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#### **AGENDA**

Regular Meeting of the West Chicago Board of Park Commissioners in the Park District ARC Center Meeting Room 106 201 W National Street, West Chicago, IL 60185.

Tuesday, July 13, 2021 6:00 p.m.

Any individual with a disability requiring a reasonable accommodation to participate in this meeting should contact Melissa Medeiros within a reasonable time at the West Chicago Park District Administrative offices, 201 W National Street, West Chicago, IL 60185, or call (630) 231-9474 ext. 100, Monday through Friday 8:30am to 5:00pm. Requests for a qualified interpreter require a five working day notice.

- I. Call to Order and Roll Call
- II. Pledge of Allegiance
- III. Public Hearing

Public Hearing to receive public comments on the proposal to sell general obligation limited tax park bonds in an amount not to exceed \$2,650,000 for the purpose of (I) financing various capital improvements within the District, (II) paying debt service on the District's outstanding: (A) Series 2015A Bonds that were used to (i) advance refund a portion of the District's outstanding 2009 Bonds, (ii) current refund the District's outstanding 2014 Debt Certificates, and (iii) finance certain capital projects within the District, (B) Series 2015B Bonds that were used to advance refund a portion of the District's outstanding 2009 Bonds, and (C) Series 2017 that were issued to finance certain capital projects in the District, including the construction of a sports performance facility and improvements to the District's Turtle Splash Park, (III) current refunding the District's outstanding Series 2010 Bonds that were issued to fund certain capital improvements within the District, and (IV) paying costs of issuance of said limited tax park bonds.

#### IV. Public Comment

Visitors are welcome to address the Board of Park Commissioners. You are asked to sign in and wait to be recognized by the Board President. When recognized, please state your name, address, and the item you wish to discuss. It is requested that one spokesperson for a group be appointed to the present the views of the entire group. There will be a 5-minute time limit per speaker.

- A. Dan Leahy Executive Director of Western DuPage Special Recreation Association
- V. President's Comments
- VI. Approve Meeting Agenda

## VII. Consent Agenda

A. Minutes – June 8, 2021 (Regular Board Meeting)

## VIII. Expenditures

A. Expenditures Approval Report – June 2021 (Superintendent of Finance)

## IX. Staff Reports

- A. Executive Director
- B. Superintendent of Recreation
- C. Superintendent of Parks
- D. Superintendent of Finance

## X. New Business

- A. Review Review of 2021 IMRF ERI Actuarial Analysis
- B. Discussion OSLAD
- C. Discussion/Possible Motion St. Andrews Park
- D. Treehouse Project

## XI. Adjourn Open Meeting

## Minutes of the Public Hearing West Chicago Park District DuPage County, Illinois July 13, 2021

The Public Hearing was called to order at 6:00 p.m. at the ARC Center of the West Chicago Park District, DuPage County, Illinois (the "District"), 201 W. National Street, West Chicago, Illinois regarding a plan to issue not to exceed \$2,650,000 in aggregate principal amount of the District's General Obligation Limited Tax Park Bonds, Series 2021 (the "Bonds").

Frank Lenertz, President, as Hearing Officer read the following statement:

Good evening, ladies and gentlemen. This hearing will come to order. Let the record reflect that this is a public hearing being held pursuant to the requirements of Sections 10 and 20 of the Bond Issue Notification Act of the State of Illinois, as amended. Notice of this hearing was published on July 2, 2021, in the Daily Herald, a newspaper of general circulation in the District. This is a hearing regarding a plan to issue not to exceed \$2,650,000 in aggregate principal amount of the District's General Obligation Limited Tax Park Bonds, Series 2021 (the "Bonds"). The proceeds of the Bonds will be used for the purpose of (I) financing various capital improvements within the District, (II) paying debt service on the District's outstanding: (A) Series 2015A Bonds that were used to (i) advance refund a portion of the District's outstanding 2009 Bonds, (ii) current refund the District's outstanding 2014 Debt Certificates, and (iii) finance certain capital projects within the District, (B) Series 2015B Bonds that were used to advance refund a portion of the District's outstanding 2009 Bonds, and (C) Series 2017 that were issued to finance certain capital projects in the District, including the construction of a sports performance facility and improvements to the District's Turtle Splash Park, (III) current refunding the District's outstanding Series 2010 Bonds that were issued to fund certain capital improvements within the District, and (IV) paying certain costs of issuance of the Bonds.

The Bonds will be issued by the District in accordance with the provisions of Section 15 of the Local Government Debt Reform Act of the State of Illinois, as amended, and shall constitute a general obligation of the District, payable from (i) the debt service extension base (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, and (ii) such other funds of the District lawfully available and annually appropriated for such purpose.

This public hearing is required by Sections 10 and 20 of the Bond Issue Notification Act of the State of Illinois, as amended. At the time and place set for the public hearing, residents, taxpayers and other interested persons will be given the opportunity to express their views for or against the proposed plan of financing, the issuance of the Bonds and the purpose of the issuance of the Bonds.

The Hearing Officer asked if there was anyone who wished to submit written comments.  [Please insert comments here]
The Hearing Officer asked all residents, taxpayers or other interested persons attending the hearing and desiring an opportunity to express their views for or against the proposed Bonds, to please stand so that they may have an opportunity to make those comments or statements. [Please insert comments here]
The Hearing Officer concluded the public hearing regarding a plan to issue not to exceed \$2,650,000 in aggregate principal amount of the District's General Obligation Limited Tax Park Bonds, Series 2021.
Let the Record further reflect this public hearing was concluded at the hour of p.m., July 13, 2021.
Respectfully Submitted,
By: Frank Lenertz, President

4825-1989-8353.2



#### **MINUTES**

Regular Meeting of the West Chicago Board of Park Commissioners in the Park District ARC Center Meeting Room 106 201 W National Street, West Chicago, IL 60185.

Tuesday, June 8, 2021 6:00 p.m.

Any individual with a disability requiring a reasonable accommodation to participate in this meeting should contact Melissa Medeiros within a reasonable time at the West Chicago Park District Administrative offices, 201 W National Street, West Chicago, IL 60185, or call (630) 231-9474 ext. 100, Monday through Friday 8:30am to 5:00pm. Requests for a qualified interpreter require a five working day notice.

#### I. Call to Order and Roll Call

The meeting was called to order at 6:00 p.m. Present were Commissioners Carreno, Lenertz, Spencer, Voelz and Zaputil, Director Major, Superintendents Gasparini, Hoffmann and Radun.

### II. Pledge of Allegiance

### III. Public Hearing

A Public Hearing for Ordinance 21-01; The Combined Budget and Appropriation Ordinance of the West Chicago Park District, DuPage County, Illinois for the fiscal year beginning the first day of May A.D., 2021 and ending on the thirtieth day of April A.D., 2022.

There were no members of the public present.

#### IV. Public Comment

There were no members of the public present.

### V. President's Comments

There were no comments from the President.

### VI. Approve Meeting Agenda

Commissioner Voelz motioned to approve the meeting agenda. Commissioner Spencer seconded the motion which carried by voice vote.

### VII. Consent Agenda

Commissioner Zaputil motioned to approve the Consent Agenda. Commissioner Voelz seconded the motion. Roll was called, and motion carried.

#### Vote:

Yea - Carreno, Lenertz, Spencer, Voelz, Zaputil No - 0

### Consent Agenda Items:

- A. Minutes May 11, 2021 (Regular Board Meeting)
- B. Minutes June 1, 2021 (Committee of the Whole)

### VIII. Expenditures

Commissioner Zaputil motioned to approve the April/May 021 Expenditures Report. Commissioner Voelz seconded the motion. Roll was called, and motion carried.

#### Vote:

Yea: Carreno, Lenertz, Spencer, Voelz, Zaputil

No: 0 Absent: 0

## IX. Staff Reports

- A. Executive Director A written report from the Executive Director was delivered to the Board prior to the meeting. Director Major reviewed the report with the Board.
- B. Superintendent of Recreation A written report was delivered to the Board prior to the meeting. Superintendent Radun reviewed the report with the Board.
- C. Superintendent of Parks A written report was delivered to the Board prior to the meeting. Superintendent Gasparini reviewed the report with the Board.
- D. Superintendent of Finance A written report and financial statements were delivered to the Board prior to the meeting. Superintendent Hoffmann reviewed the reports with the Board.

#### X. New Business

A. Commissioner Zaputil motioned to approve Ordnance 21-01; The combined budget and appropriation ordinance of the West Chicago Park District, DuPage County, Illinois for fiscal year beginning on the first day of May A.D., 2021 and ending on the thirtieth day of April A.D., 2022. Commissioner Voelz seconded the motion. Roll was called, and motion carried.

#### Vote:

Yea: Carreno, Lenertz, Spencer, Voelz, Zaputil

No: 0 Absent: 0

## XI. Adjourn Open Meeting

Commissioner Voelz motioned to adjourn the meeting at 6:34 p.m. Commissioner Zaputil seconded the motion which carried by voice vote.

Date	Transaction #  Description	Transaction Type	Post Date  Due Date	Transaction Amount	Discount Amount Discount Taken	Payment Type	Payment #	Payment Date	Amount Paid	Transaction Balance
ADVAN	TAGE TRAILERS & HITCHES	8								
6/1/2021	69471	Invoice	6/11/2021	\$65.93	\$0.00	Computer Check	4329	6/11/2021	\$65.93	\$0.00
	TRAILER REPAIRS	111,0100	6/11/2021			computer check	102)			
	Totals fo	or ADVANTAGE TRAI	LERS & HITCHES	\$65.93	\$0.00				\$65.93	\$0.00
ALARM	DETECTION SYSTEMS, INC									
6/6/2021	610830-1026	Invoice	6/22/2021	\$461.16	\$0.00	Computer Check	4361	6/22/2021	\$461.16	\$0.00
	830 W. HAWTHORNE AL	ARM MONITORIN	6/22/2021							
6/6/2021	610831-1026	Invoice	6/22/2021	\$165.00	\$0.00	Computer Check	4361	6/22/2021	\$165.00	\$0.00
	KEPPLER ALARM MONI	TORING	6/22/2021			-				
6/6/2021	174759-1009	Invoice	6/22/2021	\$1,470.84	\$0.00	Computer Check	4361	6/22/2021	\$1,470.84	\$0.00
	ARC ALARM MONITORI		6/22/2021	. ,		Computer Chica	1301		. ,	
6/6/2021	224045-1007	Invoice	6/22/2021	\$786.90	\$0.00	Computer Check	4361	6/22/2021	\$786.90	\$0.00
	ZONE 250 ALARM MONI	TORING	6/22/2021							
6/6/2021	610829-1026	Invoice	6/22/2021	\$422.94	\$0.00	Computer Check	4361	6/22/2021	\$422.94	\$0.00
	TSPLASH ALARM MONI	TORING	6/22/2021							
	Totals for	r ALARM DETECTIO	N SYSTEMS, INC.	\$3,306.84	\$0.00				\$3,306.84	\$0.00
ALL IN	ONE REMODELING									
5/19/2021	5/19/21	Invoice	6/4/2021	\$350.00	\$0.00	Computer Check	4308	6/4/2021	\$350.00	\$0.00
	MANVILLE HOUSE INST	TALL AC UNITS	6/4/2021							
		Totals for ALL IN OI	NE REMODELING	\$350.00	\$0.00				\$350.00	\$0.00
ALLIED	PAINTING SERVICES									
6/15/2021	13158	Invoice	6/22/2021	\$950.00	\$0.00	Computer Check	4362	6/22/2021	\$950.00	\$0.00
	TSPLASH PICNIC TABLE	E REPAIRS & PAIN	6/22/2021							
	Т	otals for ALLIED PAII	NTING SERVICES	\$950.00	\$0.00				\$950.00	\$0.00
AMRO F	REFRIGERATION INC									
6/9/2021	16972	Invoice	6/25/2021	\$290.00	\$0.00	Computer Check	4380	6/25/2021	\$290.00	\$0.00
	CONCESSIONS TUNE-UP	2	6/25/2021							
	7	Totals for AMRO REF	RIGERATION INC	\$290.00	\$0.00				\$290.00	\$0.00
ANCEL	GLINK, P.C.									
6/7/2021	6/7/21	Invoice	6/11/2021	\$112.15	\$0.00	Computer Check	4330	6/11/2021	\$112.15	\$0.00
	LEGAL SERVICES		6/11/2021							

Date	Transaction #  Description	Transaction Type	Post Date  Due Date	Transaction Amount	Discount Amount Discount Taken	Payment Type	Payment #	Payment Date	Amount Paid	Transaction Balance
		Totals for A	ANCEL GLINK, P.C.	\$112.15	\$0.00				\$112.15	\$0.00
ANDRO	MEDA TECHNOLOGY SO	LUTIONS								
6/1/2021	6/1/21	Invoice	6/11/2021	\$255.00	\$0.00	Computer Check	4331	6/11/2021	\$255.00	\$0.00
	TELCO PROACTIVE N	MAINTENANCE	6/11/2021							
	Totals for A	NDROMEDA TECHNO	LOGY SOLUTIONS —	\$255.00	\$0.00				\$255.00	\$0.00
AP FBO	DEO TEK INC.									
5/27/2021	2500593	Invoice	6/4/2021	\$5,852.02	\$0.00	Computer Check	4309	6/4/2021	\$5,852.02	\$0.00
	CONTRACTUAL PAR	KS STAFF	6/4/2021							
6/3/2021	2500595	Invoice	6/11/2021	\$5,627.21	\$0.00	Computer Check	4332	6/11/2021	\$5,627.21	\$0.00
	CONTRACTUAL PAR	KS STAFF	6/11/2021							
6/10/2021	2500597	Invoice	6/22/2021	\$6,346.61	\$0.00	Computer Check	4363	6/22/2021	\$6,346.61	\$0.00
	CONTRACTUAL PAR	KS STAFF	6/22/2021							
6/17/2021	2500599	Invoice	6/22/2021	\$6,209.30	\$0.00	Computer Check	4363	6/22/2021	\$6,209.30	\$0.00
	CONTRACTUAL PAR	KS STAFF	6/22/2021							
	Totals for AP FBO DEO TEK INC.			\$24,035.14	\$0.00				\$24,035.14	\$0.00
BSN/PA	SSON'S/GSC/CONLIN SF	PORTS								
5/25/2021	912803241	Invoice	6/22/2021	\$180.00	\$0.00	Computer Check	4364	6/22/2021	\$180.00	\$0.00
	DRAG MAT FOR BAS	EBALL FIELDS	6/22/2021							
	Totals fo	or BSN/PASSON'S/GS	C/CONLIN SPORTS —	\$180.00	\$0.00				\$180.00	\$0.00
CARQUE	EST AUTO PARTS			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	7				,	7
5/31/2021	5/31/21	Invoice	6/11/2021	\$377.19	\$0.00	Computer Check	4333	6/11/2021	\$377.19	\$0.00
	SUPPLIES		6/11/2021			•				
		Totals for CARQL	JEST AUTO PARTS	\$377.19	\$0.00				\$377.19	\$0.00
CASH				7-1112	7				7-777	7
6/7/2021	6/7/21	Invoice	6/11/2021	\$900.00	\$0.00	Computer Check	4334	6/11/2021	\$900.00	\$0.00
	TSPLASH BANK		6/11/2021			•				
			Totals for CASH.	\$900.00	\$0.00				\$900.00	\$0.00
COM ED	1			Ψ200.00	φυ.υυ				ψ200.00	φυ.υυ
5/14/2021	5/14/21	Invoice	6/4/2021	\$2,051.05	\$0.00	Computer Check	4310	6/4/2021	\$2,051.05	\$0.00
	ARC		6/4/2021			•				

Date		Transaction Type	Post Date  Due Date	Transaction Amount	Discount Amount Discount Taken	Payment Type	Payment #	Payment Date	Amount Paid	Transaction Balance
5/14/2021	5/14/21 HAMPTON HILLS	Invoice	6/4/2021 6/4/2021	\$118.01	\$0.00	Computer Check	4310	6/4/2021	\$118.01	\$0.00
5/13/2021	5/13/21 830 W. HAWTHORNE	Invoice	6/4/2021 6/4/2021	\$308.87	\$0.00	Computer Check	4310	6/4/2021	\$308.87	\$0.00
5/14/2021	5/14/21 ZONE 250	Invoice	6/4/2021 6/4/2021	\$588.37	\$0.00	Computer Check	4310	6/4/2021	\$588.37	\$0.00
5/17/2021	5/17/21 TSPLASH	Invoice	6/4/2021 6/4/2021	\$88.61	\$0.00	Computer Check	4310	6/4/2021	\$88.61	\$0.00
5/14/2021	5/14/21 PIONEER	Invoice	6/4/2021 6/4/2021	\$98.60	\$0.00	Computer Check	4310	6/4/2021	\$98.60	\$0.00
5/14/2021	5/14/21 DON EARLEY	Invoice	6/4/2021 6/4/2021	\$44.85	\$0.00	Computer Check	4310	6/4/2021	\$44.85	\$0.00
5/14/2021	5/14/21 ARBOR LIGHTS	Invoice	6/4/2021 6/4/2021	\$21.84	\$0.00	Computer Check	4310	6/4/2021	\$21.84	\$0.00
5/27/2021	5/27/21 KRESS KREEK	Invoice	6/11/2021 6/11/2021	\$26.09	\$0.00	Computer Check	4335	6/11/2021	\$26.09	\$0.00
5/26/2021	5/26/21 CORNERSTONE LAKES PO	Invoice ND AERATORS	6/11/2021 6/11/2021	\$284.29	\$0.00	Computer Check	4335	6/11/2021	\$284.29	\$0.00
6/14/2021	6/14/21 830 W. HAWTHORNE	Invoice	6/25/2021 6/25/2021	\$361.12	\$0.00	Computer Check	4381	6/25/2021	\$361.12	\$0.00
6/15/2021	6/15/21 ZONE 250	Invoice	6/25/2021 6/25/2021	\$989.25	\$0.00	Computer Check	4381	6/25/2021	\$989.25	\$0.00
6/15/2021	6/15/21 PIONEER PARK	Invoice	6/25/2021 6/25/2021	\$147.66	\$0.00	Computer Check	4381	6/25/2021	\$147.66	\$0.00
6/15/2021	6/15/21 HAMPTON AERATORS	Invoice	6/25/2021 6/25/2021	\$127.60	\$0.00	Computer Check	4381	6/25/2021	\$127.60	\$0.00
6/15/2021	6/15/21 ARBOR LIGHTS	Invoice	6/25/2021 6/25/2021	\$22.18	\$0.00	Computer Check	4381	6/25/2021	\$22.18	\$0.00
6/15/2021	6/15/21 ARC, CORE & KEPPLER AC	Invoice ADEMY	6/25/2021 6/25/2021	\$3,455.79	\$0.00	Computer Check	4381	6/25/2021	\$3,455.79	\$0.00

Date	Transaction # Description	Transaction Type	Post Date  Due Date	Transaction Amount	Discount Amount Discount Taken	Payment Type	Payment #	Payment Date	Amount Paid	Transaction Balance
6/15/2021	6/15/21 DON EARLEY	Invoice	6/25/2021 6/25/2021	\$62.17	\$0.00	Computer Check	4381	6/25/2021	\$62.17	\$0.00
			Totals for COM ED.	\$8,796.35	\$0.00				\$8,796.35	\$0.00
COMCAS	ST BUSINESS			, .,	,				, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,
6/15/2021	124690694	Invoice	6/25/2021	\$331.73	\$0.00	Computer Check	4382	6/25/2021	\$331.73	\$0.00
	BUSINESS TRUNK LINES	S	6/25/2021							
		Totals for C	COMCAST BUSINESS —	\$331.73	\$0.00				\$331.73	\$0.00
COMCAS	ST									
6/6/2021	6/6/21 830 W. HAWTHORNE	Invoice	6/22/2021 6/22/2021	\$230.26	\$0.00	Computer Check	4365	6/22/2021	\$230.26	\$0.00
6/15/2021	6/15/21 ARC - INTERNET, CABLI	Invoice E & VOICE	6/22/2021 6/22/2021	\$1,097.20	\$0.00	Computer Check	4366	6/22/2021	\$1,097.20	\$0.00
			Totals for COMCAST.	\$1,327.46	\$0.00				\$1,327.46	\$0.00
CONSTE	LLATION NEW ENERGY IN	C.								
5/17/2021	20199803601	Invoice	6/4/2021 6/4/2021	\$2,949.18	\$0.00	Computer Check	4311	6/4/2021	\$2,949.18	\$0.00
	ARC & CORE								4.5	
6/16/2021	20450730001 ARC & CORE	Invoice	6/25/2021 6/25/2021	\$5,632.49	\$0.00	Computer Check	4383	6/25/2021	\$5,632.49	\$0.00
	Totals for	CONSTELLATIOI	N NEW ENERGY INC.	\$8,581.67	\$0.00				\$8,581.67	\$0.00
DISTRIC	T 1J LIONS CLUB			, -,	7-1				, -,·	7 - 1 - 1
6/25/2021	6/25/21 GOLF OUTING	Invoice	6/25/2021 6/25/2021	\$500.00	\$0.00	Computer Check	4394	6/25/2021	\$500.00	\$0.00
			_							
		Totals for DIST	RICT 1J LIONS CLUB	\$500.00	\$0.00				\$500.00	\$0.00
	COUNTY CLERK									
6/24/2021	6/24/21 STATUTORY FEE FOR N	Invoice OTARY PUBLIC	6/25/2021 6/25/2021	\$10.00	\$0.00	Computer Check	4384	6/25/2021	\$10.00	\$0.00
		Totals for DUPA	AGE COUNTY CLERK	\$10.00	\$0.00				\$10.00	\$0.00
EXCAL T	ECH								·	•
6/4/2021	111275 IT CONSULTANTS	Invoice	6/11/2021 6/11/2021	\$2,587.30	\$0.00	Computer Check	4336	6/11/2021	\$2,587.30	\$0.00
		To	tals for EXCAL TECH	\$2,587.30	\$0.00				\$2,587.30	\$0.00

Date	Transaction # Description	Transaction Type	Post Date  Due Date	Transaction Amount	Discount Amount Discount Taken	Payment Type	Payment #	Payment Date	Amount Paid	Transaction Balance
FAMILY	LANDSCAPING AND TREEV	VERKS								
5/21/2021	25638	Invoice	6/11/2021	\$617.50	\$0.00	Computer Check	4337	6/11/2021	\$617.50	\$0.00
	LOG REMOVAL DOG PAI	RK	6/11/2021							
	Totals for FAMIL	Y LANDSCAPING A	ND TREEWERKS	\$617.50	\$0.00				\$617.50	\$0.00
FNBC BA	ANK AND TRUST									
5/20/2021	5/20/21	Invoice	6/4/2021	\$2,127.51	\$0.00	Computer Check	4312	6/4/2021	\$2,127.51	\$0.00
	RADON VISA 5/20/21		6/4/2021							
5/13/2021	5/13/21	Invoice	6/11/2021	\$1,562.99	\$0.00	Computer Check	4338	6/11/2021	\$1,562.99	\$0.00
	MEDINA VISA 5/13/21		6/11/2021							
5/20/2021	5/20/21	Invoice	6/11/2021	\$1,347.45	\$0.00	Computer Check	4339	6/11/2021	\$1,347.45	\$0.00
	MAJOR VISA 5/20/21		6/11/2021							
6/6/2021	6/6/21	Invoice	6/11/2021	\$1,337.00	\$0.00	Computer Check	4340	6/11/2021	\$1,337.00	\$0.00
	WALSH VISA 6/6/21		6/11/2021	, ,					, ,	
5/27/2021	5/27/21	Invoice	6/22/2021	\$379.87	\$0.00	Computer Check	4367	6/22/2021	\$379.87	\$0.00
	RITTER VISA 5/27/21		6/22/2021							
6/6/2021	6/6/21	Invoice	6/22/2021	\$1,535.00	\$0.00	Computer Check	4368	6/22/2021	\$1,535.00	\$0.00
	GASPARINI VISA 6/6/21		6/22/2021							
		Totals for FNBC B	ANK AND TRUST	\$8,289.82	\$0.00				\$8,289.82	\$0.00
GARY KA	ANTOR			, -,	7-1				, ,,_ ,, ,	, , , , ,
6/7/2021	6/7/21	Invoice	6/11/2021	\$18.20	\$0.00	Computer Check	4341	6/11/2021	\$18.20	\$0.00
	MAGIC CLASS		6/11/2021							
6/8/2021	6/8/21	Invoice	6/22/2021	\$595.00	\$0.00	Computer Check	4369	6/22/2021	\$595.00	\$0.00
	SUMMER CAMP MAGIC S	SHOW, WORKSHO	6/22/2021							
		Totals fo	r GARY KANTOR	\$613.20	\$0.00				\$613.20	\$0.00
GORDON	FLESCH COMPANY, INC.			,	·				•	
5/26/2021	I00660041	Invoice	6/4/2021	\$182.03	\$0.00	Computer Check	4313	6/4/2021	\$182.03	\$0.00
	PRINTER LEASING		6/4/2021							
6/15/2021	IN13360093	Invoice	6/25/2021	\$8.65	\$0.00	Computer Check	4385	6/25/2021	\$8.65	\$0.00
	IMAGES		6/25/2021			-				
	Totals for GORDON FLESCH COMPANY, INC.			\$190.68	\$0.00				\$190.68	\$0.00
CD A E TE	REE CARE		,	φ1 70.00	φυ.υυ				φ1 70.00	φυ.υυ

Date	Transaction #  Description	Transaction Type	Post Date  Due Date	Transaction Amount	Discount Amount Discount Taken	Payment Type	Payment #	Payment Date	Amount Paid	Transaction Balance
5/31/2021	15280 ARC BASIN MAINTENANG	Invoice CE	6/11/2021 6/11/2021	\$300.00	\$0.00	Computer Check	4342	6/11/2021	\$300.00	\$0.00
5/31/2021	15279 CORNERSTONE LAKES D	Invoice AM MAINTENAN	6/11/2021 6/11/2021	\$600.00	\$0.00	Computer Check	4342	6/11/2021	\$600.00	\$0.00
5/31/2021	15278 REED KEPPLER WETLAN	Invoice D MAINTENANC	6/11/2021 6/11/2021	\$600.00	\$0.00	Computer Check	4342	6/11/2021	\$600.00	\$0.00
		Totals for G	RAF TREE CARE	\$1,500.00	\$0.00				\$1,500.00	\$0.00
GRAING	ER									
4/26/2021	9881539069 SUPPLIES	Invoice	6/4/2021 6/4/2021	\$239.40	\$0.00	Computer Check	4314	6/4/2021	\$239.40	\$0.00
6/8/2021	9925089683 SUPPLIES	Invoice	6/25/2021 6/25/2021	\$141.63	\$0.00	Computer Check	4386	6/25/2021	\$141.63	\$0.00
		Tota	als for GRAINGER	\$381.03	\$0.00				\$381.03	\$0.00
HERITAC	SE FS INC.			φ301.03	φ0.00				Ψ501.05	φ0.00
4/6/2021	37005148 FUEL	Invoice	6/4/2021 6/4/2021	\$1,551.52	\$0.00	Computer Check	4315	6/4/2021	\$1,551.52	\$0.00
6/2/2021	37005518 FUEL	Invoice	6/11/2021 6/11/2021	\$2,663.18	\$0.00	Computer Check	4343	6/11/2021	\$2,663.18	\$0.00
6/2/2021	37005513 FUEL	Invoice	6/11/2021 6/11/2021	\$571.21	\$0.00	Computer Check	4343	6/11/2021	\$571.21	\$0.00
6/17/2021	37005640 FUEL	Invoice	6/25/2021 6/25/2021	\$537.20	\$0.00	Computer Check	4387	6/25/2021	\$537.20	\$0.00
6/17/2021	37005641 FUEL	Invoice	6/25/2021 6/25/2021	\$267.58	\$0.00	Computer Check	4387	6/25/2021	\$267.58	\$0.00
6/17/2021	37005639 FUEL	Invoice	6/25/2021 6/25/2021	\$1,497.32	\$0.00	Computer Check	4387	6/25/2021	\$1,497.32	\$0.00
		Totals for H	ERITAGE FS INC.	\$7,088.01	\$0.00				\$7,088.01	\$0.00
нпени	N PAVEMENT MAINTENANC			φ/,000.01	\$U.UU				φ/,000.01	\$0.00
6/17/2021	3688	Invoice	6/22/2021	\$475.00	\$0.00	Computer Check	4370	6/22/2021	\$475.00	\$0.00
5,17,2021	KRESS CREEK BIKE PATH		6/22/2021	ψ175.00	φ0.00	company check		V, 22, 2021	φ175.00	ψ0.00

Date	Transaction #  Description	Transaction Type	Post Date  Due Date	Transaction Amount	Discount Amount Discount Taken	Payment Type	Payment #	Payment Date	Amount Paid	Transaction Balance
6/17/2021	3689	Invoice	6/22/2021	\$475.00	\$0.00	Computer Check	4370	6/22/2021	\$475.00	\$0.00
	PIONEER BIKE PATH	SEAL COAT	6/22/2021							
	Totals fo	or HUSHION PAVEME	NT MAINTENANCE	\$950.00	\$0.00				\$950.00	\$0.00
ILIANA G	MEDINA									
6/9/2021	6/9/21	Invoice	6/11/2021	\$65.00	\$0.00	Computer Check	4344	6/11/2021	\$65.00	\$0.00
	SPOOKY TRAIL DECO	OR SUPPLIES	6/11/2021							
		Totals for	· ILIANA G MEDINA	\$65.00	\$0.00				\$65.00	\$0.00
ILLINOIS	DEPT. OF EMPLOYMEN	IT SECURITY		φου.σο	φο.σο				φοσ.σσ	φο.σσ
6/30/2021	1st QTR 2021	Invoice	6/30/2021	\$6,361.00	\$0.00	Bank Draft	10855	6/30/2021	\$6,361.00	\$0.00
	COVID UNEMPLOYM	ENT 1st QTR 2021	6/30/2021							
	Totals for ILLING	DIS DEPT. OF EMPLO	YMENT SECURITY	\$6,361.00	\$0.00				\$6,361.00	\$0.00
IMRF				φο,Σο1.σο	φο.σσ				φο,201.00	φο.σο
5/31/2021		Invoice	6/10/2021	\$8,048.52	\$0.00	Bank Draft	10851	6/10/2021	\$8,048.52	\$0.00
	MAY 2021 EFT		6/10/2021	. ,					. ,	
			Totals for IMRF.	\$8,048.52	\$0.00				\$8,048.52	\$0.00
INNOVAT	ION ARTS CONNECTION	N		φο,ο το.52	φο.σσ				φο,ο το.52	φο.σο
6/2/2021	6/2/21	Invoice	6/4/2021	\$675.00	\$0.00	Computer Check	4316	6/4/2021	\$675.00	\$0.00
	SPRING 2021 DANCE (	CLASSES	6/4/2021							
	Tota	als for INNOVATION A	RTS CONNECTION	\$675.00	\$0.00				\$675.00	\$0.00
J&J POO	L EQUIPMENT SERVICE	:		φο <b>, Σ.</b> σσ	φσ.σσ				φο, είσο	φο.σσ
6/15/2021	11704	Invoice	6/22/2021	\$1,178.20	\$0.00	Computer Check	4371	6/22/2021	\$1,178.20	\$0.00
	TSPLASH - DOLPHIN I	POOL VACUUM REP	6/22/2021							
	Tot	tals for J&J POOL EQU	JIPMENT SERVICE	\$1,178.20	\$0.00				\$1,178.20	\$0.00
J.W. TURI	F INC.			, -, -, -, -, -, -, -, -, -, -, -, -, -,	7-11-1				,-,-, -,	70100
4/16/2021	P38621	Invoice	6/11/2021	\$559.08	\$0.00	Computer Check	4345	6/11/2021	\$559.08	\$0.00
	PARTS		6/11/2021							
		Totals	for J.W. TURF INC.	\$559.08	\$0.00				\$559.08	\$0.00
JUST IN 7	TIME POOL & SPA SERV	/ICE		<del></del>	÷0.00				<del></del>	<i></i>
5/21/2021	14977	Invoice	6/4/2021	\$3,514.95	\$0.00	Computer Check	4317	6/4/2021	\$3,514.95	\$0.00
	TSPLASH OPEN & STA	ART UP	6/4/2021							
	Totals :	for JUST IN TIME POO	OL & SPA SERVICE	\$3,514.95	\$0.00				\$3,514.95	\$0.00

Date	Transaction # Description	Transaction Type	Post Date  Due Date	Transaction Amount	Discount Amount Discount Taken	Payment Type	Payment #	Payment Date	Amount Paid	Transaction Balance
KANKAK	KEE NURSERY CO.									
5/19/2021	129726	Invoice	6/4/2021	\$1,430.00	\$0.00	Computer Check	4318	6/4/2021	\$1,430.00	\$0.00
	TREE DONATIONS GARI	DEN CLUB	6/4/2021							
5/19/2021	129725	Invoice	6/4/2021	\$340.00	\$0.00	Computer Check	4318	6/4/2021	\$340.00	\$0.00
	DONATED & MEMORIAI	TREES	6/4/2021							
5/19/2021	129728	Invoice	6/4/2021	\$230.00	\$0.00	Computer Check	4318	6/4/2021	\$230.00	\$0.00
	MEMORIAL TREE		6/4/2021							
5/19/2021	129727	Invoice	6/4/2021	\$200.00	\$0.00	Computer Check	4318	6/4/2021	\$200.00	\$0.00
	SHIPPING FOR TREES		6/4/2021							
		Totals for KANKA	AKEE NURSERY CO.	\$2,200.00	\$0.00				\$2,200.00	\$0.00
KONE, IN	IC.									
6/17/2021	1158165077	Invoice	6/25/2021	\$370.00	\$0.00	Computer Check	4388	6/25/2021	\$370.00	\$0.00
	ELEVATOR INSPECTION	ſ	6/25/2021							
		Т	otals for KONE, INC.	\$370.00	\$0.00				\$370.00	\$0.00
KONICA	MINOLTA BUSINESS SOLU	JTIONS								
5/31/2021	273449112	Invoice	6/11/2021	\$202.88	\$0.00	Computer Check	4346	6/11/2021	\$202.88	\$0.00
	COPIER - ADDITIONAL F	PRINTS	6/11/2021							
	Totals for KONI	ICA MINOLTA BUS	SINESS SOLUTIONS —	\$202.88	\$0.00				\$202.88	\$0.00
KONICA	MINOLTA PREMIER FINAN	CE								
5/27/2021	5015294353	Invoice	6/4/2021	\$1,198.00	\$0.00	Computer Check	4319	6/4/2021	\$1,198.00	\$0.00
	COPIER LEASE		6/4/2021							
	Totals for K	ONICA MINOLTA	PREMIER FINANCE	\$1,198.00	\$0.00				\$1,198.00	\$0.00
LAKESH	ORE RECYCLING SYSTEMS	s								
6/3/2021	PS374402	Invoice	6/11/2021	\$255.00	\$0.00	Computer Check	4347	6/11/2021	\$255.00	\$0.00
	CORNERSTONE		6/11/2021							
6/3/2021	PS374405	Invoice	6/11/2021	\$365.00	\$0.00	Computer Check	4347	6/11/2021	\$365.00	\$0.00
	KRESS CREEK		6/11/2021							
6/3/2021	PS374404	Invoice	6/11/2021	\$1,055.00	\$0.00	Computer Check	4347	6/11/2021	\$1,055.00	\$0.00
	REED		6/11/2021							
6/3/2021	PS374403	Invoice	6/11/2021	\$510.00	\$0.00	Computer Check	4347	6/11/2021	\$510.00	\$0.00
	PIONEER		6/11/2021							

Date	Transaction #  Description	Transaction Type	Post Date  Due Date	Transaction Amount	Discount Amount Discount Taken	Payment Type	Payment #	Payment Date	Amount Paid	Transaction Balance
6/3/2021	PS374406 DON EARLEY	Invoice	6/11/2021 6/11/2021	\$145.00	\$0.00	Computer Check	4347	6/11/2021	\$145.00	\$0.00
	Totals for	LAKESHORE REC	CYCLING SYSTEMS —	\$2,330.00	\$0.00				\$2,330.00	\$0.00
MCCLO	D									
6/7/2021	31816-BAL AERATOR INSTALL BAL	Invoice ANCE - DON EAR	6/11/2021 6/11/2021	\$2,120.00	\$0.00	Computer Check	4348	6/11/2021	\$2,120.00	\$0.00
6/11/2021	32004 FISH STOCKING HAMPTO	Invoice ON HILLS POND	6/22/2021 6/22/2021	\$1,656.50	\$0.00	Computer Check	4372	6/22/2021	\$1,656.50	\$0.00
		Т	otals for MCCLOUD	\$3,776.50	\$0.00				\$3,776.50	\$0.00
MENARI	OS-WEST CHICAGO									
5/14/2021	29028 SUPPLIES	Invoice	6/4/2021 6/4/2021	\$15.66	\$0.00	Computer Check	4320	6/4/2021	\$15.66	\$0.00
5/10/2021	28719 SUPPLIES	Invoice	6/4/2021 6/4/2021	\$17.98	\$0.00	Computer Check	4320	6/4/2021	\$17.98	\$0.00
5/13/2021	28922 SUPPLIES	Invoice	6/4/2021 6/4/2021	\$11.99	\$0.00	Computer Check	4320	6/4/2021	\$11.99	\$0.00
5/18/2021	29330 SUPPLIES	Invoice	6/4/2021 6/4/2021	\$7.98	\$0.00	Computer Check	4320	6/4/2021	\$7.98	\$0.00
6/3/2021	30354 SUPPLIES	Invoice	6/11/2021 6/11/2021	\$54.93	\$0.00	Computer Check	4349	6/11/2021	\$54.93	\$0.00
6/1/2021	30206 SUPPLIES	Invoice	6/11/2021 6/11/2021	\$231.72	\$0.00	Computer Check	4349	6/11/2021	\$231.72	\$0.00
6/1/2021	30230 SUPPLIES	Invoice	6/11/2021 6/11/2021	\$19.98	\$0.00	Computer Check	4349	6/11/2021	\$19.98	\$0.00
6/4/2021	30437 SUPPLIES	Invoice	6/11/2021 6/11/2021	\$39.99	\$0.00	Computer Check	4349	6/11/2021	\$39.99	\$0.00
5/24/2021	29709 SUPPLIES	Invoice	6/11/2021 6/11/2021	\$27.92	\$0.00	Computer Check	4349	6/11/2021	\$27.92	\$0.00
6/7/2021	30688 SUPPLIES	Invoice	6/22/2021 6/22/2021	\$77.79	\$0.00	Computer Check	4373	6/22/2021	\$77.79	\$0.00

Date	Transaction # Description	Transaction Type	Post Date  Due Date	Transaction Amount	Discount Amount Discount Taken	Payment Type	Payment #	Payment Date	Amount Paid	Transaction Balance
6/10/2021	30924 SUPPLIES	Invoice	6/22/2021 6/22/2021	\$34.99	\$0.00	Computer Check	4373	6/22/2021	\$34.99	\$0.00
6/11/2021	30978 SUPPLIES	Invoice	6/22/2021 6/22/2021	\$94.75	\$0.00	Computer Check	4373	6/22/2021	\$94.75	\$0.00
		Totals for MENARDS	S-WEST CHICAGO	\$635.68	\$0,00				\$635.68	\$0.00
MIDWES	T COMMERCIAL FITNES	SS		φουυ.σο	φο.σσ				φουσ.σσ	φο.σσ
6/9/2021	21172 REPAIRS	Invoice	6/11/2021 6/11/2021	\$8,999.83	\$0.00	Computer Check	4350	6/11/2021	\$8,999.83	\$0.00
6/17/2021	21238 REPAIRS	Invoice	6/22/2021 6/22/2021	\$2,224.17	\$0.00	Computer Check	4374	6/22/2021	\$2,224.17	\$0.00
	Tota	als for MIDWEST COMI	MERCIAL FITNESS	\$11,224.00	\$0.00				\$11,224.00	\$0.00
MIDWES	T GROUNDCOVERS									
5/27/2021	I667188 PLANT, TREES & BUS	Invoice SHES FOR KRESS CR	6/11/2021 6/11/2021	\$534.15	\$0.00	Computer Check	4351	6/11/2021	\$534.15	\$0.00
		Totals for MIDWEST GROUNDCOVERS			\$0.00				\$534.15	\$0.00
MURPHY	ACE HARDWARE									
5/31/2021	5/31/21 SUPPLIES	Invoice	6/11/2021 6/11/2021	\$288.00	\$0.00	Computer Check	4352	6/11/2021	\$288.00	\$0.00
		Totals for MURPHY	ACE HARDWARE —	\$288.00	\$0.00				\$288.00	\$0.00
NATION	AL ELEVATOR INSPECT	ION SERVICES INC		φ200.00	φσ.σσ				φ200.00	φο.σσ
6/3/2021	0429332	Invoice	6/22/2021	\$71.50	\$0.00	Computer Check	4375	6/22/2021	\$71.50	\$0.00
	ARC PREVENTATIVE	E MAINTENANCE	6/22/2021			•				
	Totals for NATIONAL	ELEVATOR INSPECTI	ON SERVICES INC	\$71.50	\$0.00				\$71.50	\$0.00
NCSI										
6/1/2021	10673	Invoice	6/11/2021 6/11/2021	\$407.00	\$0.00	Computer Check	4353	6/11/2021	\$407.00	\$0.00
	BACKGROUND CHEC	LN3	0/11/2021							
			Totals for NCSI.	\$407.00	\$0.00				\$407.00	\$0.00
NICORG	AS									
5/17/2021	5/17/21	Invoice	6/4/2021	\$106.02	\$0.00	Computer Check	4321	6/4/2021	\$106.02	\$0.00
	KEPPLAR ACADEMY	- GAS	6/4/2021							

Date	Transaction # Description	Transaction Type	Post Date  Due Date	Transaction Amount	Discount Amount Discount Taken	Payment Type	Payment #	Payment Date	Amount Paid	Transaction Balance
6/4/2021	6/4/21 TSPLASH - GAS	Invoice	6/11/2021 6/11/2021	\$5,100.68	\$0.00	Computer Check	4354	6/11/2021	\$5,100.68	\$0.00
6/9/2021	6/9/21 TSPLASH BATHHOUSE	Invoice - GAS	6/22/2021 6/22/2021	\$125.59	\$0.00	Computer Check	4376	6/22/2021	\$125.59	\$0.00
5/4/2021	5/4/21 ARC - GAS	Invoice	6/22/2021 6/22/2021	\$837.87	\$0.00	Computer Check	4376	6/22/2021	\$837.87	\$0.00
6/4/2021	6/4/21 ARC - GAS	Invoice	6/22/2021 6/22/2021	\$1,111.62	\$0.00	Computer Check	4376	6/22/2021	\$1,111.62	\$0.00
			Totals for NICORGAS	\$7,281.78	\$0.00				\$7,281.78	\$0.00
PARK DI	STRICT RISK MANAGEME	NT								
5/31/2021	0521013H HEALTH & LIFE INS	Invoice	6/11/2021 6/11/2021	\$17,662.44	\$0.00	Computer Check	4355	6/11/2021	\$17,662.44	\$0.00
	Totals for	r PARK DISTRIC	T RISK MANAGEMEN1	\$17,662.44	\$0.00				<i>\$17,662.44</i>	\$0.00
PNC EQ	JIPMENT FINANCE, LLC									
5/3/2021	1136927 EFT TORO LEASE	Invoice	6/1/2021 6/1/2021	\$1,473.54	\$0.00	Bank Draft	10836	6/1/2021	\$1,473.54	\$0.00
5/3/2021	1136926	Invoice	6/1/2021	\$920.39	\$0.00	Bank Draft	10838	5/7/2021	\$920.39	\$0.00
	TORO GROUNDSMASTI	ER LEASE	6/1/2021							
	Tota	als for PNC EQUI	PMENT FINANCE, LLC	\$2,393.93	\$0.00				\$2,393.93	\$0.00
PRIORIT	Y RESEARCH									
5/31/2021	869921 BACKGROUND CHECK	Invoice S	6/4/2021 6/4/2021	\$1,062.00	\$0.00	Computer Check	4322	6/4/2021	\$1,062.00	\$0.00
		Totals for	PRIORITY RESEARCH	\$1,062.00	\$0.00				\$1,062.00	\$0.00
RAINOU	T LINE									
5/29/2021	2331	Invoice	6/4/2021	\$399.00	\$0.00	Computer Check	4323	6/4/2021	\$399.00	\$0.00
	ANNUAL SUBSCRIPTIO	ON	6/4/2021							
		To	etals for RAINOUT LINE	\$399.00	\$0.00				\$399.00	\$0.00
RANDAL	L PRESSURE SYSTEMS II	NC.								
5/20/2021	I-40298-0	Invoice	6/4/2021	\$22.65	\$0.00	Computer Check	4324	6/4/2021	\$22.65	\$0.00
	PARTS		6/4/2021							
	Totals for	RANDALL PRE	SSURE SYSTEMS INC.	\$22.65	\$0.00				\$22.65	\$0.00

Date	Transaction # Description	Transaction Type	Post Date  Due Date	Transaction Amount	Discount Amount Discount Taken	Payment Type	Payment #	Payment Date	Amount Paid	Transaction Balance
RECORE	D-A-HIT INC.									
5/13/2021	211285 DEPOSIT	Invoice	6/4/2021 6/4/2021	\$1,445.00	\$0.00	Computer Check	4325	6/4/2021	\$1,445.00	\$0.00
5/13/2021	211285 BALANCE DUE	Invoice	6/11/2021 6/11/2021	\$1,445.00	\$0.00	Computer Check	4356	6/11/2021	\$1,445.00	\$0.00
		Totals for R	ECORD-A-HIT INC.	\$2,890.00	\$0.00				\$2,890.00	\$0.00
REINDE	RS INC.									
6/14/2021	1885219-00 AIR FILTERS COVER F	Invoice OR TORO GROUNDS	6/25/2021 MA 6/25/2021	\$120.53	\$0.00	Computer Check	4389	6/25/2021	\$120.53	\$0.00
		Totals	for REINDERS INC.	\$120.53	\$0.00				\$120.53	\$0.00
RUSSO I	POWER EQUIPMENT									
6/16/2021	SPI10729946 SUPPLIES	Invoice	6/25/2021 6/25/2021	\$349.99	\$0.00	Computer Check	4390	6/25/2021	\$349.99	\$0.00
		Totals for RUSSO PC	OWER EQUIPMENT	\$349.99	\$0.00				\$349.99	\$0.00
S.T.A.R.I	·									
6/12/2021	21-006	Invoice	6/22/2021	\$1,000.00	\$0.00	Computer Check	4377	6/22/2021	\$1,000.00	\$0.00
	MAY 2021 CONTRACT	UAL SERVICES	6/22/2021							
		Totals	for S.T.A.R.E., INC.	\$1,000.00	\$0.00				\$1,000.00	\$0.00
SALINAS	8 & SONS LAWN SPRINKL	ER SYSTEMS INC.								
6/8/2021	8919	Invoice	6/25/2021	\$5,290.00	\$0.00	Computer Check	4391	6/25/2021	\$5,290.00	\$0.00
	REED KEPPLER SPRIN	KLER SYSTEM	6/25/2021							
	Totals for SALINAS & S	ONS LAWN SPRINK	LER SYSTEMS INC	\$5,290.00	\$0.00				\$5,290.00	\$0.00
SECURIT	TY BENEFIT GROUP			φ3,2>0.00	φο.σσ				ψ3,2>0.00	φο.σσ
6/4/2021	6/4/21	Invoice	6/4/2021	\$925.00	\$0.00	Bank Draft	10848	6/4/2021	\$925.00	\$0.00
	EFT 457 WIRE 6421		6/4/2021							
6/18/2021	6/18/21	Invoice	6/18/2021	\$925.00	\$0.00	Bank Draft	10853	6/18/2021	\$925.00	\$0.00
	EFT 457 WIRE 61821		6/18/2021							
		Totals for SECURIT	Y BENEFIT GROUF	\$1,850.00	\$0.00				\$1,850.00	\$0.00
TRI-ANG	LE SCREEN PRINT			. ,	7.100				, .,	<b>#</b> 2330
6/7/2021	141213	Invoice	6/11/2021	\$563.25	\$0.00	Computer Check	4357	6/11/2021	\$563.25	\$0.00
	REC/ADMIN APPAREL	ORDER	6/11/2021							

Date	Transaction #  Description	Transaction Type	Post Date  Due Date	Transaction Amount	Discount Amount Discount Taken	Payment Type	Payment #	Payment Date	Amount Paid	Transaction Balance
		Totals for TRI-ANGL	.E SCREEN PRINT	\$563.25	\$0.00				\$563.25	\$0.00
TRUGRE	EN									
5/19/2021	138905384 MEADOW WOOD TU	Invoice RF TREATMENT	6/4/2021 6/4/2021	\$808.50	\$0.00	Computer Check	4326	6/4/2021	\$808.50	\$0.00
5/25/2021	139360027 WEED & FEED TREA	Invoice TMENT - REED KEP	6/11/2021 6/11/2021	\$2,490.00	\$0.00	Computer Check	4358	6/11/2021	\$2,490.00	\$0.00
6/8/2021	140377333 ZONE 250 HERBICIDI	Invoice E TREATMENT	6/22/2021 6/22/2021	\$110.00	\$0.00	Computer Check	4378	6/22/2021	\$110.00	\$0.00
		Tota	als for TRUGREEN —	\$3,408.50	\$0.00				\$3,408.50	\$0.00
TWIN OA	AKS LANDSCAPING INC									
6/1/2021	MR180005-0003 JUN MAINTENANCE	Invoice	6/11/2021 6/11/2021	\$3,341.00	\$0.00	Computer Check	4359	6/11/2021	\$3,341.00	\$0.00
	T	otals for TWIN OAKS LA	ANDSCAPING INC.	\$3,341.00	\$0.00				\$3,341.00	\$0.00
VERIZO	N WIRELESS									
6/1/2021	9880901244 BEFORE/AFTER SCHO	Invoice OOL PHONES	6/11/2021 6/11/2021	\$117.33	\$0.00	Computer Check	4360	6/11/2021	\$117.33	\$0.00
		Totals for VE	RIZON WIRELESS	\$117.33	\$0.00				\$117.33	\$0.00
WAREH	OUSE DIRECT									
6/15/2021	4980425-0 SUPPLIES	Invoice	6/22/2021 6/22/2021	\$407.10	\$0.00	Computer Check	4379	6/22/2021	\$407.10	\$0.00
6/18/2021	4983966-0 SUPPLIES	Invoice	6/22/2021 6/22/2021	\$194.82	\$0.00	Computer Check	4379	6/22/2021	\$194.82	\$0.00
6/11/2021	4978482-0 SUPPLIES	Invoice	6/25/2021 6/25/2021	\$119.98	\$0.00	Computer Check	4392	6/25/2021	\$119.98	\$0.00
		Totals for WAF	REHOUSE DIRECT	\$721.90	\$0.00				\$721.90	\$0.00
WESTER	RN DUPAGE SPECIAL RI	ECREATION ASSOCIAT	TION							
6/2/2021	NON CURRENT TAXI	Invoice ES EFT	6/8/2021 6/8/2021	\$4.81	\$0.00	Bank Draft	10850	6/8/2021	\$4.81	\$0.00
6/9/2021	RE TAXES EFT	Invoice	6/15/2021 6/15/2021	\$19,172.52	\$0.00	Bank Draft	10852	6/15/2021	\$19,172.52	\$0.00

Date	Transaction # Description	Transaction Type	Post Date Due Date	Transaction Amount	Discount Amount Discount Taken	Payment Type	Payment #	Payment Date	Amount Paid	Transaction Balance
6/24/2021	6/24/21 RE TAXES EFT	Invoice	6/25/2021 6/25/2021	\$170,413.29	\$0.00	Bank Draft	10854	6/25/2021	\$170,413.29	\$0.00
MINELE	for WESTERN DUPAGE	E SPECIAL RECREAT	TION ASSOCIATION	\$189,590.62	\$0.00				\$189,590.62	\$0.00
5/4/2021	D TOWNSHIP 21004 ROCK SALT	Invoice	6/4/2021 6/4/2021	\$2,596.16	\$0.00	Computer Check	4327	6/4/2021	\$2,596.16	\$0.00
		Totals for WIN	IFIELD TOWNSHIP	\$2,596.16	\$0.00				\$2,596.16	\$0.00
		A total of 138	GRAND TOTALS: transaction(s) listed	\$356,887.54	\$0.00				\$356,887.54	\$0.00

## **Board Monthly Credit Card and Utilities Detail Report**

Vendor name COM ED	Description 830 W. HAWTHORNE 830 W. HAWTHORNE Total ARBOR LIGHTS	Account description Utilities-Electricity	Line Item Description 4/14/21-5/13/21	To:	<b>tal</b> 308.87
COM ED	830 W. HAWTHORNE Total	Utilities-Electricity		\$	308.87
			F /12 /21 C /14 /21		
			5/13/21-6/14/21	\$	361.12
	ARBOR LIGHTS			\$	669.99
		Utilities-Electricity	4/15/21-5/14/21	\$	21.84
			5/14/21-6/15/21	\$	22.18
	ARBOR LIGHTS Total			\$	44.02
	ARC	Utilities-Electricity	4/19/21-5/14/21	\$	2,051.05
	ARC Total			\$	2,051.05
	ARC, CORE & KEPPLER ACADEMY	Utilities-Electricity	5/14/21-6/15/21	\$	3,455.79
	ARC, CORE & KEPPLER ACADEMY Total			\$	3,455.79
	CORNERSTONE LAKES POND AERATORS	Utilities-Electricity	4/27/21-5/26/21	\$	284.29
	CORNERSTONE LAKES POND AERATORS Total			\$	284.29
	DON EARLEY	Utilities-Electricity	4/15/21-5/14/21	\$	44.85
			5/14/21-6/15/21	\$	62.17
	DON EARLEY Total			\$	107.02
	HAMPTON AERATORS	Utilities-Electricity	5/14/21-6/15/21	\$	127.60
	HAMPTON AERATORS Total			\$	127.60
	HAMPTON HILLS	Utilities-Electricity	4/15/21-5/14/21	\$	118.01
	HAMPTON HILLS Total	•		\$	118.01
	KRESS KREEK	Utilities-Electricity	4/28/21-5/27/21	\$	26.09
	KRESS KREEK Total	,	, -, -, ,	\$	26.09
	PIONEER	Utilities-Electricity	4/15/21-5/14/21	\$	98.60
	PIONEER Total	,	, -, -, ,	Ś	98.60
	PIONEER PARK	Utilities-Electricity	5/14/21-6/15/21	Ś	147.66
	PIONEER PARK Total	- · · · · · · · · · · · · · · · · · · ·	-111	Ś	147.66
	TSPLASH	Utilities-Electricity	4/15/21-5/17/21	Ś	88.61
	TSPLASH Total	otheres Electroney	1,13,213,11,21	Ś	88.61
	ZONE 250	Utilities-Electricity	4/15/21-5/14/21	\$	588.37
	20112 250	Otheres Electricity	5/14/21-6/15/21	\$	989.25
	ZONE 250 Total		3/14/21 0/13/21	•	1,577.62
COM ED Total	20112 250 10141				8,796.35
FNBC BANK AND TRUST	GASPARINI VISA 6/6/21	Cont/Serv-Parks Contracts	PEST CONTROL DIRECTOR'S HOUSE	\$	170.00
THE ENGINEE THE ENGINEER PROPERTY OF THE ENGIN	G/101 / 1111111 110/11 0/ 0/ 0/ 21	Repairs/MaintPlaygrounds	DEPOSIT FOR DON EARLEY PARK POND AERATOR	\$	1,325.00
		Supplies/Materials-Veh./Mach.	IPASS	ς ς	40.00
	GASPARINI VISA 6/6/21 Total	Supplies/ Waterials Veri., Wateri.	11 A33	\$	1,535.00
	• •	Repairs/MaintVeh./Machines	CAR WASH	\$	3.00
	MAJOR VISA 5/20/21	Spec. PurpStaff Meetings	DIRECTOR MEETING	ب \$	274.27
		Spec. I dip. Stall Meetings	DIRECTOR MEETING  DIRECTOR MEETING WITH DUPAGE COLLEGE	ڊ \$	274.27
			DIRECTOR MEETING WITH DOPAGE COLLEGE DIRECTOR MEETING WITH HITCHCOCK	۶ \$	69.22
			DIRECTOR MEETING WITH HITCHCOCK	ې خ	
				خ	44.55
			DIRECTOR MEETING WITH WHEATON PARK DIST	\$ ¢	61.84
			SUMMER 2021 GOLF OUTING	\$	<b>22</b> .40

## **Board Monthly Credit Card and Utilities Detail Report**

Sum of Amount				
Vendor name	Description	Account description	Line Item Description	Total
FNBC BANK AND TRUST	MAJOR VISA 5/20/21	Supplies/Materials-Off. Post.	PRODUCT RETURN	\$ 9.90
		Supplies/Materials-Office	PHONE REPAIR	\$ 64.79
	MAJOR VISA 5/20/21 Total			\$ 1,347.45
	MEDINA VISA 5/13/21	Marketing Supplies	DROP BOX - FTP SITE	\$ 14.99
		Media Marketing	EBLASTS SOFTWARE/ZOOM	\$ 1,548.00
	MEDINA VISA 5/13/21 Total			\$ 1,562.99
	RADON VISA 5/20/21	Branding/Signage	BUSINESS CARDS & COMISSIONER NAME BADGE	\$ 124.04
		Contractual-ARC Programs	UPGRADED ZOOM ACCT	\$ 14.99
		Repairs/MaintBuildings	NEW LOCKS, LOCKER DOORS AND HINGES	\$ 1,988.48
	RADON VISA 5/20/21 Total			\$ 2,127.51
	RITTER VISA 5/27/21	Repairs/Maintenance-Equipment	PRESSURE GAUGE TSPLASH PUMP	\$ 27.62
			PUMP MOTOR TOUCAN	\$ 352.25
	RITTER VISA 5/27/21 Total			\$ 379.87
	WALSH VISA 6/6/21	Cont/Ser - Employ. Test./Phy.	PRE-EMPLOYMENT PHYSICAL	\$ 110.00
		Cont/Serv-Crim Checks	BACKGROUND CHECKS	\$ 1,062.00
		Supplies-HR	JOB POSTING - MKT ASST	\$ 165.00
	WALSH VISA 6/6/21 Total			\$ 1,337.00
FNBC BANK AND TRUST Total				\$ 8,289.82
NICORGAS	ARC - GAS	Natural Gas	4/5/21-5/3/21	\$ 837.87
			5/4/21-6/4/21	\$ 1,111.62
	ARC - GAS Total			\$ 1,949.49
	KEPPLAR ACADEMY - GAS	Utilities-Natural Gas	4/6/21-5/5/21	\$ 106.02
	KEPPLAR ACADEMY - GAS Total			\$ 106.02
	TSPLASH - GAS	Utilities-Natural Gas	5/4/21-6/3/21	\$ 5,100.68
	TSPLASH - GAS Total			\$ 5,100.68
	TSPLASH BATHHOUSE - GAS	Utilities-Natural Gas	5/4/21-6/3/21	\$ 125.59
	TSPLASH BATHHOUSE - GAS Total			\$ 125.59
NICORGAS Total				\$ 7,281.78
Grand Total				\$ 24,367.95

West Chicago Park District

**Board of Commissioners Report** 

Executive Director, Gary Major

July 13, 2021

Activity continues to increase on many levels, especially outdoor events. Besides Turtle Splash, several events will unfold in July and August. Staff has been excellent in accommodating customer needs and requests, along with organizing and managing activities. We are very much looking forward to Fall and the continuation of opening. As a reminder, the ARC will resume full hours beginning August 1. Currently, Renewal Church has come back completely for Sunday usage.

Two items which will be under consideration today are the OSLAD grants and potential new park in the St. Andrews area. Here are some considerations:

OSLAD grants, which stands for Open Space Land Acquisition and Development, is being re-instated this year. OSLAD will fund projects at 50% up to \$800,000 (or above but no additional monies). It is a process which requires a summer application with a January decision. Therefore, the timing usually impacts next year's budget. While we have a couple projects to consider, it must be noted half the cost must be immediately available, and the DNR (Department of Natural Resources) funds the other half. OSLAD grants favor park development such as trails, shelters, picnic areas etc. Structural projects score lower.

This year, we are considering projects at Hawthorne Lane Park, the connection between Dyer Parks facility and Reed Keppler, and a possible bike park. Determinations include how much land at Hawthorne is accessible for trails. This could be a worthwhile and fairly inexpensive choice. As far as a bike park, the main challenge is these traditionally score very low unless accompanied by ancillary items such as shelters, water fountains, paths etc.

Now, in 2014 we actually received a grant for the trail connection between Dyer Parks facility and Reed Keppler. The grant was for around \$275,000. With the ARC being built, it was decided to decline the grant because of possible cost over runs which of course, did not happen. This may be an opportunity to re submit a grant we know scored well with DNR. However, the cost will escalate. While this pathway would offer a closer connection to transport equipment to Reed Keppler, it will also increase traffic and usage behind the Parks facility which may or may not be an issue.

The second discussion point revolves around the possibility of adding a new park near St. Andrews golf course, north of Old Wayne Country Club. Pulte Homes is developing a plot of land in that area and are proposing a 4-acre park with amenities. They would like very much to have a park at this site, as the closest is Meadow Wood. The Land/Cash ordinance stipulates they owe the District approximately 8.4 acres of land and or cash. Their proposal as drawn in the example shows a 4.5-acre park valued at \$150,000 per acres, and a park development valued at just over \$500K, together this leaves a cash balance of about \$170,000. The immediate question is does the Board support land or cash for this development.

One other board discussion regards how the District would like to handle the new Federal Holiday Juneteenth. Leslie has outlined the options in her report.

To: Board of Commissioners

From: Gina Radun Date: July 13, 2021

Recreation Department: June Monthly Report

Summer programming is underway and as we moved into phase 5, it has been great to see our community enjoying our facilities and offerings again.

Summer Camp has a total of 99 participants enrolled, with an average of about 51 participants per day in June. Campers have been enjoying in-house entertainment, swim lessons, and visits to Turtle Splash.

Tee Ball's Meet & Greet was held at the ARC Center on Saturday, June 26th. Participants met their coach and teammates, and picked up their uniform. Practices for Tee Ball began on June 28th at Cornerstone and games will begin on July 10th at Reed Keppler. A total of 49 participants are enrolled for this season.

We've held a total of 76 field rentals in June at Reed-Keppler, Pioneer, and Cornerstone procuring a little over \$4,600 in revenue. Renters are still getting use to the self-booking process, which is available online. Our Parks department has been working with Recreation staff in assuring fields are ready to go for our renters and that teams are booking their usage for games/practices.

Turtle Splash has sold 343 Splash Passes this summer. The new pool liner has received a handful of compliments and our new chemical system and maintenance company have been working out great. With the help from the Pauly D Foundation, 141 kids participated in our first session of swim lessons free of charge. In addition, our summer campers will continue to receive free lessons throughout the summer. The Turtle Splash staff was audited by StarGuard on June 15<sup>th</sup>. Our staff received an overall audit score of 4 stars, with one skill scenario that was scored as a rectify. Staff has been working on the areas needed for improvement during their in-service trainings.



July 4,2021 Turtle Splash Staff

Dino-Nite was the first evening event at the Shell since summer of 2019. The event was well attended, and families enjoyed the new interactive portions such as the dinosaur encounter and scavenger hunt. The night concluded with the viewing of Disney's *The Good Dinosaur*, accompanied by free popcorn and water donated by the Friends of the West Chicago Parks Foundation. Our next big event will be the Christmas in July celebration. Saturday July 24<sup>th</sup> will be a night filled with *cool* activities, entertainment, sweets, music and Mr. & Mrs. Claus! There will be special presentations by the DuPage Symphony Orchestra, Zazz Jazz Band and the choir from United Methodist church for their well-known group of Christmas carolers. Food will be available for purchase from Sugar

Mama's mini donuts, Italian Ice and the local taco truck. Fun Fridays continue to draw a nice crowd for our kid entertainment.

Staff has held two pop up picnics so far at Cornerstone Lakes Park and the playground on Clayton Street. Attendance has been low as expected, we will continue to look for ways to advertise ahead of time without drawing from outside of the neighborhood area. This month we will be at Kress Creek for disc golf and Meadow Woods for field day games.

PDRMA will be on site Friday July 9<sup>th</sup> for an in-person visit to Summer Camp and Turtle Splash. These site visits focus on the safety procedures we have in place at our facilities and within our programs. Recommendations from PDRMA are provided during their visit and recapped afterwards with a follow up email.

Current Memberships as of 7/3/2021= 1,011

Adult - 139 Couple - 119 Family - 264 Senior - 109 Youth - 41 Silver Sneakers - 102 1-month - 75

Track - 114 Student - 48

June's fitness promotion yeiled 53 local/organic followers on our new instagram account. The winner of this promotion received a gift which included some small fitness equipment, fitness center day passes, an apple gift card and a few other promotional items. July's promotion is emphasing that there are no exuses to sign up. Members can bring a friend to workout with them throughout the month. The goal is to bring new faces into the facility alongside current members who are already familiar with the ARC Center's services. The month of August will be dedicated to discounts for our upcoming new pass structures and building interest for our September event which be the official launch of our new changes. Contact information from our promotion of friends visiting in July will be used in August/September when we are rolling out our new membership structure.





To: Board of Commissioners From: Michael Gasparini

Subject: Superintendent of Parks

Date: July 13, 2021

The solar field is fully energized as of June 29<sup>th</sup> at 3:00 pm. I will have information about the kW this array produces by the next meeting. The shutdown period was well managed by the Recreation Staff. They all worked hard on short notice to let the public know that the ARC Center would be closed during the daytime hours. The reason for the short notice was ComEd had a cancellation, and the Park District took advantage of the open time slot. The shutdown did continue over the original time period given to the public by 1 hour. All the patrons seemed to be very understanding of the change and the ARC Center reopened by 3 pm.

The Parks Department has been in maintenance mode throughout the month of June. With pool start up behind us it was time to catch up on postponed tasks. One main point I would like to mention is at Cornerstone Lakes, a rope climbing bridge was installed in place of a failing chain bridge on the playground. The department has received many compliments for this replacement as many families see it as a safer and more fun transition point for the children to climb on. Another point is the fencing at the ballfields have been repaired where attachment ties have been broken or missing.

I'm happy to report that the heavy rains within the past month did little damage to the pathways throughout the parks. The asphalt work that was completed last fall has proven to help with washout of the path material. The one area in which has been noticed to still be a problem is near the pyramid on the hill across from the ARC Center. The east side of the hill had extreme ruts on the sloped area. This will need to be addressed in the near future.

The dog park fence installation is complete. The new fence replaced nearly half of the entire Wiggly Field. The chain-link fencing used is 6" taller than the old fence so it could be buried into the ground to prevent dogs from digging underneath as easily. This project completes another goal set forth in the early spring and the department seems to be on track to complete most of those projects laid out in the Parks Department Committee Meeting.

Hampton Hills pond was stocked in June. The number of fish ordered compared to what was stocked was reduced by about 1/3. There is a shortage of fish due to the high demand following the shutdowns. We hope to get the remainder of that order in the fall. This is just one of many problems we are dealing with caused by the pandemic and other pandemic related factors. There is a metal shortage, lumber shortage, labor shortage among other things. We are also experiencing lack of response from contractors and estimators which makes projects at times very difficult to complete.

To: BOARD OF COMMISSIONERS

From: LESLIE HOFFMANN, SUPERINTENDENT OF FINANCE

Date: JULY 13, 2021

Re: FINANCE AND HUMAN RESOURCES MONTHLY REPORT

#### **APRIL 2021 YEAR-END FINANCIALS:**

Enclosed please find updated final <u>unaudited</u> financial statements. These statements show a positive result in all operating (non-debt) funds except the audit one, which we chose to budget that way for 20-21. The corporate fund has a \$221,957.27 positive result and recreation one of \$38,181.27. Both funds surpassed the Covid-19 budgets we created last summer-terrific news to be celebrated!

I have also enclosed the year-end facility statements, which have a more detailed breakdown for each of our separate budlings and programming.

#### JUNE 2021 MONTHLY FINANCIALS:

Enclosed please find the June 2021 financial statements, which show consistent results to this point, compared to budget. Turtle Splash is at about 10% of projected budget in both revenue and expenses. We expect to see an increase in daily fees revenue as the weather gets warmer in July and August. Programming is doing well, 14.5% of budget for revenue while only 5.8% of budget for expenses.

#### JUNE 2021 PART-TIME PERSONNEL CHANGES:

Recalls: None

Resignation: 1 Customer Service Representative, effective 06/21/2021

1 Marketing Assistant, effective 07/02/2021

Hires: 3 Customer Service Representative Employees

72 Turtle Splash Employees

19 Camp Employees

#### POSITIONS WE ARE CURRENTLY HIRING:

Customer Service Representatives

1 Bilingual Group Fitness Instructor

2 Before & After School Program Site Supervisors

6-8 Before & After School Program Counselors

Keppler Learning Center "Off2School" Teaching Assistant

Seasonal Turtle Splash Lifeguards

### JUNETEENTH OBSERVATION:

Juneteenth is now an official Federal and State of Illinois holiday, being observed annually on June 19<sup>th</sup>. When originally celebrated in Galveston Texas, on June 19, 1866, it marked the first anniversary of the day that African Americans there first learned of the Emancipation Proclamation, more than two years after it was initially issued. The holiday is considered the oldest known celebration of the ending of slavery in the United States.

Please note that there is no legal obligation for local governments to provide a paid holiday for Juneteenth. However, the Board will need to discuss if and how the West Chicago Park District will observe and celebrate. We conducted a simple survey among area Park Districts to measure participation and foster ideas. The results are as follows, with 20 districts responding:

1) Planning on offering Juneteenth as a Paid Holiday to FT/PT?

Yes	4
No	13
Under Consideration	3

2) Will your facilities be closed for the Juneteenth Holiday?

Yes	1
No	13
Under Consideration	5
Unknown	3

3) Planning Special Event/Programming/Exhibit?

Yes	1
No	7
Unknown	5
Under Consideration/DEI* Committee	7

<sup>\*</sup>Diversity, Equity, and Inclusion

No decision needs to be made immediately; again, this is currently in discussion mode. The Board has 5 options to consider:

- A. Close WCPD facilities in observance of Juneteenth
- B. Offer an additional paid holiday to eligible staff (full-time and PTI).
- C. Offer programming/exhibits/learning opportunities for all staff.
- D. Add language to the personal days policy that further explains that personal days are also floating holidays. Sample language: The district embraces inclusiveness as one of our core values. Some staff may wish to celebrate additional holidays that align with their personal, cultural, religious beliefs or for other reasons. Full-Time and Part-Time Classification I staff is reminded to consider using their personal paid leave for this purpose.
- E. Do nothing (this option is not recommended).

At this time, staff would recommend that the Board review options A-D and decide on a course of action in the Fall. Please note options A-D can be combined (for example, the Board can choose to do both C and D).

## IMRF ERI REVIEW AND ANALYSIS:

The Board will receive, for its review, the *IMRF Early Retirement Incentive (ERI) ERI*\*\*Actuarial Analysis\* that details the costs associated with possibly offering an ERI to eligible employees in August 2021. Enclosed also in the Board packet is the *IMRF ERI Booklet for Employers* that should be carefully read by all Board members. The booklet explains in detail what an IMRF ERI is, how costs are calculated, etc.

The IMRF analysis shows that currently only one employee is eligible to participate in an ERI. Page 3 of the actuarial analysis shows a potential increased employer liability of \$187,832 resulting from offering an ERI. Please note that this amount assumes 2 important things:

- a. Assumption #1 in liability amount: eligible employee would choose to purchase the maximum 5 years of service credit. Employees can choose to purchase anywhere from 1 month to 5 years. So, if employee chooses anything less than 5 years, the employer liability is reduced. If the park district choses to adopt an ERI, it is up to eligible employee to determine how much service credit they would like to purchase, up to maximum of 5 years. The district has no say in this.
- b. Assumption #2 in liability amount: the park district is paying the entire amount due by 12/31/2022. If that is the case, there is no interest due. The amortization table on page 3 shows the increased costs to the district if amount is paid off over time; interest is calculated at 7.25% annually.

Also, the amounts in the analysis are for the employer costs only; it does not include the employee costs; those are additional and based on how much service credit the employee chooses to purchase. Please note that no action or vote is needed on the ERI at the July Board meeting. If the Board decides to move forward with offering the ERI, the resolution would be passed in August. The cost analysis will be attached to the resolution.

I will not be at the July Board meeting. Please call or email with any questions or concerns prior to the meeting, if possible. Thank you.

		Actual YTD	Budget Annual	Prior YTD	Prior Budget
10 - Corporate Fund					
Revenues					
10-10-411000	Tax Rev - Current Real Estate	\$1,112,654.28	\$1,115,348.52	\$1,107,943.22	\$1,111,015.11
10-10-412000	Tax Rev - Non-Current Real Est	\$1,612.40	\$0.00	\$295.45	\$0.00
10-10-413000	Tax Rev - County Interest	\$0.00	\$0.00	\$518.33	\$0.00
10-10-414000	Tax Rev - Replacement Tax	\$162,519.34	\$90,000.00	\$114,910.37	\$75,000.00
10-10-430000	Interest from Investments	\$2,712.29	\$7,500.00	\$16,046.69	\$6,600.00
10-10-453000	Revenue - Donations Mem Trees	\$240.00	\$0.00	\$0.00	\$0.00
10-10-454000	Grants	\$21,968.82	\$0.00	\$0.00	\$0.00
10-10-482000	Revenue - Fuel Reimbursement	\$8,569.14	\$6,500.00	\$19,857.85	\$6,500.00
10-10-485000	Revenue - Miscellaneous	\$2,240.00	\$0.00	\$6,161.68	\$7,200.00
Totals for Depa	rtment(s) 10 - Administrative:	\$1,312,516.27	\$1,219,348.52	\$1,265,733.59	\$1,206,315.11
Total Revenues		\$1,312,516.27	\$1,219,348.52	\$1,265,733.59	\$1,206,315.11
Expenses					
Lapenses					
10-10-511000	Salaries/Wages-Full Time	\$304,715.11	\$243,278.00	\$303,605.40	\$259,440.70
10-10-512000	Salaries/Wages-Part-Time Reg	\$0.00	\$0.00	\$0.00	\$18,500.00
10-10-521000	Cont/Ser - Attorney Fees	\$6,649.61	\$15,000.00	\$50.60	\$0.00
10-10-521100	Cont/Ser - Legal Publications	\$365.12	\$500.00	\$147.20	\$500.00
10-10-521200	Cont/Ser - Subscriptions	\$223.12	\$0.00	\$0.00	\$0.00
10-10-521300	Cont/Ser - Consultants	\$0.00	\$10,000.00	\$0.00	\$15,000.00
10-10-522000	Cont/Ser Rent Copier and Printers	\$9,078.99	\$13,000.00	\$11,558.01	\$11,000.00
10-10-522400	Cont/Ser Rent Shred Box	\$110.00	\$500.00	\$145.00	\$0.00
10-10-523000	Cont/Ser - IT Consultants	\$16,466.86	\$20,000.00	\$17,930.51	\$20,000.00
10-10-523100	Cont/Ser - Software Annu Maint	\$6,471.58	\$11,300.00	\$9,657.85	\$11,300.00
10-10-523500	Payroll Processing Fees	\$10,859.70	\$11,000.00	\$2,076.00	\$0.00
10-10-527000	Cont/Ser - Employ. Assist. Pr.	\$0.00	\$0.00	\$105.60	\$0.00
10-10-528500	Cont/Serv-Misc	\$5,111.49	\$2,000.00	\$250.00	\$1,000.00
10-10-531000	Supplies/Materials-Office	\$1,707.21	\$2,800.00	\$2,602.74	\$3,100.00
10-10-531500	Supplies-Hardware	\$150.94	\$0.00	\$0.00	\$0.00

		Actual YTD	Budget Annual	Prior YTD	Prior Budget
10-10-531600	Supplies-Finance	\$256.59	\$2,000.00	\$884.77	\$1,200.00
10-10-531700	Supplies-HR	\$579.55	\$3,000.00	\$45.00	\$0.00
10-10-541000	Utilities-Telephones	\$4,951.40	\$3,400.00	\$3,976.52	\$3,400.00
10-10-542000	Utilities-Water/Sewer	\$2,433.36	\$2,000.00	\$17,651.81	\$2,000.00
10-10-543000	Utilities-Electricity	\$7,574.31	\$5,000.00	\$7,255.89	\$10,000.00
10-10-544000	Utilities-Natural Gas	\$2,216.90	\$5,000.00	\$3,298.06	\$5,000.00
10-10-551000	Insurance ExpHealth/Medical	\$54,012.11	\$70,000.00	\$60,134.33	\$69,000.00
10-10-552000	Insurance ExpLife	\$770.29	\$800.00	\$733.60	\$1,650.00
10-10-581000	Spec. Purp Memberships	\$9,210.45	\$7,500.00	\$6,302.09	\$7,000.00
10-10-581100	IPRA/NRPA Staff & Board	\$0.00	\$5,500.00	\$1,820.74	\$0.00
10-10-581310	Spec. PurpStaff Meetings	\$8,038.30	\$10,000.00	\$0.00	\$0.00
10-10-581400	Spec. PurpMileage Reimburse.	\$114.14	\$3,000.00	\$88.97	\$0.00
10-10-581500	Spec. Purp Awards/Recognitio	\$1,199.10	\$5,000.00	\$9,710.25	\$0.00
10-10-581510	Staff Holiday Event	\$0.00	\$2,000.00	\$0.00	\$0.00
10-10-586400	Fund Transfer Expense	\$11,330.00	\$0.00	\$0.00	\$0.00
Totals for Depar	rtment(s) 10 - Administrative:	\$464,596.23	\$453,578.00	\$460,030.94	\$439,090.70
10.20.511000	0.1 · W. F.H.F.	\$107.100.45	¢100 200 00	\$102.745.42	¢201 702 00
10-20-511000	Salaries/Wages-Full Time	\$197,198.45	\$199,300.00	\$193,745.42	\$201,783.88
10-20-511100	Sal/Wages Overtime-Full-Time	\$0.00	\$5,079.20	\$3,411.49	\$5,018.64
10-20-512000	Salaries/Wages-Part-Time Reg	\$4,512.42	\$0.00	\$74.00	\$0.00
10-20-520100	Cont/Serv-Seasonal Labor	\$182,575.88	\$253,573.60	\$210,072.58	\$226,291.10
10-20-520110	Cont/Serv-Parks Contracts	\$53,442.52	\$72,414.50	\$94,868.07	\$89,588.00
10-20-521300	Cont. ServConsultants	\$13,000.00	\$12,000.00	\$17,889.56	\$21,000.00
10-20-522100	Con. ServRent-Toilets	\$6,456.10	\$10,500.00	\$5,387.88	\$10,500.00
10-20-522200	Cont. ServRent-Equipment	\$27,812.08	\$38,982.48	\$11,059.68	\$19,000.00
10-20-524000	Con. ServRefuse Removal-Reg.	\$13.50	\$3,800.00	\$5,811.77	\$10,000.00
10-20-524100	Con. ServRefuse Removal-Haz.	\$580.25	\$1,645.00	\$504.71	\$1,645.00
10-20-526000	Con. ServLicense/Insp. Fees	\$6,401.81	\$7,366.00	\$6,010.09	\$7,366.00
10-20-532000	Supplies/Materials-Personnel	\$2,855.74	\$5,100.00	\$2,157.77	\$6,020.00
10-20-532100	Supplies/Materials-Ice Control	\$5,789.13	\$7,770.00	\$3,146.98	\$7,355.00
10-20-532200	Supplies/Materials-Safety	(\$212.66)	\$2,683.70	\$1,007.29	\$2,395.00
10-20-533000	Supplies/Materials-Buildings	\$6,530.74	\$13,992.00	\$4,448.50	\$15,207.00
10-20-533100	Supplies/Materials-Janitorial	\$2,613.09	\$4,969.50	\$3,534.01	\$4,911.52

		Actual YTD	Budget Annual	Prior YTD	Prior Budget
10-20-533200	Supplies/Materials-Chemicals	\$1,587.27	\$5,198.25	\$3,771.22	\$5,198.25
10-20-534000	Supplies/Materials-Veh./Mach.	\$1,836.69	\$4,049.78	\$4,247.31	\$3,957.45
10-20-534100	Supplies/Materials-Fuel/Oil	\$33,765.49	\$39,375.00	\$39,534.58	\$37,375.00
10-20-534200	Supplies/Materials-Tools/Hdw.	\$3,155.81	\$3,826.98	\$2,866.69	\$4,286.98
10-20-535000	Supplies/Materials-Landscape	\$21,971.98	\$24,273.50	\$12,950.54	\$16,256.00
10-20-535300	Supplies/Materials-Signs	\$328.47	\$2,193.00	\$2,015.27	\$1,650.00
10-20-535400	Supplies/Materials-Conservation	\$3,757.32	\$5,669.00	\$3,447.50	\$3,538.00
10-20-561000	Repairs/MaintBuildings	\$14,672.64	\$22,620.00	\$31,158.89	\$32,552.00
10-20-562000	Repairs/MaintVeh./Machines	\$10,065.65	\$24,330.00	\$12,563.23	\$16,340.00
10-20-565000	Repairs/MaintPlaygrounds	\$15,142.73	\$28,746.64	\$15,010.23	\$30,000.00
10-20-565100	Reapirs/Maint. Splash Pads	\$283.26	\$2,466.22	\$1,979.55	\$7,000.00
10-20-566000	Repairs/MaintPavillions	\$0.00	\$0.00	\$47.46	\$0.00
10-20-568000	Repairs/MaintEquipment	\$9,826.41	\$16,600.00	\$13,634.74	\$15,650.00
Totals for Depart	ment(s) 20 - Maintenance:	\$625,962.77	\$818,524.35	\$706,357.01	\$801,884.82
<b>Total Expenses</b>		\$1,090,559.00	\$1,272,102.35	\$1,166,387.95	\$1,240,975.52
BEGINNING FUND I	DAT ANCE	\$0.00	\$0.00	\$0.00	\$0.00
BEGINNING FUND I	DALANCE	\$0.00	\$0.00	\$ <b>0.</b> 00	\$0.00
NET SURPLUS/(DEFICIT)		\$221,957.27	\$0.00	\$99,345.64	\$0.00
ENDING FUND BALANCE		\$221,957.27	\$0.00	\$99,345.64	\$0.00

		Actual YTD	Budget Annual	Prior YTD	Prior Budget
20 - Recreation Fund					
Revenues					
20-10-411000	Tax Rev - Current Real Estate	\$759,592.36	\$761,430.97	\$695,521.40	\$697,490.32
20-10-412000	Tax Rev - Non-Current Real Est	\$1,024.93	\$0.00	\$180.56	\$0.00
20-10-413000	Tax Rev - County Interest	\$0.00	\$0.00	\$325.37	\$0.00
20-10-414000	Tax Rev - Replacement Tax	\$54,173.10	\$30,000.00	\$114,910.37	\$75,000.00
20-10-430000	Interest from Investments	\$1,406.39	\$9,000.00	\$13,132.02	\$8,000.00
20-10-442000	Rental Income-Athletic Fields	\$28,577.00	\$14,350.00	\$30,650.00	\$35,100.00
20-10-444000	Rental Income-Pavillions	\$525.00	\$2,350.00	\$2,350.00	\$3,000.00
20-10-445000	Rental Income-Facilities	\$4,232.75	\$0.00	\$0.00	\$0.00
20-10-451000	Donations-Annual Appeal	\$1,750.00	\$2,000.00	\$2,660.00	\$0.00
20-10-451100	Donations-General	\$2,480.00	\$0.00	\$2,480.00	\$0.00
20-10-452000	Donations-Scholarship Fund	\$3,000.00	\$0.00	\$0.00	\$0.00
20-10-453000	Revenue - Donations Foundation	\$0.00	\$4,000.00	\$6,000.00	\$20,300.00
20-10-454000	Grants	\$20,683.18	\$0.00	\$0.00	\$0.00
20-10-455000	Sponsorship-Public Relations Events	\$0.00	\$1,550.00	\$0.00	\$1,550.00
20-10-460000	Brochure/Website Ads	\$0.00	\$950.00	\$750.00	\$700.00
20-10-461000	Rev-Concessions	\$0.00	\$0.00	\$53.40	\$750.00
20-10-480000	Revenue - Service Fees	\$205.00	\$250.00	\$264.00	\$200.00
20-10-485000	Revenue - Miscellaneous	\$3,166.00	\$0.00	\$10.00	\$200.00
Totals for Department(s) 10 - Administrative:		\$880,815.71	\$825,880.97	\$869,287.12	\$842,290.32
20-30-451000	Rev- Appeal Sponsorships	\$158.49	\$15,500.00	\$34,185.90	\$33,500.00
20-30-451200	Revenue-Sponsorships General	\$4,012.42	\$4,700.00	\$0.00	\$0.00
20-30-452000	Donations	\$1,700.00	\$0.00	\$0.00	\$0.00
20-30-461000	Concessions	\$0.00	\$0.00	\$1,767.04	\$1,130.00
20-30-461300	Revenue-Costumes	\$0.00	\$0.00	\$739.50	\$0.00
20-30-490000	Program Revenue	\$48,783.11	\$375,484.10	\$429,459.95	\$510,446.00
20-30-491000	Rev-Ticket Sales	\$0.00	\$4,050.00	\$16,848.59	\$12,545.00
20-30-492000	RevAdvertisers	\$0.00	\$900.00	\$1,957.00	\$1,315.00
Totals for Department(s) 30 - Programming:		\$54,654.02	\$400,634.10	\$484,957.98	\$558,936.00

		Actual YTD	Budget Annual	Prior YTD	Prior Budget
20-40-421000	Admissions RevDaily Fees	\$0.00	\$0.00	\$239,979.29	\$317,835.00
20-40-422000	Admissions RevPasses	\$0.00	\$0.00	\$78,253.00	\$45,650.00
20-40-443000	Rev Rentals	\$600.00	\$0.00	\$25,505.00	\$18,110.00
20-40-462000	Concess. RevAquatics	\$0.00	\$0.00	\$12,567.86	\$12,232.00
20-40-463000	Merchandise Sales	\$0.00	\$0.00	\$3,066.00	\$3,712.25
20-40-485000	Revenue - Miscellaneous	\$0.00	\$0.00	\$3,150.00	\$0.00
20-40-490000	Program Rev. Aquatics	\$0.00	\$8,256.00	\$30,617.60	\$38,001.00
20-40-491000	Revenue-Sponsorships	\$0.00	\$0.00	\$9,610.00	\$0.00
20-40-494000	Rev Staff Uniform & Certification	\$399.00	\$0.00	\$8,325.00	\$6,763.00
Totals for Department(s) 40 - Turtle Splash:		\$999.00	\$8,256.00	\$411,073.75	\$442,303.25
20-50-441000	Room Rentals	\$0.00	\$425.00	\$385.00	\$2,700.00
20-50-445000	Gym Rentals	\$14,556.70	\$35,480.00	\$37,954.67	\$64,540.00
20-50-462000	Vending Machine Sales	\$17.35	\$50.00	\$30.80	\$960.00
20-50-485000	Miscellaneous Revenue	\$0.00	\$500.00	\$0.00	\$0.00
Totals for Department(s) 50 - Zone 250:		\$14,574.05	\$36,455.00	\$38,370.47	\$68,200.00
20-70-421000	Admissions RevGuest Fees	\$9,699.00	\$9,720.00	\$11,442.68	\$12,840.00
20-70-431000	TREEHOUSE DAILY	\$156.00	\$31,550.00	\$24,170.84	\$32,880.00
20-70-435000	TREEHOUSE MEMBERSHIP	\$463.14	\$13,024.00	\$13,538.63	\$15,264.00
20-70-441000	ROOM RENTAL	\$1,141.00	\$57,585.00	\$75,525.00	\$80,730.00
20-70-445000	RENTAL REVENUE GYM	\$7,967.20	\$48,348.00	\$52,353.28	\$45,330.00
20-70-451000	ADULT MEMBERSHIP	\$108,701.27	\$107,730.00	\$122,817.72	\$85,638.00
20-70-452000	COUPLE MEMBERSHIP	\$4,547.52	\$37,254.00	\$45,046.02	\$66,788.00
20-70-453000	FAMILY MEMBERSHIP	\$4,924.81	\$54,495.00	\$66,924.18	\$83,970.00
20-70-454000	YOUTH MEMBERSHIP	\$656.74	\$6,948.00	\$19,771.82	\$9,240.00
20-70-455000	SENIOR MEMBERSHIP	\$14,202.33	\$63,372.00	\$52,782.74	\$57,768.00
20-70-456000	SPECIALTY MEMBERSHIP	\$17,826.11	\$24,255.00	\$33,500.75	\$38,145.00
20-70-458000	Track Pass	\$7,354.44	\$8,000.00	\$13,225.55	\$11,025.00
20-70-462000	VENDING MACHINE SALES	\$363.24	\$400.00	\$479.10	\$1,560.00
20-70-465000	Merchandise Sales Revenue	\$15.00	\$53.00	\$28.00	\$102.00
20-70-490000	Program Rev-ARC Center	\$33,447.39	\$127,975.00	\$82,687.98	\$138,200.00
Totals for Department(s) 70 - ARC:		\$211,465.19	\$590,709.00	\$614,294.29	\$679,480.00

		*1,162,507.97	\$1,861,935.07	\$2,417,983.61	Prior Budget \$2,591,209.57
<b>Total Revenues</b>					
Expenses					
20-10-511000	Salaries/Wages-Full Time	\$290,397.03	\$361,808.00	\$437,418.80	\$436,217.39
20-10-512000	Salaries/Wages-Part Time-Reg.	\$12,102.63	\$16,320.00	\$14,552.40	\$31,000.00
20-10-517000	Wages-General Rental	\$51.00	\$0.00	\$0.00	\$0.00
20-10-518000	Wages-General Training	\$371.22	\$3,000.00	\$0.00	\$0.00
20-10-521000	Cont/Ser - Attorney Fees	\$6,649.54	\$15,000.00	\$26,967.59	\$8,000.00
20-10-521100	Cont/Ser - Legal Publications	\$24.73	\$500.00	\$364.67	\$1,250.00
20-10-521200	Cont/Ser - Subscriptions	\$822.56	\$600.00	\$1,733.64	\$600.00
20-10-522000	Cont/Ser - Rent - Office Printers	\$9,079.17	\$13,000.00	\$11,558.10	\$11,000.00
20-10-522100	Cont/Ser - Rent-Toilets	\$4,063.60	\$5,000.00	\$4,710.00	\$5,000.00
20-10-522200	Cont/Ser Rent Postage Meter	\$537.72	\$600.00	\$806.58	\$600.00
20-10-523000	Cont/Ser - IT Consultants	\$16,466.91	\$20,000.00	\$19,948.59	\$20,000.00
20-10-523100	Cont/Ser - Software Annu Maint	\$6,471.59	\$11,300.00	\$9,657.85	\$11,300.00
20-10-525000	Cont/Ser - Alarm Monitor. Ser.	\$1,029.46	\$1,800.00	\$1,386.00	\$1,800.00
20-10-526200	Cont/Ser - Lic./Inspection Fee	\$348.18	\$300.00	\$16.58	\$300.00
20-10-527000	Cont/Ser - Employ. Assist. Pr.	\$659.50	\$700.00	\$498.30	\$700.00
20-10-527100	Cont/Ser - Employ. Test./Phy.	\$604.00	\$1,500.00	\$313.73	\$2,500.00
20-10-527200	Cont/Serv-Crim Checks	\$886.50	\$4,000.00	\$3,370.50	\$3,500.00
20-10-528000	Cont/Ser - Printing-Brochures	\$2,053.00	\$35,390.00	\$24,608.30	\$28,900.00
20-10-528500	Cont/Serv-Misc.	\$0.00	\$2,500.00	\$165.00	\$1,000.00
20-10-531000	Supplies/Materials-Office	\$1,583.90	\$3,525.00	\$2,891.61	\$3,200.00
20-10-531100	Supplies/Materials-Off. Post.	\$1,182.79	\$4,500.00	\$3,400.90	\$4,500.00
20-10-531200	Supplies/Materials-Broch. Post	\$2,870.00	\$15,310.00	\$7,769.98	\$10,285.00
20-10-531300	Supplies/Materials-Software	\$1,375.63	\$2,000.00	\$1,922.77	\$2,000.00
20-10-531400	Supplies - Promo Postage	\$0.00	\$1,112.50	\$0.00	\$913.00
20-10-531500	Supplies-Hardware	\$816.88	\$9,017.82	\$17,134.59	\$17,619.00
20-10-531600	Supplies Finance	\$34.13	\$0.00	\$899.31	\$1,200.00
20-10-532100	First Aid Supplies-ALL	\$0.00	\$3,377.96	\$2,085.22	\$2,610.00
20-10-534100	Supplies/Materials-Fuel/Oil	\$33.62	\$0.00	\$106.57	\$1,500.00

		Actual YTD	Budget Annual	Prior YTD	Prior Budget
20-10-535200	Supp/Mat-Athletic Fields	\$9,978.79	\$16,210.95	\$24,298.62	\$9,550.61
20-10-537000	Supplies-Programming General	\$0.00	\$1,000.00	\$0.00	\$750.00
20-10-541000	Utilities-Telephones	\$5,375.66	\$5,500.00	\$5,556.55	\$4,500.00
20-10-542000	Utilities-Water/Sewer	\$2,433.36	\$3,000.00	\$17,651.77	\$3,000.00
20-10-543000	Utilities-Electricity	\$7,234.68	\$8,500.00	\$7,256.00	\$8,500.00
20-10-544000	Utilities-Natural Gas	\$2,217.04	\$3,500.00	\$3,597.40	\$5,500.00
20-10-551000	Insurance ExpMedical	\$169,720.25	\$200,000.00	\$183,403.94	\$202,150.00
20-10-552000	Insurance ExpLife	\$448.04	\$800.00	\$733.60	\$0.00
20-10-561000	Repairs/MaintBuildings	\$0.00	\$0.00	\$89.94	\$3,000.00
20-10-562000	Repairs/MaintVeh./Machines	\$0.00	\$0.00	\$2,315.15	\$5,000.00
20-10-563000	Repairs/MaintAth. Facilities	\$21,874.00	\$21,420.00	\$6,985.64	\$22,100.00
20-10-564000	Repairs/MaintLandscape	\$2,658.00	\$0.00	\$1,471.69	\$0.00
20-10-565000	Repairs/MaintPlaygrounds	\$0.00	\$0.00	\$0.00	\$7,000.00
20-10-581000	Spec. PurpMembership	\$3,163.45	\$0.00	\$7,101.06	\$7,000.00
20-10-581100	IPRA/NRPA Staff & Board	\$0.00	\$5,500.00	\$17,888.12	\$28,000.00
20-10-581300	Staff CE, Training & Prof Development	\$0.00	\$5,000.00	\$3,469.32	\$5,000.00
20-10-581310	Meetings Staff & Board	\$125.00	\$0.00	\$8,341.58	\$11,500.00
20-10-581400	Spec. PurpMileage Reimburse.	\$266.29	\$3,000.00	\$3,323.96	\$4,500.00
20-10-581500	Spec. PurpAwards/Recognition	\$1,150.21	\$5,000.00	\$2,684.63	\$7,000.00
20-10-581600	Spec. Purp Foundation	\$0.00	\$0.00	\$0.00	\$3,500.00
20-10-581800	Employee Logowear	\$130.00	\$2,250.00	\$1,790.50	\$2,250.00
20-10-582000	Spec. PurpBank Serv Fees	\$549.52	\$500.00	\$224.29	\$1,200.00
20-10-582100	Spec. PurpCash Over and Short	\$65.29	\$0.00	(\$70.61)	\$0.00
20-10-583000	Spec. Purp-Credit Card Fees	\$7,674.44	\$24,000.00	\$32,952.59	\$30,000.00
20-10-584000	Media Marketing	\$494.12	\$9,612.88	\$3,632.21	\$6,114.00
20-10-584100	Branding/Signage	\$1,031.89	\$5,851.76	\$4,653.92	\$5,866.00
20-10-584200	Public Realtions Events Supplies	\$0.00	\$2,380.00	\$1,472.63	\$2,100.00
20-10-584300	Marketing-Annual Appeal Expenses	\$0.00	\$3,000.00	\$2,112.47	\$3,000.00
20-10-586000	Promotional Materials & PR	\$116.79	\$8,291.00	\$2,444.01	\$7,624.00
20-10-586500	Debt Retirement-Principal	\$0.00	\$0.00	\$40,253.62	\$40,253.62
20-10-586600	Debt Retirement-Notes Payable	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
20-10-586800	Debt Retirement-Interest	\$0.00	\$0.00	\$639.48	\$639.48
20-10-587000	Marketing Design and Print	\$155.94	\$3,372.00	\$1,654.04	\$3,546.00

		Actual YTD	Budget Annual	Prior YTD	Prior Budget
20-10-589000	Spec Purp-Sales Tax	\$81.00	\$700.00	\$425.00	\$700.00
Totals for Depar	tment(s) 10 - Administrative:	\$602,459.05	\$875,549.87	\$987,640.70	\$1,053,338.10
20-30-515000	Wages - Programming	\$35,718.42	\$171,563.00	\$154,608.53	\$174,387.25
20-30-529500	Contract Program Expense	\$15,205.02	\$75,199.10	\$97,592.12	\$101,772.00
20-30-539500	Supplies Program Expense	\$8,684.20	\$32,052.00	\$39,575.87	\$57,866.50
20-30-589500	Program Awards	\$0.00	\$0.00	\$2,307.02	\$2,322.00
Totals for Depar	tment(s) 30 - Programming:	\$59,607.64	\$278,814.10	\$294,083.54	\$336,347.75
20-40-514100	Wages-Supervisors	\$0.00	\$0.00	\$24,424.35	\$29,950.63
20-40-514200	Wages-Lifeguards	\$0.00	\$0.00	\$100,959.66	\$95,553.25
20-40-514300	Wages-Admissions	\$0.00	\$0.00	\$15,510.35	\$20,613.50
20-40-514500	Wages-Deck Attendant	\$0.00	\$0.00	\$11,737.94	\$23,141.00
20-40-514900	Wages-Facility Maintenance	\$0.00	\$0.00	\$1,405.26	\$4,882.50
20-40-515000	Wages-Aquatic Programs	\$0.00	\$2,606.00	\$7,685.74	\$12,581.25
20-40-523000	Cont. ServComputer Maint.	\$1,343.72	\$1,343.71	\$0.00	\$0.00
20-40-524000	Cont. ServRefuse Removal	\$0.00	\$0.00	\$1,863.65	\$1,702.00
20-40-524200	Cont/Serv-Custodial	\$0.00	\$0.00	\$4,514.00	\$4,758.00
20-40-525000	Cont. ServAlarm Monitoring	\$1,556.05	\$1,031.75	\$2,061.75	\$1,000.00
20-40-526000	Cont Lifeguard Certifications	\$0.00	\$0.00	\$3,018.00	\$1,600.00
20-40-526100	Cont. ServAquatic Inspections	\$1,068.74	\$1,000.00	\$1,000.09	\$1,625.00
20-40-529500	Cont. Serv. Aquatic Programs	\$0.00	\$960.00	\$0.00	\$384.00
20-40-529504	Cont Serv-Lifeguard Audits	\$350.00	\$350.00	\$3,475.00	\$1,900.00
20-40-529506	Cont/Serv-Pool Open/Close	\$1,221.96	\$5,290.00	(\$21.21)	\$10,871.00
20-40-529600	Cont Serv-Preseason Training	\$0.00	\$0.00	\$0.00	\$2,640.00
20-40-531000	Aquatic Mgr/Staff Office Supplies	\$0.00	\$0.00	\$1,740.33	\$2,034.50
20-40-531300	Computer	\$365.63	\$365.63	\$619.24	\$1,509.62
20-40-531500	Admissions Merchandise Supplies	\$0.00	\$0.00	\$851.42	\$2,146.40
20-40-532000	Staff Uniforms	\$0.00	\$0.00	\$3,728.53	\$5,498.67
20-40-532100	First Aid Supplies	\$0.00	\$0.00	\$1,010.91	\$1,358.49
20-40-532200	Aquatic Safety Supplies	\$567.94	\$568.00	\$156.92	\$4,757.70
20-40-533100	Supp./MaterJanitorial	\$0.00	\$0.00	\$1,852.45	\$2,738.31
20-40-533200	Supp./MaterChemicals	\$0.00	\$0.00	\$42,147.18	\$35,333.00

		Actual YTD	Budget Annual	Prior YTD	Prior Budget
20-40-535300	Supp./MaterSigns	\$118.00	\$200.00	\$185.63	\$0.00
20-40-537000	Supp./MaterOperational	\$0.00	\$360.00	\$1,794.42	\$6,178.46
20-40-539500	Supplies Aquatic Programs	\$0.00	\$0.00	\$2,343.60	\$4,082.50
20-40-541000	<b>Utilities-Telephone</b>	\$2,420.14	\$1,000.00	\$2,946.26	\$2,500.00
20-40-542000	Utilities-Water/Sewer	\$3,062.73	\$5,000.00	\$76,380.25	\$29,128.00
20-40-543000	Utilities-Electricity	\$5,848.52	\$5,000.00	\$36,116.67	\$36,000.00
20-40-544000	Utilities-Natural Gas	\$4,152.08	\$5,000.00	\$9,489.31	\$12,000.00
20-40-561000	Repairs/Maintenance-Buildings	\$6,354.01	\$1,000.00	\$20,390.99	\$51,450.00
20-40-566000	Repairs/Maintenance-Equipment	\$7,508.78	\$7,837.00	\$35,023.38	\$35,068.00
20-40-567000	Repairs/MaintSlides	\$446.00	\$0.00	\$8,227.28	\$21,250.00
20-40-581500	Spec. Purp Awards/Recognitio	\$0.00	\$0.00	\$641.73	\$438.00
20-40-586000	Marketing Promo Materials	\$0.00	\$2,056.00	\$1,987.04	\$5,380.00
Totals for Depar	rtment(s) 40 - Turtle Splash:	\$36,384.30	\$40,968.09	\$425,268.12	\$472,053.78
20-50-514300	Wages-Customer Service	\$0.00	\$0.00	\$2,797.54	\$5,461.08
20-50-517000	Wages-Rentals	\$691.08	\$1,584.00	\$481.08	\$0.00
20-50-521000	Cont/Ser - Maintenance	\$4,296.06	\$10,740.00	\$4,470.00	\$5,130.00
20-50-524000	Con. ServRefuse Removal-Reg.	\$0.00	\$0.00	\$769.13	\$1,600.00
20-50-524200	Cont/Serv-Custodial	\$0.00	\$280.00	\$2,806.00	\$14,400.00
20-50-525000	Cont/Ser - Alarm Monitor. Ser.	\$3,058.78	\$1,024.10	\$540.00	\$1,274.00
20-50-528600	Cont/Serv-Contracted Repairs Service	\$0.00	\$1,000.00	\$0.00	\$7,000.00
20-50-531000	Office Supplies	\$0.00	\$0.00	\$0.00	\$234.00
20-50-532200	Facility Safety Supplies	\$105.47	\$430.00	\$0.00	\$128.00
20-50-533100	Supplies/Materials-Janitorial	\$0.00	\$300.00	\$0.00	\$1,000.00
20-50-533600	Supplies/Materials Facility Equipment	\$0.00	\$100.00	\$2,366.56	\$200.00
20-50-542000	Utilities-Water/Sewer	\$993.28	\$1,100.00	\$1,119.59	\$1,200.00
20-50-543000	Utilities-Electricity	\$11,032.01	\$16,080.00	\$19,346.08	\$19,920.00
20-50-544000	Utilities-Natural Gas	\$1,235.80	\$2,400.00	\$1,914.12	\$2,700.00
20-50-561000	Repairs/MaintBuildings	\$919.78	\$1,000.00	\$324.60	\$899.00
20-50-568000	Repairs/MaintEquipment	\$51.90	\$0.00	\$76.08	\$0.00
Totals for Depar	rtment(s) 50 - Zone 250:	\$22,384.16	\$36,038.10	\$37,010.78	\$61,146.08
20-70-514300	CUSTOMER SERVICE STAFF	\$71,074.92	\$106,049.69	\$130,119.02	\$135,112.50

		Actual YTD	Budget Annual	Prior YTD	Prior Budget
20-70-514400	KIDS AREA STAFF	\$4,696.59	\$31,153.50	\$32,129.47	\$35,355.00
20-70-515000	Wages-ARC Programs	\$39,789.00	\$72,703.25	\$72,480.50	\$81,913.00
20-70-517000	Wages-Room Rentals	\$43.31	\$881.50	\$3,294.67	\$3,400.00
20-70-517100	Wages-Gym Attendants	\$1,390.51	\$0.00	\$0.00	\$0.00
20-70-521000	MAINTENANCE AGREEMENTS	\$17,752.72	\$30,235.99	\$28,929.15	\$38,544.85
20-70-521200	Cont/Ser - Subscriptions	\$0.00	\$143.88	\$0.00	\$0.00
20-70-524000	REFUSE DISPOSAL	\$0.00	\$1,272.00	\$1,333.01	\$2,067.00
20-70-524200	Cont/Serv-Custodial	\$90,920.71	\$110,000.00	\$166,186.73	\$147,748.08
20-70-525000	ALARM SYSTEM	\$12,516.87	\$900.00	\$1,145.25	\$720.00
20-70-528200	EQUIPMENT RENTAL	\$611.65	\$608.40	\$544.20	\$600.00
20-70-528600	Cont/Serv-Contracted Repairs	\$3,699.00	\$12,325.00	\$14,905.15	\$15,150.00
20-70-529500	Contractual-ARC Programs	\$0.00	\$390.00	\$0.00	\$0.00
20-70-531000	OFFICE SUPPLIES	\$994.51	\$1,700.00	\$881.71	\$2,772.00
20-70-532000	Supplies/Materials-Personnel	\$386.00	\$196.00	\$292.54	\$1,296.00
20-70-532200	Facility Safety Supplies	\$2,152.27	\$3,030.00	\$3,377.98	\$2,680.00
20-70-533100	Supplies/Materials-Janitorial	\$16,122.51	\$15,700.00	\$13,595.02	\$14,000.00
20-70-533600	Supplies/Materials Facility Equipment	\$1,794.73	\$4,285.00	\$5,613.86	\$5,710.00
20-70-535500	Suppliess/Materials-Treehouse	\$9.73	\$1,018.00	\$677.86	\$1,012.00
20-70-539500	Supplies-ARC Programs	\$253.83	\$6,370.48	\$3,644.98	\$4,246.00
20-70-541000	Telephones	\$15,836.37	\$16,924.00	\$18,128.53	\$16,600.00
20-70-542000	Water & Sewer	\$3,898.82	\$7,500.00	\$8,956.01	\$7,500.00
20-70-543000	Utilities-Electricity	\$87,925.04	\$96,000.00	\$113,630.66	\$96,000.00
20-70-544000	Natural Gas	\$5,835.08	\$7,800.00	\$5,912.16	\$6,780.00
20-70-561000	Repairs/MaintBuildings	\$18,223.74	\$6,554.00	\$6,281.00	\$6,846.00
20-70-568000	Repairs & MaintEquipment	\$7,163.17	\$17,160.00	\$12,983.32	\$20,410.00
20-70-581200	Marketing Supplies	\$342.72	\$9,594.00	\$6,349.73	\$9,605.00
20-70-586000	ARC Promotional Materials	\$57.75	\$5,521.00	\$1,720.76	\$4,850.00
Totals for Departm	ent(s) 70 - ARC:	\$403,491.55	\$566,015.69	\$653,113.27	\$660,917.43
<b>Total Expenses</b>		\$1,124,326.70	\$1,797,385.85	\$2,397,116.41	\$2,583,803.14

	Actual YTD	Budget Annual	Prior YTD	Prior Budget
BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)	\$38,181.27	\$0.00	\$20,867.20	\$0.00
ENDING FUND BALANCE	\$38,181.27	\$0.00	\$20,867.20	\$0.00

	Actual YTD	Budget Annual	Prior YTD	Prior Budget
30 - Lighting & Paving Fund				
Revenues				
30-10-411000 Tax Rev - Current Real Estate	\$848.71	\$924.07	\$1,657.98	\$1,774.78
30-10-412000 Tax Rev - Non-Current Real Est	\$3.66	\$0.00	\$0.23	\$0.00
30-10-413000 Tax Rev - County Interest	\$0.00	\$0.00	\$0.78	\$0.00
30-10-430000 Interest from Investments	\$10.33	\$0.00	\$51.26	\$0.00
Totals for Department(s) 10 - Administrative:	\$862.70	\$924.07	\$1,710.25	\$1,774.78
Total Revenues	\$862.70	\$924.07	\$1,710.25	\$1,774.78
Expenses				
30-10-582600 Spec. Purp. ExPaving	\$0.00	\$500.00	\$0.00	\$500.00
Totals for Department(s) 10 - Administrative:	\$0.00	\$500.00	\$0.00	\$500.00
Total Expenses	\$0.00	\$500.00	\$0.00	\$500.00
BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)	\$862.70	\$0.00	\$1,710.25	\$0.00
ENDING FUND BALANCE	\$862.70	\$0.00	\$1,710.25	\$0.00

	Actual YTD	Budget Annual	Prior YTD	Prior Budget
40 - Pension Fund				
Revenues				
40-10-411000 Tax Rev - Current Real Estate	\$75,534.89	\$75,773.47	\$108,183.00	\$108,261.86
40-10-412000 Tax Rev - Non-Current Real Est	\$243.52	\$0.00	\$41.99	\$0.00
40-10-413000 Tax Rev - County Interest	\$0.00	\$0.00	\$50.61	\$0.00
40-10-430000 Interest from Investments	\$434.80	\$0.00	\$2,439.95	\$0.00
Totals for Department(s) 10 - Administrative:	\$76,213.21	\$75,773.47	\$110,715.55	\$108,261.86
Total Revenues	\$76,213.21	\$75,773.47	\$110,715.55	\$108,261.86
Expenses				
40-10-583500 Spec. Purp. ExIMRF	\$62,718.22	\$97,000.00	\$69,543.25	\$110,000.00
Totals for Department(s) 10 - Administrative:	\$62,718.22	\$97,000.00	\$69,543.25	\$110,000.00
Total Expenses	\$62,718.22	\$97,000.00	\$69,543.25	\$110,000.00
BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)	\$13,494.99	\$0.00	\$41,172.30	\$0.00
ENDING FUND BALANCE	\$13,494.99	\$0.00	\$41,172.30	\$0.00

	Actual YTD	Budget Annual	Prior YTD	Prior Budget
45 - FICA				
Revenues				
45-10-411000 Tax Rev - Current Real Estate	\$106,088.33	\$106,267.67	\$102,794.57	\$102,937.50
45-10-412000 Tax Rev - Non-Current Real Est	\$183.77	\$0.00	\$25.66	\$0.00
45-10-413000 Tax Rev - County Interest	\$0.00	\$0.00	\$48.09	\$0.00
45-10-430000 Interest from Investments	\$186.48	\$0.00	\$1,348.52	\$0.00
Totals for Department(s) 10 - Administrative:	\$106,458.58	\$106,267.67	\$104,216.84	\$102,937.50
Total Revenues	\$106,458.58	\$106,267.67	\$104,216.84	\$102,937.50
Expenses				
45-10-583600 FICA Expense	\$75,892.38	\$111,500.00	\$117,941.55	\$122,500.00
Totals for Department(s) 10 - Administrative:	\$75,892.38	\$111,500.00	\$117,941.55	\$122,500.00
Total Expenses	\$75,892.38	\$111,500.00	\$117,941.55	\$122,500.00
BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)	\$30,566.20	\$0.00	(\$13,724.71)	\$0.00
ENDING FUND BALANCE	\$30,566.20	\$0.00	(\$13,724.71)	\$0.00

		Actual YTD	Budget Annual	Prior YTD	Prior Budget
50 - Liability Insuran	ce Fund				
Revenues					
50-10-411000	Tax Rev - Current Real Estate	\$75,534.89	\$75,773.47	\$64,661.09	\$64,779.64
50-10-412000	Tax Rev - Non-Current Real Est	\$153.81	\$0.00	\$34.65	\$0.00
50-10-413000	Tax Rev - County Interest	\$0.00	\$0.00	\$30.25	\$0.00
50-10-430000	Interest from Investments	\$206.79	\$0.00	\$1,062.12	\$0.00
Totals for Depart	tment(s) 10 - Administrative:	\$75,895.49	\$75,773.47	\$65,788.11	\$64,779.64
<b>Total Revenues</b>		\$75,895.49	\$75,773.47	\$65,788.11	\$64,779.64
Expenses					
50-10-553000	PDRMA/Gen. Liab/Workers Comp.	\$64,914.29	\$66,000.00	\$63,380.92	\$66,000.00
50-10-554000	Unemployment Comp. Insurance	\$0.00	\$25,000.00	\$0.00	\$1,000.00
Totals for Depart	tment(s) 10 - Administrative:	\$64,914.29	\$91,000.00	\$63,380.92	\$67,000.00
<b>Total Expenses</b>		\$64,914.29	\$91,000.00	\$63,380.92	\$67,000.00
BEGINNING FUND	BALANCE	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEI	FICIT)	\$10,981.20	\$0.00	\$2,407.19	\$0.00
ENDING FUND BAL	ANCE	\$10,981.20	\$0.00	\$2,407.19	\$0.00

	Actual YTD	Budget Annual	Prior YTD	Prior Budget
60 - Audit Fund				
Revenues				
60-10-411000 Tax Rev - Current Real Estate	\$14,852.36	\$14,785.07	\$17,823.24	\$17,747.83
60-10-412000 Tax Rev - Non-Current Real Est	\$26.48	\$0.00	\$5.20	\$0.00
60-10-413000 Tax Rev - County Interest	\$0.00	\$0.00	\$8.34	\$0.00
60-10-430000 Interest from Investments	\$36.74	\$0.00	\$193.91	\$0.00
Totals for Department(s) 10 - Administrative:	\$14,915.58	\$14,785.07	\$18,030.69	\$17,747.83
Total Revenues	\$14,915.58	\$14,785.07	\$18,030.69	\$17,747.83
Expenses				
60-10-584500 Audit Service Expense	\$16,950.00	\$17,500.00	\$18,050.00	\$16,500.00
Totals for Department(s) 10 - Administrative:	\$16,950.00	\$17,500.00	\$18,050.00	\$16,500.00
Total Expenses	\$16,950.00	\$17,500.00	\$18,050.00	\$16,500.00
BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)	(\$2,034.42)	\$0.00	(\$19.31)	\$0.00
ENDING FUND BALANCE	(\$2,034.42)	\$0.00	(\$19.31)	\$0.00

		Actual YTD	Budget Annual	Prior YTD	Prior Budget
70 - Handicapped Re	creation Fund				
Revenues					
70-10-411000	Tax Rev - Current Real Estate	\$364,943.83	\$365,930.42	\$347,760.69	\$348,745.16
70-10-412000	Tax Rev - Non-Current Real Est	\$576.75	\$0.00	\$93.84	\$0.00
70-10-413000	Tax Rev - County Interest	\$0.00	\$0.00	\$162.69	\$0.00
70-10-430000	Interest from Investments	\$422.03	\$0.00	\$8,827.17	\$0.00
70-10-489000	Reimbursed Expense-ADA	\$0.00	\$170,670.00	\$0.00	\$102,703.20
Totals for Depar	rtment(s) 10 - Administrative:	\$365,942.61	\$536,600.42	\$356,844.39	\$451,448.36
<b>Total Revenues</b>		\$365,942.61	\$536,600.42	\$356,844.39	\$451,448.36
Expenses					
70-10-510000	Salaries-Supervisors	\$19,938.00	\$19,938.00	\$17,764.00	\$17,764.00
70-10-522100	Con. ServRent-Toilets	\$13,124.30	\$16,960.00	\$8,161.01	\$16,960.00
70-10-529900	Cont Services-Inclusion	\$0.00	\$23,000.00	\$24,334.41	\$23,000.00
70-10-534100	Fuel/Oil-Accessible Bus	\$578.58	\$0.00	\$631.07	\$5,000.00
70-10-535000	Supplies/Materials-Landscape	\$29,463.98	\$16,720.00	\$0.00	\$0.00
70-10-535600	Supplies & Materials-Playgrounds	\$0.00	\$2,442.00	\$0.00	\$0.00
70-10-562000	Repairs/MaintVeh./Machines	\$0.00	\$0.00	\$625.43	\$3,000.00
70-10-564000	Repairs/MaintLandscape	\$90,216.00	\$91,610.00	\$34,586.96	\$36,979.20
70-10-585500	WDSRA Operations	\$177,480.00	\$182,965.21	\$170,630.00	\$348,745.16
70-10-585800	Transfer to IPDLAF Capital	\$0.00	\$182,965.21	\$0.00	\$0.00
Totals for Depar	rtment(s) 10 - Administrative:	\$330,800.86	\$536,600.42	\$256,732.88	\$451,448.36
<b>Total Expenses</b>		\$330,800.86	\$536,600.42	\$256,732.88	\$451,448.36
BEGINNING FUND	DAI ANCE	\$0.00	\$0.00	\$0.00	\$0.00
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NET SURPLUS/(DE	FICIT)	\$35,141.75	\$0.00	\$100,111.51	\$0.00

	Actual YTD	Budget Annual	Prior YTD	Prior Budget
ENDING FUND BALANCE	\$35,141.75	\$0.00	\$100,111.51	\$0.00

		Actual YTD	Budget Annual	Prior YTD	Prior Budget
80 - 2020A GO REFU	INDING BONDS				
Revenues					
80-10-411000	Tax Rev - Current Real Estate	\$0.00	\$0.00	\$0.00	\$0.00
80-10-412000	Tax Rev - Non-Current Real Est	\$178.23	\$0.00	\$44.47	\$0.00
Totals for Depart	tment(s) 10 - Administrative:	\$178.23	\$0.00	\$44.47	\$0.00
<b>Total Revenues</b>		\$178.23	\$0.00	\$44.47	\$0.00
Expenses					
80-10-586600	Debt Retirement-Interest	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Depart	tment(s) 10 - Administrative:	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenses</b>		\$0.00	\$0.00	\$0.00	\$0.00
BEGINNING FUND	BALANCE	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEF	FICIT)	\$178.23	\$0.00	\$44.47	\$0.00
ENDING FUND BAL	ANCE	\$178.23	\$0.00	\$44.47	\$0.00

	Actual YTD	Budget Annual	Prior YTD	Prior Budget
81 - 2020B GO REFUNDING BONDS				
Revenues				
81-10-411000 Tax Rev - Current Real Estate	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 10 - Administrative:	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues	\$0.00	\$0.00	\$0.00	\$0.00
Expenses				
81-10-586600 Debt Retirement-Interest	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Department(s) 10 - Administrative:	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenses	\$0.00	\$0.00	\$0.00	\$0.00
BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)	\$0.00	\$0.00	\$0.00	\$0.00
ENDING FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00

		Actual YTD	Budget Annual	Prior YTD	Prior Budget
82 - 2012 Rec Center	Bonds				
Revenues					
82-10-411000	Tax Rev - Current Real Estate	\$401,862.56	\$402,728.97	\$401,644.96	\$402,484.49
82-10-412000	Tax Rev - Non-Current Real Est	\$476.39	\$0.00	\$136.66	\$0.00
82-10-413000	Tax Rev - County Interest	\$0.00	\$0.00	\$187.90	\$0.00
82-10-430000	Interest from Investments	\$525.94	\$0.00	\$4,128.16	\$0.00
Totals for Depar	tment(s) 10 - Administrative:	\$402,864.89	\$402,728.97	\$406,097.68	\$402,484.49
<b>Total Revenues</b>		\$402,864.89	\$402,728.97	\$406,097.68	\$402,484.49
Expenses					
82-10-586600	Debt Retirement-Interest	\$199,187.50	\$398,375.00	\$398,375.00	\$398,375.00
82-10-586700	Bond Registrar's Fees	\$0.00	\$750.00	\$475.00	\$500.00
82-10-591000	Escrow Agent Expense	\$287,012.92	\$0.00	\$0.00	\$0.00
Totals for Depar	rtment(s) 10 - Administrative:	\$486,200.42	\$399,125.00	\$398,850.00	\$398,875.00
Total Expenses		\$486,200.42	\$399,125.00	\$398,850.00	\$398,875.00
BEGINNING FUND	BALANCE	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DE	FICIT)	(\$83,335.53)	\$0.00	\$7,247.68	\$0.00
ENDING FUND BAI	LANCE	(\$83,335.53)	\$0.00	\$7,247.68	\$0.00

		Actual YTD	Budget Annual	Prior YTD	Prior Budget
83 - 2013 Rec Center	Bonds				
Revenues					
83-10-411000	Tax Rev - Current Real Estate	\$526,622.43	\$527,806.21	\$508,584.47	\$509,754.75
83-10-412000	Tax Rev - Non-Current Real Est	\$525.90	\$0.00	\$146.97	\$0.00
83-10-413000	Tax Rev - County Interest	\$0.00	\$0.00	\$237.92	\$0.00
83-10-430000	Interest from Investments	\$826.67	\$0.00	\$4,067.42	\$0.00
	tment(s) 10 - Administrative:	\$527,975.00	\$527,806.21	\$513,036.78	\$509,754.75
<b>Total Revenues</b>		\$527,975.00	\$527,806.21	\$513,036.78	\$509,754.75
Expenses					
83-10-586500	Debt Retirement-Principal	\$290,000.00	\$290,000.00	\$260,000.00	\$260,000.00
83-10-586600	Debt Retirement-Interest	\$126,925.00	\$239,350.00	\$249,750.00	\$244,550.00
83-10-586700	Bond Registrar's Fees	\$0.00	\$750.00	\$475.00	\$500.00
83-10-591000	Escrow Agent Expense	\$83,396.39	\$0.00	\$0.00	\$0.00
Totals for Depar	tment(s) 10 - Administrative:	\$500,321.39	\$530,100.00	\$510,225.00	\$505,050.00
Total Expenses		\$500,321.39	\$530,100.00	\$510,225.00	\$505,050.00
BEGINNING FUND	BALANCE	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEI	FICIT)	\$27,653.61	\$0.00	\$2,811.78	\$0.00
ENDING FUND BAL	ANCE	\$27,653.61	\$0.00	\$2,811.78	\$0.00

		Actual YTD	<b>Budget Annual</b>	Prior YTD	Prior Budget
85 - Annual Bond Ro	ollover				
Revenues					
85-10-411000	Tax Rev - Current Real Estate	\$763,411.57	\$765,188.39	\$746,089.69	\$748,160.28
85-10-412000	Tax Rev - Non-Current Real Est	\$805.91	\$0.00	\$79.48	\$0.00
85-10-413000	Tax Rev - County Interest	\$0.00	\$0.00	\$349.03	\$0.00
85-10-430000	Interest from Investments	\$843.42	\$0.00	\$4,972.48	\$0.00
Totals for Depa	rtment(s) 10 - Administrative:	\$765,060.90	\$765,188.39	\$751,490.68	\$748,160.28
Total Revenues		\$765,060.90	\$765,188.39	\$751,490.68	\$748,160.28
Expenses					
85-10-586500	Debt Retirement-Principal	\$720,600.00	\$720,600.00	\$705,000.00	\$705,000.00
85-10-586600	Debt Retirement-Interest	\$36,353.53	\$36,353.53	\$35,570.25	\$35,570.25
85-10-586700	Bond Registrar's Fees	\$19.79	\$2,250.00	\$475.00	\$1,425.00
Totals for Depa	rtment(s) 10 - Administrative:	\$756,973.32	\$759,203.53	\$741,045.25	\$741,995.25
Total Expenses		\$756,973.32	\$759,203.53	\$741,045.25	\$741,995.25
BEGINNING FUND	BALANCE	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DE	FICIT)	\$8,087.58	\$0.00	\$10,445.43	\$0.00
ENDING FUND BA	LANCE	\$8,087.58	\$0.00	\$10,445.43	\$0.00

		Actual YTD	Budget Annual	Prior YTD	Prior Budget
86 - 2010 Go Limited	Park Bonds				
Revenues					
86-10-411000	Tax Rev - Current Real Estate	\$41,586.62	\$41,521.85	\$42,278.41	\$42,506.22
86-10-412000	Tax Rev - Non-Current Real Est	\$36.76	\$0.00	\$8.09	\$0.00
86-10-413000	Tax Rev - County Interest	\$0.00	\$0.00	\$19.78	\$0.00
86-10-430000	Interest from Investments	\$70.20	\$0.00	\$403.18	\$0.00
Totals for Depar	rtment(s) 10 - Administrative:	\$41,693.58	\$41,521.85	\$42,709.46	\$42,506.22
<b>Total Revenues</b>		\$41,693.58	\$41,521.85	\$42,709.46	\$42,506.22
Expenses					
86-10-586500	Debt Retirement-Principal	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
86-10-586600	Debt Retirement-Interest	\$21,575.00	\$21,075.00	\$22,575.00	\$22,075.00
86-10-586700	Bond Registrar's Fees	\$750.00	\$750.00	\$750.00	\$500.00
Totals for Depar	tment(s) 10 - Administrative:	\$42,325.00	\$41,825.00	\$43,325.00	\$42,575.00
Total Expenses		\$42,325.00	\$41,825.00	\$43,325.00	\$42,575.00
BEGINNING FUND	BALANCE	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEI	FICIT)	(\$631.42)	\$0.00	(\$615.54)	\$0.00
ENDING FUND BAI	ANCE	(\$631.42)	\$0.00	(\$615.54)	\$0.00

		Actual YTD	<b>Budget Annual</b>	Prior YTD	Prior Budget
87 - 2017 Alternate R	ev Bonds/Debt Certificates				
Revenues					
87-10-412000	Tax Rev - Non-Current Real Est	\$112.34	\$0.00	\$40.09	\$0.00
87-10-430000	Interest From Investments	\$177.32	\$0.00	\$413.22	\$0.00
87-10-470000	Bond Issue Proceeds	\$143,515.06	\$147,000.00	\$143,646.76	\$147,000.00
Totals for Depar	rtment(s) 10 - Administrative:	\$143,804.72	\$147,000.00	\$144,100.07	\$147,000.00
<b>Total Revenues</b>		\$143,804.72	\$147,000.00	\$144,100.07	\$147,000.00
Expenses					
87-10-521000	Cont/Ser - Attorney Fees	\$3,515.06	\$6,500.00	\$3,646.76	\$6,500.00
87-10-586600	Debt Retirement-Interest	\$140,000.00	\$140,000.00	\$140,000.00	\$140,000.00
87-10-586700	Bond Registrar Fees	\$475.01	\$750.00	\$39.58	\$500.00
Totals for Depar	rtment(s) 10 - Administrative:	\$143,990.07	\$147,250.00	\$143,686.34	\$147,000.00
<b>Total Expenses</b>		\$143,990.07	\$147,250.00	\$143,686.34	\$147,000.00
BEGINNING FUND	RALANCE	\$0.00	\$0.00	\$0.00	\$0.00
DEGINANG PUND	BALANCE	φυ.συ	φυ.υυ	φ <b>υ.υυ</b>	φ <b>υ.υυ</b>
NET SURPLUS/(DE	FICIT)	(\$185.35)	\$0.00	\$413.73	\$0.00
ENDING FUND BAI	LANCE	(\$185.35)	\$0.00	\$413.73	\$0.00

		Actual YTD	Budget Annual	Prior YTD	Prior Budget
88 - 2015B Limited R	efunding Bonds				
Revenues					
88-10-430000	Interest From Investments	\$247.69	\$0.00	\$0.00	\$0.00
88-10-470000	Bond Issue Proceeds	\$398,715.59	\$406,450.00	\$398,529.98	\$405,912.50
Totals for Depar	tment(s) 10 - Administrative:	\$398,963.28	\$406,450.00	\$398,529.98	\$405,912.50
<b>Total Revenues</b>		\$398,963.28	\$406,450.00	\$398,529.98	\$405,912.50
Expenses					
88-10-521000	Cont/Ser - Attorney Fees	\$9,765.59	\$17,000.00	\$10,117.48	\$17,000.00
88-10-586500	Debt Retirement-Principal	\$270,000.00	\$270,000.00	\$260,000.00	\$260,000.00
88-10-586600	Debt Retirement-Interest	\$124,350.00	\$124,350.00	\$132,475.00	\$128,412.50
88-10-586700	Bond Registrars Fees	\$475.00	\$750.00	\$475.00	\$500.00
Totals for Depar	tment(s) 10 - Administrative:	\$404,590.59	\$412,100.00	\$403,067.48	\$405,912.50
<b>Total Expenses</b>		\$404,590.59	\$412,100.00	\$403,067.48	\$405,912.50
BEGINNING FUND	RALANCE	\$0.00	\$0.00	\$0.00	\$0.00
DEGINATION TOND	B.E.I.VCD	<b>\$3,00</b>	φο.	40100	<b>40.00</b>
NET SURPLUS/(DE	FICIT)	(\$5,627.31)	\$0.00	(\$4,537.50)	\$0.00
ENDING FUND BAI	ANCE	(\$5,627.31)	\$0.00	(\$4,537.50)	\$0.00

		Actual YTD	Budget Annual	Prior YTD	Prior Budget
89 - 2015A Alt Rev Bo	nds				
Revenues					
89-10-430000	Interest From Investments	\$171.61	\$0.00	\$0.00	\$0.00
89-10-470000	Bond Issue Proceeds	\$206,123.51	\$211,575.00	\$206,312.66	\$211,575.00
Totals for Departs	ment(s) 10 - Administrative:	\$206,295.12	\$211,575.00	\$206,312.66	\$211,575.00
<b>Total Revenues</b>		\$206,295.12	\$211,575.00	\$206,312.66	\$211,575.00
Expenses					
89-10-521000	Cont/Ser - Attorney Fees	\$5,048.51	\$10,000.00	\$5,237.66	\$10,000.00
89-10-586600	Debt Retirement-Interest	\$201,075.00	\$201,075.00	\$201,094.79	\$201,075.00
89-10-586700	Bond Registrar Fees	\$475.00	\$750.00	\$475.00	\$500.00
Totals for Departs	ment(s) 10 - Administrative:	\$206,598.51	\$211,825.00	\$206,807.45	\$211,575.00
<b>Total Expenses</b>		\$206,598.51	\$211,825.00	\$206,807.45	\$211,575.00
BEGINNING FUND F	BALANCE	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEF	ICIT)	(\$303.39)	\$0.00	(\$494.79)	\$0.00
ENDING FUND BAL	ANCE	(\$303.39)	\$0.00	(\$494.79)	\$0.00

		Actual YTD	Budget Annual	Prior YTD	Prior Budget
90 - Capital Projects					
Revenues					
90-10-430000	Interest from Investments	\$501.79	\$2,500.00	\$915.21	\$2,500.00
90-10-452000	Donations - Land/Cash	\$3,025.50	\$4,000.00	\$0.00	\$4,000.00
90-10-470000	Bond Issue Proceeds	\$8,036.62	\$0.00	\$256,709.25	\$0.00
90-10-485100	Revenue - Miscellaneous	\$4,813.95	\$0.00	\$4,902.23	\$0.00
90-10-485200	Fund Transfer Revenue	\$11,330.00	\$0.00	\$0.00	\$0.00
Totals for Depar	tment(s) 10 - Administrative:	\$27,707.86	\$6,500.00	\$262,526.69	\$6,500.00
<b>Total Revenues</b>		\$27,707.86	\$6,500.00	\$262,526.69	\$6,500.00
Expenses					
90-10-521000	Attorney Fees	\$196.84	\$0.00	\$6,512.15	\$0.00
90-10-521300	Planning Consultants	\$0.00	\$15,000.00	\$6,745.04	\$20,000.00
90-10-561000	Building Repairs/Maintenance	\$0.00	\$45,000.00	\$0.00	\$0.00
90-10-571000	Equipment Acquisition	\$56,330.00	\$0.00	\$6,469.00	\$0.00
90-10-574000	Development Projects	\$129,891.75	\$130,000.00	\$43,297.25	\$0.00
90-10-574400	Capital-Play Areas	\$0.00	\$0.00	\$0.00	\$0.00
Totals for Depar	tment(s) 10 - Administrative:	\$186,418.59	\$190,000.00	\$63,023.44	\$20,000.00
<b>Total Expenses</b>		\$186,418.59	\$190,000.00	\$63,023.44	\$20,000.00
BEGINNING FUND	BALANCE	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DE	FICIT)	(\$158,710.73)	\$0.00	\$199,503.25	\$0.00
ENDING FUND BAI	ANCE	(\$158,710.73)	\$0.00	\$199,503.25	\$0.00

		Actual YTD	Budget Annual	Prior YTD	Prior Budget
20 - Recreation Fund					
Revenues					
20-30-451000	Rev- Appeal Sponsorships	\$158.49	\$15,500.00	\$34,185.90	\$33,500.00
20-30-451200	Revenue-Sponsorships General	\$4,012.42	\$4,700.00	\$0.00	\$0.00
20-30-452000	Donations	\$1,700.00	\$0.00	\$0.00	\$0.00
20-30-461000	Concessions	\$0.00	\$0.00	\$1,767.04	\$1,130.00
20-30-461300	Revenue-Costumes	\$0.00	\$0.00	\$739.50	\$0.00
20-30-490000	Program Revenue	\$48,783.11	\$375,484.10	\$429,459.95	\$510,446.00
20-30-491000	Rev-Ticket Sales	\$0.00	\$4,050.00	\$16,848.59	\$12,545.00
20-30-492000	RevAdvertisers	\$0.00	\$900.00	\$1,957.00	\$1,315.00
Totals for Departs	ment(s) 30 - Programming:	\$54,654.02	\$400,634.10	\$484,957.98	\$558,936.00
20-40-421000	Admissions RevDaily Fees	\$0.00	\$0.00	\$239,979.29	\$317,835.00
20-40-422000	Admissions RevPasses	\$0.00	\$0.00	\$78,253.00	\$45,650.00
20-40-443000	Rev Rentals	\$600.00	\$0.00	\$25,505.00	\$18,110.00
20-40-462000	Concess. RevAquatics	\$0.00	\$0.00	\$12,567.86	\$12,232.00
20-40-463000	Merchandise Sales	\$0.00	\$0.00	\$3,066.00	\$3,712.25
20-40-485000	Revenue - Miscellaneous	\$0.00	\$0.00	\$3,150.00	\$0.00
20-40-490000	Program Rev. Aquatics	\$0.00	\$8,256.00	\$30,617.60	\$38,001.00
20-40-491000	Revenue-Sponsorships	\$0.00	\$0.00	\$9,610.00	\$0.00
20-40-494000	Rev Staff Uniform & Certification	\$399.00	\$0.00	\$8,325.00	\$6,763.00
Totals for Departs	ment(s) 40 - Turtle Splash:	\$999.00	\$8,256.00	\$411,073.75	\$442,303.25
20-50-441000	Room Rentals	\$0.00	\$425.00	\$385.00	\$2,700.00
20-50-445000	Gym Rentals	\$14,556.70	\$35,480.00	\$37,954.67	\$64,540.00
20-50-462000	Vending Machine Sales	\$17.35	\$50.00	\$30.80	\$960.00
20-50-485000	Miscellaneous Revenue	\$0.00	\$500.00	\$0.00	\$0.00
	ment(s) 50 - Zone 250:	\$14,574.05	\$36,455.00	\$38,370.47	\$68,200.00
20-70-421000	Admissions RevGuest Fees	\$9,699.00	\$9,720.00	\$11,442.68	\$12,840.00
20-70-431000	TREEHOUSE DAILY	\$156.00	\$31,550.00	\$24,170.84	\$32,880.00
20-70-435000	TREEHOUSE MEMBERSHIP	\$463.14	\$13,024.00	\$13,538.63	\$15,264.00
20-70-441000	ROOM RENTAL	\$1,141.00	\$57,585.00	\$75,525.00	\$80,730.00

		Actual YTD	Budget Annual	Prior YTD	Prior Budget
20-70-445000	RENTAL REVENUE GYM	\$7,967.20	\$48,348.00	\$52,353.28	\$45,330.00
20-70-451000	ADULT MEMBERSHIP	\$108,701.27	\$107,730.00	\$122,817.72	\$85,638.00
20-70-452000	COUPLE MEMBERSHIP	\$4,547.52	\$37,254.00	\$45,046.02	\$66,788.00
20-70-453000	FAMILY MEMBERSHIP	\$4,924.81	\$54,495.00	\$66,924.18	\$83,970.00
20-70-454000	YOUTH MEMBERSHIP	\$656.74	\$6,948.00	\$19,771.82	\$9,240.00
20-70-455000	SENIOR MEMBERSHIP	\$14,202.33	\$63,372.00	\$52,782.74	\$57,768.00
20-70-456000	SPECIALTY MEMBERSHIP	\$17,826.11	\$24,255.00	\$33,500.75	\$38,145.00
20-70-458000	Track Pass	\$7,354.44	\$8,000.00	\$13,225.55	\$11,025.00
20-70-462000	VENDING MACHINE SALES	\$363.24	\$400.00	\$479.10	\$1,560.00
20-70-465000	Merchandise Sales Revenue	\$15.00	\$53.00	\$28.00	\$102.00
20-70-490000	Program Rev-ARC Center	\$33,447.39	\$127,975.00	\$82,687.98	\$138,200.00
Totals for Depar	rtment(s) 70 - ARC:	\$211,465.19	\$590,709.00	\$614,294.29	\$679,480.00
<b>Total Revenues</b>		\$281,692.26	\$1,036,054.10	\$1,548,696.49	\$1,748,919.25
Expenses					
20-30-515000	Wages - Programming	\$35,718.42	\$171,563.00	\$154,608.53	\$174,387.25
20-30-529500	Contract Program Expense	\$15,205.02	\$75,199.10	\$97,592.12	\$101,772.00
20-30-539500	Supplies Program Expense	\$8,684.20	\$32,052.00	\$39,575.87	\$57,866.50
20-30-589500	Program Awards	\$0.00	\$0.00	\$2,307.02	\$2,322.00
Totals for Depar	rtment(s) 30 - Programming:	\$59,607.64	\$278,814.10	\$294,083.54	\$336,347.75
20-40-514100	Wages-Supervisors	\$0.00	\$0.00	\$24,424.35	\$29,950.63
20-40-514200	Wages-Lifeguards	\$0.00	\$0.00	\$100,959.66	\$95,553.25
20-40-514300	Wages-Admissions	\$0.00	\$0.00	\$15,510.35	\$20,613.50
20-40-514500	Wages-Deck Attendant	\$0.00	\$0.00	\$11,737.94	\$23,141.00
20-40-514900	Wages-Facility Maintenance	\$0.00	\$0.00	\$1,405.26	\$4,882.50
20-40-515000	Wages-Aquatic Programs	\$0.00	\$2,606.00	\$7,685.74	\$12,581.25
20-40-523000	Cont. ServComputer Maint.	\$1,343.72	\$1,343.71	\$0.00	\$0.00
20-40-524000	Cont. ServRefuse Removal	\$0.00	\$0.00	\$1,863.65	\$1,702.00
20-40-524200	Cont/Serv-Custodial	\$0.00	\$0.00	\$4,514.00	\$4,758.00
20-40-525000	Cont. ServAlarm Monitoring	\$1,556.05	\$1,031.75	\$2,061.75	\$1,000.00

		Actual YTD	Budget Annual	Prior YTD	Prior Budget
20-40-526000	Cont Lifeguard Certifications	\$0.00	\$0.00	\$3,018.00	\$1,600.00
20-40-526100	Cont. ServAquatic Inspections	\$1,068.74	\$1,000.00	\$1,000.09	\$1,625.00
20-40-529500	Cont. Serv. Aquatic Programs	\$0.00	\$960.00	\$0.00	\$384.00
20-40-529504	Cont Serv-Lifeguard Audits	\$350.00	\$350.00	\$3,475.00	\$1,900.00
20-40-529506	Cont/Serv-Pool Open/Close	\$1,221.96	\$5,290.00	(\$21.21)	\$10,871.00
20-40-529600	Cont Serv-Preseason Training	\$0.00	\$0.00	\$0.00	\$2,640.00
20-40-531000	Aquatic Mgr/Staff Office Supplies	\$0.00	\$0.00	\$1,740.33	\$2,034.50
20-40-531300	Computer	\$365.63	\$365.63	\$619.24	\$1,509.62
20-40-531500	Admissions Merchandise Supplies	\$0.00	\$0.00	\$851.42	\$2,146.40
20-40-532000	Staff Uniforms	\$0.00	\$0.00	\$3,728.53	\$5,498.67
20-40-532100	First Aid Supplies	\$0.00	\$0.00	\$1,010.91	\$1,358.49
20-40-532200	Aquatic Safety Supplies	\$567.94	\$568.00	\$156.92	\$4,757.70
20-40-533100	Supp./MaterJanitorial	\$0.00	\$0.00	\$1,852.45	\$2,738.31
20-40-533200	Supp./MaterChemicals	\$0.00	\$0.00	\$42,147.18	\$35,333.00
20-40-535300	Supp./MaterSigns	\$118.00	\$200.00	\$185.63	\$0.00
20-40-537000	Supp./MaterOperational	\$0.00	\$360.00	\$1,794.42	\$6,178.46
20-40-539500	Supplies Aquatic Programs	\$0.00	\$0.00	\$2,343.60	\$4,082.50
20-40-541000	Utilities-Telephone	\$2,420.14	\$1,000.00	\$2,946.26	\$2,500.00
20-40-542000	Utilities-Water/Sewer	\$3,062.73	\$5,000.00	\$76,380.25	\$29,128.00
20-40-543000	Utilities-Electricity	\$5,848.52	\$5,000.00	\$36,116.67	\$36,000.00
20-40-544000	Utilities-Natural Gas	\$4,152.08	\$5,000.00	\$9,489.31	\$12,000.00
20-40-561000	Repairs/Maintenance-Buildings	\$6,354.01	\$1,000.00	\$20,390.99	\$51,450.00
20-40-566000	Repairs/Maintenance-Equipment	\$7,508.78	\$7,837.00	\$35,023.38	\$35,068.00
20-40-567000	Repairs/MaintSlides	\$446.00	\$0.00	\$8,227.28	\$21,250.00
20-40-581500	Spec. Purp Awards/Recognitio	\$0.00	\$0.00	\$641.73	\$438.00
20-40-586000	Marketing Promo Materials	\$0.00	\$2,056.00	\$1,987.04	\$5,380.00
Totals for Depar	rtment(s) 40 - Turtle Splash:	\$36,384.30	\$40,968.09	\$425,268.12	\$472,053.78
20-50-514300	Wages-Customer Service	\$0.00	\$0.00	\$2,797.54	\$5,461.08
20-50-517000	Wages-Rentals	\$691.08	\$1,584.00	\$481.08	\$0.00
20-50-521000	Cont/Ser - Maintenance	\$4,296.06	\$10,740.00	\$4,470.00	\$5,130.00
20-50-524000	Con. ServRefuse Removal-Reg.	\$0.00	\$0.00	\$769.13	\$1,600.00
20-50-524200	Cont/Serv-Custodial	\$0.00	\$280.00	\$2,806.00	\$14,400.00

		Actual YTD	Budget Annual	Prior YTD	Prior Budget
20-50-525000	Cont/Ser - Alarm Monitor. Ser.	\$3,058.78	\$1,024.10	\$540.00	\$1,274.00
20-50-528600	Cont/Serv-Contracted Repairs Service	\$0.00	\$1,000.00	\$0.00	\$7,000.00
20-50-531000	Office Supplies	\$0.00	\$0.00	\$0.00	\$234.00
20-50-532200	Facility Safety Supplies	\$105.47	\$430.00	\$0.00	\$128.00
20-50-533100	Supplies/Materials-Janitorial	\$0.00	\$300.00	\$0.00	\$1,000.00
20-50-533600	Supplies/Materials Facility Equipment	\$0.00	\$100.00	\$2,366.56	\$200.00
20-50-542000	Utilities-Water/Sewer	\$993.28	\$1,100.00	\$1,119.59	\$1,200.00
20-50-543000	Utilities-Electricity	\$11,032.01	\$16,080.00	\$19,346.08	\$19,920.00
20-50-544000	Utilities-Natural Gas	\$1,235.80	\$2,400.00	\$1,914.12	\$2,700.00
20-50-561000	Repairs/MaintBuildings	\$919.78	\$1,000.00	\$324.60	\$899.00
20-50-568000	Repairs/MaintEquipment	\$51.90	\$0.00	\$76.08	\$0.00
Totals for Depa	rtment(s) 50 - Zone 250:	\$22,384.16	\$36,038.10	\$37,010.78	\$61,146.08
20-70-514300	CUSTOMER SERVICE STAFF	\$71,074.92	\$106,049.69	\$130,119.02	\$135,112.50
20-70-514400	KIDS AREA STAFF	\$4,696.59	\$31,153.50	\$32,129.47	\$35,355.00
20-70-515000	Wages-ARC Programs	\$39,789.00	\$72,703.25	\$72,480.50	\$81,913.00
20-70-517000	Wages-Room Rentals	\$43.31	\$881.50	\$3,294.67	\$3,400.00
20-70-517100	Wages-Gym Attendants	\$1,390.51	\$0.00	\$0.00	\$0.00
20-70-521000	MAINTENANCE AGREEMENTS	\$17,752.72	\$30,235.99	\$28,929.15	\$38,544.85
20-70-521200	Cont/Ser - Subscriptions	\$0.00	\$143.88	\$0.00	\$0.00
20-70-524000	REFUSE DISPOSAL	\$0.00	\$1,272.00	\$1,333.01	\$2,067.00
20-70-524200	Cont/Serv-Custodial	\$90,920.71	\$110,000.00	\$166,186.73	\$147,748.08
20-70-525000	ALARM SYSTEM	\$12,516.87	\$900.00	\$1,145.25	\$720.00
20-70-528200	EQUIPMENT RENTAL	\$611.65	\$608.40	\$544.20	\$600.00
20-70-528600	Cont/Serv-Contracted Repairs	\$3,699.00	\$12,325.00	\$14,905.15	\$15,150.00
20-70-529500	Contractual-ARC Programs	\$0.00	\$390.00	\$0.00	\$0.00
20-70-531000	OFFICE SUPPLIES	\$994.51	\$1,700.00	\$881.71	\$2,772.00
20-70-532000	Supplies/Materials-Personnel	\$386.00	\$196.00	\$292.54	\$1,296.00
20-70-532200	Facility Safety Supplies	\$2,152.27	\$3,030.00	\$3,377.98	\$2,680.00
20-70-533100	Supplies/Materials-Janitorial	\$16,122.51	\$15,700.00	\$13,595.02	\$14,000.00
20-70-533600	Supplies/Materials Facility Equipment	\$1,794.73	\$4,285.00	\$5,613.86	\$5,710.00
20-70-535500	Suppliess/Materials-Treehouse	\$9.73	\$1,018.00	\$677.86	\$1,012.00
20-70-539500	Supplies-ARC Programs	\$253.83	\$6,370.48	\$3,644.98	\$4,246.00

		Actual YTD	<b>Budget Annual</b>	Prior YTD	Prior Budget
20-70-541000	Telephones	\$15,836.37	\$16,924.00	\$18,128.53	\$16,600.00
20-70-542000	Water & Sewer	\$3,898.82	\$7,500.00	\$8,956.01	\$7,500.00
20-70-543000	Utilities-Electricity	\$87,925.04	\$96,000.00	\$113,630.66	\$96,000.00
20-70-544000	Natural Gas	\$5,835.08	\$7,800.00	\$5,912.16	\$6,780.00
20-70-561000	Repairs/MaintBuildings	\$18,223.74	\$6,554.00	\$6,281.00	\$6,846.00
20-70-568000	Repairs & MaintEquipment	\$7,163.17	\$17,160.00	\$12,983.32	\$20,410.00
20-70-581200	Marketing Supplies	\$342.72	\$9,594.00	\$6,349.73	\$9,605.00
20-70-586000	ARC Promotional Materials	\$57.75	\$5,521.00	\$1,720.76	\$4,850.00
Totals for Departs	ment(s) 70 - ARC:	\$403,491.55	\$566,015.69	\$653,113.27	\$660,917.43
<b>Total Expenses</b>		\$521,867.65	\$921,835.98	\$1,409,475.71	\$1,530,465.04
BEGINNING FUND E	BALANCE	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEF	ICIT)	(\$240,175.39)	\$0.00	\$139,220.78	\$0.00
ENDING FUND BAL	ANCE	(\$240,175.39)	\$0.00	\$139,220.78	\$0.00

		Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
10 - Corporate Fund						
Revenues						
10-10-411000	Tax Rev - Current Real Estate	\$486,762.68	\$541,526.43	\$1,094,749.29	\$546,193.29	\$1,115,348.52
10-10-412000	Tax Rev - Non-Current Real Est	\$0.00	\$15.01	\$0.00	\$4.42	\$0.00
10-10-414000	Tax Rev - Replacement Tax	\$0.00	\$73,491.33	\$150,000.00	\$21,146.46	\$90,000.00
10-10-430000	Interest from Investments	\$0.00	\$5.06	\$3,500.00	\$1,113.37	\$7,500.00
10-10-482000	Revenue - Fuel Reimbursement	\$0.00	\$4,834.97	\$6,500.00	\$0.00	\$6,500.00
Totals for Depar	tment(s) 10 - Administrative:	\$486,762.68	\$619,872.80	\$1,254,749.29	\$568,457.54	\$1,219,348.52
<b>Total Revenues</b>		\$486,762.68	\$619,872.80	\$1,254,749.29	\$568,457.54	\$1,219,348.52
Expenses						
10-10-511000	Salaries/Wages-Full Time	\$24,861.20	\$37,170.80	\$231,203.00	\$37,172.67	\$243,278.00
10-10-521000	Cont/Ser - Attorney Fees	\$0.00	\$0.00	\$15,000.00	\$456.88	\$15,000.00
10-10-521100	Cont/Ser - Legal Publications	\$0.00	\$0.00	\$500.00	\$24.72	\$500.00
10-10-521200	Cont/Ser - Subscriptions	\$0.00	\$352.00	\$500.00	\$0.00	\$0.00
10-10-521300	Cont/Ser - Consultants	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00
10-10-522000	Cont/Ser Rent Copier and Printers	\$795.78	\$1,491.92	\$13,000.00	\$1,309.74	\$13,000.00
10-10-522400	Cont/Ser Rent Shred Box	\$0.00	\$55.00	\$500.00	\$55.00	\$500.00
10-10-523000	Cont/Ser - IT Consultants	\$0.00	\$2,607.79	\$19,040.00	\$2,671.04	\$20,000.00
10-10-523100	Cont/Ser - Software Annu Maint	\$1,293.65	\$5,292.77	\$10,000.00	\$6,471.58	\$11,300.00
10-10-523500	Payroll Processing Fees	\$1,805.56	\$2,738.56	\$26,000.00	\$903.50	\$11,000.00
10-10-528500	Cont/Serv-Misc	\$0.00	\$0.00	\$1,500.00	\$0.00	\$2,000.00
10-10-531000	Supplies/Materials-Office	\$64.79	\$79.78	\$2,800.00	\$54.35	\$2,800.00
10-10-531500	Supplies-Hardware	\$0.00	\$0.00	\$0.00	\$150.94	\$0.00
10-10-531600	Supplies-Finance	\$0.00	\$44.71	\$2,500.00	\$22.99	\$2,000.00
10-10-531700	Supplies-HR	\$165.00	\$165.00	\$2,500.00	\$0.00	\$3,000.00
10-10-541000	Utilities-Telephones	\$115.13	\$425.49	\$5,000.00	\$850.54	\$3,400.00
10-10-542000	Utilities-Water/Sewer	\$0.00	\$0.00	\$3,500.00	\$0.00	\$2,000.00
10-10-543000	Utilities-Electricity	\$871.32	\$871.32	\$10,000.00	\$602.27	\$5,000.00
10-10-544000	Utilities-Natural Gas	\$9.01	\$9.01	\$3,500.00	\$38.32	\$5,000.00

		Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
10-10-551000	Insurance ExpHealth/Medical	\$2,968.19	\$2,056.65	\$55,000.00	\$3,464.14	\$70,000.00
10-10-552000	Insurance ExpLife	\$41.20	\$10.95	\$800.00	\$36.16	\$800.00
10-10-581000	Spec. Purp Memberships	\$10.00	\$10.00	\$10,000.00	\$0.00	\$7,500.00
10-10-581100	IPRA/NRPA Staff & Board	\$0.00	\$59.98	\$11,000.00	\$0.00	\$5,500.00
10-10-581310	Spec. PurpStaff Meetings	\$1,083.87	\$1,108.87	\$15,000.00	\$0.00	\$10,000.00
10-10-581400	Spec. PurpMileage Reimburse.	\$40.48	\$62.88	\$750.00	\$0.00	\$3,000.00
10-10-581500	Spec. Purp Awards/Recognitio	\$0.00	\$0.00	\$6,000.00	\$0.00	\$5,000.00
10-10-581510	Staff Holiday Event	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,000.00
Totals for Depart	tment(s) 10 - Administrative:	\$34,125.18	\$54,613.48	\$458,093.00	\$54,284.84	\$453,578.00
10-20-511000	Salaries/Wages-Full Time	\$12,461.09	\$18,549.64	\$154,738.00	\$24,568.37	\$199,300.00
10-20-511100	Sal/Wages Overtime-Full-Time	\$0.00	\$0.00	\$0.00	\$0.00	\$5,079.20
10-20-512000	Salaries/Wages-Part-Time Reg	\$0.00	\$0.00	\$0.00	\$515.47	\$0.00
10-20-520100	Cont/Serv-Seasonal Labor	\$24,035.14	\$30,076.27	\$264,044.40	\$28,189.77	\$253,573.60
10-20-520110	Cont/Serv-Parks Contracts	\$14,327.00	\$22,740.00	\$77,530.00	\$14,715.00	\$72,414.50
10-20-521300	Cont. ServConsultants	\$1,000.00	\$1,000.00	\$12,000.00	\$2,000.00	\$12,000.00
10-20-522100	Con. ServRent-Toilets	\$880.00	\$1,068.54	\$10,500.00	\$712.50	\$10,500.00
10-20-522200	Cont. ServRent-Equipment	\$2,393.93	\$4,787.86	\$35,092.48	\$4,234.71	\$38,982.48
10-20-524000	Con. ServRefuse Removal-Reg.	\$0.00	\$0.00	\$1,400.00	\$0.00	\$3,800.00
10-20-524100	Con. ServRefuse Removal-Haz.	\$0.00	\$0.00	\$1,570.00	\$0.00	\$1,645.00
10-20-526000	Con. ServLicense/Insp. Fees	\$0.00	\$1,972.00	\$6,610.00	\$4,049.81	\$7,366.00
10-20-532000	Supplies/Materials-Personnel	\$0.00	\$0.00	\$4,310.00	\$50.00	\$5,100.00
10-20-532100	Supplies/Materials-Ice Control	\$0.00	\$0.00	\$9,029.00	\$0.00	\$7,770.00
10-20-532200	Supplies/Materials-Safety	\$7.98	\$7.98	\$2,671.97	(\$350.56)	\$2,683.70
10-20-533000	Supplies/Materials-Buildings	\$620.95	\$620.95	\$9,534.00	\$943.85	\$13,992.00
10-20-533100	Supplies/Materials-Janitorial	\$480.48	\$921.97	\$5,669.50	\$500.20	\$4,969.50
10-20-533200	Supplies/Materials-Chemicals	\$0.00	\$82.60	\$6,292.27	\$350.56	\$5,198.25
10-20-534000	Supplies/Materials-Veh./Mach.	\$40.00	\$60.00	\$3,683.79	\$435.31	\$4,049.78
10-20-534100	Supplies/Materials-Fuel/Oil	\$5,594.95	\$7,668.27	\$43,375.00	\$3,159.50	\$39,375.00
10-20-534200	Supplies/Materials-Tools/Hdw.	\$632.44	\$672.40	\$3,586.65	\$171.92	\$3,826.98
10-20-535000	Supplies/Materials-Landscape	\$613.92	\$5,345.92	\$30,175.50	\$9,238.02	\$24,273.50
10-20-535300	Supplies/Materials-Signs	\$0.00	\$0.00	\$3,875.00	\$208.47	\$2,193.00
10-20-535400	Supplies/Materials-Conservation	\$2,041.50	\$2,041.50	\$5,225.00	\$51.77	\$5,669.00

		Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
10-20-561000	Repairs/MaintBuildings	\$1,300.00	\$1,300.00	\$26,600.00	\$5,069.13	\$22,620.00
10-20-562000	Repairs/MaintVeh./Machines	\$55.35	\$209.30	\$24,330.00	\$543.99	\$24,330.00
10-20-565000	Repairs/MaintPlaygrounds	\$3,535.79	\$4,069.18	\$39,829.59	\$97.23	\$28,746.64
10-20-565100	Reapirs/Maint. Splash Pads	\$0.00	\$0.00	\$0.00	\$0.00	\$2,466.22
10-20-568000	Repairs/MaintEquipment	\$202.84	\$488.60	\$16,600.00	\$923.72	\$16,600.00
10-20-571000	Cap. ExpEquip. Acquisition	\$0.00	\$0.00	\$22,000.00	\$0.00	\$0.00
Totals for Depar	rtment(s) 20 - Maintenance:	\$70,223.36	\$103,682.98	\$820,272.15	\$100,378.74	\$818,524.35
<b>Total Expenses</b>		\$104,348.54	\$158,296.46	\$1,278,365.15	\$154,663.58	\$1,272,102.35
BEGINNING FUND	BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DE	FICIT)	\$382,414.14	\$461,576.34	\$0.00	\$413,793.96	\$0.00
ENDING FUND BAI	LANCE	\$382,414.14	\$461,576.34	\$0.00	\$413,793.96	\$0.00

		Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
20 - Recreation Fund						
Revenues						
20-10-411000	Tax Rev - Current Real Estate	\$389,410.14	\$433,221.13	\$875,607.20	\$372,877.95	\$761,430.97
20-10-412000	Tax Rev - Non-Current Real Est	\$0.00	\$9.84	\$0.00	\$2.77	\$0.00
20-10-414000	Tax Rev - Replacement Tax	\$0.00	\$0.00	\$0.00	\$7,048.82	\$30,000.00
20-10-430000	Interest from Investments	\$0.00	\$5.06	\$1,000.00	\$685.31	\$9,000.00
20-10-442000	Rental Income-Athletic Fields	\$4,311.00	\$7,467.50	\$20,425.00	\$250.00	\$14,350.00
20-10-444000	Rental Income-Pavillions	\$1,735.00	\$1,985.00	\$1,950.00	\$0.00	\$2,350.00
20-10-451000	Donations-Annual Appeal	(\$1,000.00)	\$3,000.00	\$3,500.00	\$1,750.00	\$2,000.00
20-10-451100	Donations-General	\$0.00	\$240.00	\$0.00	\$0.00	\$0.00
20-10-452000	Donations-Scholarship Fund	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00
20-10-453000	Revenue - Donations Foundation	\$0.00	\$0.00	\$3,000.00	\$0.00	\$4,000.00
20-10-455000	Sponsorship-Public Relations Events	\$1,750.00	\$6,000.00	\$1,550.00	\$0.00	\$1,550.00
20-10-460000	Brochure/Website Ads	\$0.00	\$0.00	\$0.00	\$0.00	\$950.00
20-10-480000	Revenue - Service Fees	\$23.00	\$28.00	\$250.00	\$0.00	\$250.00
Totals for Depart	tment(s) 10 - Administrative:	\$396,229.14	\$451,956.53	\$907,282.20	\$385,614.85	\$825,880.97
20-30-451000	Rev- Appeal Sponsorships	\$1,000.00	\$12,500.00	\$12,500.00	\$15,500.00	\$15,500.00
20-30-451200	Revenue-Sponsorships General	\$0.00	\$0.00	\$13,845.50	\$0.00	\$4,700.00
20-30-452000	Donations	\$0.00	\$0.00	\$0.00	\$1,700.00	\$0.00
20-30-461000	Concessions	\$0.00	\$0.00	\$2,400.00	\$0.00	\$0.00
20-30-490000	Program Revenue	\$29,311.30	\$35,156.02	\$296,406.00	\$3,681.20	\$375,484.10
20-30-491000	Rev-Ticket Sales	\$0.00	\$0.00	\$3,000.00	\$0.00	\$4,050.00
20-30-492000	RevAdvertisers	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00
Totals for Depart	tment(s) 30 - Programming:	\$30,311.30	\$47,656.02	\$328,151.50	\$20,881.20	\$400,634.10
20-40-421000	Admissions RevDaily Fees	\$15,935.00	\$15,935.00	\$300,000.00	\$0.00	\$0.00
20-40-422000	Admissions RevPasses	\$5,561.88	\$6,902.40	\$4,835.00	\$0.00	\$0.00
20-40-443000	Rev Rentals	\$1,833.00	\$1,997.00	\$9,810.00	\$50.00	\$0.00
20-40-462000	Concess. RevAquatics	\$0.00	\$0.00	\$5,500.00	\$0.00	\$0.00
20-40-463000	Merchandise Sales	\$123.00	\$123.00	\$150.00	\$0.00	\$0.00
20-40-485000	Revenue - Miscellaneous	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00

		Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
20-40-490000	Program Rev. Aquatics	\$1,317.00	\$1,317.00	\$10,332.00	\$0.00	\$8,256.00
20-40-491000	Revenue-Sponsorships	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00
20-40-494000	Rev Staff Uniform & Certification	\$1,330.00	\$1,330.00	\$6,329.00	\$159.00	\$0.00
Totals for Depar	rtment(s) 40 - Turtle Splash:	\$26,099.88	\$37,604.40	\$348,956.00	\$209.00	\$8,256.00
20-50-441000	Room Rentals	\$0.00	\$0.00	\$1,070.00	\$0.00	\$425.00
20-50-445000	Gym Rentals	\$540.00	\$2,450.00	\$61,320.00	\$0.00	\$35,480.00
20-50-462000	Vending Machine Sales	\$0.00	\$0.00	\$25.00	\$0.00	\$50.00
20-50-485000	Miscellaneous Revenue	\$0.00	\$0.00	\$2,400.00	\$0.00	\$500.00
Totals for Depar	rtment(s) 50 - Zone 250:	\$540.00	\$2,450.00	\$64,815.00	\$0.00	\$36,455.00
20-70-421000	Admissions RevGuest Fees	\$814.00	\$1,459.00	\$35,088.00	\$0.00	\$9,720.00
20-70-431000	TREEHOUSE DAILY	\$0.00	\$0.00	\$31,802.00	\$0.00	\$31,550.00
20-70-435000	TREEHOUSE MEMBERSHIP	\$0.00	\$0.00	\$0.00	(\$590.58)	\$13,024.00
20-70-436000	Treehouse Camps	\$0.00	\$0.00	\$400.00	\$0.00	\$0.00
20-70-441000	ROOM RENTAL	\$3,714.00	\$4,790.00	\$112,080.00	\$245.00	\$57,585.00
20-70-445000	RENTAL REVENUE GYM	\$1,548.00	\$2,808.00	\$66,356.00	(\$320.00)	\$48,348.00
20-70-451000	ADULT MEMBERSHIP	\$8,517.48	\$17,269.10	\$29,700.00	\$7,405.72	\$107,730.00
20-70-451400	Healthy Network Memberships	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00
20-70-451500	Elite Memberships	\$0.00	\$0.00	\$61,152.00	\$0.00	\$0.00
20-70-451600	Classic Memberships	\$0.00	\$0.00	\$108,912.00	\$0.00	\$0.00
20-70-451700	Monthly Memberships	\$0.00	\$0.00	\$16,380.00	\$0.00	\$0.00
20-70-451800	Open Gym Memberships	\$0.00	\$0.00	\$12,480.00	\$0.00	\$0.00
20-70-451900	Fitness Class Memberships	\$0.00	\$0.00	\$1,695.00	\$0.00	\$0.00
20-70-452000	COUPLE MEMBERSHIP	\$256.92	\$782.08	\$17,120.00	\$2,027.08	\$37,254.00
20-70-453000	FAMILY MEMBERSHIP	\$794.35	\$1,184.45	\$25,056.00	\$1,765.85	\$54,495.00
20-70-454000	YOUTH MEMBERSHIP	\$224.09	\$290.03	\$3,584.00	\$360.40	\$6,948.00
20-70-455000	SENIOR MEMBERSHIP	\$1,038.16	\$1,853.13	\$16,704.00	\$5,186.63	\$63,372.00
20-70-456000	SPECIALTY MEMBERSHIP	\$2,215.70	\$4,220.13	\$2,250.00	(\$1,379.00)	\$24,255.00
20-70-458000	Track Pass	\$383.81	\$737.23	\$12,704.00	\$1,651.85	\$8,000.00
20-70-462000	VENDING MACHINE SALES	\$0.00	\$0.00	\$500.00	\$0.00	\$400.00
20-70-465000	Merchandise Sales Revenue	\$1.00	\$8.00	\$105.00	\$0.00	\$53.00
20-70-490000	Program Rev-ARC Center	\$6,327.46	\$13,067.32	\$99,090.00	\$2.68	\$127,975.00

		Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
Totals for Depart	rtment(s) 70 - ARC:	\$25,834.97	\$48,468.47	\$658,158.00	\$16,355.63	\$590,709.00
Total Revenues		\$479,015.29	\$588,135.42	\$2,307,362.70	\$423,060.68	\$1,861,935.07
		<u> </u>				
Expenses						
20-10-511000	Salaries/Wages-Full Time	\$21,650.42	\$32,350.63	\$394,058.00	\$39,245.51	\$361,808.00
20-10-512000	Salaries/Wages-Part Time-Reg.	\$0.00	\$0.00	\$23,400.00	\$1,266.96	\$16,320.00
20-10-517000	Wages-General Rental	\$0.00	\$0.00	\$1,400.00	\$0.00	\$0.00
20-10-518000	Wages-General Training	\$1,721.50	\$1,721.50	\$3,000.00	\$0.00	\$3,000.00
20-10-521000	Cont/Ser - Attorney Fees	\$0.00	\$0.00	\$15,000.00	\$456.87	\$15,000.00
20-10-521100	Cont/Ser - Legal Publications	\$0.00	\$0.00	\$1,000.00	\$24.73	\$500.00
20-10-521200	Cont/Ser - Subscriptions	\$399.00	\$399.00	\$600.00	\$418.78	\$600.00
20-10-522000	Cont/Ser - Rent - Office Printers	\$795.78	\$1,491.93	\$13,000.00	\$1,309.76	\$13,000.00
20-10-522100	Cont/Ser - Rent-Toilets	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00
20-10-522200	Cont/Ser Rent Postage Meter	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00
20-10-522400	Cont/Ser - Rent-Shredder	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00
20-10-523000	Cont/Ser - IT Consultants	\$0.00	\$2,607.81	\$19,040.00	\$2,671.04	\$20,000.00
20-10-523100	Cont/Ser - Software Annu Maint	\$1,293.65	\$5,292.79	\$10,000.00	\$6,471.59	\$11,300.00
20-10-525000	Cont/Ser - Alarm Monitor. Ser.	\$165.00	\$165.00	\$300.00	\$0.00	\$1,800.00
20-10-526200	Cont/Ser - Lic./Inspection Fee	\$0.00	\$368.17	\$2,104.00	\$348.18	\$300.00
20-10-527000	Cont/Ser - Employ. Assist. Pr.	\$39.60	\$39.60	\$700.00	\$194.20	\$700.00
20-10-527100	Cont/Ser - Employ. Test./Phy.	\$0.00	\$0.00	\$1,500.00	\$97.00	\$1,500.00
20-10-527200	Cont/Serv-Crim Checks	\$2,531.00	\$2,531.00	\$4,000.00	\$0.00	\$4,000.00
20-10-528000	Cont/Ser - Printing-Brochures	\$0.00	\$0.00	\$0.00	\$0.00	\$35,390.00
20-10-528500	Cont/Serv-Misc.	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00
20-10-531000	Supplies/Materials-Office	\$0.00	\$0.00	\$3,200.00	\$54.36	\$3,525.00
20-10-531100	Supplies/Materials-Off. Post.	\$0.00	\$0.00	\$4,500.00	\$0.00	\$4,500.00
20-10-531200	Supplies/Materials-Broch. Post	\$0.00	\$0.00	\$0.00	\$0.00	\$15,310.00
20-10-531300	Supplies/Materials-Software	\$0.00	\$0.00	\$3,000.00	\$648.73	\$2,000.00
20-10-531400	Supplies - Promo Postage	\$0.00	\$0.00	\$17,100.00	\$0.00	\$1,112.50
20-10-531500	Supplies-Hardware	\$0.00	\$0.00	\$8,450.00	\$816.88	\$9,017.82

		Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
20-10-532100	First Aid Supplies-ALL	\$0.00	\$0.00	\$7,041.41	\$0.00	\$3,377.96
20-10-535200	Supp/Mat-Athletic Fields	\$234.98	\$354.98	\$18,730.00	\$0.00	\$16,210.95
20-10-537000	Supplies-Programming General	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
20-10-541000	Utilities-Telephones	\$115.13	\$425.48	\$5,500.00	\$973.96	\$5,500.00
20-10-542000	Utilities-Water/Sewer	\$0.00	\$0.00	\$3,500.00	\$0.00	\$3,000.00
20-10-543000	Utilities-Electricity	\$871.38	\$871.38	\$12,000.00	\$602.32	\$8,500.00
20-10-544000	Utilities-Natural Gas	\$9.02	\$9.02	\$3,500.00	\$38.35	\$3,500.00
20-10-551000	Insurance ExpMedical	\$12,965.73	\$12,505.59	\$212,000.00	\$14,160.66	\$200,000.00
20-10-552000	Insurance ExpLife	\$27.10	(\$132.40)	\$800.00	(\$257.42)	\$800.00
20-10-563000	Repairs/MaintAth. Facilities	\$0.00	\$0.00	\$2,170.00	\$0.00	\$21,420.00
20-10-564000	Repairs/MaintLandscape	\$1,815.00	\$1,815.00	\$0.00	\$0.00	\$0.00
20-10-581100	IPRA/NRPA Staff & Board	\$0.00	\$59.98	\$11,000.00	\$0.00	\$5,500.00
20-10-581300	Staff CE, Training & Prof Development	\$0.00	\$375.00	\$5,000.00	\$0.00	\$5,000.00
20-10-581310	Meetings Staff & Board	\$500.00	\$500.00	\$0.00	\$125.00	\$0.00
20-10-581400	Spec. PurpMileage Reimburse.	\$0.00	\$0.00	\$1,500.00	\$38.76	\$3,000.00
20-10-581500	Spec. PurpAwards/Recognition	\$0.00	\$0.00	\$6,000.00	\$0.00	\$5,000.00
20-10-581800	Employee Logowear	\$563.25	\$563.25	\$1,400.00	\$0.00	\$2,250.00
20-10-582000	Spec. PurpBank Serv Fees	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
20-10-582100	Spec. PurpCash Over and Short	\$1.00	\$1.00	\$0.00	\$0.00	\$0.00
20-10-583000	Spec. Purp-Credit Card Fees	\$0.00	\$831.59	\$24,000.00	\$180.16	\$24,000.00
20-10-584000	Media Marketing	\$1,548.00	\$1,548.00	\$10,239.00	\$220.97	\$9,612.88
20-10-584100	Branding/Signage	\$0.00	\$0.00	\$3,987.78	\$659.76	\$5,851.76
20-10-584200	Public Realtions Events Supplies	\$0.00	\$0.00	\$400.00	\$0.00	\$2,380.00
20-10-584300	Marketing-Annual Appeal Expenses	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00
20-10-586000	Promotional Materials & PR	\$0.00	\$0.00	\$7,687.00	\$0.00	\$8,291.00
20-10-586600	Debt Retirement-Notes Payable	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00
20-10-587000	Marketing Design and Print	\$0.00	\$0.00	\$21,097.00	\$26.98	\$3,372.00
20-10-589000	Spec Purp-Sales Tax	\$0.00	\$0.00	\$500.00	\$0.00	\$700.00
Totals for Depart	ement(s) 10 - Administrative:	\$47,246.54	\$66,695.30	\$901,504.19	\$75,794.09	\$875,549.87
				A		A
20-30-515000	Wages - Programming	\$2,767.56	\$3,463.51	\$126,762.50	\$611.46	\$171,563.00
20-30-529500	Contract Program Expense	\$3,620.53	\$8,554.03	\$60,521.50	\$7,167.00	\$75,199.10
20-30-539500	Supplies Program Expense	\$124.59	\$480.55	\$27,639.75	\$2,617.39	\$32,052.00

		Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
20-30-589500	Program Awards	\$0.00	\$0.00	\$675.00	\$0.00	\$0.00
Totals for Departs	ment(s) 30 - Programming:	\$6,512.68	\$12,498.09	\$215,598.75	\$10,395.85	\$278,814.10
20-40-514100	Wages-Supervisors	\$298.88	\$298.88	\$16,184.50	\$0.00	\$0.00
20-40-514200	Wages-Lifeguards	\$345.62	\$345.62	\$80,492.50	\$0.00	\$0.00
20-40-514300	Wages-Admissions	\$60.00	\$60.00	\$10,549.00	\$0.00	\$0.00
20-40-514900	Wages-Facility Maintenance	\$0.00	\$0.00	\$1,100.00	\$0.00	\$0.00
20-40-515000	Wages-Aquatic Programs	\$0.00	\$0.00	\$4,975.00	\$0.00	\$2,606.00
20-40-523000	Cont. ServComputer Maint.	\$0.00	\$0.00	\$75.00	\$1,343.72	\$1,343.71
20-40-524200	Cont/Serv-Custodial	\$0.00	\$0.00	\$875.00	\$0.00	\$0.00
20-40-525000	Cont. ServAlarm Monitoring	\$422.94	\$422.94	\$3,768.36	\$0.00	\$1,031.75
20-40-526000	Cont Lifeguard Certifications	\$0.00	\$400.00	\$2,450.00	\$0.00	\$0.00
20-40-526100	Cont. ServAquatic Inspections	\$0.00	\$0.00	\$1,225.20	\$1,068.74	\$1,000.00
20-40-529500	Cont. Serv. Aquatic Programs	\$0.00	\$0.00	\$720.00	\$0.00	\$960.00
20-40-529504	Cont Serv-Lifeguard Audits	\$0.00	\$2,350.00	\$2,350.00	\$350.00	\$350.00
20-40-529506	Cont/Serv-Pool Open/Close	\$3,514.95	\$3,911.45	\$7,572.50	\$0.00	\$5,290.00
20-40-531000	Aquatic Mgr/Staff Office Supplies	\$0.00	\$0.00	\$190.00	\$0.00	\$0.00
20-40-531300	Computer	\$0.00	\$0.00	\$0.00	\$365.63	\$365.63
20-40-531500	Admissions Merchandise Supplies	\$0.00	\$0.00	\$30.00	\$0.00	\$0.00
20-40-532000	Staff Uniforms	\$0.00	\$0.00	\$3,191.00	\$0.00	\$0.00
20-40-532200	Aquatic Safety Supplies	\$0.00	\$0.00	\$3,578.20	\$567.94	\$568.00
20-40-533100	Supp./MaterJanitorial	\$194.82	\$194.82	\$2,098.05	\$0.00	\$0.00
20-40-533200	Supp./MaterChemicals	\$0.00	\$0.00	\$19,555.00	\$0.00	\$0.00
20-40-535300	Supp./MaterSigns	\$0.00	\$0.00	\$0.00	\$118.00	\$200.00
20-40-537000	Supp./MaterOperational	\$34.99	\$34.99	\$1,062.00	\$0.00	\$360.00
20-40-539500	Supplies Aquatic Programs	\$0.00	\$0.00	\$40.00	\$0.00	\$0.00
20-40-541000	Utilities-Telephone	\$0.00	\$168.35	\$2,700.00	\$228.35	\$1,000.00
20-40-542000	Utilities-Water/Sewer	\$0.00	\$0.00	\$90,000.00	\$0.00	\$5,000.00
20-40-543000	Utilities-Electricity	\$46.08	\$46.08	\$42,000.00	\$294.31	\$5,000.00
20-40-544000	Utilities-Natural Gas	\$5,226.27	\$5,259.27	\$12,000.00	\$144.02	\$5,000.00
20-40-561000	Repairs/Maintenance-Buildings	\$1,333.12	\$1,788.43	\$41,500.00	\$4,621.80	\$1,000.00
20-40-566000	Repairs/Maintenance-Equipment	\$1,913.07	\$25,354.00	\$50,000.00	\$475.58	\$7,837.00
20-40-567000	Repairs/MaintSlides	\$0.00	\$0.00	\$16,000.00	\$0.00	\$0.00

		Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
20-40-581500	Spec. Purp Awards/Recognitio	\$0.00	\$0.00	\$480.00	\$0.00	\$0.00
20-40-586000	Marketing Promo Materials	\$0.00	\$0.00	\$4,259.50	\$0.00	\$2,056.00
Totals for Depart	tment(s) 40 - Turtle Splash:	\$13,390.74	\$40,634.83	\$421,020.81	\$9,578.09	\$40,968.09
20-50-517000	Wages-Rentals	\$0.00	\$0.00	\$624.00	\$0.00	\$1,584.00
20-50-521000	Cont/Ser - Maintenance	\$0.00	\$83.00	\$13,079.00	\$878.17	\$10,740.00
20-50-524200	Cont/Serv-Custodial	\$0.00	\$0.00	\$625.00	\$0.00	\$280.00
20-50-525000	Cont/Ser - Alarm Monitor. Ser.	\$786.90	\$786.90	\$4,978.80	\$109.00	\$1,024.10
20-50-528600	Cont/Serv-Contracted Repairs Service	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,000.00
20-50-532200	Facility Safety Supplies	\$0.00	\$0.00	\$344.00	\$87.50	\$430.00
20-50-533100	Supplies/Materials-Janitorial	\$0.00	\$0.00	\$1,044.00	\$0.00	\$300.00
20-50-533600	Supplies/Materials Facility Equipment	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
20-50-542000	Utilities-Water/Sewer	\$0.00	\$0.00	\$1,050.00	\$0.00	\$1,100.00
20-50-543000	Utilities-Electricity	\$1,330.50	\$1,330.50	\$21,600.00	\$1,612.83	\$16,080.00
20-50-544000	Utilities-Natural Gas	\$0.00	\$0.00	\$2,090.00	\$39.98	\$2,400.00
20-50-561000	Repairs/MaintBuildings	\$0.00	\$0.00	\$3,376.00	\$761.83	\$1,000.00
20-50-568000	Repairs/MaintEquipment	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00
Totals for Depart	tment(s) 50 - Zone 250:	\$2,117.40	\$2,200.40	\$52,410.80	\$3,489.31	\$36,038.10
20-70-514300	CUSTOMER SERVICE STAFF	\$6,867.69	\$9,857.09	\$138,767.45	\$0.00	\$106,049.69
20-70-514400	KIDS AREA STAFF	\$0.00	\$0.00	\$37,598.00	\$0.00	\$31,153.50
20-70-515000	Wages-ARC Programs	\$4,115.29	\$6,398.59	\$65,833.75	\$0.00	\$72,703.25
20-70-517000	Wages-Room Rentals	\$33.00	\$33.00	\$2,295.00	\$0.00	\$881.50
20-70-517100	Wages-Gym Attendants	\$246.62	\$605.00	\$3,372.00	\$0.00	\$0.00
20-70-521000	MAINTENANCE AGREEMENTS	\$71.50	\$1,412.94	\$27,164.00	\$6,482.78	\$30,235.99
20-70-521200	Cont/Ser - Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$143.88
20-70-524000	REFUSE DISPOSAL	\$0.00	\$0.00	\$0.00	\$0.00	\$1,272.00
20-70-524200	Cont/Serv-Custodial	\$0.00	\$7,793.74	\$125,004.00	\$2,876.34	\$110,000.00
20-70-525000	ALARM SYSTEM	\$1,470.84	\$1,470.84	\$8,848.92	\$1,865.57	\$900.00
20-70-528200	EQUIPMENT RENTAL	\$0.00	\$0.00	\$608.40	\$0.00	\$608.40
20-70-528600	Cont/Serv-Contracted Repairs	\$625.00	\$880.00	\$13,310.00	\$1,149.00	\$12,325.00
20-70-529500	Contractual-ARC Programs	\$14.99	\$14.99	\$330.00	\$0.00	\$390.00
20-70-531000	OFFICE SUPPLIES	\$0.00	\$0.00	\$1,700.00	\$0.00	\$1,700.00

		Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
20-70-532000	Supplies/Materials-Personnel	\$0.00	(\$290.00)	\$196.00	\$0.00	\$196.00
20-70-532200	Facility Safety Supplies	\$0.00	\$290.00	\$3,700.00	\$0.00	\$3,030.00
20-70-533100	Supplies/Materials-Janitorial	\$119.98	\$593.92	\$18,826.00	\$1,153.35	\$15,700.00
20-70-533600	Supplies/Materials Facility Equipment	\$0.00	\$0.00	\$3,070.00	\$0.00	\$4,285.00
20-70-535500	Suppliess/Materials-Treehouse	\$0.00	\$0.00	\$858.00	\$0.00	\$1,018.00
20-70-539500	Supplies-ARC Programs	\$0.00	(\$21.00)	\$3,725.00	\$0.00	\$6,370.48
20-70-541000	Telephones	\$1,428.93	\$2,863.32	\$18,000.00	\$1,733.12	\$16,924.00
20-70-542000	Water & Sewer	\$0.00	\$0.00	\$7,000.00	\$0.00	\$7,500.00
20-70-543000	Utilities-Electricity	\$11,390.64	\$11,390.64	\$120,000.00	\$4,296.77	\$96,000.00
20-70-544000	Natural Gas	\$1,228.92	\$1,228.92	\$6,900.00	\$0.00	\$7,800.00
20-70-561000	Repairs/MaintBuildings	\$0.00	\$0.00	\$8,000.00	\$6,668.50	\$6,554.00
20-70-568000	Repairs & MaintEquipment	\$11,251.92	\$13,421.92	\$24,300.00	\$0.00	\$17,160.00
20-70-581200	Marketing Supplies	\$14.99	\$14.99	\$12,249.00	\$0.00	\$9,594.00
20-70-586000	ARC Promotional Materials	\$0.00	\$0.00	\$4,650.00	\$0.00	\$5,521.00
Totals for Departm	nent(s) 70 - ARC:	\$38,880.31	\$57,958.90	\$656,305.52	\$26,225.43	\$566,015.69
<b>Total Expenses</b>		\$108,147.67	\$179,987.52	\$2,246,840.07	\$125,482.77	\$1,797,385.85
BEGINNING FUND B	ALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFI	CIT)	\$370,867.62	\$408,147.90	\$0.00	\$297,577.91	\$0.00
ENDING FUND BALA	NCE	\$370,867.62	\$408,147.90	\$0.00	\$297,577.91	\$0.00

	Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
30 - Lighting & Paving Fund					
Revenues					
30-10-411000 Tax Rev - Current Real Estate	\$370.87	\$412.59	\$961.15	\$416.62	\$924.07
30-10-412000 Tax Rev - Non-Current Real Est	\$0.00	\$0.02	\$0.00	\$0.01	\$0.00
30-10-430000 Interest from Investments	\$0.00	\$0.00	\$0.00	\$4.75	\$0.00
Totals for Department(s) 10 - Administrative:	\$370.87	\$412.61	\$961.15	\$421.38	\$924.07
Total Revenues	\$370.87	\$412.61	\$961.15	\$421.38	\$924.07
Expenses					
30-10-582600 Spec. Purp. ExPaving	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
Totals for Department(s) 10 - Administrative:	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
Total Expenses	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)	\$370.87	\$412.61	\$0.00	\$421.38	\$0.00
ENDING FUND BALANCE	\$370.87	\$412.61	\$0.00	\$421.38	\$0.00

	Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
40 - Pension Fund					
Revenues					
40-10-411000 Tax Rev - Current Real Estate	\$23,550.04	\$26,199.56	\$52,863.22	\$37,079.49	\$75,773.47
40-10-412000 Tax Rev - Non-Current Real Est	\$0.00	\$1.24	\$0.00	\$0.43	\$0.00
40-10-430000 Interest from Investments	\$0.00	\$0.00	\$0.00	\$187.17	\$0.00
Totals for Department(s) 10 - Administrative:	\$23,550.04	\$26,200.80	\$52,863.22	\$37,267.09	\$75,773.47
Total Revenues	\$23,550.04	\$26,200.80	\$52,863.22	\$37,267.09	\$75,773.47
Expenses					
40-10-583500 Spec. Purp. ExIMRF	\$4,259.59	\$6,389.61	\$61,000.00	\$7,793.86	\$97,000.00
Totals for Department(s) 10 - Administrative:	\$4,259.59	\$6,389.61	\$61,000.00	\$7,793.86	\$97,000.00
Total Expenses	\$4,259.59	\$6,389.61	\$61,000.00	\$7,793.86	\$97,000.00
BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)	\$19,290.45	\$19,811.19	\$0.00	\$29,473.23	\$0.00
ENDING FUND BALANCE	\$19,290.45	\$19,811.19	\$0.00	\$29,473.23	\$0.00

	Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
45 - FICA					
Revenues					
45-10-411000 Tax Rev - Current Real Estate	\$40,609.91	\$45,178.77	\$91,309.20	\$52,077.93	\$106,267.67
45-10-412000 Tax Rev - Non-Current Real Est	\$0.00	\$1.41	\$0.00	\$0.41	\$0.00
45-10-430000 Interest from Investments	\$0.00	\$0.00	\$0.00	\$66.14	\$0.00
Totals for Department(s) 10 - Administrative:	\$40,609.91	\$45,180.18	\$91,309.20	\$52,144.48	\$106,267.67
Total Revenues	\$40,609.91	\$45,180.18	\$91,309.20	\$52,144.48	\$106,267.67
Expenses					
45-10-583600 FICA Expense	\$5,847.57	\$8,631.06	\$110,000.00	\$8,074.61	\$111,500.00
Totals for Department(s) 10 - Administrative:	\$5,847.57	\$8,631.06	\$110,000.00	\$8,074.61	\$111,500.00
Total Expenses	\$5,847.57	\$8,631.06	\$110,000.00	\$8,074.61	\$111,500.00
BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)	\$34,762.34	\$36,549.12	\$0.00	\$44,069.87	\$0.00
ENDING FUND BALANCE	\$34,762.34	\$36,549.12	\$0.00	\$44,069.87	\$0.00

		Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
50 - Liability Insuran	ce Fund					
Revenues						
50-10-411000	Tax Rev - Current Real Estate	\$30,411.08	\$33,832.51	\$68,241.62	\$37,079.49	\$75,773.47
50-10-412000	Tax Rev - Non-Current Real Est	\$0.00	\$0.95	\$0.00	\$0.26	\$0.00
50-10-430000	Interest from Investments	\$0.00	\$0.00	\$0.00	\$82.71	\$0.00
Totals for Depar	tment(s) 10 - Administrative:	\$30,411.08	\$33,833.46	\$68,241.62	\$37,162.46	\$75,773.47
<b>Total Revenues</b>		\$30,411.08	\$33,833.46	\$68,241.62	\$37,162.46	\$75,773.47
Expenses						
50-10-553000	PDRMA/Gen. Liab/Workers Comp.	\$0.00	\$0.00	\$70,000.00	\$0.00	\$66,000.00
50-10-554000	Unemployment Comp. Insurance	\$6,361.00	\$6,361.00	\$20,000.00	\$0.00	\$25,000.00
Totals for Depar	tment(s) 10 - Administrative:	\$6,361.00	\$6,361.00	\$90,000.00	\$0.00	\$91,000.00
<b>Total Expenses</b>		\$6,361.00	\$6,361.00	\$90,000.00	\$0.00	\$91,000.00
BEGINNING FUND	BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEI	FICIT)	\$24,050.08	\$27,472.46	\$0.00	\$37,162.46	\$0.00
ENDING FUND BAI	ANCE	\$24,050.08	\$27,472.46	\$0.00	\$37,162.46	\$0.00

		Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
60 - Audit Fund						
Revenues						
60-10-411000	Tax Rev - Current Real Estate	\$9,457.10	\$10,521.08	\$21,145.29	\$7,290.91	\$14,785.07
60-10-412000	Tax Rev - Non-Current Real Est	\$0.00	\$0.22	\$0.00	\$0.07	\$0.00
60-10-430000	Interest from Investments	\$0.00	\$0.00	\$0.00	\$16.20	\$0.00
Totals for Depart	ment(s) 10 - Administrative:	\$9,457.10	\$10,521.30	\$21,145.29	\$7,307.18	\$14,785.07
<b>Total Revenues</b>		\$9,457.10	\$10,521.30	\$21,145.29	\$7,307.18	\$14,785.07
Expenses						
60-10-584500	Audit Service Expense	\$0.00	\$0.00	\$20,000.00	\$0.00	\$17,500.00
Totals for Depart	ment(s) 10 - Administrative:	\$0.00	\$0.00	\$20,000.00	\$0.00	\$17,500.00
<b>Total Expenses</b>		\$0.00	\$0.00	\$20,000.00	\$0.00	\$17,500.00
BEGINNING FUND	BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEF	TICIT)	\$9,457.10	\$10,521.30	\$0.00	\$7,307.18	\$0.00
ENDING FUND BAL	ANCE	\$9,457.10	\$10,521.30	\$0.00	\$7,307.18	\$0.00

		Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
70 - Handicapped Re	creation Fund					
Revenues						
70-10-411000	Tax Rev - Current Real Estate	\$170,413.29	\$189,585.81	\$383,498.65	\$179,148.07	\$365,930.42
70-10-412000	Tax Rev - Non-Current Real Est	\$0.00	\$4.81	\$0.00	\$1.39	\$0.00
70-10-430000	Interest from Investments	\$0.00	\$9.76	\$0.00	\$287.10	\$0.00
70-10-489000	Reimbursed Expense-ADA	\$0.00	\$0.00	\$348,200.00	\$0.00	\$170,670.00
Totals for Depar	tment(s) 10 - Administrative:	\$170,413.29	\$189,600.38	\$731,698.65	\$179,436.56	\$536,600.42
Total Revenues		\$170,413.29	\$189,600.38	\$731,698.65	\$179,436.56	\$536,600.42
Expenses						
70-10-510000	Salaries-Supervisors	\$0.00	\$0.00	\$28,750.00	\$0.00	\$19,938.00
70-10-522100	Con. ServRent-Toilets	\$1,450.00	\$1,760.71	\$12,745.00	\$1,222.50	\$16,960.00
70-10-529000	Cont/Ser - Program Room Use	\$0.00	\$0.00	\$4,680.00	\$0.00	\$0.00
70-10-529900	Cont Services-Inclusion	\$0.00	\$0.00	\$20,000.00	\$0.00	\$23,000.00
70-10-534100	Fuel/Oil-Accessible Bus	\$0.00	\$0.00	\$0.00	\$68.26	\$0.00
70-10-535000	Supplies/Materials-Landscape	\$0.00	\$0.00	\$0.00	\$0.00	\$16,720.00
70-10-535600	Supplies & Materials-Playgrounds	\$0.00	\$0.00	\$0.00	\$0.00	\$2,442.00
70-10-564000	Repairs/MaintLandscape	\$0.00	\$0.00	\$267,025.00	\$480.00	\$91,610.00
70-10-579000	Capital Projects ADA	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00
70-10-585500	WDSRA Operations	\$279,400.62	\$279,400.62	\$383,498.66	\$86,417.50	\$182,965.21
70-10-585800	Transfer to IPDLAF Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$182,965.21
Totals for Depar	tment(s) 10 - Administrative:	\$280,850.62	\$281,161.33	\$731,698.66	\$88,188.26	\$536,600.42
Total Expenses		\$280,850.62	\$281,161.33	\$731,698.66	\$88,188.26	\$536,600.42
BEGINNING FUND	BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DE	FICIT)	(\$110,437.33)	(\$91,560.95)	\$0.00	\$91,248.30	\$0.00

	Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
ENDING FUND BALANCE	(\$110,437.33)	(\$91,560.95)	\$0.00	\$91,248.30	\$0.00

	Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
80 - 2020A GO REFUNDING BONDS					
Revenues					
80-10-411000 Tax Rev - Current Real Estate	\$74,729.66	\$83,137.20	\$168,190.43	\$0.00	\$0.00
				\$0.00	\$0.00
Totals for Department(s) 10 - Administrative:	\$74,729.66	\$83,137.20	\$168,190.43	\$0.00	\$0.00
Total Revenues	\$74,729.66	\$83,137.20	\$168,190.43	\$0.00	\$0.00
Expenses					
80-10-586600 Debt Retirement-Interest	\$0.00	\$111,362.08	\$194,537.08	\$0.00	\$0.00
80-10-586700 Bond Registrar's Fees	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00
Totals for Department(s) 10 - Administrative:	\$0.00	\$111,362.08	\$195,537.08	\$0.00	\$0.00
Total Expenses	\$0.00	\$111,362.08	\$195,537.08	\$0.00	\$0.00
BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)	\$74,729.66	(\$28,224.88)	\$0.00	\$0.00	\$0.00
ENDING FUND BALANCE	\$74,729.66	(\$28,224.88)	\$0.00	\$0.00	\$0.00

	Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
81 - 2020B GO REFUNDING BONDS					
Revenues					
81-10-411000 Tax Rev - Current Real Estate	\$263,315.43	\$292,940.00	\$592,078.83	\$0.00	\$0.00
Totals for Department(s) 10 - Administrative:	\$263,315.43	\$292,940.00	\$592,078.83	\$0.00	\$0.00
Total Revenues	\$263,315.43	\$292,940.00	\$592,078.83	\$0.00	\$0.00
Expenses					
81-10-586600 Debt Retirement-Interest	\$0.00	\$141,453.61	\$141,453.61	\$0.00	\$0.00
81-10-586700 Bond Registrar's Fees	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00
Totals for Department(s) 10 - Administrative:	\$0.00	\$141,453.61	\$142,453.61	\$0.00	\$0.00
Total Expenses	\$0.00	\$141,453.61	\$142,453.61	\$0.00	\$0.00
BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)	\$263,315.43	\$151,486.39	\$0.00	\$0.00	\$0.00
ENDING FUND BALANCE	\$263,315.43	\$151,486.39	\$0.00	\$0.00	\$0.00

		Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
82 - 2012 Rec Center	Bonds					
Revenues						
82-10-411000	Tax Rev - Current Real Estate	\$0.00	\$0.00	\$0.00	\$197,271.18	\$402,728.97
82-10-412000	Tax Rev - Non-Current Real Est	\$0.00	\$5.43	\$0.00	\$1.60	\$0.00
82-10-430000	Interest from Investments	\$0.00	\$0.00	\$0.00	\$145.78	\$0.00
Totals for Depar	tment(s) 10 - Administrative:	\$0.00	\$5.43	\$0.00	\$197,418.56	\$402,728.97
<b>Total Revenues</b>		\$0.00	\$5.43	\$0.00	\$197,418.56	\$402,728.97
Expenses						
82-10-586600	Debt Retirement-Interest	\$0.00	\$0.00	\$0.00	\$199,187.50	\$398,375.00
82-10-586700	Bond Registrar's Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00
Totals for Depar	tment(s) 10 - Administrative:	\$0.00	\$0.00	\$0.00	\$199,187.50	\$399,125.00
<b>Total Expenses</b>		\$0.00	\$0.00	\$0.00	\$199,187.50	\$399,125.00
BEGINNING FUND	BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEI	FICIT)	\$0.00	\$5.43	\$0.00	(\$1,768.94)	\$0.00
ENDING FUND BAI	ANCE	\$0.00	\$5.43	\$0.00	(\$1,768.94)	\$0.00

		Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
83 - 2013 Rec Center B	Bonds					
Revenues						
83-10-411000	Tax Rev - Current Real Estate	\$0.00	\$0.00	\$0.00	\$258,514.83	\$527,806.21
83-10-412000	Tax Rev - Non-Current Real Est	\$0.00	\$7.00	\$0.00	\$2.03	\$0.00
83-10-430000	Interest from Investments	\$0.00	\$0.00	\$0.00	\$182.53	\$0.00
Totals for Departr	ment(s) 10 - Administrative:	\$0.00	\$7.00	\$0.00	\$258,699.39	\$527,806.21
					\$250 can 20	\$50E.00<.01
<b>Total Revenues</b>		\$0.00	\$7.00	\$0.00	\$258,699.39	\$527,806.21
Expenses						
83-10-586500	Debt Retirement-Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$290,000.00
83-10-586600	Debt Retirement-Interest	\$0.00	\$0.00	\$0.00	\$119,675.00	\$239,350.00
83-10-586700	Bond Registrar's Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00
Totals for Departr	ment(s) 10 - Administrative:	\$0.00	\$0.00	\$0.00	\$119,675.00	\$530,100.00
<b>Total Expenses</b>		\$0.00	\$0.00	\$0.00	\$119,675.00	\$530,100.00
BEGINNING FUND B	BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEF)	ICIT)	\$0.00	\$7.00	\$0.00	\$139,024.39	\$0.00
ENDING FUND BALA	ANCE	\$0.00	\$7.00	\$0.00	\$139,024.39	\$0.00

		Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
85 - Annual Bond Rol	lover					
Revenues						
05.10.411000	T. D. G D. 15	<b>\$247.216.76</b>	#20 <i>c</i> 201 00	\$701.260.60	Ф2 <b>7.4.752.7</b> 7	Ф7.65 100 20
85-10-411000	Tax Rev - Current Real Estate	\$347,316.76	\$386,391.99	\$781,260.68	\$374,752.77	\$765,188.39
85-10-412000	Tax Rev - Non-Current Real Est	\$0.00	\$10.21	\$0.00	\$2.97	\$0.00
85-10-430000	Interest from Investments	\$0.00	\$0.00	\$0.00	\$259.19	\$0.00
Totals for Depart	tment(s) 10 - Administrative:	\$347,316.76	\$386,402.20	\$781,260.68	\$375,014.93	\$765,188.39
Total Revenues		\$347,316.76	\$386,402.20	\$781,260.68	\$375,014.93	\$765,188.39
Expenses						
85-10-586500	Debt Retirement-Principal	\$0.00	\$0.00	\$744,405.00	\$0.00	\$720,600.00
85-10-586600	Debt Retirement-Interest	\$0.00	\$7,593.33	\$28,234.65	\$0.00	\$36,353.53
85-10-586700	Bond Registrar's Fees	\$0.00	\$0.00	\$2,250.00	\$0.00	\$2,250.00
Totals for Depart	ement(s) 10 - Administrative:	\$0.00	\$7,593.33	\$774,889.65	\$0.00	\$759,203.53
<b>Total Expenses</b>		\$0.00	\$7,593.33	\$774,889.65	\$0.00	\$759,203.53
BEGINNING FUND	BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)		\$347,316.76	\$378,808.87	\$0.00	\$375,014.93	\$0.00
ENDING FUND BAL	ANCE	\$347,316.76	\$378,808.87	\$0.00	\$375,014.93	\$0.00

		Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
86 - 2010 Go Limited	Park Bonds					
Revenues						
86-10-411000	Tax Rev - Current Real Estate	\$17,987.04	\$20,010.69	\$40,522.15	\$20,414.55	\$41,521.85
		\$17,987.04	\$20,010.69	\$40,322.13	\$20,414.33	\$0.00
86-10-412000	Tax Rev - Non-Current Real Est					
86-10-430000	Interest from Investments	\$0.00	\$0.00	\$0.00	\$22.93	\$0.00
Totals for Depar	tment(s) 10 - Administrative:	\$17,987.04	\$20,011.25	\$40,522.15	\$20,437.65	\$41,521.85
<b>Total Revenues</b>		\$17,987.04	\$20,011.25	\$40,522.15	\$20,437.65	\$41,521.85
Expenses						
86-10-586500	Debt Retirement-Principal	\$0.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00
86-10-586600	Debt Retirement-Interest	\$0.00	\$10,287.50	\$20,575.00	\$10,787.50	\$21,075.00
86-10-586700	Bond Registrar's Fees	\$0.00	\$750.00	\$1,000.00	\$750.00	\$750.00
Totals for Depar	tment(s) 10 - Administrative:	\$0.00	\$11,037.50	\$41,575.00	\$11,537.50	\$41,825.00
<b>Total Expenses</b>		\$0.00	\$11,037.50	\$41,575.00	\$11,537.50	\$41,825.00
BEGINNING FUND	BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEI	FICIT)	\$17,987.04	\$8,973.75	\$0.00	\$8,900.15	\$0.00
ENDING FUND BAL	ANCE	\$17,987.04	\$8,973.75	\$0.00	\$8,900.15	\$0.00

		Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
87 - 2017 Alternate Re	ev Bonds/Debt Certificates					
Revenues						
87-10-430000	Interest From Investments	\$0.00	\$0.00	\$0.00	\$32.72	\$0.00
87-10-470000	Bond Issue Proceeds	\$0.00	\$0.00	\$147,500.00	\$0.00	\$147,000.00
				<u> </u>		
Totals for Depart	ment(s) 10 - Administrative:	\$0.00	\$0.00	\$147,500.00	\$32.72	\$147,000.00
<b>Total Revenues</b>		\$0.00	\$0.00	\$147,500.00	\$32.72	\$147,000.00
Expenses						
87-10-521000	Cont/Ser - Attorney Fees	\$0.00	\$0.00	\$6,500.00	\$0.00	\$6,500.00
87-10-586600	Debt Retirement-Interest	\$0.00	\$70,000.00	\$140,000.00	\$70,000.00	\$140,000.00
87-10-586700	Bond Registrar Fees	\$0.00	\$435.41	\$1,000.00	\$435.42	\$750.00
Totals for Depart	ment(s) 10 - Administrative:	\$0.00	\$70,435.41	\$147,500.00	\$70,435.42	\$147,250.00
Total Expenses		\$0.00	\$70,435.41	\$147,500.00	\$70,435.42	\$147,250.00
BEGINNING FUND	BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEF	TICIT)	\$0.00	(\$70,435.41)	\$0.00	(\$70,402.70)	\$0.00
ENDING FUND BAL	ANCE	\$0.00	(\$70,435.41)	\$0.00	(\$70,402.70)	\$0.00

		Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
88 - 2015B Limited Re	funding Bonds					
Revenues						
88-10-470000	Bond Issue Proceeds	\$0.00	\$0.00	\$411,550.00	\$0.00	\$406,450.00
Totals for Departr	ment(s) 10 - Administrative:	\$0.00	\$0.00	\$411,550.00	\$0.00	\$406,450.00
<b>Total Revenues</b>		\$0.00	\$0.00	\$411,550.00	\$0.00	\$406,450.00
Expenses						
88-10-521000	Cont/Ser - Attorney Fees	\$0.00	\$0.00	\$17,000.00	\$0.00	\$17,000.00
88-10-586500	Debt Retirement-Principal	\$0.00	\$0.00	\$280,000.00	\$0.00	\$270,000.00
88-10-586600	Debt Retirement-Interest	\$0.00	\$56,775.00	\$113,550.00	\$62,175.00	\$124,350.00
88-10-586700	Bond Registrars Fees	\$0.00	\$0.00	\$1,000.00	\$0.00	\$750.00
Totals for Departr	ment(s) 10 - Administrative:	\$0.00	\$56,775.00	\$411,550.00	\$62,175.00	\$412,100.00
Total Expenses		\$0.00	\$56,775.00	\$411,550.00	\$62,175.00	\$412,100.00
BEGINNING FUND B	SALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)		\$0.00	(\$56,775.00)	\$0.00	(\$62,175.00)	\$0.00
ENDING FUND BALA	ANCE	\$0.00	(\$56,775.00)	\$0.00	(\$62,175.00)	\$0.00

	<b>Actual for Month</b>	Actual YTD	Budget Annual	Prior YTD	Prior Budget
89 - 2015A Alt Rev Bonds					
Revenues					
89-10-470000 Bond Issue Proceeds	\$0.00	\$0.00	\$212,075.00	\$0.00	\$211,575.00
Totals for Department(s) 10 - Administrative:	\$0.00	\$0.00	\$212,075.00	\$0.00	\$211,575.00
Total Revenues	\$0.00	\$0.00	\$212,075.00	\$0.00	\$211,575.00
Expenses					
89-10-521000 Cont/Ser - Attorney Fees	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00
89-10-586600 Debt Retirement-Interest	\$0.00	\$100,537.50	\$201,075.00	\$100,537.50	\$201,075.00
89-10-586700 Bond Registrar Fees	\$0.00	\$0.00	\$1,000.00	\$0.00	\$750.00
Totals for Department(s) 10 - Administrative:	\$0.00	\$100,537.50	\$212,075.00	\$100,537.50	\$211,825.00
Total Expenses	\$0.00	\$100,537.50	\$212,075.00	\$100,537.50	\$211,825.00
BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)	\$0.00	(\$100,537.50)	\$0.00	(\$100,537.50)	\$0.00
ENDING FUND BALANCE	\$0.00	(\$100,537.50)	\$0.00	(\$100,537.50)	\$0.00

		Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
90 - Capital Projects						
Revenues						
90-10-430000	Interest from Investments	\$0.00	\$0.00	\$2,500.00	\$176.68	\$2,500.00
90-10-452000	Donations - Land/Cash	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00
90-10-470000	Bond Issue Proceeds	\$0.00	\$0.00	\$1,300,000.00	\$0.00	\$0.00
	tment(s) 10 - Administrative:	\$0.00	\$0.00	\$1,306,500.00	\$176.68	\$6,500.00
<b>Total Revenues</b>		\$0.00	\$0.00	\$1,306,500.00	\$176.68	\$6,500.00
Expenses						
90-10-521300	Planning Consultants	\$0.00	\$0.00	\$79,000.00	\$0.00	\$15,000.00
90-10-561000	Building Repairs/Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$45,000.00
90-10-564000	Landscape Repairs/Maintenance	\$0.00	\$0.00	\$300,000.00	\$0.00	\$0.00
90-10-571100	Capital-Pavilions	\$0.00	\$0.00	\$85,000.00	\$0.00	\$0.00
90-10-574000	Development Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$130,000.00
90-10-574400	Capital-Play Areas	\$0.00	\$67,955.00	\$668,000.00	\$0.00	\$0.00
90-10-575000	Capital-Hardware and Software	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00
90-10-576000	Capital-Land Improvements	\$0.00	\$0.00	\$200,000.00	\$0.00	\$0.00
Totals for Depart	tment(s) 10 - Administrative:	\$0.00	\$67,955.00	\$1,347,000.00	\$0.00	\$190,000.00
<b>Total Expenses</b>		\$0.00	\$67,955.00	\$1,347,000.00	\$0.00	\$190,000.00
BEGINNING FUND	BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEI	FICIT)	\$0.00	(\$67,955.00)	\$0.00	\$176.68	\$0.00
ENDING FUND BAL	ANCE	\$0.00	(\$67,955.00)	\$0.00	\$176.68	\$0.00

### **Actuarial Analysis of**

The Potential Effect of

**IMRF's Early Retirement Incentive Progam** 

For

05073 - WEST CHICAGO PARK DIST

(Regular Members)

1 Year Window Beginning

8/16/2021

### **IMRF Retirement Incentive 5-Year Window Program**

### Actuarial Analysis for 05073 - WEST CHICAGO PARK DIST (Regular Members)

Summary of Valuation Results and Input Variables Window Period: 08/16/2021 Through 08/16/2022

EMPLOYEES AFFECTED BY WINDOW *	
<ol> <li>Presently eligible to retire with full or reduced benefits</li> <li>Number</li> <li>Annual Payroll</li> </ol>	1 \$142,888
Number newly eligible to retire     a. Number	0
b. Annual Payroll	\$0
INPUT VARIABLES	
<ol> <li>Employees presently eligible to retire, who</li> <li>Would have retired without this window</li> <li>Are induced to retire during this window **</li> </ol>	0 1
<ol> <li>Employees newly eligible to retire who are induced to retire during window period **</li> </ol>	0
5. Total number assumed to retire during window period: (3a) + (3b) + (4)	1
6. Total across-the-board pay increase since 12/31/2020	0.00%

<sup>\*</sup> Persons covered by Elected County Official benefit provisions with this employer were not included in this study.

<sup>\*\*</sup> Inducement to retire is consistent with the assumptions for the Reserve Transfer Program.

### **IMRF Retirement Incentive 5-Year Window Program**

### Actuarial Analysis for 05073 - WEST CHICAGO PARK DIST (Regular Members)

**Summary of Valuation Results** 

Window Period: 08/16/2021 Through 08/16/2022

IMRF COSTS						
Unpaid ERI Liabiltity Exists? (See Note Below)		No				
Additional Liability Created by     Window		187,832				
Schedule of Increase in Employer     Contribution to IMRF based on     indicated amortization of liability     increase						
			Amortizatio	n Years		
	5 Years	6 Years	7 Years	8 Years	9 Years	10 Years
First Year	42,498	36,192	31,697	28,334	25,726	23,645
Second Year	43,560	37,097	32,490	29,043	26,369	24,236
Third Year	44,649	38,024	33,302	29,769	27,028	24,842
Fourth Year	45,766	38,975	34,135	30,513	27,704	25,463
Fifth Year	46,910	39,949	34,988	31,276	28,396	26,100
Sixth Year		40,948	35,863	32,058	29,106	26,752
Seventh Year			36,759	32,859	29,834	27,421
Eighth Year				33,680	30,580	28,107
Ninth Year					31,344	28,809
Tenth Year						29,529
Total Estimate Cost First Year	223,382	231,186	239,233	247,531	256,086	264,905

#### NOTE:

An employer cannot adopt an ERI program until the cost of a previous ERI program is paid in full. A resolution adopting ERI with an effective date prior to the pay-of date is void. Call 1 800 ASK IMRF and ask to speak with Dionne Green, Employer Account Analyst, to request a written confirmation of the current balance.

### **IMRF Retirement Incentive 5-Year Window Program**

Actuarial Analysis for 05073 - WEST CHICAGO PARK DIST (Regular Members)

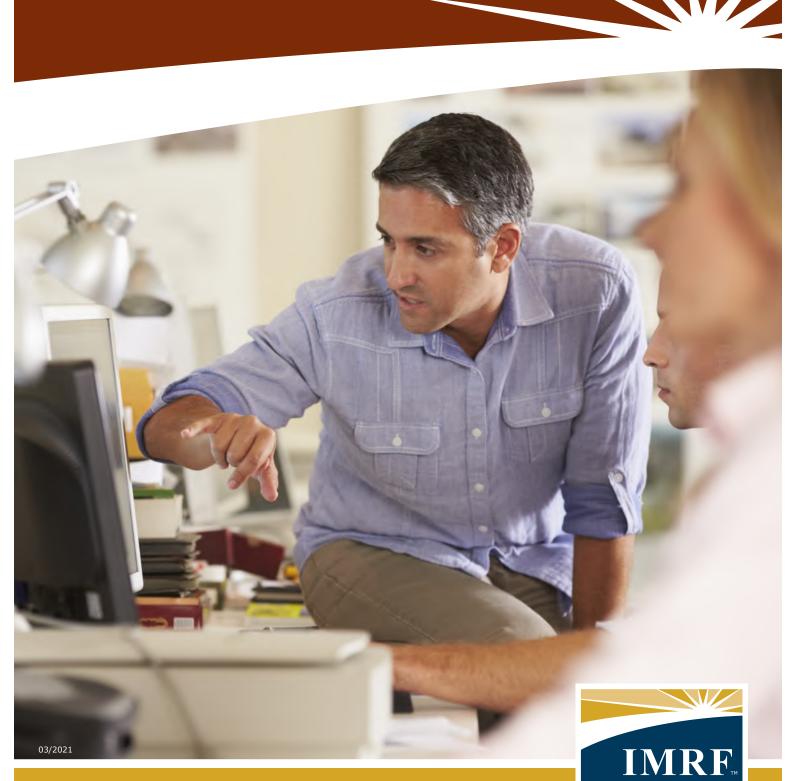
Window Period: 08/16/2021 Through 08/16/2022

#### **Individual Member Results**

		New	Lump	Total	ERI
Name	ID No.	Salary	Sum Wages	Service	Cost
MAJOR, GARY	XXXXX4518	142,888.00	0.00	28.83	187,832.42
Total		142,888.00	0.00		187,832.42

### **EARLY RETIREMENT INCENTIVE**

Guidelines for Employers



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### Features of the IMRF Early Retirement Incentive

- The IMRF Early Retirement Incentive (ERI) is a permanent part of the IMRF benefit program.
- It is a tool eligible IMRF employers can use, if and when they need it, to save fringe benefits and payroll costs by providing an incentive for long-term members to retire. Employers are encouraged to either:
  - (i) Replace no more than 80% of members electing to retire under the program, or
  - (ii) Reduce replacement staff salaries to no more than 80% of current salary levels.
- Eligible members can purchase between one month and five years of age and service credit for the purpose of determining retirement benefits.
- The legislation provides flexibility for employers by allowing the employer to determine the timing of member terminations. Members may terminate up to a year from the effective date of the employer's ERI program. However, if a member requests to retire before July 1 so he or she will be eligible to receive the following year's Supplemental Benefit Payment ("13th Payment"), the employer must allow the member to do so.
- The employer cost of adopting the ERI can be paid for over a period of no more than 10 years. (Details regarding employer costs can be found on page 12.)
- Before an employer can adopt ERI, it must have a cost estimate completed by IMRF.
- If an employer adopts the program, the ERI applies to all IMRF members, including elected officials participating in IMRF.

### Incentive for members to retire early

#### Tier 1

- Without the ERI, Regular Tier 1 members can retire at age 55. With ERI, they can retire at age 50 provided they have 20 years of service credit before adding the incentive.
- Without the ERI, Regular Tier 1 members receive reduced benefits if they are less than age 60 with less than 35 years of service credit when they retire. Under ERI, Regular Tier 1 members age 55 to 60 can avoid the reduction by purchasing sufficient service/age to reach age 60 or 35 years.

#### Tier 2

- Without the ERI, Regular Tier 2 members can retire at age 62. With ERI, they can retire at age 57 provided they have 20 years of service credit before adding the incentive.
- Without the ERI, Regular Tier 2 members receive reduced benefits if they are less than age 67 with less than 35 years of service credit when they retire. Under ERI, Regular Tier 2 members age 62 to 67 can avoid the reduction by purchasing sufficient service/age to reach age 67 or 35 years.

#### **Regular and SLEP Members**

• Both Regular IMRF and SLEP pensions are based on a formula which provides a member with a percentage of his or her Final Rate of Earnings (up to the wage cap for Tier 2 members) for each year of service credit. A member will be able to increase the percentage he or she receives by purchasing one month to five years of additional service credit.

#### **Adopting the IMRF ERI**

- All IMRF employers can adopt the IMRF ERI, unless the employer is dissolved or considering dissolving. Refer to page 5.
- If an employer is considering adopting the ERI, a cost estimate must be prepared and shared with the employer's governing body before it adopts ERI. (See "Cost estimate requirement" on page 4.) If an employer is dissolved or considering dissolving, refer to page 5.
- The governing body would pass a resolution or ordinance adopting the ERI and attach a copy of the cost estimate to the resolution. (See "Suggested Form of Resolution to Adopt IMRF Early Retirement Incentive," Form 6.77, on page 5.)
- The ERI would be available for one year from the program effective date.
- If an employer adopts the program, the ERI applies to all eligible IMRF members, regardless of the position held or length of service with the unit of government. The ERI would also apply to elected officials participating in IMRF.

**Please note:** Although an employer may believe it knows which/how many of its IMRF members will retire under the ERI, it is possible that other members may also be eligible. A member may have previous IMRF service credit with a former employer, a separation refund he or she plans to repay, past service credit he or she plans to purchase, etc.

### Cost estimate requirement

- Before an employer can adopt an ERI and in order to utilize the ERI as a budgeting tool, the employer must have IMRF prepare an actuarial cost estimate.
- The cost estimate must be based on the same time period as the ERI being considered by the governing body. If your employer does not know when it will offer the ERI, your IMRF Field Representative can prepare multiple cost estimates each using a different time period.
- If an employer submits the ERI resolution without a cost estimate, IMRF will not implement the program, and the employer will need to both conduct the cost estimate and adopt a second resolution.
- Adoption of an ERI will result in increased pension costs because members will be allowed to retire earlier than normal with a larger pension benefit.
- Increased pension costs may be offset by reductions in payroll and fringe benefit costs through eliminating vacated positions, delaying filling vacated positions, and/or paying replacement employees lower salaries.
- Past study results indicated that most employers who reduce salary expenses of the employees retiring under ERI by 30% can expect to offset increased pension costs. An employer could accomplish the 30% reduction through any combination of not re-staffing positions or by paying lower salaries to replacements. For example, an employer could re-staff 85% of the positions and pay the new employees 80% of the former salaries. Or, an employer could re-staff 80% of the positions and pay the new employees 85% of the salaries.
- To request a cost estimate, please contact your IMRF Field Representative. The cost estimate will be completed at no charge to the employer.
- ERI cost estimates prepared by IMRF will not include potential cost savings of the ERI. Because the figures used to estimate cost savings are not under IMRF's control, estimates of potential cost savings are more appropriately prepared by the employer using the ERI costs provided by IMRF.
- Your local Field Representative will be able to calculate the annual increased pension costs.

### **Dissolving units of government**

• If an employer is aware—or has reason to be aware—of its future dissolution under state law, the process of adopting an ERI differs. If a dissolving employer is being succeeded by:

#### One successor unit of local government

- The employer must provide the ERI Cost Study to the successor, and the successor must also approve the ERI.
- Submit to IMRF a copy of the resolution of the successor unit of local government's approving the adoption of the ERI program.

#### More than one successor unit of local government

- The employer must provide the ERI Cost Study to each successor, and a majority of the successors must pass resolutions approving the adoption of the ERI program.
- Submit the IMRF copies of the resolutions of successor unit(s) of local government's approving the adoption of the ERI program.

### No successor unit(s) of local government and the law does not specify responsibility for the IMRF assets and obligation

- The employer must submit its ERI resolution to IMRF with a request for IMRF Board of Trustees approval.
- If a dissolving employer submits the ERI resolution without approval by successor unit(s) of local government or without a request for IMRF Board of Trustees approval when no successors exist, IMRF will not implement the ERI program.
- If IMRF is unaware that these requirements were not met and pays an ERI enhanced pension to a member who:
  - Retired at age 55 (Tier 1) or older (age 50 for SLEP and SLEP ECO) or age 62 or older (Tier 2), the member will lose the ERI enhancements and be required to pay IMRF the difference between the ERI enhanced pension and the pension he or she would have received without the ERI—less the amount he or she paid for the ERI.
  - Retired at less than age 55 (Tier 1) or less than age 62 (Tier 2), the member will be required to repay IMRF for all pension payments received—less the amount he or she paid for the ERI.



### SUGGESTED FORM OF RESOLUTION TO IMRE ADOPT EARLY RETIREMENT INCENTIVE IMRF Form 6.77 (Rev. 04/2015)

PLEASE ENTER Employer IMRF I.D. Number

	,	See next page for additional ERI Information.
incentive program offered by WHEREAS, the goal retirement incentives to em WHEREAS, IMRF hat EMPI	by the Illinois Municipal Retirement of adopting an early retirement properties who have accumulated mass prepared an actuarial estimate comparts.  OYER NAME; and the 10-year and BOARD, COUNCIL, ETC.	Numbere provides that a participating employer may elect to adopt an early retirement Fund by adopting a resolution or ordinance; and ogram is to realize a substantial savings in personnel costs by offering early
RESOLVED by the _	of	that:
(1) The	BOARD, COUNCIL, ETC.  EMPLOYER NAME	EMPLOYER NAME does hereby adopt the Illinois Municipal Retirement Fund
take effect on	orogram as provided in Section 7-1- DATE chieve a true cost savings, an empaccepts employment with any IMRF icipate in IMRF and the pension is an early retirement incentive as a base.	EMPLOYERE
will use its best efforts either (4) The effective date	e of each employee's retirement u and shall be n	ploye replaced o limit a salarier aid to the replace of the membranes.  If this orly retire tent ince we gram shall be set by  the lier to the effective date one program and no later than one year after
that effective date; except to occurring after the effective (5) To be eligible for the years of creditable service (6) As of the date of the pending dissolution of the IMRF Board of Truste (7) The	that the employee man equire that the date of the program of the period earlies the early retirement into the independent of the early retirement into the independent of the early retirement into the independent of the early retirement into the independent into the early retirement into the independent into the early retirement	BOARD, COUNCIL, ETC.  all void this Resolution. If the Board, Council, etc. is aware of the esser unit(s) of scal government must approve the adoption of the early ective. If there is no successor, submit your resolution for approval from the adoption council the adoption of this resolution (ordinance) with the
CERTIFICATION	// 0///	
I,	the	of the
NA	ME	CLERK OR SECRETARY
		of the County of, State of Illinois, do hereby
	EMPLOYER NAME	COUNTY
certify that I am the keeper	of the books and records of the	and that the foregoing is a true and
correct copy of a resolution	(ordinance)	duly adopted by the at a meeting BOARD, COUNCIL, ETC.
duly convened and held on If applicable, I further unit(s) of local government	the day of certify that this Resolution has be	· · · · · · · · · · · · · · · · · · ·
EMPLOYER NAME A copy of the approval reso	olution is attached hereto.	
SEAL		
SEAL		CLERK OR SECRETARY OF THE BOARD

#### ADDITIONAL EMPLOYER ERI INFORMATION AVAILABLE

#### Before Passing an ERI Resolution:

Employers should review the "IMRF Early Retirement Information Incentive (ERI) Booklet - Employer Information" for a more complete explanation of the ERI program and employer responsibilities before passing an ERI resolution. The booklet can be found at www.imrf.org.

You may request a copy of this booklet from IMRF by calling our Employer Services Representatives at 1-800-728-7971.

#### **ERI** cost estimates

- When an employer submits the ERI resolution to IMRF, it should include a copy of the lost estimate for the period of the adopted ERI.
- Contact your IMRF Field Representative to request a cost estimate. Your local Field sentative will be able to calculate the annual increased pension costs. The cost estimate will completed at least charge to the employer.
- If an employer submits the ERI resolution without a cost
  - IMRF will not implement the program, and
  - in the — The employer will need to both conduct the lost e.

#### **Dissolutions**

- If an employer is dissolving and RF asse an will be transferred
  - ployer must provide the ERI Cost Study to the 'iss ving One successor u governme successor, and he cessor st als prove the ERI. A popy or the successor unit's resolution approving the I 11 mus available to IMRF upon request.
  - Sor unit of Svernment -the dissolving employer in 1st provide the ERI Cost Study to vore than one suc each ownessor, and a majority of the surcessors must approve the ERI. Copies of the successor units' oproing the ERI must be available to IMRE upon request.
  - No auccesso init of government and the law does not specify responsibility for the IMRF assets and the IMRF Board of Trustees must approve the ERI.
- If a dissolving employer submits the ERI resolution without approval by successor unit(s) of local government or without a request for IMRF Board of Trustee approval when no successors exist, IMRF will not implement the ERI program.
- If IMRF is unaware that these requirements were not met and pays an ERI enhanced pension to a member who:
  - —Retired at age 55 or older under Regular Tier 1 (age 50 for SLEP and SLEP ECO) or at age 62 or older under Regular Tier 2, the member will lose the ERI enhancements and be required to pay IMRF the difference between the ERI enhanced pension and the pension he or she would have received without the ERI—less the amount he or she paid for the ERI.
  - —Retired at less than age 55 under Regular Tier 1 or less than age 62 under Regular Tier 2, the member will be required to repay IMRF for all pension payments received—less the amount paid for the ERI.

### **Informing members of the ERI**

- After an employer adopts the ERI by resolution, it should inform its members of the program for two reasons:
  - 1) IMRF will not inform members of an individual employer that their employer has adopted the program. Adoption of the program is an internal personnel matter for the employer. To assist you, we have developed a member ERI booklet you can duplicate and give to your members.
  - 2) The legislation requires members who intend to retire under the ERI to notify IMRF of their intention to do so by completing Form 5.21, "Notice of Intent to Retire Under Employer IMRF Early Retirement Incentive."
- Although a member can file the Letter of Intent as late as his or her retirement date, we encourage members to file Form 5.21 as soon as they decide to retire under ERI.
- IMRF will acknowledge receipt of the member's Notice of Intent by mailing a letter and the publication, "Can I Afford to Retire?" to the member. A courtesy copy of the letter will also be mailed to the member's employer.
- Acknowledgment of the Notice of Intent does not guarantee the member's eligibility for the ERI nor
  for an IMRF pension.
- As a general rule, a member's Notice of Intent is not a letter of resignation. Although a member may file a Notice, he or she is not required to apply for an IMRF pension and may subsequently decide not to retire. The Notice of Intent is a tool employers can use to gauge the number of anticipated retirements. The Notice is also used by IMRF to identify members who should receive detailed information regarding ERI. However, an employer could use the Notice of Intent as a letter of resignation provided the employer informs its members in advance of such treatment.

### **Determining member termination dates**

• The ERI legislation provides flexibility for employers by allowing the employer to determine the timing of member terminations. A member may terminate up to one year from the effective date of the employer's ERI program.

Example:

**Effective date of ERI program: September 30, 2019** 

Termination date can be: September 30, 2019, through September 30, 2020

- If a member requests to retire before July 1 so he or she will be eligible to receive the following year's Supplemental Benefit Payment ("13th Payment"), the employer must allow the member to do so.
- Employers are to give a member at least 30 days notice of his or her designated termination date. The 30-day notice may be waived by the member.

### Resolution to adopt amortization period

- Employers can customize the ERI to the financial circumstances of their own unit of local government. This flexibility is provided by allowing employers to determine the amount of time needed to pay off the incurred pension liability. (Please refer to page 12 for detailed information on employer costs.)
- An amortization period of 10 years is assumed. Amortization of the incurred pension liability can take no longer than 10 years and no less than five years.
- If an employer would like an amortization period of other than 10 years, it would submit a resolution doing so. (See IMRF Form 6.78, "Suggested Form of Resolution to Adopt Amortization Period for IMRF Early Retirement Incentive," on the following page.) Please note: Due to the method IMRF uses to calculate employer contribution rates, only whole year (5, 6, 7, 8, 9, 10) amortization periods are allowed.
- The amortization period resolution should be received in the IMRF office no later than six months from the effective date of the employer's ERI program. If no resolution is received, a 10-year amortization period will be assumed. If an employer would like an amortization period of less than 10 years, it would submit IMRF Form 6.78.



### SUGGESTED FORM OF RESOLUTION TO ADOPT AMORTIZATION PERIOD FOR IMRF EARLY RETIREMENT INCENTIVE

IMRF Form 6.78 (7/2003)

PLEASE ENTER Employer IMRF I.D. Number

RESOLUTION							
Number							
WHEREAS, on	the		of				
DATE		BOARD, COUNCIL, ETC.					
	adopted Resolution (Or	dinance) No whi	ch established an early retiremen	t			
EMPLOYER NAME	·	,	•				
incentive (incentive) through the Illinois Mur	nicipal Retirement Fund for it	s employees; and,					
WHEREAS, Section 7-141.1 of the Illi	nois Pension Code provides	that a participating empl	oyer manualect an amortization				
period for the actuarial costs of the incentive	e which may be no greater the	nan 10 years; and,					
WHEREAS,		is prohibited from ad	o, ng a sequent incentive un	til			
	YER NAME	_					
the actuarial costs of the previous programs	s are paid.						
RESOLVED (ORDAINED) by the		of	NPLOYER NAME				
the	BOARD, COUNCIL,	the Illinois Murveins		e cost			
empLoyer NAME  of the incentive over a period of		The Illinois Municipa	imition of the second of the s	Coost			
		NA					
CERTIFICATION	BD.	& MA					
l,	18:	, the	CLERK OR SECRETARY	_ of the			
AME	30,0	of the County of					
EMPLO (ER NAME	<u>G</u> '0',	of the County of	COUNTY	,			
State of Illinois, do hereby certify that I a	am keeper of the books a	nd records of the		_ and			
that the foregoing is a true and correct	copy of a resolution (ordi	nance) duly adopted by	y the	at			
a meeting duly convened and held on the	ne day of	, 20	BOARD, COUNCIL, ETC.				
SEAL							
		CI	LERK OR SECRETARY OF THE BOARD				

IMRF Form 6.78 (Rev. 07/2003)

### Limitations on frequency of subsequent ERI offerings

- An employer cannot adopt later ERI programs until the cost of the previous ERI is paid in full.
- An employer must again have IMRF prepare a cost estimate before a second ERI program can be adopted.

### **Employer costs for the ERI**

- Once an employer adopts the ERI and a member retires under it, a separate ERI reserve account will be established.
- Annually, the employer's ERI Reserve Account and amortization period is sent to IMRF's actuary. The actuary calculates the employer's ERI rate based upon that information. Please note: Employer rates are on a two-year lag—2019 information sent to the actuary in 2020 is used to determine 2021 rates. If a member retires under ERI in 2019, the employer does not begin paying its ERI costs until 2021.
- The Advance Rate Notice, which is available in the Document Archive of Employer Access in April, and the Official Notice which is available in the Document Archive in November, include a breakdown of an employer's IMRF rate, including the employer's rate for ERI liability. The employer rate also includes costs for retirement, death, disability, and supplemental retirement. The employer's contribution will equal the total rate times payroll.

### **Concurrent/multiple employers**

#### **Concurrent employers**

If a member participates with more than one IMRF employer, the employer cost for the ERI is determined as follows:

- If one employer adopts ERI and the other doesn't, the employer adopting ERI bears the entire cost.
- If both employers adopt ERI, both employers will share the cost proportionately based on years of service credit. For example, if the member has 15 years with the first employer and five years with the second employer, the first employer will incur 75% of the cost, and the second employer will incur 25% of the cost.

#### **Multiple employers**

If a member participated with more than one IMRF employer during his or her IMRF career, the member's current employer would need to adopt the ERI in order for the member to retire under it.

- The current employer would bear the entire employer cost for the ERI because the current employer will benefit from reduced payroll/fringe benefit costs.
- The member's previous employer(s) would not be affected; they would not share the ERI costs nor would their IMRF rate be affected. This is true even if the previous employer adopts ERI. A member can retire under ERI only if his or her current employer adopts it.

## Paying member costs for the ERI

#### Lump sum payments for sick, vacation time, personal time

- If payments for sick, vacation, or personal time are to be considered IMRF earnings, they must be reported to IMRF no later than one month after the member's termination date. For example, if a member terminates on June 15, but is paid for sick, vacation, or personal time in July, those earnings are reportable to IMRF. However, if the member's earnings are paid in August (or later), those earnings are not reportable to IMRF.
- If the employer will pay the member a lump sum payment for sick, vacation, and/or personal time, the employer must submit the net payment (gross payment less taxes, IMRF contributions, etc.) to IMRF via govONE EFT pay-by-phone or pay online system and identify the payment as member ERI cost.
- If the member's net payment for sick, vacation, and/or personal time is greater than the member's ERI cost, the employer would pay IMRF via govONE EFT an amount required to pay the member's cost. The employer would pay the member any remaining balance of the net payment.
- If payment for sick, vacation, and/or personal time is spread over several months, the employer must still forward the net payment to IMRF. As long as the lump sum payment for sick, vacation, and/or personal time is due to the member's retirement, the net amount is payable to IMRF.
- The gross amount of the payment would be reported to IMRF as earnings, but the net payment would be held by the employer until it receives an invoice from IMRF for the member cost.
- Members terminating IMRF participation for retirement remain eligible to earn additional service credit for **unpaid** and unused sick leave. For every 20 days of unused, unpaid sick leave (or fraction thereof), a member can earn one month of additional service credit, not to exceed 240 days (one year).

#### If employer pays member cost (contributions)

- If the employer pays the member cost for the ERI, that payment will be taxable to the member unless the employer passes a resolution specifically stating that the contributions are being made in lieu of the member's contributions, and the member is prohibited from receiving any part of those contributions. [See IMRF Form 6.85, "Suggested Form of Resolution for Employer Pick-Up (Payment) of Contributions for Member's Contributions for Purchase of Additional Service under the IMRF Early Retirement Incentive," on page 16.]
- Please note: IMRF is not suggesting that an employer pay the member's ERI costs. This information is provided in the event such action is considered. If the employer does not pass the pick-up resolution, the employer payment of the member's ERI contributions will be taxable income to the member in the year it is paid and must be included on the member's W-2. If the pick-up resolution is passed, the payment will not be taxable when paid. In either case, the payment is not considered IMRF earnings.
- Employer cost savings will be reduced significantly if an employer pays the member cost.

#### **ERI** invoice for member cost

- Once IMRF receives a member's final wages (usually one month after retirement), an ERI invoice will be forwarded to the employer detailing the member's ERI cost.
- The employer would submit the net payment for any sick, vacation, and/or personal time and any other payments toward the member cost via govONE EFT pay-by-phone or pay online system and identify the payment as member ERI cost.
- After the employer returns (any) payment for the member's cost, if a balance for the member's cost remains, an ERI invoice will be mailed to the member.
- After receiving (any) payments from the member, if a balance for the member's cost remains, IMRF will begin deducting the balance from the member's pension in 24 equal installments.

#### **Health Insurance Continuation**

- Illinois law allows members entering retirement to continue health insurance coverage through their employer.
- Members retiring under ERI will be eligible for continued insurance coverage as early as age 50 (Tier 1) and age 57 (Tier 2).



# SUGGESTED RESOLUTION (ORDINANCE) FOR EMPLOYER PICK-UP (PAYMENT) OF MEMBER CONTRIBUTIONS REQUIRED FOR PURCHASE OF EXTRA SERVICE UNDER THE IMRF EARLY RETIREMENT INCENTIVE

IMRF Form 6.85 (12/2005)

RESOLUTION (ORDINANCE) Number
WHEREAS, Section 7-141.1 of the Illinois Pension Code allows certain IMRF members to purchase additional service credit in order to induce those members to retire early; and
WHEREAS, Section 7-141.1 of the Illinois Pension Code requires a member contribution for the early retirement service credit; and
WHEREAS, Section 414(a) of the Internal Revenue Code provides that contributions designated as member contributions but picked-up by the employer shall be excluded from taxable income until distributed as a refund, annuity or death benefit; and
<b>WHEREAS,</b> it is desirable that the member contributions required by the IMRF ear retirement incentive be paid by the employer.
NOW THEREFORE BE IT RESOLVED (ORDAINED) by the
of the that to member intributions recorded by the IMPF early  NAME OF UNIT OF GOVERNMENT  retirement incentive be naid by the
Children in oction of all 13 shiployees who retire
under the IMRF early retirement incentive.
BE IT FURTHER RESOLVE (ORDAINE) the payment shall be made by a reduction in parnings payments to hose employees.
BE IT FURTE ARE OLVEL OF AIR 7) that the pick-up of member contributions shall be effective for all employees of the who retire under the IMP F early retirement incentive adopted by
NAME OF UNIT OF GOVERNMENT  he
NAME OF UNIT OF GOVERNMENT DATE OF ERI RESOLUTION (ORDINANCE)
CERTIFICATION
,theof theof the
of the County of, State of COUNTY
llinois, do hereby certify that I am the keeper of the books and records of the
and that the foregoing is a true and correct copy of resolution (ordinance) number duly duly RESOLUTION (ORDINANCE) NUMBER
adopted by theat a meeting duly convened and held on the day of, 20  BOARD, COUNCIL, ETC
SEALCLERK OR SECRETARY OF THE BOARD

## Steps to Adopt and Retire Under IMRF ERI

- **Step 1** Employer requests its IMRF Field Representative to conduct a cost estimate to determine the cost of the ERI.
- Governing Body reviews the cost estimate and determines the adoption of an early retirement incentive is in the best interests of the employer. If an employer is aware—or has reason to be aware—of its future dissolution under state law, the process of adopting ERI differs. Refer to page 5 in this booklet.
- **Step 3** Governing Body passes resolution adopting the IMRF ERI, attaches a copy of the cost estimate, and files the resolution with IMRF. See Limitations on Subsequent ERI Offerings on page 12.
- **Step 4** Employer informs its IMRF members of the adoption of the ERI and the program's effective date.
- Members intending to retire under ERI notify IMRF of their intent by completing Form 5.21, "Member's Notice of Intent to Retire Under the IMRF ERI," or by calling an IMRF Member Services Representative at 1-800-ASK-IMRF (275-4673). The Notice of Intent does not guarantee a member's eligibility for the ERI nor for an IMRF pension. Although a member can file the Letter of Intent as late as his or her retirement date, we encourage members to file Form 5.21 as soon as they decide to retire under ERI.
- **Step 6** IMRF acknowledges receipt of the member's intent, to the member and to the employer.
- **Step 7** Employer determines retiring members' termination dates. Employer is to give members 30 days notice of the date. Members may waive the 30-day notice.
- **Step 8** If the employer wants an amortization period of less than 10 years, the employer passes a resolution adopting an amortization period, preferably within six months of the program's effective date.
- **Step 9** Member submits IMRF Form 5.20, "Application for Retirement Annuity," to IMRF 30 days before termination.

- **Step 10** Employer submits IMRF Form 6.41, "Notice of Termination of IMRF Participation" for member.
- IMRF begins paying an estimated ERI enhanced pension. If the member is eligible for a refund of contributions (surviving spouse, SLEP, Voluntary Additional Contributions), IMRF notifies member of refund. Members can use their refunds to pay their ERI cost, if desired.
- **Step 12** Employer sends member's final payroll report.
- **Step 13** After final payroll received, IMRF recalculates member's pension to determine final pension amount.
- **Step 14** If member eligible for optional pension (Tier 1 member actual age less than 62), IMRF notifies member of the option.
- **Step 15** IMRF calculates member's cost for the ERI and sends invoice to employer.
- **Step 16** If the employer will pay the member a lump sum for sick, vacation, and/or personal time, the employer must submit the net payment (gross payment less taxes, IMRF contributions, etc.) to IMRF via govONE EFT pay-by-phone or pay online system and identify the payment as member ERI cost.
- **Step 17** After 30 days, IMRF sends invoice to member indicating ERI service purchased, payments received, and balance remaining. Member can return invoice with payment toward his or her cost of the ERI.
- **Step 18** After 30 days have passed or payment received from member, if a balance for member's ERI cost remains, IMRF begins deducting 24 equal installments from member's pension.
- **Step 19** The following March or April, IMRF provides the employer its Advance Rate Notice which details the employer's IMRF rate, including a breakdown for the employer's ERI cost for members who have retired under the ERI.

#### **Oak Brook Office**

2211 York Rd.
Suite 500
Oak Brook, IL 60523-2337

### Springfield Regional Counseling Center 3000 Professional Dr. Suite 101

Springfield, IL 62703

Members and employers should mail all correspondence, forms, payments, etc. to our Oak Brook Office (2211 York Rd., Ste. 500, Oak Brook, IL 60523-2337).

## **Dedicated Employer Line:** 1-800-728-7971

www.imrf.org



## PRELIMINARY COST ESTIMATE WORK SHEET

DWG. N	DATE SHEET   OF
PROJECT TITLE WEST CHICAGO SU	
LOCATION Noposed Parc 5	Site
OWNER	
ESTIMATED BY CHECKED BY	APPROVED BY
NO. DESCRIPTION	STIMATED UNIT WIT PRICE STIMATED AMOUNT
CONCEPT LEYEL COS	TOPILION:
A. day enound	# 200,000
Mc. Edulpment, Conta	inum = lucy diamage
B. playeround Sithing Avea	\$ 15,000
C. Days ion & Conc. Pad	\$ 50,000
b. Acklea Courts (2)	# 60,000
E. Dickle a Simila Ava	# 10,000
F. Internal Sidewalks	# 45,200
a. park Trus	22,000
H. park Turf (Seed + Ha I. park Sian	32,000 4,000
	Sub of \$ 438, 200
Contingues 10%.	44,000
	TOTAL # 482,200
Remaining Cash	# 169,800
Total Contribution	
TOTAL	

