701-0000	Cozley Zoo Lights	1,795.43
	0	40-800-846-57-5701-0000	Refrigerator for The Zone	2,045.98
	0	40-800-846-57-5701-0000	Return Credit for Wall Art	(50.59)
	0	60-000-000-14-1411-0000	Meatballs for Restaurant	614.00
	0	60-000-000-14-1413-0000	Vegetables for Event Menu	63.70
	0	60-000-000-14-1415-0000	French Fries for Restaurant	81.98
	0	60-000-000-14-1431-0000	Soft Goods	287.50
	0	60-000-000-16-1636-0000	2025 Murder Mystery Deposit	1,249.50
	0	60-000-000-52-5211-0000	DirecTv 08/21/24-09/20/24	359.99
	0	60-000-000-52-5211-0000	Open Table Reservation Service	649.00
	0	60-000-000-52-5211-0000	SiriusXM Streaming Service 08/20/24-09/20/24	62.90
	0	60-000-000-53-5313-0000	Building Supplies	92.91
	0	60-000-000-54-5401-0000	NRPA Conference Airfare	132.66
	0	60-000-000-54-5425-0000	Notary Renewal	169.65
	0	60-000-000-54-5432-0000	MAGCS 9 Hole Golf Event 06/25/24	240.00
	0	60-000-000-54-5432-0000	NRPA Conference Airfare	1,061.24
0	60-000-000-54-5434-0000	Rosatis Pizza	423.03	
0	60-000-000-54-5438-0000	B.R. Ryall Ymca Golf Outing Sponsorship	100.00	
0	60-000-000-54-5438-0000	WDSRA Board Meeting	50.22	
0	60-000-000-54-5438-0000	Wheaton Chamber Of Commerce Par-Tee Golf Outing	60.00	
0	60-000-000-54-5441-0000	Warrenville Fire Collections Payment	550.48	
0	60-601-000-53-5315-0000	Machinery Supplies	272.00	
0	60-611-911-53-5301-0000	Leaf Blower/Zip Ties/Duct Tape	83.48	
0	60-611-912-53-5342-0000	Driving Range Colored Vinyl Wrap	28.15	

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
UMB Bank N.A. 04121	0	60-612-415-54-5426-0000	Best Version Media Ad for AGC	276.00
	0	60-612-415-54-5426-0000	Here Comes the Guide	165.00
	0	60-612-415-54-5426-0000	The Knot Worldwide	710.00
	0	60-612-415-54-5426-0000	Yelp July 2024	125.00
	0	60-612-901-52-5292-0000	Late Night Pizza for Wedding	118.77
	0	60-612-901-53-5390-0000	Champagne Flutes	258.40
	0	60-612-901-53-5390-0000	Coffee Syrups for Coffee Stations	14.98
	0	60-612-901-53-5390-0000	Gravy Boat for Banquets	18.90
	0	60-612-901-53-5390-0000	Table Skirts and Clips for Banquet Tables	1,023.63
	0	60-612-902-52-5225-0000	Murder Mystery Deposit	1,249.50
	0	60-612-902-53-5388-0000	Beer and Wine Glasses	206.98
	0	60-612-902-53-5388-0000	Beer Glasses and Wine Bags	153.38
	0	60-612-902-53-5388-0000	Business Card Stock	87.80
	0	60-612-902-53-5388-0000	Glasses for Bar	172.28
	0	60-612-902-53-5388-0000	Office Supplies	275.86
	0	60-612-902-53-5388-0000	Refund of Beer Glasses	(114.87)
	0	70-000-000-52-5240-0000	Go Daddy Renewal	66.51
	0	70-000-000-53-5305-0000	Apple Care Support Coverage for New iMac	270.00
	0	70-000-000-53-5305-0000	Backup Drive for New Computer	74.99
	0	70-000-000-53-5305-0000	I-Pad Keyboard for Executive Director	279.00
0	70-000-000-53-5305-0000	I-Pad Pencil for Executive Director	119.00	
0	70-000-000-53-5305-0000	New iMac for Marketing	4,338.00	
0	70-000-000-53-5305-0000	Shipping Fee for Apple Accessories for Executive Director	17.00	
0	70-000-000-53-5305-0000	Two USB C Hubs for New Macs	38.98	
UMB Bank N.A. 04121 Total *				94,120.63
Univar Solutions USA Inc. 07250	242981	20-101-232-53-5335-0000	Rice Pool Chemicals	1,910.25
Univar Solutions USA Inc. 07250 Total *				1,910.25
Uptrend Custom Solutions, LLC 07496	242982	22-000-000-52-5210-0000	Expenses for Posting Zoo Director Position	783.69
Uptrend Custom Solutions, LLC 07496 Total *				783.69
Vanguard Cleaning Systems of Chicago 07560	243185	20-101-220-52-5211-0000	Locker Room Service 09/16/24	701.80
Vanguard Cleaning Systems of Chicago 07560 Total *				701.80
Van-Lang Enterprises 06687	242983	60-000-000-14-1415-0000	Inv# 318681 General Grocery	868.00
	242983	60-000-000-14-1415-0000	Inv# 318723 General Grocery	914.00
	243085	60-000-000-14-1415-0000	Inv# 318826 General Grocery	378.00
	243085	60-000-000-14-1415-0000	Inv# 318931 General Grocery	822.00
	243186	60-000-000-14-1415-0000	Inv# 318958 General Grocery	1,216.00
	243186	60-000-000-14-1415-0000	Inv# 319124 General Grocery	536.00
	243186	60-000-000-14-1415-0000	Inv# 319216 General Grocery	1,058.00
	243266	60-000-000-14-1415-0000	Inv# 318931 Balance	60.00
243266	60-000-000-14-1415-0000	Inv# 319368 General Grocery	636.00	
Van-Lang Enterprises 06687 Total *				6,488.00
Velez-Clucas TMP10	167978	20-000-000-20-2025-0000	Rsv# 3502926 Refund	100.00
Velez-Clucas TMP10 Total *				100.00
VENUplus Inc. 07388	243187	22-501-000-54-5433-0000	Reimbursement of 75% of Souvenir Penny Sales for use of Machine	148.12
VENUplus Inc. 07388 Total *				148.12
Vermeer Illinois Inc. 01003	243120	10-101-000-53-5315-0000	Supplies	19.32
	243188	10-101-000-53-5315-0000	PSC 63731	397.80
Vermeer Illinois Inc. 01003 Total *				417.12

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts	
Vermont Systems Inc 01006	0	10-000-000-12-1226-0000	08/24 Merchant CC Processing Fees	64.03	
	0	10-000-000-52-5239-0000	08/24 Merchant CC Processing Fees	3.79	
	0	10-000-416-52-5239-1900	08/24 Merchant CC Processing Fees	422.56	
	0	10-101-000-52-5239-0000	08/24 Merchant CC Processing Fees	76.19	
	0	20-000-000-52-5239-0000	08/24 Merchant CC Processing Fees	8,978.60	
	0	20-000-112-52-5239-0000	08/24 Merchant CC Processing Fees	192.57	
	0	20-000-304-52-5239-0000	08/24 Merchant CC Processing Fees	287.44	
	0	20-222-231-52-5239-0000	08/24 Merchant CC Processing Fees	100.81	
	0	20-222-232-52-5239-0000	08/24 Merchant CC Processing Fees	1,454.51	
	0	20-350-302-52-5239-0000	08/24 Merchant CC Processing Fees	222.48	
	0	20-350-303-52-5239-0000	08/24 Merchant CC Processing Fees	112.39	
	0	60-611-000-52-5239-0000	08/24 Merchant CC Processing Fees	12,504.74	
	0	60-612-000-52-5239-0000	08/24 Merchant CC Processing Fees	15.10	
	Vermont Systems Inc 01006 Total *				24,435.21
Vestis Group, Inc. 07463	242984	60-612-901-52-5222-0000	Inv# 6030324727 Banquet Linen	680.00	
	242984	60-612-902-52-5222-0000	Inv# 6030324727 Restaurant Linen	103.13	
	243086	60-612-901-52-5222-0000	Inv# 6030327483 Banquet Linens	680.00	
	243086	60-612-902-52-5222-0000	Inv# 6030327483 Restaurant Linens	103.13	
	243189	60-612-901-52-5222-0000	Inv# 6030322755 Banquet Linen	680.00	
	243189	60-612-901-52-5222-0000	Inv# 6030329877 Banquet Linen	680.00	
	243189	60-612-901-52-5222-0000	Inv# 6030332192 Banquet Linen	680.00	
	243189	60-612-902-52-5222-0000	Inv# 6030322755 Restaurant Linen	103.13	
	243189	60-612-902-52-5222-0000	Inv# 6030329877 Restaurant Linen	103.13	
	243189	60-612-902-52-5222-0000	Inv# 6030332192 Restaurant Linen	103.13	
	243267	60-612-901-52-5222-0000	Inv# 6030334602 Banquet Linens	744.00	
	243267	60-612-902-52-5222-0000	Inv# 6030334602 Restaurant Linens	103.53	
	Vestis Group, Inc. 07463 Total *				4,763.18
	Village of Lisle 02505	243121	20-000-000-52-5264-0000	Lucent Park 043024-052324	22.37
243121		20-000-000-52-5264-0000	Lucent Park 052324-063024	22.37	
243121		20-000-000-52-5264-0000	Lucent Park 063024-072424	22.37	
243190		20-000-000-52-5264-0000	Lucent Park 072424-083124	22.37	
Village of Lisle 02505 Total *				89.48	
Voyant Communications 06228	242985	10-000-000-52-5262-0000	Admin 090124-093024	77.59	
	242985	10-101-000-52-5262-0000	Parks 090124-093024	238.49	
	242985	10-418-000-52-5262-0000	HR 090124-093024	51.72	
	242985	10-419-000-52-5262-0000	Finance 090124-093024	183.90	
	242985	10-430-000-52-5262-0000	DCHM 090124-093024	34.48	
	242985	20-000-000-52-5262-0000	Rec Dept 090124-093024	54.59	
	242985	20-000-112-52-5262-0000	Lincoln Marsh 090124-093024	112.07	
	242985	20-000-304-52-5262-0000	Mary Lubko Center 090124-093024	71.83	
	242985	20-000-415-52-5262-0000	Marketing 090124-093024	77.58	
	242985	20-101-000-52-5262-0000	CC Maintenance 090124-093024	17.24	
	242985	20-220-000-52-5262-0000	Programs 090124-093024	100.57	
	242985	20-220-203-52-5262-0000	Athletics 090124-093024	71.84	
	242985	20-220-204-52-5262-0000	Leagues 090124-093024	87.64	
	242985	20-222-231-52-5262-0000	Northside Pool 090124-093024	74.71	
	242985	20-222-232-52-5262-0000	Rice Pool 090124-093024	100.57	
	242985	20-224-220-52-5262-0000	Community Center 090124-093024	304.58	

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Voyant Communications 06228	242985	20-350-302-52-5262-0000	Parks Plus Fitness 090124-093024	123.56
	242985	20-350-303-52-5262-0000	Clocktower Commons 090124-093024	31.61
	242985	22-501-000-52-5262-0000	Cosley 090124-093024	267.23
	242985	40-101-000-52-5262-0000	Planning 090124-093024	51.72
	242985	60-000-000-52-5262-0000	Golf Admin 090124-093024	18.68
	242985	60-000-415-52-5262-0000	Marketing 090124-093024	83.33
	242985	60-601-000-52-5262-0000	Golf Maintenance 090124-093024	54.60
	242985	60-611-000-52-5262-0000	Golf 090124-093024	172.41
	242985	60-612-901-52-5262-0000	Banquet 090124-093024	192.52
	242985	60-612-902-52-5262-0000	Restaurant 090124-093024	183.90
	242985	60-613-000-52-5262-0000	Ski 090124-093024	17.24
	242985	70-000-000-52-5262-0000	IS&T 090124-093024	17.24
	243191	10-000-000-52-5262-0000	Admin 100124-103124	78.09
	243191	10-101-000-52-5262-0000	Parks 100124-103124	240.07
	243191	10-418-000-52-5262-0000	HR 100124-103124	52.06
	243191	10-419-000-52-5262-0000	Finance 100124-103124	185.12
	243191	10-430-000-52-5262-0000	DCHM 100124-103124	34.71
	243191	20-000-000-52-5262-0000	Rec Dept 100124-103124	54.95
	243191	20-000-112-52-5262-0000	Lincoln Marsh 100124-103124	112.81
	243191	20-000-304-52-5262-0000	Mary Lubko Center 100124-103124	72.31
	243191	20-000-415-52-5262-0000	Marketing 100124-103124	78.10
	243191	20-101-000-52-5262-0000	CC Maintenance 100124-103124	17.35
	243191	20-220-000-52-5262-0000	Programs 100124-103124	101.23
	243191	20-220-203-52-5262-0000	Athletics 100124-103124	72.31
	243191	20-220-204-52-5262-0000	Leagues 100124-103124	88.22
	243191	20-222-231-52-5262-0000	Northside Pool 100124-103124	75.20
	243191	20-222-232-52-5262-0000	Rice Pool 100124-103124	101.23
	243191	20-224-220-52-5262-0000	Community Center 100124-103124	306.59
	243191	20-350-302-52-5262-0000	Parks Plus Fitness 100124-103124	124.37
	243191	20-350-303-52-5262-0000	Clocktower Commons 100124-103124	31.82
	243191	22-501-000-52-5262-0000	Cosley 100124-103124	268.99
	243191	40-101-000-52-5262-0000	Planning 100124-103124	52.07
	243191	60-000-000-52-5262-0000	Golf Admin 100124-103124	18.80
243191	60-000-415-52-5262-0000	Marketing 100124-103124	83.88	
243191	60-601-000-52-5262-0000	Golf Maintenance 100124-103124	54.96	
243191	60-611-000-52-5262-0000	Golf 100124-103124	173.54	
243191	60-612-901-52-5262-0000	Banquet 100124-103124	193.79	
243191	60-612-902-52-5262-0000	Restaurant 100124-103124	185.11	
243191	60-613-000-52-5262-0000	Ski 100124-103124	17.36	
243191	70-000-000-52-5262-0000	IS&T 100124-103124	17.35	
Voyant Communications 06228 Total *				5,765.83
W W Grainger Inc 00335	243192	10-101-000-53-5331-0000	Cable Ties/Wind Screens	915.80
	243192	40-800-806-57-5701-0000	Briar Patch Windscreens for Renovation	274.74
	243268	20-101-232-53-5302-0000	Water Meter Key Extension Bar	37.01
	243268	20-101-232-53-5345-0000	Tools	64.08
W W Grainger Inc 00335 Total *				1,291.63
Wall-Fill Property Services 06984	242987	40-800-828-53-5393-0000	Rathje Frieze and Door Trim	945.00
	242987	40-800-828-57-5701-0000	Rathje Windows	15,295.00

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Wall-Fill Property Services 06984 Total *				16,240.00
Webster McGrath & Ahlberg LTD. 04899	243087	40-000-000-57-5701-0000	Northside Pickleball Court	1,035.00
	243087	40-000-000-57-5701-0000	Northside Pickleball Plans	900.00
Webster McGrath & Ahlberg LTD. 04899 Total *				1,935.00
Westlake Hardware Inc 06308	243269	10-101-000-53-5302-0000	Credit for Supplies	(0.87)
	243269	10-101-000-53-5302-0000	Supplies	0.87
	243269	10-101-000-53-5311-0000	Supplies	57.14
	243269	10-101-000-53-5314-0000	Supplies	211.91
	243269	10-101-000-53-5315-0000	Supplies	37.98
	243269	10-101-000-53-5316-0000	Rust Remover	13.18
	243269	10-101-000-53-5333-0000	Wasp Spray	28.00
	243269	10-101-000-53-5334-0000	Graf Overpass	29.97
	243269	10-101-000-53-5334-0000	Supplies	26.50
	243269	20-101-220-53-5313-0000	Paint	123.01
	243269	20-101-220-53-5313-0000	Supplies	134.67
	243269	20-101-232-53-5311-0000	Sillcock Valve	35.97
	243269	20-101-232-53-5313-0000	Rice Pool Repair Supplies	86.52
	243269	20-101-232-53-5331-0000	Wasp Spray	59.35
	243269	20-101-232-53-5334-0000	Supplies	155.89
	243269	20-101-232-53-5345-0000	Supplies	41.99
	243269	20-221-222-53-5302-0000	Rams Football Supplies	206.95
	243269	20-221-223-53-5306-0000	Keys	51.87
	243269	40-000-000-53-5302-0000	Yard Flags	13.99
	243269	40-000-188-57-5701-0000	Play for All	167.97
	243269	40-000-188-57-5706-0000	Play for All	119.54
	243269	60-000-000-54-5441-0000	Inv# 12611829	186.49
	243269	60-601-000-53-5315-0000	Inv# 12611855	27.54
	243269	60-601-000-53-5315-0000	Inv# 12611910	36.95
Westlake Hardware Inc 06308 Total *				1,853.38
Wheaton Lions Club 00565	243270	10-000-000-54-5425-0000	Lions Dues	45.00
	243270	20-000-000-54-5425-0000	Lions Dues	45.00
	243270	60-000-000-54-5425-0000	Lions Dues	45.00
Wheaton Lions Club 00565 Total *				135.00
Wheaton Montessori TMP12	167979	20-000-000-20-2025-0000	Rsv# 3504518 Refund	100.00
Wheaton Montessori TMP12 Total *				100.00
Wheaton Mulch Inc. 05050	243088	20-101-232-53-5331-0000	Landscaping Mulch	780.00
	243088	40-101-000-53-5349-0000	Mulch	68.00
	243088	40-800-806-57-5701-0000	Briar Patch Improvements	270.00
	243271	22-501-000-53-5336-0000	Mulch	50.00
Wheaton Mulch Inc. 05050 Total *				1,168.00
Wheaton Sanitary District 01043	242988	10-000-000-52-5264-0000	DC Hist Museum 070824-080524	23.39
	242988	10-000-000-52-5264-0000	Manchester Park 070824-080524	25.25
	242988	10-000-000-52-5264-0000	Northside Park 070824-080524	160.04
	242988	10-000-000-52-5264-0000	Prairie Path Park 070924-080624	13.00
	242988	10-000-000-52-5264-0000	Seven Gables Park 070924-080624	62.01
	242988	10-000-856-52-5264-0000	855 Prairie 070824-080524	217.22
	242988	10-101-000-52-5264-0000	Parks & Planning 070824-080524	86.52
	242988	10-430-000-52-5264-0000	DC Hist Museum 070824-080524	10.03

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts	
Wheaton Sanitary District 01043	242988	20-000-000-52-5264-0000	Boy Scout Cabin 070824-080524	13.00	
	242988	20-000-000-52-5264-0000	Rathje Park 070924-080624	21.17	
	242988	20-000-000-52-5264-0000	Toohey Park 070924-080624	67.13	
	242988	20-000-112-52-5264-0000	Lincoln Marsh Fountain 071224-081224	19.03	
	242988	20-000-304-52-5264-0000	Mary Lubko Center 070824-080524	25.25	
	242988	20-220-225-52-5264-0000	Central Athletic Gym 070824-080524	53.84	
	242988	20-220-225-52-5264-0000	Central Athletic Complex 070824-080524	41.59	
	242988	20-220-225-52-5264-0000	Zamboni Storage 070824-080524	13.00	
	242988	20-222-231-52-5264-0000	Northside Pool 070824-080524	3,395.60	
	242988	20-350-303-52-5264-0000	Clocktower Commons 070824-080524	37.51	
	242988	22-501-000-52-5264-0000	Bobcat Exhibit 070824-080524	33.42	
	242988	22-501-000-52-5264-0000	Cosley Welcome Ctr 070824-080524	21.17	
	242988	22-501-000-52-5264-0000	Cosley Zoo 070824-080524	401.76	
	242988	60-000-000-52-5264-0000	AGC Clubhouse 070924-080624	734.72	
	242988	60-000-000-52-5264-0000	AGC Maintenance Building 070924-080624	62.62	
	243272	10-000-000-52-5264-0000	DC Hist Museum 080524-090524	20.54	
	243272	10-000-000-52-5264-0000	Manchester Park 080524-090524	147.78	
	243272	10-000-000-52-5264-0000	Northside Park 080524-090524	78.35	
	243272	10-000-000-52-5264-0000	Prairie Path Park 080624-090624	13.00	
	243272	10-000-000-52-5264-0000	Seven Gables Park 080624-090624	62.01	
	243272	10-000-856-52-5264-0000	855 Prairie 080524-090524	217.22	
	243272	10-101-000-52-5264-0000	Parks & Planning 080524-090524	98.77	
	243272	10-430-000-52-5264-0000	DC Hist Museum 080524-090524	8.80	
	243272	20-000-000-52-5264-0000	Boy Scout Cabin 080524-090524	17.08	
	243272	20-000-000-52-5264-0000	Rathje Park 080624-090624	131.45	
	243272	20-000-000-52-5264-0000	Toohey Park 080624-090624	26.53	
	243272	20-000-112-52-5264-0000	Lincoln Marsh Fountain 081224-091324	13.00	
	243272	20-000-304-52-5264-0000	Mary Lubko Center 080524-090524	25.25	
	243272	20-220-225-52-5264-0000	Central Athletic Gym 080524-090524	41.59	
	243272	20-220-225-52-5264-0000	Central Athletic Complex 080524-090524	37.51	
	243272	20-220-225-52-5264-0000	Zamboni Storage 080524-090524	13.00	
	243272	20-222-231-52-5264-0000	Northside Pool 080524-090524	2,137.62	
	243272	20-350-303-52-5264-0000	Clocktower Commons 080524-090524	111.02	
	243272	22-501-000-52-5264-0000	Bobcat Exhibit 080524-090524	372.42	
	243272	22-501-000-52-5264-0000	Cosley Welcome Ctr 080524-090524	21.17	
	243272	22-501-000-52-5264-0000	Cosley Zoo 080524-090524	450.78	
	243272	60-000-000-52-5264-0000	AGC Clubhouse 080624-090624	743.75	
	243272	60-000-000-52-5264-0000	AGC Maintenance Building 080624-090624	71.64	
	Wheaton Sanitary District 01043 Total *				10,398.55
	Wight & Company 05284	243089	40-800-813-57-5701-0000	Cosley Parking Lot	36,204.00
		243089	40-800-846-57-5701-0000	CC Parking Lot	1,054.46
		243089	40-800-853-57-5701-0000	Danada South Park Utilities	6,515.54
	Wight & Company 05284 Total *				43,774.00
W-T Mechanical/Electrical Engineering LLC. 04100	242986	40-000-000-12-1224-0000	ADA Transition Plan	4,452.30	
	243273	40-000-000-12-1224-0000	ADA Transition Plan	2,648.38	
W-T Mechanical/Electrical Engineering LLC. 04100 Total *				7,100.68	
Wyatts CO2 & Beer Line Cleaning 05138	242989	60-612-902-53-5388-0000	Inv# 34745 Restaurant Supplies	80.00	
	243274	60-612-902-53-5388-0000	Inv# 35731 Nitro Tanks	80.00	

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Wyatts CO2 & Beer Line Cleaning 05138 Total *				160.00
XEROX CORPORATION 07159	243090	20-000-415-52-5211-0000	Marketing 090724-100624	523.50
	243090	60-000-000-52-5211-0000	AGC Clubhouse 090724-100624	523.50
XEROX CORPORATION 07159 Total *				1,047.00
Yamaha Motor Finance Corporation U.S.A. 06640	243091	60-611-000-52-5211-0000	GPS Lease October 2024	7,882.60
Yamaha Motor Finance Corporation U.S.A. 06640 Total *				7,882.60
Yoshikawa 06522	242990	20-222-232-54-5422-0000	Mileage Reimbursement for August 2024	35.91
	243275	20-222-232-54-5422-0000	Mileage Reimbursement 090324-092524	25.99
Yoshikawa 06522 Total *				61.90
Young's Grain Farms 01082	243193	22-501-000-53-5336-0000	168 Bales of Straw	714.00
	243193	22-501-000-53-5336-0000	42 Bales of Straw	178.50
Young's Grain Farms 01082 Total *				892.50
Zoro Tools Inc 06121	243092	20-101-225-53-5313-0000	CAC Roof Drain	266.99
Zoro Tools Inc 06121 Total *				266.99
Grand Total *				1,711,603.85



Wheaton Park District

**Wheaton Park District Board of Commissioners
BUILDINGS, GROUNDS AND FINANCE
SUBCOMITTEE MEETING MINUTES
Wednesday September 4, 2024, 5:00 p.m.
DuPage County Historical Museum
Wheaton, IL 60187**

CALL TO ORDER –

President Kelly called the meeting to order at 5:20 p.m., Commissioner Frey, Commissioner Mee, Commissioner Pecharich, Commissioner Vires, and Commissioner Welker were present.

Commissioner Barrett was absent.

Staff Present included: Executive Director Benard, Executive Assistant Siciliano, Director of Parks & Planning Sperl, Superintendent of Planning Hinchee, Finance Director Simpson, Assistant Finance Director Meger, Director of Recreation Beyer, and Director of Arrowhead Operations Novak

COMMUNITY INPUT

None

DISCUSSION ITEMS

Finance and Administration

1. **Outstanding Debt Obligations of the Wheaton Park District – Review / Anthony Miceli, Speer Financial Inc.**

Miceli stated that the Wheaton Park District as a park district in the state of Illinois has four different options for borrowing money for capital projects.

General Obligation bonds – referendum approved and subject to the 2.875% of EAV debt limit.

Non-Referendum general Obligation bonds – Constrained to 0.575% of EAV and the levy that can be extended to pay the non-referendum GO Bonds is limited to the Debt Service Extension Base (DSEB).

The district can also utilize General Obligation (Alternate revenue Source) Bonds and Debt Certificates for borrowing funds for capital projects without a referendum. Neither of these borrowing options is supported by a direct levy of property tax for repayment.

As of today, the district has three series of bonds outstanding. The 2015C Limited tax park bonds in the amount of \$1,780,000 that mature on 12/30/2026. These bonds are callable at the end of 2024, but the current interest rate is 3% and below current market rates, therefore it is not advantageous to refund. The 2019A General Obligation Alternate Revenue Source bonds are outstanding in the amount of \$3,890,000 and mature 12/15/2029. Finally, the 2023 Limited Tax General Obligation Park Bonds are outstanding through 10/15/2024 in the amount of \$2,046,718. The 2023 Bonds are the annual rollover bonds that we issue each year in order to provide funds for capital needs of the district and provide for the repayment of the 2019A Bonds.

The District's DSEB for the 2024 levy year is \$2,841,908.74. As of the 2023 EAV, the current legal debt margin is \$73,969,359 and the non-referendum debt margin is \$11,732,929.

For the 2024 Limited Tax "Rollover" Bonds that will be discussed, we will need to do a Bond Issue Notification Act (BINA) hearing which we expect to hold on September 18 in the amount of \$7,500,000. This BINA amount will cover the next three annual Rollover bonds.

The district's 2015C Limited tax bonds, which were a refunding of the 2005 Bonds, utilize approximately \$630,000 of the annual DSEB levy through levy year 2025. After this levy year, the entire DSEB will be available for the annual rollover bonds.

The DSEB Margin is expected to grow from \$2,210,758.74 in levy year 2024 to over \$3.2 Million by levy year 2033.

The 2019A General Obligation Alternate Revenue Source Bonds utilize approximately \$570,000 of the limited tax proceeds each year through 2025 and then will use approximately \$830,000 of the annual rollover proceeds until the 2019A Bonds mature on 12/15/2029.

The 2024 Rollover Bonds will be issued as Limited Tax General Obligation Bonds payable from the District's Debt Service Extension Base for the purpose of paying the 2019A bonds and providing funding for annual capital projects. We expect to issue the bonds through a competitive bank placement and will size the bonds to fill the 2024 DSEB Levy Margin.

The 2024 Rollover Bonds are expected to be sold on 10/23/2024 and close on 11/13/2024.

The estimated par of the 2024 Bonds is \$2,122,668 based on an estimated interest rate of 4.5%.

The capital proceeds of the 2024 Bonds, after payment of estimated costs of issuance and payment of debt service is estimated at \$1,612,768.

Going forward, we expect capital proceeds in from the 2025 bonds of \$1,620,438. In 2026-2028 these proceeds will increase to just over \$2M and then continue to grow thereafter by the increase in DSEB.

Commissioner Vires stated that it's been the history of the board to take the full debt service extension base which has proven to be successful for the district.

Miceli stated that the district must hold a public hearing concerning the intention to issue bonds utilizing the debt service extension base for compliance with the Bond Issuance Notification Act. This hearing will be held on September 18th and serve to solicit public input on the next three annual rollover bond issuances in 2024, 2025 and 2026. The \$7.5 million will cover the next three years. It is a not to exceed figure. Executive Director Benard stated that these bond proceeds are used to maintain and improve the infrastructure of the park district. Vires stated that it's always been our model and is a smart way to do it, issuing short term bonds. The taxpayers are better off because of the low interest rates. Benard stated we will have a report in the budget next month that shows how much each fund transfers to the capital budget.

2. **Financing Model for General Obligation Limited Tax Park Bonds Series 2024 – Review / Anthony Miceli, Speer Financial Inc.**
See Item #1, Miceli explained it during this presentation.
3. **Order Calling a Public Hearing Concerning the Intent of the Wheaton Park District to sell General Obligation Limited Tax Bonds – Review of Order and Public Notice**
President Kelly will sign this order, which will cover the next three years of GO Bonds.
4. **Long Term Capital Asset Replacement Schedule for the Wheaton Park District – Review of 15 Year Outlook**
Benard stated this is a 15-year outlook. We project the life span of everything the district owns of a capital nature. We spread it out so that there isn't a big spike in any one year. The capital budget is funded by the revenue over expenses across all funds. Commissioner Welker asked why there were no expenses linked to the Atten and pickleball funds. Sperl will investigate it. Benard reminded the board that just because there are figures in here it doesn't mandate expenditure.

5. **Strategic Planning** – Review of Scope of Work and Request for Proposal (RFP) Draft
Benard stated that we conducted an internal survey last year which we will share with the consultant we hire. The last two strategic plans we used Corporate Learning Institute to help us with. Those were in 2010 and 2016. We will still ask for CLI involvement with our new strategic plan. Staff would like to budget \$75,000 for the project. President Kelly asked how many years the plan would cover. Benard stated 3-5 years. Kelly said he would prefer 5 years. Benard agreed. Commissioner Welker asked if staff would engage the board. Benard said we will. The board members agreed to allow staff to release the RFP.
6. **Employee Classification and Compensation Plan** – Review of Update Proposal
Benard stated that we did a compensation analysis in 2023 that the board approved. It is recommended by Pontiflex that we look at every 2 years. They are recommending a 3% increase on our wage bands. We added a new wage band for special positions. These can be found on page 7 of the analysis. President Kelly asked if approved how many positions need to be moved to different categories. Benard stated there are no additional planned adjustments unless someone gets promoted.
7. **Personnel Policy Manual** – Review of Proposed Amendments
Benard stated our HR Source consultant and legal counsel both reviewed the manual. No further discussion.

Buildings and Grounds

1. **Park Facilities Trails and Open Space Naming Policy** – Review of Policy and Naming Proposal
Benard stated that we can adjust the policy if the board wishes to, but he thinks it serves well as written. We will come up with a plan to redesign the front of the Community Center to include Ray Morrill's name. We would plan to have a ceremony for Ray's family.
2. **Intergovernmental Agreement for Lease, Construction, Recreational Use and Maintenance of Synthetic Turf Fields Between Wheaton Warrenville Community Unit School District No. 200 and Wheaton Park District** – Review of First Amendment
Benard stated that the school district is fine with this term extension.
3. **Community Center Electric Vehicle Charging Stations** – Review Fee Assessment Proposal.
Benard stated that we would like to charge .35 cents if the board agrees with that. Commissioner Pecharich stated that she is in favor of charging. The majority of the board agreed with Pecharich. Commissioner Mee asked when we would start. Sperrl said we could do it right away after we replace the signs that are out there. President Kelly was against charging a fee.

4. **Asphalt Replacement and Repair Projects Various Locations** – Review of Bid Results

Benard stated that MJ wants to be let out of their bid because of an error. The board agreed to let them out of it without going after their bid bond. Benard said that staff will go through the proper legal process to release MJ from their bid.

5. **Asphalt Replacement Project Arrowhead Loading Dock** - Review of Bid Results

Benard stated that the bid results were straight forward on this. President Kelly asked if the entire area will be thicker. Superintendent of Planning Hinchee said it would be. Kelly said that the garbage trucks don't use the same route, so he suggested we put up no truck signs in certain areas. Hinchee stated that work on the remainder of the parking lot will be done in phases so we don't completely disrupt business at Arrowhead.

6. **Cosley Zoo Restroom Renovation Project** - Review of Bid Results

Benard said there was nothing out of the ordinary with this bid. No discussion.

7. **Cosley Zoo Existing Conditions Assessment** - Review of Proposals

Benard said the firms were identified through an RFP process. The proposal from the recommended firm does not include an assessment of underground utilities. There were no questions from the board.

8. **Northside Park Basketball Court Renovation and Pickleball Courts Installation Project** - Review of Change Order #1 with Chicagoland Paving

Benard stated that this change order came in lower than expected. Due to the nature of northside park, there were concerns the entire area would have to be undercut.

9. **Central Athletic Center Kale Gym Floor Replacement Project** - Review of Change Order #2 with HDI

Benard stated that he and President Kelly authorized this on site after it was discovered the existing sleepers were deteriorated. It does exceed the 10% board approved contingency. It was deemed an emergency due to the contractor being on site and the tight window of time remaining before programming is scheduled to begin.

10. **Arrowhead Recycling Services Contract** – Review of Proposed Alternative

Benard said that staff is looking for approval to execute a change in the firm we are using for recycling at Arrowhead. The company we currently have won't provide front load receptacles. The new company will cost a little more.

ADJOURNMENT

At 6:36 p.m. Commissioner Mee moved to adjourn the meeting Seconded by Commissioner Vires. Motion carried by Roll Call Vote

Ayes: Frey, Mee, Pecharich, Vires, Welker, Kelly

Nays: None Absent: Barrett

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 630.665.4710; fax number 630.665.5880.



Wheaton Park District

MINUTES

**Minutes for the Public Hearing Concerning the Intent of
the Board of Park Commissioners of
the Wheaton Park District, DuPage County, Illinois
to Sell \$7,500,000 General Obligation Limited Tax Park Bonds**

**Wednesday, September 18, 2024, 5:00 p.m.
City of Wheaton Council Chambers
303 W. Wesley Street Wheaton, Illinois**

CALL TO ORDER

President Kelly called the September 18, 2024, Public Hearing Concerning the Intent of the Board of Park Commissioners of the Wheaton Park District, DuPage County, Illinois to Sell \$7,500,000 General Obligation Limited Tax Park Bonds to order at 5:00 p.m.

Roll call was taken and the following Commissioners were present:
Barrett, Frey, Mee, Pecharich, Vires, Welker, and Kelly

SUMMARY OF PUBLIC HEARING

Executive Director Benard explained the Bond Issuance Notification Act (BINA) public hearing legal requirements. The public hearing being conducted today will meet the legal public hearing requirements for the years 2024, 2025 and 2026. The three year BINA amount does not bind the District to any bonds. The series 2024 bond issue will be bid competitively on October 23, 2024 by the Park District's financial advisor, Speer Financial. An Associate from Speer will attend the October 23rd meeting to present the results of the bid process and respond to questions from the board.

PUBLIC HEARING

Benard called for comments or questions from the Board or members of the public related to the contemplated bond issuances not to exceed \$7,500,000 General Obligation Limited Tax Park Bonds for the payment of land condemned or purchased for parks, for the building, maintaining, improving and protecting of the same and the existing land and facilities of the District, for the payment of outstanding obligations of the District and for the payment of the expenses incident thereto.

There were no comments or questions from the Park Board.

There were no comments or questions from members of the public.

ADJOURNMENT OF PUBLIC HEARING

At 5:06 p.m. Commissioner Mee moved to close/adjourn the Public Hearing. Commissioner Vires seconded. Motion passed by roll call vote.

Ayes: Barrett, Frey, Mee, Pecharich, Vires, Welker, and Kelly

Nays: None

Absent: None



Wheaton Park District

Wheaton Park District Board of Commissioners Meeting Minutes

Wednesday September 18, 2024 5:00 p.m.

City of Wheaton Council Chambers 303 W. Wesley Street Wheaton, Illinois

CALL TO ORDER –President Kelly called the meeting to order at 5:00 p.m. Barrett, Frey, Mee, Pecharich Welker Vires were present.

PRESENTATIONS

Chad Shingler, Recreation Program Manager stated that Halloween Happening is on Friday, October 11. There will be Games, activities, food trucks, touch a truck and a new Candyland trail with approximately 1,000 guests. We will have 60 volunteers from local high schools, which is very helpful.

Shingler said Lincoln Marsh will host a Pumpkin Party on October 6th at 3pm. This event is great for families with young kids, and includes pumpkin games, pumpkin science and a hidden gourd hunt.

The DuPage County Historical Museum provides free Programs for all ages: On October 8th at 7:00 p.m. the museum will host a program called First Ladies: The Best, The Worst and the Strangely Forgotten.

Moana Jr will be performed on November 14 & 15 at 6:30pm and November 16 & 17 at 2pm It is an impressive production with 46 cast, 4 backstage crew. 1,200 tickets over 4 performances will be offered.

Mary Lubko Center will perform their Winter Concerts. The Silvertones will perform on December 7th @ 2pm, Beyond Glee will perform on December 8th at 3pm. Commissioner Pecharich asked if everyone who auditions gets a part. Shingler said that they have a set number of students that they can give a part to, but everyone can participate to some extent. Executive Director Benard stated that he would like to commend Shingler. Since he joined the park district our participation numbers in cultural arts programming have increased significantly.

COMMUNITY INPUT

None

CONSENT AGENDA

- A. Approval of the Disbursements totaling \$1,358,402.54 for the period beginning August 14, 2024, and ending September 10, 2024
- B. Approval of the Disbursements totaling \$478,824.53 for the period beginning, August 14, 2024, and ending September 10, 2024
- C. Approval of Board Meeting Minutes August 21, 2024
- D. Approval of Local Government Efficiency Committee Meeting Minutes September 4, 2024
- ~~E. Approval of Subcommittee Meeting Minutes September 4, 2024~~
- F. Approval to Release a Request for Proposal (RFP) for Professional Services related to Strategic Planning for the Wheaton Park District

Commissioner Mee moved to approve all items on the consent agenda except for Item E. Seconded by Commissioner Frey. No discussion.

Motion passed by roll call vote.

Ayes: Barrett, Frey, Mee, Pecharich Welker Vires, Kelly

Nays: None

Abstain: None

Absent: None

UNFINISHED BUSINESS

None

NEW BUSINESS

1. **Employee Classification and Compensation Plan**

Commissioner Vires moved to approve employee classification updates and a 3% increase to Wheaton Park District Compensation Plan Pay Grades effective January 1, 2025. Seconded by Commissioner Barrett. No discussion. Motion passed by voice vote.

2. **Personnel Policy Manual**

Commissioner Barrett moved to approve amendments to the Wheaton Park District Personnel Policies Manual effective September 18, 2024. Seconded by Commissioner Frey. Commissioner Mee acknowledged that this is a lot of work for staff. Benard stated that we are staying in compliance with changes in the law. Motion passed by voice vote.

3. **Park Facilities Trails and Open Space Naming Policy**

Commissioner Pecharich moved to name the Wheaton Park District Community Center in memory of Ray Morrill and begin the 30-day evaluation period per park district policy. Seconded by Commissioner Vires.

Benard stated that the 30 days will be exhausted by the October 23rd regular meeting where it can be finalized. Motion passed by voice vote.

4. **Intergovernmental Agreement for Lease, Construction, Recreational Use and Maintenance of Synthetic Turf Fields Between Wheaton Warrenville Community Unit School District No. 200 and Wheaton Park District**

Commissioner Frey moved to approve Ordinance 2024-07 approving and authorizing execution of the first amendment to the Wheaton Park District lease agreement with Wheaton Warrenville Community Unit School District No. 200. Seconded by Commissioner Welker.

Benard stated that the park district has an Intergovernmental agreement with the school district. We need to formalize the lease agreement to maintain turf on our field. To receive grant funding through IDNR they require a 25-year lease. The school district will ratify their agreement with us at their October meeting. Benard stated this is similar to what we did with Briarpatch Park.

Motion passed by roll call vote.

Ayes: Barrett, Frey, Mee, Pecharich Welker Vires, Kelly

Nays: None

Abstain: None

Absent: None

5. **Community Center Electric Vehicle Charging Stations**

Commissioner Mee moved to approve a \$0.35 per kWh usage fee for the Electric Vehicle Charging Stations located at the Wheaton Park District Community Center Seconded by Commissioner Barrett.

President Kelly was not in favor of this. He didn't think we did enough research. Commissioner Pecharich asked if people are parking there for an extended period. Benard said we've seen both, people dropping off their car to charge it and leaving, and people charging their vehicle while in the community center. Commissioner Vires said that they are there mainly for convenience, and he is in favor of charging people to use them. Commissioner Mee said it is common to charge for this and that he was in favor of it.

Motion passed by roll call vote.

Ayes: Barrett, Frey, Mee, Pecharich Welker Vires,

Nays: Kelly

Abstain: None

Absent: None

6. **Asphalt Replacement and Repair Projects Various Locations**

Commissioner Mee moved to reject the bid from M&J Asphalt and to approve the bid from Chicagoland Paving in the amount of \$140,000 plus a contingency of \$14,000 for identified asphalt replacement projects. Seconded by Commissioner Barrett. No discussion.

Motion passed by roll call vote.

Ayes: Barrett, Frey, Mee, Pecharich Welker Vires, Kelly

Nays: None

Abstain: None

Absent: None

7. **Asphalt Replacement Project Arrowhead Loading Dock**

Commissioner Pecharich moved to approve the base bid and alternate bid from Chicagoland Paving in the amount of \$61,250 plus a contingency of \$6,125 for the Arrowhead Golf Club loading dock and adjacent access route asphalt replacement project. Seconded by Commissioner Frey. No discussion.

Motion passed by roll call vote.

Ayes: Barrett, Frey, Mee, Pecharich Welker Vires, Kelly

Nays: None

Abstain: None

Absent: None

8. **Cosley Zoo Restroom Renovation Project** Commissioner Mee moved to approve the bid from Total Pro Construction for \$127,770 with a contingency amount of \$12,777 for the Cosley Zoo restroom renovation project. Seconded by Commissioner Barrett.

Motion passed by roll call vote.

Ayes: Barrett, Frey, Mee, Pecharich Welker Vires, Kelly

Nays: None

Abstain: None

Absent: None

9. **Cosley Zoo Existing Conditions Assessment**

Commissioner Frey moved to approve the proposal from BKP Architects in the amount of \$28,500 and up to \$4,800 in reimbursable expenses for the completion of the Cosley Zoo Existing Conditions Assessment. Seconded by Commissioner Vires.

President Kelly stated that when we rescinded the master plan the board asked staff to create an existing conditions report. This is the first step in this process. Benard stated that this does not include underground utilities, which will require a separate contract.

Motion passed by roll call vote.

Ayes: Barrett, Frey, Mee, Pecharich Welker Vires, Kelly

Nays: None

Abstain: None

Absent: None

10. **Northside Park Basketball Court Renovation and Pickleball Courts Installation Project**

Commissioner Barrett moved to approve Change Order #1 resulting in an additional expense of \$32,240 with Chicagoland Paving for the Northside Park Basketball Court Renovation and Pickleball Courts Installation Project. Seconded by Commissioner Pecharich. President Kelly stated that this was considerably under the undercut budget.

Motion passed by roll call vote.

Ayes: Barrett, Frey, Mee, Pecharich Welker Vires, Kelly

Nays: None

Abstain: None

Absent: None

11. Central Athletic Center Kale Gym Floor Replacement Project

Commissioner Frey moved to approve Change Order #2 resulting in an additional expense of \$18,850 with HDI Enterprises LLC for the Central Athletic Center Kale Gym Floor Replacement Project. Seconded by Commissioner Pecharich. No discussion.

Motion passed by roll call vote.

Ayes: Barrett, Frey, Mee, Pecharich Welker Vires, Kelly

Nays:

12. Arrowhead Recycling Services Contract

Commissioner Mee moved to approve a change in vendor for Arrowhead Golf Club recycling services to Groot Industries resulting in an additional expense of \$1,353.48 per year. Seconded by Commissioner Barrett. No discussion.

Motion passed by roll call vote.

Ayes: Barrett, Frey, Mee, Pecharich Welker Vires, Kelly

Nays: None

Abstain: None

Absent: None

REPORTS FROM STAFF

Executive Director Benard congratulated the planning committee for the Cosley Zoo 50th Anniversary Gala. It was a successful fundraiser. He thanked the Marketing & Events Team and the Parks & Planning Department for another safe execution of the Summer Entertainment Series. On September 28th we will have Hoptober Fest where the proceeds will benefit the Museum Foundation. There are still tickets available.

Commissioner Vires stated that finances were strong this year.

Commissioner Pecharich stated that she was fortunate to attend the gala. It was beautiful and the program was great. She also attended the last concert, which was well attended, and everyone was having a great time. She attended the Briar Patch Park ribbon cutting with Representative Terra Costa Howard and was impressed with how the park looked.

Commissioner Mee also recognized the concert series, gala, Briar Patch Park ribbon cutting. He thanked Representative Terra Costa Howard for her ongoing support of park districts. He commended the athletics department for the significant numbers in Rams Football and United Soccer. He noted that the zoo had 15,000 visitors in August bringing it to 89,000 visitors this year.

ADJOURNMENT

At 5:41 p.m., Commissioner Mee moved to adjourn the meeting. Seconded by Commissioner Vires.



Wheaton Park District

**Wheaton Park District Board of Commissioners
Local Government Efficiency Committee Meeting Minutes
Wednesday October 2, 2024, 5:00 p.m.
DuPage County Historical Museum
Wheaton, IL 60187**

CALL TO ORDER

President Kelly called the meeting to order at 5:00 p.m., Commissioner Barrett, Commissioner Mee, and Matt Szfranski were present. Commissioners Vires & Frey attended via Zoom Teleconference

Commissioners Pecharich & Welker were absent
Marty Keller was absent

Staff Present included: Executive Director Benard, Executive Assistant Siciliano, Director of Parks & Planning Sperl Superintendent of Planning Hinchee, Assistant Finance Director Meger, Director of Arrowhead Operations Novak

COMMUNITY INPUT

There was no community input.

DISCUSSION ITEMS

Amendment to the Agenda

Commissioner Mee moved to include commissioner remote meeting participation to the agenda. Seconded by Commissioner Barrett. Motion passed by voice vote.

Commissioner Remote Meeting Participation

Commissioner Mee moved to approve remote meeting participation for Commissioners Bob Frey and John Vires. Seconded by Commissioner Barrett.

1. Review and Discussion – Committee Feedback

Executive Director Benard distributed reports from Commissioner Welker regarding her findings on comparing efficiency reports for us and surrounding park districts. She thought that there may be an opportunity to scan these reports for future grant opportunities and outside funding opportunities and possible enhancements to our parks/school partnerships.

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 630.665.4710; fax number 630.665.5880.

Matt Szfranski sent information to the Committee on The Civic Federation which is an independent non-partisan government research organization that provides analysis and recommendations on government finance issues for the Chicago region and State of Illinois. He thought the committee would be interested in seeing this, as it may relate to the Local Government Efficiency Committee.

The committee did not have any questions about the two reports that were shared but would reach out to Benard if they did.

2. Review and Discussion – Input and Data Collection

Benard stated he would have a draft report for the board to review at the end of the year. To take steps for data collecting Benard would like to do a survey through Survey Monkey with 3-5 questions directed to park district partner organizations. The committee agreed and asked staff to proceed with the survey.

ADJOURNMENT

At 5:07 p.m. Commissioner Vires moved to adjourn the meeting Seconded by Commissioner Vires.

Motion carried by Roll Call Vote

Ayes: Frey, Mee, Vires, Kelly, Matt Szfranski

Nays: None

Absent: Pecharich, Welker, Marty Keller



Wheaton Park District

**Wheaton Park District Board of Commissioners
BUILDINGS, GROUNDS AND FINANCE
SUBCOMITTEE MEETING MINUTES
Wednesday October 2, 2024, 5:00 p.m.
DuPage County Historical Museum
Wheaton, IL 60187**

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

CALL TO ORDER –

President Kelly called the meeting to order at 5:07 p.m., Commissioner Barrett, Commissioner Mee, were present.

Commissioner Vires and Frey attended via Zoom Teleconference

Commissioner Pecharich & Welker were absent

Staff Present included: Executive Director Benard, Executive Assistant Siciliano, Director of Parks & Planning Sperl Superintendent of Planning Hinchee, Assistant Finance Director Meger, Director of Arrowhead Operations Novak

COMMUNITY INPUT

None

DISCUSSION ITEMS

Finance and Administration

1. Amendment to the Agenda

Commissioner Barrett moved to include commissioner remote meeting participation to the agenda. Seconded by Commissioner Mee. Motion passed by voice vote.

2. Commissioner Remote Meeting Participation

Commissioner Mee moved to approve remote meeting participation for Commissioners Bob Frey and John Vires. Seconded by Commissioner Barrett.

President Kelly stated that our policy requires the board to approve this participation in the meeting. Motion passed by voice vote.

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 630.665.4710; fax number 630.665.5880.

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
Executive Director Benard stated that our budget calendar calls for staff to provide the board with the budget and begin the 30-day inspection at the October 23rd Regular Meeting. He told the board if they had any questions they could call him. He said that we need to determine a Capital Budget Meeting date which is typically on a Saturday. President Kelly asked Benard to send the board a few dates that everyone can choose from.
2. **General Obligation Limited Tax Park Bonds Series 2024** – Online competitive sale of bonds taking place October 23, 2024
Benard stated that the Bond Issuance Notification Act public hearing was held on September 18th. The on-line competitive bidding process will occur on the morning of October 23. The board will accept the low bid and approve the ordinance the evening of October 23. There were no questions from the board.
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
Benard stated the board approves the estimate of levy each year in October. The recommended increase on the levy over the prior year is less than 5%, as a result, a truth in taxation hearing is not required. CPI is at 3.4%, and New Construction is estimated at .6%. Benard recommends levying for the full amount available. The 2024 levy as recommended is still below the 2012 levy. President Kelly stated that he is in favor of taking more this year than we have in the past few years of only 2%. He is in favor of 3% CPI and .6% for New Construction for a total of 3.6%. Commissioner Vires agreed with Kelly. Vires stated that we are being fiscally responsible at 3.6% and in 2022 we took 0% of 5% CPI, 2023 we took 2% of 5% CPI, and in 2024 we are taking 3% of 3.4 % CPI. Commissioner Barrett, Frey and Mee agreed. President Kelly will reach out to Commissioners Pecharich and Welker to let them know what was discussed tonight. Benard told the board he wants to go into closed session at the October 23rd board meeting to discuss the raise pool.
4. **Payroll Processing and Human Resources Information Services** – Review of agreement renewal through November 2027 from Paylocity
Benard said this is our second renewal. We have been very satisfied with the product and price and would like to lock in for 3 years to lock in savings. Benard said that the law allows us to pursue this without going to bid as it is considered a special service. The board was agreeable to this.

5. **Arrowhead Golf Club Food Purchases** – Review of bid results and recommendation
Benard said that there is nothing out of the ordinary with these bid results. This process allows us to budget with certainty. President Kelly asked for a comparison report on the percentage increases for each category from last year. Benard said we will provide the report and will go back a few years. Commissioner Frey asked Director of Arrowhead Operations Novak if he has talked to the vendors to see if they are in a good place because of the dock strike. Novak said that they were good at the bid opening, but he will follow up with them.
6. **Arrowhead Golf Club Vehicle / Equipment Purchase** – Review of Quotes for Beverage Cart Purchase
Benard said this purchase will bring our fleet back up to three. President Kelly asked if the beverage cart will be the same as what we currently have. Benard said yes. Novak said this is a 2025 budgeted item.

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
Benard stated that the review period will expire on October 18th making it possible for the board to act at the October 23rd meeting. Director of Parks & Planning Sperl will draft a contract with Williams Architects on the Community Center front entrance re-design. President Kelly told the board that the Daily Herald reached out to Benard for information on Ray for an article she is writing. Benard provided her with comments from him and President Kelly. Mike will be sending out the Herald's questions to additional people in the community and in the Parks & Rec industry for them to have the opportunity to comment on Ray's legacy.
2. **Community Center Renovation Project Phase 3** – Review of Letter of Agreement from Williams Architects for professional design services
Benard said that the LOA was the format used for the last two phases. It includes the main floor. The bathrooms and hallways would be an additional phase. President Kelly asked Sperl to ask for an alternate for the bathrooms and hallways in case we want to do them earlier and it's more cost effective. President Kelly also asked about a mechanical systems phase. Sperl will provide a report to Kelly for this.
3. **Community Center Renovation Project Phase 2** – Review of Change Order # 6
President Kelly provided the board with the list of what was included in the change order. He said that we will also be removing some of the smaller lockers and installing a few full size lockers. No questions from the rest of the board.
4. **Cosley Zoo Staff and Overflow Parking Area Project** – Review of Bid Results and Recommendation
Kelly said that this will be approved at the October 23rd meeting. There were no questions from the board. EP Doyle is the apparent low bidder.

5. **Sidewalk Permanent Easement Agreement with City of Wheaton** – Review of easement agreement for sidewall extension at 855 Prairie Avenue
Benard said that once Gary Ave is complete the easement will probably grow a little. He said that we will add easement agreement documents at that time. Kelly stated that this is a no charge easement.
6. **Arrowhead Golf Club Parking Lot Renovation** – Review of proposal from Wight Engineering for professional design services
Benard said that we are leaning on our consultants and staff to explore the best approach to this so that we don't disrupt business. There were no questions from the board.
7. **Central Athletic Center Southeast Parking Lot Renovation Project** – Review of proposal from Engineering Resources Associates for additional services
Benard said that we are adding a services amount to the design agreement to add a replacement ramp to make it ADA compliant. This will be paid for out of the 5-8 levy proceeds.
8. **Blanchard Building Parking Lot Renovation Project** – Review project scope
Benard said staff will have an estimate from ERA for the Central Athletic Complex. We can go down full depth and put in permeable pavers if we want with the grant money from the county. We will make sure both lots are done in the spring. Benard and Sperl both agreed that it is the right move to grind and overlay at Blanchard even though it would be cheaper than going down full depth. If we reduce the size of the Blanchard Building lot, it will trigger stormwater permitting and it will have to include new curbs to meet city requirements.
9. **Arrowhead Golf Course Chemical Purchases** – Review of bid results and recommendation
Benard reviewed the bid results. Golf Course Superintendent Kirtland continues to test and approve generics to keep costs down. Kelly would like to see a comparison report from last year on these prices too. Novak will provide the report.

Additional Items

Benard shared good news about two grant awards that were just announced for Wheaton Park District capital projects totaling \$970,000.

ADJOURNMENT

At 5:51 p.m. Commissioner Mee moved to adjourn the meeting Seconded by Commissioner Barrett. Motion carried by Voice Vote

ORDINANCE NO. 2024-08

AN ORDINANCE providing for the issue of \$_____ General Obligation Limited Tax Park Bonds, Series 2024, of the Wheaton Park District, DuPage County, Illinois, for the payment of land condemned or purchased for parks, for the building, maintaining, improving and protecting of the same and the existing land and facilities of said Park District and for the payment of certain outstanding bonds of said Park District, providing for the levy of a direct annual tax to pay the principal and interest on said bonds and authorizing the sale of said bonds to the purchaser thereof.

* * *

WHEREAS, the Wheaton Park District, DuPage County, Illinois (the "*District*"), is a duly organized and existing Park District created under the provisions of the laws of the State of Illinois, and is now operating under the provisions of the Park District Code of the State of Illinois, and all laws amendatory thereof and supplementary thereto (the "*Act*"); and

WHEREAS, the needs of the District require the expenditure of not less than the sum of \$_____ for the payment of land condemned or purchased for parks, for the building, maintaining, improving and protecting of the same and the existing land and facilities of the District and for the payment of the expenses incident thereto (the "*Project*"), all in accordance with the preliminary plans and estimate of cost heretofore approved by the Board of Park Commissioners of the District (the "*Board*") and now on file in the office of the Secretary of the Board; and

WHEREAS, the Board finds that it does not have sufficient funds on hand for the purpose aforesaid, and that the cost thereof will be not less than \$_____, and that it is necessary and for the best interests of the District that it borrow the sum of \$_____ and issue bonds of the District to evidence the borrowing; and

WHEREAS, pursuant to and in accordance with the provisions of the Bond Issue Notification Act of the State of Illinois, as amended, the President of the Board, on the 10th day of September, 2024, executed an Order calling a public hearing (the "*Hearing*") for the 18th day of September,

2024, concerning the intent of the Board to sell bonds in the amount of \$7,500,000 for the Project, for the payment of outstanding obligations of the District and for the payment of the expenses incident thereto; and

WHEREAS, notice of the Hearing was given (i) by publication at least once not less than seven (7) nor more than thirty (30) days before the date of the Hearing in the *Daily Herald*, the same being a newspaper of general circulation in the District, and (ii) by posting at least 48 hours before the Hearing a copy of said notice at the principal office of the Board, which notice was continuously available for public review during the entire 48-hour period preceding said Hearing; and

WHEREAS, the Hearing was held on the 18th day of September, 2024, and at the Hearing, the Board explained the reasons for the proposed bond issue and permitted persons desiring to be heard an opportunity to present written or oral testimony within reasonable time limits; and

WHEREAS, the Hearing was finally adjourned on the 18th day of September, 2024; and

WHEREAS, the Board does hereby find and determine that it is authorized at this time to issue bonds to the amount of \$7,500,000 to pay the costs of the Project, for the payment of outstanding obligations of the District and for the payment of the expenses incident thereto; and

WHEREAS, the District has issued and now has outstanding and unpaid certain of its General Obligation Refunding Park Bonds (Alternate Revenue Source), Series 2019A, dated September 25, 2019 (the "*Prior Alternate Bonds*"); and

WHEREAS, it is necessary and desirable to provide the revenue source for the payment of the principal and interest due on the Prior Alternate Bonds on December 15, 2024; and

WHEREAS, said Prior Alternate Bonds are presently outstanding and unpaid and are binding and subsisting legal obligations of the District; and

WHEREAS, the Board hereby finds that it does not have sufficient funds on hand for the purpose aforesaid, and that the cost thereof, including legal, financial, and other expenses, will not be less than \$491,200 and that it is necessary and for the best interests of the District that it borrow the sum of \$491,200 and issue bonds of the District to evidence the borrowing; and

WHEREAS, it is in the best interests of the District to issue bonds in the amount of \$_____ to pay certain costs of the Project and bonds in the amount of \$491,200 to provide the revenue source for the payment of the principal and interest due on the Prior Alternate Bonds on December 15, 2024, together as one issue of bonds in the aggregate amount of \$_____; and

WHEREAS, the Board does hereby find and determine that (a) said bonds shall be issued as limited bonds under the provisions of the Local Government Debt Reform Act of the State of Illinois, as amended (the "*Debt Reform Act*"), and (b) upon the issuance of the \$_____ General Obligation Limited Tax Park Bonds, Series 2024, now proposed to be issued, the aggregate outstanding unpaid bonded indebtedness of the District, including said bonds, will not exceed .575% of the total assessed valuation of all taxable property in the District as last equalized and determined, and pursuant to the provisions of the Debt Reform Act and Section 6-4 of the Act, it is not necessary to submit the proposition of issuing said bonds to the voters of the District for approval:

NOW, THEREFORE, Be It Ordained by the Board of Park Commissioners of the Wheaton Park District, DuPage County, Illinois, as follows:

Section 1. Incorporation of Preambles. The Board hereby finds that all of the recitals contained in the preambles to this Ordinance are full, true and correct and does incorporate them into this Ordinance by this reference.

Section 2. Authorization. It is hereby found and determined that the District has been authorized by law to borrow the sum of \$_____ upon the credit of the District and as evidence

of such indebtedness to issue bonds of the District in said amount, the proceeds of said bonds to be used for the purpose of paying certain costs of the Project, and it is necessary and for the best interests of the District that there be issued at this time \$_____ of the bonds so authorized; that the District has been authorized by law to borrow the sum of \$491,200 upon the credit of the District and as evidence of such indebtedness to issue bonds of the District in said amount, the proceeds of said bonds to be used to provide the revenue source for the payment of the principal and interest due on the Prior Alternate Bonds on December 15, 2024, and it is necessary and for the best interests of the District that there be issued at this time \$491,200 of the bonds so authorized; and that said bonds be issued together as one issue of bonds in the aggregate principal amount of \$_____.

Section 3. Bond Details. There be borrowed on the credit of and for and on behalf of the District the sum of \$_____ for the purposes aforesaid; and that bonds of the District (the “*Bonds*”) shall be issued in said amount and shall be designated “General Obligation Limited Tax Park Bonds, Series 2024.” The Bonds shall be dated November 13, 2024, and shall also bear the date of authentication, shall be in fully registered form, shall be in denominations of \$100,000 each and authorized integral multiples of \$1 in excess thereof, shall be numbered 1 and upward, shall become due and payable (without option of prior redemption) on October 15, 2025, and shall bear interest at the rate of _____% per annum.

The Bonds shall bear interest from their date, such interest (computed upon the basis of a 360-day year of twelve 30-day months) being payable on October 15, 2025. Interest on each Bond shall be paid by check or draft of the _____, _____, _____, as bond registrar and paying agent for the Bonds (the “*Bond Registrar*”), payable upon presentation in lawful money of the United States of America, to the person in whose name such Bond is registered

at the close of business on October 1, 2025. The principal of the Bonds shall be payable in lawful money of the United States of America at the principal office of the Bond Registrar.

The Bonds shall be signed by the manual or facsimile signatures of the President and Secretary of the Board, and shall be countersigned by the manual or facsimile signature of the Treasurer of the Board, and the seal of the District shall be affixed thereto or printed thereon, and in case any officer whose signature shall appear on any Bond shall cease to be such officer before the delivery of such Bond, such signature shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until delivery. If the Secretary or the Treasurer of the Board is unable to perform the duties of his or her respective office, then their duties under this Ordinance shall be performed by the Assistant Secretary or the Assistant Treasurer of the Board, respectively.

All Bonds shall have thereon a certificate of authentication substantially in the form hereinafter set forth duly executed by the Bond Registrar as authenticating agent of the District and showing the date of authentication. No Bond shall be valid or obligatory for any purpose or be entitled to any security or benefit under this Ordinance unless and until such certificate of authentication shall have been duly executed by the Bond Registrar by manual signature, and such certificate of authentication upon any such Bond shall be conclusive evidence that such Bond has been authenticated and delivered under this Ordinance. The certificate of authentication on any Bond shall be deemed to have been executed by the Bond Registrar if signed by an authorized officer of the Bond Registrar, but it shall not be necessary that the same officer sign the certificate of authentication on all of the Bonds issued hereunder.

Section 4. Registration of Bonds; Persons Treated as Owners. The District shall cause books (the “*Bond Register*”) for the registration and for the transfer of the Bonds as provided in this Ordinance to be kept at the principal office of the Bond Registrar, which is hereby constituted

and appointed the registrar of the District. The District is authorized to prepare, and the Bond Registrar shall keep custody of, multiple Bond blanks executed by the District for use in the transfer and exchange of Bonds.

Upon surrender for transfer of any Bond at the principal office of the Bond Registrar, duly endorsed by, or accompanied by a written instrument or instruments of transfer in form satisfactory to the Bond Registrar and duly executed by, the registered owner or his or her attorney duly authorized in writing, the District shall execute and the Bond Registrar shall authenticate, date and deliver in the name of the transferee or transferees a new fully registered Bond or Bonds of authorized denominations, for a like aggregate principal amount. Any fully registered Bond or Bonds may be exchanged at said office of the Bond Registrar for a like aggregate principal amount of Bond or Bonds of other authorized denominations. The execution by the District of any fully registered Bond shall constitute full and due authorization of such Bond and the Bond Registrar shall thereby be authorized to authenticate, date and deliver such Bond, *provided, however*, the principal amount of outstanding Bonds authenticated by the Bond Registrar shall not exceed the authorized principal amount of Bonds.

The Bond Registrar shall not be required to transfer or exchange any Bond during the period beginning at the close of business on October 1, 2025, and ending at the opening of business on October 15, 2025.

The person in whose name any Bond shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes, and payment of the principal of or interest on any Bond shall be made only to or upon the order of the registered owner thereof or his or her legal representative. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid.

No service charge shall be made for any transfer or exchange of Bonds, but the District or the Bond Registrar may require payment of a sum sufficient to cover any tax or other governmental charge that may be imposed in connection with any transfer or exchange of Bonds.

Section 5. Form of Bond. The Bonds shall be in substantially the following form; *provided, however,* that if the text of the Bond is to be printed in its entirety on the front side of the Bond, then paragraph [2] and the legend, “See Reverse Side for Additional Provisions”, shall be omitted and paragraphs [6] through [9] shall be inserted immediately after paragraph [1]:

[Form of Bond - Front Side]

REGISTERED
NO. 1

REGISTERED
\$ _____

UNITED STATES OF AMERICA

STATE OF ILLINOIS

COUNTY OF DUPAGE

WHEATON PARK DISTRICT

GENERAL OBLIGATION LIMITED TAX PARK BOND, SERIES 2024

See Reverse Side for
Additional Provisions

Interest
Rate: ___%

Maturity
Date: October 15, 2025

Dated
Date: November 13, 2024

Registered Owner:

Principal Amount:

[1] KNOW ALL PERSONS BY THESE PRESENTS, that the Wheaton Park District, DuPage County, Illinois (the “*District*”), hereby acknowledges itself to owe and for value received promises to pay to the Registered Owner identified above, or registered assigns as hereinafter provided, on the Maturity Date identified above, the Principal Amount identified above and to pay interest (computed on the basis of a 360-day year of twelve 30-day months) on such Principal Amount from the date of this Bond at the Interest Rate per annum set forth above on October 15, 2025. Principal of this Bond is payable in lawful money of the United States of America upon presentation and surrender hereof at the principal office of the _____, _____, _____, as bond registrar and paying agent (the “*Bond Registrar*”). Payment of the installments of interest shall be made to the Registered Owner hereof as shown on the registration books of the District maintained by the Bond Registrar at the close of business on October 1, 2025, and shall be paid by check or draft of the Bond Registrar, payable upon

presentation in lawful money of the United States of America, mailed to the address of such Registered Owner as it appears on such registration books or at such other address furnished in writing by such Registered Owner to the Bond Registrar.

[2] Reference is hereby made to the further provisions of this Bond set forth on the reverse hereof and such further provisions shall for all purposes have the same effect as if set forth at this place.

[3] It is hereby certified and recited that all conditions, acts and things required by law to exist or to be done precedent to and in the issuance of this Bond did exist, have happened, been done and performed in regular and due form and time as required by law; that the indebtedness of the District, including the issue of bonds of which this is one, does not exceed any limitation imposed by law; and that provision has been made for the collection of a direct annual tax to pay the interest hereon as it falls due and also to pay and discharge the principal hereof at maturity. Although this Bond constitutes a general obligation of the District and no limit exists on the rate of said direct annual tax, the amount of said tax is limited by the provisions of the Property Tax Extension Limitation Law of the State of Illinois, as amended (the "*Law*"). The Law provides that the annual amount of the taxes to be extended to pay the issue of Bonds of which this Bond is one and all other limited bonds (as defined in the Local Government Debt Reform Act of the State of Illinois, as amended) heretofore and hereafter issued by the District shall not exceed the debt service extension base (as defined in the Law) of the District (the "*Base*"). Payments on the Bonds from the Base will be made on a parity with the payments on the outstanding limited bonds heretofore issued by the District. The District is authorized to issue from time to time additional limited bonds payable from the Base, as permitted by law, and to determine the lien priority of payments to be made from the Base to pay the District's limited bonds.

[4] This Bond shall not be valid or become obligatory for any purpose until the certificate of authentication hereon shall have been signed by the Bond Registrar.

[5] IN WITNESS WHEREOF, said Wheaton Park District, DuPage County, Illinois, by its Board of Park Commissioners, has caused this Bond to be signed by the manual or duly authorized facsimile signatures of the President and Secretary of said Board of Park Commissioners, and to be countersigned by the manual or duly authorized facsimile signature of the Treasurer thereof, and has caused the seal of the District to be affixed hereto or printed hereon, all as of the Dated Date identified above.

(SEAL)

SPECIMEN
President, Board of Park Commissioners

SPECIMEN
Secretary, Board of Park Commissioners

Countersigned:

SPECIMEN
Treasurer, Board of Park Commissioners

Date of Authentication: November 13, 2024

CERTIFICATE
OF
AUTHENTICATION

Bond Registrar and Paying Agent:

_____, _____

This Bond is one of the Bonds described in the within mentioned ordinance and is one of the General Obligation Limited Tax Park Bonds, Series 2024, of the Wheaton Park District, DuPage County, Illinois.

as Bond Registrar

By _____
SPECIMEN
Authorized Officer

[Form of Bond - Reverse Side]

WHEATON PARK DISTRICT

DUPAGE COUNTY, ILLINOIS

GENERAL OBLIGATION LIMITED TAX PARK BOND, SERIES 2024

[6] This Bond is one of a series of bonds issued by the District for the payment of land condemned or purchased for parks, for the building, maintaining, improving and protecting of the same and the existing land and facilities of the District and for the payment of the expenses incident thereto and to provide for the payment of certain outstanding bonds of the District, pursuant to and in all respects in full compliance with the provisions of the Park District Code of the State of Illinois, and the Local Government Debt Reform Act of the State of Illinois, and all laws amendatory thereof and supplementary thereto, and is authorized by the Board of Park Commissioners of the District by an ordinance duly and properly adopted for that purpose, in all respects as provided by law.

[7] This Bond is transferable by the Registered Owner hereof in person or by his or her attorney duly authorized in writing at the principal office of the Bond Registrar in _____, _____, but only in the manner, subject to the limitations and upon payment of the charges provided in the authorizing ordinance, and upon surrender and cancellation of this Bond. Upon such transfer a new Bond or Bonds of authorized denominations for the same aggregate principal amount will be issued to the transferee in exchange therefor.

[8] The Bonds are issued in fully registered form in the denomination of \$100,000 each and authorized integral multiples of \$1 in excess thereof. This Bond may be exchanged at the principal office of the Bond Registrar for a like aggregate principal amount of Bonds of other authorized denominations, upon the terms set forth in the authorizing ordinance. The Bond

Registrar shall not be required to transfer or exchange any Bond during the period beginning at the close of business on October 1, 2025, and ending at the opening of business on October 15, 2025.

[9] The District and the Bond Registrar may deem and treat the Registered Owner hereof as the absolute owner hereof for the purpose of receiving payment of or on account of principal hereof and interest due hereon and for all other purposes and neither the District nor the Bond Registrar shall be affected by any notice to the contrary.

(ASSIGNMENT)

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto _____

(Name and Address of Assignee)

the within Bond and does hereby irrevocably constitute and appoint _____

attorney to transfer the said Bond on the books kept for registration thereof with full power of substitution in the premises.

Dated: _____

Signature guaranteed: _____

NOTICE: The signature to this assignment must correspond with the name of the registered owner as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

Section 6. Sale of Bonds. The Bonds hereby authorized shall be executed as in this Ordinance provided as soon after the passage hereof as may be, and thereupon be deposited with the Treasurer of the Board, and, after authentication thereof by the Bond Registrar, be by said Treasurer delivered to the _____, _____, _____ (the "Purchaser"), upon receipt of the purchase price therefor, the same being par; the contract for the sale of the Bonds as evidenced by the bid submitted by the Purchaser and accepted by the District (the

“Purchase Contract”) is in all respects ratified, approved and confirmed, it being hereby found and determined that the Purchase Contract is in the best interests of the District and that no person holding any office of the District either by election or appointment, is in any manner financially interested directly in his or her own name or indirectly in the name of any other person, association, trust or corporation, in the Purchase Contract. It is hereby found and determined that the Bonds have been sold at such price and bear interest at such rate that neither the true interest cost (yield) nor the net interest rate received upon such sale exceeds the rates otherwise authorized by applicable law.

The use by the District of the Term Sheet relating to the Bonds in the form now before the Board (the “Term Sheet”) is hereby ratified, approved, and authorized; the execution and delivery of the Term Sheet is hereby authorized; and the officers of the Board are hereby authorized to take any action as may be required on the part of the District to consummate the transactions contemplated by the Purchase Contract, this Ordinance, the Term Sheet and the Bonds.

Section 7. Tax Levy. In order to provide for the collection of a direct annual tax to pay the interest on the Bonds as it falls due, and also to pay and discharge the principal thereof at maturity, there be and there is hereby levied upon all the taxable property within the District a direct annual tax for each of the years while the Bonds or any of them are outstanding, and that there be and there is hereby levied upon all of the taxable property in the District, the following direct annual tax, to-wit:

FOR THE YEAR	A TAX TO PRODUCE THE SUM OF:
2024	\$ for interest and principal up to and including October 15, 2025

Principal or interest maturing at any time when there are not sufficient funds on hand from the foregoing tax levy to pay the same shall be paid from the general funds of the District, and the

fund from which such payment was made shall be reimbursed out of the taxes hereby levied when the same shall be collected.

The District covenants and agrees with the purchasers and the holders of the Bonds that so long as any of the Bonds remain outstanding, the District will take no action or fail to take any action which in any way would adversely affect the ability of the District to levy and collect the foregoing tax levy and the District and its officers will comply with all present and future applicable laws in order to assure that the foregoing taxes will be levied, extended and collected as provided herein and deposited in the fund established to pay the principal of and interest on the Bonds.

Section 8. Filing of Ordinance. Forthwith upon the passage of this Ordinance, the Secretary of the Board is hereby directed to file a certified copy of this Ordinance with the County Clerk of The County of DuPage, Illinois (the "*County Clerk*"), and it shall be the duty of the County Clerk in and for the year 2024 to ascertain the rate necessary to produce the tax herein levied, and extend the same for collection on the tax books against all of the taxable property within the District in connection with other taxes levied in said year for general park purposes, in order to raise the amount aforesaid and in said year such annual tax shall be computed, extended and collected in the same manner as now or hereafter provided by law for the computation, extension and collection of taxes for general park purposes of the District, and when collected, the taxes hereby levied shall be placed to the credit of a special fund to be designated "Park Bond and Interest Fund of 2024" (the "*Bond Fund*"), which taxes are hereby irrevocably pledged to and shall be used only for the purpose of paying the principal of and interest on the Bonds.

Section 9. Limitation on Extension; General Obligation Pledge; Additional Obligations. Notwithstanding any other provision of this Ordinance, the annual amount of the taxes to be extended by the County Clerk to pay the Bonds and all other limited bonds (as defined

in the Debt Reform Act) heretofore and hereafter issued by the District shall not exceed the debt service extension base (as defined in the Property Tax Extension Limitation Law of the State of Illinois, as amended) of the District (the “Base”).

No limit, however, exists on the rate of the direct annual tax levied herein, and the Bonds shall constitute a general obligation of the District.

Payments on the Bonds from the Base will be made on a parity with the payments on the District’s outstanding General Obligation Limited Tax Refunding Park Bonds, Series 2015C. The District is authorized to issue from time to time additional limited bonds payable from the Base, as permitted by law, and to determine the lien priority of payments to be made from the Base to pay the District’s limited bonds.

Section 10. Use of Bond Proceeds. Any accrued interest received on the delivery of the Bonds is hereby appropriated for the purpose of paying first interest due on the Bonds and is hereby ordered deposited into the Bond Fund. The principal proceeds of the Bonds and any premium received from the sale of the Bonds are hereby appropriated to pay the costs of issuance of the Bonds, for the purpose of providing the revenue source for the payment of the Prior Alternate Bonds and for the purpose of paying certain costs of the Project; and of that portion thereof not needed to pay such costs of issuance, \$491,200 is hereby ordered deposited into the fund established in connection with the issuance of the Prior Alternate Bonds to pay the debt service on the Prior Alternate Bonds, and the the balance of said portion is hereby ordered deposited into the Capital Improvement Account of the District. At the time of the issuance of the Bonds, the costs of issuance of the Bonds may be distributed by Speer Financial, Inc., Chicago, Illinois, the Bond Registrar or the Purchaser on behalf of the District from the proceeds of the Bonds.

Section 11. Non-Arbitrage and Tax-Exemption. The District hereby covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within

its control (including, without limitation, making or permitting any use of the proceeds of the Bonds) if taking, permitting or omitting to take such action would cause any of the Bonds to be an arbitrage bond or a private activity bond within the meaning of the Internal Revenue Code of 1986, as amended (the “Code”), or would otherwise cause the interest on the Bonds to be included in the gross income of the recipients thereof for federal income tax purposes. The District acknowledges that, in the event of an examination by the Internal Revenue Service (the “IRS”) of the exemption from Federal income taxation for interest paid on the Bonds, under present rules, the District may be treated as a “taxpayer” in such examination and agrees that it will respond in a commercially reasonable manner to any inquiries from the IRS in connection with such an examination.

The District also agrees and covenants with the purchasers and holders of the Bonds from time to time outstanding that, to the extent possible under Illinois law, it will comply with whatever federal tax law is adopted in the future which applies to the Bonds and affects the tax-exempt status of the Bonds.

The Board hereby authorizes the officials of the District responsible for issuing the Bonds, the same being the President, Secretary and Treasurer of the Board, to make such further covenants and certifications regarding the specific use of the proceeds of the Bonds as approved by the Board and as may be necessary to assure that the use thereof will not cause the Bonds to be arbitrage bonds and to assure that the interest on the Bonds will be exempt from federal income taxation. In connection therewith, the District and the Board further agree: (a) through their officers, to make such further specific covenants, representations as shall be truthful, and assurances as may be necessary or advisable; (b) to consult with counsel approving the Bonds and to comply with such advice as may be given; (c) to pay to the United States, as necessary, such sums of money representing required rebates of excess arbitrage profits relating to the Bonds; (d) to file such

forms, statements, and supporting documents as may be required and in a timely manner; and (e) if deemed necessary or advisable by their officers, to employ and pay fiscal agents, financial advisors, attorneys, and other persons to assist the District in such compliance.

Section 12. Reimbursement. With respect to expenditures for the Project paid within the 60 day period ending on this date and with respect to which no declaration of intent was previously made, the District hereby declares its intent to reimburse such expenditures and hereby allocates proceeds of the Bonds in the amount indicated in the Tax Exemption Certificate and Agreement to be delivered in connection with the issuance of the Bonds to reimburse said expenditures.

Section 13. Designation of Issue. The District hereby designates each of the Bonds as a “qualified tax-exempt obligation” for the purposes and within the meaning of Section 265(b)(3) of the Code.

Section 14. List of Bondholders. The Bond Registrar shall maintain a list of the names and addresses of the holders of all Bonds and upon any transfer shall add the name and address of the new Bondholder and eliminate the name and address of the transferor Bondholder.

Section 15. Duties of Bond Registrar. If requested by the Bond Registrar, the President and Secretary of the Board are authorized to execute the Bond Registrar’s standard form of agreement between the District and the Bond Registrar with respect to the obligations and duties of the Bond Registrar hereunder which may include the following:

- (a) to act as bond registrar, authenticating agent, paying agent and transfer agent as provided herein;
- (b) to maintain a list of Bondholders as set forth herein and to furnish such list to the District upon request, but otherwise to keep such list confidential;
- (c) to cancel and/or destroy Bonds which have been paid at maturity or submitted for exchange or transfer;

(d) to furnish the District at least annually a certificate with respect to Bonds cancelled and/or destroyed; and

(e) to furnish the District at least annually an audit confirmation of Bonds paid, Bonds outstanding and payments made with respect to interest on the Bonds.

Section 16. Record-Keeping Policy and Post-Issuance Compliance Matters. On November 14, 2012, the Board adopted a record-keeping policy (the “*Policy*”) in order to maintain sufficient records to demonstrate compliance with its covenants and expectations to ensure the appropriate federal tax status for the debt obligations of the District, the interest on which is excludable from “gross income” for federal income tax purposes or which enable the District or the holder to receive federal tax benefits, including, but not limited to, qualified tax credit bonds and other specified tax credit bonds. The Board and the District hereby reaffirm the Policy.

Section 17. Severability. If any section, paragraph, clause or provision of this Ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Ordinance.

Section 18. Repeal. All resolutions, ordinances or parts thereof in conflict herewith be and the same are hereby repealed and this Ordinance shall be in full force and effect forthwith upon its adoption.

Adopted October 23, 2024.

President, Board of Park Commissioners

Attest:

Secretary, Board of Park Commissioners

Park Commissioner _____ moved and Park Commissioner _____ seconded the motion that said ordinance as presented and read by title be adopted.

After a full discussion thereof, the President directed that the roll be called for a vote upon the motion to adopt said ordinance.

Upon the roll being called, the following Park Commissioners voted AYE: _____

The following Park Commissioners voted NAY: _____

Whereupon the President declared the motion carried and said ordinance adopted, approved and signed the same in open meeting and directed the Secretary to record the same in full in the records of the Board of Park Commissioners of the Wheaton Park District, DuPage County, Illinois, which was done.

Other business not pertinent to the adoption of said ordinance was duly transacted at said meeting.

Upon motion duly made, seconded and carried, the meeting was adjourned.

Secretary, Board of Park Commissioners

STATE OF ILLINOIS)
) SS
COUNTY OF DUPAGE)

CERTIFICATION OF MINUTES AND ORDINANCE

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Park Commissioners of the Wheaton Park District, DuPage County, Illinois (the “Board”), and as such official am the keeper of the records and files of the Board.

I further certify that the foregoing is a full, true and complete transcript of that portion of the minutes of the meeting of the Board held on the 23rd day of October, 2024, insofar as the same relates to the adoption of Ordinance No. 2024-08 entitled:

AN ORDINANCE providing for the issue of \$_____ General Obligation Limited Tax Park Bonds, Series 2024, of the Wheaton Park District, DuPage County, Illinois, for the payment of land condemned or purchased for parks, for the building, maintaining, improving and protecting of the same and the existing land and facilities of said Park District and for the payment of certain outstanding bonds of said Park District, providing for the levy of a direct annual tax to pay the principal and interest on said bonds and authorizing the sale of said bonds to the purchaser thereof.

a true, correct and complete copy of which said ordinance as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

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 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 an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board at least 48 hours in advance of the holding of said meeting, that at least one copy of said agenda was continuously available for public review during the entire 48-hour period preceding said meeting, that a true, correct and complete copy of said agenda as so posted is attached hereto as *Exhibit A*, 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 that the Board has 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,
this 23rd day of October, 2024.

Secretary, Board of Park Commissioners

(SEAL)

STATE OF ILLINOIS)
) SS
COUNTY OF DUPAGE)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of The County of DuPage, Illinois, and as such official I do further certify that on the ____ day of _____, 2024, there was filed in my office a duly certified copy of Ordinance No. 2024-08 entitled:

AN ORDINANCE providing for the issue of \$_____ General Obligation Limited Tax Park Bonds, Series 2024, of the Wheaton Park District, DuPage County, Illinois, for the payment of land condemned or purchased for parks, for the building, maintaining, improving and protecting of the same and the existing land and facilities of said Park District and for the payment of certain outstanding bonds of said Park District, providing for the levy of a direct annual tax to pay the principal and interest on said bonds and authorizing the sale of said bonds to the purchaser thereof.

duly adopted by the Board of Park Commissioners of the Wheaton Park District, DuPage County, Illinois, on the 23rd day of October, 2024, and that the same has been deposited in the official files and records of my office.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said County, this ____ day of _____, 2024.

County Clerk of The County of DuPage, Illinois

(SEAL)

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)



*S*PEER FINANCIAL, INC.
Independent Municipal Advisor



Park District Financing Alternatives

Property Tax Supported

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

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
2025	2,884,537.37	1.50%	875,504.87
2026	2,927,805.43	1.50%	918,772.93
2027	2,971,722.51	1.50%	962,690.01
2028	3,016,298.34	1.50%	1,007,265.84

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 0.575% of EAV	Statutory Debt Limit 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
Outstanding Debt:			
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
Total	\$7,716,178	\$3,826,178	\$3,826,178
Legal Debt Margin		\$11,732,929	\$73,969,359

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

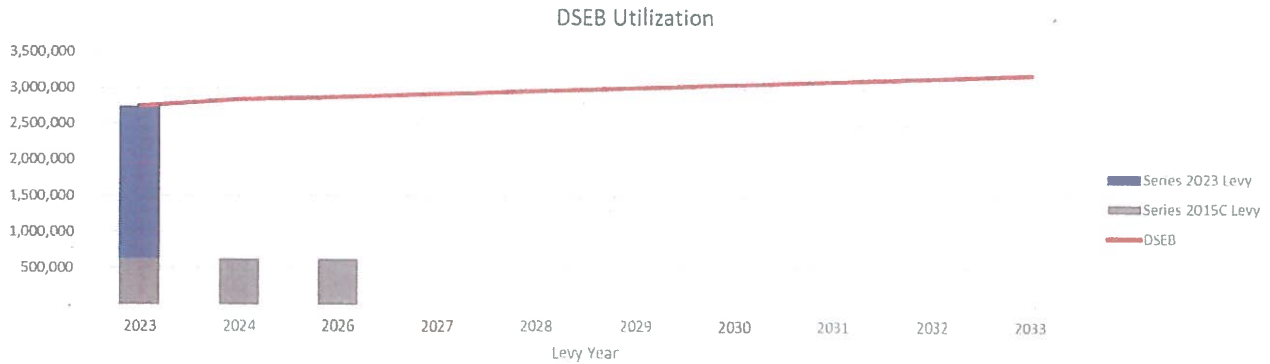
Levy Year	Bond Year	Limited Tax General Obligation Park Bonds, Series 2015C Dated: November 12, 2015				Limited Tax General Obligation Park Bonds, Series 2023 Dated: February 26, 2025				Total Limited Tax General Obligation Park Bonds		
		Principal	Coupon	Interest	Total	Principal	Coupon	Interest	Total	Principal	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
Total			\$ 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
Total Costs of Issuance:		\$18,700.00

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

Capital Proceeds	Series 2024
Total Capital Proceeds	\$1,612,768.00
Rounding:	\$0.00

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

Preliminary, subject to change

Future Limited Tax Bonds

DSEB				Annual Limited Tax Rollover Bonds						Capital Proceeds		
Levy Year	Existing LIGO			Issue Date (12/1)	Payment Date (10/15)	Principal	Interest @ 3%	Projected Debt Service	Remaining DSEB Margin	Estimated Costs Of Issuance (1%)	Payment of 2019A Debt Service	Net Capital Proceeds
	DSEB	Debt	DSEB Margin									
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



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%	
30-Day Visible Supply	Current	Annual High	Annual Low
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
New-Issue Sales	Current	Last Week	Two Weeks
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.



**Wheaton Park District, DuPage County, Illinois
\$2,122,668* General Obligation Limited Tax Park Bonds, Series 2024**

Issuer: Wheaton Park District, DuPage County, Illinois (the "District").

Issue: \$2,122,668* General Obligation Limited Tax Park Bonds, Series 2024 (the "Bonds").

Bid(s) Due: October 23, 2024 by 11:00 A.M. C.S.T.

Award Date: October 23, 2024.

Dated/Delivery Date: November 13, 2024.

Method of Sale: Competitive.

Purchaser: _____ (the "Purchaser").

Interest Payment Date: Interest is due on October 15, 2024. Interest is calculated on the basis of a 360-day year consisting of twelve 30-day months.

Principal Due: October 15, 2024.

Maturity, Amount, Interest Rate and Yield:	<u>Maturity</u>	<u>Principal Amount*</u>	<u>Interest Rate</u>	<u>Yield</u>
	October 15 2025	\$2,122,668	_____%	_____%

Purchase Price: No less than par.

Good Faith Deposit: A good faith deposit will **NOT** be required.

Bank Qualification: The Bonds are "qualified tax-exempt obligations" under Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

Legal Opinion/Tax Exemption: Chapman and Cutler LLP, Chicago, Illinois ("Bond Counsel"), will provide an opinion as to the validity of, and the federal tax exemption of the interest on, the Bonds. Interest on the Bonds is not exempt from present State of Illinois income taxes.

Registrar/Paying Agent: The Purchaser will act as bond registrar and paying agent on the Bonds, unless an agent is appointed by the Purchaser. However, such appointment will be made at the expense of the Purchaser.

Registered or Book-Entry: The Bonds will be registered in the name of the Purchaser unless otherwise requested by the Purchaser.

Rule G-34, as Amended: Rule G-34, as amended, extends to non-dealer municipal advisors the requirement that a municipal advisor obtain a CUSIP number when advising on a competitive transaction in municipal securities.

Rule G-34, as amended, provides a principles-based exception for municipal advisors in competitive sales from the CUSIP number requirements when selling a new issue of municipal securities in certain circumstances where the municipal advisor reasonably believes (e.g., by obtaining a written representation) that the present intent of the purchasing entity is to hold the municipal securities to maturity or earlier redemption or mandatory tender. Specifically, Rule G-34(a)(i)(F) provides as follows:

A form of opinion of Bond Counsel is set forth in Appendix C attached hereto

*Subject to change.

Rule G-34, as Amended (cont.): "(F) [A] municipal advisor advising the issuer with respect to a competitive sale of a new issue, which is being purchased directly by a bank, any entity directly or indirectly controlled by the bank or under common control with the bank, other than a broker, dealer or municipal securities dealer ... may elect not to apply for assignment of a CUSIP number or numbers if the ... municipal advisor reasonably believes (e.g., by obtaining a written representation) that the present intent of the purchasing entity or entities is to hold the municipal securities to maturity"

Should your bid be the best bid and should this not be relevant in your situation please advise Speer Financial, Inc. immediately.

Authorization: The Bonds are being issued pursuant to the Park District Code of the State of Illinois and the Local Government Debt Reform Act of the State of Illinois (the "Debt Reform Act"), each as supplemented and amended, and an ordinance adopted by the Board of Park Commissioners of the District on the Award Date.

Purpose: Proceeds of the Bonds will be used to provide the revenue source for outstanding obligations of the District, as listed below, to fund various capital projects and to pay the costs of issuance of the Bonds.

<u>Issue</u>	<u>Payment Date</u>	<u>Debt Service</u>
General Obligation Refunding Park Bonds (Alternate Revenue Source), Series 2019A	12/15/2024	\$70,950.00

Security: In the opinion of Bond Counsel, the Bonds are valid and legally binding upon the District and are 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, except that the rights of the owners of the Bonds and the enforceability of the Bonds may be limited by bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting creditors' rights and by equitable principles, whether considered at law or in equity, including the exercise of judicial discretion. The amount of said taxes that may be extended to pay the Bonds is, however, limited as provided by the Property Tax Extension Limitation Law of the State of Illinois, as amended (the "Tax Extension Limitation Law"). 491,200.00

Security (cont.):

The Debt Reform Act provides that the Bonds are payable from the debt service extension base of the District (the "Base"), which is an amount equal to that portion of the extension for the District for the 1994 levy year constituting an extension for payment of principal and interest on bonds issued by the District without referendum, but not including alternate bonds issued under Section 15 of the Debt Reform Act or refunding obligations issued to refund or to continue to refund obligations of the District initially issued pursuant to referendum, increased each year, commencing with the 2009 levy year, by the lesser of 5% or the percentage increase in the Consumer Price Index (as defined in the Tax Extension Limitation Law) during the 12-month calendar year preceding the levy year. The amount of the Base for the 2024 levy year is \$2,841,908.74. The Tax Extension Limitation Law further provides that the annual amount of taxes to be extended to pay the Bonds and all other limited bonds heretofore and hereafter issued by the District shall not exceed the Base.

The Bonds constitute one of ^{two} ~~three~~ series of limited bonds of the District which are payable from the Base for the 2024 levy year and include the General Obligation Limited Tax Refunding Park Bonds, Series 2015C and ~~General Obligation Limited Tax Park Bonds, Series 2023~~. The District is authorized to issue from time to time additional limited bonds payable from the Base, as permitted by law, and to determine the lien priority of payments to be made from the Base to pay the District's limited bonds.

Tax Extension Limitation Law:

The District, as a non-home rule unit of local government located in DuPage County, Illinois, became subject to the Tax Extension Limitation Law in 1994 pursuant to a legislative action by the Illinois General Assembly. The effect of the Tax Extension Limitation Law is to limit the amount of property taxes that can be extended for a taxing body. In addition, general obligation bonds, notes and installment contracts payable from ad valorem taxes unlimited as to rate and amount cannot be issued by the affected taxing bodies unless the obligations first are approved at a direct referendum, are alternate bonds or are for certain refunding purposes.

Public Act 89-385, effective August 18, 1995, permits local governments, including the District, to issue limited tax bonds in lieu of general obligation bonds that have otherwise been authorized by applicable law.

Denomination:

\$100,000 each and authorized integral multiples of \$1.00 in excess thereof.

Municipal Advisor:

Speer Financial, Inc., Chicago, Illinois ("Speer").

Expenses:

The District will pay for the legal opinion and Municipal Advisor's fee. At closing, the District will deliver one typed Bond.

No Prior Redemption: The Bonds are not subject to redemption prior to maturity.

Credit Rating: A credit rating will not be requested for the Bonds.

Secondary Market Disclosure: This Bond issue is not subject to the continuing disclosure provisions of Section (b)(5) of Rule 15c2-12 adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934

Investor Letter: The Purchaser will be required to execute an investor letter, in the form attached as Appendix B, wherein the Purchaser will certify to the District and Bond Counsel that it (i) is acquiring the Bonds for its own account and solely for investment purposes and not with a view to any distribution of any Bond or any interest therein or portion thereof or with any present intention of distributing or selling any Bond or any interest therein or portion thereof and (ii) has knowledge and experience in financial and business matters, including the acquisition and holding of tax-exempt obligations, that it is capable of evaluating the merits and risks of purchasing the Bonds and is able to bear such risks.

President, Board of Park Commissioners

Annual Comprehensive Financial Report for the Fiscal Year Ended December 31, 2023

The financial report of the District contained in this **APPENDIX A** (the "2023 Audit") was approved by formal action of the Board of Park Commissioners of the District. The District has not requested that its auditor update information contained in the 2023 Audit; nor has the District requested that its auditor consent to the use of the 2023 Audit in this Term Sheet. The financial information contained in the 2023 Audit has not been updated since the date of the 2023 Audit. The inclusion of the 2023 Audit in this Term Sheet in and of itself is not intended to demonstrate the fiscal condition of the District since the date of the 2023 Audit. Questions or inquiries relating to financial information of the District since the date of the 2023 Audit should be directed Mike Benard, Executive Director.

Form of Investor Letter

PROPOSED FORM OF OPINION OF BOND COUNSEL

[LETTERHEAD OF CHAPMAN AND CUTLER LLP]

[TO BE DATED CLOSING DATE]

Wheaton Park District
 102 East Wesley Street
 Wheaton, Illinois 60187

October 23, 2024

Board of Park Commissioners:

For the \$2,122,668* General Obligation Limited Tax Park Bonds, Series 2024 (the "Bonds"), of the Wheaton Park District, DuPage County, Illinois (the "District"), as described in the annexed Preliminary Term Sheet, we will pay \$_____ (no less than par) plus any accrued interest from the dated date of the Bonds to the date of delivery for the Bonds bearing interest as follows (each rate a multiple of 1/8 or 1/100 of 1%).

MATURITY – OCTOBER 15

\$2,122,668* 2025 _____%

By submitting a bid, any bidder makes the representation that it understands Chapman and Cutler LLP, Chicago, Illinois ("Bond Counsel"), represents the District in the Bond transaction and, if such bidder has retained Bond Counsel in an unrelated matter, such bidder represents that the signatory to the bid is duly authorized to, and does consent to and waive for and on behalf of such bidder any conflict of interest of Bond Counsel arising from any adverse position to the District in this matter; such consent and waiver shall supersede any formalities otherwise required in any separate understandings, guidelines or contractual arrangements between the bidder and Bond Counsel.

The Bonds are to be executed and delivered to us in accordance with the terms of this bid accompanied by the approving legal opinion of Bond Counsel. The purchaser, should it so choose, agrees to **apply for CUSIP numbers within 24 hours** and pay the fee charged by the CUSIP Service Bureau and will accept the Bonds with the CUSIP numbers as entered on the Bonds.

ACCOUNT MANAGER INFORMATION

Firm Name:			
Name/Title of Firm Representative:		Direct Phone:	
Signature:		FAX #:	
Street Address:		State:	
City:		Zip Code:	
Email:			

The foregoing bid was accepted and the Bonds were sold pursuant to an ordinance adopted by the Board of Park Commissioners of the District on October 23, 2024.

WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS

President, Board of Park Commissioners

----- **NOT PART OF THE BID** -----
 (Calculation of net interest cost)

	Bid	Post Sale Revision
Gross Interest	\$	
Less Premium/Plus Discount	\$	
True Interest Cost	\$	
True Interest Rate	%	%
TOTAL BOND YEARS	1,752.05 Years	Years
AVERAGE LIFE	0.858 Years	Years

*Subject to change.

**WHEATON PARK DISTRICT
RESOLUTION 2024-05**

**AUTHORIZING THE ESTIMATE OF THE ANNUAL AGGREGATE LEVY IN
COMPLIANCE WITH THE TRUTH IN TAXATION LAW**

RESOLVED, by the Board of Park Commissioners of the Wheaton Park District, DuPage County, Illinois that, based upon the most recently ascertainable information, the following determinations are hereby made in accordance with the "Truth in Taxation Law":

1. The amount of real estate taxes, exclusive of election costs, public building commission leases and debt service levies, extended by the Park District, plus any amount abated by the Park District before extension, upon the final 2023 real estate tax levy of the Park District (2024 tax bill) is \$13,969,475.
2. The amount of real estate taxes, exclusive of election costs, public building commission leases and debt service levies, proposed to be levied by the Park District for 2024 (2025 tax bill) is \$14,013,317.
3. Based on the foregoing, the estimated percentage increase in the proposed 2024 aggregate levy from the amount of real estate taxes extended upon the final 2023 aggregate levy is 0.31%, and that, accordingly, no public hearing or publication is required under the Truth in Taxation Law.

AYES:

NAYS:

ABSENT:

Passed this 23rd day of October, 2024.

President, Board of Park Commissioners

Attested and Filed this ____ day of _____, 2024.

Secretary, Board of Park Commissioners

STATE OF ILLINOIS)
)
) SS
COUNTY OF DUPAGE)

I, Michael J. Benard, Secretary of the Board of Park Commissioners of the WHEATON PARK DISTRICT, County of DuPage, State of Illinois, do hereby certify that I am the duly qualified and acting Secretary of the Board of Park Commissioners of the Wheaton Park District, County of DuPage and the State of Illinois.

I do further certify that as such official, I have care and custody of all official records of the Board of Park Commissioners of said WHEATON PARK DISTRICT, and I do further certify that the annexed and foregoing Ordinance is a true and correct copy of an Ordinance entitled, “**A RESOLUTION NO. 2024-05 Authorizing the Estimate of Annual Aggregate Levy in Compliance with the Truth in Taxation Law,**” adopted and passed by the Board of Commissioners of the Wheaton Park District on the 23rd of October, 2024. The vote to adopt the aforesaid Resolution was as follows:

AYES: _____ NAYS: _____ ABSENT: _____

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the WHEATON PARK DISTRICT.

Michael J. Benard, Secretary,
Board of Commissioners
WHEATON PARK DISTRICT,
County of DuPage, State of Illinois

CERTIFICATE OF PRESIDING OFFICER

I, John Kelly hereby certify that I am the duly elected and acting President of the Board of Park Commissioners of the Wheaton Park District, Wheaton, DuPage County, Illinois, and that as such President, I am the presiding officer of the corporate authority of said Park District.

I further certify that the attached copy of the ordinance levying and assessing taxes of the Wheaton Park District for 2024, was adopted pursuant to, and in all respects in compliance with, the provisions of Sections 18-60 through 18-85 of the Truth in Taxation Law ("Law").

The notice and hearing requirements of Sections 18-70 through 18-85 of the Law are inapplicable.

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 at Wheaton, Illinois this _____ day of _____, 2024.

President, Board of Park Commissioners

MEMORANDUM

To: Wheaton Park District Board of Commissioners

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

Date: October 2, 2024 *updated October 23, 2024*

Re: 2024 Resolution Authorizing the Estimate of Annual Aggregate Levy

Introduction

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

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

Draft Calculation of Levy

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

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

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

Breakdown of proposed 3.4% Tax Levy Increase	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%
	\$546,467		4%

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

WHEATON PARK DISTRICT							
TAX LEVY WORKSHEET							
2024 Tax Levy (rec'd in subsequent year)							
Fund #	TAX FUND	Statutory Rate Limit (if applicable)	(A) 2023 Extended Figures (DuPage)	(B) 2024 Proposed Levy (A)+(C)	(C) Increase (Decrease)	% Increase/ Decrease (C)/(A)	Extended Tax Rate (B)/EAV (B)/EAV
10	General	0.3500	5,236,521	5,158,001	(78,520)	-1%	0.1869
20	Recreation	0.3700	5,182,478	5,103,958	(78,520)	-2%	0.1850
22	Cosley Zoo	0.0700	1,274,287	1,274,287	0	0%	0.0462
24	Audit	0.0050	14,222	34,354	20,132	142%	0.0012
23	Insurance Liability	None	659,898	827,023	167,125	25%	0.0300
26	Retirement-IMRF	None	193,418	504,118	310,700	161%	0.0183
25	Retirement-Social Security	None	483,546	689,096	205,550	43%	0.0250
	Aggregate Extension		13,044,370	13,590,837	546,467	4%	0.4926
	Aggregate Refunds	None	25,600	0	0	0%	-
21	SRA	0.0400	352,704	476,000	123,296	35%	0.0173
30	Bond & Interest-Limited	None	628,400	631,150	2,750	0%	0.0229
30	Annual Bonds-Limited <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
Proposed by staff			
From 5% CPI	\$610,169	65%	5%
From DuPage New Construction	\$93,730	10%	1%
From TIF Expiration	\$239,150	25%	2%
	\$943,049		8%
Final Levy per Park Board			
0% CPI	\$0	0%	0%
From DuPage New Construction	\$89,783	28%	1%
From TIF Expiration	\$227,760	72%	2%
	\$317,543		3%
Difference of taxes not collected for levy year 2022	\$625,506		

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
Proposed by staff			
From 5% CPI	\$625,580	69%	5%
From DuPage New Construction	\$283,605	31%	2%
	\$909,185		7%
Final Levy per Park Board			
From 2% CPI	\$250,683	48%	2%
From DuPage New Construction	\$275,502	52%	2%
	\$526,185		4%
Difference of taxes not collected for levy year 2023	\$383,000		

Future Tax Picture

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

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

Limiting Rate Calculation:

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

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

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

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

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

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

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

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

Breakdown of Final 2024 Tax Levy extension as directed by Park Board	In Dollars	As a % of increase	As a percentage of levy subject to tax cap
From 3.0% CPI	\$391,418	79%	3.0%
From DuPage New Construction	\$101,529	21%	0.7%
	\$492,947		3.7%

**Due to rounding, the percentages shown in this chart may differ slightly from those percentages reflected on the Tax Levy Worksheet.*

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

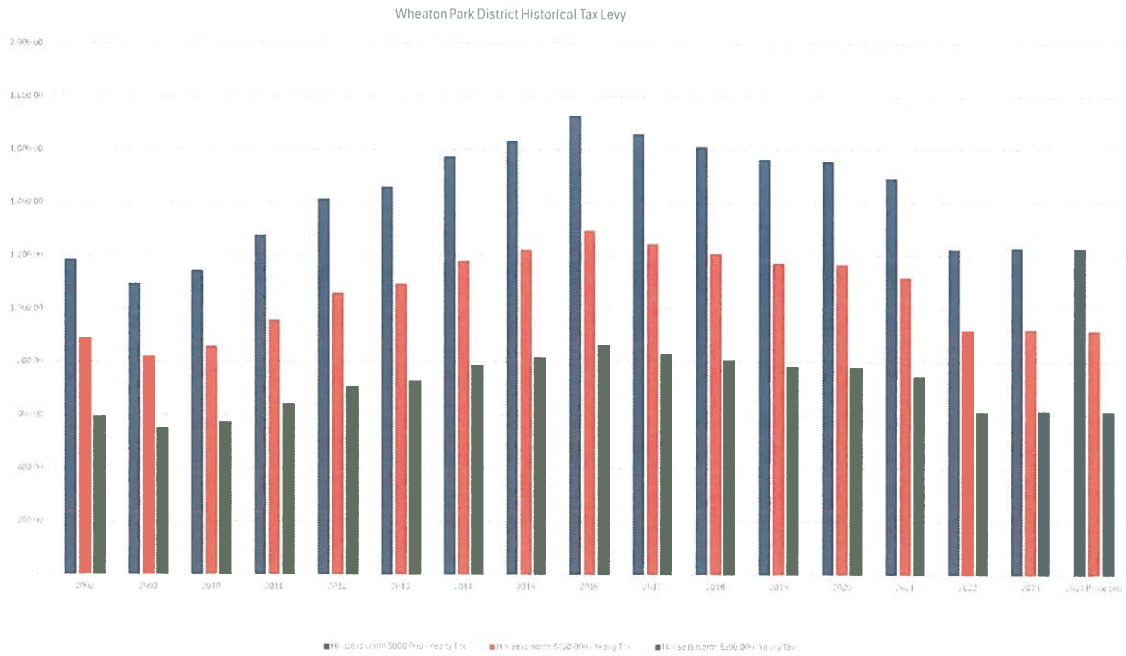
2024 LIMITING RATE			0.4906		
Numerator			Denominator		
Prior Year Levy	13,044,370		Estimated EAV for LY 2024	-3.0%	2,759,057,875
CPI % Increase (Decrease)	3.0%		Prior Year New Constr. w/ change of	100.0%	(20,692,880)
Levy	13,435,701		Valuation		2,788,364,995

Due to the board's decision to use a portion (3%) of the 3.4% allowable CPI under PTELL, a Truth in Taxation hearing will not be needed as the increase in levy is less than 105% of the prior year's extension.

Wheaton Park District Historical Tax Levy

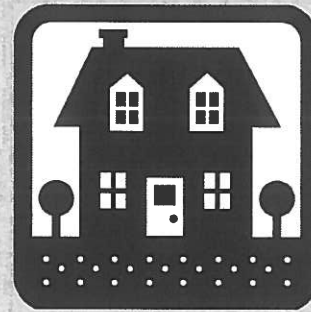
Tax Levy Year - Taxes received the following year

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



Wheaton Park District 2024 Proposed Property Tax Levy

A homeowner
whose



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

Levy Rate History

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

% 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%
Total Tax Rate	4.2%	-2.0%	-4.6%	-2.8%	-2.6%	-0.6%	-0.3%	-2.7%	-20.8%	-0.2%

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
Total Taxes	17,042,174	17,216,483	17,473,077	17,845,006	18,223,515	18,539,124	18,931,884	18,637,466	15,437,340	16,198,799

% 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%
Annual Increase in Taxes	3.1%	1.0%	1.5%	2.1%	2.1%	1.7%	2.1%	-1.6%	-17.2%	4.9%

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

Tax Levy Year	CPI %	Annual Increase (Decrease) in CPI	Cumulative Average CPI %
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%	2.0%
2023	5.0%	0.0%	2.4%
2024	3.4%	-32.0%	2.5%
	Median CPI %		2%

EAV History

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

% Increase(Decrease)

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

Average % Increase(Decrease) in EAV Year by Year

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

Composition of EAV

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

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

New Construction History

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

Limiting Rate

WORKSHEET TO CALCULATE LIMITING RATE FOR LEVY YEAR 2024
Includes TIF Changes

NUMERATOR CALCULATION:

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

DuPage County	13,044,370	
2024 CPI for Levy Year	3.0%	
<i>The CPI is established by the state and provided to the county mid-year.</i>		
NUMERATOR -->	13,435,701	

DENOMINATOR CALCULATION:

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

Year	Estimated EAV	Increase Factor	EAV						
2024 TIF Valuation (DuPage) (2)	2,844,389,562	X 0.9700	2,759,057,875						
2024 Less: DuPage new construction (1)	10,346,440	X 1.000% =	20,692,880						
DENOMINATOR -->	2,834,043,122		2,738,364,995						
<table style="margin: auto;"> <tr> <td style="text-align: right;">Numerator</td> <td style="text-align: right;">13,435,701</td> <td></td> </tr> <tr> <td style="text-align: right;">Denominator</td> <td style="text-align: right;">2,738,364,995</td> <td style="text-align: center;">= 0.4906%</td> </tr> </table>				Numerator	13,435,701		Denominator	2,738,364,995	= 0.4906%
Numerator	13,435,701								
Denominator	2,738,364,995	= 0.4906%							

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

Year	December CPI-19	% 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	161.900	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	215.849	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	238.525	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	256.978	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	308.746	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	5,131,241	(105,280)	-2%	0.1860
20	Recreation	0.3700	5,182,478	5,077,198	(105,280)	-2%	0.1840
22	Cosley Zoo	0.0700	1,274,287	1,274,287	0	0%	0.0462
24	Audit	0.0050	14,222	34,354	20,132	142%	0.0012
23	Insurance Liability	None	659,898	827,023	167,125	25%	0.0300
26	Retirement-IMRF	None	193,418	504,118	310,700	161%	0.0183
25	Retirement-Social Security	None	483,546	689,096	205,550	43%	0.0250
	Aggregate Extension		13,044,370	13,537,317	492,947	4%	0.4906
	Aggregate Refunds	None	25,600	0	0	0%	-
21	SRA	0.0400	352,704	476,000	123,296	35%	0.0173
30	Bond & Interest-Limited	None	628,400	631,150	2,750	0%	0.0229
30	Annual Bonds-Limited						
	Estimated	None	2,120,060	2,210,759	90,698	4%	0.0801
			16,171,135	16,855,226	709,691	4%	0.6109

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

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

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

LEVY

WHEATON PARK DISTRICT TAX LEVY WORKSHEET

2026 Tax Levy (rec'd in subsequent year)

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

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

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2027 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A)	(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>			
10	General	0.3500	5,387,241	5,552,841	165,600	3%	0.1897
20	Recreation	0.3700	5,333,198	5,498,798	165,600	3%	0.1878
22	Cosley Zoo	0.0700	1,379,287	1,434,287	55,000	4%	0.0490
24	Audit	0.0050	49,096	48,330	(766)	-2%	0.0017
23	Insurance Liability	None	844,083	884,303	40,220	5%	0.0302
26	Retirement-IMRF	None	515,668	516,418	750	0%	0.0176
25	Retirement-Social Security	None	756,274	757,544	1,270	0%	0.0259
Aggregate Extension			14,264,847	14,692,521	427,674	3%	0.5018
21	SRA	0.0400	476,000	476,000	0	0%	0.0163
30	Bond & Interest-Limited	None	0	0	0	0%	-
			<u>14,740,847</u>	<u>15,168,521</u>	<u>427,674</u>	<u>3%</u>	<u>0.5181</u>

(B) LIMITING RATE		0.5018	
Numerator		Denominator	
Prior Year Levy	14,253,936	Estimated EAV for LY 2027	2.0% 2,927,934,290
CPI % Increase (Decrease)	3.0%	Prior Year New Constr. w/ change of	1.4% (2,122,944)
Levy	<u>14,681,554</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	5,552,841	5,716,327	163,486	3%	0.1914
20	Recreation	0.3700	5,498,798	5,662,284	163,486	3%	0.1896
22	Cosley Zoo	0.0700	1,434,287	1,494,287	60,000	4%	0.0500
24	Audit	0.0050	48,330	49,791	1,461	3%	0.0017
23	Insurance Liability	None	884,303	925,783	41,480	5%	0.0310
26	Retirement-IMRF	None	516,418	521,018	4,600	1%	0.0174
25	Retirement-Social Security	None	757,544	764,514	6,970	1%	0.0256
	Aggregate Extension		14,692,521	15,134,004	444,083	3%	0.5067
21	SRA	0.0400	476,000	476,000	0	0%	0.0159
30	Bond & Interest-Limited	None	0	0	0	0%	-
			15,168,521	15,610,004	444,083	3%	0.5227

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

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
REVENUE BREAKDOWN						
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
EXPENDITURE BREAKDOWN						
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
	2024	Budget	Prior Yr.	Prior Yr.	Prior Yr.	Prior Yr.
PDRMA Annl Prens (paid monthly)	<i>from projections</i>	Estimate	Estimate + 5%	Estimate + 5%	Estimate + 5%	Estimate + 5%
Property coverage	169,317	180,294	189,309	198,775	208,713	219,149
Workers Comp	268,479	323,535	339,712	356,698	374,532	393,259
Public Liability	90,672	111,410	116,981	122,830	128,972	135,420
Employment Practices Liab.	30,459	40,702	42,737	44,874	47,118	49,474
Pollution Liability	5,274	2,798	2,938	3,084	3,239	3,401
Cyber	8,742	10,548	11,075	11,629	12,210	12,821
Total PDRMA Premiums	572,942	669,288	702,752	737,890	774,784	813,523

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

Audit

AUDIT FUND LEVY (Fund #24)

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

11-Oct-24	<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 <i>(50% of budget)</i>	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	249
Subtotal	14,151	34,182	40,600	48,850	48,088	49,542
Interest	400	400	400	400	400	400
Anticipated Revenues	14,551	34,582	41,000	49,250	48,488	49,942

	2024	Estimated	Estimated	Estimated	Estimated	Estimated
EXPENDITURE BREAKDOWN	<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

REVENUE BREAKDOWN	2024	2025	2026	2027	2028	2029
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

EXPENDITURE BREAKDOWN	2024	Estimated	Estimated	Estimated	Estimated	Estimated
	<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	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

REVENUE BREAKDOWN		2024	2025	2026	2027	2028	2029
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

EXPENDITURE BREAKDOWN		2024	Estimated	Estimated	Estimated	Estimated	Estimated
		<i>from projections</i>	<i>from budget input</i>	<i>from budget input</i>	<i>from budget input</i>	<i>(prior yr + 1%)</i>	<i>(prior yr + 1%)</i>
IMRF		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.

Wheaton Park District

2025 Budget Document

Version created: Monday, October 21, 2024

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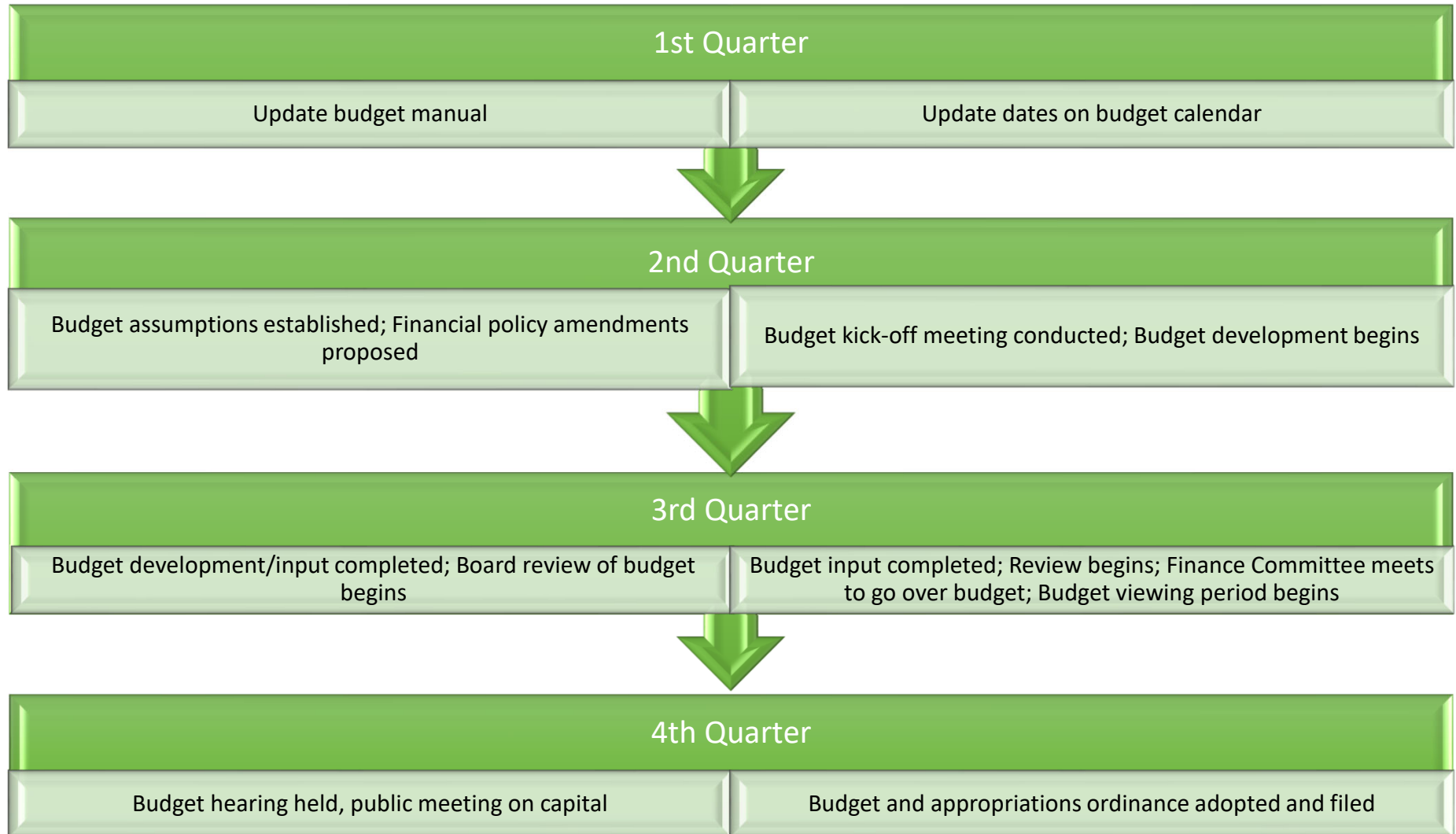
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PROJECTED CASH & INVESTMENTS

Fund Description	Audited 2023	Projected 2024	Budgeted 2025	Budgeted 2026	Budgeted 2027
General	4,240,374	3,916,244	2,817,935	2,135,665	1,594,047
Recreation	7,173,951	6,416,149	5,666,990	4,927,741	4,334,945
Special Recreation	214,991	219,991	186,186	152,381	118,576
Zoo	1,532,407	1,590,970	1,099,325	1,054,933	1,019,864
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	5,494,678	4,841,560	2,566,890
IT	38,233	38,064	37,814	37,558	37,296
Health	279,762	279,262	278,762	278,262	277,512
Operating Funds	21,916,874	20,642,890	17,691,930	14,867,917	11,359,966
Capital Projects Fund	11,671,361	11,461,633	8,476,351	5,784,009	6,932,933
Total Funds	11,671,361	11,461,633	8,476,351	5,784,009	6,932,933
	33,588,236	32,104,523	26,168,281	20,651,927	18,292,899

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
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures (except for debt service fund)	3 to 6 months	2 to 4 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	Min. target is \$5K; Max. is budgeted expenditures	2 - 4 months
FY 2024 Budget Basis:									
Budgeted expenditures less budgeted capital expenditures	5,144,211	11,448,427	2,087,227	668,723	37,414	745,476	519,536	1,301,942	9,680,738
FY 2024 Targets									
Target Minimum	1,286,050	1,908,070	521,810	167,180	9,350	186,370	129,880	5,000	1,613,460
Target Maximum	2,572,110	3,816,140	1,043,610	334,360	18,710	372,740	259,770	1,301,942	3,226,910
Projected Fund Balance 2024									
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)		
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		
Audited Cash & Investments 12/31/2023								880,092	5,947,698
Projected Cash & Investments 12/31/2024								872,762	6,042,115
Analysis Results	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Meets Target	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Meets Target	Over Maximum Target by
Variations									
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
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures (except for debt service fund)	3 to 6 months	2 to 4 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	Min. target is \$5K; Max. is budgeted expenditures	2 - 4 months
FY 2025 Budget Basis:									
Budgeted expenditures less budgeted capital	5,490,721	12,117,667	2,131,545	776,633	42,064	781,013	609,343	1,306,141	10,074,686
FY 2025 Targets									
Target Minimum	1,372,680	2,019,610	532,890	194,160	10,520	195,250	152,340	5,000	1,679,110
Target Maximum	2,745,360	4,039,220	1,065,770	388,320	21,030	390,510	304,670	1,306,141	3,358,230
Projected Fund Balance 2025									
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	(1,098,309)	(749,159)	(491,645)	51,305	(7,482)	1,638	(7,745)		
Projected Fund Balance as of 12/31/2025	2,651,068	3,941,022	1,050,918	384,855	21,586	434,638	348,091		
Projected Cash & Investments 12/31/2024								872,762	6,042,115
Projected Cash & Investments 12/31/2025								805,190	5,494,678
Analysis Results	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
Variances									
Amount over maximum or (under minimum)	-	-	-	-	556	44,128	43,421	-	2,136,448

Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service 30	Golf 60
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures (except for debt service fund)	3 to 6 months	2 to 4 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	Min. target is \$5K; Max. is budgeted expenditures	2 - 4 months
FY 2026 Budget Basis:									
Budgeted expenditures less budgeted capital expenditures	5,593,096	12,300,214	2,133,617	810,097	42,664	800,210	569,872	1,540,947	10,215,618
FY 2026 Targets									
Target Minimum	1,398,270	2,050,040	533,400	202,520	10,670	200,050	142,470	5,000	1,702,600
Target Maximum	2,796,550	4,100,070	1,066,810	405,050	21,330	400,110	284,940	1,540,947	3,405,210
Projected Fund Balance 2026									
Projected Fund Balance as of 12/31/2025	2,651,068	3,941,022	1,050,918	384,855	21,586	434,638	348,091		
Budgeted Net Profit (Loss) for 2026	(682,269)	(739,249)	(44,392)	(13,118)	(1,664)	8,270	(21,040)		
Projected Fund Balance as of 12/31/2026	1,968,798	3,201,773	1,006,526	371,737	19,922	442,908	327,051		
Projected Cash & Investments 12/31/2025								805,190	5,494,678
Projected Cash & Investments 12/31/2026								162,319	4,841,560
Analysis Results	Meets Target	Meets Target	Meets Target	Meets Target	Meets Target	Over Maximum Target by	Over Maximum Target by	Meets Target	Over Maximum Target by
Variations									
Amount over maximum or (under minimum)	-	-	-	-	-	42,798	42,111	-	1,436,350

Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service 30	Golf 60
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures	3 to 6 months	2 to 4 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	Min. target is \$5K; Max. is budgeted expenditures	2 - 4 months
FY 2027 Budget Basis:									
Budgeted expenditures less budget capital expenditures (except for debt service fund)	5,701,169	12,552,535	2,190,832	845,235	48,364	819,507	583,146	928,594	10,348,370
FY 2027 Targets									
Target Minimum	1,425,290	2,092,090	547,710	211,310	12,090	204,880	145,790	5,000	1,724,730
Target Maximum	2,850,580	4,184,180	1,095,420	422,620	24,180	409,750	291,570	928,594	3,449,460
Projected Fund Balance 2026									
Projected Fund Balance as of 12/31/2026	1,968,798	3,201,773	1,006,526	371,737	19,922	442,908	327,051		
Budgeted Net Profit (Loss) for 2027	(541,618)	(592,796)	(35,069)	(2,222)	886	2,991	(1,067)		
Projected Fund Balance as of 12/31/2027	1,427,180	2,608,977	971,457	369,515	20,808	445,899	325,984		
Projected Cash & Investments 12/31/2026								162,319	4,841,560
Projected Cash & Investments 12/31/2027								132,750	2,566,890
Analysis Results	Meets Target	Meets Target	Meets Target	Meets Target	Meets Target	Over Maximum Target by	Over Maximum Target by	Meets Target	Meets Target
Variances									
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
General Fund										
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	\$2,651,068	\$1,968,798
Transfers Out	(\$1,376,843)	(\$1,112,666)	\$0	\$0	(\$2,012,500)	(\$2,840,000)	(\$900,000)	(\$660,500)	(\$550,000)	(\$330,000)
Bottom Line w/o Trf Out	\$611,978	\$916,741	\$1,452,125	\$1,678,554	\$1,651,776	\$1,766,581	\$575,870	(\$437,809)	(\$132,269)	(\$211,618)
Ending Fund Balance	\$2,572,897	\$2,376,972	\$3,829,097	\$5,507,651	\$5,146,926	\$4,073,507	\$3,749,377	\$2,651,068	\$1,968,798	\$1,427,180
Recreation Fund										
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	\$3,941,022	\$3,201,773
Transfers Out	(\$73,157)	(\$281,648)	\$0	\$0	(\$2,275,000)	(\$4,100,000)	(\$2,021,144)	(\$1,500,000)	(\$1,500,000)	(\$1,500,000)
Bottom Line w/o Trf Out	\$1,051,515	\$1,248,933	\$852,015	\$2,042,136	\$2,546,251	\$2,428,521	\$1,263,342	\$750,841	\$760,751	\$907,204
Ending Fund Balance	\$2,986,774	\$3,954,059	\$4,806,074	\$6,848,210	\$7,119,461	\$5,447,982	\$4,690,180	\$3,941,022	\$3,201,773	\$2,608,977

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
Cosley Zoo Fund										
Beginning Fund Balance	\$693,578	\$849,477	\$951,134	\$1,134,564	\$1,547,731	\$1,516,800	\$1,484,000	\$1,542,563	\$1,050,918	\$1,006,526
Transfers Out	\$0	(\$131,160)	\$0	\$0	(\$200,000)	(\$200,000)	(\$100,000)	(\$492,000)	(\$100,000)	(\$100,000)
Bottom Line w/o Trf Out	\$155,899	\$232,816	\$183,430	\$413,167	\$169,069	\$167,200	\$158,563	\$355	\$55,608	\$64,931
Ending Fund Balance	\$849,477	\$951,134	\$1,134,564	\$1,547,731	\$1,516,800	\$1,484,000	\$1,542,563	\$1,050,918	\$1,006,526	\$971,457

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

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

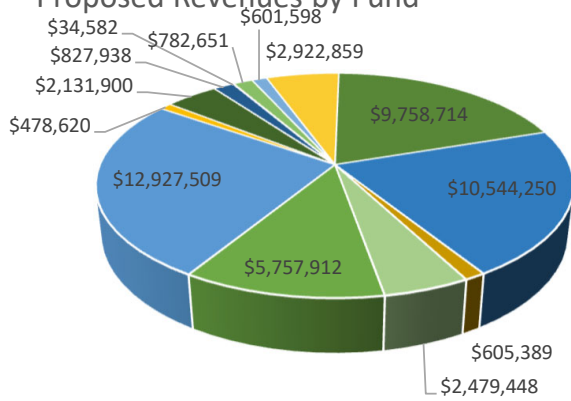
FUND STRUCTURE OVERVIEW

Total Budget - All Funds		<u>(\$55,789,612)</u>
→ Governmental Funds		<u>(\$41,612,338)</u>
→ General		(\$6,856,221)
→ Special Revenue		
→ Recreation		(\$13,676,667)
→ Special Recreation		(\$512,425)
→ Cosley Zoo		(\$2,623,545)
→ Liability		(\$776,633)
→ Audit		(\$42,064)
→ FICA		(\$781,013)
→ IMRF		(\$609,343)
→ Debt Service		(\$2,990,431)
→ Capital Projects		(\$12,743,996)
→ Proprietary Funds		<u>(\$14,177,273)</u>
→ Enterprise Fund		
→ Arrowhead Golf Club		(\$11,091,686)
→ Internal Service Funds		
→ Information Technology		(\$605,639)
→ Health Insurance		(\$2,479,948)

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

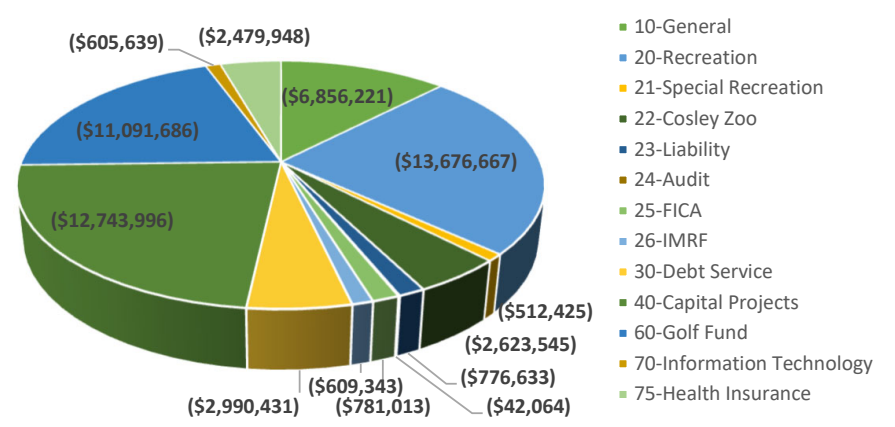
Summarized Revenues and Expenses by Fund

Proposed Revenues by Fund



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

Proposed Expenses by Fund



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

REVENUES	2025 Budget
10-General	\$5,757,912
20-Recreation	\$12,927,509
21-Special Recreation	\$478,620
22-Cosley Zoo	\$2,131,900
23-Liability	\$827,938
24-Audit	\$34,582
25-FICA	\$782,651
26-IMRF	\$601,598
30-Debt Service	\$2,922,859
40-Capital Projects	\$9,758,714
60-Golf Fund	\$10,544,250
70-Information Technology	\$605,389
75-Health Insurance	\$2,479,448
Grand Total	\$49,853,370

EXPENSES	2025 Budget
10-General	(\$6,856,221)
20-Recreation	(\$13,676,667)
21-Special Recreation	(\$512,425)
22-Cosley Zoo	(\$2,623,545)
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	(\$12,743,996)
60-Golf Fund	(\$11,091,686)
70-Information Technology	(\$605,639)
75-Health Insurance	(\$2,479,948)
Grand Total	(\$55,789,612)

Summarized Revenue and Expenses by Fund

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed	Sparkline View of Activity
10-General								
4-Revenues	\$5,759,947	\$6,208,615	\$5,940,543	\$5,891,173	\$5,757,912	\$5,902,827	\$6,036,151	
5-Expenses	(\$6,098,512)	(\$7,402,717)	(\$6,426,211)	(\$6,215,303)	(\$6,856,221)	(\$6,585,096)	(\$6,577,769)	
10-General Total	(\$338,564)	(\$1,194,102)	(\$485,668)	(\$324,130)	(\$1,098,309)	(\$682,269)	(\$541,618)	
20-Recreation								
4-Revenues	\$10,617,351	\$11,948,275	\$12,460,352	\$12,481,319	\$12,927,509	\$13,060,965	\$13,459,739	
5-Expenses	(\$10,331,394)	(\$13,730,933)	(\$13,501,071)	(\$13,239,121)	(\$13,676,667)	(\$13,800,214)	(\$14,052,535)	
20-Recreation Total	\$285,957	(\$1,782,658)	(\$1,040,719)	(\$757,802)	(\$749,159)	(\$739,249)	(\$592,796)	
21-Special Recreation								
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)	
21-Special Recreation Total	\$53,353	\$13,548	\$5,000	\$5,000	(\$33,805)	(\$33,805)	(\$33,805)	
22-Cosley Zoo								
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)	(\$2,623,545)	(\$2,233,617)	(\$2,290,832)	
22-Cosley Zoo Total	(\$22,052)	(\$46,603)	(\$95,758)	\$58,563	(\$491,645)	(\$44,392)	(\$35,069)	
23-Liability								
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)	
23-Liability Total	(\$179,445)	\$42,900	(\$8,404)	(\$4,404)	\$51,305	(\$13,118)	(\$2,222)	
24-Audit								
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)	
24-Audit Total	\$9,435	\$17,154	(\$24,373)	(\$12,159)	(\$7,482)	(\$1,664)	\$886	
25-FICA								
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)	
25-FICA Total	\$119,927	(\$146)	(\$148,318)	(\$136,756)	\$1,638	\$8,270	\$2,991	
26-IMRF								
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
26-IMRF Total	\$138,389	(\$64,322)	(\$211,752)	(\$188,715)	(\$7,745)	(\$21,040)	(\$1,067)	
30-Debt Service								
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)	
30-Debt Service Total	(\$42,700)	(\$49,077)	(\$52,830)	(\$7,330)	(\$67,572)	(\$642,871)	(\$29,569)	
40-Capital Projects								
4-Revenues	\$6,583,185	\$9,892,328	\$10,999,116	\$6,543,792	\$9,758,714	\$4,423,810	\$4,162,730	
5-Expenses	(\$2,890,802)	(\$7,918,175)	(\$15,900,728)	(\$6,753,520)	(\$12,743,996)	(\$7,116,152)	(\$3,013,807)	
40-Capital Projects Total	\$3,692,383	\$1,974,153	(\$4,901,612)	(\$209,728)	(\$2,985,282)	(\$2,692,342)	\$1,148,923	
60-Golf Fund								
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)	(\$11,091,686)	(\$11,294,618)	(\$13,058,370)	
60-Golf Fund Total	\$490,965	\$629,992	(\$409,988)	\$94,417	(\$547,436)	(\$653,118)	(\$2,274,670)	
70-Information Technology								
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)	
70-Information Technology Total	(\$2,569)	(\$2,468)	\$250	(\$169)	(\$250)	(\$256)	(\$262)	
75-Health Insurance								
4-Revenues	\$1,502,634	\$1,805,983	\$2,108,374	\$2,108,374	\$2,479,448	\$2,553,214	\$2,628,937	
5-Expenses	(\$1,502,630)	(\$1,806,005)	(\$2,108,874)	(\$2,108,874)	(\$2,479,948)	(\$2,553,714)	(\$2,629,687)	
75-Health Insurance Total	\$4	(\$22)	(\$500)	(\$500)	(\$500)	(\$500)	(\$750)	
Grand Total	\$4,205,083	(\$461,651)	(\$7,374,670)	(\$1,483,712)	(\$5,936,242)	(\$5,516,355)	(\$2,359,028)	

	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	\$49,853,370	\$45,003,730	\$45,688,169	
5-Expenses	(\$37,845,608)	(\$46,871,426)	(\$56,539,507)	(\$46,347,603)	(\$55,789,612)	(\$50,520,085)	(\$48,047,197)	
Grand Total	\$4,205,083	(\$461,651)	(\$7,374,670)	(\$1,483,712)	(\$5,936,242)	(\$5,516,355)	(\$2,359,028)	

Operating Funds, Excluding Capital and Fund Balance Reserve Transfers

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
10-General							
4-Revenues	\$5,759,947	\$6,208,615	\$5,940,543	\$5,891,173	\$5,757,912	\$5,902,827	\$6,036,151
5-Expenses	(\$4,036,779)	(\$4,374,248)	(\$5,144,211)	(\$5,005,681)	(\$5,490,721)	(\$5,593,096)	(\$5,701,169)
10-General Total	\$1,723,168	\$1,834,367	\$796,332	\$885,492	\$267,191	\$309,731	\$334,982
20-Recreation							
4-Revenues	\$10,617,351	\$11,948,275	\$12,370,352	\$12,481,319	\$12,927,509	\$13,060,965	\$13,459,739
5-Expenses	(\$8,034,666)	(\$9,601,139)	(\$11,448,427)	(\$11,217,977)	(\$12,117,667)	(\$12,300,214)	(\$12,552,535)
20-Recreation Total	\$2,582,685	\$2,347,136	\$921,925	\$1,263,342	\$809,841	\$760,751	\$907,204
21-Special Recreation							
4-Revenues	\$872,016	\$262,298	\$355,240	\$355,240	\$478,620	\$478,620	\$478,620
5-Expenses			\$0	\$0	\$0	\$0	\$0
21-Special Recreation	\$872,016	\$262,298	\$355,240	\$355,240	\$478,620	\$478,620	\$478,620
22-Cosley Zoo							
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)	(\$2,131,545)	(\$2,133,617)	(\$2,190,832)
22-Cosley Zoo Total	\$179,728	\$154,606	\$4,242	\$158,563	\$355	\$55,608	\$64,931
23-Liability							
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)
23-Liability Total	(\$179,445)	\$42,900	(\$8,404)	(\$4,404)	\$51,305	(\$13,118)	(\$2,222)
24-Audit							
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)
24-Audit Total	\$9,435	\$17,154	(\$24,373)	(\$12,159)	(\$7,482)	(\$1,664)	\$886
25-FICA							
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)
25-FICA Total	\$119,927	(\$146)	(\$148,318)	(\$136,756)	\$1,638	\$8,270	\$2,991
26-IMRF							
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)
26-IMRF Total	\$138,389	(\$64,322)	(\$211,752)	(\$188,715)	(\$7,745)	(\$21,040)	(\$1,067)

Operating Funds, Excluding Capital and Fund Balance Reserve Transfers

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
30-Debt Service							
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)
30-Debt Service Total	\$1,296,859	\$1,407,001	\$1,456,518	\$1,502,018	\$1,545,768	\$1,352,590	\$2,009,211
40-Capital Projects							
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)
40-Capital Projects Total	(\$21,637)	\$100,284	\$5,515,284	\$1,340,880	\$4,493,491	(\$479,003)	(\$545,857)
60-Golf Fund							
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)	(\$10,074,686)	(\$10,215,618)	(\$10,348,370)
60-Golf Fund Total	\$1,286,356	\$1,264,601	\$525,012	\$897,730	\$469,564	\$425,882	\$435,330
70-Information Technology							
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)
70-Information Technology Total	(\$101)	\$0	\$250	(\$169)	(\$250)	(\$256)	(\$262)
75-Health Insurance							
4-Revenues	\$1,502,634	\$1,805,983	\$2,108,374	\$2,108,374	\$2,479,448	\$2,553,214	\$2,628,937
5-Expenses	(\$1,502,630)	(\$1,806,005)	(\$2,108,874)	(\$2,108,874)	(\$2,479,948)	(\$2,553,714)	(\$2,629,687)
75-Health Insurance Total	\$4	(\$22)	(\$500)	(\$500)	(\$500)	(\$500)	(\$750)
Grand Total	\$8,007,384	\$7,365,858	\$9,181,458	\$6,060,563	\$8,101,796	\$2,875,870	\$3,683,997
Operating Funds, Excluding Capital and Fund Balance Reserve Transfers							
	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	\$45,395,630	\$40,687,619	\$41,584,489
5-Expenses	(\$27,943,651)	(\$30,190,749)	(\$35,150,487)	(\$34,060,435)	(\$37,293,834)	(\$37,811,749)	(\$37,900,492)
Grand Total	\$8,007,384	\$7,365,858	\$9,181,458	\$6,060,563	\$8,101,796	\$2,875,870	\$3,683,997

Capital Dollars and Fund Balance Reserve Transfers in Funds

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
10-General							
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)	(\$876,600)
10-General Total	(\$2,061,732)	(\$3,028,469)	(\$1,282,000)	(\$1,209,622)	(\$1,365,500)	(\$992,000)	(\$876,600)
20-Recreation							
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)
20-Recreation Total	(\$2,296,728)	(\$4,129,794)	(\$1,962,644)	(\$2,021,144)	(\$1,559,000)	(\$1,500,000)	(\$1,500,000)
21-Special Recreation							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$818,663)	(\$248,750)	(\$350,240)	(\$350,240)	(\$512,425)	(\$512,425)	(\$512,425)
21-Special Recreation	(\$818,663)	(\$248,750)	(\$350,240)	(\$350,240)	(\$512,425)	(\$512,425)	(\$512,425)
22-Cosley Zoo							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$201,780)	(\$201,210)	(\$100,000)	(\$100,000)	(\$492,000)	(\$100,000)	(\$100,000)
22-Cosley Zoo Total	(\$201,780)	(\$201,210)	(\$100,000)	(\$100,000)	(\$492,000)	(\$100,000)	(\$100,000)
23-Liability							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses			\$0	\$0	\$0	\$0	\$0
23-Liability Total			\$0	\$0	\$0	\$0	\$0
24-Audit							
4-Revenues			\$0	\$0	\$0	\$0	\$0
24-Audit Total			\$0	\$0	\$0	\$0	\$0
25-FICA							
4-Revenues			\$0	\$0	\$0	\$0	\$0
25-FICA Total			\$0	\$0	\$0	\$0	\$0
30-Debt Service							
4-Revenues	\$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)
30-Debt Service Total	(\$1,339,559)	(\$1,456,078)	(\$1,509,348)	(\$1,509,348)	(\$1,613,340)	(\$1,995,461)	(\$2,038,780)

Capital Dollars and Fund Balance Reserve Transfers in Funds

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
40-Capital Projects							
4-Revenues	\$5,999,456	\$8,762,219	\$4,661,692	\$4,661,692	\$4,386,790	\$4,255,786	\$4,061,230
5-Expenses	(\$2,285,436)	(\$6,888,350)	(\$15,078,588)	(\$6,212,300)	(\$11,865,563)	(\$6,469,125)	(\$2,366,450)
40-Capital Projects Tot	\$3,714,020	\$1,873,869	(\$10,416,896)	(\$1,550,608)	(\$7,478,773)	(\$2,213,339)	\$1,694,780
60-Golf Fund							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$795,391)	(\$634,609)	(\$935,000)	(\$803,314)	(\$1,017,000)	(\$1,079,000)	(\$2,710,000)
60-Golf Fund Total	(\$795,391)	(\$634,609)	(\$935,000)	(\$803,314)	(\$1,017,000)	(\$1,079,000)	(\$2,710,000)
70-Information Technology							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$2,468)	(\$2,468)	\$0	\$0	\$0	\$0	\$0
70-Information Techni	(\$2,468)	(\$2,468)	\$0	\$0	\$0	\$0	\$0
75-Health Insurance							
4-Revenues			\$0	\$0	\$0	\$0	\$0
75-Health Insurance Total			\$0	\$0	\$0	\$0	\$0
Grand Total	(\$3,802,301)	(\$7,827,509)	(\$16,556,128)	(\$7,544,276)	(\$14,038,038)	(\$8,392,225)	(\$6,043,025)

	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	\$4,103,680
5-Expenses	(\$9,901,957)	(\$16,680,677)	(\$21,389,020)	(\$12,287,168)	(\$18,495,778)	(\$12,708,336)	(\$10,146,705)
Grand Total	(\$3,802,301)	(\$7,827,509)	(\$16,556,128)	(\$7,544,276)	(\$14,038,038)	(\$8,392,225)	(\$6,043,025)

Net Income (Loss) By Fund or Department within Fund

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
10-General							
000-Administration							
4-Revenues	\$3,040,969	\$3,403,182	\$3,064,015	\$3,008,947	\$2,911,348	\$2,981,014	\$3,043,048
5-Expenses	(\$3,168,016)	(\$4,101,373)	(\$2,456,788)	(\$2,344,531)	(\$2,286,417)	(\$2,168,554)	(\$1,974,502)
000-Administration Total	(\$127,047)	(\$698,192)	\$607,227	\$664,416	\$624,930	\$812,460	\$1,068,546
101-Parks Maintenance							
4-Revenues	\$2,500,519	\$2,556,461	\$2,614,660	\$2,614,660	\$2,562,792	\$2,628,313	\$2,690,152
5-Expenses	(\$2,364,586)	(\$2,701,607)	(\$3,285,025)	(\$3,193,955)	(\$3,814,041)	(\$3,640,988)	(\$3,807,624)
101-Parks Maintenance Total	\$135,932	(\$145,146)	(\$670,365)	(\$579,295)	(\$1,251,249)	(\$1,012,675)	(\$1,117,472)
418-Human Resources							
5-Expenses	(\$75,541)	(\$61,174)	(\$77,126)	(\$76,761)	(\$80,328)	(\$81,308)	(\$82,351)
418-Human Resources Total	(\$75,541)	(\$61,174)	(\$77,126)	(\$76,761)	(\$80,328)	(\$81,308)	(\$82,351)
419-Finance							
5-Expenses	(\$282,318)	(\$312,312)	(\$349,013)	(\$344,391)	(\$376,637)	(\$385,943)	(\$396,162)
419-Finance Total	(\$282,318)	(\$312,312)	(\$349,013)	(\$344,391)	(\$376,637)	(\$385,943)	(\$396,162)
430-Historical Museum							
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)
430-Historical Museum Total	\$10,410	\$22,722	\$3,609	\$11,900	(\$15,026)	(\$14,803)	(\$14,179)
10-General Total	(\$338,564)	(\$1,194,102)	(\$485,668)	(\$324,130)	(\$1,098,309)	(\$682,269)	(\$541,618)
20-Recreation							
000-Administration							
4-Revenues	\$5,394,207	\$5,556,222	\$5,508,778	\$5,619,098	\$5,487,135	\$5,549,230	\$5,793,979
5-Expenses	(\$4,069,584)	(\$6,096,999)	(\$4,349,679)	(\$4,324,826)	(\$3,994,140)	(\$4,042,057)	(\$4,095,132)
000-Administration Total	\$1,324,623	(\$540,777)	\$1,159,100	\$1,294,272	\$1,492,995	\$1,507,172	\$1,698,847
101-Parks Maintenance							
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)
101-Parks Maintenance Total	(\$1,200,452)	(\$1,389,906)	(\$1,910,343)	(\$1,846,165)	(\$1,986,606)	(\$1,954,008)	(\$1,981,250)
220-Recreation Programs							

Net Income (Loss) By Fund or Department within Fund

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
220-Recreation Programs Total	\$843,524	\$1,060,873	\$873,862	\$944,062	\$1,051,606	\$1,054,483	\$1,077,585
221-Athletics							
4-Revenues	\$531,501	\$657,806	\$721,000	\$697,296	\$747,400	\$724,269	\$764,985
5-Expenses	(\$467,171)	(\$623,087)	(\$701,389)	(\$658,778)	(\$684,379)	(\$661,468)	(\$701,825)
221-Athletics Total	\$64,331	\$34,718	\$19,611	\$38,518	\$63,021	\$62,801	\$63,160
222-Pools							
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)
222-Pools Total	\$44,728	(\$37,569)	(\$146,538)	(\$159,715)	(\$234,833)	(\$242,479)	(\$250,502)
224-Recreation Facilities							
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)
224-Recreation Facilities Total	(\$424,896)	(\$516,427)	(\$611,183)	(\$590,889)	(\$642,148)	(\$660,828)	(\$680,601)
350-Special Facilities							
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)
350-Special Facilities Total	(\$36,577)	(\$41,015)	(\$18,440)	(\$37,715)	(\$50,531)	(\$52,524)	(\$54,629)
418-Human Resources							
5-Expenses	(\$80,883)	(\$83,750)	(\$103,979)	(\$103,479)	(\$108,938)	(\$110,255)	(\$111,610)
418-Human Resources Total	(\$80,883)	(\$83,750)	(\$103,979)	(\$103,479)	(\$108,938)	(\$110,255)	(\$111,610)
419-Finance							
5-Expenses	(\$248,439)	(\$268,806)	(\$302,809)	(\$296,691)	(\$333,725)	(\$343,612)	(\$353,796)
419-Finance Total	(\$248,439)	(\$268,806)	(\$302,809)	(\$296,691)	(\$333,725)	(\$343,612)	(\$353,796)
20-Recreation Total	\$285,957	(\$1,782,658)	(\$1,040,719)	(\$757,802)	(\$749,159)	(\$739,249)	(\$592,796)
21-Special Recreation							
000-Administration							
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
000-Administration Total	\$53,353	\$13,548	\$5,000	\$5,000	(\$33,805)	(\$33,805)	(\$33,805)
21-Special Recreation Total	\$53,353	\$13,548	\$5,000	\$5,000	(\$33,805)	(\$33,805)	(\$33,805)
22-Cosley Zoo							
000-Administration							
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)	(\$519,948)	(\$131,038)	(\$131,645)
000-Administration Total	\$935,987	\$1,035,051	\$1,223,609	\$1,268,719	\$757,967	\$1,196,627	\$1,250,745
101-Parks Maintenance							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$58,662)	(\$71,211)	(\$71,667)	(\$71,667)	(\$76,023)	(\$78,281)	(\$80,607)
101-Parks Maintenance Total	(\$58,662)	(\$71,211)	(\$71,667)	(\$71,667)	(\$76,023)	(\$78,281)	(\$80,607)
220-Recreation Programs							
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)
220-Recreation Programs Total	\$130,364	\$179,647	\$184,314	\$189,904	\$198,413	\$202,808	\$211,096
350-Special Facilities							
5-Expenses	(\$86,914)	(\$103,997)	(\$123,891)	(\$87,695)	(\$69,511)	(\$70,681)	(\$71,886)
350-Special Facilities Total	(\$86,914)	(\$103,997)	(\$123,891)	(\$87,695)	(\$69,511)	(\$70,681)	(\$71,886)
418-Human Resources							
5-Expenses	(\$8,721)	(\$9,652)	(\$10,836)	(\$10,836)	(\$11,502)	(\$11,719)	(\$11,943)
418-Human Resources Total	(\$8,721)	(\$9,652)	(\$10,836)	(\$10,836)	(\$11,502)	(\$11,719)	(\$11,943)
419-Finance							
5-Expenses	(\$55,470)	(\$59,830)	(\$65,843)	(\$64,965)	(\$71,357)	(\$73,463)	(\$75,633)
419-Finance Total	(\$55,470)	(\$59,830)	(\$65,843)	(\$64,965)	(\$71,357)	(\$73,463)	(\$75,633)
501-Cosley Zoo Operations							
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)
501-Cosley Zoo Operations Total	(\$878,636)	(\$1,016,612)	(\$1,231,443)	(\$1,164,896)	(\$1,219,632)	(\$1,209,682)	(\$1,256,840)
22-Cosley Zoo Total	(\$22,052)	(\$46,603)	(\$95,758)	\$58,563	(\$491,645)	(\$44,392)	(\$35,069)

Net Income (Loss) By Fund or Department within Fund

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
23-Liability							
000-Administration							
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)
000-Administration Total	(\$163,370)	\$61,950	\$18,145	\$22,145	\$78,650	\$14,227	\$25,123
418-Human Resources							
5-Expenses	(\$16,074)	(\$19,049)	(\$26,549)	(\$26,549)	(\$27,345)	(\$27,345)	(\$27,345)
418-Human Resources Total	(\$16,074)	(\$19,049)	(\$26,549)	(\$26,549)	(\$27,345)	(\$27,345)	(\$27,345)
23-Liability Total	(\$179,445)	\$42,900	(\$8,404)	(\$4,404)	\$51,305	(\$13,118)	(\$2,222)
24-Audit							
000-Administration							
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)
000-Administration Total	\$9,435	\$17,154	(\$24,373)	(\$12,159)	(\$7,482)	(\$1,664)	\$886
24-Audit Total	\$9,435	\$17,154	(\$24,373)	(\$12,159)	(\$7,482)	(\$1,664)	\$886
25-FICA							
000-Administration							
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)
000-Administration Total	\$119,927	(\$146)	(\$148,318)	(\$136,756)	\$1,638	\$8,270	\$2,991
25-FICA Total	\$119,927	(\$146)	(\$148,318)	(\$136,756)	\$1,638	\$8,270	\$2,991
26-IMRF							
000-Administration							
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)
000-Administration Total	\$138,389	(\$64,322)	(\$211,752)	(\$188,715)	(\$7,745)	(\$21,040)	(\$1,067)
26-IMRF Total	\$138,389	(\$64,322)	(\$211,752)	(\$188,715)	(\$7,745)	(\$21,040)	(\$1,067)

Net Income (Loss) By Fund or Department within Fund

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
30-Debt Service							
000-Administration							
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)
000-Administration Total	(\$42,700)	(\$49,077)	(\$52,830)	(\$7,330)	(\$67,572)	(\$642,871)	(\$29,569)
30-Debt Service Total	(\$42,700)	(\$49,077)	(\$52,830)	(\$7,330)	(\$67,572)	(\$642,871)	(\$29,569)
40-Capital Projects							
000-Administration							
4-Revenues	\$6,550,185	\$9,858,328	\$8,465,116	\$5,495,692	\$7,019,714	\$4,398,810	\$4,162,730
5-Expenses	(\$605,902)	(\$308,281)	(\$1,631,641)	(\$1,276,661)	(\$941,723)	(\$661,381)	(\$643,507)
000-Administration Total	\$5,944,283	\$9,550,046	\$6,833,475	\$4,219,031	\$6,077,991	\$3,737,429	\$3,519,223
101-Parks Maintenance							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$265,422)	(\$303,677)	(\$348,954)	(\$340,760)	(\$364,160)	(\$372,271)	(\$379,800)
101-Parks Maintenance Total	(\$265,422)	(\$303,677)	(\$348,954)	(\$340,760)	(\$364,160)	(\$372,271)	(\$379,800)
800-Park Project Locations							
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)	(\$11,438,113)	(\$6,082,500)	(\$1,990,500)
800-Park Project Locations Total	(\$1,986,477)	(\$7,272,216)	(\$11,386,133)	(\$4,088,000)	(\$8,699,113)	(\$6,057,500)	(\$1,990,500)
40-Capital Projects Total	\$3,692,383	\$1,974,153	(\$4,901,612)	(\$209,728)	(\$2,985,282)	(\$2,692,342)	\$1,148,923
60-Golf Fund							
000-Administration							
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)	(\$1,849,339)	(\$1,740,197)	(\$1,541,136)
000-Administration Total	(\$1,480,799)	(\$1,317,411)	(\$1,737,226)	(\$1,539,205)	(\$1,794,339)	(\$1,701,697)	(\$1,487,436)
101-Parks Maintenance							
5-Expenses	(\$27,038)	(\$43,093)	(\$42,674)	(\$42,460)	(\$44,494)	(\$45,521)	(\$46,581)
101-Parks Maintenance Total	(\$27,038)	(\$43,093)	(\$42,674)	(\$42,460)	(\$44,494)	(\$45,521)	(\$46,581)

Net Income (Loss) By Fund or Department within Fund

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
350-Special Facilities							
5-Expenses			\$0	\$0	\$0	\$0	\$0
350-Special Facilities Total			\$0	\$0	\$0	\$0	\$0
418-Human Resources							
5-Expenses	(\$59,491)	(\$67,054)	(\$77,575)	(\$77,540)	(\$84,444)	(\$86,516)	(\$88,649)
418-Human Resources Total	(\$59,491)	(\$67,054)	(\$77,575)	(\$77,540)	(\$84,444)	(\$86,516)	(\$88,649)
419-Finance							
5-Expenses	(\$230,476)	(\$247,434)	(\$277,192)	(\$271,947)	(\$306,569)	(\$315,669)	(\$325,043)
419-Finance Total	(\$230,476)	(\$247,434)	(\$277,192)	(\$271,947)	(\$306,569)	(\$315,669)	(\$325,043)
601-Golf Maintenance							
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)	(\$1,447,439)	(\$1,484,758)	(\$3,600,623)
601-Golf Maintenance Total	(\$1,035,113)	(\$1,187,789)	(\$1,530,359)	(\$1,517,456)	(\$1,447,439)	(\$1,484,758)	(\$3,600,623)
611-Pro Shop/Golf Fees							
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)
611-Pro Shop/Golf Fees Total	\$2,303,435	\$2,586,983	\$2,303,167	\$2,489,474	\$2,197,829	\$2,269,638	\$2,442,665
612-Food and Beverage							
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)	(\$6,029,299)	(\$6,251,905)	(\$6,132,309)
612-Food and Beverage Total	\$1,002,321	\$902,416	\$942,554	\$1,050,923	\$924,701	\$704,095	\$823,691
613-Cross Country Skiing							
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)
613-Cross Country Skiing Total	\$18,126	\$3,374	\$9,318	\$2,628	\$7,318	\$7,311	\$7,305
60-Golf Fund Total	\$490,965	\$629,992	(\$409,988)	\$94,417	(\$547,436)	(\$653,118)	(\$2,274,670)
70-Information Technology							
000-Administration							
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)
000-Administration Total	(\$2,569)	(\$2,468)	\$250	(\$169)	(\$250)	(\$256)	(\$262)
70-Information Technology Total	(\$2,569)	(\$2,468)	\$250	(\$169)	(\$250)	(\$256)	(\$262)
75-Health Insurance							
000-Administration							
4-Revenues	\$1,502,634	\$1,805,983	\$2,108,374	\$2,108,374	\$2,479,448	\$2,553,214	\$2,628,937
5-Expenses	(\$1,502,630)	(\$1,806,005)	(\$2,108,874)	(\$2,108,874)	(\$2,479,948)	(\$2,553,714)	(\$2,629,687)
000-Administration Total	\$4	(\$22)	(\$500)	(\$500)	(\$500)	(\$500)	(\$750)
75-Health Insurance Total	\$4	(\$22)	(\$500)	(\$500)	(\$500)	(\$500)	(\$750)
Grand Total	\$4,205,083	(\$461,651)	(\$7,374,670)	(\$1,483,712)	(\$5,936,242)	(\$5,516,355)	(\$2,359,028)

Bottom Line by Fund or Area(s) within Fund

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
10-General							
000-Nonspecified Area							
4-Revenues	\$5,289,235	\$5,736,358	\$5,548,688	\$5,594,386	\$5,486,856	\$5,631,751	\$5,765,055
5-Expenses	(\$3,308,448)	(\$3,644,957)	(\$4,185,803)	(\$4,206,804)	(\$4,587,139)	(\$4,671,026)	(\$4,761,648)
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)	(\$330,000)
000-Nonspecified Area Total	(\$80,107)	(\$936,270)	\$80,885	\$177,961	(\$465,783)	(\$31,275)	\$126,807
113-Green Team							
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)
113-Green Team Total	\$1,035	\$457	\$50	\$300	\$0	\$7	\$14
415-Marketing							
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
415-Marketing Total	(\$248,029)	(\$289,937)	(\$329,611)	(\$312,289)	(\$349,869)	(\$358,691)	(\$367,892)
416-Special Events							
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)
416-Special Events Total	\$22,045	\$50,259	(\$176,900)	(\$138,994)	(\$227,950)	(\$236,617)	(\$243,838)
854-Historical Museum							
5-Expenses	(\$12,901)	(\$14,822)	(\$19,164)	(\$20,164)	(\$19,479)	(\$19,479)	(\$19,479)
854-Historical Museum Total	(\$12,901)	(\$14,822)	(\$19,164)	(\$20,164)	(\$19,479)	(\$19,479)	(\$19,479)
856-Prairie Ave Building							
4-Revenues	\$50,005	\$41,055	\$41,055	\$42,287	\$43,556	\$43,556	\$43,556
5-Expenses	(\$70,612)	(\$44,844)	(\$81,983)	(\$73,231)	(\$78,784)	(\$79,771)	(\$80,786)
7-Capital			\$0	\$0	\$0	\$0	\$0
856-Prairie Ave Building Total	(\$20,607)	(\$3,789)	(\$40,928)	(\$30,944)	(\$35,228)	(\$36,215)	(\$37,230)
10-General Total	(\$338,564)	(\$1,194,102)	(\$485,668)	(\$324,130)	(\$1,098,309)	(\$682,269)	(\$541,618)
20-Recreation							
000-Nonspecified Area							
4-Revenues	\$5,140,103	\$5,298,017	\$5,259,614	\$5,364,400	\$5,234,412	\$5,295,453	\$5,539,132
5-Expenses	(\$1,445,275)	(\$1,648,491)	(\$1,848,070)	(\$1,859,230)	(\$2,017,006)	(\$2,056,219)	(\$2,104,572)
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
000-Nonspecified Area Total	\$1,404,068	(\$450,474)	\$1,358,899	\$1,484,026	\$1,658,406	\$1,739,234	\$1,934,560
112-Lincoln Marsh							
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
112-Lincoln Marsh Total	(\$151,183)	(\$180,201)	(\$255,325)	(\$244,705)	(\$260,263)	(\$265,607)	(\$271,129)
200-Recreation Dept. Area							
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
200-Recreation Dept. Area Total	(\$179,674)	(\$215,840)	(\$244,243)	(\$242,258)	(\$266,850)	(\$273,513)	(\$280,277)
201-Arts and Crafts							
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)
201-Arts and Crafts Total	\$15,033	\$7,384	\$18,594	\$18,488	\$23,455	\$24,124	\$24,809
202-Performing Arts							
4-Revenues	\$82,270	\$115,395	\$136,536	\$140,676	\$167,418	\$170,766	\$174,182
5-Expenses	(\$76,704)	(\$94,698)	(\$106,918)	(\$109,941)	(\$130,891)	(\$133,447)	(\$135,820)
7-Capital	(\$105)	(\$140)	\$0	\$0	\$0	\$0	\$0
202-Performing Arts Total	\$5,462	\$20,558	\$29,618	\$30,735	\$36,527	\$37,320	\$38,362
203-Athletic Programs							
4-Revenues	\$592,518	\$764,227	\$778,150	\$778,237	\$816,053	\$830,601	\$845,416
5-Expenses	(\$423,365)	(\$538,593)	(\$596,923)	(\$572,007)	(\$582,389)	(\$591,168)	(\$600,231)
7-Capital			\$0	\$0	\$0	\$0	\$0
203-Athletic Programs Total	\$169,153	\$225,633	\$181,227	\$206,230	\$233,664	\$239,433	\$245,185
204-Leagues							
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)	(\$1,470,865)	(\$1,399,246)	(\$1,492,779)	(\$1,516,294)	(\$1,540,230)
7-Capital	(\$209)	(\$287)	\$0	\$0	\$0	\$0	\$0
204-Leagues Total	\$308,368	\$426,953	\$325,720	\$428,507	\$397,751	\$405,107	\$412,568
205-Athletics Dept. Area							
4-Revenues	\$78,170	\$77,305	\$60,400	\$68,525	\$68,475	\$69,519	\$70,579
5-Expenses	(\$321,891)	(\$333,393)	(\$409,370)	(\$365,177)	(\$355,994)	(\$363,512)	(\$371,176)
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
205-Athletics Dept. Area Total	(\$245,082)	(\$257,008)	(\$348,970)	(\$296,652)	(\$287,519)	(\$293,993)	(\$300,596)
206-Outdoor Education			\$0	\$0	\$0	\$0	\$0
207-Camps and Preschool							
4-Revenues	\$687,723	\$832,569	\$971,911	\$960,870	\$1,183,776	\$1,188,522	\$1,212,284
5-Expenses	(\$445,086)	(\$537,154)	(\$703,777)	(\$719,356)	(\$876,259)	(\$893,528)	(\$909,952)
7-Capital	(\$105)	(\$140)	\$0	\$0	\$0	\$0	\$0
207-Camps and Preschool Total	\$242,532	\$295,276	\$268,133	\$241,514	\$307,517	\$294,994	\$302,332
208-General Interests							
4-Revenues	\$141,318	\$164,478	\$200,674	\$185,996	\$219,420	\$223,808	\$228,285
5-Expenses	(\$108,085)	(\$149,019)	(\$158,033)	(\$149,843)	(\$168,473)	(\$172,279)	(\$175,392)
7-Capital			\$0	\$0	\$0	\$0	\$0
208-General Interests Total	\$33,233	\$15,459	\$42,641	\$36,153	\$50,947	\$51,530	\$52,893
209-Special Events							
4-Revenues	\$13,128	\$17,971	\$21,464	\$22,632	\$30,439	\$31,683	\$32,243
5-Expenses	(\$7,034)	(\$11,238)	(\$14,094)	(\$13,103)	(\$19,884)	(\$20,207)	(\$20,595)
209-Special Events Total	\$6,094	\$6,733	\$7,370	\$9,529	\$10,555	\$11,476	\$11,648
220-Community Center							
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
220-Community Center Total	(\$853,309)	(\$1,033,809)	(\$1,178,404)	(\$1,127,068)	(\$1,211,952)	(\$1,239,402)	(\$1,268,257)
221-Wheaton Youth Cheerleading							
4-Revenues	\$80,584	\$126,811	\$109,200	\$137,633	\$170,200	\$139,450	\$172,447
5-Expenses	(\$89,744)	(\$126,752)	(\$123,668)	(\$136,082)	(\$160,850)	(\$130,413)	(\$163,125)
221-Wheaton Youth Cheerleading Total	(\$9,160)	\$59	(\$14,468)	\$1,551	\$9,350	\$9,037	\$9,321
222-Wheaton Youth Football							
4-Revenues	\$213,527	\$250,962	\$273,000	\$261,900	\$273,500	\$277,110	\$280,768
5-Expenses	(\$187,327)	(\$226,664)	(\$244,757)	(\$249,414)	(\$241,105)	(\$244,286)	(\$247,509)
7-Capital			\$0	\$0	\$0	\$0	\$0
222-Wheaton Youth Football Total	\$26,199	\$24,298	\$28,243	\$12,486	\$32,395	\$32,824	\$33,259
223-Youth Baseball/Softball							
4-Revenues	\$237,391	\$280,033	\$338,800	\$297,763	\$303,700	\$307,709	\$311,770
5-Expenses	(\$190,099)	(\$244,481)	(\$332,963)	(\$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
223-Youth Baseball/Softball Total	\$47,292	\$10,361	\$5,837	\$24,481	\$21,276	\$20,940	\$20,580
225-Central Athletic Complex							
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
225-Central Athletic Complex Total	(\$97,247)	(\$71,462)	(\$118,534)	(\$121,567)	(\$135,665)	(\$138,035)	(\$140,486)
231-Northside Pool							
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
231-Northside Pool Total	(\$49,700)	(\$88,315)	(\$232,506)	(\$231,324)	(\$260,255)	(\$262,985)	(\$265,870)
232-Rice Pool							
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
232-Rice Pool Total	(\$72,607)	(\$147,867)	(\$470,072)	(\$485,430)	(\$505,823)	(\$511,546)	(\$517,513)
234-Blanchard Building							
4-Revenues	\$0	\$0	\$0	\$800	\$0	\$0	\$0
5-Expenses	\$0	(\$547)	(\$1,565)	(\$33,623)	(\$62,891)	(\$63,976)	(\$65,091)
234-Blanchard Building Total	\$0	(\$547)	(\$1,565)	(\$32,823)	(\$62,891)	(\$63,976)	(\$65,091)
302-Parks Plus Fitness Center							
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
302-Parks Plus Fitness Center Total	(\$19,830)	(\$20,304)	\$25,399	\$284	\$1,398	\$167	(\$1,140)
303-Clocktower Com. and Mini Golf							
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
303-Clocktower Com. and Mini Golf Total	(\$2,718)	(\$1,330)	(\$10,843)	(\$11,603)	(\$12,746)	(\$12,938)	(\$13,150)
304-Mary Lubko Center							
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
304-Mary Lubko Center Total	(\$136,619)	(\$160,265)	(\$160,330)	(\$175,099)	(\$175,146)	(\$179,514)	(\$183,996)
305-Adult Education							
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
305-Adult Education Total	\$27,858	\$17,308	\$0	\$0	\$0	\$0	\$0
415-Marketing							
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
415-Marketing Total	(\$227,686)	(\$252,057)	(\$311,992)	(\$297,656)	(\$333,638)	(\$342,292)	(\$351,200)
416-Special Events							
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)
416-Special Events Total	\$42,607	\$46,180	\$13,350	\$13,400	(\$21,150)	(\$23,153)	(\$21,156)
815-Graf Park							
4-Revenues	\$2,874	\$619	\$1,500	\$1,000	\$1,500	\$1,520	\$1,550
815-Graf Park Total	\$2,874	\$619	\$1,500	\$1,000	\$1,500	\$1,520	\$1,550
20-Recreation Total	\$285,957	(\$1,782,658)	(\$1,040,719)	(\$757,802)	(\$749,159)	(\$739,249)	(\$592,796)
21-Special Recreation							
000-Nonspecified Area							
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)
000-Nonspecified Area Total	\$53,353	\$13,548	\$5,000	\$5,000	(\$33,805)	(\$33,805)	(\$33,805)
21-Special Recreation Total	\$53,353	\$13,548	\$5,000	\$5,000	(\$33,805)	(\$33,805)	(\$33,805)
22-Cosley Zoo							
000-Nonspecified Area							
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)	(\$2,038,512)	(\$2,039,234)	(\$2,093,919)
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
000-Nonspecified Area Total	(\$114,665)	(\$176,986)	(\$214,143)	(\$73,062)	(\$620,547)	(\$176,519)	(\$174,279)
206-Outdoor Education	\$130,364	\$179,647	\$184,314	\$189,904	\$198,413	\$202,808	\$211,096
415-Marketing							
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
415-Marketing Total	(\$37,751)	(\$49,264)	(\$65,928)	(\$58,278)	(\$69,511)	(\$70,681)	(\$71,886)
813-Cosley Zoo							
4-Revenues			\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo Total			\$0	\$0	\$0	\$0	\$0
22-Cosley Zoo Total	(\$22,052)	(\$46,603)	(\$95,758)	\$58,563	(\$491,645)	(\$44,392)	(\$35,069)
23-Liability							
000-Nonspecified Area							
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
000-Nonspecified Area Total	(\$179,445)	\$42,900	(\$8,404)	(\$4,404)	\$51,305	(\$13,118)	(\$2,222)
23-Liability Total	(\$179,445)	\$42,900	(\$8,404)	(\$4,404)	\$51,305	(\$13,118)	(\$2,222)
24-Audit							
000-Nonspecified Area							
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)
000-Nonspecified Area Total	\$9,435	\$17,154	(\$24,373)	(\$12,159)	(\$7,482)	(\$1,664)	\$886
24-Audit Total	\$9,435	\$17,154	(\$24,373)	(\$12,159)	(\$7,482)	(\$1,664)	\$886
25-FICA							
000-Nonspecified Area							
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)
000-Nonspecified Area Total	\$417,922	\$319,009	(\$148,318)	(\$136,756)	\$1,638	\$8,270	\$2,991
213-Recr Pension Area							
5-Expenses	(\$226,225)	(\$239,482)	\$0	\$0	\$0	\$0	\$0
213-Recr Pension Area Total	(\$226,225)	(\$239,482)	\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo							
5-Expenses	(\$71,769)	(\$79,673)	\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo Total	(\$71,769)	(\$79,673)	\$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
25-FICA Total	\$119,927	(\$146)	(\$148,318)	(\$136,756)	\$1,638	\$8,270	\$2,991
26-IMRF							
000-Nonspecified Area							
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)
000-Nonspecified Area Total	\$453,696	\$175,083	(\$211,752)	(\$188,715)	(\$7,745)	(\$21,040)	(\$1,067)
213-Recr Pension Area							
5-Expenses	(\$257,908)	(\$199,140)	\$0	\$0	\$0	\$0	\$0
213-Recr Pension Area Total	(\$257,908)	(\$199,140)	\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo							
5-Expenses	(\$57,399)	(\$40,264)	\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo Total	(\$57,399)	(\$40,264)	\$0	\$0	\$0	\$0	\$0
26-IMRF Total	\$138,389	(\$64,322)	(\$211,752)	(\$188,715)	(\$7,745)	(\$21,040)	(\$1,067)
30-Debt Service							
000-Nonspecified Area							
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)
000-Nonspecified Area Total	(\$42,700)	(\$49,077)	(\$52,830)	(\$7,330)	(\$67,572)	(\$642,871)	(\$29,569)
30-Debt Service Total	(\$42,700)	(\$49,077)	(\$52,830)	(\$7,330)	(\$67,572)	(\$642,871)	(\$29,569)
40-Capital Projects							
000-Nonspecified Area							
4-Revenues	\$6,450,185	\$9,758,328	\$7,965,116	\$4,995,692	\$6,377,714	\$4,298,810	\$4,062,730
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)
000-Nonspecified Area Total	\$5,715,179	\$9,158,284	\$6,684,521	\$4,048,272	\$5,221,831	\$3,265,158	\$3,039,423
112-Lincoln Marsh							
5-Expenses			\$0	\$0	\$0	\$0	\$0
112-Lincoln Marsh Total			\$0	\$0	\$0	\$0	\$0
186-Overpass Construction Project							
4-Revenues			\$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
186-Overpass Construction Project Total			\$0	\$0	\$0	\$0	\$0
187-Central Athletic Complex							
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
187-Central Athletic Complex Total	\$0	\$0	(\$200,000)	(\$170,000)	\$0	\$0	\$0
188-Play for All Project							
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
188-Play for All Project Total	(\$136,319)	(\$11,915)	\$0	\$0	\$0	\$0	\$0
805-Atten							
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
805-Atten Total	(\$71,340)	(\$9,051)	(\$1,000,000)	\$0	(\$1,260,000)	(\$35,000)	\$0
806-Briarpatch							
5-Expenses	\$0	(\$6,000)	\$0	\$0	\$0	\$0	\$0
7-Capital	\$0	(\$243,467)	(\$792,000)	(\$752,000)	(\$16,000)	\$0	\$0
806-Briarpatch Total	\$0	(\$249,467)	(\$792,000)	(\$752,000)	(\$16,000)	\$0	\$0
809-Brighton							
7-Capital			\$0	\$0	\$0	\$0	(\$144,000)
809-Brighton Total			\$0	\$0	\$0	\$0	(\$144,000)
811-Manchester							
5-Expenses	\$0	(\$1,742)	(\$5,000)	\$0	(\$25,000)	\$0	\$0
7-Capital	(\$48,500)	\$0	\$0	\$0	\$0	\$0	(\$400,000)
811-Manchester Total	(\$48,500)	(\$1,742)	(\$5,000)	\$0	(\$25,000)	\$0	(\$400,000)
812-Central Park and.Athletic Ctr.							
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)	(\$226,000)	\$0	(\$500,000)
812-Central Park and.Athletic Ctr. Total	\$0	(\$12,119)	(\$169,213)	(\$102,000)	(\$251,000)	(\$25,000)	(\$525,000)
813-Cosley Zoo							
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
813-Cosley Zoo Total	(\$271,233)	(\$85,238)	(\$2,710,000)	(\$135,000)	\$282,000	(\$125,000)	(\$150,000)
815-Graf Park							
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
815-Graf Park Total	(\$152,870)	(\$141,167)	(\$920,000)	\$0	(\$920,000)	(\$275,000)	\$0
816-Hawthorne Junction			(\$135,000)	(\$45,000)	(\$90,000)	\$0	\$0
817-Herrick	\$0	\$0	\$0	\$0	(\$80,000)	\$0	\$0
818-Hoffman Park							
5-Expenses	(\$3,900)	\$0	(\$22,000)	(\$10,000)	\$0	\$0	\$0
7-Capital	(\$71,340)	(\$208,863)	\$0	\$0	\$0	\$0	\$0
818-Hoffman Park Total	(\$75,240)	(\$208,863)	(\$22,000)	(\$10,000)	\$0	\$0	\$0
819-Hurley Gardens							
5-Expenses	\$0	\$0	(\$5,787)	\$0	(\$20,000)	\$0	\$0
7-Capital	(\$67,705)	(\$50,605)	\$0	\$0	\$0	(\$27,800)	\$0
819-Hurley Gardens Total	(\$67,705)	(\$50,605)	(\$5,787)	\$0	(\$20,000)	(\$27,800)	\$0
820-Kelly Park							
5-Expenses	\$0	(\$726)	\$0	\$0	\$0	\$0	\$0
7-Capital	(\$400,804)	\$0	\$0	\$0	\$0	\$0	\$0
820-Kelly Park Total	(\$400,804)	(\$726)	\$0	\$0	\$0	\$0	\$0
821-Briar Knoll			\$0	\$0	\$0	\$0	\$0
822-Lincoln Marsh							
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
822-Lincoln Marsh Total	(\$19,159)	(\$11,484)	(\$245,320)	(\$30,000)	(\$154,000)	(\$14,000)	(\$14,000)
825-Memorial Park							
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	(\$125,000)	\$0	\$0
825-Memorial Park Total	\$8,000	(\$219,085)	(\$59,000)	(\$5,000)	(\$116,000)	\$0	\$0
826-Northside Park							
5-Expenses	(\$20,843)	(\$17,034)	(\$8,700)	\$0	\$0	\$0	(\$15,000)
7-Capital	\$0	\$0	(\$1,422,000)	(\$242,000)	(\$646,000)	(\$365,000)	\$0
826-Northside Park Total	(\$20,843)	(\$17,034)	(\$1,430,700)	(\$242,000)	(\$646,000)	(\$365,000)	(\$15,000)
827-Presidents Park							

Bottom Line by Fund or Area(s) within Fund

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
7-Capital			\$0	\$0	\$0	\$0	\$0
827-Presidents Park Total			\$0	\$0	\$0	\$0	\$0
828-Rathje							
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
828-Rathje Total	(\$7,833)	(\$37,559)	(\$115,000)	(\$15,500)	(\$90,000)	\$0	(\$7,500)
829-Hull							
7-Capital			\$0	\$0	\$0	\$0	\$0
829-Hull Total			\$0	\$0	\$0	\$0	\$0
835-Seven Gables							
5-Expenses	\$0	(\$24,500)	\$0	\$0	\$0	\$0	\$0
7-Capital	(\$34,059)	\$0	(\$76,275)	\$0	(\$80,000)	\$0	(\$115,000)
835-Seven Gables Total	(\$34,059)	(\$24,500)	(\$76,275)	\$0	(\$80,000)	\$0	(\$115,000)
836-Prairie Path Park							
5-Expenses			\$0	\$0	\$0	\$0	\$0
7-Capital			(\$180,000)	\$0	(\$180,000)	\$0	\$0
836-Prairie Path Park Total			(\$180,000)	\$0	(\$180,000)	\$0	\$0
837-Sunnyside			\$0	\$0	\$0	\$0	\$0
838-Triangle Park							
7-Capital			(\$36,000)	\$0	(\$36,000)	\$0	\$0
838-Triangle Park Total			(\$36,000)	\$0	(\$36,000)	\$0	\$0
839-WW Stevens							
5-Expenses			\$0	\$0	\$0	(\$25,000)	\$0
7-Capital			\$0	\$0	\$0	(\$180,000)	\$0
839-WW Stevens Total			\$0	\$0	\$0	(\$205,000)	\$0
844-Arrowhead Golf Club			\$0	\$0	\$0	\$0	\$0
845-Scottsdale Park	\$0	(\$179,720)	\$0	\$0	\$0	\$0	\$0
846-CC and Rice							
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)	(\$3,230,000)	(\$4,305,000)	(\$445,000)
846-CC and Rice Total	(\$662,374)	(\$4,824,108)	(\$3,035,000)	(\$2,710,000)	(\$3,247,500)	(\$4,319,700)	(\$445,000)
849-Toohey Park							
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
849-Toohey Park Total	(\$53,220)	(\$13,482)	(\$33,725)	(\$26,000)	(\$50,000)	(\$376,000)	(\$65,000)
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)
853-Danada							
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
853-Danada Total	\$0	(\$840)	(\$300,000)	(\$15,500)	(\$830,000)	(\$160,000)	\$0
854-Historical Museum							
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
854-Historical Museum Total	(\$9,298)	(\$1,232)	(\$108,113)	\$0	(\$108,113)	\$0	\$0
855-Central Athletic Complex			\$0	\$0	\$0	\$0	\$0
856-Prairie Ave Building							
5-Expenses	\$0	\$0	(\$8,000)	\$0	(\$8,000)	\$0	\$0
7-Capital			\$0	\$0	\$0	\$0	\$0
856-Prairie Ave Building Total	\$0	\$0	(\$8,000)	\$0	(\$8,000)	\$0	\$0
857-Blanchard Building							
5-Expenses			\$0	\$0	\$0	\$0	\$0
7-Capital	\$0	(\$1,075,190)	\$0	\$0	(\$127,500)	\$0	\$0
857-Blanchard Building Total	\$0	(\$1,075,190)	\$0	\$0	(\$127,500)	\$0	\$0
40-Capital Projects Total	\$3,692,383	\$1,974,153	(\$4,901,612)	(\$209,728)	(\$2,985,282)	(\$2,692,342)	\$1,148,923
60-Golf Fund							
000-Nonspecified Area							
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)	(\$6,861,611)	(\$6,920,029)	(\$7,017,432)
7-Capital	(\$745,286)	(\$584,398)	(\$885,000)	(\$753,314)	(\$967,000)	(\$1,029,000)	(\$2,660,000)
9-Transfers Out	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
000-Nonspecified Area Total	(\$5,129,906)	(\$5,449,637)	(\$7,154,014)	(\$6,672,705)	(\$7,128,611)	(\$7,255,529)	(\$8,943,732)
415-Marketing							
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

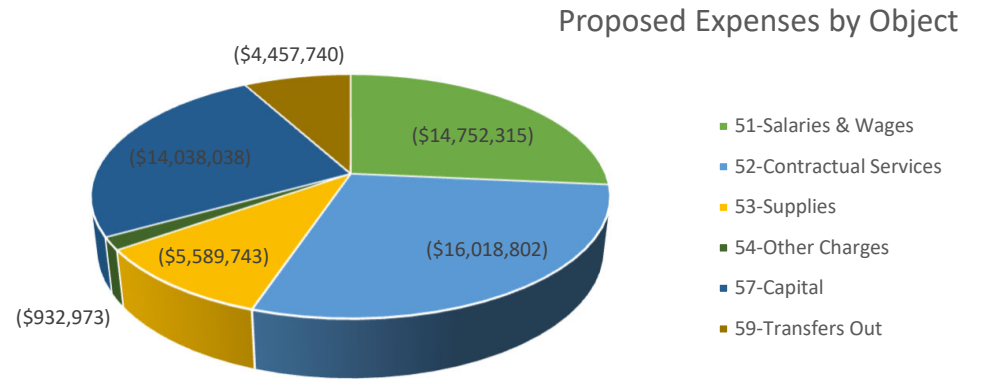
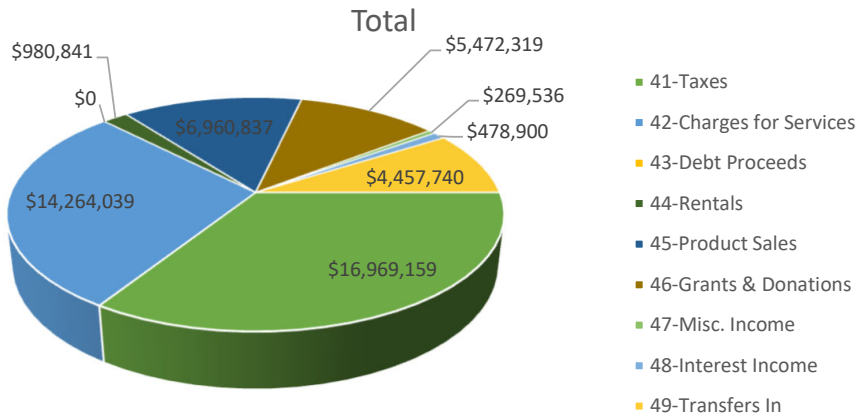
Bottom Line by Fund or Area(s) within Fund

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
415-Marketing Total	(\$119,470)	(\$124,625)	(\$189,551)	(\$179,463)	(\$215,189)	(\$243,921)	(\$222,611)
901-Banquet							
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)	(\$1,145,540)	(\$1,171,353)	(\$1,194,016)
7-Capital	(\$105)	(\$71)	\$0	\$0	\$0	\$0	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
901-Banquet Total	\$1,546,862	\$1,614,861	\$2,112,733	\$1,948,610	\$2,099,460	\$2,073,647	\$2,050,984
902-Restaurant							
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)	(\$882,184)	(\$895,266)	(\$913,988)
7-Capital			\$0	\$0	\$0	\$0	\$0
9-Transfers Out			\$0	\$0	\$0	\$0	\$0
902-Restaurant Total	\$1,543,425	\$1,686,848	\$2,009,840	\$2,022,148	\$1,922,816	\$1,909,734	\$1,891,012
903-Beverage Cart							
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
903-Beverage Cart Total	\$52,443	\$99,205	\$100,344	\$106,455	\$130,282	\$130,282	\$130,282
904-Halfway House							
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
904-Halfway House Total	\$301,356	\$290,710	\$336,704	\$311,704	\$305,797	\$305,797	\$305,797
911-Pro Shop							
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)
911-Pro Shop Total	(\$86,353)	(\$95,172)	(\$112,397)	(\$99,079)	(\$199,525)	(\$207,987)	(\$213,643)
912-Golf Course							
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
912-Golf Course Total	\$2,382,608	\$2,607,802	\$2,486,352	\$2,656,747	\$2,537,534	\$2,634,859	\$2,727,242

Bottom Line by Fund or Area(s) within Fund

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
60-Golf Fund Total	\$490,965	\$629,992	(\$409,988)	\$94,417	(\$547,436)	(\$653,118)	(\$2,274,670)
70-Information Technology							
000-Nonspecified Area							
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
000-Nonspecified Area Total	(\$2,569)	(\$2,468)	\$250	(\$169)	(\$250)	(\$256)	(\$262)
70-Information Technology Total	(\$2,569)	(\$2,468)	\$250	(\$169)	(\$250)	(\$256)	(\$262)
75-Health Insurance							
000-Nonspecified Area							
4-Revenues	\$1,502,634	\$1,805,983	\$2,108,374	\$2,108,374	\$2,479,448	\$2,553,214	\$2,628,937
5-Expenses	(\$1,502,630)	(\$1,806,005)	(\$2,108,874)	(\$2,108,874)	(\$2,479,948)	(\$2,553,714)	(\$2,629,687)
000-Nonspecified Area Total	\$4	(\$22)	(\$500)	(\$500)	(\$500)	(\$500)	(\$750)
75-Health Insurance Total	\$4	(\$22)	(\$500)	(\$500)	(\$500)	(\$500)	(\$750)
Grand Total	\$4,205,083	(\$461,651)	(\$7,374,670)	(\$1,483,712)	(\$5,936,242)	(\$5,516,355)	(\$2,359,028)

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



REVENUES	2025 Budget
41-Taxes	\$16,969,159
42-Charges for Services	\$14,264,039
43-Debt Proceeds	\$0
44-Rentals	\$980,841
45-Product Sales	\$6,960,837
46-Grants & Donations	\$5,472,319
47-Misc. Income	\$269,536
48-Interest Income	\$478,900
49-Transfers In	\$4,457,740
Grand Total	\$49,853,370

EXPENSES	2025 Budget
51-Salaries & Wages	(\$14,752,315)
52-Contractual Services	(\$16,018,802)
53-Supplies	(\$5,589,743)
54-Other Charges	(\$932,973)
57-Capital	(\$14,038,038)
59-Transfers Out	(\$4,457,740)
Grand Total	(\$55,789,612)

Revenues by Source and Expenditures by Object for all Funds

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
4-Revenues							
41-Taxes	\$17,554,516	\$15,641,820	\$16,284,229	\$16,284,229	\$16,969,159	\$17,271,092	\$17,717,941
42-Charges for Services	\$10,689,074	\$12,572,774	\$13,220,162	\$13,387,379	\$14,264,039	\$14,517,363	\$14,877,515
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	\$269,536	\$274,220	\$281,332
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	\$4,103,680
4-Revenues Total	\$42,050,691	\$46,409,776	\$49,164,837	\$44,863,890	\$49,853,370	\$45,003,730	\$45,688,169
5-Expenses							
51-Salaries & Wages	(\$11,299,220)	(\$12,674,783)	(\$14,163,418)	(\$13,918,383)	(\$14,752,315)	(\$15,095,252)	(\$15,446,502)
52-Contractual Services	(\$12,378,492)	(\$12,266,061)	(\$14,607,579)	(\$14,182,991)	(\$16,018,802)	(\$16,367,507)	(\$16,076,299)
53-Supplies	(\$3,753,587)	(\$4,633,612)	(\$5,499,705)	(\$5,155,316)	(\$5,589,743)	(\$5,412,352)	(\$5,470,643)
54-Other Charges	(\$512,352)	(\$616,293)	(\$879,786)	(\$803,745)	(\$932,973)	(\$936,638)	(\$907,048)
57-Capital	(\$3,824,498)	(\$7,827,509)	(\$16,646,128)	(\$7,544,276)	(\$14,038,038)	(\$8,392,225)	(\$6,043,025)
59-Transfers Out	(\$6,077,459)	(\$8,853,169)	(\$4,742,892)	(\$4,742,892)	(\$4,457,740)	(\$4,316,111)	(\$4,103,680)
5-Expenses Total	(\$37,845,608)	(\$46,871,426)	(\$56,539,507)	(\$46,347,603)	(\$55,789,612)	(\$50,520,085)	(\$48,047,197)
Grand Total	\$4,205,083	(\$461,651)	(\$7,374,670)	(\$1,483,712)	(\$5,936,242)	(\$5,516,355)	(\$2,359,028)

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
10-General							
4-Revenues							
41-Taxes	\$4,925,992	\$5,074,989	\$5,209,320	\$5,209,320	\$5,105,584	\$5,236,626	\$5,360,304
42-Charges for Services	\$399,472	\$422,549	\$356,168	\$288,718	\$265,491	\$268,205	\$270,557
43-Debt Proceeds			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$58,241	\$46,107	\$51,505	\$51,985	\$54,556	\$55,556	\$56,556
45-Product Sales	\$77,066	\$76,618	\$68,300	\$52,800	\$53,500	\$53,770	\$54,040
46-Grants & Donations	\$167,637	\$174,908	\$182,750	\$175,850	\$186,281	\$192,045	\$197,893
47-Misc. Income	\$29,593	\$266,795	\$7,500	\$7,500	\$7,500	\$7,625	\$7,800
48-Interest Income	\$101,946	\$146,648	\$65,000	\$105,000	\$85,000	\$89,000	\$89,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$5,759,947	\$6,208,615	\$5,940,543	\$5,891,173	\$5,757,912	\$5,902,827	\$6,036,151
5-Expenses							
51-Salaries & Wages	(\$2,280,047)	(\$2,470,342)	(\$2,786,320)	(\$2,776,758)	(\$2,995,921)	(\$3,076,080)	(\$3,154,622)
52-Contractual Services	(\$1,190,093)	(\$1,273,483)	(\$1,563,101)	(\$1,523,070)	(\$1,740,024)	(\$1,766,013)	(\$1,793,510)
53-Supplies	(\$425,252)	(\$446,290)	(\$544,869)	(\$505,813)	(\$532,639)	(\$528,548)	(\$529,737)
54-Other Charges	(\$141,388)	(\$184,133)	(\$249,921)	(\$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)	(\$330,000)
5-Expenses Total	(\$6,098,512)	(\$7,402,717)	(\$6,426,211)	(\$6,215,303)	(\$6,856,221)	(\$6,585,096)	(\$6,577,769)
10-General Total	(\$338,564)	(\$1,194,102)	(\$485,668)	(\$324,130)	(\$1,098,309)	(\$682,269)	(\$541,618)
20-Recreation							
4-Revenues							
41-Taxes	\$4,879,003	\$5,022,691	\$5,155,473	\$5,155,473	\$5,051,812	\$5,182,853	\$5,306,532
42-Charges for Services	\$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
4-Revenues Total	\$10,617,351	\$11,948,275	\$12,460,352	\$12,481,319	\$12,927,509	\$13,060,965	\$13,459,739

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
5-Expenses							
51-Salaries & Wages	(\$4,296,577)	(\$4,866,521)	(\$5,334,740)	(\$5,349,269)	(\$5,682,556)	(\$5,808,715)	(\$5,936,741)
52-Contractual Services	(\$2,768,263)	(\$3,621,181)	(\$4,331,143)	(\$4,233,283)	(\$4,643,144)	(\$4,719,404)	(\$4,798,470)
53-Supplies	(\$821,466)	(\$950,710)	(\$1,528,087)	(\$1,385,309)	(\$1,525,185)	(\$1,500,645)	(\$1,543,779)
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)
5-Expenses Total	(\$10,331,394)	(\$13,730,933)	(\$13,501,071)	(\$13,239,121)	(\$13,676,667)	(\$13,800,214)	(\$14,052,535)
20-Recreation Total	\$285,957	(\$1,782,658)	(\$1,040,719)	(\$757,802)	(\$749,159)	(\$739,249)	(\$592,796)
21-Special Recreation							
4-Revenues							
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
4-Revenues Total	\$872,016	\$262,298	\$355,240	\$355,240	\$478,620	\$478,620	\$478,620
5-Expenses							
51-Salaries & Wages			\$0	\$0	\$0	\$0	\$0
52-Contractual Services			\$0	\$0	\$0	\$0	\$0
53-Supplies			\$0	\$0	\$0	\$0	\$0
57-Capital	(\$818,663)	(\$248,750)	(\$350,240)	(\$350,240)	(\$512,425)	(\$512,425)	(\$512,425)
5-Expenses Total	(\$818,663)	(\$248,750)	(\$350,240)	(\$350,240)	(\$512,425)	(\$512,425)	(\$512,425)
21-Special Recreation Total	\$53,353	\$13,548	\$5,000	\$5,000	(\$33,805)	(\$33,805)	(\$33,805)
22-Cosley Zoo							
4-Revenues							
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
4-Revenues Total	\$1,698,006	\$1,884,550	\$2,091,469	\$2,129,949	\$2,131,900	\$2,189,225	\$2,255,763
5-Expenses							
51-Salaries & Wages	(\$1,030,937)	(\$1,152,670)	(\$1,335,560)	(\$1,262,213)	(\$1,327,911)	(\$1,366,959)	(\$1,407,177)
52-Contractual Services	(\$271,467)	(\$324,513)	(\$468,422)	(\$449,539)	(\$466,368)	(\$480,438)	(\$491,371)
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)
5-Expenses Total	(\$1,720,058)	(\$1,931,154)	(\$2,187,227)	(\$2,071,386)	(\$2,623,545)	(\$2,233,617)	(\$2,290,832)
22-Cosley Zoo Total	(\$22,052)	(\$46,603)	(\$95,758)	\$58,563	(\$491,645)	(\$44,392)	(\$35,069)
23-Liability							
4-Revenues							
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
4-Revenues Total	\$278,075	\$565,003	\$660,319	\$664,319	\$827,938	\$796,979	\$843,013
5-Expenses							
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
5-Expenses Total	(\$457,519)	(\$522,103)	(\$668,723)	(\$668,723)	(\$776,633)	(\$810,097)	(\$845,235)
23-Liability Total	(\$179,445)	\$42,900	(\$8,404)	(\$4,404)	\$51,305	(\$13,118)	(\$2,222)
24-Audit							
4-Revenues							

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
4-Revenues Total	\$31,635	\$44,154	\$13,041	\$13,041	\$34,582	\$41,000	\$49,250
5-Expenses							
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
5-Expenses Total	(\$22,200)	(\$27,000)	(\$37,414)	(\$25,200)	(\$42,064)	(\$42,664)	(\$48,364)
24-Audit Total	\$9,435	\$17,154	(\$24,373)	(\$12,159)	(\$7,482)	(\$1,664)	\$886
25-FICA							
4-Revenues							
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
4-Revenues Total	\$715,835	\$664,189	\$597,158	\$597,158	\$782,651	\$808,480	\$822,498
5-Expenses							
52-Contractual Services	(\$595,908)	(\$664,335)	(\$745,476)	(\$733,914)	(\$781,013)	(\$800,210)	(\$819,507)
5-Expenses Total	(\$595,908)	(\$664,335)	(\$745,476)	(\$733,914)	(\$781,013)	(\$800,210)	(\$819,507)
25-FICA Total	\$119,927	(\$146)	(\$148,318)	(\$136,756)	\$1,638	\$8,270	\$2,991
26-IMRF							
4-Revenues							
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
4-Revenues Total	\$715,065	\$374,753	\$307,784	\$307,784	\$601,598	\$548,832	\$582,079

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
5-Expenses							
52-Contractual Services	(\$576,676)	(\$439,075)	(\$519,536)	(\$496,499)	(\$609,343)	(\$569,872)	(\$583,146)
5-Expenses Total	(\$576,676)	(\$439,075)	(\$519,536)	(\$496,499)	(\$609,343)	(\$569,872)	(\$583,146)
26-IMRF Total	\$138,389	(\$64,322)	(\$211,752)	(\$188,715)	(\$7,745)	(\$21,040)	(\$1,067)
30-Debt Service							
4-Revenues							
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
4-Revenues Total	\$4,272,591	\$2,778,423	\$2,839,660	\$2,885,660	\$2,922,859	\$2,953,862	\$2,980,255
5-Expenses							
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)
5-Expenses Total	(\$4,315,291)	(\$2,827,500)	(\$2,892,490)	(\$2,892,990)	(\$2,990,431)	(\$3,596,733)	(\$3,009,824)
30-Debt Service Total	(\$42,700)	(\$49,077)	(\$52,830)	(\$7,330)	(\$67,572)	(\$642,871)	(\$29,569)
40-Capital Projects							
4-Revenues							
41-Taxes			\$0	\$0	\$0	\$0	\$0
42-Charges for Services			\$0	\$0	\$0	\$0	\$0
43-Debt Proceeds			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$32,024	\$32,024	\$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	\$4,061,230

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

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
4-Revenues Total	\$6,583,185	\$9,892,328	\$10,999,116	\$6,543,792	\$9,758,714	\$4,423,810	\$4,162,730
5-Expenses							
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)	(\$11,794,613)	(\$6,408,800)	(\$2,324,000)
59-Transfers Out	(\$100,200)	(\$90,950)	(\$81,200)	(\$81,200)	(\$70,950)	(\$60,325)	(\$42,450)
5-Expenses Total	(\$2,890,802)	(\$7,918,175)	(\$15,900,728)	(\$6,753,520)	(\$12,743,996)	(\$7,116,152)	(\$3,013,807)
40-Capital Projects Total	\$3,692,383	\$1,974,153	(\$4,901,612)	(\$209,728)	(\$2,985,282)	(\$2,692,342)	\$1,148,923
60-Golf Fund							
4-Revenues							
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
4-Revenues Total	\$8,601,607	\$9,470,201	\$10,205,750	\$10,300,250	\$10,544,250	\$10,641,500	\$10,783,700
5-Expenses							
51-Salaries & Wages	(\$3,518,641)	(\$3,993,990)	(\$4,498,425)	(\$4,324,734)	(\$4,527,774)	(\$4,619,359)	(\$4,717,948)
52-Contractual Services	(\$1,555,089)	(\$1,790,592)	(\$2,138,802)	(\$2,084,562)	(\$2,428,093)	(\$2,462,553)	(\$2,516,250)
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)	(\$334,155)	(\$340,155)	(\$320,155)
57-Capital	(\$745,391)	(\$584,609)	(\$885,000)	(\$753,314)	(\$967,000)	(\$1,029,000)	(\$2,660,000)
59-Transfers Out	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
5-Expenses Total	(\$8,110,643)	(\$8,840,208)	(\$10,615,738)	(\$10,205,833)	(\$11,091,686)	(\$11,294,618)	(\$13,058,370)
60-Golf Fund Total	\$490,965	\$629,992	(\$409,988)	\$94,417	(\$547,436)	(\$653,118)	(\$2,274,670)

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
70-Information Technology							
4-Revenues							
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
4-Revenues Total	\$402,745	\$511,003	\$586,031	\$585,831	\$605,389	\$604,416	\$605,435
5-Expenses							
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
5-Expenses Total	(\$405,314)	(\$513,471)	(\$585,781)	(\$585,999)	(\$605,639)	(\$604,672)	(\$605,697)
70-Information Technology Total	(\$2,569)	(\$2,468)	\$250	(\$169)	(\$250)	(\$256)	(\$262)
75-Health Insurance							
4-Revenues							
42-Charges for Services	\$1,382,150	\$1,651,737	\$1,925,292	\$1,925,292	\$2,285,012	\$2,352,960	\$2,422,940
47-Misc. Income	\$120,480	\$154,250	\$182,582	\$182,582	\$193,936	\$199,754	\$205,747
48-Interest Income	\$4	(\$4)	\$500	\$500	\$500	\$500	\$250
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$1,502,634	\$1,805,983	\$2,108,374	\$2,108,374	\$2,479,448	\$2,553,214	\$2,628,937
5-Expenses							
52-Contractual Services	(\$1,502,630)	(\$1,806,005)	(\$2,108,874)	(\$2,108,874)	(\$2,479,948)	(\$2,553,714)	(\$2,629,687)
5-Expenses Total	(\$1,502,630)	(\$1,806,005)	(\$2,108,874)	(\$2,108,874)	(\$2,479,948)	(\$2,553,714)	(\$2,629,687)
75-Health Insurance Total	\$4	(\$22)	(\$500)	(\$500)	(\$500)	(\$500)	(\$750)
Grand Total	\$4,205,083	(\$461,651)	(\$7,374,670)	(\$1,483,712)	(\$5,936,242)	(\$5,516,355)	(\$2,359,028)

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
10-General							
4-Revenues							
41-Taxes	\$4,925,992	\$5,074,989	\$5,209,320	\$5,209,320	\$5,105,584	\$5,236,626	\$5,360,304
42-Charges for Services	\$399,472	\$422,549	\$356,168	\$288,718	\$265,491	\$268,205	\$270,557
43-Bond Proceeds			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$58,241	\$46,107	\$51,505	\$51,985	\$54,556	\$55,556	\$56,556
45-Product Sales	\$77,066	\$76,618	\$68,300	\$52,800	\$53,500	\$53,770	\$54,040
46-Grants and Donations	\$167,637	\$174,908	\$182,750	\$175,850	\$186,281	\$192,045	\$197,893
47-Miscellaneous Income	\$29,593	\$266,795	\$7,500	\$7,500	\$7,500	\$7,625	\$7,800
48-Interest Income	\$101,946	\$146,648	\$65,000	\$105,000	\$85,000	\$89,000	\$89,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$5,759,947	\$6,208,615	\$5,940,543	\$5,891,173	\$5,757,912	\$5,902,827	\$6,036,151
5-Expenses							
51-Full Time Salary & Wages	(\$2,035,922)	(\$2,114,709)	(\$2,244,098)	(\$2,258,286)	(\$2,365,695)	(\$2,436,688)	(\$2,508,781)
51-Part Time Wages	(\$244,124)	(\$355,634)	(\$542,222)	(\$518,472)	(\$630,226)	(\$639,393)	(\$645,841)
52-Computer Services	(\$104,187)	(\$131,420)	(\$138,212)	(\$138,212)	(\$151,487)	(\$156,436)	(\$157,459)
52-Contractual Services	(\$474,509)	(\$490,880)	(\$647,636)	(\$631,195)	(\$684,720)	(\$680,328)	(\$680,626)
52-Health & Life Insurance	(\$458,751)	(\$493,603)	(\$578,406)	(\$578,406)	(\$694,098)	(\$714,727)	(\$735,973)
52-Utilities	(\$152,646)	(\$157,580)	(\$198,847)	(\$175,257)	(\$209,719)	(\$214,523)	(\$219,453)
53-Supplies	(\$425,252)	(\$446,290)	(\$544,869)	(\$505,813)	(\$532,639)	(\$528,548)	(\$529,737)
54-Other Charges	(\$141,388)	(\$184,133)	(\$249,921)	(\$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)	(\$330,000)
5-Expenses Total	(\$6,098,512)	(\$7,402,717)	(\$6,426,211)	(\$6,215,303)	(\$6,856,221)	(\$6,585,096)	(\$6,577,769)
10-General Total	(\$338,564)	(\$1,194,102)	(\$485,668)	(\$324,130)	(\$1,098,309)	(\$682,269)	(\$541,618)
20-Recreation							
4-Revenues							
41-Taxes	\$4,879,003	\$5,022,691	\$5,155,473	\$5,155,473	\$5,051,812	\$5,182,853	\$5,306,532
42-Charges for Services	\$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
4-Revenues Total	\$10,617,351	\$11,948,275	\$12,460,352	\$12,481,319	\$12,927,509	\$13,060,965	\$13,459,739
5-Expenses							
51-Full Time Salary & Wages	(\$2,327,384)	(\$2,562,920)	(\$2,710,512)	(\$2,711,512)	(\$2,723,100)	(\$2,803,228)	(\$2,885,769)
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)	(\$2,650,002)	(\$2,641,598)	(\$2,869,876)	(\$2,897,239)	(\$2,931,801)
52-Health & Life Insurance	(\$454,243)	(\$539,789)	(\$640,497)	(\$640,497)	(\$668,323)	(\$688,114)	(\$708,496)
52-Utilities	(\$558,156)	(\$647,552)	(\$870,752)	(\$781,296)	(\$937,880)	(\$962,311)	(\$987,414)
53-Supplies	(\$821,466)	(\$950,710)	(\$1,528,087)	(\$1,385,309)	(\$1,525,185)	(\$1,500,645)	(\$1,543,779)
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)
5-Expenses Total	(\$10,331,394)	(\$13,730,933)	(\$13,501,071)	(\$13,239,121)	(\$13,676,667)	(\$13,800,214)	(\$14,052,535)
20-Recreation Total	\$285,957	(\$1,782,658)	(\$1,040,719)	(\$757,802)	(\$749,159)	(\$739,249)	(\$592,796)
21-Special Recreation							
4-Revenues							
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
4-Revenues Total	\$872,016	\$262,298	\$355,240	\$355,240	\$478,620	\$478,620	\$478,620
5-Expenses							
51-Full Time Salary & Wages			\$0	\$0	\$0	\$0	\$0
52-Contractual Services			\$0	\$0	\$0	\$0	\$0
53-Supplies			\$0	\$0	\$0	\$0	\$0
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
5-Expenses Total	(\$818,663)	(\$248,750)	(\$350,240)	(\$350,240)	(\$512,425)	(\$512,425)	(\$512,425)
21-Special Recreation Total	\$53,353	\$13,548	\$5,000	\$5,000	(\$33,805)	(\$33,805)	(\$33,805)
22-Cosley Zoo							
4-Revenues							
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
4-Revenues Total	\$1,698,006	\$1,884,550	\$2,091,469	\$2,129,949	\$2,131,900	\$2,189,225	\$2,255,763
5-Expenses							
51-Full Time Salary & Wages	(\$700,700)	(\$760,269)	(\$825,250)	(\$800,079)	(\$797,286)	(\$820,947)	(\$845,318)
51-Part Time Wages	(\$330,237)	(\$392,402)	(\$510,310)	(\$462,135)	(\$530,625)	(\$546,011)	(\$561,859)
52-Computer Services	(\$31,317)	(\$38,882)	(\$49,719)	(\$49,719)	(\$51,602)	(\$52,968)	(\$52,615)
52-Contractual Services	(\$63,580)	(\$50,470)	(\$129,329)	(\$114,288)	(\$89,144)	(\$92,900)	(\$94,976)
52-Health & Life Insurance	(\$111,022)	(\$164,449)	(\$200,374)	(\$196,450)	(\$228,602)	(\$235,389)	(\$242,380)
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)
5-Expenses Total	(\$1,720,058)	(\$1,931,154)	(\$2,187,227)	(\$2,071,386)	(\$2,623,545)	(\$2,233,617)	(\$2,290,832)
22-Cosley Zoo Total	(\$22,052)	(\$46,603)	(\$95,758)	\$58,563	(\$491,645)	(\$44,392)	(\$35,069)
23-Liability							
4-Revenues							
41-Taxes	\$273,955	\$542,700	\$655,269	\$655,269	\$822,888	\$793,879	\$839,863

	2024						
	2022 Actuals	2023 Actuals	2024 Budget	Projections	2025 Proposed	2026 Proposed	2027 Proposed
46-Grants and Donations			\$0	\$0	\$0	\$0	\$0
47-Miscellaneous Income	\$33	\$142	\$50	\$50	\$50	\$100	\$150
48-Interest Income	\$4,087	\$22,161	\$5,000	\$9,000	\$5,000	\$3,000	\$3,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$278,075	\$565,003	\$660,319	\$664,319	\$827,938	\$796,979	\$843,013
5-Expenses							
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)
5-Expenses Total	(\$457,519)	(\$522,103)	(\$668,723)	(\$668,723)	(\$776,633)	(\$810,097)	(\$845,235)
23-Liability Total	(\$179,445)	\$42,900	(\$8,404)	(\$4,404)	\$51,305	(\$13,118)	(\$2,222)
24-Audit							
4-Revenues							
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
4-Revenues Total	\$31,635	\$44,154	\$13,041	\$13,041	\$34,582	\$41,000	\$49,250
5-Expenses							
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
5-Expenses Total	(\$22,200)	(\$27,000)	(\$37,414)	(\$25,200)	(\$42,064)	(\$42,664)	(\$48,364)
24-Audit Total	\$9,435	\$17,154	(\$24,373)	(\$12,159)	(\$7,482)	(\$1,664)	\$886

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
25-FICA							
4-Revenues							
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
4-Revenues Total	\$715,835	\$664,189	\$597,158	\$597,158	\$782,651	\$808,480	\$822,498
5-Expenses							
52-Contractual Services	(\$595,908)	(\$664,335)	(\$745,476)	(\$733,914)	(\$781,013)	(\$800,210)	(\$819,507)
5-Expenses Total	(\$595,908)	(\$664,335)	(\$745,476)	(\$733,914)	(\$781,013)	(\$800,210)	(\$819,507)
25-FICA Total	\$119,927	(\$146)	(\$148,318)	(\$136,756)	\$1,638	\$8,270	\$2,991
26-IMRF							
4-Revenues							
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
4-Revenues Total	\$715,065	\$374,753	\$307,784	\$307,784	\$601,598	\$548,832	\$582,079
5-Expenses							
52-Contractual Services	(\$576,676)	(\$439,075)	(\$519,536)	(\$496,499)	(\$609,343)	(\$569,872)	(\$583,146)
5-Expenses Total	(\$576,676)	(\$439,075)	(\$519,536)	(\$496,499)	(\$609,343)	(\$569,872)	(\$583,146)
26-IMRF Total	\$138,389	(\$64,322)	(\$211,752)	(\$188,715)	(\$7,745)	(\$21,040)	(\$1,067)
30-Debt Service							
4-Revenues							
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
4-Revenues Total	\$4,272,591	\$2,778,423	\$2,839,660	\$2,885,660	\$2,922,859	\$2,953,862	\$2,980,255
5-Expenses							
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)
5-Expenses Total	(\$4,315,291)	(\$2,827,500)	(\$2,892,490)	(\$2,892,990)	(\$2,990,431)	(\$3,596,733)	(\$3,009,824)
30-Debt Service Total	(\$42,700)	(\$49,077)	(\$52,830)	(\$7,330)	(\$67,572)	(\$642,871)	(\$29,569)
40-Capital Projects							
4-Revenues							
41-Taxes			\$0	\$0	\$0	\$0	\$0
42-Charges for Services			\$0	\$0	\$0	\$0	\$0
43-Bond Proceeds			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$32,024	\$32,024	\$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	\$4,061,230
4-Revenues Total	\$6,583,185	\$9,892,328	\$10,999,116	\$6,543,792	\$9,758,714	\$4,423,810	\$4,162,730
5-Expenses							
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)

	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)	(\$11,794,613)	(\$6,408,800)	(\$2,324,000)
59-Transfers Out	(\$100,200)	(\$90,950)	(\$81,200)	(\$81,200)	(\$70,950)	(\$60,325)	(\$42,450)
5-Expenses Total	(\$2,890,802)	(\$7,918,175)	(\$15,900,728)	(\$6,753,520)	(\$12,743,996)	(\$7,116,152)	(\$3,013,807)
40-Capital Projects Total	\$3,692,383	\$1,974,153	(\$4,901,612)	(\$209,728)	(\$2,985,282)	(\$2,692,342)	\$1,148,923
60-Golf Fund							
4-Revenues							
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
4-Revenues Total	\$8,601,607	\$9,470,201	\$10,205,750	\$10,300,250	\$10,544,250	\$10,641,500	\$10,783,700
5-Expenses							
51-Full Time Salary & Wages	(\$1,925,746)	(\$2,139,412)	(\$2,257,694)	(\$2,261,694)	(\$2,350,194)	(\$2,419,843)	(\$2,491,581)
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)	(\$1,412,533)	(\$1,418,936)	(\$1,447,573)
52-Health & Life Insurance	(\$325,865)	(\$412,938)	(\$457,289)	(\$457,289)	(\$606,113)	(\$624,029)	(\$642,479)
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)	(\$334,155)	(\$340,155)	(\$320,155)
57-Capital	(\$745,391)	(\$584,609)	(\$885,000)	(\$753,314)	(\$967,000)	(\$1,029,000)	(\$2,660,000)
59-Transfers Out	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
5-Expenses Total	(\$8,110,643)	(\$8,840,208)	(\$10,615,738)	(\$10,205,833)	(\$11,091,686)	(\$11,294,618)	(\$13,058,370)
60-Golf Fund Total	\$490,965	\$629,992	(\$409,988)	\$94,417	(\$547,436)	(\$653,118)	(\$2,274,670)

	2024						
	2022 Actuals	2023 Actuals	2024 Budget	Projections	2025 Proposed	2026 Proposed	2027 Proposed
70-Information Technology							
4-Revenues							
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
4-Revenues Total	\$402,745	\$511,003	\$586,031	\$585,831	\$605,389	\$604,416	\$605,435
5-Expenses							
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
5-Expenses Total	(\$405,314)	(\$513,471)	(\$585,781)	(\$585,999)	(\$605,639)	(\$604,672)	(\$605,697)
70-Information Technology Total	(\$2,569)	(\$2,468)	\$250	(\$169)	(\$250)	(\$256)	(\$262)
75-Health Insurance							
4-Revenues							
42-Charges for Services	\$1,382,150	\$1,651,737	\$1,925,292	\$1,925,292	\$2,285,012	\$2,352,960	\$2,422,940
47-Miscellaneous Income	\$120,480	\$154,250	\$182,582	\$182,582	\$193,936	\$199,754	\$205,747
48-Interest Income	\$4	(\$4)	\$500	\$500	\$500	\$500	\$250
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$1,502,634	\$1,805,983	\$2,108,374	\$2,108,374	\$2,479,448	\$2,553,214	\$2,628,937
5-Expenses							
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)	(\$2,478,948)	(\$2,552,714)	(\$2,628,687)
5-Expenses Total	(\$1,502,630)	(\$1,806,005)	(\$2,108,874)	(\$2,108,874)	(\$2,479,948)	(\$2,553,714)	(\$2,629,687)
75-Health Insurance Total	\$4	(\$22)	(\$500)	(\$500)	(\$500)	(\$500)	(\$750)
Grand Total	\$4,205,083	(\$461,651)	(\$7,374,670)	(\$1,483,712)	(\$5,936,242)	(\$5,516,355)	(\$2,359,028)

Special Events

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
1900-Special Events-Miscellaneous							
4-Revenues							
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
4-Revenues Total	\$10,074	\$7,750	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
5-Expenses							
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)
5-Expenses Total	(\$12,445)	(\$6,695)	(\$17,500)	(\$16,000)	(\$19,250)	(\$20,263)	(\$21,229)
1900-Special Events-Miscellaneous Total	(\$2,371)	\$1,055	(\$14,500)	(\$13,000)	(\$16,250)	(\$17,263)	(\$18,229)
1901-Kite Event							
4-Revenues							
42-Charges for Services	\$3,149	\$0	\$0	\$0	\$0	\$0	\$0
45-Product Sales			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$3,149	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses							
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
5-Expenses Total	(\$900)	\$0	\$0	\$0	\$0	\$0	\$0
1901-Kite Event Total	\$2,249	\$0	\$0	\$0	\$0	\$0	\$0
1902-4th of July							
4-Revenues							
42-Charges for Services	\$39,510	\$39,140	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500
45-Product Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$39,510	\$39,140	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500
5-Expenses							
51-Salaries & Wages	(\$5,653)	(\$6,889)	(\$9,076)	(\$7,500)	(\$12,500)	(\$13,500)	(\$14,100)
52-Contractual Services	(\$32,651)	(\$37,394)	(\$40,000)	(\$40,000)	(\$50,000)	(\$51,000)	(\$52,000)
53-Supplies	(\$4,815)	(\$3,930)	(\$8,506)	(\$8,800)	(\$11,000)	(\$11,000)	(\$11,000)
5-Expenses Total	(\$43,120)	(\$48,214)	(\$57,581)	(\$56,300)	(\$73,500)	(\$75,500)	(\$77,100)
1902-4th of July Total	(\$3,610)	(\$9,074)	(\$14,081)	(\$12,800)	(\$30,000)	(\$32,000)	(\$33,600)
1903-Ale Fest							
4-Revenues							
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
4-Revenues Total	\$78,114	\$54,550	\$74,000	\$0	\$0	\$0	\$0
5-Expenses							
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
5-Expenses Total	(\$60,956)	(\$49,855)	(\$82,300)	\$0	\$0	\$0	\$0
1903-Ale Fest Total	\$17,159	\$4,695	(\$8,300)	\$0	\$0	\$0	\$0
1905-Taste of Wheaton							
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-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)
5-Expenses Total	(\$138,939)	(\$138,800)	(\$168,150)	(\$168,100)	(\$203,150)	(\$205,153)	(\$203,156)
1905-Taste of Wheaton Total	\$42,607	\$46,180	\$13,350	\$13,400	(\$21,150)	(\$23,153)	(\$21,156)
1906-Summer Concerts							
4-Revenues							
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
4-Revenues Total	\$179,533	\$222,025	\$149,000	\$149,000	\$134,000	\$134,000	\$134,000
5-Expenses							
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)
5-Expenses Total	(\$168,423)	(\$172,944)	(\$243,700)	(\$240,337)	(\$276,700)	(\$279,604)	(\$281,809)
1906-Summer Concerts Total	\$11,110	\$49,081	(\$94,700)	(\$91,337)	(\$142,700)	(\$145,604)	(\$147,809)
1907-Shakespeare Event							
4-Revenues							
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
4-Revenues Total	\$9,164	\$15,640	\$10,000	\$10,000	\$7,500	\$7,500	\$7,500

Special Events

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
5-Expenses							
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
5-Expenses Total	(\$18,981)	(\$19,560)	(\$25,450)	(\$25,450)	(\$29,000)	(\$30,600)	(\$32,100)
1907-Shakespeare Event Total	(\$9,817)	(\$3,921)	(\$15,450)	(\$15,450)	(\$21,500)	(\$23,100)	(\$24,600)
1908-Fun Run Event							
4-Revenues							
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
4-Revenues Total	\$60,682	\$44,835	\$49,000	\$49,000	\$39,500	\$39,520	\$39,540
5-Expenses							
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)
5-Expenses Total	(\$52,516)	(\$42,026)	(\$52,669)	(\$54,407)	(\$56,000)	(\$57,150)	(\$58,100)
1908-Fun Run Event Total	\$8,166	\$2,810	(\$3,669)	(\$5,407)	(\$16,500)	(\$17,630)	(\$18,560)
1910-Light the Torch Run							
4-Revenues							
42-Charges for Services	\$44,107	\$48,081	\$22,500	\$0	\$0	\$0	\$0
45-Product Sales			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$44,107	\$48,081	\$22,500	\$0	\$0	\$0	\$0
5-Expenses							
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
5-Expenses Total	(\$39,911)	(\$40,468)	(\$47,700)	\$0	\$0	\$0	\$0
1910-Light the Torch Run Total	\$4,196	\$7,613	(\$25,200)	\$0	\$0	\$0	\$0
1925-Reindeer Run							
4-Revenues							
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
4-Revenues Total	\$50,420	\$54,519	\$53,000	\$55,000	\$55,000	\$55,726	\$56,462
5-Expenses							

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
5-Expenses Total	(\$30,089)	(\$33,390)	(\$27,500)	(\$34,000)	(\$34,000)	(\$34,448)	(\$34,903)
1925-Reindeer Run Total	\$20,332	\$21,129	\$25,500	\$21,000	\$21,000	\$21,278	\$21,559
Grand Total	\$90,020	\$119,568	(\$137,050)	(\$103,594)	(\$227,100)	(\$237,472)	(\$242,395)

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
10-General							
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)
10-General Total	\$21,082	\$49,259	(\$177,400)	(\$139,494)	(\$228,450)	(\$237,117)	(\$244,338)
20-Recreation							
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)
20-Recreation Total	\$68,938	\$70,309	\$40,350	\$35,900	\$1,350	(\$356)	\$1,943
Grand Total	\$90,020	\$119,568	(\$137,050)	(\$103,594)	(\$227,100)	(\$237,472)	(\$242,395)

Revenues by Source and Expenditures by Object for Swimming Pools

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
101-Parks Maintenance							
231-Northside Pool							
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)
231-Northside Pool Total	(\$56,635)	(\$80,593)	(\$196,223)	(\$186,786)	(\$203,606)	(\$204,351)	(\$205,118)
232-Rice Pool							
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)
232-Rice Pool Total	(\$125,086)	(\$136,311)	(\$384,284)	(\$393,722)	(\$349,903)	(\$350,552)	(\$351,220)
101-Parks Maintenance Total	(\$181,721)	(\$216,903)	(\$580,508)	(\$580,508)	(\$553,509)	(\$554,903)	(\$556,338)
222-Pools							
000-Nonspecified Area							
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)
000-Nonspecified Area Total	(\$730)	(\$1,220)	(\$3,930)	(\$3,930)	(\$648)	(\$663)	(\$679)
231-Northside Pool							
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)
231-Northside Pool Total	\$6,935	(\$7,722)	(\$36,283)	(\$44,539)	(\$56,649)	(\$58,634)	(\$60,753)
232-Rice Pool							
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)	(\$233,448)	(\$194,234)	(\$231,461)	(\$237,245)	(\$242,718)
53-Supplies	(\$60,556)	(\$70,654)	(\$73,480)	(\$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)
232-Rice Pool Total	\$52,479	(\$11,556)	(\$85,787)	(\$91,708)	(\$155,920)	(\$160,994)	(\$166,293)
415-Marketing							
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)
415-Marketing Total	(\$13,956)	(\$17,071)	(\$20,539)	(\$19,539)	(\$21,616)	(\$22,188)	(\$22,777)
222-Pools Total	\$44,728	(\$37,569)	(\$146,538)	(\$159,715)	(\$234,833)	(\$242,479)	(\$250,502)
Grand Total	(\$136,993)	(\$254,472)	(\$727,046)	(\$740,223)	(\$788,342)	(\$797,381)	(\$806,840)

Recreation Fund Income Statements

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
20-Recreation							
000-Administration							
4-Revenues							
41-Taxes	\$4,879,003	\$5,022,691	\$5,155,473	\$5,155,473	\$5,051,812	\$5,182,853	\$5,306,532
42-Charges for Services	\$171,017	\$180,677	\$182,900	\$188,525	\$186,475	\$187,119	\$187,771
44-Rentals	\$58,766	\$36,306	\$21,680	\$21,761	\$21,761	\$22,161	\$22,569
45-Product Sales	\$54,721	\$55,733	\$54,585	\$54,412	\$54,487	\$54,497	\$54,507
46-Grants & Donations	\$35,696	\$17,206	\$15,500	\$15,500	\$15,100	\$15,100	\$15,100
47-Misc. Income	\$9,124	\$12,259	\$3,641	\$8,427	\$7,500	\$7,500	\$7,500
48-Interest Income	\$185,880	\$231,348	\$75,000	\$175,000	\$150,000	\$80,000	\$200,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$5,394,207	\$5,556,222	\$5,508,778	\$5,619,098	\$5,487,135	\$5,549,230	\$5,793,979
5-Expenses							
51-Salaries & Wages	(\$980,425)	(\$1,073,640)	(\$1,153,208)	(\$1,152,224)	(\$1,159,974)	(\$1,194,559)	(\$1,230,225)
52-Contractual Services	(\$631,684)	(\$754,103)	(\$907,629)	(\$940,760)	(\$1,004,528)	(\$1,015,377)	(\$1,030,192)
53-Supplies	(\$108,422)	(\$85,702)	(\$146,732)	(\$96,714)	(\$205,893)	(\$205,938)	(\$208,087)
54-Other Charges	(\$71,016)	(\$81,428)	(\$120,966)	(\$113,984)	(\$123,745)	(\$126,184)	(\$126,629)
57-Capital	(\$3,036)	(\$2,126)	\$0	\$0	\$0	\$0	\$0
59-Transfers Out	(\$2,275,000)	(\$4,100,000)	(\$2,021,144)	(\$2,021,144)	(\$1,500,000)	(\$1,500,000)	(\$1,500,000)
5-Expenses Total	(\$4,069,584)	(\$6,096,999)	(\$4,349,679)	(\$4,324,826)	(\$3,994,140)	(\$4,042,057)	(\$4,095,132)
000-Administration Total	\$1,324,623	(\$540,777)	\$1,159,100	\$1,294,272	\$1,492,995	\$1,507,172	\$1,698,847
101-Parks Maintenance							
4-Revenues							
42-Charges for Services			\$0	\$0	\$0	\$0	\$0
44-Rentals	\$16,225	\$14,513	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
45-Product Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$5	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$16,230	\$14,513	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
5-Expenses							
51-Salaries & Wages	(\$787,757)	(\$903,695)	(\$940,946)	(\$940,946)	(\$970,506)	(\$991,523)	(\$1,013,179)
52-Contractual Services	(\$208,352)	(\$299,586)	(\$348,653)	(\$346,410)	(\$401,831)	(\$407,495)	(\$413,049)
53-Supplies	(\$204,709)	(\$201,066)	(\$599,244)	(\$568,809)	(\$565,269)	(\$564,991)	(\$565,022)
57-Capital	(\$15,865)	(\$71)	(\$31,500)	\$0	(\$59,000)	\$0	\$0

Recreation Fund Income Statements

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
5-Expenses Total	(\$1,216,682)	(\$1,404,418)	(\$1,920,343)	(\$1,856,165)	(\$1,996,606)	(\$1,964,008)	(\$1,991,250)
101-Parks Maintenance Total	(\$1,200,452)	(\$1,389,906)	(\$1,910,343)	(\$1,846,165)	(\$1,986,606)	(\$1,954,008)	(\$1,981,250)
220-Recreation Programs							
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)	(\$1,580,037)	(\$1,611,537)	(\$1,642,310)
52-Contractual Services	(\$1,213,379)	(\$1,668,514)	(\$1,986,990)	(\$1,900,962)	(\$2,065,121)	(\$2,097,872)	(\$2,130,648)
53-Supplies	(\$153,857)	(\$227,660)	(\$228,404)	(\$222,558)	(\$237,160)	(\$240,291)	(\$244,006)
54-Other Charges	(\$56)	(\$1,417)	(\$500)	(\$500)	(\$500)	(\$1,107)	(\$1,113)
57-Capital	(\$523)	(\$566)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$2,354,097)	(\$3,031,446)	(\$3,613,511)	(\$3,473,386)	(\$3,882,818)	(\$3,950,807)	(\$4,018,077)
220-Recreation Programs Total	\$843,524	\$1,060,873	\$873,862	\$944,062	\$1,051,606	\$1,054,483	\$1,077,585
221-Athletics							
4-Revenues							
42-Charges for Services	\$520,443	\$645,102	\$618,300	\$683,196	\$733,200	\$709,882	\$750,424
45-Product Sales	\$10,682	\$12,704	\$12,700	\$14,100	\$14,200	\$14,387	\$14,561
47-Misc. Income	\$376	\$0	\$0	\$0	\$0	\$0	\$0
49-Transfers In			\$90,000	\$0	\$0	\$0	\$0
4-Revenues Total	\$531,501	\$657,806	\$721,000	\$697,296	\$747,400	\$724,269	\$764,985
5-Expenses							
51-Salaries & Wages	(\$47,388)	(\$61,473)	(\$67,078)	(\$66,427)	(\$46,546)	(\$47,573)	(\$48,705)
52-Contractual Services	(\$159,343)	(\$208,624)	(\$210,252)	(\$232,932)	(\$236,333)	(\$238,601)	(\$241,901)
53-Supplies	(\$201,953)	(\$268,691)	(\$336,294)	(\$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
5-Expenses Total	(\$467,171)	(\$623,087)	(\$701,389)	(\$658,778)	(\$684,379)	(\$661,468)	(\$701,825)
221-Athletics Total	\$64,331	\$34,718	\$19,611	\$38,518	\$63,021	\$62,801	\$63,160
222-Pools							
4-Revenues							
42-Charges for Services	\$860,507	\$943,987	\$953,000	\$976,000	\$988,000	\$1,001,042	\$1,014,255
44-Rentals	\$12,748	\$21,930	\$15,100	\$17,900	\$17,000	\$17,224	\$17,452
45-Product Sales	\$109,624	\$118,137	\$116,000	\$119,030	\$121,000	\$122,597	\$124,215
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$15,817	\$7,815	\$16,500	\$15,900	\$14,500	\$14,691	\$14,885
4-Revenues Total	\$998,695	\$1,091,869	\$1,100,600	\$1,128,830	\$1,140,500	\$1,155,555	\$1,170,807
5-Expenses							
51-Salaries & Wages	(\$639,765)	(\$766,577)	(\$763,097)	(\$847,597)	(\$893,114)	(\$906,407)	(\$919,922)
52-Contractual Services	(\$219,512)	(\$253,830)	(\$360,399)	(\$306,245)	(\$349,367)	(\$358,055)	(\$366,044)
53-Supplies	(\$82,634)	(\$95,535)	(\$102,613)	(\$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
5-Expenses Total	(\$953,968)	(\$1,129,438)	(\$1,247,138)	(\$1,288,545)	(\$1,375,333)	(\$1,398,033)	(\$1,421,309)
222-Pools Total	\$44,728	(\$37,569)	(\$146,538)	(\$159,715)	(\$234,833)	(\$242,479)	(\$250,502)
224-Recreation Facilities							
4-Revenues							
42-Charges for Services	\$1,194	\$828	\$1,200	\$850	\$850	\$900	\$950
44-Rentals	\$28,400	\$49,376	\$40,300	\$50,300	\$51,000	\$52,190	\$52,394
45-Product Sales	\$1,985	\$575	\$600	\$700	\$700	\$700	\$700
47-Misc. Income	\$0	\$46	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$31,579	\$50,824	\$42,100	\$51,850	\$52,550	\$53,790	\$54,044
5-Expenses							
51-Salaries & Wages	(\$180,570)	(\$188,702)	(\$199,641)	(\$199,241)	(\$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
5-Expenses Total	(\$456,475)	(\$567,252)	(\$653,283)	(\$642,739)	(\$694,698)	(\$714,618)	(\$734,645)
224-Recreation Facilities Total	(\$424,896)	(\$516,427)	(\$611,183)	(\$590,889)	(\$642,148)	(\$660,828)	(\$680,601)
350-Special Facilities							
4-Revenues							
42-Charges for Services	\$444,906	\$482,187	\$584,500	\$554,745	\$553,500	\$560,806	\$568,209
44-Rentals	\$1,045	\$1,231	\$3,000	\$1,052	\$1,000	\$1,013	\$1,027
45-Product Sales	\$1,565	\$1,305	\$2,500	\$1,000	\$1,000	\$1,013	\$1,027
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income			\$500	\$0	\$0	\$0	\$0
4-Revenues Total	\$447,517	\$484,723	\$590,500	\$556,796	\$555,500	\$562,833	\$570,262
5-Expenses							
51-Salaries & Wages	(\$373,812)	(\$422,015)	(\$458,756)	(\$445,188)	(\$449,634)	(\$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
5-Expenses Total	(\$484,094)	(\$525,738)	(\$608,940)	(\$594,511)	(\$606,031)	(\$615,357)	(\$624,891)
350-Special Facilities Total	(\$36,577)	(\$41,015)	(\$18,440)	(\$37,715)	(\$50,531)	(\$52,524)	(\$54,629)
418-Human Resources							
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
5-Expenses Total	(\$80,883)	(\$83,750)	(\$103,979)	(\$103,479)	(\$108,938)	(\$110,255)	(\$111,610)
418-Human Resources Total	(\$80,883)	(\$83,750)	(\$103,979)	(\$103,479)	(\$108,938)	(\$110,255)	(\$111,610)

Recreation Fund Income Statements

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
419-Finance							
5-Expenses							
51-Salaries & Wages	(\$225,876)	(\$240,348)	(\$261,485)	(\$255,366)	(\$277,972)	(\$286,204)	(\$294,682)
52-Contractual Services	(\$22,563)	(\$28,458)	(\$41,325)	(\$41,325)	(\$55,753)	(\$57,408)	(\$59,113)
5-Expenses Total	(\$248,439)	(\$268,806)	(\$302,809)	(\$296,691)	(\$333,725)	(\$343,612)	(\$353,796)
419-Finance Total	(\$248,439)	(\$268,806)	(\$302,809)	(\$296,691)	(\$333,725)	(\$343,612)	(\$353,796)
20-Recreation Total	\$285,957	(\$1,782,658)	(\$1,040,719)	(\$757,802)	(\$749,159)	(\$739,249)	(\$592,796)
Grand Total	\$285,957	(\$1,782,658)	(\$1,040,719)	(\$757,802)	(\$749,159)	(\$739,249)	(\$592,796)

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
Athletics Dept. Area							
203-Athletic Programs							
4-Revenues							
42-Charges for Services	\$592,518	\$764,227	\$778,150	\$778,237	\$816,053	\$830,601	\$845,416
4-Revenues Total	\$592,518	\$764,227	\$778,150	\$778,237	\$816,053	\$830,601	\$845,416
5-Expenses							
51-Full Time Salary & Wages	(\$86,344)	(\$76,242)	(\$80,075)	(\$80,075)	(\$62,510)	(\$64,372)	(\$66,290)
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)	(\$378,683)	(\$342,037)	(\$356,557)	(\$361,263)	(\$366,032)
52-Health & Life Insurance	(\$6,963)	(\$6,885)	(\$14,784)	(\$14,784)	(\$11,425)	(\$11,763)	(\$12,112)
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)	(\$596,923)	(\$572,007)	(\$582,389)	(\$591,168)	(\$600,231)
203-Athletic Programs Total	\$169,153	\$225,633	\$181,227	\$206,230	\$233,664	\$239,433	\$245,185
204-Leagues							
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)	(\$146,096)	(\$150,452)	(\$154,938)
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)	(\$1,103,527)	(\$1,075,792)	(\$1,122,702)	(\$1,137,940)	(\$1,153,387)
52-Health & Life Insurance	(\$38,799)	(\$11,252)	(\$29,315)	(\$29,315)	(\$33,200)	(\$34,185)	(\$35,200)
52-Utilities	(\$967)	(\$2,507)	(\$2,940)	(\$2,419)	(\$2,790)	(\$2,817)	(\$2,845)
53-Supplies	(\$91,362)	(\$149,103)	(\$135,095)	(\$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)	(\$1,470,865)	(\$1,399,246)	(\$1,492,779)	(\$1,516,294)	(\$1,540,230)

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
204-Leagues Total	\$308,368	\$426,953	\$325,720	\$428,507	\$397,751	\$405,107	\$412,568
205-Athletics Dept. Area							
4-Revenues							
42-Charges for Services	\$35,355	\$42,780	\$40,400	\$48,525	\$48,475	\$49,119	\$49,771
44-Rentals	\$42,815	\$34,525	\$20,000	\$20,000	\$20,000	\$20,400	\$20,808
47-Miscellaneous Income			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$78,170	\$77,305	\$60,400	\$68,525	\$68,475	\$69,519	\$70,579
5-Expenses							
51-Full Time Salary & Wages	(\$178,158)	(\$212,507)	(\$224,785)	(\$224,785)	(\$154,778)	(\$159,363)	(\$164,085)
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)	(\$21,352)	(\$21,981)	(\$22,629)
52-Utilities	(\$4,159)	(\$2,292)	(\$2,580)	(\$2,736)	(\$2,100)	(\$2,132)	(\$2,165)
53-Supplies	(\$65,336)	(\$41,271)	(\$85,351)	(\$35,111)	(\$123,949)	(\$125,243)	(\$127,002)
54-Other Charges	(\$13,997)	(\$16,992)	(\$32,200)	(\$31,591)	(\$32,200)	(\$32,625)	(\$33,056)
57-Capital	(\$1,361)	(\$920)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$323,252)	(\$334,313)	(\$409,370)	(\$365,177)	(\$355,994)	(\$363,512)	(\$371,176)
205-Athletics Dept. Area Total	(\$245,082)	(\$257,008)	(\$348,970)	(\$296,652)	(\$287,519)	(\$293,993)	(\$300,596)
221-Wheaton Youth Cheerleading							
4-Revenues							
42-Charges for Services	\$79,398	\$126,811	\$98,000	\$136,433	\$169,000	\$138,234	\$171,231
45-Product Sales	\$1,186	\$0	\$1,200	\$1,200	\$1,200	\$1,216	\$1,216
49-Transfers In			\$10,000	\$0	\$0	\$0	\$0
4-Revenues Total	\$80,584	\$126,811	\$109,200	\$137,633	\$170,200	\$139,450	\$172,447
5-Expenses							
51-Full Time Salary & Wages	(\$7,305)	(\$6,155)	(\$6,485)	(\$6,485)	\$0	\$0	\$0
51-Part Time Wages	(\$72)	(\$56)	(\$600)	(\$210)	(\$250)	(\$213)	(\$253)
52-Contractual Services	(\$52,011)	(\$60,277)	(\$58,891)	(\$77,000)	(\$78,000)	(\$78,016)	(\$79,030)
52-Health & Life Insurance	(\$881)	(\$716)	(\$833)	(\$833)	\$0	\$0	\$0
53-Supplies	(\$29,475)	(\$59,548)	(\$56,859)	(\$51,554)	(\$82,600)	(\$52,184)	(\$83,842)
54-Other Charges			\$0	\$0	\$0	\$0	\$0

ATHLETICS DEPARTMENT AREAS: Revenues and Expenditures by Area

ATHLETICS DEPARTMENT AREAS	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
5-Expenses Total	(\$89,744)	(\$126,752)	(\$123,668)	(\$136,082)	(\$160,850)	(\$130,413)	(\$163,125)
221-Wheaton Youth Cheerleading Total	(\$9,160)	\$59	(\$14,468)	\$1,551	\$9,350	\$9,037	\$9,321
222-Wheaton Youth Football							
4-Revenues							
42-Charges for Services	\$206,160	\$241,161	\$240,000	\$252,000	\$263,500	\$266,978	\$270,502
45-Product Sales	\$7,367	\$9,801	\$8,000	\$9,900	\$10,000	\$10,132	\$10,266
49-Transfers In			\$25,000	\$0	\$0	\$0	\$0
4-Revenues Total	\$213,527	\$250,962	\$273,000	\$261,900	\$273,500	\$277,110	\$280,768
5-Expenses							
51-Full Time Salary & Wages	(\$17,586)	(\$15,387)	(\$16,212)	(\$16,212)	\$0	\$0	\$0
51-Part Time Wages	(\$5,220)	(\$7,673)	(\$8,500)	(\$8,000)	(\$8,500)	(\$8,612)	(\$8,726)
52-Computer Services	(\$121)	(\$146)	(\$105)	(\$105)	(\$105)	(\$105)	(\$105)
52-Contractual Services	(\$35,612)	(\$53,802)	(\$56,083)	(\$61,200)	(\$64,200)	(\$65,047)	(\$65,906)
52-Health & Life Insurance	(\$2,053)	(\$1,788)	(\$2,082)	(\$2,082)	\$0	\$0	\$0
53-Supplies	(\$109,268)	(\$112,824)	(\$130,010)	(\$122,050)	(\$126,300)	(\$127,967)	(\$129,656)
54-Other Charges	(\$17,467)	(\$35,044)	(\$31,765)	(\$39,765)	(\$42,000)	(\$42,554)	(\$43,116)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$187,327)	(\$226,664)	(\$244,757)	(\$249,414)	(\$241,105)	(\$244,286)	(\$247,509)
222-Wheaton Youth Football Total	\$26,199	\$24,298	\$28,243	\$12,486	\$32,395	\$32,824	\$33,259
223-Youth Baseball/Softball							
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)	(\$149,425)	(\$94,050)	(\$96,600)	(\$97,876)	(\$99,170)
54-Other Charges	(\$41,019)	(\$24,065)	(\$56,000)	(\$52,000)	(\$54,000)	(\$54,713)	(\$55,435)
57-Capital			\$0	\$0	\$0	\$0	\$0
59-Transfers Out	\$0	(\$25,191)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$190,099)	(\$269,672)	(\$332,963)	(\$273,282)	(\$282,424)	(\$286,769)	(\$291,190)
223-Youth Baseball/Softball Total	\$47,292	\$10,361	\$5,837	\$24,481	\$21,276	\$20,940	\$20,580
225-Central Athletic Complex							
4-Revenues							
42-Charges for Services	\$56,095	\$65,870	\$77,105	\$65,180	\$71,250	\$72,328	\$73,423
44-Rentals	\$44,929	\$58,320	\$65,000	\$60,000	\$65,000	\$65,858	\$66,727
45-Product Sales	\$285	\$154	\$100	\$126	\$100	\$101	\$103
4-Revenues Total	\$101,309	\$124,344	\$142,205	\$125,306	\$136,350	\$138,288	\$140,253
5-Expenses							
51-Part Time Wages	(\$55,215)	(\$55,408)	(\$74,956)	(\$68,200)	(\$74,448)	(\$75,362)	(\$76,288)
52-Computer Services	(\$96)	(\$1,467)	(\$1,247)	(\$1,247)	(\$1,359)	(\$1,359)	(\$1,359)
52-Contractual Services	(\$31,267)	(\$25,964)	(\$36,106)	(\$36,242)	(\$44,223)	(\$44,253)	(\$44,283)
52-Health & Life Insurance			\$0	\$0	\$0	\$0	\$0
52-Utilities	(\$67,435)	(\$79,307)	(\$109,850)	(\$104,424)	(\$114,100)	(\$117,387)	(\$120,770)
53-Supplies	(\$44,488)	(\$32,244)	(\$38,080)	(\$36,260)	(\$37,385)	(\$37,455)	(\$37,526)
54-Other Charges	(\$56)	(\$1,417)	(\$500)	(\$500)	(\$500)	(\$507)	(\$513)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$198,556)	(\$195,806)	(\$260,739)	(\$246,873)	(\$272,015)	(\$276,322)	(\$280,739)
225-Central Athletic Complex Total	(\$97,247)	(\$71,462)	(\$118,534)	(\$121,567)	(\$135,665)	(\$138,035)	(\$140,486)
Athletics Dept. Area Total	\$199,523	\$358,835	\$59,054	\$255,036	\$271,252	\$275,314	\$279,831

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
Recreation Dept. Area							
200-Recreation Dept. Area							
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)
200-Recreation Dept. Area Total	(\$179,674)	(\$215,840)	(\$244,243)	(\$242,258)	(\$266,850)	(\$273,513)	(\$280,277)
201-Arts and Crafts							
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)
201-Arts and Crafts Total	\$15,033	\$7,384	\$18,594	\$18,488	\$23,455	\$24,124	\$24,809

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
202-Performing Arts							
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)	(\$19,372)	(\$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)	(\$12,351)	(\$11,953)	(\$17,279)	(\$17,403)	(\$17,647)
54-Other Charges			\$0	\$0	\$0	(\$200)	(\$200)
57-Capital	(\$105)	(\$140)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$76,808)	(\$94,837)	(\$106,918)	(\$109,941)	(\$130,891)	(\$133,447)	(\$135,820)
202-Performing Arts Total	\$5,462	\$20,558	\$29,618	\$30,735	\$36,527	\$37,320	\$38,362
207-Camps and Preschool							
4-Revenues							
42-Charges for Services	\$687,723	\$832,569	\$971,911	\$960,870	\$1,183,776	\$1,188,522	\$1,212,284
4-Revenues Total	\$687,723	\$832,569	\$971,911	\$960,870	\$1,183,776	\$1,188,522	\$1,212,284
5-Expenses							
51-Full Time Salary & Wages	(\$29,102)	(\$40,385)	(\$101,537)	(\$101,537)	(\$107,769)	(\$111,002)	(\$114,333)
51-Part Time Wages	(\$328,887)	(\$382,484)	(\$451,723)	(\$460,078)	(\$587,780)	(\$598,404)	(\$608,186)
52-Computer Services	(\$2,648)	(\$3,647)	(\$4,289)	(\$4,289)	(\$6,824)	(\$7,071)	(\$7,018)
52-Contractual Services	(\$40,993)	(\$67,223)	(\$69,995)	(\$77,424)	(\$86,109)	(\$87,429)	(\$88,665)
52-Health & Life Insurance	(\$19,531)	(\$13,498)	(\$40,493)	(\$40,493)	(\$46,601)	(\$47,992)	(\$49,423)
52-Utilities	(\$1,057)	(\$1,525)	(\$3,145)	(\$1,807)	(\$4,590)	(\$4,682)	(\$4,775)
53-Supplies	(\$22,869)	(\$28,392)	(\$32,595)	(\$33,728)	(\$36,587)	(\$36,948)	(\$37,551)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
57-Capital	(\$105)	(\$140)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$445,191)	(\$537,293)	(\$703,777)	(\$719,356)	(\$876,259)	(\$893,528)	(\$909,952)

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
207-Camps and Preschool Total	\$242,532	\$295,276	\$268,133	\$241,514	\$307,517	\$294,994	\$302,332
208-General Interests							
4-Revenues							
42-Charges for Services	\$141,318	\$164,478	\$200,674	\$185,996	\$219,420	\$223,808	\$228,285
45-Product Sales			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$141,318	\$164,478	\$200,674	\$185,996	\$219,420	\$223,808	\$228,285
5-Expenses							
51-Full Time Salary & Wages	(\$28,445)	(\$30,981)	(\$32,445)	(\$32,445)	(\$34,618)	(\$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)	(\$50,099)	(\$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)	(\$5,462)	(\$5,220)	(\$3,500)	(\$3,548)	(\$3,597)
54-Other Charges			\$0	\$0	\$0	(\$400)	(\$400)
57-Capital			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$108,085)	(\$149,019)	(\$158,033)	(\$149,843)	(\$168,473)	(\$172,279)	(\$175,392)
208-General Interests Total	\$33,233	\$15,459	\$42,641	\$36,153	\$50,947	\$51,530	\$52,893
209-Special Events							
4-Revenues							
42-Charges for Services	\$13,128	\$17,971	\$21,464	\$22,632	\$30,439	\$31,683	\$32,243
4-Revenues Total	\$13,128	\$17,971	\$21,464	\$22,632	\$30,439	\$31,683	\$32,243
5-Expenses							
51-Full Time Salary & Wages			\$0	\$0	\$0	\$0	\$0
51-Part Time Wages	(\$60)	(\$57)	(\$301)	(\$301)	(\$306)	(\$310)	(\$314)
52-Contractual Services	(\$2,036)	(\$5,554)	(\$8,353)	(\$7,753)	(\$12,078)	(\$12,261)	(\$12,506)
52-Health & Life Insurance			\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$4,938)	(\$5,628)	(\$5,440)	(\$5,049)	(\$7,500)	(\$7,636)	(\$7,775)
54-Other Charges			\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$7,034)	(\$11,238)	(\$14,094)	(\$13,103)	(\$19,884)	(\$20,207)	(\$20,595)
209-Special Events Total	\$6,094	\$6,733	\$7,370	\$9,529	\$10,555	\$11,476	\$11,648

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
220-Community Center							
4-Revenues							
42-Charges for Services	\$1,194	\$828	\$1,200	\$850	\$850	\$900	\$950
44-Rentals	\$20,050	\$40,182	\$32,800	\$40,500	\$41,000	\$42,000	\$42,000
45-Product Sales	\$1,985	\$575	\$600	\$700	\$700	\$700	\$700
47-Miscellaneous Income	\$0	\$46	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$23,229	\$41,631	\$34,600	\$42,050	\$42,550	\$43,600	\$43,650
5-Expenses							
51-Full Time Salary & Wages	(\$314,804)	(\$359,448)	(\$359,869)	(\$359,869)	(\$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
5-Expenses Total	(\$876,538)	(\$1,075,440)	(\$1,213,004)	(\$1,169,118)	(\$1,254,502)	(\$1,283,002)	(\$1,311,907)
220-Community Center Total	(\$853,309)	(\$1,033,809)	(\$1,178,404)	(\$1,127,068)	(\$1,211,952)	(\$1,239,402)	(\$1,268,257)
304-Mary Lubko Center							
4-Revenues							
42-Charges for Services	\$95,409	\$140,102	\$239,302	\$179,775	\$258,410	\$263,558	\$268,811
44-Rentals	\$5,475	\$8,575	\$6,000	\$8,000	\$8,500	\$8,670	\$8,843
45-Product Sales			\$0	\$0	\$0	\$0	\$0
46-Grants and Donations			\$0	\$0	\$0	\$0	\$0
47-Miscellaneous Income			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$100,884	\$148,677	\$245,302	\$187,775	\$266,910	\$272,228	\$277,655
5-Expenses							
51-Full Time Salary & Wages	(\$70,215)	(\$75,167)	(\$78,850)	(\$78,850)	(\$82,398)	(\$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 Projections	2025 Proposed	2026 Proposed	2027 Proposed
52-Contractual Services	(\$57,713)	(\$86,395)	(\$129,987)	(\$106,628)	(\$162,055)	(\$165,302)	(\$168,614)
52-Health & Life Insurance	(\$18,150)	(\$22,497)	(\$25,695)	(\$25,695)	(\$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)
304-Mary Lubko Center Total	(\$136,619)	(\$160,265)	(\$160,330)	(\$175,099)	(\$175,146)	(\$179,514)	(\$183,996)
305-Adult Education							
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
305-Adult Education Total	\$27,858	\$17,308	\$0	\$0	\$0	\$0	\$0
Recreation Dept. Area Total	(\$839,390)	(\$1,047,196)	(\$1,216,619)	(\$1,208,007)	(\$1,224,947)	(\$1,272,986)	(\$1,302,487)

MARKETING AREAS

MARKETING	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
415-Marketing							
10-General							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$248,029)	(\$289,937)	(\$329,611)	(\$312,289)	(\$349,869)	(\$358,691)	(\$367,892)
10-General Total	(\$248,029)	(\$289,937)	(\$329,611)	(\$312,289)	(\$349,869)	(\$358,691)	(\$367,892)
20-Recreation							
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)
20-Recreation Total	(\$227,686)	(\$252,057)	(\$311,992)	(\$297,656)	(\$333,638)	(\$342,292)	(\$351,200)
22-Cosley Zoo							
4-Revenues			\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$37,751)	(\$49,264)	(\$65,928)	(\$58,278)	(\$69,511)	(\$70,681)	(\$71,886)
22-Cosley Zoo Total	(\$37,751)	(\$49,264)	(\$65,928)	(\$58,278)	(\$69,511)	(\$70,681)	(\$71,886)
60-Golf Fund							
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)
60-Golf Fund Total	(\$119,470)	(\$124,625)	(\$189,551)	(\$179,463)	(\$215,189)	(\$243,921)	(\$222,611)
415-Marketing Total	(\$632,936)	(\$715,883)	(\$897,082)	(\$847,685)	(\$968,208)	(\$1,015,585)	(\$1,013,589)
416-Special Events							
10-General							
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)
10-General Total	\$22,045	\$50,259	(\$176,900)	(\$138,994)	(\$227,950)	(\$236,617)	(\$243,838)
20-Recreation							
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)
20-Recreation Total	\$42,607	\$46,180	\$13,350	\$13,400	(\$21,150)	(\$23,153)	(\$21,156)
416-Special Events Total	\$64,651	\$96,439	(\$163,550)	(\$125,594)	(\$249,100)	(\$259,770)	(\$264,994)
Grand Total	(\$568,285)	(\$619,444)	(\$1,060,632)	(\$973,279)	(\$1,217,308)	(\$1,275,354)	(\$1,278,583)

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
415-Marketing							
10-General							
4-Revenues							
42-Charges for Services			\$0	\$0	\$0	\$0	\$0
46-Grants and Donations			\$0	\$0	\$0	\$0	\$0
4-Revenues Total			\$0	\$0	\$0	\$0	\$0
5-Expenses							
51-Full Time Salary & Wages	(\$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)	(\$11,989)	(\$12,431)	(\$12,963)	(\$12,222)	(\$12,351)
54-Other Charges	(\$9,624)	(\$23,950)	(\$37,813)	(\$31,170)	(\$42,370)	(\$42,370)	(\$42,370)
57-Capital	(\$838)	(\$797)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$248,029)	(\$289,937)	(\$329,611)	(\$312,289)	(\$349,869)	(\$358,691)	(\$367,892)
10-General Total	(\$248,029)	(\$289,937)	(\$329,611)	(\$312,289)	(\$349,869)	(\$358,691)	(\$367,892)
20-Recreation							
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)
20-Recreation Total	(\$227,686)	(\$252,057)	(\$311,992)	(\$297,656)	(\$333,638)	(\$342,292)	(\$351,200)
22-Cosley Zoo							
4-Revenues							
42-Charges for Services			\$0	\$0	\$0	\$0	\$0
4-Revenues Total			\$0	\$0	\$0	\$0	\$0
5-Expenses							
51-Full Time Salary & Wages	(\$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)
22-Cosley Zoo Total	(\$37,751)	(\$49,264)	(\$65,928)	(\$58,278)	(\$69,511)	(\$70,681)	(\$71,886)
60-Golf Fund							
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)
60-Golf Fund Total	(\$119,470)	(\$124,625)	(\$189,551)	(\$179,463)	(\$215,189)	(\$243,921)	(\$222,611)
415-Marketing Total	(\$632,936)	(\$715,883)	(\$897,082)	(\$847,685)	(\$968,208)	(\$1,015,585)	(\$1,013,589)
416-Special Events							
10-General							
4-Revenues							
42-Charges for Services	\$344,724	\$357,028	\$284,500	\$203,500	\$176,500	\$176,500	\$176,500
45-Product Sales	\$74,541	\$72,992	\$65,500	\$50,000	\$50,000	\$50,000	\$50,000
46-Grants and Donations	\$68	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$419,333	\$430,021	\$350,000	\$253,500	\$226,500	\$226,500	\$226,500
5-Expenses							
51-Full Time Salary & Wages	(\$17,096)	(\$15,941)	(\$30,864)	(\$26,407)	(\$34,500)	(\$37,050)	(\$38,650)
51-Part Time Wages	(\$13,237)	(\$13,814)	(\$22,962)	(\$16,300)	(\$20,750)	(\$22,650)	(\$24,050)
52-Contractual Services	(\$238,376)	(\$209,067)	(\$278,500)	(\$235,000)	(\$259,500)	(\$263,663)	(\$267,829)
52-Utilities	(\$1,160)	(\$960)	(\$4,200)	(\$837)	(\$2,700)	(\$2,754)	(\$2,809)
53-Supplies	(\$67,405)	(\$61,033)	(\$101,374)	(\$64,950)	(\$83,000)	(\$83,000)	(\$83,000)
54-Other Charges	(\$60,014)	(\$78,947)	(\$89,000)	(\$49,000)	(\$54,000)	(\$54,000)	(\$54,000)
5-Expenses Total	(\$397,289)	(\$379,762)	(\$526,900)	(\$392,494)	(\$454,450)	(\$463,117)	(\$470,338)
10-General Total	\$22,045	\$50,259	(\$176,900)	(\$138,994)	(\$227,950)	(\$236,617)	(\$243,838)
20-Recreation							
4-Revenues							
42-Charges for Services	\$126,962	\$129,447	\$127,500	\$127,500	\$128,000	\$128,000	\$128,000
45-Product Sales	\$54,583	\$55,532	\$54,000	\$54,000	\$54,000	\$54,000	\$54,000
4-Revenues Total	\$181,546	\$184,979	\$181,500	\$181,500	\$182,000	\$182,000	\$182,000
5-Expenses							
51-Full Time Salary & Wages	(\$13,207)	(\$16,647)	(\$19,000)	(\$19,000)	(\$25,000)	(\$25,000)	(\$25,000)
51-Part Time Wages	(\$10,171)	(\$13,806)	(\$14,000)	(\$14,000)	(\$18,000)	(\$18,000)	(\$18,000)
52-Contractual Services	(\$90,290)	(\$89,012)	(\$105,000)	(\$105,000)	(\$110,000)	(\$112,000)	(\$110,000)
52-Health & Life Insurance			\$0	\$0	\$0	\$0	\$0
53-Supplies	(\$25,271)	(\$19,335)	(\$30,150)	(\$30,100)	(\$50,150)	(\$50,153)	(\$50,156)

MARKETING AREAS with Expenditures by Object

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

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
601 & 611-Golf Maintenance & Pro Shop/Golf Fees							
4-Revenues							
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			-	-	-	-	-
4-Revenues Total	3,207,975	3,587,623	3,419,640	3,641,440	3,533,950	3,640,090	3,772,258
5-Expenses							
51-Salaries & Wages	(1,187,993)	(1,310,347)	(1,450,252)	(1,434,407)	(1,463,688)	(1,492,593)	(1,519,205)
52-Contractual Services	(491,364)	(582,982)	(710,771)	(720,057)	(857,587)	(870,287)	(892,103)
53-Supplies	(519,662)	(553,498)	(656,442)	(634,724)	(664,300)	(667,495)	(658,375)
54-Other Charges	(59,403)	(75,115)	(97,855)	(96,513)	(130,033)	(115,033)	(110,753)
57-Capital	(275,485)	(218,984)	(440,300)	(423,314)	(409,100)	(423,600)	(2,395,000)
59-Transfers Out	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)
5-Expenses Total	(2,550,907)	(2,757,926)	(3,372,619)	(3,326,014)	(3,541,707)	(3,586,007)	(5,592,436)
601 & 611-Golf Maintenance & Pro Shop/Golf Fees Total	657,068	829,697	47,021	315,426	(7,757)	54,083	(1,820,178)

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			-	-	-	-	-
4-Revenues Total	5,373,301	5,878,406	6,766,110	6,648,810	6,990,300	6,981,410	6,991,442

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
5-Expenses							
51-Salaries & Wages	(2,328,977)	(2,683,096)	(3,043,173)	(2,888,327)	(3,059,087)	(3,121,766)	(3,193,743)
52-Contractual Services	(1,063,192)	(1,207,358)	(1,427,349)	(1,364,134)	(1,569,824)	(1,591,577)	(1,623,452)
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)	(605,400)	(265,000)
59-Transfers Out	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)
5-Expenses Total	(5,557,531)	(6,081,485)	(7,232,436)	(6,872,448)	(7,537,297)	(7,695,922)	(7,453,239)
612-Food and Beverage Total	(184,230)	(203,079)	(466,326)	(223,638)	(546,997)	(714,512)	(461,797)
613-Cross Country Skiing							
4-Revenues							
42-Charges for Services	20,331	4,172	20,000	10,000	20,000	20,000	20,000
45-Product Sales			-	-	-	-	-
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			-	-	-	-	-
5-Expenses Total	(2,205)	(798)	(10,683)	(7,372)	(12,683)	(12,689)	(12,695)
613-Cross Country Skiing Total	18,126	3,374	9,318	2,628	7,318	7,311	7,305
Grand Total	490,965	629,992	(409,988)	94,417	(547,436)	(653,118)	(2,274,670)

ARROWHEAD GOLF CLUB Income Statements by Departments

	2022 Actuals	2023 Actuals	2024 Budget	2024 Projections	2025 Proposed	2026 Proposed	2027 Proposed
60-Golf Fund							
000-Administration							
4-Revenues							
41-Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42-Charges for Services	\$0	\$4,500	\$0	\$0	\$0	\$0	\$0
46-Grants & Donations	\$5,485	\$0	\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$7,954	\$24,998	\$3,500	\$3,500	\$5,000	\$3,500	\$3,700
48-Interest Income	\$53,191	\$136,188	\$30,000	\$75,000	\$50,000	\$35,000	\$50,000
49-Transfers In			\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$66,630	\$165,686	\$33,500	\$78,500	\$55,000	\$38,500	\$53,700
5-Expenses							
51-Salaries & Wages	(\$199,159)	(\$203,858)	(\$303,394)	(\$240,944)	(\$284,762)	(\$297,927)	(\$302,195)
52-Contractual Services	(\$414,318)	(\$477,655)	(\$600,654)	(\$569,762)	(\$684,218)	(\$686,280)	(\$703,880)
53-Supplies	(\$83,434)	(\$82,009)	(\$130,195)	(\$119,465)	(\$123,509)	(\$124,139)	(\$135,211)
54-Other Charges	(\$92,346)	(\$118,297)	(\$141,483)	(\$137,535)	(\$141,850)	(\$141,850)	(\$149,850)
57-Capital	(\$708,171)	(\$551,277)	(\$545,000)	(\$500,000)	(\$565,000)	(\$440,000)	(\$200,000)
59-Transfers Out	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
5-Expenses Total	(\$1,547,429)	(\$1,483,097)	(\$1,770,726)	(\$1,617,705)	(\$1,849,339)	(\$1,740,197)	(\$1,541,136)
000-Administration Total	(\$1,480,799)	(\$1,317,411)	(\$1,737,226)	(\$1,539,205)	(\$1,794,339)	(\$1,701,697)	(\$1,487,436)
101-Parks Maintenance							
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
5-Expenses Total	(\$27,038)	(\$43,093)	(\$42,674)	(\$42,460)	(\$44,494)	(\$45,521)	(\$46,581)
101-Parks Maintenance Total	(\$27,038)	(\$43,093)	(\$42,674)	(\$42,460)	(\$44,494)	(\$45,521)	(\$46,581)
350-Special Facilities							
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
350-Special Facilities Total			\$0	\$0	\$0	\$0	\$0
418-Human Resources							
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)
418-Human Resources Total	(\$59,491)	(\$67,054)	(\$77,575)	(\$77,540)	(\$84,444)	(\$86,516)	(\$88,649)
419-Finance							
5-Expenses							
51-Salaries & Wages	(\$198,533)	(\$209,685)	(\$226,435)	(\$221,694)	(\$238,468)	(\$245,546)	(\$252,836)
52-Contractual Services	(\$31,943)	(\$37,749)	(\$50,757)	(\$50,253)	(\$68,101)	(\$70,124)	(\$72,207)
5-Expenses Total	(\$230,476)	(\$247,434)	(\$277,192)	(\$271,947)	(\$306,569)	(\$315,669)	(\$325,043)
419-Finance Total	(\$230,476)	(\$247,434)	(\$277,192)	(\$271,947)	(\$306,569)	(\$315,669)	(\$325,043)
601-Golf Maintenance							
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)	(\$45,000)	(\$20,000)	(\$23,000)
57-Capital	(\$419)	(\$212)	(\$165,000)	(\$163,314)	(\$100,000)	(\$144,000)	(\$2,252,000)
5-Expenses Total	(\$1,062,769)	(\$1,190,185)	(\$1,530,359)	(\$1,517,456)	(\$1,447,439)	(\$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
601-Golf Maintenance Total	(\$1,035,113)	(\$1,187,789)	(\$1,530,359)	(\$1,517,456)	(\$1,447,439)	(\$1,484,758)	(\$3,600,623)
611-Pro Shop/Golf Fees							
4-Revenues							
42-Charges for Services	\$2,434,765	\$2,687,381	\$2,610,500	\$2,775,000	\$2,675,500	\$2,787,000	\$2,913,000
44-Rentals	\$559,621	\$648,652	\$617,750	\$649,750	\$649,750	\$650,000	\$651,000
45-Product Sales	\$163,073	\$192,092	\$180,000	\$190,000	\$190,000	\$190,000	\$190,000
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$206	\$769	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$3,157,665	\$3,528,894	\$3,408,250	\$3,614,750	\$3,515,250	\$3,627,000	\$3,754,000
5-Expenses							
51-Salaries & Wages	(\$465,867)	(\$528,301)	(\$529,341)	(\$537,341)	(\$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)
5-Expenses Total	(\$854,230)	(\$941,910)	(\$1,105,083)	(\$1,125,276)	(\$1,317,421)	(\$1,357,362)	(\$1,311,335)
611-Pro Shop/Golf Fees Total	\$2,303,435	\$2,586,983	\$2,303,167	\$2,489,474	\$2,197,829	\$2,269,638	\$2,442,665
612-Food and Beverage							
4-Revenues							
42-Charges for Services	\$418,176	\$452,680	\$315,000	\$420,000	\$420,000	\$420,000	\$420,000
44-Rentals	\$810	\$2,422	\$3,000	\$3,000	\$3,000	\$5,000	\$5,000
45-Product Sales	\$4,883,001	\$5,285,473	\$6,387,000	\$6,140,000	\$6,491,000	\$6,491,000	\$6,491,000
46-Grants & Donations			\$0	\$0	\$0	\$0	\$0
47-Misc. Income	\$27,337	\$28,479	\$39,000	\$34,000	\$40,000	\$40,000	\$40,000
4-Revenues Total	\$5,329,325	\$5,769,053	\$6,744,000	\$6,597,000	\$6,954,000	\$6,956,000	\$6,956,000
5-Expenses							
51-Salaries & Wages	(\$2,025,539)	(\$2,361,763)	(\$2,644,919)	(\$2,534,419)	(\$2,662,266)	(\$2,710,043)	(\$2,772,803)
52-Contractual Services	(\$754,598)	(\$849,494)	(\$976,619)	(\$934,290)	(\$1,049,784)	(\$1,068,338)	(\$1,086,703)
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)	(\$6,029,299)	(\$6,251,905)	(\$6,132,309)
612-Food and Beverage Total	\$1,002,321	\$902,416	\$942,554	\$1,050,923	\$924,701	\$704,095	\$823,691
613-Cross Country Skiing							
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)
613-Cross Country Skiing Total	\$18,126	\$3,374	\$9,318	\$2,628	\$7,318	\$7,311	\$7,305
60-Golf Fund Total	\$490,965	\$629,992	(\$409,988)	\$94,417	(\$547,436)	(\$653,118)	(\$2,274,670)
Grand Total	\$490,965	\$629,992	(\$409,988)	\$94,417	(\$547,436)	(\$653,118)	(\$2,274,670)

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
60-Golf Fund Total as reported on various schedules within the budget document.	490,965	629,992	(409,988)	94,417	(547,436)	(653,118)	(2,274,670)
Exclude Amortization and Depreciation	741,203	581,561	-	-	-	-	-
Exclude Capital Expenditures	4,188	3,048	885,000	753,314	967,000	1,029,000	2,660,000
Exclude Fund Balance Reserve Transfers	50,000	50,000	50,000	50,000	50,000	50,000	50,000
60-Golf Fund Bottomline, excluding capital and fund balance transfers	1,286,356	1,264,601	525,012	897,730	469,564	425,882	435,330

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
10-General							
1-Operating Funds							
Beginning Fund Balance	5,507,651	5,146,926	4,073,507	4,073,507	3,749,377	2,651,068	1,968,798
Operating Bottom Line Before Transfers and Capital Transfers IN/OUT	1,723,168	1,834,367	796,332	885,492	267,191	\$309,731	\$334,982
Fund Balance Reserves Transfers	(2,012,500)	(2,840,000)	(900,000)	(900,000)	(660,500)	(\$550,000)	(\$330,000)
Capital	(49,232)	(188,469)	(382,000)	(309,622)	(705,000)	(\$442,000)	(\$546,600)
10 - General Total	(338,564)	(1,194,102)	(485,668)	(324,130)	(1,098,309)	(682,269)	(541,618)
Estimated Ending Fund Balance	5,169,086	3,952,824	3,587,840	3,749,377	2,651,068	1,968,798	1,427,180
20-Recreation							
Beginning Fund Balance							
Beginning Fund Balance	6,848,210	7,119,461	5,447,982	5,447,982	4,690,180	3,941,022	3,201,773
Operating Bottom Line Before Transfers and Capital Transfers IN/OUT	2,582,685	2,347,136	921,925	1,263,342	809,841	\$760,751	\$907,204
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)	(749,159)	(739,249)	(592,796)
Estimated Ending Fund Balance	7,134,167	5,336,803	4,407,263	4,690,180	3,941,022	3,201,773	2,608,977

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
22-Cosley Zoo							
Beginning Fund Balance	1,547,731	1,516,800	1,484,000	1,484,000	1,542,563	1,050,918	1,006,526
Operating Bottom Line Before Transfers and Capital	179,728	154,606	4,242	158,563	355	\$55,608	\$64,931
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
22 - Cosley Zoo Total	(22,052)	(46,603)	(95,758)	58,563	(491,645)	(44,392)	(35,069)
Estimated Ending Fund Balance	1,525,679	1,470,197	1,388,242	1,542,563	1,050,918	1,006,526	971,457
60-Golf Fund							
Estimated Beginning Cash & Investments	4,272,602	5,027,766	5,947,698	5,947,698	6,042,115	5,494,678	4,841,560
Operating Bottom Line Before Transfers and Capital	1,286,356	1,264,601	525,012	897,730	469,564	\$425,882	\$435,330
Fund Balance Reserves Transfers	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(\$50,000)	(\$50,000)
Capital	(745,391)	(584,609)	(885,000)	(753,314)	(967,000)	(\$1,029,000)	(\$2,660,000)
60 - Golf Fund Total	490,965	629,992	(409,988)	94,417	(547,436)	(653,118)	(2,274,670)
Amortization less Debt Principal	264,199	289,940					
Estimated Ending Cash & Investments	5,027,766	5,947,698	5,537,710	6,042,115	5,494,678	4,841,560	2,566,890

2025 Capital Overview
Capital Projects Fund

Capital Overview		Recommended Source	2024	2024 Projections	2025	2026	2027
Capital Dollars Available							
Capital Dollars Available at Beginning of Fiscal Year				11,229,045	11,019,317	8,034,035	5,341,693
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	330,000
Recommended Fund Balance Reserve Transfer - Recreation Fund				2,021,144	1,500,000	1,500,000	1,500,000
Recommended Fund Balance Reserve Transfer - Cosley Zoo Fund				100,000	492,000	100,000	100,000
Recommended Fund Balance Reserve Transfer - Golf Fund				50,000	50,000	50,000	50,000
Capital Dollars Available				17,691,637	20,707,081	12,397,520	9,461,973
Major Capital Projects 2024 - 2027							
Atten Park - Streambank Restoration (\$200k WPD / \$800k other)		EPA Grant / Cantigny Reimbursement / Fund Balance Reserves		1,000,000	-	1,000,000	
Community Center Priority Projects - Locker Rooms and Zone		Bond Proceeds / Fund Balance Reserves		2,600,000	2,600,000		
Community Center Priority Projects (TBD)		Bond Proceeds / Fund Balance Reserves				2,000,000	2,000,000
Cosley - Parking Expansion Project		Cosley Foundation / Grant		4,500,000	1,000,000	1,250,000	
Cosley - Priority Projects		Zoo Operating / Fund Balance Reserves / Cosley Foundation / Bond Proceeds				250,000	250,000
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
Major Capital Projects				10,500,000	4,165,000	6,300,000	3,075,000
Available Capital Dollars after Major Capital Projects				13,526,637	14,407,081	9,322,520	9,211,973
Capital Projects 2024 - 2027							
District Wide Asphalt Replacement		Bond Proceeds / Fund Balance Reserves		250,000	144,000	250,000	250,000
District Wide Unforeseen Capital Expenses		Fund Balance Reserves		100,000	-	100,000	100,000
District Wide Facility Master Planning		Fund Balance Reserves		25,000	-	25,000	25,000
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
Atten - Tennis Court Color Coat		Fund Balance Reserves					35,000
Atten Park - Field Improvement Engineering		Fund Balance Reserves				50,000	

\$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 - 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 - Pickleball Court Shades	Fund Balance Reserves			16,000		
Briar Patch - Shelter Improvements	50% OSLAD Matching Grant / Fund Balance Reserves	90,000	60,000			
Briar Patch - Tennis Courts & Fence	50% OSLAD Matching Grant / Fund Balance Reserves	300,000	320,000			
Brighton Park Playground Surfacing	Bond Proceeds					144,000
Central Athletic Center - Boiler Replacement	Fund Balance Reserves			90,000		
Central Athletic Center - Building Envelope Repairs	Bond Proceeds					500,000
Central Athletic Center - 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		
Central Park - Pickle Ball Court Shades	Fund Balance Reserves			16,000		
Clock Tower - Mini Golf Carpet Replacement	Fund Balance Reserves				30,000	
Community Center - Elevators	Bond Proceeds					50,000
Community Center - 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		
Memorial Park - Lion's Terrance Shades	Fund Balance Reserves				65,000		
Museum - Masonry Improvements / Downspouts	Grant Proceeds				750,000		
Museum - Potential Reimbursement to State for Grant Dollars	Grant Proceeds		108,113	-	108,113		
Northside - Backstop & Fence Replacement	Fund Balance Reserves					130,000	
Northside - Dredge Settling Basin	Fund Balance Reserves		100,000	-	100,000		
Northside - Pickleball Court Shades	Fund Balance Reserves				16,000		
Northside - Tennis Lights	Fund Balance Reserves					160,000	
Northside - Warming Shelter Engineering & Design	Fund Balance Reserves				25,000		
Northside Pool - Boilers	Build Illinois Bond Fund		22,000	22,000			
Northside Pool - Locker Room Accessibility Improvements	Fund Balance Reserves		100,000	190,000			
Northside Pool - Locker Room 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		
Rice Pool - Shades	Fund Balance Reserves				45,000		
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	
Playground Replacements							
Community Center - Playground Replacement	Bond Proceeds						150,000
Graf Park - Playground Replacement	50% 2025 OSLAD Grant					275,000	

2025 Capital Overview
Capital Projects Fund

Capital Overview		Recommended Source	2024	2024 Projections	2025	2026	2027
Hawthorne Junction - Playground Replacement	Fund Balance Reserves		135,000	45,000	90,000		
Hillside Tot Lot - Playground Replacement	Fund Balance Reserves				120,000		
Prairie Path Park - Playground Replacement	Fund Balance Reserves		180,000	-	180,000		
Toohey Park - Playground Replacement	Fund Balance Reserves					126,000	
WW Stevens - Playground Replacement	Fund Balance Reserves					180,000	
Board Approved Capital Fund Expenditures			4,508,113	1,966,100	5,494,613	3,333,800	2,074,000
Available Capital Dollars after Approved and Major Capital Projects				11,560,537	8,912,468	5,988,720	7,137,973
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
Staff Recommended Capital Fund Expenditures				541,220	878,433	647,027	647,357
Available Capital Dollars after Commitments and Recommendations				11,019,317	8,034,035	5,341,693	6,490,616

(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
40-000-000 Nonspecified Area					
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
40-000-000 Nonspecified Area Total	655,000	388,000	525,000	405,000	405,000
40-000-187 Central Athletic Complex Project					
Kale Gym Floor Replacement	200,000	170,000			
40-000-187 Central Athletic Complex Project Total	200,000	170,000			
40-000-188 Sensory Playground					
Play for All - Five to Twelve Playground (PFA Donation)	500,000	500,000	150,000		
40-000-188 Sensory Playground Total	500,000	500,000	150,000		
40-800-805 Atten					
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	
40-800-805 Atten Total	1,000,000	-	1,260,000	35,000	
40-800-806 Briarpatch					
Briar Patch Engineering and Design	27,000	27,000			
Briar Patch Landscape	25,000	25,000			
Briar Patch Outdoor Fitness	150,000	110,000			
Briar Patch Pickleball Court Shades			16,000		
Briar Patch Pickleball Courts	200,000	210,000			
Briar Patch Replace Tennis Courts/Fence	300,000	320,000			
Briar Patch Shelter Improvements	90,000	60,000			
40-800-806 Briarpatch Total	792,000	752,000	16,000		
40-800-809 Brighton					
Brighton Playground Surfacing					144,000
40-800-809 Brighton Total					144,000

2025 CIP Schedule
Capital Projects Fund

Project Descriptions	2024	2024 Projections	2025	2026	2027
40-800-811 Manchester					
PARK SERVICES CENTER ROOF					400,000
40-800-811 Manchester Total					400,000
40-800-812 Central Park & Athletic Complex					
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		
Central Pickleball Court Shades			16,000		
40-800-812 Central Park & Athletic Complex Total	150,000	77,000	226,000		500,000
40-800-813 Cosley Zoo					
Cosley - 855 Parking Lot Light Upgrade			25,000		
Cosley - Parking Expansion Project	4,500,000	1,000,000	1,250,000		
Cosley - Priority Projects			250,000	250,000	250,000
Cosley Condition Assessment		34,100			
Cosley Entrance Fence and Lighting	45,000	10,000			
Cosley Gift Shop Renovation	75,000	20,000			
Cosley Pavers (between station and barn)			75,000		
Cosley Public Washroom Renovation	150,000	75,000	75,000		
Cosley Taylor Barn Pavilion	450,000	10,000	450,000		
Cosley Underground Utility		25,000			
40-800-813 Cosley Zoo Total	5,220,000	1,174,100	2,125,000	250,000	250,000
40-800-815 Graf Park					
Graf Batting Cages	70,000	-	70,000		
Graf Bleachers/ Grandstand	70,000	-	70,000		
Graf Park Engineering and Design	50,000	-	50,000		
Graf Park Synthetic Turf Replacement	550,000	-	550,000		
Graf Park Track Replacement	180,000	-	180,000		
GRAF PARKPLAYGROUND EQUIP				275,000	
40-800-815 Graf Park Total	920,000	-	920,000	275,000	
40-800-816 Hawthorne Junction					

2025 CIP Schedule
Capital Projects Fund

Project Descriptions	2024	2024 Projections	2025	2026	2027
Hawthorn Junction Playground Replacement	135,000	45,000	90,000		
40-800-816 Hawthorne Junction Total	135,000	45,000	90,000		
40-800-817 Herrick					
CL Herrick Playground Surfacing			80,000		
40-800-817 Herrick Total			80,000		
40-800-819 Hurley Gardens					
Hurley Gardens Roof Replacement				27,800	
40-800-819 Hurley Gardens Total				27,800	
40-800-822 Lincoln Marsh					
Lincoln Marsh Pedestrian Bridge Replacement	80,000	16,000			
40-800-822 Lincoln Marsh Total	80,000	16,000			
40-800-825 Memorial Park					
Memorial Park Lions Terrace Shades			65,000		
Memorial Park Perimeter Fence	60,000	-	60,000		
40-800-825 Memorial Park Total	60,000	-	125,000		
40-800-826 Northside Park					
Northside Backstop & Fence Replacement				130,000	
Northside Boiler Replacement	22,000	22,000	-		
Northside Cabin Restoration or Replacement	1,200,000	30,000	400,000		
Northside Dredge Settling Basin	100,000	-	100,000		
Northside Pickleball Court Shades			16,000		
Northside Pool Locker Room Accessibility Improvements	100,000	190,000			
Northside Pool Locker Room 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		
40-800-826 Northside Park Total	1,422,000	242,000	646,000	365,000	
40-800-828 Rathje					
Rathje Playground Surfacing	90,000	-	90,000		
Rathje Window Replacement	25,000	15,500			

2025 CIP Schedule
Capital Projects Fund

Project Descriptions	2024	2024 Projections	2025	2026	2027
40-800-828 Rathje Total	115,000	15,500	90,000		
40-800-835 Seven Gables					
Seven Gables Colorcoat/Repair 3 Tennis Courts					115,000
Seven Gables Vita Course Replacement	80,000	-	80,000		
40-800-835 Seven Gables Total	80,000	-	80,000		115,000
40-800-836 Prairie Path Park					
Prairie Path Playground Replacement	180,000	-	180,000		
40-800-836 Prairie Path Park Total	180,000	-	180,000		
40-800-838 Triangle Park					
Triangle Basketball Court Replacement	36,000	-	36,000		
40-800-838 Triangle Park Total	36,000	-	36,000		
40-800-839 WW Stevens					
WW Stevens Playground Equipment				180,000	
40-800-839 WW Stevens Total				180,000	
40-800-846 CC and Rice and Blanchard					
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 Shades			45,000		
Rice Pool Water Slides Replacement				825,000	

**2025 CIP Schedule
Capital Projects Fund**

Project Descriptions	2024	2024 Projections	2025	2026	2027
40-800-846 CC and Rice and Blanchard Total	3,025,000	2,710,000	3,230,000	4,305,000	445,000
40-800-849 Toohey Park					
Toohey Bridge Replacement					40,000
Toohey Flooring Replacement	30,000	26,000			
TOOHEY PARKPLAYGROUND EQUIP				126,000	
Toohey Safety City Buildings					25,000
Toohey Shoreline Maintenance			50,000	250,000	
40-800-849 Toohey Park Total	30,000	26,000	50,000	376,000	65,000
40-800-850 Hillside Tot Lot					
Hillside Fence Replacement			30,000		
Hillside Tot Lot Playground Equipment Replacement			120,000		
40-800-850 Hillside Tot Lot Total			150,000		
40-800-852 Clocktower					
Clocktower Golf Carpet Replacement				30,000	
40-800-852 Clocktower Total				30,000	
40-800-853 Danada					
Danada Electric Service	70,000	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		
40-800-853 Danada Total	300,000	15,500	830,000	160,000	-
40-800-854 Historical Museum					
Museum Masonry Improvements / Downspouts			750,000		
Museum Potential Reimbursement to State for Grant Dollars	108,113	-	108,113		
40-800-854 Historical Museum Total	108,113	-	858,113		
40-800-857 Blanchard Building					
Blanchard Building Chapel Demolition			100,000		
Blanchard Building Parking Lot Contingency			27,500		
40-800-857 Blanchard Building Total			127,500		

*2025 CIP Schedule
Capital Projects Fund*

Project Descriptions	2024	2024 Projections	2025	2026	2027
Grand Total	15,008,113	6,131,100	11,794,613	6,408,800	2,324,000

*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 SAIN - 970-36979	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 SAIN - 2645-40982	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 SAIN - 1164-33315	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
Total Grants and Donations			1,598,100	5,163,900	75,000	50,000

**2025 CIP Schedule
Operating Funds**

Sum of Prioritization Tool Project Descriptions	Column Labels				
	2024	2024 Projections	2025	2026	2027
10 - General					
10-000-000 Nonspecified Area					
Roland Print, cut sign machine			30,000		
10-000-000 Nonspecified Area Total			30,000		
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
10-101-000 Nonspecified Area Total	382,000	309,622	675,000	442,000	546,600
10 - General Total	382,000	309,622	705,000	442,000	546,600
20 - Recreation					
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		
20-101-000 Nonspecified Area Total	31,500	-	59,000		
20 - Recreation Total	31,500	-	59,000		
60 - Golf Fund					
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		
60-000-000 Nonspecified Area Total	545,000	500,000	565,000	440,000	200,000
60-601-000 Nonspecified Area					
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
60-601-000 Nonspecified Area Total	165,000	163,314	100,000	144,000	2,252,000
60-611-000 Nonspecified Area					
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		
60-611-000 Nonspecified Area Total	90,000	90,000	117,000	130,000	75,000
60-612-000 Nonspecified Area					
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		
60-612-000 Nonspecified Area Total	85,000	-	185,000	315,000	133,000
60 - Golf Fund Total	885,000	753,314	967,000	1,029,000	2,660,000
Grand Total	1,298,500	1,062,936	1,731,000	1,471,000	3,206,600

2025 CIP Schedule
Non-Capital Assets and Projects

Sum of Prioritization Tool Project Descriptions	Budget Yr				
	2024	2024 Projections	2025	2026	2027
10-101-000 Nonspecified Area					
#1321 Mower - SCAG Mower	13,000	13,000			
#1322 Mower - SCAG Mower	13,000	13,000			
10-101-000 Nonspecified Area Total	26,000	26,000			
20-101-000 Nonspecified Area					
# Golf 5 - Golf Cart	12,000	-			
District-Wide Backstop Repair	20,000	-	20,000	20,000	20,000
20-101-000 Nonspecified Area Total	32,000	-	20,000	20,000	20,000
20-101-225 Central Athletic Center					
CAC Foul Ball Replacement Netting			15,000		
20-101-225 Central Athletic Center Total			15,000		
40-000-000 Nonspecified Area					
Annual Pond and Stream Maintenance	50,000	50,000	50,000	50,000	50,000
Appraisals as Necessary	2,500	2,500	2,500	2,500	2,500
Capital Notices Misc (Exec Dir or Asst provides)	1,500	1,500	1,500	1,500	1,500
Digital Plan Room maintain records	2,500	2,500	2,500	2,500	2,500
District-Wide Fence Repair	25,000	-	25,000	25,000	25,000
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
40-000-000 Nonspecified Area Total	172,050	112,950	170,800	170,800	170,800
40-101-000 Nonspecified Area					
Athletic field surfacing materials	8,000	8,000	8,000	8,000	8,000
Bag Concrete-Sign Installation & Metal Fabrication	1,000	1,000	1,000	1,000	1,000
Ballfield maintenance	12,000	12,000	12,000	12,000	12,000
Bench Memorials	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
40-101-000 Nonspecified Area Total	112,600	104,600	111,800	112,600	112,600
40-800-811 Manchester					
Park Services Cool Ray-vac System			15,000		
Park Services Overhead Doors	5,000	-			
Park Services Waterheaters			10,000		
40-800-811 Manchester Total	5,000	-	25,000		
40-800-812 Central Park & Athletic Complex					
Landscape Improvements Maintenance	25,000	25,000	25,000	25,000	25,000
40-800-812 Central Park & Athletic Complex Total	25,000	25,000	25,000	25,000	25,000
40-800-813 Cosley Zoo					
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		
40-800-813 Cosley Zoo Total	15,000	-	65,000	-	-

2025 CIP Schedule
Non-Capital Assets and Projects

Project Descriptions	2024	2024 Projections	2025	2026	2027
40-800-818 Hoffman Park					
Hoffman Park Memorial Area	22,000	10,000			
40-800-818 Hoffman Park Total	22,000	10,000			
40-800-819 Hurley Gardens					
Gazebo-Hurley Gardens			5,000		
Teahouse-Hurley Gardens			15,000		
40-800-819 Hurley Gardens Total			20,000		
40-800-822 Lincoln Marsh					
LM Easement - Repayment to Sanitary District	150,000	-	140,000		
Supplies - Lincoln Marsh	14,000	14,000	14,000	14,000	14,000
40-800-822 Lincoln Marsh Total	164,000	14,000	154,000	14,000	14,000
40-800-825 Memorial Park					
Mary Lubko Center Floor Resurfacing	8,000	14,000			
40-800-825 Memorial Park Total	8,000	14,000			
40-800-826 Northside Park					
Northside Pool Sand Blast & Paint	8,700	-			
NS Pool - Painting Exterior of Building					15,000
40-800-826 Northside Park Total	8,700	-			15,000
40-800-828 Rathje					
Rathje HVAC					7,500
40-800-828 Rathje Total					7,500
40-800-839 WW Stevens					
WW Stevens Fence Replacement				10,000	
WW Stevens Sidewalk Replacement				15,000	
40-800-839 WW Stevens Total				25,000	
40-800-846 CC and Rice and Blanchard					
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	-			
40-800-846 CC and Rice and Blanchard Total	10,000	-	17,500	14,700	
40-800-850 Hillside Tot Lot					
Hillside Path Replacement			4,000		
40-800-850 Hillside Tot Lot Total			4,000		
40-800-852 Clocktower					
Clocktower Retaining Wall & Pavers					10,000
40-800-852 Clocktower Total					10,000
40-800-856 Prairie Ave Building					
Carpeting	8,000	-	8,000		
40-800-856 Prairie Ave Building Total	8,000	-	8,000		
Grand Total	608,350	306,550	636,100	382,100	374,900

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

Year Ended December 31,	Debt Service Fund - Principal	Debt Service Fund - Interest	Golf Fund - Principal	Golf Fund - Interest
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		
	\$7,716,178	\$755,182	\$0	\$0

Labor Allocations by Fund

Salary/Wage Splits	
10-General; 000-Administration	
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%
10-General; 101-Parks Maintenance	
Baker, BRITTANY E	92.5%
Blankenship, Michael D	100.0%
CALVILLO, MIGUEL	60.0%
Chacon, Enrique	100.0%
CLEVENGER, MICHAEL R	60.0%
DALEY, JOSEPH M	100.0%
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	
20-Recreation; 101-Parks Maintenance	
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%
20-Recreation; 220-Recreation Programs	
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%
20-Recreation; 221-Athletics	
HOUSTON, Darrell	15.0%
MITCHELL, DANA M	25.0%
20-Recreation; 222-Pools	
LEWANDOWSKI, ADAM L	20.0%
Wilkin, Carolyn	20.0%
Yoshikawa, Max	70.0%
20-Recreation; 224-Recreation Facilities	
Aviles, Graciela	100.0%
HAVELKA, LYNETTE K	100.0%

Labor Allocations by Fund

Salary/Wage Splits	
20-Recreation; 350-Special Facilities	
DiSerio, Alexander M	100.0%
LEWANDOWSKI, ADAM L	20.0%
Wilkin, Carolyn	20.0%
20-Recreation; 418-Human Resources	
Jay, Matthew	30.0%
20-Recreation; 419-Finance	
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%
22-Cosley Zoo; 000-Administration	
SICILIANO, DONNA R	10.0%
22-Cosley Zoo; 101-Parks Maintenance	
Baker, BRITTANY E	5.0%
CALVILLO, MIGUEL	5.0%
CLEVENGER, MICHAEL R	5.0%
Hopkins, Daniel	10.0%
NOVAK, NICHOLAS J	5.0%
SPERL, ROBERT M	20.0%
Teske, Nathan G	5.0%
THEMEL, JOSEPH S	5.0%
22-Cosley Zoo; 350-Special Facilities	
Cali, Lauren	15.0%
Meade, Julia	15.0%
WHELAN, TRICIA K	15.0%
22-Cosley Zoo; 418-Human Resources	
Jay, Matthew	5.0%
22-Cosley Zoo; 419-Finance	
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%
22-Cosley Zoo; 501-Cosley Zoo	
Argentum, Theodore	100.0%
Christophe, HEATHER L	100.0%
Davia, Peter	100.0%
Mangiaracina, Brian P	100.0%
Musselman, ANGIE L	100.0%
Open1-Zoo Manager of Retail & Visitor Services	25.0%
Rensch, AMANDA	100.0%
ROMEJKO, TAMRA A	100.0%
Tulicki, Sarah R	100.0%
WAHLGREN, Susan	100.0%
40-Capital Projects; 101-Parks Maintenance	
CALVILLO, MIGUEL	5.0%
CLEVENGER, MICHAEL R	5.0%
HINCHEE, STEVEN M	100.0%
MORROW, JOHN B	60.0%
NOVAK, NICHOLAS J	10.0%
SPERL, ROBERT M	10.0%
60-Golf Fund; 000-Administration	
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%
60-Golf Fund; 101-Parks Maintenance	
CALVILLO, MIGUEL	5.0%
CLEVENGER, MICHAEL R	5.0%
Hopkins, Daniel	5.0%
NOVAK, NICHOLAS J	5.0%
Teske, Nathan G	5.0%
THEMEL, JOSEPH S	5.0%
60-Golf Fund; 418-Human Resources	
Jay, Matthew	45.0%

Labor Allocations by Fund

Salary/Wage Splits	
60-Golf Fund; 419-Finance	
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%
60-Golf Fund; 601-Golf Maintenance	
JOHNSON, TIMOTHY A	100.0%
Kahlstorf, Jason P	100.0%
KIRTLAND, JUSTIN S	100.0%
Slowinski, Nicholas W	100.0%
VOELKER, GEOFFREY G	100.0%
60-Golf Fund; 611-Pro Shop/Golf Fees	
DALCERRO, NEIL J	33.0%
Day, Tom T	33.0%
Granath, Jack	100.0%
NATIONS, MATTHEW J	100.0%
Ogata, Andrew C	100.0%
60-Golf Fund; 612-Food and Beverage	
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	
90-Cosley Foundation; 000-Administration	
Griffith, Debra	11.0%
Lizik, Kaitlin A	50.0%
Open1-Zoo Manager of Retail & Visitor Services	75.0%
WILHELMI, MARGARET L	10.0%
92-DuPage County Historical Museu; 000-Administration	
Lizik, Kaitlin A	50.0%

Labor Allocations by Employee

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

Labor Allocations by Employee

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

Labor Allocations by Employee

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

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
Jay, Matthew	
10-General; 418-Human Resources; 000-Nonspecified Area	20.0%
20-Recreation; 418-Human Resources; 000-Nonspecified Area	30.0%
22-Cosley Zoo; 418-Human Resources; 000-Nonspecified Area	5.0%
60-Golf Fund; 418-Human Resources; 000-Nonspecified Area	45.0%
JOHNSON, TERRA J	
20-Recreation; 000-Administration; 112-Lincoln Marsh	100.0%
JOHNSON, TIMOTHY A	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
Kahlstorf, Jason P	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
KIRTLAND, JUSTIN S	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
Klipp, Joseph M	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
Koppang, Joanna L	
10-General; 419-Finance; 000-Nonspecified Area	20.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	40.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	5.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	35.0%
Krzyzewski, David A	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
LEHMAN, STEPHEN J	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
LEWANDOWSKI, ADAM L	
20-Recreation; 222-Pools; 231-Northside Pool	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%
Lizik, Kaitlin A	
90-Cosley Foundation; 000-Administration; F00-Cosley Foundation-General	50.0%
92-DuPage County Historical Museu; 000-Administration; H00-Administrative	50.0%
Mangiaracina, Brian P	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%

Labor Allocations by Employee

		Salary/Wage Splits
martinez, arturo		
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area		100.0%
MARTINSON, JAMIE		
20-Recreation; 220-Recreation Programs; 207-Camps and Preschool		50.0%
20-Recreation; 000-Administration; 200-Recreation Dept. Area		50.0%
McCarthy, John		
10-General; 101-Parks Maintenance; 000-Nonspecified Area		100.0%
Meade, Julia		
10-General; 000-Administration; 415-Marketing		35.0%
20-Recreation; 000-Administration; 415-Marketing		35.0%
22-Cosley Zoo; 350-Special Facilities; 415-Marketing		15.0%
60-Golf Fund; 000-Administration; 415-Marketing		15.0%
Meger, Bethany		
10-General; 419-Finance; 000-Nonspecified Area		35.0%
20-Recreation; 419-Finance; 000-Nonspecified Area		30.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area		10.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area		25.0%
MITCHELL, DANA M		
20-Recreation; 221-Athletics; 223-Youth Baseball/Softball		25.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area		75.0%
Moran, Joshua		
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area		100.0%
MORROW, JOHN B		
10-General; 101-Parks Maintenance; 000-Nonspecified Area		20.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area		20.0%
40-Capital Projects; 101-Parks Maintenance; 000-Nonspecified Area		60.0%
Musselman, ANGIE L		
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area		100.0%
NAPIER, RICHARD A		
20-Recreation; 000-Administration; 000-Nonspecified Area		100.0%
NATIONS, MATTHEW J		
60-Golf Fund; 611-Pro Shop/Golf Fees; 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
Nelson, Cody E		
20-Recreation; 220-Recreation Programs; 203-Athletic Programs		30.0%
20-Recreation; 220-Recreation Programs; 204-Leagues		60.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area		10.0%
NIELSEN, KELLY		
20-Recreation; 220-Recreation Programs; 207-Camps and Preschool		100.0%
NOVAK, DANIEL J		
10-General; 000-Administration; 000-Nonspecified Area		30.0%
60-Golf Fund; 000-Administration; 000-Nonspecified Area		70.0%
NOVAK, NICHOLAS J		
10-General; 101-Parks Maintenance; 000-Nonspecified Area		40.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area		40.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area		5.0%
40-Capital Projects; 101-Parks Maintenance; 000-Nonspecified Area		10.0%
60-Golf Fund; 101-Parks Maintenance; 000-Nonspecified Area		5.0%
OBrien, Emily		
10-General; 430-Historical Museum; 000-Nonspecified Area		100.0%
Ogata, Andrew C		
60-Golf Fund; 611-Pro Shop/Golf Fees; 911-Pro Shop		50.0%
60-Golf Fund; 611-Pro Shop/Golf Fees; 912-Golf Course		50.0%
Open1-Zoo Manager of Retail & Visitor Services		
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area		25.0%
90-Cosley Foundation; 000-Administration; F00-Cosley Foundation-General		75.0%
OPPENHEIM, JEREMY J		
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area		100.0%
ORTIZ, JAVIER		
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area		100.0%
OWEN, BAILEY P		
10-General; 101-Parks Maintenance; 000-Nonspecified Area		20.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area		15.0%
20-Recreation; 101-Parks Maintenance; 220-Community Center		65.0%
Panek, Megann L		
20-Recreation; 000-Administration; 304-Mary Lubko Center		100.0%
PEREZ, JOSE M		
10-General; 101-Parks Maintenance; 000-Nonspecified Area		100.0%

Labor Allocations by Employee

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

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
10-General				
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	\$226,913	\$237,124	\$238,258	\$239,393
430-Historical Museum	\$120,001	\$125,402	\$126,002	\$126,602
10-General Total	\$2,223,792	\$2,323,863	\$2,334,982	\$2,346,101
20-Recreation				
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	\$229,906	\$240,252	\$241,401	\$242,551
20-Recreation Total	\$2,539,704	\$2,653,990	\$2,666,689	\$2,679,387
22-Cosley Zoo				
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	\$53,645	\$56,059	\$56,327	\$56,595
501-Cosley Zoo	\$583,535	\$609,794	\$612,712	\$615,630
22-Cosley Zoo Total	\$747,098	\$780,718	\$784,453	\$788,189
40-Capital Projects				
101-Parks Maintenance	\$178,729	\$186,772	\$187,665	\$188,559
40-Capital Projects Total	\$178,729	\$186,772	\$187,665	\$188,559

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
60-Golf Fund				
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	\$197,450	\$206,335	\$207,323	\$208,310
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
60-Golf Fund Total	\$2,200,540	\$2,299,564	\$2,310,567	\$2,321,569
90-Cosley Foundation				
000-Administration	\$102,170	\$106,768	\$107,279	\$107,790
90-Cosley Foundation Total	\$102,170	\$106,768	\$107,279	\$107,790
92-DuPage County Historical Museu				
000-Administration	\$38,062	\$39,775	\$39,966	\$40,156
92-DuPage County Historical Museu Total	\$38,062	\$39,775	\$39,966	\$40,156
Grand Total	\$8,030,095	\$8,391,449	\$8,431,600	\$8,471,750
Amount over base year		\$361,354	\$401,505	\$441,655

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

***A wage pool increase of 4.5% 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%
2025	4.5%*

**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 2024-09

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

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

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

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

- (a) That the estimated cash on hand at the beginning of the fiscal year is: \$32,104,523
- (b) That the cash expected to be received during the fiscal year from all sources is: \$45,395,630
- (c) That the estimated expenditures contemplated for the fiscal year are: \$51,331,872
- (d) That the estimated cash expected to be on hand at the end of the fiscal year is: \$26,168,281
- (e) That the estimated amount of taxes to be received by the Wheaton Park District during the fiscal year is: \$16,969,159

Article II: The following sums of money in the "Budget" Column in the amount of \$55,789,612 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 \$66,947,534 or as much thereof as may be authorized by law be and the same are hereby appropriated for the corporate purposes of the Wheaton Park District, as therein after specified for the fiscal year beginning January 1, 2025 and ending December 31, 2025.

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

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

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

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

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

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

"Ayes"

"Nays"

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

President of the Board of Park Commissioners of the Wheaton Park District
Ordinance # 2024-09

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

GENERAL FUND	Budget	Appropriations
Expenses incurred for the general administration and maintenance of the District	6,856,221	8,227,465
 RECREATION FUND		
Expenses incurred for the planning, establishing and maintaining of recreational opportunities for the public	13,676,667	16,412,001
 SPECIAL RECREATION FUND		
Expenses incurred in the provision of recreational programming for our special needs population	512,425	614,910
 MUSEUM FUND		
Expenses incurred in the administration and operation of Cosley Zoo which includes exhibits, displays and educational opportunities related to Illinois farm history and wildlife historically native to northeastern Illinois	2,623,545	3,148,254
 INSURANCE LIABILITY FUND		
Expenses incurred to provide business insurance for the District	776,633	931,959
 AUDIT FUND		
Expenses incurred to satisfy the requirement to have an annual audit of the accounts of the District	42,064	50,477
 FICA FUND		
Expenses incurred to pay the employer portion of Federal Insurance Contributions Act retirement obligations	781,013	937,216
 IMRF FUND		
Expenses incurred to pay the employer portion of Illinois Municipal Retirement Fund retirement obligations	609,343	731,212
 DEBT SERVICE FUND		
Expenses incurred to satisfy the debt service obligations of the District	2,990,431	3,588,517
 HEALTH FUND		
Expenses incurred to provided health insurance benefits for District employees	2,479,948	2,975,937

CAPITAL PROJECTS FUND	Budget	Appropriations
Expenses incurred to construct, maintain or replace capital assets of the District	12,743,996	15,292,795
GOLF FUND		
Expenses incurred for the administration and operation of the Arrowhead facility	11,091,686	13,310,024
INFORMATION TECHNOLOGY FUND		
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	6,856,221	8,227,465
Recreation Fund	13,676,667	16,412,001
Special Recreation Fund	512,425	614,910
Museum Fund	2,623,545	3,148,254
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	2,479,948	2,975,937
Capital Projects Fund	12,743,996	15,292,795
Golf Fund	11,091,686	13,310,024
Information Technology	605,639	726,767
	<hr/>	<hr/>
Total Budgeted and Appropriated Expenses, <i>including Interfund transfers</i>	55,789,612	66,947,534
Less: Interfund Transfers	(4,457,740)	(5,349,288)
	<hr/>	<hr/>
Net Expenses, excluding Interfund Transfers	51,331,872	61,598,246
	<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.

Treasurer and Chief Fiscal Officer,
Wheaton Park District

(SEAL)

CERTIFICATION OF ESTIMATE OF
REVENUES FOR FISCAL YEAR 2025

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

<u>SOURCE</u>	<u>AMOUNT</u>
Taxes	\$16,969,159
Interest on Investments	\$478,900
Charges for Services	\$14,264,039
Rental Revenues	\$980,841
Product Sales	\$6,960,837
Grants and Donations	\$5,472,319
Bond Proceeds	\$0
Miscellaneous	\$269,536
Beginning Cash Balance	\$32,104,523

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

(SEAL)

Treasurer and Chief Fiscal Officer,
Wheaton Park District

**Wheaton Park District
ORDINANCE 2024-10**

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

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

SECTION 1

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

SECTION 2

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

GENERAL CORPORATE FUND

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

	Amount to be <u>Raised by Taxation</u>
Salaries & Wages	\$2,242,167
Contractual Services	\$1,302,245
Supplies	\$398,631
Other Charges	\$166,249
Capital Items	\$527,627
Transfers Out	\$494,323
TOTAL	5,131,241

RECREATION FUND

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

	Amount to be <u>Raised by Taxation</u>
Salaries & Wages	\$2,109,539
Contractual Services	\$1,723,677
Supplies	\$566,195
Other Charges	\$99,038
Capital Items	\$21,903
Transfers Out	\$556,846
TOTAL	5,077,198

IMRF FUND

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

	Amount to be Raised by Taxation
IMRF Expenditures	504,118
TOTAL	504,118

FICA FUND

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

	Amount to be Raised by Taxation
FICA Expenditures	689,096
TOTAL	689,096

LIABILITY FUND

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

	Amount to be Raised by Taxation
Insurance expenditures	827,023
TOTAL	827,023

AUDIT FUND

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

	Amount to be Raised by Taxation
Auditing Expenses	34,354
TOTAL	34,354

SPECIAL RECREATION ASSOCIATION FUND

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

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

MUSEUM FUND

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

	<u>Amount to be Raised by Taxation</u>
Salaries & Wages	\$644,982
Contractual Services	\$226,520
Supplies	\$116,895
Other Charges	\$46,919
Capital Items	\$0
Transfers Out	\$238,970
TOTAL	1,274,287

DEBT SERVICE ACTIVITY

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

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

SUMMARY OF LEVIES

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

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 2024-10 shall be in full force and effect from and after its adoption.

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

AYES: _____

NAYS: _____

ABSENT: _____

John Kelly
President, Board of Park Commissioners
Wheaton Park District

ATTEST:

Mike Benard
Secretary, Board of Park Commissioners
Wheaton Park District

(S E A L)

STATE OF ILLINOIS)
) SS.
COUNTY OF DUPAGE)

SECRETARY'S CERTIFICATE

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

I HEREBY CERTIFY that the foregoing instrument is a true and correct copy of Ordinance 2024-10,

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

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

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

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

Mike Benard
Secretary, Board of Park Commissioners
Wheaton Park District

(S E A L)

TRUTH IN TAXATION

CERTIFICATE OF COMPLIANCE

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

This certificate applies to the 2024 levy.

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

President, Board of Park Commissioners
Wheaton Park District

(S E A L)

MEMORANDUM

To: Wheaton Park District Board of Commissioners

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

Date: October 2, 2024 *updated October 23, 2024*

Re: 2024 Resolution Authorizing the Estimate of Annual Aggregate Levy

Introduction

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

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

Draft Calculation of Levy

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

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

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

Breakdown of proposed 3.4% Tax Levy Increase	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%
	\$546,467		4%

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
Proposed by staff			
From 5% CPI	\$610,169	65%	5%
From DuPage New Construction	\$93,730	10%	1%
From TIF Expiration	\$239,150	25%	2%
	\$943,049		8%
Final Levy per Park Board			
0% CPI	\$0	0%	0%
From DuPage New Construction	\$89,783	28%	1%
From TIF Expiration	\$227,760	72%	2%
	\$317,543		3%
Difference of taxes not collected for levy year 2022	\$625,506		

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
Proposed by staff			
From 5% CPI	\$625,580	69%	5%
From DuPage New Construction	\$283,605	31%	2%
	\$909,185		7%
Final Levy per Park Board			
From 2% CPI	\$250,683	48%	2%
From DuPage New Construction	\$275,502	52%	2%
	\$526,185		4%
Difference of taxes not collected for levy year 2023	\$383,000		

Future Tax Picture

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

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

Limiting Rate Calculation:

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

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

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

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

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

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

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

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

Breakdown of Final 2024 Tax Levy extension as directed by Park Board	In Dollars	As a % of increase	As a percentage of levy subject to tax cap
From 3.0% CPI	\$391,418	79%	3.0%
From DuPage New Construction	\$101,529	21%	0.7%
	\$492,947		3.7%

**Due to rounding, the percentages shown in this chart may differ slightly from those percentages reflected on the Tax Levy Worksheet.*

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

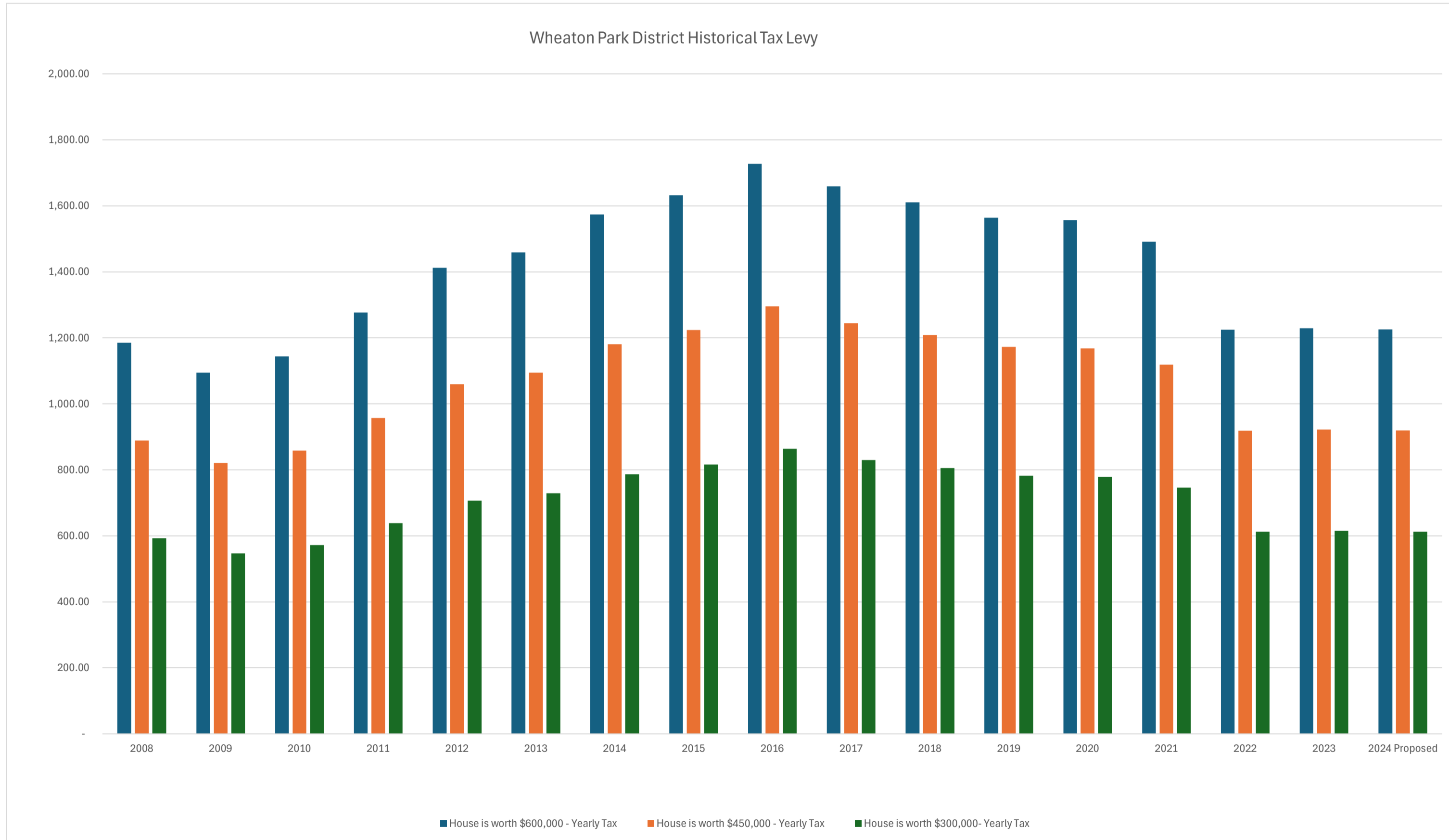
2024 LIMITING RATE	0.4906
Numerator	Denominator
Prior Year Levy 13,044,370	Estimated EAV for LY 2024 -3.0% 2,759,057,875
CPI % Increase (Decrease) 3.0%	Prior Year New Constr. w/ change of 100.0% (20,692,880)
Levy 13,435,701	Valuation 2,738,364,995

Due to the board's decision to use a portion (3%) of the 3.4% allowable CPI under PTELL, a Truth in Taxation hearing will not be needed as the increase in levy is less than 105% of the prior year's extension.

Wheaton Park District Historical Tax Levy

Tax Levy Year - Taxes received the following year

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



Wheaton Park District 2024 Proposed Property Tax Levy

A homeowner
whose



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

Levy Rate History

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

% 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%
Total Tax Rate	4.2%	-2.0%	-4.6%	-2.8%	-2.6%	-0.6%	-0.3%	-2.7%	-20.8%	-0.2%

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
Total Taxes	17,042,174	17,216,483	17,473,077	17,845,006	18,223,515	18,539,124	18,931,884	18,637,466	15,437,340	16,198,799

% 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%
Annual Increase in Taxes	3.1%	1.0%	1.5%	2.1%	2.1%	1.7%	2.1%	-1.6%	-17.2%	4.9%
Annual Increase in Taxes, excluding Bonds	1.9%	1.4%	2.1%	2.8%	2.7%	2.2%	2.7%	2.4%	-2.5%	4.9%
Annual change in bonds	5.7%	0.3%	0.3%	0.8%	1.0%	0.7%	1.0%	-9.9%	-52.1%	4.9%
% 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

Tax Levy Year	CPI %	Annual Increase (Decrease) in CPI	Cumulative Average CPI %
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%	2.0%
2023	5.0%	0.0%	2.4%
2024	3.4%	-32.0%	2.5%
	Median CPI %		2%

EAV History

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

% Increase(Decrease)

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

Average % Increase(Decrease) in EAV Year by Year

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

Composition of EAV

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

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

New Construction History

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

Limiting Rate

WORKSHEET TO CALCULATE LIMITING RATE FOR LEVY YEAR 2024
Includes TIF Changes

NUMERATOR CALCULATION:

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

DuPage County 13,044,370

2024 CPI for Levy Year 3.0%

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



NUMERATOR --> 13,435,701

DENOMINATOR CALCULATION:

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

Year		X	Estimated EAV 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 --> 2,834,043,122			2,738,364,995
			Limiting Rate	
	Numerator		13,435,701	
	Denominator		2,738,364,995	= 0.4906%

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

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

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2024 Tax Levy (rec'd in subsequent year)

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

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

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

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

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2026 Tax Levy (rec'd in subsequent year)

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

(B) LIMITING RATE		0.4969	
Numerator		Denominator	
Prior Year Levy	13,838,773	Estimated EAV for LY 2026	2.0% 2,870,523,813
CPI % Increase (Decrease)	<u>3.0%</u>	Prior Year New Constr. w/ change of	1.4% <u>(2,011,555)</u>
Levy	<u>14,253,936</u>	Valuation	<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	5,387,241	5,552,841	165,600	3%	0.1897
20	Recreation	0.3700	5,333,198	5,498,798	165,600	3%	0.1878
22	Cosley Zoo	0.0700	1,379,287	1,434,287	55,000	4%	0.0490
24	Audit	0.0050	49,096	48,330	(766)	-2%	0.0017
23	Insurance Liability	None	844,083	884,303	40,220	5%	0.0302
26	Retirement-IMRF	None	515,668	516,418	750	0%	0.0176
25	Retirement-Social Security	None	756,274	757,544	1,270	0%	0.0259
Aggregate Extension			14,264,847	14,692,521	427,674	3%	0.5018
21	SRA	0.0400	476,000	476,000	0	0%	0.0163
30	Bond & Interest-Limited	None	0	0	0	0%	-
			<u>14,740,847</u>	<u>15,168,521</u>	<u>427,674</u>	<u>3%</u>	<u>0.5181</u>

(B) LIMITING RATE		0.5018	
Numerator		Denominator	
Prior Year Levy	14,253,936	Estimated EAV for LY 2027	2.0% 2,927,934,290
CPI % Increase (Decrease)	<u>3.0%</u>	Prior Year New Constr. w/ change of	1.4% <u>(2,122,944)</u>
Levy	<u>14,681,554</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>			
10	General	0.3500	5,552,841	5,716,327	163,486	3%	0.1914
20	Recreation	0.3700	5,498,798	5,662,284	163,486	3%	0.1896
22	Cosley Zoo	0.0700	1,434,287	1,494,287	60,000	4%	0.0500
24	Audit	0.0050	48,330	49,791	1,461	3%	0.0017
23	Insurance Liability	None	884,303	925,783	41,480	5%	0.0310
26	Retirement-IMRF	None	516,418	521,018	4,600	1%	0.0174
25	Retirement-Social Security	None	757,544	764,514	6,970	1%	0.0256
Aggregate Extension			14,692,521	15,134,004	444,083	3%	0.5067
21	SRA	0.0400	476,000	476,000	0	0%	0.0159
30	Bond & Interest-Limited	None	0	0	0	0%	-
			<u>15,168,521</u>	<u>15,610,004</u>	<u>444,083</u>	<u>3%</u>	<u>0.5227</u>

(B) LIMITING RATE		0.5067	
Numerator		Denominator	
Prior Year Levy	14,681,554	Estimated EAV for LY 2028	2.0% 2,986,492,975
CPI % Increase (Decrease)	3.0%	Prior Year New Constr. w/ change of	1.4% (2,240,500)
Levy	<u>15,122,000</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
 REVENUE BREAKDOWN						
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
 EXPENDITURE BREAKDOWN						
	Projected	Projected	Projected	Projected	Projected	Projected
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
	2024	Budget	Prior Yr.	Prior Yr.	Prior Yr.	Prior Yr.
<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

	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
11-Oct-24						
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 <i>(50% of budget)</i>	15,100	20,050	20,350	23,200	23,896	24,613
Excess (Deficit) of Fund Balance Goal	10,478	10	10	10	10	10

REVENUE BREAKDOWN

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

	2024	Estimated	Estimated	Estimated	Estimated	Estimated
<u>EXPENDITURE BREAKDOWN</u>	<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

REVENUE BREAKDOWN	2024	2025	2026	2027	2028	2029
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	3,823
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

EXPENDITURE BREAKDOWN	2024	Estimated	Estimated	Estimated	Estimated	Estimated
	<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>
REVENUE BREAKDOWN	2024	2025	2026	2027	2028	2029
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	<u>290,451</u>	<u>575,598</u>	<u>550,152</u>	<u>589,757</u>	<u>591,876</u>	<u>597,854</u>
EXPENDITURE BREAKDOWN	2024	Estimated	Estimated	Estimated	Estimated	Estimated
	<i>from projections</i>	<i>from budget input</i>	<i>from budget input</i>	<i>from budget input</i>	<i>(prior yr + 1%)</i>	<i>(prior yr + 1%)</i>
IMRF	496,499	609,343	569,872	583,146	588,977	594,867
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.

TO: Wheaton Park District Board of Park Commissioners
FROM: Sandra Simpson and Bethany Meger
THROUGH: Mike Benard
RE: **Renewal of Paylocity Agreement**
DATE: October 23, 2024

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 Effective Date: 11/01/2024
Client Name: WHEATON PARK DISTRICT
Company Code (if applicable): 40850 Expiration Date: 11/01/2027
Requested By/Function: Michelle Hartwig Client Service Manager

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

Table with 8 columns and 5 rows for listing 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...

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 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 Benard 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

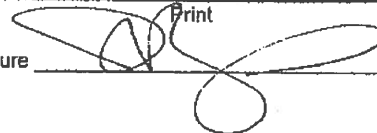
Authorized Officer's Signature  Date June 29, 2017

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): 40850 Requested By/Function: Erik Cain - Account Executive Effective Date: 10/6/19 Expiration Date: 10/6/21

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

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

Client Contact Information:

Contact: Erin Herrera Phone: 630-510-4946 Address: 102 E Wesley St. City: Wheaton State: IL Zip: 60187

Paylocity Corporation ("Paylocity") is pleased to provide Client with guaranteed pricing covering Paylocity's services for the next 24 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: Erik Cain Signature: [Signature] Title: Sr. HCM Account Executive Date: 6/6/19

Wheaton Park District

Name: Signature: Title: Date:

Additional Notes:



GUARANTEED PRICING ADDENDUM (TO ORIGINAL SERVICES AGREEMENT)

Client Information:

Client Code: 40850 Effective Date: 11/1/2020
Client Name: Wheaton Park District
Company Code (if applicable):
Requested By/Function: Ed Leonida Expiration Date: 10/31/2022

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

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

Client Contact Information:

Contact: Martha Hernandez Phone: 630-510-4946 Address: 102 E Wesley
City: Wheaton State: IL Zip: 60187

Paylocity Corporation ("Paylocity") is pleased to provide Client with guaranteed pricing covering Paylocity's services for the next 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. This amendment encompasses all listed codes and any future codes that may be added. In consideration of the mutual agreements set forth below, Paylocity and Client agree as follows:

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). Following the end of the guaranteed price period of this addendum, the standard termination and pricing policy applies based on the initial terms and conditions signed by Client. If Client fails to pay the early termination fee or other amounts due hereunder, Client shall reimburse Paylocity for any expenses incurred, including interest and reasonable attorney fees, in collecting amounts due to Paylocity here under that are not under good faith dispute by Client. The termination fee will be waived in the event the company is sold, merged or in the event there is a material breach in the Services Agreement by Paylocity.

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

[Company Name]

Name: Ed Leonida
Signature:
Title: Client Service Team Lead
Date: 1/1/2021

Name:
Signature:
Title:
Date:

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.

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.



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. This amendment encompasses all listed codes and any future codes that may be added. In consideration of the mutual agreements set forth below, Paylocity and Client agree as follows:

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). Following the end of the guaranteed price period of this addendum, the standard termination and pricing policy applies based on the initial terms and conditions signed by Client. If Client fails to pay the early termination fee or other amounts due hereunder, Client shall reimburse Paylocity for any expenses incurred, including interest and reasonable attorney fees, in collecting amounts due to Paylocity here under that are not under good faith dispute by Client. The termination fee will be waived in the event the company is sold, merged or in the event there is a material breach in the Services Agreement by Paylocity.

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.

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 23, 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:

Bid Category:	Bids Received From:
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:

The SOI was discussed at the October 2, 2024, Building and Grounds / Finance Committee meeting. 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. *Pricing for 2024 indicates a 19% increase compared to 2023.*

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. *Pricing for 2024 indicates a 1% increase compared to 2023.*

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. *Pricing for 2024 indicates a 13% increase compared to 2023.*

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. *Pricing for 2024 indicates a 4% decrease compared to 2023.*

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. *Pricing for 2024 indicates a 0% increase compared to 2023.*

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. *Pricing for 2024 indicates a 1% increase compared to 2023.*

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. *Pricing for 2024 indicates a 1% decrease compared to 2023.*

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. *Pricing for 2024 indicates a 12% increase compared to 2023.*

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. *Pricing for 2024 indicates a 1% decrease compared to 2023.*

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. *Pricing for 2024 indicates a 33% decrease compared to 2023.*

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 23, 2024

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.

TO: Board of Commissioners
FROM: Michael Benard, Executive Director
RE: Community Center Naming Proposal – Ray Morrill
DATE: October 23, 2024



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 Hincee, Superintendent of Planning

THROUGH: Michael Benard, Executive Director

RE: Community Center Interior Renovation – Phase 3

DATE: October 23, 2024



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 23, 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
	Total Change	\$4,243.42

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
Total	\$3,957,430.89	\$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)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: 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
			soc	\$1,611.00	10.00%	\$161.10
					Total:	\$1,772.10

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
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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.

12/21/2023 9:44:23 AM



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: 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
			soc	\$1,264.00	Subtotal: 5.00%	\$1,264.00
					Total:	\$63.20
						\$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)336-6575

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: 847-480-7887 | F: 847-480-7888

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 Staff and Overflow Parking Area Bid Results and Recommendation

DATE: October 23, 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:

Contractor	Base Bid Amount
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
Steve Hinchee, Superintendent of Planning

THROUGH: Michael Benard, Executive Director

RE: Arrowhead Parking Lot Repaving – Final Engineering and Construction Administration

DATE: October 23, 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.
 - ii. 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 23, 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 23, 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 23th. 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.

Chemical Bid Opening 9/23/2024 at 10:00am
Wheaton Park District 1000 Manchester, Wheaton IL

Product	Package	Pendelton Turf	Arthur Clesen	Advanced Turf	BTSI	Reinders	Heritage	Simplot	Nutrien Ag	2024/2025 Comparison
Syngenta Winter Solution	1 unit	no bid	\$ 6,572.00	no bid	no bid	\$ 6,572.00	\$ 6,572.00	\$ 6,572.00	\$ 6,572.00	New product
Tebuconazole	1 gal	\$ 41.75	\$ 50.48	\$ 54.64	\$ 90.00	\$ 40.62	\$ 48.37	\$ 47.23	\$ 112.25	19% decrease
Trinexapac-ethyl	2.5 gal	\$ 250.00	\$ 254.00	\$ 273.84	\$ 350.00	\$ 268.47	\$ 247.55	\$ 234.21	\$ 234.50	9% decrease
Syngenta A2Z	1 unit	no bid	\$ 8,181.00	no bid	no bid	\$ 8,181.00	\$ 8,181.00	\$ 8,181.00	\$ 8,181.00	New product
Daconil Action	2.5 gal	no bid	\$ 265.00	no bid	no bid	\$ 265.00	\$ 265.00	\$ 265.00	\$ 265.00	Same unit cost
Daconil Weatherstick	2.5 gal	no bid	\$ 210.00	no bid	no bid	\$ 210.00	\$ 59.51	\$ 210.00	\$ 210.00	Same unit cost
Isoxaben	1 gal	no bid	no bid	\$ 188.55	no bid	\$ 1,479.50	\$ 739.75	\$ 739.75	no bid	New product
Syngenta XT Solution	1 unit	no bid	\$ 18,588.00	no bid	no bid	\$ 18,588.00	\$ 18,588.00	\$ 18,588.00	\$ 18,588.00	New product
Syngenta Greens Protection Solution	1 unit	no bid	\$ 10,204.00	no bid	no bid	\$ 10,204.00	\$ 10,204.00	\$ 10,204.00	\$ 10,204.00	New product
Prohexadione	per/case	\$ 1,632.00	\$ 1,476.00	\$ 1,476.00	\$ 1,476.00	\$ 1,632.00	\$ 1,158.43	\$ 1,680.00	\$ 1,283.76	63% decrease
Chlorantraniliprole	64 oz	no bid	\$ 966.50	\$ 2,250.00	\$ 2,250.00	\$ 966.50	\$ 966.50	\$ 2,250.00	\$ 2,400.00	6% decrease
Sethoxy dim	2.5 gal	no bid	no bid	\$ 821.66	no bid	\$ 738.64	\$ 650.00	\$ 764.70	no bid	11% decrease
Triclopyr	2.5 gal	\$ 130.00	\$ 137.50	\$ 112.99	\$ 197.50	\$ 118.69	\$ 135.86	\$ 103.13	no bid	23% decrease
Fluazinam	per/case	\$ 1,075.00	\$ 486.74	\$ 1,109.44	\$ 1,800.00	\$ 1,022.73	\$ 520.10	\$ 1,060.76	\$ 895.00	New product
Propiconazole	2.5 gal	\$ 129.50	\$ 177.77	\$ 163.38	\$ 225.00	\$ 144.87	\$ 127.17	\$ 138.97	\$ 134.75	5% increase
Signature Extra	5.5 lb	no bid	\$ 210.40	\$ 192.80	\$ 125.00	\$ 210.40	\$ 210.40	\$ 192.80	\$ 210.40	1% increase
Propamocarb	1 gal	\$ 249.00	\$ 295.45	\$ 299.00	\$ 295.00	\$ 203.12	\$ 213.04	\$ 248.24	\$ 244.90	23% decrease
Envu Fairy Ring	1 unit	no bid	\$ 5,741.48	\$ 5,741.48	no bid	\$ 5,741.48	\$ 5,741.48	\$ 5,741.48	\$ 5,741.48	New product
Envu Fairway Health	1 unit	no bid	\$ 11,496.00	\$ 11,496.00	no bid	\$ 11,496.00	\$ 11,496.00	\$ 11,496.00	\$ 11,496.00	New product
Carbaryl	2.5 gal	no bid	\$ 122.73	\$ 192.29	\$ 225.00	no bid	no bid	no bid	\$ 167.50	1% decrease
Gold Standard 45	2.5 gal	\$ 120.00	no bid	\$ 207.27	no bid	no bid	no bid	no bid	no bid	Same unit cost
Paclobutrazol	1 gal	\$ 135.00	\$ 152.23	\$ 197.26	\$ 150.00	\$ 144.32	\$ 141.03	\$ 135.29	\$ 129.90	6% decrease
Envu Snow Mold Utility Health	1 unit	no bid	\$ 3,940.00	\$ 3,940.00	no bid	\$ 3,940.00	\$ 3,940.00	\$ 3,940.00	\$ 3,940.00	New product
22-0-4 w/ZnB 50% XCU	per/ton	no bid	no bid	\$ 840.00	no bid	no bid	no bid	no bid	no bid	9% decrease
Chlorothalonil	4 x 5 lb. /case	\$ 130.00	\$ 68.55	\$ 166.64	\$ 192.00	\$ 137.50	\$ 131.52	\$ 133.11	\$ 119.40	88% decrease
Tv Base	2.5 gal	no bid	no bid	\$ 286.25	no bid	no bid	no bid	\$ 173.63	no bid	New product
Tv Siphon	2.5 gal	no bid	no bid	\$ 157.38	no bid	no bid	no bid	\$ 145.00	no bid	8% increase
Reslia	2.5 gal	no bid	\$ 918.87	\$ 918.87	no bid	\$ 918.87	\$ 918.87	\$ 918.87	\$ 918.87	3% increase
Command	2.5 gal	no bid	no bid	\$ 144.93	no bid	no bid	no bid	no bid	no bid	Same unit cost
Indemnify	17.1 oz.	no bid	\$ 1,767.20	\$ 1,963.60	no bid	\$ 1,963.00	\$ 1,963.00	\$ 1,767.20	\$ 1,963.60	2% increase
Tetrino	per/case	no bid	\$ 1,992.00	\$ 1,992.00	no bid	\$ 1,992.00	\$ 1,992.00	\$ 1,992.00	\$ 1,992.00	no change
Thiophanate-methyl	2.5 gal	\$ 106.00	\$ 136.30	\$ 144.99	\$ 175.00	\$ 102.27	\$ 116.30	\$ 140.35	\$ 205.95	18% decrease
Cutless MEC	2.5 gal	\$ 1,294.50	\$ 1,294.51	\$ 1,280.00	\$ 1,294.50	\$ 1,294.50	\$ 1,280.00	\$ 1,294.50	\$ 1,280.00	Same unit cost
Iprodione	2.5 gal	\$ 158.90	\$ 155.55	\$ 205.09	\$ 225.00	\$ 142.04	\$ 155.71	\$ 186.47	\$ 149.70	10% decrease
Prices Hold		8.31.25	6.30.25	9.30.25	9.30.25	9.30.25	9.1.25	9.30.25	10.16.25	8% decrease
Delivery Charge		None	None	None	None	None	None	None	None	

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 Lincolnshire, 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

WHEATON PARK DISTRICT



Financial Overview

September, 2024

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WPD Summary

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
4-Revenues	\$47,231,295	\$9,705,353	\$9,646,350	\$59,002	0.61%	\$35,101,042	\$35,868,993	(\$767,951)	-2.14%
5-Expenses	(\$54,218,119)	(\$3,924,015)	(\$4,513,033)	\$589,018	13.05%	(\$28,474,090)	(\$27,084,606)	(\$1,389,484)	-5.13%
Grand Total	(\$6,986,824)	\$5,781,337	\$5,133,317	\$648,020	12.62%	\$6,626,952	\$8,784,387	(\$2,157,435)	-24.56%

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
10-General									
4-Revenues	\$5,940,543	\$2,280,725	\$1,894,992	\$385,733	20.36%	\$5,930,357	\$5,776,982	\$153,375	2.65%
5-Expenses	(\$6,426,211)	(\$721,771)	(\$1,144,589)	\$422,818	36.94%	(\$4,413,708)	(\$5,465,115)	\$1,051,406	19.24%
10-General Total	(\$485,668)	\$1,558,954	\$750,403	\$808,551	107.75%	\$1,516,648	\$311,867	\$1,204,781	386.31%
20-Recreation									
4-Revenues	\$12,460,352	\$2,758,039	\$2,346,502	\$411,537	17.54%	\$11,346,275	\$10,461,580	\$884,695	8.46%
5-Expenses	(\$13,501,071)	(\$1,452,733)	(\$1,924,773)	\$472,041	24.52%	(\$9,800,397)	(\$10,555,970)	\$755,573	7.16%
20-Recreation Total	(\$1,040,719)	\$1,305,306	\$421,729	\$883,577	209.51%	\$1,545,878	(\$94,390)	\$1,640,268	1737.76%
22-Cosley Zoo									
4-Revenues	\$2,091,469	\$618,992	\$495,334	\$123,658	24.96%	\$1,950,269	\$1,710,845	\$239,424	13.99%
5-Expenses	(\$2,187,227)	(\$215,067)	(\$239,826)	\$24,758	10.32%	(\$1,438,281)	(\$1,396,216)	(\$42,065)	-3.01%
22-Cosley Zoo Total	(\$95,758)	\$403,925	\$255,509	\$148,416	58.09%	\$511,988	\$314,630	\$197,359	62.73%
30-Debt Service									
4-Revenues	\$2,839,660	\$1,387,798	\$1,320,772	\$67,025	5.07%	\$2,882,684	\$2,755,824	\$126,860	4.60%
5-Expenses	(\$2,892,490)	(\$475)	(\$475)	\$0	0.00%	(\$108,375)	(\$126,525)	\$18,150	14.34%
30-Debt Service Total	(\$52,830)	\$1,387,323	\$1,320,297	\$67,025	5.08%	\$2,774,309	\$2,629,299	\$145,010	5.52%
40-Capital Projects									
4-Revenues	\$10,999,116	\$811,676	\$1,829,738	(\$1,018,062)	-55.64%	\$2,770,848	\$5,709,862	(\$2,939,014)	-51.47%
5-Expenses	(\$15,900,728)	(\$324,009)	(\$197,344)	(\$126,665)	-64.18%	(\$3,972,022)	(\$1,537,007)	(\$2,435,015)	-158.43%
40-Capital Projects Total	(\$4,901,612)	\$487,667	\$1,632,394	(\$1,144,727)	-70.13%	(\$1,201,174)	\$4,172,855	(\$5,374,029)	-128.79%
60-Golf Fund									
4-Revenues	\$10,205,750	\$1,206,455	\$1,200,052	\$6,403	0.53%	\$8,201,051	\$7,700,475	\$500,576	6.50%
5-Expenses	(\$10,615,738)	(\$1,011,285)	(\$833,416)	(\$177,869)	-21.34%	(\$6,821,016)	(\$6,288,817)	(\$532,199)	-8.46%
60-Golf Fund Total	(\$409,988)	\$195,170	\$366,636	(\$171,466)	-46.77%	\$1,380,035	\$1,411,658	(\$31,623)	-2.24%
70-Information Technology									
4-Revenues	\$586,031	\$146,445	\$129,910	\$16,535	12.73%	\$439,385	\$389,808	\$49,577	12.72%
5-Expenses	(\$585,781)	(\$27,873)	(\$27,413)	(\$460)	-1.68%	(\$378,986)	(\$368,354)	(\$10,631)	-2.89%
70-Information Technology Total	\$250	\$118,572	\$102,497	\$16,075	15.68%	\$60,399	\$21,454	\$38,945	181.53%
75-Health Insurance									
4-Revenues	\$2,108,374	\$495,223	\$429,049	\$66,174	15.42%	\$1,580,174	\$1,363,616	\$216,558	15.88%
5-Expenses	(\$2,108,874)	(\$170,802)	(\$145,197)	(\$25,605)	-17.63%	(\$1,541,305)	(\$1,346,602)	(\$194,703)	-14.46%
75-Health Insurance Total	(\$500)	\$324,421	\$283,852	\$40,569	14.29%	\$38,869	\$17,015	\$21,855	128.44%
Grand Total	(\$6,986,824)	\$5,781,337	\$5,133,317	\$648,020	12.62%	\$6,626,952	\$8,784,387	(\$2,157,435)	-24.56%

AGC Month & YTD Summary

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
60-Golf Fund									
000-Administration									
4-Revenues	\$33,500	\$9,435	\$3,945	\$5,490	139.17%	\$126,602	\$67,787	\$58,815	86.77%
5-Expenses	(\$2,125,493)	(\$112,854)	(\$138,670)	\$25,816	18.62%	(\$1,031,558)	(\$954,765)	(\$76,793)	-8.04%
000-Administration Total	(\$2,091,993)	(\$103,419)	(\$134,725)	\$31,306	23.24%	(\$904,956)	(\$886,978)	(\$17,978)	-2.03%
101-Parks Maintenance									
5-Expenses	(\$42,674)	(\$3,548)	(\$3,462)	(\$86)	-2.48%	(\$34,756)	(\$34,315)	(\$441)	-1.29%
101-Parks Maintenance Total	(\$42,674)	(\$3,548)	(\$3,462)	(\$86)	-2.48%	(\$34,756)	(\$34,315)	(\$441)	-1.29%
601-Golf Maintenance									
4-Revenues	\$0	\$0	\$0	\$0	0.00%	\$0	\$2,396	(\$2,396)	-100.00%
5-Expenses	(\$1,530,359)	(\$272,561)	(\$131,050)	(\$141,511)	-107.98%	(\$1,159,095)	(\$989,255)	(\$169,840)	-17.17%
601-Golf Maintenance Total	(\$1,530,359)	(\$272,561)	(\$131,050)	(\$141,511)	-107.98%	(\$1,159,095)	(\$986,859)	(\$172,236)	-17.45%
611-Pro Shop/Golf Fees									
4-Revenues	\$3,408,250	\$517,357	\$538,541	(\$21,184)	-3.93%	\$3,298,277	\$3,168,483	\$129,795	4.10%
5-Expenses	(\$1,105,083)	(\$145,992)	(\$123,736)	(\$22,256)	-17.99%	(\$864,938)	(\$730,957)	(\$133,981)	-18.33%
611-Pro Shop/Golf Fees Total	\$2,303,167	\$371,365	\$414,805	(\$43,440)	-10.47%	\$2,433,339	\$2,437,526	(\$4,187)	-0.17%
612-Food and Beverage									
4-Revenues	\$6,744,000	\$679,663	\$657,566	\$22,097	3.36%	\$4,768,612	\$4,457,638	\$310,974	6.98%
5-Expenses	(\$5,801,446)	(\$476,314)	(\$436,482)	(\$39,832)	-9.13%	(\$3,729,544)	(\$3,578,784)	(\$150,760)	-4.21%
612-Food and Beverage Total	\$942,554	\$203,350	\$221,085	(\$17,735)	-8.02%	\$1,039,068	\$878,854	\$160,214	18.23%
613-Cross Country Skiing									
4-Revenues	\$20,000	\$0	\$0	\$0	0.00%	\$7,559	\$4,172	\$3,387	81.18%
5-Expenses	(\$10,683)	(\$17)	(\$17)	(\$1)	-3.65%	(\$1,124)	(\$741)	(\$383)	-51.67%
613-Cross Country Skiing Total	\$9,318	(\$17)	(\$17)	(\$1)	-3.65%	\$6,435	\$3,431	\$3,004	87.56%
60-Golf Fund Total	(\$409,988)	\$195,170	\$366,636	(\$171,466)	-46.77%	\$1,380,035	\$1,411,658	(\$31,623)	-2.24%
Grand Total	(\$409,988)	\$195,170	\$366,636	(\$171,466)	-46.77%	\$1,380,035	\$1,411,658	(\$31,623)	-2.24%

Zoo Analysis

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
Cosley Zoo									
4-Revenues									
41-Taxes	\$1,267,884	\$539,884	\$390,987	\$148,897	38.08%	\$1,246,655	\$1,052,857	\$193,798	18.41%
42-Charges for Services	\$654,248	\$51,050	\$77,948	(\$26,898)	-34.51%	\$500,779	\$471,694	\$29,086	6.17%
44-Rentals	\$63,000	\$4,953	\$9,253	(\$4,300)	-46.48%	\$54,218	\$57,579	(\$3,361)	-5.84%
45-Product Sales	\$1,000	\$0	\$581	(\$581)	-100.03%	\$350	\$1,506	(\$1,156)	-76.77%
46-Grants & Donations	\$95,338	\$13,816	\$9,605	\$4,212	43.85%	\$80,917	\$68,382	\$12,534	18.33%
47-Misc. Income	\$0	\$0	\$510	(\$510)	-100.00%	\$768	\$10,112	(\$9,345)	-92.41%
48-Interest Income	\$10,000	\$9,290	\$6,451	\$2,839	44.00%	\$66,582	\$48,715	\$17,867	36.68%
49-Transfers In	\$0								
4-Revenues Total	\$2,091,469	\$618,992	\$495,334	\$123,658	24.96%	\$1,950,269	\$1,710,845	\$239,424	13.99%
5-Expenses									
51-Salaries & Wages	(\$1,335,560)	(\$94,754)	(\$89,579)	(\$5,176)	-5.78%	(\$907,566)	(\$832,499)	(\$75,068)	-9.02%
52-Contractual Services	(\$468,422)	(\$74,615)	(\$60,001)	(\$14,615)	-24.36%	(\$295,390)	(\$238,180)	(\$57,210)	-24.02%
53-Supplies	(\$206,020)	(\$14,189)	(\$37,304)	\$23,115	61.96%	(\$117,034)	(\$140,007)	\$22,972	16.41%
54-Other Charges	(\$77,225)	(\$6,509)	(\$2,635)	(\$3,874)	-147.01%	(\$43,290)	(\$34,608)	(\$8,682)	-25.09%
57-Capital	\$0	\$0	(\$308)	\$308	99.85%	\$0	(\$923)	\$923	99.96%
59-Transfers Out	(\$100,000)	(\$25,000)	(\$50,000)	\$25,000	50.00%	(\$75,000)	(\$150,000)	\$75,000	50.00%
5-Expenses Total	(\$2,187,227)	(\$215,067)	(\$239,826)	\$24,758	10.32%	(\$1,438,281)	(\$1,396,216)	(\$42,065)	-3.01%
Cosley Zoo Total	(\$95,758)	\$403,925	\$255,509	\$148,416	58.09%	\$511,988	\$314,630	\$197,359	62.73%
Foundation									
Concessions									
1-Concession Sales	\$55,000	\$4,443	\$4,267	\$176	4.12%	\$49,491	\$42,885	\$6,606	15.40%
2-Concession COGS	(\$20,000)	(\$817)	(\$641)	(\$176)	-27.41%	(\$18,784)	(\$15,615)	(\$3,169)	-20.29%
3-Concession Supplies	(\$2,000)	(\$466)	\$0	(\$466)	0.00%	(\$1,424)	(\$142)	(\$1,281)	-902.39%
Concessions Total	\$33,000	\$3,160	\$3,626	(\$466)	-12.85%	\$29,283	\$27,128	\$2,155	7.95%
Gift Shop									
1-Gift Shop Sales	\$180,000	\$11,980	\$13,081	(\$1,101)	-8.42%	\$134,923	\$135,437	(\$514)	-0.38%
2-Gift Shop COGS	(\$68,000)	(\$6,189)	(\$6,253)	\$64	1.02%	(\$43,690)	(\$39,678)	(\$4,012)	-10.11%
Gift Shop Total	\$112,000	\$5,791	\$6,828	(\$1,037)	-15.19%	\$91,233	\$95,759	(\$4,527)	-4.73%
Concession & Gift Shop									
4-Concession & Gift Shop Wages									
Shop Wages	(\$98,060)	(\$8,673)	(\$6,612)	(\$2,061)	-31.18%	(\$74,151)	(\$64,061)	(\$10,090)	-15.75%
Concession & Gift Shop Total	(\$98,060)	(\$8,673)	(\$6,612)	(\$2,061)	-31.18%	(\$74,151)	(\$64,061)	(\$10,090)	-15.75%
Foundation Total	\$46,940	\$278	\$3,842	(\$3,564)	-92.77%	\$46,365	\$58,827	(\$12,461)	-21.18%
Grand Total	(\$48,818)	\$404,203	\$259,351	\$144,852	55.85%	\$558,353	\$373,456	\$184,897	49.51%

Cash & Investments

Description	Current Month	Prior Month	Current Month, Prior Year
<i>Operating Funds</i>			
10-General	5,708,835	4,145,817	5,519,797
20-Recreation	8,673,736	7,508,213	8,662,637
21-Special Recreation	387,169	235,530	318,670
22-Cosley Zoo	1,977,501	1,543,562	1,786,493
23-Liability	569,837	340,922	491,581
24-Audit	28,557	22,409	39,878
25-FICA	569,984	409,918	686,393
26-IMRF	520,266	471,280	662,330
30-Debt Service	3,654,401	2,267,078	3,447,949
60-Golf Fund	7,117,641	6,961,799	6,365,014
70-Information Technology	79,517	(39,055)	40,572
75-Health Insurance	314,914	(9,059)	299,445
Total Operating Funds	29,602,358	23,858,414	28,320,758
<i>Capital Funds</i>			
40-Capital Projects	10,001,732	9,541,513	13,220,195
Total Capital Funds	10,001,732	9,541,513	13,220,195
Total District Funds	39,604,090	33,399,927	41,540,953

Fund Balance Target Analysis
September, 2024

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service 30	Golf 60
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures	3 to 4 months	> 2 months	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	Min. target is \$5K; Max. is budgeted expenditures	2 - 4 months
FY 2024 Budget Basis:									
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
FY 2024 Targets									
Target Minimum	1,286,050	1,908,070	521,810	167,180	9,350	186,370	129,880	5,000	1,613,460
Target Maximum	2,572,110	3,816,140	1,043,610	334,360	18,710	372,740	259,770	1,301,942	3,226,910
Fund Balance as of September, 2024									
Fund Balance as of 12/31/2023	4,073,507	5,447,982	1,484,000	337,953	41,227	569,756	544,551		
Net Profit (Loss) YTD thru September, 2024	1,516,648	1,545,878	511,988	231,884	(12,669)	(11,210)	(67,615)		
Fund Balance as of September, 2024	5,590,155	6,993,860	1,995,988	569,837	28,557	558,547	476,936		
Cash & Investments 12/31/2023								880,092	5,947,698
Cash & Investments September, 2024								3,654,401	7,117,641
Analysis Results									
	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by
Variances									
Amount over maximum or (under minimum)	3,018,045	3,177,720	952,378	235,477	9,847	185,807	217,166	2,352,459	3,890,731

All Funds Investment Report

Description	Current Balance	Prior Month Balance	Prior Year Balance
1110-Certificates of Deposit			
10-General	0	0	551,115
20-Recreation	2,250,000	2,250,000	4,551,115
21-Special Recreation	0	0	79,183
22-Cosley Zoo	0	0	826,016
23-Liability	0	0	129,861
24-Audit	0	0	0
25-FICA	0	0	50,677
26-IMRF	0	0	50,677
30-Debt Service	250,000	250,000	483,845
40-Capital Projects	3,430,194	3,430,194	4,108,102
60-Golf Fund	2,686,566	2,683,544	2,651,735
75-Health Insurance	0	0	0
Total Certificates of Deposit	8,616,761	8,613,738	13,482,327
1120-Treasuries			
10-General	1,170,378	1,170,378	3,690,686
20-Recreation	1,168,328	1,168,328	3,611,706
21-Special Recreation	3,155	3,155	121,578
22-Cosley Zoo	4,924	4,924	189,731
23-Liability	0	0	0
24-Audit	275	275	10,583
25-FICA	7,008	7,008	270,045
26-IMRF	9,178	9,178	353,659
30-Debt Service	0	0	0
40-Capital Projects	2,493,167	2,493,167	3,965,291
60-Golf Fund	842,654	842,654	1,513,856
75-Health Insurance	16	16	411
Total Treasuries	5,699,083	5,699,083	13,727,546
1122-Agencies			
10-General	0	0	0
20-Recreation	0	0	0
23-Liability	0	0	0
24-Audit	0	0	0
30-Debt Service	0	0	0
40-Capital Projects	0	0	0
60-Golf Fund	0	0	0
Total Agencies	0	0	0
Total Investments	14,315,844	14,312,821	27,209,873

General Fund Balance Sheet

Description	Current Balance	Prior Month Balance	Prior Year Balance
Assets			
10-Cash & Cash Equivalents	4,538,457	2,975,439	1,277,995
11-Investments	1,170,378	1,170,378	4,241,802
12-Receivables	5,288,758	5,284,417	5,117,831
13-Interfund Receivables	0	0	0
14-Inventory	4,622	4,826	4,995
16-Prepaid/Deposits/Escrows	0	0	0
Total Assets	11,002,216	9,435,060	10,642,623
Liabilities			
20-ST Payables	(10,070)	(7,404)	(8,666)
21-Payroll Payables	(67,969)	(62,273)	(63,203)
22-Accruals	(53,804)	(53,804)	(48,545)
23-Interfund Payables	0	0	0
24-Unearned Revenues	(5,235,136)	(5,235,136)	(5,059,818)
25-Deposits/Uncashed/Stale Dated	(5,079)	(5,238)	(3,596)
29-Deferred Inflows	(40,003)	(40,003)	0
Total Liabilities	(5,412,060)	(5,403,859)	(5,183,829)
30-Fund Balance	(5,590,155)	(4,031,201)	(5,458,794)
Liabilities and Fund Balance	(11,002,216)	(9,435,060)	(10,642,623)

Recreation Fund

Balance Sheet

Description	Current Balance	Prior Month Balance	Prior Year Balance
Assets			
10-Cash & Cash Equivalents	5,255,408	4,089,885	499,815
11-Investments	3,418,328	3,418,328	8,162,821
12-Receivables	6,088,584	6,168,193	5,578,237
13-Interfund Receivables	0	0	0
14-Inventory	0	0	0
16-Prepaid/Deposits/Escrows	4,023	255	130
Total Assets	14,766,343	13,676,661	14,241,004
Liabilities			
20-ST Payables	(456,278)	(456,249)	(418,583)
22-Accruals	(73,563)	(73,563)	(71,576)
24-Unearned Revenues	(7,239,368)	(7,454,146)	(6,673,343)
25-Deposits/Uncashed/Stale Dated	(3,275)	(4,150)	(52,432)
Total Liabilities	(7,772,483)	(7,988,107)	(7,215,933)
30-Fund Balance	(6,993,860)	(5,688,554)	(7,025,070)
Liabilities and Fund Balance	(14,766,343)	(13,676,661)	(14,241,004)

Zoo Fund
Balance Sheet

Description	Current Balance	Prior Month Balance	Prior Year Balance
Assets			
10-Cash & Cash Equivalents	1,972,577	1,538,638	770,746
11-Investments	4,924	4,924	1,015,747
12-Receivables	1,326,151	1,346,771	1,149,502
13-Interfund Receivables	0	0	0
14-Inventory	0	0	0
16-Prepaid/Deposits/Escrows	0	0	0
Total Assets	3,303,652	2,890,334	2,935,995
Liabilities			
20-ST Payables	0	0	0
22-Accruals	(20,868)	(20,868)	(20,061)
24-Unearned Revenues	(1,286,796)	(1,277,402)	(1,084,504)
Total Liabilities	(1,307,664)	(1,298,270)	(1,104,565)
30-Fund Balance	(1,995,988)	(1,592,063)	(1,831,430)
Liabilities and Fund Balance	(3,303,652)	(2,890,334)	(2,935,995)

Debt Service Fund
Balance Sheet

Description	Current Balance	Prior Month Balance	Prior Year Balance
Assets			
10-Cash & Cash Equivalents	3,404,401	2,017,078	2,964,104
11-Investments	250,000	250,000	483,845
12-Receivables	2,759,711	2,759,711	2,621,331
13-Interfund Receivables	0	0	0
14-Inventory	0	0	0
15-Other Receivables	0	0	0
16-Prepaid/Deposits/Escrows	0	0	0
17-Other Assets	0	0	0
19-Capital Assets	0	0	0
Total Assets	6,414,112	5,026,789	6,069,280
Liabilities			
20-ST Payables	(2,046,178)	(2,046,178)	(1,928,159)
21-Payroll Payables	0	0	0
22-Accruals	0	0	0
23-Interfund Payables	0	0	0
24-Unearned Revenues	(2,748,461)	(2,748,461)	(2,617,581)
25-Escheats and Facility Deposits	0	0	0
26-Long Term-Debt	0	0	0
27-LT Vacation Accruals	0	0	0
Total Liabilities	(4,794,639)	(4,794,639)	(4,545,740)
30-Fund Balance	(1,619,473)	(232,150)	(1,523,540)
Liabilities and Fund Balance	(6,414,112)	(5,026,789)	(6,069,280)

Capital Projects Fund Balance Sheet

Description	Current Balance	Prior Month Balance	Prior Year Balance
Assets			
10-Cash & Cash Equivalents	4,078,371	3,618,152	5,146,802
11-Investments	5,923,361	5,923,361	8,073,393
12-Receivables	325,527	298,078	101,955
13-Interfund Receivables	0	0	0
14-Inventory	0	0	0
15-Other Receivables	0	0	0
16-Prepaid/Deposits/Escrows	0	0	0
17-Other Assets	0	0	0
19-Capital Assets	0	0	0
Total Assets	10,327,259	9,839,592	13,322,149
Liabilities			
20-ST Payables	(347,177)	(347,177)	(52,102)
21-Payroll Payables	0	0	0
22-Accruals	(3,719)	(3,719)	(3,507)
23-Interfund Payables	0	0	0
24-Unearned Revenues	0	0	0
25-Escheats and Facility Deposits	0	0	0
26-Long Term-Debt	0	0	0
27-LT Vacation Accruals	0	0	0
Total Liabilities	(350,896)	(350,896)	(55,609)
30-Fund Balance	(9,976,363)	(9,488,696)	(13,266,541)
Liabilities and Fund Balance	(10,327,259)	(9,839,592)	(13,322,149)

Arrowhead Golf Club Fund

Balance Sheet

Description	Current Balance	Prior Month Balance	Prior Year Balance
Assets			
10-Cash & Cash Equivalents	3,588,421	3,435,601	2,199,423
11-Investments	3,529,220	3,526,197	4,165,591
12-Receivables	190,942	216,016	81,319
13-Interfund Receivables	0	0	0
14-Inventory	124,790	171,750	140,112
15-Other Receivables	24,000	24,000	24,000
16-Prepaid/Deposits/Escrows	36,804	36,330	42,014
17-Other Assets	24,180	24,180	23,493
19-Capital Assets	16,724,998	16,724,998	16,969,771
Total Assets	24,243,354	24,159,072	23,645,723
Liabilities			
20-ST Payables	(64,574)	(67,862)	(94,166)
21-Payroll Payables	0	0	0
22-Accruals	(167,971)	(167,971)	(146,838)
23-Interfund Payables	0	0	0
24-Unearned Revenues	0	0	0
25-Deposits/Uncashed/Stale Dated	(328,742)	(436,343)	(369,672)
26-Long-Term Debt	0	0	0
27-LT Vacation Accruals	(99,722)	(99,722)	(89,791)
29-Deferred Inflows	(205,258)	(205,258)	(201,071)
Total Liabilities	(866,267)	(977,155)	(901,539)
30-Fund Balance	(23,377,087)	(23,181,918)	(22,744,184)
Liabilities and Fund Balance	(24,243,354)	(24,159,072)	(23,645,723)

Information Technology

Balance Sheet

Description	Current Balance	Prior Month Balance	Prior Year Balance
Assets			
10-Cash & Cash Equivalents	79,517	(39,055)	40,572
11-Investments	0	0	0
12-Receivables	0	0	0
13-Interfund Receivables	0	0	0
14-Inventory	0	0	0
15-Other Receivables	0	0	0
16-Prepaid/Deposits/Escrows	0	0	0
17-Other Assets	0	0	0
19-Capital Assets	1,234	1,234	3,702
Total Assets	80,751	(37,821)	44,274
Liabilities			
20-ST Payables	0	0	0
21-Payroll Payables	0	0	0
22-Accruals	0	0	0
23-Interfund Payables	0	0	0
24-Unearned Revenues	0	0	0
25-Escheats and Facility Deposits	0	0	0
26-Long Term-Debt	0	0	0
27-LT Vacation Accruals	0	0	0
Total Liabilities	0	0	0
30-Fund Balance	(80,751)	37,821	(44,274)
Liabilities and Fund Balance	(80,751)	37,821	(44,274)

Health Insurance Fund Balance Sheet

Description	Current Balance	Prior Month Balance	Prior Year Balance
Assets			
10-Cash & Cash Equivalents	314,898	(9,075)	299,035
11-Investments	16	16	411
12-Receivables	1,351	903	(664)
13-Interfund Receivables	0	0	0
14-Inventory	0	0	0
15-Other Receivables	0	0	0
16-Prepaid/Deposits/Escrows	0	0	0
17-Other Assets	0	0	0
19-Capital Assets	0	0	0
Total Assets	316,265	(8,156)	298,782
Liabilities			
20-ST Payables	0	0	0
21-Payroll Payables	39	39	(4,329)
22-Accruals	0	0	0
23-Interfund Payables	0	0	0
24-Unearned Revenues	0	0	0
25-Escheats and Facility Deposits	0	0	0
26-Long Term-Debt	0	0	0
27-LT Vacation Accruals	0	0	0
Total Liabilities	39	39	(4,329)
30-Fund Balance	(316,303)	8,117	(294,453)
Liabilities and Fund Balance	(316,265)	8,156	(298,782)

Operating Statements for the Major and Internal Service Funds

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
10-General									
4-Revenues									
41-Taxes	\$5,209,320	\$2,218,585	\$1,842,660	\$375,925	20.40%	\$5,122,973	\$4,961,954	\$161,019	3.25%
42-Charges for Services	\$356,168	\$24,504	\$26,327	(\$1,824)	-6.93%	\$296,564	\$399,931	(\$103,367)	-25.85%
43-Debt Proceeds	\$0								
44-Rentals	\$51,505	\$360	\$0	\$360	0.00%	\$48,829	\$45,509	\$3,320	7.30%
45-Product Sales	\$68,300	\$19,028	\$8,067	\$10,961	135.88%	\$78,176	\$66,460	\$11,715	17.63%
46-Grants & Donations	\$182,750	\$723	\$618	\$104	16.85%	\$131,255	\$128,434	\$2,821	2.20%
47-Misc. Income	\$7,500	\$45	\$833	(\$788)	-94.58%	\$20,087	\$26,487	(\$6,400)	-24.16%
48-Interest Income	\$65,000	\$17,481	\$16,487	\$994	6.03%	\$232,473	\$148,206	\$84,266	56.86%
49-Transfers In	\$0								
4-Revenues Total	\$5,940,543	\$2,280,725	\$1,894,992	\$385,733	20.36%	\$5,930,357	\$5,776,982	\$153,375	2.65%
5-Expenses									
51-Salaries & Wages	(\$2,786,320)	(\$174,590)	(\$160,519)	(\$14,070)	-8.77%	(\$2,025,132)	(\$1,863,216)	(\$161,916)	-8.69%
52-Contractual Services	(\$1,563,101)	(\$268,194)	(\$208,687)	(\$59,507)	-28.51%	(\$1,040,955)	(\$925,102)	(\$115,853)	-12.52%
53-Supplies	(\$544,869)	(\$31,033)	(\$49,094)	\$18,061	36.79%	(\$310,415)	(\$330,614)	\$20,198	6.11%
54-Other Charges	(\$249,921)	(\$5,017)	(\$6,381)	\$1,364	21.38%	(\$102,122)	(\$94,063)	(\$8,059)	-8.57%
57-Capital	(\$382,000)	(\$17,938)	(\$9,908)	(\$8,030)	-81.05%	(\$260,084)	(\$122,119)	(\$137,965)	-112.98%
59-Transfers Out	(\$900,000)	(\$225,000)	(\$710,000)	\$485,000	68.31%	(\$675,000)	(\$2,130,000)	\$1,455,000	68.31%
5-Expenses Total	(\$6,426,211)	(\$721,771)	(\$1,144,589)	\$422,818	36.94%	(\$4,413,708)	(\$5,465,115)	\$1,051,406	19.24%
10-General Total	(\$485,668)	\$1,558,954	\$750,403	\$808,551	107.75%	\$1,516,648	\$311,867	\$1,204,781	386.31%
20-Recreation									
4-Revenues									
41-Taxes	\$5,155,473	\$2,195,688	\$1,822,963	\$372,725	20.45%	\$5,070,102	\$4,908,914	\$161,188	3.28%
42-Charges for Services	\$6,753,174	\$515,217	\$485,318	\$29,899	6.16%	\$5,609,037	\$5,068,258	\$540,779	10.67%
44-Rentals	\$155,080	\$23,084	\$10,074	\$13,010	129.15%	\$123,838	\$134,561	(\$10,723)	-7.97%
45-Product Sales	\$195,485	\$2,353	\$10,889	(\$8,535)	-78.38%	\$190,005	\$201,702	(\$11,697)	-5.80%
46-Grants & Donations	\$15,500	\$101	\$2,100	(\$1,999)	-95.21%	\$15,798	\$17,206	(\$1,408)	-8.18%
47-Misc. Income	\$20,641	\$492	\$228	\$264	115.82%	\$29,748	\$34,009	(\$4,260)	-12.53%
48-Interest Income	\$75,000	\$21,105	\$14,932	\$6,173	41.34%	\$307,748	\$96,931	\$210,817	217.49%
49-Transfers In	\$90,000								
4-Revenues Total	\$12,460,352	\$2,758,039	\$2,346,502	\$411,537	17.54%	\$11,346,275	\$10,461,580	\$884,695	8.46%
5-Expenses									
51-Salaries & Wages	(\$5,334,740)	(\$340,454)	(\$326,707)	(\$13,747)	-4.21%	(\$4,252,343)	(\$3,837,804)	(\$414,539)	-10.80%
52-Contractual Services	(\$4,331,011)	(\$539,606)	(\$470,266)	(\$69,340)	-14.74%	(\$3,061,050)	(\$2,647,493)	(\$413,557)	-15.62%
53-Supplies	(\$1,528,219)	(\$65,638)	(\$62,509)	(\$3,129)	-5.01%	(\$805,644)	(\$772,433)	(\$33,211)	-4.30%
54-Other Charges	(\$254,457)	(\$1,749)	(\$9,372)	\$7,623	81.33%	(\$165,502)	(\$130,479)	(\$35,023)	-26.84%
57-Capital	(\$31,500)	\$0	(\$1,170)	\$1,170	100.03%	\$0	(\$3,511)	\$3,511	100.00%
59-Transfers Out	(\$2,021,144)	(\$505,286)	(\$1,054,750)	\$549,464	52.09%	(\$1,515,858)	(\$3,164,250)	\$1,648,392	52.09%
5-Expenses Total	(\$13,501,071)	(\$1,452,733)	(\$1,924,773)	\$472,041	24.52%	(\$9,800,397)	(\$10,555,970)	\$755,573	7.16%
20-Recreation Total	(\$1,040,719)	\$1,305,306	\$421,729	\$883,577	209.51%	\$1,545,878	(\$94,390)	\$1,640,268	1737.76%
22-Cosley Zoo									
4-Revenues									
41-Taxes	\$1,267,884	\$539,884	\$390,987	\$148,897	38.08%	\$1,246,655	\$1,052,857	\$193,798	18.41%
42-Charges for Services	\$654,248	\$51,050	\$77,948	(\$26,898)	-34.51%	\$500,779	\$471,694	\$29,086	6.17%
44-Rentals	\$63,000	\$4,953	\$9,253	(\$4,300)	-46.48%	\$54,218	\$57,579	(\$3,361)	-5.84%
45-Product Sales	\$1,000	\$0	\$581	(\$581)	-100.03%	\$350	\$1,506	(\$1,156)	-76.77%
46-Grants & Donations	\$95,338	\$13,816	\$9,605	\$4,212	43.85%	\$80,917	\$68,382	\$12,534	18.33%
47-Misc. Income	\$0	\$0	\$510	(\$510)	-100.00%	\$768	\$10,112	(\$9,345)	-92.41%
48-Interest Income	\$10,000	\$9,290	\$6,451	\$2,839	44.00%	\$66,582	\$48,715	\$17,867	36.68%
49-Transfers In	\$0								
4-Revenues Total	\$2,091,469	\$618,992	\$495,334	\$123,658	24.96%	\$1,950,269	\$1,710,845	\$239,424	13.99%
5-Expenses									
51-Salaries & Wages	(\$1,335,560)	(\$94,754)	(\$89,579)	(\$5,176)	-5.78%	(\$907,566)	(\$832,499)	(\$75,068)	-9.02%
52-Contractual Services	(\$468,422)	(\$74,615)	(\$60,001)	(\$14,615)	-24.36%	(\$295,390)	(\$238,180)	(\$57,210)	-24.02%
53-Supplies	(\$206,020)	(\$14,189)	(\$37,304)	\$23,115	61.96%	(\$117,034)	(\$140,007)	\$22,972	16.41%
54-Other Charges	(\$77,225)	(\$6,509)	(\$2,635)	(\$3,874)	-147.01%	(\$43,290)	(\$34,608)	(\$8,682)	-25.09%
57-Capital	\$0	\$0	(\$308)	\$308	99.85%	\$0	(\$923)	\$923	99.96%
59-Transfers Out	(\$100,000)	(\$25,000)	(\$50,000)	\$25,000	50.00%	(\$75,000)	(\$150,000)	\$75,000	50.00%

Operating Statements for the Major and Internal Service Funds

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
5-Expenses Total	(\$2,187,227)	(\$215,067)	(\$239,826)	\$24,758	10.32%	(\$1,438,281)	(\$1,396,216)	(\$42,065)	-3.01%
22-Cosley Zoo Total	(\$95,758)	\$403,925	\$255,509	\$148,416	58.09%	\$511,988	\$314,630	\$197,359	62.73%
30-Debt Service									
4-Revenues									
41-Taxes	\$2,748,460	\$1,374,230	\$1,308,791	\$65,440	5.00%	\$2,748,460	\$2,617,581	\$130,879	5.00%
43-Debt Proceeds	\$0								
46-Grants & Donations	\$0								
47-Misc. Income	\$0								
48-Interest Income	\$10,000	\$13,567	\$11,982	\$1,586	13.23%	\$53,024	\$47,293	\$5,731	12.12%
49-Transfers In	\$81,200	\$0	\$0	\$0	0.00%	\$81,200	\$90,950	(\$9,750)	-10.72%
4-Revenues Total	\$2,839,660	\$1,387,798	\$1,320,772	\$67,025	5.07%	\$2,882,684	\$2,755,824	\$126,860	4.60%
5-Expenses									
52-Contractual Services	(\$1,301,942)	(\$475)	(\$475)	\$0	0.00%	(\$108,375)	(\$126,525)	\$18,150	14.34%
54-Other Charges	\$0								
57-Capital	\$0								
59-Transfers Out	(\$1,590,548)	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%
5-Expenses Total	(\$2,892,490)	(\$475)	(\$475)	\$0	0.00%	(\$108,375)	(\$126,525)	\$18,150	14.34%
30-Debt Service Total	(\$52,830)	\$1,387,323	\$1,320,297	\$67,025	5.08%	\$2,774,309	\$2,629,299	\$145,010	5.52%
40-Capital Projects									
4-Revenues									
41-Taxes	\$0								
42-Charges for Services	\$0								
43-Debt Proceeds	\$0								
44-Rentals	\$32,024	\$0	\$0	\$0	0.00%	\$32,024	\$32,024	\$0	0.00%
45-Product Sales	\$25,000	\$0	\$1,000	(\$1,000)	-100.00%	\$29,300	\$21,300	\$8,000	37.56%
46-Grants & Donations	\$6,242,900	\$0	\$0	\$0	0.00%	\$84,000	\$84,000	\$0	0.00%
47-Misc. Income	\$2,500	\$27,026	\$0	\$27,026	0.00%	\$27,926	\$6,227	\$21,699	348.47%
48-Interest Income	\$35,000	\$16,863	\$1,488	\$15,375	1033.30%	\$294,239	\$84,561	\$209,678	247.96%
49-Transfers In	\$4,661,692	\$767,786	\$1,827,250	(\$1,059,464)	-57.98%	\$2,303,358	\$5,481,750	(\$3,178,392)	-57.98%
4-Revenues Total	\$10,999,116	\$811,676	\$1,829,738	(\$1,018,062)	-55.64%	\$2,770,848	\$5,709,862	(\$2,939,014)	-51.47%
5-Expenses									
51-Salaries & Wages	(\$205,409)	(\$16,056)	(\$14,434)	(\$1,622)	-11.24%	(\$148,078)	(\$140,518)	(\$7,560)	-5.38%
52-Contractual Services	(\$301,905)	(\$22,201)	(\$14,242)	(\$7,959)	-55.88%	(\$92,909)	(\$68,059)	(\$24,850)	-36.51%
53-Supplies	(\$300,275)	(\$17,687)	(\$17,939)	\$252	1.41%	(\$138,680)	(\$178,498)	\$39,818	22.31%
54-Other Charges	(\$14,550)	(\$223)	(\$92)	(\$131)	-142.34%	(\$5,180)	(\$3,954)	(\$1,225)	-30.98%
57-Capital	(\$14,997,388)	(\$267,842)	(\$150,637)	(\$117,205)	-77.81%	(\$3,505,976)	(\$1,055,028)	(\$2,450,949)	-232.31%
59-Transfers Out	(\$81,200)	\$0	\$0	\$0	0.00%	(\$81,200)	(\$90,950)	\$9,750	10.72%
5-Expenses Total	(\$15,900,728)	(\$324,009)	(\$197,344)	(\$126,665)	-64.18%	(\$3,972,022)	(\$1,537,007)	(\$2,435,015)	-158.43%
40-Capital Projects Total	(\$4,901,612)	\$487,667	\$1,632,394	(\$1,144,727)	-70.13%	(\$1,201,174)	\$4,172,855	(\$5,374,029)	-128.79%
60-Golf Fund									
4-Revenues									
41-Taxes	\$0								
42-Charges for Services	\$2,945,500	\$454,766	\$456,666	(\$1,900)	-0.42%	\$2,957,838	\$2,762,948	\$194,890	7.05%
44-Rentals	\$620,750	\$96,717	\$112,127	(\$15,411)	-13.74%	\$560,082	\$576,859	(\$16,776)	-2.91%
45-Product Sales	\$6,567,000	\$644,770	\$626,438	\$18,332	2.93%	\$4,543,212	\$4,278,616	\$264,596	6.18%
46-Grants & Donations	\$0								
47-Misc. Income	\$42,500	\$767	\$1,041	(\$274)	-26.33%	\$21,272	\$35,922	(\$14,650)	-40.78%
48-Interest Income	\$30,000	\$9,435	\$3,780	\$5,655	149.61%	\$118,647	\$46,131	\$72,517	157.20%
49-Transfers In	\$0								
4-Revenues Total	\$10,205,750	\$1,206,455	\$1,200,052	\$6,403	0.53%	\$8,201,051	\$7,700,475	\$500,576	6.50%
5-Expenses									
51-Salaries & Wages	(\$4,498,425)	(\$346,446)	(\$323,472)	(\$22,974)	-7.10%	(\$3,235,222)	(\$2,935,699)	(\$299,524)	-10.20%
52-Contractual Services	(\$2,138,802)	(\$248,313)	(\$237,203)	(\$11,110)	-4.68%	(\$1,425,167)	(\$1,296,443)	(\$128,724)	-9.93%
53-Supplies	(\$2,759,879)	(\$231,887)	(\$220,487)	(\$11,400)	-5.17%	(\$1,740,205)	(\$1,676,243)	(\$63,962)	-3.82%
54-Other Charges	(\$283,633)	(\$9,590)	(\$13,167)	\$3,577	27.17%	(\$161,788)	(\$157,928)	(\$3,860)	-2.44%
57-Capital	(\$885,000)	(\$162,550)	(\$26,588)	(\$135,962)	-511.37%	(\$221,134)	(\$185,004)	(\$36,129)	-19.53%
59-Transfers Out	(\$50,000)	(\$12,500)	(\$12,500)	\$0	0.00%	(\$37,500)	(\$37,500)	\$0	0.00%
5-Expenses Total	(\$10,615,738)	(\$1,011,285)	(\$833,416)	(\$177,869)	-21.34%	(\$6,821,016)	(\$6,288,817)	(\$532,199)	-8.46%
60-Golf Fund Total	(\$409,988)	\$195,170	\$366,636	(\$171,466)	-46.77%	\$1,380,035	\$1,411,658	(\$31,623)	-2.24%

Operating Statements for the Major and Internal Service Funds

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
70-Information Technology									
4-Revenues									
42-Charges for Services	\$585,781	\$146,445	\$129,910	\$16,535	12.73%	\$439,336	\$389,729	\$49,606	12.73%
43-Debt Proceeds	\$0								
47-Misc. Income	\$250	\$0	\$0	\$0	0.00%	\$49	\$79	(\$29)	-37.22%
48-Interest Income	\$0								
49-Transfers In	\$0								
4-Revenues Total	\$586,031	\$146,445	\$129,910	\$16,535	12.73%	\$439,385	\$389,808	\$49,577	12.72%
5-Expenses									
52-Contractual Services	(\$475,206)	(\$21,370)	(\$26,244)	\$4,875	18.57%	(\$336,678)	(\$323,507)	(\$13,171)	-4.07%
53-Supplies	(\$110,575)	(\$6,504)	(\$1,168)	(\$5,335)	-456.78%	(\$42,308)	(\$44,847)	\$2,540	5.66%
57-Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%
5-Expenses Total	(\$585,781)	(\$27,873)	(\$27,413)	(\$460)	-1.68%	(\$378,986)	(\$368,354)	(\$10,631)	-2.89%
70-Information Technology Total	\$250	\$118,572	\$102,497	\$16,075	15.68%	\$60,399	\$21,454	\$38,945	181.53%
75-Health Insurance									
4-Revenues									
42-Charges for Services	\$1,925,292	\$480,835	\$417,282	\$63,553	15.23%	\$1,442,506	\$1,251,846	\$190,660	15.23%
47-Misc. Income	\$182,582	\$14,386	\$11,767	\$2,619	22.26%	\$137,634	\$111,770	\$25,864	23.14%
48-Interest Income	\$500	\$2	\$0	\$2	0.00%	\$34	\$1	\$33	3326.00%
49-Transfers In	\$0								
4-Revenues Total	\$2,108,374	\$495,223	\$429,049	\$66,174	15.42%	\$1,580,174	\$1,363,616	\$216,558	15.88%
5-Expenses									
52-Contractual Services	(\$2,108,874)	(\$170,802)	(\$145,197)	(\$25,605)	-17.63%	(\$1,541,305)	(\$1,346,602)	(\$194,703)	-14.46%
5-Expenses Total	(\$2,108,874)	(\$170,802)	(\$145,197)	(\$25,605)	-17.63%	(\$1,541,305)	(\$1,346,602)	(\$194,703)	-14.46%
75-Health Insurance Total	(\$500)	\$324,421	\$283,852	\$40,569	14.29%	\$38,869	\$17,015	\$21,855	128.44%
Grand Total	(\$6,986,824)	\$5,781,337	\$5,133,317	\$648,020	12.62%	\$6,626,952	\$8,784,387	(\$2,157,435)	-24.56%

Major Operating Funds by Department

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
10-General									
000-Administration									
4-Revenues									
41-Taxes	\$2,604,660	\$1,109,298	\$921,330	\$187,968	20.40%	\$2,561,576	\$2,481,182	\$80,393	3.24%
42-Charges for Services	\$284,500	\$24,157	\$26,216	(\$2,059)	-7.85%	\$234,344	\$347,657	(\$113,313)	-32.59%
43-Debt Proceeds	\$0								
44-Rentals	\$41,055	\$0	\$0	\$0	0.00%	\$42,287	\$41,055	\$1,232	3.00%
45-Product Sales	\$66,300	\$19,151	\$7,644	\$11,507	150.53%	\$70,282	\$64,360	\$5,922	9.20%
46-Grants & Donations	\$0								
47-Misc. Income	\$2,500	\$45	\$833	(\$788)	-94.58%	\$17,754	\$25,609	(\$7,855)	-30.67%
48-Interest Income	\$65,000	\$17,481	\$16,487	\$994	6.03%	\$232,473	\$148,206	\$84,266	56.86%
49-Transfers In	\$0								
4-Revenues Total	\$3,064,015	\$1,170,132	\$972,510	\$197,622	20.32%	\$3,158,715	\$3,108,070	\$50,645	1.63%
5-Expenses									
51-Salaries & Wages	(\$856,368)	(\$75,873)	(\$58,472)	(\$17,401)	-29.76%	(\$625,828)	(\$568,015)	(\$57,813)	-10.18%
52-Contractual Services	(\$753,902)	(\$94,644)	(\$72,905)	(\$21,740)	-29.82%	(\$493,751)	(\$440,688)	(\$53,062)	-12.04%
53-Supplies	(\$147,427)	(\$7,918)	(\$9,730)	\$1,812	18.62%	(\$60,109)	(\$83,970)	\$23,860	28.42%
54-Other Charges	(\$225,230)	(\$4,156)	(\$6,330)	\$2,174	34.34%	(\$96,168)	(\$82,184)	(\$13,984)	-17.02%
57-Capital	\$0	\$0	(\$582)	\$582	99.94%	\$0	(\$1,745)	\$1,745	100.00%
59-Transfers Out	(\$900,000)	(\$225,000)	(\$710,000)	\$485,000	68.31%	(\$675,000)	(\$2,130,000)	\$1,455,000	68.31%
5-Expenses Total	(\$2,882,927)	(\$407,591)	(\$858,018)	\$450,427	52.50%	(\$1,950,856)	(\$3,306,603)	\$1,355,747	41.00%
000-Administration Total	\$181,088	\$762,541	\$114,492	\$648,049	566.02%	\$1,207,859	(\$198,533)	\$1,406,392	708.39%
101-Parks Maintenance									
4-Revenues									
41-Taxes	\$2,604,660	\$1,109,287	\$921,330	\$187,957	20.40%	\$2,561,397	\$2,480,772	\$80,626	3.25%
42-Charges for Services	\$5,000	\$0	\$0	\$0	0.00%	\$0	\$5	(\$5)	-100.00%
46-Grants & Donations	\$0								
47-Misc. Income	\$5,000	\$0	\$0	\$0	0.00%	\$2,333	\$878	\$1,455	165.75%
49-Transfers In	\$0								
4-Revenues Total	\$2,614,660	\$1,109,287	\$921,330	\$187,957	20.40%	\$2,563,731	\$2,481,655	\$82,076	3.31%
5-Expenses									
51-Salaries & Wages	(\$1,794,043)	(\$87,940)	(\$92,630)	\$4,690	5.06%	(\$1,295,522)	(\$1,205,180)	(\$90,342)	-7.50%
52-Contractual Services	(\$710,648)	(\$138,410)	(\$116,015)	(\$22,395)	-19.30%	(\$467,225)	(\$417,793)	(\$49,432)	-11.83%
53-Supplies	(\$383,447)	(\$21,820)	(\$38,023)	\$16,203	42.61%	(\$238,482)	(\$240,249)	\$1,767	0.74%
54-Other Charges	(\$14,886)	(\$398)	\$0	(\$398)	0.00%	(\$3,526)	(\$8,236)	\$4,710	57.19%
57-Capital	(\$382,000)	(\$17,938)	(\$9,199)	(\$8,739)	-95.00%	(\$260,084)	(\$119,992)	(\$140,092)	-116.75%
59-Transfers Out	\$0								
5-Expenses Total	(\$3,285,025)	(\$266,506)	(\$255,866)	(\$10,641)	-4.16%	(\$2,264,840)	(\$1,991,450)	(\$273,390)	-13.73%
101-Parks Maintenance Total	(\$670,365)	\$842,781	\$665,464	\$177,317	26.65%	\$298,890	\$490,205	(\$191,314)	-39.03%
430-Historical Museum									
4-Revenues									
42-Charges for Services	\$66,668	\$346	\$111	\$235	211.71%	\$62,220	\$52,269	\$9,951	19.04%
44-Rentals	\$10,450	\$360	\$0	\$360	0.00%	\$6,542	\$4,454	\$2,088	46.88%
45-Product Sales	\$2,000	(\$123)	\$422	(\$546)	-129.30%	\$7,894	\$2,100	\$5,794	275.90%
46-Grants & Donations	\$182,750	\$723	\$618	\$104	16.85%	\$131,255	\$128,434	\$2,821	2.20%
47-Misc. Income	\$0								
4-Revenues Total	\$261,868	\$1,306	\$1,152	\$153	13.32%	\$207,911	\$187,257	\$20,654	11.03%
5-Expenses									
51-Salaries & Wages	(\$135,909)	(\$10,777)	(\$9,418)	(\$1,359)	-14.43%	(\$103,782)	(\$90,021)	(\$13,761)	-15.29%
52-Contractual Services	(\$98,550)	(\$35,139)	(\$19,767)	(\$15,372)	-77.77%	(\$79,979)	(\$66,621)	(\$13,358)	-20.05%
53-Supplies	(\$13,995)	(\$1,295)	(\$1,342)	\$47	3.50%	(\$11,824)	(\$6,395)	(\$5,429)	-84.89%
54-Other Charges	(\$9,805)	(\$463)	(\$52)	(\$412)	-791.48%	(\$2,427)	(\$3,642)	\$1,215	33.36%
57-Capital	\$0	\$0	(\$128)	\$128	99.65%	\$0	(\$383)	\$383	99.91%
5-Expenses Total	(\$258,259)	(\$47,674)	(\$30,706)	(\$16,968)	-55.26%	(\$198,012)	(\$167,062)	(\$30,950)	-18.53%
430-Historical Museum Total	\$3,609	(\$46,368)	(\$29,553)	(\$16,815)	-56.90%	\$9,899	\$20,196	(\$10,297)	-50.98%
10-General Total	(\$485,668)	\$1,558,954	\$750,403	\$808,551	107.75%	\$1,516,648	\$311,867	\$1,204,781	386.31%
20-Recreation									
000-Administration									
4-Revenues									

Major Operating Funds by Department

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
41-Taxes	\$5,155,473	\$2,195,688	\$1,822,963	\$372,725	20.45%	\$5,070,102	\$4,908,914	\$161,188	3.28%
42-Charges for Services	\$182,900	\$0	\$950	(\$950)	-100.00%	\$126,958	\$137,897	(\$10,939)	-7.93%
44-Rentals	\$21,680	\$0	\$350	(\$350)	-100.00%	\$2,201	\$17,371	(\$15,170)	-87.33%
45-Product Sales	\$54,585	\$0	\$0	\$0	0.00%	\$54,592	\$55,733	(\$1,141)	-2.05%
46-Grants & Donations	\$15,500	\$101	\$2,100	(\$1,999)	-95.21%	\$15,798	\$17,206	(\$1,408)	-8.18%
47-Misc. Income	\$3,641	\$492	\$228	\$264	115.82%	\$9,823	\$23,163	(\$13,340)	-57.59%
48-Interest Income	\$75,000	\$21,105	\$14,932	\$6,173	41.34%	\$307,748	\$96,931	\$210,817	217.49%
49-Transfers In	\$0								
4-Revenues Total	\$5,508,778	\$2,217,385	\$1,841,522	\$375,863	20.41%	\$5,587,222	\$5,257,215	\$330,007	6.28%
5-Expenses									
51-Salaries & Wages	(\$1,507,606)	(\$103,189)	(\$102,976)	(\$213)	-0.21%	(\$1,058,371)	(\$1,030,890)	(\$27,481)	-2.67%
52-Contractual Services	(\$956,694)	(\$117,905)	(\$96,233)	(\$21,672)	-22.52%	(\$679,300)	(\$557,903)	(\$121,397)	-21.76%
53-Supplies	(\$147,719)	(\$6,637)	(\$5,496)	(\$1,142)	-20.78%	(\$58,185)	(\$77,520)	\$19,335	24.94%
54-Other Charges	(\$123,541)	(\$1,596)	(\$6,815)	\$5,219	76.58%	(\$78,819)	(\$64,549)	(\$14,269)	-22.11%
57-Capital	\$0	\$0	(\$540)	\$540	100.08%	\$0	(\$1,621)	\$1,621	100.02%
59-Transfers Out	(\$2,021,144)	(\$505,286)	(\$1,025,000)	\$519,714	50.70%	(\$1,515,858)	(\$3,075,000)	\$1,559,142	50.70%
5-Expenses Total	(\$4,756,704)	(\$734,614)	(\$1,237,060)	\$502,446	40.62%	(\$3,390,533)	(\$4,807,484)	\$1,416,951	29.47%
000-Administration Total	\$752,074	\$1,482,771	\$604,462	\$878,309	145.30%	\$2,196,689	\$449,731	\$1,746,958	388.44%
101-Parks Maintenance									
4-Revenues									
42-Charges for Services	\$0								
44-Rentals	\$10,000	\$17,960	\$2,305	\$15,655	679.18%	\$32,407	\$13,073	\$19,335	147.90%
45-Product Sales	\$0								
47-Misc. Income	\$0	\$0	\$0	\$0	0.00%	\$5,525	\$0	\$5,525	0.00%
4-Revenues Total	\$10,000	\$17,960	\$2,305	\$15,655	679.18%	\$37,932	\$13,073	\$24,860	190.16%
5-Expenses									
51-Salaries & Wages	(\$940,946)	(\$90,425)	(\$83,465)	(\$6,960)	-8.34%	(\$690,726)	(\$675,051)	(\$15,675)	-2.32%
52-Contractual Services	(\$348,653)	(\$53,817)	(\$47,215)	(\$6,602)	-13.98%	(\$224,720)	(\$232,926)	\$8,206	3.52%
53-Supplies	(\$599,244)	(\$24,513)	(\$12,139)	(\$12,375)	-101.94%	(\$222,988)	(\$159,845)	(\$63,143)	-39.50%
57-Capital	(\$31,500)	\$0	(\$18)	\$18	100.00%	\$0	(\$54)	\$54	100.00%
5-Expenses Total	(\$1,920,343)	(\$168,756)	(\$142,837)	(\$25,919)	-18.15%	(\$1,138,434)	(\$1,067,876)	(\$70,559)	-6.61%
101-Parks Maintenance Total	(\$1,910,343)	(\$150,796)	(\$140,532)	(\$10,264)	-7.30%	(\$1,100,502)	(\$1,054,803)	(\$45,699)	-4.33%
220-Recreation Programs									
4-Revenues									
42-Charges for Services	\$4,413,274	\$315,099	\$301,654	\$13,445	4.46%	\$3,465,280	\$3,144,604	\$320,676	10.20%
44-Rentals	\$65,000	\$211	\$4,118	(\$3,907)	-94.88%	\$32,033	\$44,254	(\$12,222)	-27.62%
45-Product Sales	\$9,100	(\$68)	(\$230)	\$161	70.21%	\$11,825	\$13,973	(\$2,148)	-15.37%
46-Grants & Donations	\$0								
47-Misc. Income	\$0								
4-Revenues Total	\$4,487,374	\$315,242	\$305,543	\$9,699	3.17%	\$3,509,138	\$3,202,832	\$306,306	9.56%
5-Expenses									
51-Salaries & Wages	(\$1,397,618)	(\$63,390)	(\$57,113)	(\$6,277)	-10.99%	(\$1,150,402)	(\$901,180)	(\$249,221)	-27.66%
52-Contractual Services	(\$1,986,858)	(\$203,282)	(\$188,465)	(\$14,817)	-7.86%	(\$1,421,310)	(\$1,193,886)	(\$227,425)	-19.05%
53-Supplies	(\$228,404)	(\$17,071)	(\$16,898)	(\$173)	-1.02%	(\$115,710)	(\$145,615)	\$29,905	20.54%
54-Other Charges	(\$500)	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%
57-Capital	\$0	\$0	(\$144)	\$144	99.98%	\$0	(\$432)	\$432	99.98%
5-Expenses Total	(\$3,613,379)	(\$283,743)	(\$262,619)	(\$21,123)	-8.04%	(\$2,687,422)	(\$2,241,113)	(\$446,309)	-19.91%
220-Recreation Programs Total	\$873,994	\$31,499	\$42,923	(\$11,424)	-26.61%	\$821,716	\$961,719	(\$140,003)	-14.56%
221-Athletics									
4-Revenues									
42-Charges for Services	\$618,300	\$149,023	\$107,264	\$41,759	38.93%	\$618,378	\$514,523	\$103,856	20.18%
45-Product Sales	\$12,700	\$2,212	\$5,759	(\$3,547)	-61.60%	\$3,478	\$11,584	(\$8,106)	-69.98%
47-Misc. Income	\$0								
49-Transfers In	\$90,000								
4-Revenues Total	\$721,000	\$151,235	\$113,024	\$38,211	33.81%	\$621,856	\$526,106	\$95,749	18.20%
5-Expenses									
51-Salaries & Wages	(\$67,078)	(\$5,231)	(\$6,661)	\$1,431	21.48%	(\$47,950)	(\$44,428)	(\$3,522)	-7.93%
52-Contractual Services	(\$210,252)	(\$41,407)	(\$15,255)	(\$26,152)	-171.43%	(\$164,116)	(\$156,447)	(\$7,669)	-4.90%
53-Supplies	(\$336,189)	(\$5,860)	(\$16,914)	\$11,054	65.35%	(\$262,173)	(\$258,283)	(\$3,890)	-1.51%

Major Operating Funds by Department

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
54-Other Charges	(\$87,765)	\$0	(\$2,460)	\$2,460	100.00%	(\$63,230)	(\$46,251)	(\$16,979)	-36.71%
57-Capital	\$0								
59-Transfers Out	\$0	\$0	(\$29,750)	\$29,750	100.00%	\$0	(\$89,250)	\$89,250	100.00%
5-Expenses Total	(\$701,284)	(\$52,498)	(\$71,041)	\$18,542	26.10%	(\$537,469)	(\$594,659)	\$57,190	9.62%
221-Athletics Total	\$19,716	\$98,737	\$41,983	\$56,753	135.18%	\$84,387	(\$68,553)	\$152,940	223.10%
222-Pools									
4-Revenues									
42-Charges for Services	\$953,000	\$7,902	\$37,943	(\$30,042)	-79.18%	\$1,021,956	\$944,128	\$77,827	8.24%
44-Rentals	\$15,100	\$0	\$0	\$0	0.00%	\$19,125	\$21,930	(\$2,805)	-12.79%
45-Product Sales	\$116,000	\$250	\$5,315	(\$5,065)	-95.30%	\$118,411	\$118,647	(\$235)	-0.20%
46-Grants & Donations	\$0								
47-Misc. Income	\$16,500	\$0	\$0	\$0	0.00%	\$14,400	\$10,800	\$3,600	33.33%
4-Revenues Total	\$1,100,600	\$8,152	\$43,259	(\$35,107)	-81.15%	\$1,173,892	\$1,095,505	\$78,387	7.16%
5-Expenses									
51-Salaries & Wages	(\$763,097)	(\$31,270)	(\$30,229)	(\$1,040)	-3.44%	(\$851,773)	(\$737,134)	(\$114,639)	-15.55%
52-Contractual Services	(\$360,399)	(\$47,665)	(\$42,502)	(\$5,162)	-12.15%	(\$256,312)	(\$219,135)	(\$37,177)	-16.97%
53-Supplies	(\$102,613)	(\$4,448)	(\$4,859)	\$411	8.46%	(\$96,185)	(\$94,087)	(\$2,098)	-2.23%
54-Other Charges	(\$21,030)	(\$36)	\$0	(\$36)	0.00%	(\$13,329)	(\$12,484)	(\$845)	-6.77%
57-Capital	\$0	\$0	(\$162)	\$162	99.99%	\$0	(\$486)	\$486	99.99%
59-Transfers Out	\$0								
5-Expenses Total	(\$1,247,138)	(\$83,418)	(\$77,752)	(\$5,666)	-7.29%	(\$1,217,600)	(\$1,063,326)	(\$154,273)	-14.51%
222-Pools Total	(\$146,538)	(\$75,266)	(\$34,494)	(\$40,772)	-118.20%	(\$43,708)	\$32,179	(\$75,886)	-235.83%
224-Recreation Facilities									
4-Revenues									
42-Charges for Services	\$1,200	\$41	\$11	\$31	278.36%	\$866	\$763	\$103	13.50%
44-Rentals	\$40,300	\$4,913	\$3,275	\$1,638	50.00%	\$37,346	\$36,746	\$600	1.63%
45-Product Sales	\$600	(\$100)	(\$10)	(\$90)	-900.00%	\$648	\$477	\$171	35.80%
47-Misc. Income	\$0	\$0	\$0	\$0	0.00%	\$0	\$46	(\$46)	-99.11%
4-Revenues Total	\$42,100	\$4,854	\$3,276	\$1,578	48.18%	\$38,860	\$38,032	\$828	2.18%
5-Expenses									
51-Salaries & Wages	(\$199,641)	(\$15,690)	(\$13,827)	(\$1,863)	-13.48%	(\$148,415)	(\$139,294)	(\$9,121)	-6.55%
52-Contractual Services	(\$393,397)	(\$63,663)	(\$73,348)	\$9,686	13.20%	(\$271,635)	(\$257,534)	(\$14,100)	-5.48%
53-Supplies	(\$50,423)	(\$3,269)	(\$2,768)	(\$502)	-18.12%	(\$15,301)	(\$17,490)	\$2,189	12.51%
54-Other Charges	(\$9,821)	(\$107)	(\$27)	(\$80)	-297.33%	(\$3,671)	(\$3,005)	(\$666)	-22.18%
57-Capital	\$0	\$0	(\$198)	\$198	99.98%	\$0	(\$594)	\$594	99.98%
59-Transfers Out	\$0								
5-Expenses Total	(\$653,283)	(\$82,729)	(\$90,167)	\$7,438	8.25%	(\$439,022)	(\$417,917)	(\$21,104)	-5.05%
224-Recreation Facilities Total	(\$611,183)	(\$77,875)	(\$86,892)	\$9,017	10.38%	(\$400,162)	(\$379,886)	(\$20,276)	-5.34%
350-Special Facilities									
4-Revenues									
42-Charges for Services	\$584,500	\$43,152	\$37,496	\$5,657	15.09%	\$375,598	\$326,343	\$49,256	15.09%
44-Rentals	\$3,000	\$0	\$25	(\$25)	-101.16%	\$726	\$1,187	(\$461)	-38.84%
45-Product Sales	\$2,500	\$59	\$53	\$6	10.85%	\$1,052	\$1,289	(\$237)	-18.37%
46-Grants & Donations	\$0								
47-Misc. Income	\$500								
4-Revenues Total	\$590,500	\$43,211	\$37,574	\$5,637	15.00%	\$377,376	\$328,818	\$48,558	14.77%
5-Expenses									
51-Salaries & Wages	(\$458,756)	(\$31,259)	(\$32,436)	\$1,177	3.63%	(\$304,706)	(\$309,826)	\$5,120	1.65%
52-Contractual Services	(\$74,757)	(\$11,867)	(\$7,246)	(\$4,621)	-63.77%	(\$43,657)	(\$29,663)	(\$13,994)	-47.18%
53-Supplies	(\$63,627)	(\$3,840)	(\$3,437)	(\$402)	-11.70%	(\$35,102)	(\$19,593)	(\$15,509)	-79.16%
54-Other Charges	(\$11,800)	(\$10)	(\$70)	\$60	85.71%	(\$6,453)	(\$4,190)	(\$2,263)	-54.01%
57-Capital	\$0	\$0	(\$108)	\$108	99.99%	\$0	(\$324)	\$324	99.99%
59-Transfers Out	\$0								
5-Expenses Total	(\$608,940)	(\$46,976)	(\$43,297)	(\$3,678)	-8.50%	(\$389,918)	(\$363,596)	(\$26,322)	-7.24%
350-Special Facilities Total	(\$18,440)	(\$3,764)	(\$5,723)	\$1,959	34.23%	(\$12,542)	(\$34,777)	\$22,236	63.94%
20-Recreation Total	(\$1,040,719)	\$1,305,306	\$421,729	\$883,577	209.51%	\$1,545,878	(\$94,390)	\$1,640,268	1737.76%
22-Cosley Zoo									
000-Administration									
4-Revenues									

Major Operating Funds by Department

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
41-Taxes	\$1,267,884	\$539,884	\$390,987	\$148,897	38.08%	\$1,246,655	\$1,052,857	\$193,798	18.41%
42-Charges for Services	\$0								
44-Rentals	\$0								
45-Product Sales	\$0								
46-Grants & Donations	\$0								
47-Misc. Income	\$0	\$0	\$0	\$0	0.00%	\$0	\$8,879	(\$8,879)	-100.00%
48-Interest Income	\$10,000	\$9,290	\$6,451	\$2,839	44.00%	\$66,582	\$48,715	\$17,867	36.68%
49-Transfers In	\$0								
4-Revenues Total	\$1,277,884	\$549,173	\$397,437	\$151,736	38.18%	\$1,313,237	\$1,110,451	\$202,786	18.26%
5-Expenses									
51-Salaries & Wages	(\$78,538)	(\$5,754)	(\$5,484)	(\$270)	-4.93%	(\$56,160)	(\$53,222)	(\$2,938)	-5.52%
52-Contractual Services	(\$52,313)	(\$3,942)	(\$2,693)	(\$1,249)	-46.40%	(\$21,097)	(\$11,549)	(\$9,548)	-82.67%
53-Supplies	\$0								
54-Other Charges	(\$103)	\$0	(\$165)	\$165	100.00%	(\$55)	(\$219)	\$164	74.89%
57-Capital	\$0								
59-Transfers Out	\$0	\$0	(\$25,000)	\$25,000	100.00%	\$0	(\$75,000)	\$75,000	100.00%
5-Expenses Total	(\$130,954)	(\$9,697)	(\$33,342)	\$23,645	70.92%	(\$77,312)	(\$139,990)	\$62,678	44.77%
000-Administration Total	\$1,146,930	\$539,477	\$364,096	\$175,381	48.17%	\$1,235,925	\$970,461	\$265,464	27.35%
101-Parks Maintenance									
4-Revenues									
47-Misc. Income	\$0								
4-Revenues Total	\$0								
5-Expenses									
51-Salaries & Wages	(\$62,969)	(\$4,915)	(\$4,738)	(\$177)	-3.74%	(\$47,293)	(\$47,365)	\$72	0.15%
52-Contractual Services	(\$8,698)	(\$2,174)	(\$1,971)	(\$203)	-10.30%	(\$6,523)	(\$5,914)	(\$609)	-10.30%
53-Supplies	\$0								
57-Capital	\$0								
5-Expenses Total	(\$71,667)	(\$7,089)	(\$6,709)	(\$380)	-5.66%	(\$53,816)	(\$53,279)	(\$537)	-1.01%
101-Parks Maintenance Total	(\$71,667)	(\$7,089)	(\$6,709)	(\$380)	-5.66%	(\$53,816)	(\$53,279)	(\$537)	-1.01%
220-Recreation Programs									
4-Revenues									
42-Charges for Services	\$204,248	\$14,291	\$41,545	(\$27,253)	-65.60%	\$161,949	\$159,866	\$2,083	1.30%
45-Product Sales	\$1,000	\$0	\$579	(\$579)	-100.00%	\$350	\$1,494	(\$1,144)	-76.57%
46-Grants & Donations	\$738	\$5,000	\$0	\$5,000	0.00%	\$5,015	\$75	\$4,940	6586.67%
4-Revenues Total	\$205,985	\$19,291	\$42,124	(\$22,832)	-54.20%	\$167,314	\$161,435	\$5,879	3.64%
5-Expenses									
51-Salaries & Wages	\$0								
52-Contractual Services	(\$2,550)	(\$805)	(\$731)	(\$74)	-10.12%	(\$1,555)	(\$1,681)	\$126	7.50%
53-Supplies	(\$19,121)	(\$457)	(\$1,011)	\$554	54.78%	(\$15,377)	(\$5,584)	(\$9,793)	-175.38%
57-Capital	\$0								
5-Expenses Total	(\$21,671)	(\$1,262)	(\$1,742)	\$480	27.55%	(\$16,932)	(\$7,265)	(\$9,667)	-133.06%
220-Recreation Programs Total	\$184,314	\$18,030	\$40,382	(\$22,353)	-55.35%	\$150,383	\$154,171	(\$3,788)	-2.46%
350-Special Facilities									
5-Expenses									
51-Salaries & Wages	(\$97,863)	(\$2,548)	(\$6,157)	\$3,609	58.61%	(\$52,531)	(\$59,367)	\$6,837	11.52%
52-Contractual Services	(\$10,028)	(\$2,507)	(\$2,296)	(\$211)	-9.18%	(\$7,521)	(\$6,889)	(\$632)	-9.18%
53-Supplies	\$0								
54-Other Charges	(\$16,000)	(\$3,339)	(\$800)	(\$2,539)	-317.36%	(\$9,457)	(\$7,363)	(\$2,093)	-28.43%
57-Capital	\$0								
5-Expenses Total	(\$123,891)	(\$8,394)	(\$9,253)	\$859	9.28%	(\$69,508)	(\$73,619)	\$4,111	5.58%
350-Special Facilities Total	(\$123,891)	(\$8,394)	(\$9,253)	\$859	9.28%	(\$69,508)	(\$73,619)	\$4,111	5.58%
501-Cosley Zoo Operations									
4-Revenues									
42-Charges for Services	\$450,000	\$36,758	\$36,403	\$355	0.98%	\$338,830	\$311,828	\$27,002	8.66%
44-Rentals	\$63,000	\$4,953	\$9,253	(\$4,300)	-46.48%	\$54,218	\$57,579	(\$3,361)	-5.84%
45-Product Sales	\$0	\$0	\$2	(\$2)	-108.00%	\$0	\$12	(\$12)	-101.33%
46-Grants & Donations	\$94,600	\$8,816	\$9,605	(\$788)	-8.21%	\$75,902	\$68,307	\$7,594	11.12%
47-Misc. Income	\$0	\$0	\$510	(\$510)	-100.00%	\$768	\$1,233	(\$466)	-37.77%
4-Revenues Total	\$607,600	\$50,527	\$55,773	(\$5,246)	-9.41%	\$469,718	\$438,959	\$30,758	7.01%

Major Operating Funds by Department

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
5-Expenses									
51-Salaries & Wages	(\$1,096,189)	(\$81,537)	(\$73,200)	(\$8,337)	-11.39%	(\$751,583)	(\$672,545)	(\$79,038)	-11.75%
52-Contractual Services	(\$394,834)	(\$65,187)	(\$52,310)	(\$12,877)	-24.62%	(\$258,694)	(\$212,147)	(\$46,547)	-21.94%
53-Supplies	(\$186,899)	(\$13,732)	(\$36,293)	\$22,561	62.16%	(\$101,658)	(\$134,423)	\$32,765	24.37%
54-Other Charges	(\$61,122)	(\$3,170)	(\$1,670)	(\$1,500)	-89.81%	(\$33,779)	(\$27,026)	(\$6,753)	-24.99%
57-Capital	\$0	\$0	(\$308)	\$308	99.85%	\$0	(\$923)	\$923	99.96%
59-Transfers Out	(\$100,000)	(\$25,000)	(\$25,000)	\$0	0.00%	(\$75,000)	(\$75,000)	\$0	0.00%
5-Expenses Total	(\$1,839,043)	(\$188,626)	(\$188,780)	\$154	0.08%	(\$1,220,713)	(\$1,122,063)	(\$98,650)	-8.79%
501-Cosley Zoo Operations Total	(\$1,231,443)	(\$138,098)	(\$133,007)	(\$5,091)	-3.83%	(\$750,995)	(\$683,103)	(\$67,892)	-9.94%
22-Cosley Zoo Total	(\$95,758)	\$403,925	\$255,509	\$148,416	58.09%	\$511,988	\$314,630	\$197,359	62.73%
60-Golf Fund									
000-Administration									
4-Revenues									
41-Taxes	\$0								
42-Charges for Services	\$0	\$0	\$0	\$0	0.00%	\$0	\$4,500	(\$4,500)	-100.00%
46-Grants & Donations	\$0								
47-Misc. Income	\$3,500	\$0	\$165	(\$165)	-100.00%	\$7,955	\$17,156	(\$9,201)	-53.63%
48-Interest Income	\$30,000	\$9,435	\$3,780	\$5,655	149.61%	\$118,647	\$46,131	\$72,517	157.20%
49-Transfers In	\$0								
4-Revenues Total	\$33,500	\$9,435	\$3,945	\$5,490	139.17%	\$126,602	\$67,787	\$58,815	86.77%
5-Expenses									
51-Salaries & Wages	(\$578,526)	(\$39,439)	(\$34,513)	(\$4,927)	-14.27%	(\$390,357)	(\$331,161)	(\$59,196)	-17.88%
52-Contractual Services	(\$675,139)	(\$43,949)	(\$59,545)	\$15,596	26.19%	(\$413,472)	(\$353,799)	(\$59,673)	-16.87%
53-Supplies	(\$130,195)	(\$10,245)	(\$10,102)	(\$143)	-1.41%	(\$60,430)	(\$49,938)	(\$10,492)	-21.01%
54-Other Charges	(\$146,633)	(\$6,720)	(\$7,005)	\$284	4.06%	(\$85,241)	(\$78,009)	(\$7,232)	-9.27%
57-Capital	(\$545,000)	\$0	(\$15,006)	\$15,006	100.00%	(\$44,559)	(\$104,358)	\$59,799	57.30%
59-Transfers Out	(\$50,000)	(\$12,500)	(\$12,500)	\$0	0.00%	(\$37,500)	(\$37,500)	\$0	0.00%
5-Expenses Total	(\$2,125,493)	(\$112,854)	(\$138,670)	\$25,816	18.62%	(\$1,031,558)	(\$954,765)	(\$76,793)	-8.04%
000-Administration Total	(\$2,091,993)	(\$103,419)	(\$134,725)	\$31,306	23.24%	(\$904,956)	(\$886,978)	(\$17,978)	-2.03%
101-Parks Maintenance									
5-Expenses									
51-Salaries & Wages	(\$24,889)	(\$1,981)	(\$1,992)	\$11	0.57%	(\$18,984)	(\$19,231)	\$247	1.28%
52-Contractual Services	(\$7,785)	(\$1,567)	(\$1,470)	(\$97)	-6.62%	(\$5,690)	(\$5,418)	(\$272)	-5.01%
53-Supplies	(\$10,000)	\$0	\$0	\$0	0.00%	(\$10,083)	(\$9,667)	(\$416)	-4.31%
54-Other Charges	\$0								
57-Capital	\$0								
5-Expenses Total	(\$42,674)	(\$3,548)	(\$3,462)	(\$86)	-2.48%	(\$34,756)	(\$34,315)	(\$441)	-1.29%
350-Special Facilities Total	\$0								
601-Golf Maintenance									
4-Revenues									
46-Grants & Donations	\$0								
47-Misc. Income	\$0	\$0	\$0	\$0	0.00%	\$0	\$2,396	(\$2,396)	-100.00%
4-Revenues Total	\$0	\$0	\$0	\$0	0.00%	\$0	\$2,396	(\$2,396)	-100.00%
5-Expenses									
51-Salaries & Wages	(\$715,750)	(\$54,883)	(\$49,260)	(\$5,623)	-11.42%	(\$528,893)	(\$464,817)	(\$64,076)	-13.79%
52-Contractual Services	(\$198,842)	(\$34,890)	(\$29,963)	(\$4,927)	-16.44%	(\$144,747)	(\$130,160)	(\$14,587)	-11.21%
53-Supplies	(\$432,767)	(\$22,138)	(\$36,457)	\$14,320	39.28%	(\$310,678)	(\$325,227)	\$14,549	4.47%
54-Other Charges	(\$18,000)	\$0	(\$4,365)	\$4,365	100.00%	(\$14,127)	(\$19,856)	\$5,729	28.85%
57-Capital	(\$165,000)	(\$160,650)	(\$11,004)	(\$149,646)	-1359.92%	(\$160,650)	(\$49,194)	(\$111,456)	-226.56%
5-Expenses Total	(\$1,530,359)	(\$272,561)	(\$131,050)	(\$141,511)	-107.98%	(\$1,159,095)	(\$989,255)	(\$169,840)	-17.17%
601-Golf Maintenance Total	(\$1,530,359)	(\$272,561)	(\$131,050)	(\$141,511)	-107.98%	(\$1,159,095)	(\$986,859)	(\$172,236)	-17.45%
611-Pro Shop/Golf Fees									
4-Revenues									
42-Charges for Services	\$2,610,500	\$394,445	\$395,974	(\$1,529)	-0.39%	\$2,569,261	\$2,425,555	\$143,706	5.92%
44-Rentals	\$617,750	\$96,717	\$111,985	(\$15,269)	-13.63%	\$559,016	\$574,794	(\$15,778)	-2.74%
45-Product Sales	\$180,000	\$26,159	\$30,547	(\$4,389)	-14.37%	\$169,828	\$167,427	\$2,400	1.43%
46-Grants & Donations	\$0								
47-Misc. Income	\$0	\$36	\$34	\$2	7.09%	\$172	\$707	(\$534)	-75.60%
4-Revenues Total	\$3,408,250	\$517,357	\$538,541	(\$21,184)	-3.93%	\$3,298,277	\$3,168,483	\$129,795	4.10%

Major Operating Funds by Department

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
5-Expenses									
51-Salaries & Wages	(\$529,341)	(\$56,528)	(\$51,012)	(\$5,516)	-10.81%	(\$469,721)	(\$404,602)	(\$65,119)	-16.09%
52-Contractual Services	(\$279,734)	(\$49,011)	(\$35,700)	(\$13,311)	-37.28%	(\$226,519)	(\$188,082)	(\$38,437)	-20.44%
53-Supplies	(\$176,008)	(\$38,553)	(\$36,824)	(\$1,729)	-4.69%	(\$144,389)	(\$128,294)	(\$16,095)	-12.55%
54-Other Charges	(\$30,000)	\$0	(\$75)	\$75	100.00%	(\$8,384)	(\$9,604)	\$1,220	12.71%
57-Capital	(\$90,000)	(\$1,900)	(\$125)	(\$1,775)	-1420.05%	(\$15,925)	(\$375)	(\$15,550)	-4146.71%
5-Expenses Total	(\$1,105,083)	(\$145,992)	(\$123,736)	(\$22,256)	-17.99%	(\$864,938)	(\$730,957)	(\$133,981)	-18.33%
611-Pro Shop/Golf Fees Total	\$2,303,167	\$371,365	\$414,805	(\$43,440)	-10.47%	\$2,433,339	\$2,437,526	(\$4,187)	-0.17%
612-Food and Beverage									
4-Revenues									
42-Charges for Services	\$315,000	\$60,321	\$60,692	(\$370)	-0.61%	\$381,017	\$328,721	\$52,296	15.91%
44-Rentals	\$3,000	\$0	\$142	(\$142)	-100.00%	\$1,066	\$2,065	(\$999)	-48.37%
45-Product Sales	\$6,387,000	\$618,611	\$595,890	\$22,721	3.81%	\$4,373,384	\$4,111,189	\$262,195	6.38%
46-Grants & Donations	\$0								
47-Misc. Income	\$39,000	\$731	\$842	(\$111)	-13.24%	\$13,144	\$15,663	(\$2,519)	-16.08%
4-Revenues Total	\$6,744,000	\$679,663	\$657,566	\$22,097	3.36%	\$4,768,612	\$4,457,638	\$310,974	6.98%
5-Expenses									
51-Salaries & Wages	(\$2,644,919)	(\$193,614)	(\$186,695)	(\$6,919)	-3.71%	(\$1,826,371)	(\$1,715,342)	(\$111,030)	-6.47%
52-Contractual Services	(\$976,619)	(\$118,878)	(\$110,508)	(\$8,370)	-7.57%	(\$634,512)	(\$618,789)	(\$15,722)	-2.54%
53-Supplies	(\$2,005,908)	(\$160,951)	(\$137,103)	(\$23,848)	-17.39%	(\$1,214,625)	(\$1,163,118)	(\$51,507)	-4.43%
54-Other Charges	(\$89,000)	(\$2,870)	(\$1,723)	(\$1,147)	-66.60%	(\$54,037)	(\$50,458)	(\$3,579)	-7.09%
57-Capital	(\$85,000)	\$0	(\$453)	\$453	100.02%	\$0	(\$31,077)	\$31,077	100.00%
59-Transfers Out	\$0								
5-Expenses Total	(\$5,801,446)	(\$476,314)	(\$436,482)	(\$39,832)	-9.13%	(\$3,729,544)	(\$3,578,784)	(\$150,760)	-4.21%
612-Food and Beverage Total	\$942,554	\$203,350	\$221,085	(\$17,735)	-8.02%	\$1,039,068	\$878,854	\$160,214	18.23%
613-Cross Country Skiing									
4-Revenues									
42-Charges for Services	\$20,000	\$0	\$0	\$0	0.00%	\$7,559	\$4,172	\$3,387	81.18%
45-Product Sales	\$0								
4-Revenues Total	\$20,000	\$0	\$0	\$0	0.00%	\$7,559	\$4,172	\$3,387	81.18%
5-Expenses									
51-Salaries & Wages	(\$5,000)	\$0	\$0	\$0	0.00%	(\$896)	(\$546)	(\$350)	-64.10%
52-Contractual Services	(\$683)	(\$17)	(\$17)	(\$1)	-3.65%	(\$228)	(\$195)	(\$33)	-16.88%
53-Supplies	(\$5,000)								
57-Capital	\$0								
5-Expenses Total	(\$10,683)	(\$17)	(\$17)	(\$1)	-3.65%	(\$1,124)	(\$741)	(\$383)	-51.67%
613-Cross Country Skiing Total	\$9,318	(\$17)	(\$17)	(\$1)	-3.65%	\$6,435	\$3,431	\$3,004	87.56%
60-Golf Fund Total	(\$409,988)	\$195,170	\$366,636	(\$171,466)	-46.77%	\$1,380,035	\$1,411,658	(\$31,623)	-2.24%
Grand Total	(\$2,032,133)	\$3,463,355	\$1,794,277	\$1,669,078	93.02%	\$4,954,549	\$1,943,765	\$3,010,785	154.89%

Parks Plus Fitness

PPF	Full Year Budget	Sum of		Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance	
		CY Month	Sum of LY Month							
4-Revenues										
42-Charges for Services	\$549,500	\$39,890	\$34,766	\$5,125	14.74%	\$341,688	\$296,605	\$45,083	15.20%	
44-Rentals	\$2,000	\$0	\$25	(\$25)	-101.16%	\$63	\$257	(\$194)	-75.49%	
45-Product Sales	\$500									
47-Misc. Income	\$500									
4-Revenues Total	\$552,500	\$39,890	\$34,791	\$5,100	14.66%	\$341,751	\$296,862	\$44,889	15.12%	
5-Expenses										
51-Salaries & Wages	(\$404,003)	(\$27,911)	(\$29,166)	\$1,254	4.30%	(\$276,518)	(\$279,426)	\$2,908	1.04%	
52-Contractual Services	(\$59,455)	(\$9,975)	(\$5,484)	(\$4,492)	-81.90%	(\$34,155)	(\$20,814)	(\$13,341)	-64.10%	
53-Supplies	(\$58,644)	(\$3,656)	(\$3,327)	(\$329)	-9.90%	(\$33,518)	(\$16,937)	(\$16,581)	-97.90%	
54-Other Charges	(\$5,000)	(\$10)	(\$70)	\$60	85.71%	(\$3,442)	(\$3,061)	(\$381)	-12.44%	
57-Capital	\$0	\$0	(\$90)	\$90	99.99%	\$0	(\$270)	\$270	99.99%	
5-Expenses Total	(\$527,101)	(\$41,553)	(\$38,137)	(\$3,416)	-8.96%	(\$347,633)	(\$320,509)	(\$27,124)	-8.46%	
Grand Total	\$25,399	(\$1,662)	(\$3,346)	\$1,683	50.30%	(\$5,882)	(\$23,647)	\$17,765	75.12%	

Central Athletic Center

CAC	Full Year Budget	Sum of		Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
		CY Month	Sum of LY Month						
4-Revenues									
42-Charges for Services	\$77,105	\$989	\$1,708	(\$719)	-42.07%	\$62,285	\$63,328	(\$1,043)	-1.65%
44-Rentals	\$65,000	\$211	\$4,118	(\$3,907)	-94.88%	\$32,033	\$44,254	(\$12,222)	-27.62%
45-Product Sales	\$100	\$0	\$0	\$0	0.00%	\$153	\$101	\$52	51.24%
4-Revenues Total	\$142,205	\$1,200	\$5,826	(\$4,626)	-79.40%	\$94,471	\$107,683	(\$13,212)	-12.27%
5-Expenses									
51-Salaries & Wages	(\$74,956)	(\$2,601)	(\$2,624)	\$23	0.87%	(\$53,574)	(\$42,796)	(\$10,778)	-25.19%
52-Contractual Services	(\$147,203)	(\$2,219)	(\$8,201)	\$5,982	72.95%	(\$84,762)	(\$78,437)	(\$6,325)	-8.06%
53-Supplies	(\$38,080)	(\$780)	(\$1,088)	\$308	28.27%	(\$11,452)	(\$16,476)	\$5,023	30.49%
54-Other Charges	(\$500)	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%
57-Capital	\$0								
5-Expenses Total	(\$260,739)	(\$5,600)	(\$11,913)	\$6,313	52.99%	(\$149,788)	(\$137,708)	(\$12,080)	-8.77%
Grand Total	(\$118,534)	(\$4,400)	(\$6,087)	\$1,687	27.72%	(\$55,317)	(\$30,025)	(\$25,292)	-84.24%

Special Events

Special Events	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
1900-Special Events-Miscellaneous									
4-Revenues	\$3,000	\$3,807	\$0	\$3,807	0.00%	\$6,807	\$7,750	(\$943)	-12.16%
5-Expenses	(\$17,500)	(\$2,428)	(\$1,025)	(\$1,403)	-136.83%	(\$9,362)	(\$5,702)	(\$3,661)	-64.20%
1900-Special Events-Miscellaneous Total	(\$14,500)	\$1,380	(\$1,025)	\$2,405	234.61%	(\$2,555)	\$2,048	(\$4,603)	-224.77%
1902-4th of July									
4-Revenues	\$43,500	\$205	\$0	\$205	0.00%	\$48,495	\$39,140	\$9,355	23.90%
5-Expenses	(\$57,581)	(\$294)	\$0	(\$294)	0.00%	(\$42,229)	(\$45,914)	\$3,685	8.03%
1902-4th of July Total	(\$14,081)	(\$89)	\$0	(\$89)	0.00%	\$6,266	(\$6,774)	\$13,040	192.50%
1903-Ale Fest									
4-Revenues	\$74,000	\$0	(\$47)	\$47	99.96%	\$0	\$55,449	(\$55,449)	-100.00%
5-Expenses	(\$82,300)	\$0	(\$3,973)	\$3,973	99.99%	\$0	(\$45,899)	\$45,899	100.00%
1903-Ale Fest Total	(\$8,300)	\$0	(\$4,020)	\$4,020	99.99%	\$0	\$9,550	(\$9,550)	-100.00%
1904-Memorial Park Events									
4-Revenues	\$500	\$0	\$500	(\$500)	-100.00%	\$0	\$1,000	(\$1,000)	-100.00%
5-Expenses	(\$5,961)	(\$781)	\$0	(\$781)	0.00%	(\$4,431)	(\$3,758)	(\$673)	-17.91%
1904-Memorial Park Events Total	(\$5,461)	(\$781)	\$500	(\$1,281)	-256.29%	(\$4,431)	(\$2,758)	(\$1,673)	-60.66%
1905-Cream of Wheaton									
4-Revenues	\$181,500	\$0	\$0	\$0	0.00%	\$172,450	\$184,979	(\$12,530)	-6.77%
5-Expenses	(\$168,150)	(\$195)	(\$609)	\$414	67.91%	(\$131,600)	(\$122,173)	(\$9,427)	-7.72%
1905-Cream of Wheaton Total	\$13,350	(\$195)	(\$609)	\$414	67.91%	\$40,849	\$62,806	(\$21,957)	-34.96%
1906-Summer Concerts									
4-Revenues	\$149,000	\$36,936	\$24,427	\$12,509	51.21%	\$199,981	\$222,702	(\$22,720)	-10.20%
5-Expenses	(\$243,700)	(\$38,152)	(\$15,241)	(\$22,911)	-150.33%	(\$170,909)	(\$139,935)	(\$30,974)	-22.13%
1906-Summer Concerts Total	(\$94,700)	(\$1,216)	\$9,186	(\$10,403)	-113.24%	\$29,072	\$82,766	(\$53,694)	-64.87%
1907-Shakespeare Event									
4-Revenues	\$10,000	\$2,360	(\$136)	\$2,496	1835.35%	\$6,633	\$16,701	(\$10,068)	-60.28%
5-Expenses	(\$25,450)	(\$12,102)	(\$8,109)	(\$3,993)	-49.24%	(\$12,852)	(\$17,930)	\$5,079	28.33%
1907-Shakespeare Event Total	(\$15,450)	(\$9,742)	(\$8,245)	(\$1,497)	-18.15%	(\$6,218)	(\$1,229)	(\$4,989)	-405.94%
1908-Fun Run Event									
4-Revenues	\$49,000	\$0	\$0	\$0	0.00%	\$41,823	\$43,335	(\$1,512)	-3.49%
5-Expenses	(\$52,669)	\$0	\$0	\$0	0.00%	(\$28,641)	(\$19,716)	(\$8,925)	-45.27%
1908-Fun Run Event Total	(\$3,669)	\$0	\$0	\$0	0.00%	\$13,182	\$23,619	(\$10,437)	-44.19%
1910-Light the Torch Run									
4-Revenues	\$22,500	\$0	\$9,116	(\$9,116)	-100.00%	\$0	\$25,074	(\$25,074)	-100.00%
5-Expenses	(\$47,700)	\$0	(\$2,375)	\$2,375	100.00%	\$0	(\$3,427)	\$3,427	100.01%
1910-Light the Torch Run Total	(\$25,200)	\$0	\$6,741	(\$6,741)	-100.00%	\$0	\$21,647	(\$21,647)	-100.00%
1925-Reindeer Run									
4-Revenues	\$53,000	\$655	\$570	\$85	14.91%	\$10,845	\$12,193	(\$1,348)	-11.05%
5-Expenses	(\$27,500)	(\$177)	\$0	(\$177)	0.00%	(\$343)	(\$779)	\$436	55.93%
1925-Reindeer Run Total	\$25,500	\$478	\$570	(\$92)	-16.15%	\$10,502	\$11,414	(\$912)	-7.99%
Grand Total	(\$142,511)	(\$10,166)	\$3,099	(\$13,265)	-428.05%	\$86,666	\$203,088	(\$116,422)	-57.33%

TO: Mike Benard, Executive Director
FROM: Dan Novak, Director of Arrowhead Operations
Kim Prazak, Assistant Director of Arrowhead Operations
DATE: October 23, 2024
RE: Arrowhead Board Report

Arrowhead Golf Club

	2024	2023	2022	2021	2020	5 Yr. Avg.
September Paid Rounds	9,373	9,286	8,853	9,193	9,028	45,733
Year to Date Rounds	61,364	59,422	54,382	57,752	46,549	55,894

- The average high temperature in September was nearly five degrees above the historical average and we had a stretch with 14 consecutive days with zero precipitation. Total precipitation for the month was two inches below the historical average and 3rd lowest precipitation totals in the last 15 years. A predominantly warm & dry month led to extremely favorable golf conditions.
- We hosted 7 large golf outings with shotgun starts. Two of which reserved all 27-holes. Arrowhead hosted 10 smaller groups ranging from 20-40 players, all of which had some sort of restaurant or banquet F&B included.
- We hosted our annual Club Championship on Saturday, September 7. This one-day 27-hole hole stroke play tournament is open to Arrowhead league members, annual season pass holders, and those who have Arrowhead Golf Club as their home course for their CDGA handicap. The regular division had 18 participants, and the senior division had 14 participants. Noah Hogue won the regular division & Rick Huffman took the title of Senior Club Champion.
- The Couples League season wrapped up early in the month which had 80 couples (sold out) participating in the 2024 season. The banquet was held on Sunday, September 8th. The Banquet had over 110 attendees and featured an authentic Chinese themed menu which received great feedback. The 2024 Couples League Champion was none other than Bob & Shannon Frey.
- The CDGA Trifecta Series is a season-long tournament series that plays throughout the Chicagoland area and culminates to a championship event held at season's end. Arrowhead has hosted this championship event two years in a row. The men's division had 72 players compete on Thursday, September 19th. The ladies division had 36 players compete on Thursday, September 26th. Both events had F&B elements included in their package.
- Grounds maintenance projects included: aerated the putting and chipping greens; began prepping for course aeration taking place early October; planted fall vegetation in pots around the terrace and at the wedding sight; mowed native areas throughout the course; applying fall herbicides and fungicides; fixed multiple irrigation piping leaks on the West course.
- Building maintenance projects included: working with the HVAC consultant to answer questions; spot cleaning throughout the building; coordinating concrete project for loading dock area & entry way next to Pro Shop; pulled cable in banquet halls ahead of the A/V improvement project; installed new soap dispensers in bathrooms. New vendor for soap which helps save the Park District thousands of dollars annually on this expense; implemented new cleaning policies & procedures for kitchen equipment to help prolong the longevity of the units.

Arrowhead Food and Beverage

- The banquets team held 67 events in September.
 - 7 weddings, who all hosted their ceremonies and receptions with us
 - 14 golf outings
 - 7 events hosted in the restaurant dining room with a personalized menu
 - Below are a few notes the banquet team received from recent guests:

"Thank you for hosting our championship event, we had an absolute blast! The course was terrific in shape, the rangers were extremely proactive and professional. The food and catering staff were top notch, we couldn't be happier with selecting Arrowhead GC as our venue. Kudos to you guys for having great people in the right positions and making our experience stress free and memorable."

&

"Excellent venue for a wedding! Olivia (one of the wedding sales managers) was wonderful to work with from when you sign the contract to the actual wedding day. They have great packages that include the cake and have the option to have your ceremony outside or inside for an additional cost. We had the entire ballroom and areas upstairs for the wedding. Arrowhead helped set up some of the special tables once we provided what will go on that table and even set up an area for the kids within the cocktail area. Can not say enough good things about working with Arrowhead. We have also had a baby shower for my sister here and the bridal shower. Recommend them for weddings and other special events!"

- Arrowhead Restaurant welcomed 7,063 guests.
- The chef special featured the popular Oktoberfest Menu from September 21 – October 6. The Jager Schnitzel was a fan favorite again this year.
- The bar featured a wide selection of Oktoberfest beers to compliment the German fare.
- We continued our live music series in the bar. This month we had Rob Russo performing and he brought in a crowd that kept the bar full all night.
- Staff welcomed Sous Chef Keegan Crotty to the Arrowhead family.
- We continued to offer the appetizer special to bring in the crowd for the high school football games. We also rolled out a gameday special for NFL Sundays that included buckets of beer/seltzers and half priced wings.
- Some recent reviews from OpenTable. Left after guests dine in the restaurant:

"Arrowhead offers a varied and delicious lunch menu with both inside and outside seating. Josh was attentive and pleasant; we thoroughly enjoyed our lunch experience."

&

"Arrowhead is a very pleasant place to meet friends for a casual lunch or dinner. They have a comprehensive menu with reasonable prices and the staff is always welcoming and efficient. It's a favorite spot!"

TO: Michael Benard, Executive Director
FROM: Adam Lewandowski, Director of Athletic Programs & Facilities
RE: Athletic Programs & Facilities Board Report
DATE: October 23, 2024



- **Rams Football**
 - Rams Tackle Football is halfway through its regular season. Through week six 13 of the 19 Rams teams have a .500 or better record, with 1 team still undefeated!
 - Rams Tackle Football season kicked off at the beginning of August. For the Fall 2024 season, there are currently 354 participants signed up bringing in \$147,819 in registration fees. Last season there were 320 participants bringing in \$131,320.48 in registration fees. This is an increase of 34 participants for the program!
 - Rams Flag Football season began at the beginning of August. For the Fall 2024 season, there are currently 342 participants signed up bringing in \$57,969 in registration fees. Last season there were 288 participants, bringing in \$44,565 in registration fees. This is an increase of 54 participants for the program!
- **Rams Cheerleading**
 - Rams Cheerleading season is in full swing with practices at the Central Athletic Complex and game day cheer out at Graf Park. There are a total of 198 participants for the 2024 season. Last year there were 189 participants registered. This is an increase of 9 participants!
 - The annual Rams Cheer Spirit Spectacular, where all teams showcase their talents together in a fun filled night, will take place on October 27. There are already 208 tickets sold for this can't miss event!
- **Wheaton United Soccer Club**
 - Wheaton United's 53 teams have had some great success early on in the Fall 2024 season!
 - ❖ 2016 Select Girls – Socctober Fest Finalist
 - ❖ 2016 Academy Boys - Socctober Fest Champions
 - ❖ 2015 Academy Blue Girls - Socctober Fest Champions
 - ❖ 2014 Academy Boys – Octoberfest Champions
 - ❖ 2016 Premier Girls – Give N Go Tournament Finalists
 - ❖ 2017 Academy Boys – Give N Go Tournament Champions
- **Fall In-House Soccer**
 - 2024 Fall Soccer registrations are complete. The registration ended with 1,155 participants enrolled bringing in \$109,913 in registration fees. The season is coming to an end with October 5 being the last game day.
- **Soccer Shots**
 - Soccer Shots Fall classes are filling up with registrants. There is session 1 and session 2 for the fall/winter season. This Fall season currently has 175 registrants, which will bring in \$23,335 in registration fees. 2023 had 143 total participants across the same session, with \$19,180 brought in for registration fees.
- **Baseball/Softball**
 - Fall Baseball/Softball began at the beginning of August. There are 224 participants signed up for the season. There are also 20 outside community teams participating in our leagues which help bolster the league numbers and provide our participants with further competition opportunities.

- **Feeder Basketball**

	2023	2024	% Change
3rd Vipers	30	19	-36.67%
4th Vipers	30	20	-33.33%
5th Vipers	20	40	100%
6th Vipers	29	30	3.44%
7th WN Boys	24	10	-58.33%
8th WN Boys	10	28	180%
7th WWS Boys	10	10	0%
8th WWS Boys	8	10	25%
4th Thunder	0	17	--
5th Thunder	0	10	--
6th Thunder	10	8	20%
7th WN Girls	5	10	100%
7th WWS Girls	5	8	60%
8th Thunder	0	10	--
Total	181	230	27.07%

- **Fall In-House Volleyball as of 09/25/2024**

	2023	2024	% Change
3rd Grade	31	63	103.26%
4th Grade	60	68	13.33%
5th Grade	56	60	7.14%
6th Grade	41	38	-7.31%
7th Grade	20	19	-5%
8th Grade	22	19	-13.63%
Total	230	267	16.08%

- **Fall In-House Basketball as of 10/2/2024**

	2023	2024
Kindergarten	123	104
1st Boys	141	122
2nd Boys	145	155
3rd Boys	98	71
4th Boys	94	75
5th Boys	49	58
6th Boys	36	45
7th Boys	15	19
8th Boys	9	14
1st Girls	50	54
2nd Girls	83	59
3rd Girls	61	86
4th Girls	55	37
5th Girls	19	21
6th Girls	7	9
7th Girls	8	6
8th Girls	1	1
Total	994	936

- **Central Athletic Complex**

- The Central Athletic Complex is currently hosting a Jiu-Jitsu program Monday-Friday, cheerleading practices, and numerous basketball, batting cage and birthday party rentals.
- Kale Gym and Large Gym have completed floor renovations which will provide our participants with a high-quality floor for their upcoming fall seasons.

Usage Hours for August			
Categories	2023	2024	Change %
Paying Renters	25.00	38.83	55.3%
Complimentary	0.00	0.00	0.0%
WPD Programs	509.58	656.25	28.8%
WPD training	0.00	0.00	0.0%
TOTAL	534.58	695.08	30.0%
YTD Total Usage Hours			
Categories	2023	2024	Change %
Paying Renters	1,086.00	767.08	-29.4%
Complimentary	0.00	0.00	100.0%
WPD Programs	3,595.33	5,365.38	49.2%
WPD training	0.00	0.00	0.0%
TOTAL	4,681.33	6,132.46	31.0%
Total Rental Revenue			
Month	2023	2024	Change %
January	\$5,755.00	\$1,782.75	-223%
February	\$3,642.25	\$4,196.19	13%
March	\$8,063.00	\$9,823.89	18%
April	\$9,778.50	\$11,457.67	15%
May	\$9,120.50	\$12,358.78	26%
June	\$7,870.69	\$1,502.16	-424%
July	\$2,862.00	\$2,861.16	0%
August	\$3,264.00	\$1,138.97	-187%
TOTAL	\$50,355.94	\$45,121.57	-12%

- **Clocktower Commons**

YTD through August		
Categories	2023	2024
Mini Golf	\$27,007.90	\$30,648.82
Facility Rentals	\$930.00	\$663.00
Concessions	\$1,165.08	\$992.59
TOTAL	\$29,102.98	\$32,304.41

- **Parks Plus Fitness**

PPF Membership Numbers												
Month	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	June 2024	July 2024	Aug 2024	Sept 2024
Monthly EFT	357	343	357	414	431	458	468	486	513	514	546	558
Student's	16	19	51	5	1	0	0	41	64	58	25	2
3-Month	16	14	13	9	3	d/c	d/c	d/c	d/c	d/c	d/c	d/c
Annual (No Flex or M/M)	425	410	408	447	472	516	506	526	530	480	476	481
Medicare/Medicaid	601	613	625	661	696	742	774	804	825	834	864	874
Personal Training w/ Membership	75	77	91	97	83	87	79	79	87	75	79	90
Recovery Room	X	X	X	24	37	73	67	66	69	70	71	74
Group Fitness	84	79	74	89	98	112	108	126	120	113	134	140
Kidz Kingdom	29	31	32	32	34	26	27	24	23	24	25	X
TOTAL	1,735	1,719	1,675	1,746	1,855	2,014	2,029	2,152	2,231	2,168	2,220	2,219*

*Numbers ran on 9/24/2024

**25 members were subtracted from PPF total members due to Kidz Kingdom moving under the leadership of the recreation department

- The total amount of paying members PPF currently holds at 2,219. 15 members are currently suspended.
- The total number of visits currently sits at 5,646 this month
- Net membership profits from this month totaled \$14,103
- Total net profits from this month amount to **\$20,643** (This includes August insurance-based memberships)
 - \$40.00 From ClassPass
 - \$162.50 From ASHF (Active/Siver & Fit)
 - \$1,660.00.00 from Healthy Contributions (Renew Active)
 - \$4,672.00 from Tivity (Silver Sneakers)
 - \$6,540.50 Total**

- **Marketing/Promotion**

- PPF Store – Members can buy PPF merchandise through Blue Sky Marketing. The store had 8 orders during its inaugural opening. The store will open again in late October.
- PPF staff were present to help with the grand opening of the new outdoor fitness area at Briar Patch Park.

- **Programming/Operations**

- PPF is starting a Holistic Health program at the beginning of the new year.
- PPF will be starting a brand-new youth sports performance training program.
- Summer Karate had 43 participants between the first and second session.
- Summer TaeKwonDo had 20 participants between the first and second session.
- Summer Kung Fu/Tai Chi had 97 participants between the first and second session.
- Summer Kendo had 7 participants between the first and second session.
- Summer Jiu Jitsu had 12 participants between the first and second session.
- Summer Women's Self-defense had 4 participants between the first and second session.
- One day Adult Self-defense class was completely full with 12 participants!

- **Staff**
 - Jack McLane has started as a new personal trainer and coach for our upcoming youth sports performance program!
- **Aquatics**
 - Pool Passes
 - Sales
 - ❖ 2024: 8,086 passes / \$554,533.75
 - ❖ 2023: 8,252 passes/ \$532,869.00
 - Visits
 - ❖ Rice Pool & Water Park
 - 2024 - 44,853 visits
 - 2023 - 46,626 visits
 - ❖ Northside Family Aquatic Center
 - 2024 - 19,662 visits
 - 2023 - 16,876 visits
 - Daily Admissions
 - ❖ Rice Pool & Water Park
 - 2024 - 23,027 patrons / \$229,844.25
 - 2023 - 24,246 patrons / \$221,107.87
 - ❖ Northside Family Aquatic Center
 - 2024 - 4,034 patrons / \$36,864.75
 - 2023 - 4,053 patrons / \$31,910.75
 - Both Northside Family Aquatic Center and Rice Pool & Water Park had their facilities audited 3 times by Ellis & Associates during the 2024 season. Both facilities received 1 score of Meets and 2 scores of Exceeds!

Marketing, Events & Development Board Report

Arrowhead Restaurant, Golf Course and Events

Oktoberfest restaurant special, golf fall rates, bridal showcase and holiday murder mystery are all being promoted this month. In the works, is the design for the fall/winter menu to be launched in early November.

Cosley Zoo

The Pumpkin Fest and Spooktacular events are being promoted at this time. NC17 television is interviewing and showcasing the zoo's pumpkin fest as part of their fall segment. A new "thank you to Sue Wahlgren, zoo director" banner has been displayed in the zoo barn. This banner is for visitors to sign and/or add messages for Sue.

DuPage County Historical Museum

Several eblasts were distributed including October news, HOPTober Fest event promo, and an invite for Night at the Museum. Social media content included #ThrowbackThursday, Baer event promotion, and HOPTober Fest event.

Parks Plus Fitness

An email to members featured the recovery room, fall group fitness schedule and a cross-promotion for an MLC class. An invitation was sent out to insurance-based members inviting them to a breakfast event on October 4. Marketing materials were completed for the winter student sale.

Top Social Media Posts for September (Facebook)

- Briar Patch Ribbon Cutting Thank You | September 19 | Reach 7,595 | Impressions 7,729
- Re-share Sensory 5 to 12 Playground Update | September 26 | Reach 1,253 | Impressions 1,304
- Cosley Pumpkin Fest promo | September 30 | Reach 1,115 | Impressions 1,133

Top Social Media Posts for September (Instagram)

- Shakespeare in the Park thank you | September 4 | Reach 1,917 | Impressions 2,065
- Lincoln Marsh Autumn Equinox Celebration promo | September 17 | Reach 668 | Impressions 769
- Aquatics thank you | September 3 | Reach 615 | Impressions 723

Email Marketing

E-Blast/Subject	Date	Click to Open	Results
Arrowhead Football & Oktoberfest	September 17	4.7%	N/A
Halloween Programs & Events	September 17	3.6%	48 fun passes purchased and 82 Recreation program registrations
Arrowhead September	September 11	3.2%	N/A
WPD October newsletter	September 27	2.9%	49 registrations for Fall Basketball league
Pumpkin Fest	September 27	2.9%	N/A

Past Events

Summer Entertainment Series | September 13 and 14

The final weekend of the Summer Entertainment Series hosted two great concerts to end the series. Friday's concert featured performances by Too Fighters and Rearview with 636 tickets sold for this concert. The final concert featured The PettyBreakers with Tennessee Whiskey with 1546 tickets sold for this concert.

City of Wheaton Events | September 11 and 15

The City of Wheaton hosted their September 11 Remembrance Ceremony at Memorial Park and the City of Wheaton Community Relations Commission hosted the Festival of Cultures on Sunday, September 15. This event featured four hours of live music and representatives from many multicultural organizations.

Upcoming Event

Reindeer Run | December 7

The 13th Annual Lions Charities Reindeer Run will return to downtown Wheaton for this festive 5K! Participants will receive a shirt, antlers, and a finisher medal. Runners and walkers are encouraged to dress up to show off their holiday spirit! \$22,000 in sponsorship has been secured and 187 runners are currently registered for Reindeer Run.

Development

Cosley Foundation

Upcoming Event

Donor Appreciation Event | November 21

We will be hosting a donor appreciation event on Thursday, November 21 at Arrowhead Golf Club to celebrate Cosley Zoo's 50th anniversary and Susan Wahlgren's 40 years of service.

Membership

During September, we had 43 new memberships and 38 renewals.

Year-End Appeal

The year-end appeal is currently being developed and is set to be mailed in mid-November. Our year-end fundraising initiatives will include a mailed and e-mailed appeal, social media posts, Giving Tuesday, and a LYBUNT (Last Year But Unfortunately Not This Year) letter.

DuPage County Historical Museum Foundation

Past Event

HOptober Fest | September 28

We sold 584 tickets and secured \$14,000 in sponsorship. Attendees enjoyed live music from Karla and the Phat Cats and 7th heaven as well as 20+ beer, cider and seltzer sampling options. We used several promotional codes for this event which resulted in over 100 registrations.

Upcoming Event

An Evening with Geoffrey Baer | November 7

As of October 1, we have secured \$3,250 in sponsorships and sold 43 tickets for An Evening with Geoffrey Baer. A meet and greet opportunity will be promoted in October. Attendance for the meet and greet is limited to 20 people due to space capacity.

Membership

In September, we had 31 Explorers Club members join or renew and 1 Platinum Member join. The significant increase in memberships is due to the Santa Express presale (a benefit for Explorers Club) taking place in September. 150 tickets for Santa Express are reserved for Explorers Club members; the presale sold out in less than one week.

Fall/Winter Newsletter

The fall/winter newsletter was mailed in early October. An email version will follow.

Year-End Appeal

The year-end appeal is currently being developed and is set to be mailed in mid-November. Year-end fundraising initiatives will include a mailed appeal, e-mails, social media posts, and Giving Tuesday.

Play For All Playground & Garden Foundation

5 to 12-year-old Playground Construction

The construction of the 5 to 12-year-old playground is expected to be completed by late FALL. Signage has been updated at the site and weekly social posts are continuing to keep the public informed of the progress.

Fundraising Initiative

Hinsdale Junior Women's Club Grant

The Play for All Garden and Playground Foundation submitted a grant to the Hinsdale Junior Women's Club for funding to support the shade structure replacement.

TO: Mike Benard, Executive Director
FROM: Rob Sperl, Director of Parks & Planning
DATE: October 8, 2024
SUBJECT: Board Report, September

Administration/Overall Department

- Criteria to meet the agency accreditation for Parks & Planning was completed in preparation for submission.
- Staff assisted in setting up for the city's 9/11 remembrance held at Memorial Park.
- A ribbon cutting was held at Briarpatch Park on September 14. All divisions of parks staff had some role in the renovation of this park.
- Park Permitting – forty-five reservations were held in September and twenty-five future rentals were reserved.
- Commemorative Program – two commemorative plaques were completed on existing trees.
- Four part-time year-round ground maintenance staff have been hired, two started and two are pending start dates in October.
- A PDRMA check was received for the fire back in July at Lincoln Marsh that burned down the pit toilet. Permits and construction material will be purchased with the funds along with reimbursement for repairs to fencing and kiosk that were completed.

Purchases between \$10,000 - \$20,000

- \$16,6314.74 FGM – Rice Pool Audit

Planning

- ADA community engagement meetings were held on September 5.
- Bids were received for the Cosley parking lot project.
- In anticipation of repaving the parking lot at Arrowhead, staff requested a proposal from Wight for civil engineering services.
- The main level of the Community Center is the next phase of interior renovations, and staff requested a proposal from Williams Architects for this work.
- Engineering Resources was asked to look at the ramp on the southwest corner of the Central Athletic Complex in addition to the parking lot design they are currently working on.
- A small amount of additional work at the Community Center is included in change order #6 with Stuckey.
- The pickleball and basketball courts at Northside are expected to be complete before the end of October.
- The RTU's for Arrowhead have arrived at the contractor's facility and should be installed before the end of October.

- Construction on the Play for All playground is progressing well, and playground surfacing will be completed by the end of October.

Parks & Buildings Operations

Work orders completed

- Replaced one of three light posts in Safety City at Toohey Park. The new post worked well, and we will proceed to replace the remaining two lamp posts.
- The gazebo in the back of Toohey Park was taken down and removed due to the poor condition of the structure.
- Eight Rice pool parking lot lights were rebuilt to accept LED bulbs.
- Graffiti on the Lori Most overpass was removed from the concrete and blacktop areas with the truck mounted pressure washer.
- The speed bumps at Northside Park were removed for the season to allow for plowing.
- Briar Patch restroom renovations, new lighting, new sinks, repainted and cleaned up for Grand opening of the park.
- Repaired the POE switch to restore the security camera feed for the Parks Plus Fitness.

Inspections completed

- Bridge and dock inspections and repairs were completed.
- Building inspections and repairs were completed for the month of September.
- Playground inspections and repairs were completed for the month of September.

Inspection repairs completed

- All nuts and bolts on the Lori Most overpass ramps were backed off, thread locker added and re-tightened.
- Power washed the exterior siding on the Lincoln Marsh office and garage to remove dirt, moss, and spider webs.
- An inspection of the roof drain at the CAC revealed a problem with the roof drain pan. We will work with Showalter Roofing to replace the pan and restore the roofing.
- The PVC border fence at WW Steven Park was adjusted to remove the raised and sunken posts and level the fence.
- Repaired and painted second story exterior door at the Rathje building.

Projects and Special Events

- Continued construction at Sensory Garden Playground. Installed equipment, poured concrete curbs and walks, hauled and leveled gravel.
- Memorial trees and benches at Northside and Seven Gables Park were completed.
- End of the year pool maintenance. Shutting down both Rice and Northside Pool for the 2024 season and making necessary repairs.
- Hoptoberfest Special Event. Set up, staffing and take down for the event.
- Signs and banners for Cosley Zoo, Lincoln Marsh and Recreation were completed.
- Halloween Happening Construction. Built Candyland game pieces for new theme event.

Horticulture, Turf & Natural Resources

- The fall tree order (33 trees) was delivered on October 9th. The majority of the trees being planted are going to the new pickleball courts at Briar Patch Park. These trees will act as a screen/buffer to decrease sight and sound coming off the pickleball courts. The trees (arborvitae) being installed are the largest we could find at nine feet tall. More trees and shrubs will be installed next spring at Briar Patch Park when the plants become available.
- Staff installed the new windscreens on the pickleball and tennis courts at Briar Patch Park. Windscreens are traditionally installed on the north and west sides of courts, leaving the south and east sides open. This way most of the wind is blocked, while allowing heat to escape to the south and east. A section of windscreen was added to the south side of the new pickleball courts as a courtesy to the nearby neighbors.
- Hoffman Park is getting some new planting beds near the park entrance (Prospect Ave). These beds have been designed with sustainability in mind. The idea is to create an attractive environment that is in balance with the local climate and requires minimal outputs, such as fertilizers, pesticides, gasoline, time, and water.
- The outdoor event season is winding down, so staff has taken the opportunity to aerate and overseed Memorial Park. Aerating alleviates soil compaction caused by the thousands of patrons participating in our numerous events over the course of the season. Overseeding will help improve turf density and decrease the likelihood of weed infestations.
- Trim crews continue the mowing, trimming, weeding of parks on both sides of town.
- Mowing crew continues the weekly routine of cutting grass throughout the parks.
- Striping of the soccer, football and lacrosse fields continue weekly.
- Ballfields are groomed, according to the schedule, daily.
- Staff assists with weekly garbage pick-up throughout the parks.

- Staff continues to water the annuals and all newly planted trees and shrubs.
- Staff assisted with the set up and staffing for Octoberfest.

Conservation

- Tree work at Rice pool removing most pear trees in parking as they are not structurally sound.
- Tree removals at Toohey park- large hollow cherry trees.
- Path and trail maintenance for walking and snow routes.
- Pruning trees for structure and health throughout District.

Fleet Mechanics

- Our new Scag V-ride mowers have been delivered and prepped; these will be used by the trim crew leaders.
- The Parks Department Tox-Alert System passed its yearly inspection.
- Yearly inspections on the four genie lifts have been completed with nice comments from the inspector as always on condition and maintenance.
- Repairs were completed in house on the battery cables that were corroded on the Gator UTV located at the Lincoln Marsh.
- On the tracked skid steer an idler bearing went out, and the repair was completed in house, the track tension was released (550-pound track) 80-pound roller replaced.
- We had no luck in finding a suitable floor return vent at the DuPage Historical Museum after month of searching, it was decided to repair in house. The Mechanics were able to remove the vent and welded/brazed and reinforce the unit at Parks Services it was then cleaned and then reinstalled.



TO: Mike Benard, Executive Director
FROM: Vicki Beyer, Director of Recreation
Jamie Martinson, Superintendent of Recreation
RE: Recreation Department Board Report
DATE: October 23, 2024

Recreation Department- General

- Recreation Department completed department-wide annual Fall In-Service Training, assuring all part-time staff are trained regarding annual training requirements as well as staying current on district topics.
- Planning and preparation continues for the annual Halloween Happening event taking place on Friday October 11 at the Community Center.

Preschool & Camps- Kelly Nielsen

- Wide Horizons Preschool Program started our current 2024/25 school year with 87 enrolled students.
- On September 3, Kidz Kingdom joined the Recreation Department under the Preschool and Camp division. Positive changes were made to help align Kidz Kingdom with the preschool and Toohy Park model for early childhood programming.
- New programs have been added to “extend” our preschooler’s days, including Sports Mania, Preschool Playtime, Preschool Nature Time, and Kindergarten Explorers. Programs are offered weekly at the Community Center.



Mary Lubko Center- Megann Panek

- New program opportunities include Ageless Grace and Cardio Drumming. Both programs are geared towards improved cardio health and brain exercise. Programs are offered weekly, with current success at 15-30 participants each session.
- Senior Tech (free program) continues to be popular with the September sessions focusing on Password Management and Streaming TV platforms.
- Pedal Pushers, with 175 members, continues to meet weekly for rides in surrounding areas.
- September Day Trips-
 - September 11- Frank Lloyd Wright & Foilage- 25 patrons



Lincoln Marsh/Green Team- Terra Johnson, Deb Ditchman

- Lincoln Marsh staff presented 60 outdoor education programs to 814 participants in September.
 - 23 environmental education programs were presented to 310 participants.
 - 37 challenge course programs were presented to 504 participants.
- Lincoln Marsh Program Assistant and Manager hosted an Autumn Equinox Celebration at the Prairie Patch Play area with over 30 people in attendance.
- All 5th grade classes from Whittier Elementary participated in outdoor education programs including canoeing and cooperative games at Northside Park and Team building at Lincoln Marsh.
- Preschool Nature Time, a new program at the Community Center, provides Wide Horizon Preschool students with an opportunity for science and nature enrichment to extend their school day. This program will be offered weekly.

Cultural Arts & Varied Interest- Chad Shingler

- Fall Dance classes started with 108 students compared to 93 in 2023, a 14% increase.
- After a brief break, Private Piano classes resumed with 7 students enrolled.
- A new kiln was purchased for the pottery studio, allowing for increased program offerings and increased pottery piece production.
- Zone Birthday Parties have resumed with 3 parties booked for the month of September.

DuPage County Historical Museum- Michelle Podkowa

- Work continues with Taylor Studios and DuPage County in regards to the new updated permanent exhibit.
- HOtober Fest was hosted on September 28 in efforts to fundraise for the DuPage County Historical Museum. Over 500 tickets were sold to the event.
- Birthday parties and programs continue to be popular with over 60 in attendance in September.
- Staff continue to improve marketing efforts with fresh labels, designs and photos of various programs and events.
- Staff submitted a grant for the Illinois Humanities Gen Ops for general operating costs.

Customer Service, Gracie Aviles & Lyn Havelka

- Daily cash balancing/bank deposits for Community Center
- Merged/deleted RecTrac Households as needed and requested by staff.
- Completed employee performance evaluations.
- Planning VALUES fall event – service
- Prepared Fun Pass packets for Halloween Happening
- Booked Zone and Safety City Birthday Parties
- Showed rooms to potential renters
- Booked hotel rooms for 2025 IPRA Conference

Registration/Software- Rick Napier

- Wide Horizon's 2024/25 – The third of nine invoices due on 10/1 have been processed and sent.
- Continued activating, updating, and creating programs for the winter season.
- Exported winter programs to Marketing Department for winter program guide
- Assisted Parks Department with setting up online park rentals
 - Adjusted WebTrac location filters and headers
 - Created new Waiver Code and Web Waiver for online rentals
 - Created new user login for WebTrac facility rental refunds
- Created tickets for *Children's Playhouse Presents: Disney's Moana JR*
- Created tickets for *Silvertones Christmas on Stage & Screen*
- Created tickets for *Beyond Glee's Beyond Christmas*

- Ran Service Item Trend Analysis report for Marketing Department to determine number of gift cards sold in 2023 vs 2022.
- Period End Processing for all of spring 2024 programming
- Ran Pass Visit Logs to determine locker room usage for August and September 2024 as per Directors of Recreation and Athletics

- **September Leisureship Program Summary**
 - 62 families have been assisted in the current fiscal year.
 - 54 families had been assisted in the previous fiscal year.
 - 31.91% increase in families requesting assistance in 2024 vs. 2023.

- **September Refund Summary**
 - 415 refunds processed.
 - 360 refunds were processed in the same month previous fiscal year.
 - 15.28% increase in refunds processed.
 - Total refunds: \$32,531.25 vs. \$33,648.66 in 2023 (3.32% decrease in fees refunded)
 - Check refunds: \$424
 - Household credits: \$17,579.17
 - Credit cards: \$14,528.08
 - Administrative/service fees: \$452.50

- **Activity Registration Summary for September**
 - Total registrations: 1878
 - Fees processed: \$235,183.77
 - Web registration: 1193
 - Web percent: 63.53%
 - Walk-in registration: 685
 - Walk-in percent: 36.47%
 - Resident registration: 1499
 - Non-Resident registration: 379

Cosley Zoo Board Report
September 2024

Fundraising/Revenue Activities

Admissions:

- A total of 11,310 people visited the zoo in September (100,907 year-to-date) compared to 11,521 (94,469 year-to-date) during the same timeframe in 2023. Of the September visitors, 62% attended free of charge due to age, residency, reciprocity, or membership. Financial data is below:

Month	2024 Revenue	2022 Avg./Day	2023 Revenue	2022 Avg./Day
January	\$ 2,184	\$ 72.79	\$ 3,847	\$ 128.23
February	\$ 12,521	\$ 431.76	\$ 8,797	\$ 314.18
March	\$ 26,958	\$ 869.61	\$ 12,938	\$ 417.36
April	\$ 36,100	\$ 1,203.35	\$ 32,238	\$ 1,074.57
May	\$ 54,823	\$ 1,768.48	\$ 54,546	\$ 1,759.55
June	\$ 48,711	\$ 1,623.68	\$ 51,546	\$ 1,718.20
July	\$ 63,000	\$ 2,032.26	\$ 58,241	\$ 1,878.74
August	\$ 56,270	\$ 1,815.16	\$ 51,344	\$ 1,656.26
September	\$ 36,091	\$ 1,203.05	\$ 36,088	\$ 1,202.95
Total	\$336,658	\$ 1,233.18	\$309,585	\$ 1,134.02

General Revenue/Fundraising:

- The zoo received September operational donations of \$12,935, for a year-to-date total of \$77,392.
- The donation amount above includes \$5,000 from Nicor in support of the zoo's Junior Zookeeper program.
- Since mid-April, public duck and chicken feeding opportunities have earned a total of \$26,133, \$3,653 of it in September.
- The Coyote Café has produced gross revenue of \$48,821, compared to \$42,885 during the same timeframe in 2023.
- The Wild Side gift shop has earned year-to-date gross revenue of \$131,983 compared to \$135,437 in 2023.

Significant Activities/Accomplishments

Education Programs and Activities:

- On September 4, the education team from Peoria Zoo trekked to Cosley Zoo for a visit. They spent the day touring the zoo and sharing ideas on programming and ambassador animals with Cosley Zoo's education staff.
- Education & Guest Experiences Manager, Tami Romejko, facilitated two information sessions for zoo staff, providing an overview of the education department and its programs. Lead Zookeeper & Animal Welfare Coordinator, Heather Christophe offered similar sessions focused

on conservation efforts at the zoo. These sessions were offered to help ensure that all zoo staff have a good understating of various aspects of zoo operations. Future informational programs will be held on zoo history and budget.

- Tami Romejko and Margie Wilhelmi met with Jill Allread of Public Communications Inc., to begin developing a communication plan for the zoo. Jill offered her services pro bono to help start the document process as part of the zoo’s strategic plan.
- Program data for September and year-to-date is below:

Total Programs – September

Type of Program	2024 Programs	2024 Participants	2023 Programs	2023 Participants
Outreach	1	120	5	110
Guest Engagement	118	4,251	135	4,138
Camps	0	0	0	0
Teen Programs	2	46	4	29
School programs	30	754	37	887
Scout programs	8	144	4	56
Individual/Family programs	3	56	5	127
Special Events	0	0	1	399
Rentals	12	485	13	645
Total	174	5,856	204	6,391

Virtual VS. On-Site – September

	Number of Programs	Number of Participants
On-site In-person	161	5,251
Off-site In-person	1	120
Virtual	0	0
Total	162	5,371

(On-site includes JZs, Bookworms, Family Enrichment Workshop, School; Virtual includes JZs, Prerecorded ZTY, Volunteer Open House)

Total Programs – Year-to-Date

Type of Program	2024 Programs	2024 Participants	2023 Programs	2023 Participants
Outreach	124	3,797	118	3,881
Guest Engagement	806	34,187	1,124	39,700
Camps	7	107	7	99
Teen Programs	63	385	81	500
School programs	197	4,999	179	4,414
Scout programs	42	614	16	255
Individual/Family programs	34	626	38	769
Special Events	10	2,053	11	1,918
Rentals	82	4,864	85	4,010
Total	1,365	51,632	1,659	55,546

General Activities:

- More than 100 candidates that applied for the Zoo Director position were pared down to five, which took part in a panel interview with key park district department heads in September. The final three candidates will participate in on-site interviews in early October.
- Cosley Zoo celebrated its 50th Anniversary with a first ever gala, Woodland Wonder, on September 7. 150 guests were treated to a magical evening, which raised well over \$100,000 for the zoo.
- Operations Manager, Peter Davia, and Education & Guest Services Manager, Tami Romejko attended the annual AZA conference in Calgary, Canada. Peter and Tami both came back energized and full of great ideas.
- Information was updated on the Candid website to reestablish the platinum seal of transparency for the Cosley Foundation. Candid shares information with more than 200 charitable sites, which can be accessed by donors, giving them confidence in the operation.
- On September 11, the zoos conservation team sponsored a staff clean-up of the half mile of Winfield creek has been adopted by the zoo.
- Pumpkins and produce arrived at the zoo on September 25 for the beginning of the 41st annual Pumpkin Fest. Kiddie rides were added to the festivities on October 1.
- The zoo welcomes several New Guinea spiny stick insects received from the Museum of Science in Boston, MA. The very large insects (5-7") will be an effective and popular addition to the zoo's ambassador animal collection. Also joining the herd are several wood ducks, a purple martin, and Baltimore oriole.



Female New Guinea spiny stick insect.