



Annual Budget
Fiscal Year
2021/2022





Annual Budget

Fiscal Year 2021/2022

May 1, 2021 - April 30, 2022

Park Board Commissioners

Roger Sweitzer, President
Dan Flanagan, Treasurer
Susan Lugo, Recording Secretary
Maryann Neffke, Commissioner
Brad Berkshire, Commissioner

Oakbrook Terrace Park District
Heritage Center/Administrative Building
1S325 Ardmore Avenue
Oakbrook Terrace, IL 60181
630-627-6100
obtpd.org



Dear Commissioners:

Respectfully submitted to you is the 2021/2022 Proposed Budget for the Oakbrook Terrace Park District. Successfully, the proposed budget shows a small profit, which was difficult due to the impacts of COVID-19. The staff is very proud of the hard work and diligence which was applied to create this budget. The goal is to align the budget with the District's mission statement which dedicates itself to upholding financial balance necessary to establish, maintain, and protect future needs for community leisure. As pandemic guidelines continue to change in a favorable direction, although hesitation looms, we anticipate more public participation in the services we offer such as programs, special events, and rentals while following the latest COVID-19 safety measures.

Within the proposed budget, the staff has worked tirelessly to make the budget as transparent as possible. There has been new administrative funds and new account lines added to the budget to better detail our revenues and expenditures. Each fund that receives tax dollars as the primary revenue source operates as a separate cost center. The agency has a total of 15 cost centers including the Capital Projects Fund.

A highlight within the Capital Projects Fund is our strategic plans to complete the redevelopment of Dorothy Drennon Park. This redevelopment is solely funded with non-referendum bond funds. The District's continued devotion to the residents and community is evident in this project.

Our Capital Projects Plan displays a list of future projects that are carefully thought out, fiscally responsible, and includes input from both our Board of Commissioners and our resident. Future capital plans will address much needed park updates to attract new participants as well as stay up to date with the latest parks, recreation, and safety standards.

The 1st version of this budget report is scheduled for 2:00pm on March 23rd, 2021 in the Heritage Center Board Room for review by the Board of Commissioners. We'll continue to discuss the budget report at each subsequent Board meeting until there's approval by the Commissioners.

Cathy Fallon, CPRP
Executive Director
Oakbrook Terrace Park District

Table of Content

Subject	Page
Proposed Tax Levy Revenue	1
Summary of Individual Funds Total Revenues & Expenditures	2
Budgeted Revenue & Expenditures Breakdown	3
Park District Revenue & Expenditures from Previous Years	4
Fund Balance Policy	5
Proposed Estimated Fund Balances	6
Debt Position	7
Capital Projects Plan	8
Individual Budget Areas	
Corporate	9
Parks	11
Nature Center Administration	12
Recreation Administration	13
Recreation Program	14
Fitness Center Administration	16
Fitness Center Program	18
Audit	19
Liability Insurance	20
Paving & Lighting	21
IMRF	22
Workers Compensation	23
Special Recreation	24
Debt Service	25
Capital Projects	26

Proposed Tax Revenue Fiscal Year 2021/2022

<u>Fund</u>	<u>Proposed 2020/21 Tax Revenue</u>	<u>Proposed 2021/22 Tax Revenue</u>	<u>Proposed Budget % Change</u>
General	\$ 662,855	682,635.00	2.98%
Recreation	\$ 228,282	248,161.00	8.71%
Audit	\$ 12,675	13,300.00	4.93%
Liability Insurance	\$ 16,092	17,000.00	5.64%
Paving & Lighting	\$ 260	260.00	0.00%
IMRF	\$ 61,550	61,550.00	0.00%
Workers Comp.	\$ 10,249	10,249.00	0.00%
Special Recreation	\$ 102,331	99,500.00	-2.77%
Debt Service	\$ 431,054	441,224.00	<u>2.36%</u>
Total	\$ 1,525,348	\$ 1,573,879	3.18%

Property Tax Overview:

The amount of property taxes levied are based on the agency's Equalized Assessed Value which is the Park District's total property value as determined by the County of Dupage Assessor's office.

Based on limitations set by the Truth in Taxation Law, the Park District does not levy for more than 5% each year. Therefore, the amount of property tax revenues received may increase each year based on the growth of the Park District's EAV capped at the 5% limitation.

Below is the Park District's Equalized Assessed Value (EAV) and the County of Dupage property taxes extended to the District from the previous 5 years:

Calendar Years	EAV Amount	Property Taxes Extended
2015	\$260,597,576	\$1,398,106
2016	\$274,899,041	\$1,421,778
2017	\$300,582,758	\$1,451,214
2018	\$318,778,762	\$1,463,832
2019	\$354,157,623	\$1,535,273

Summary of Individual Funds - Proposed Revenue & Expenditures

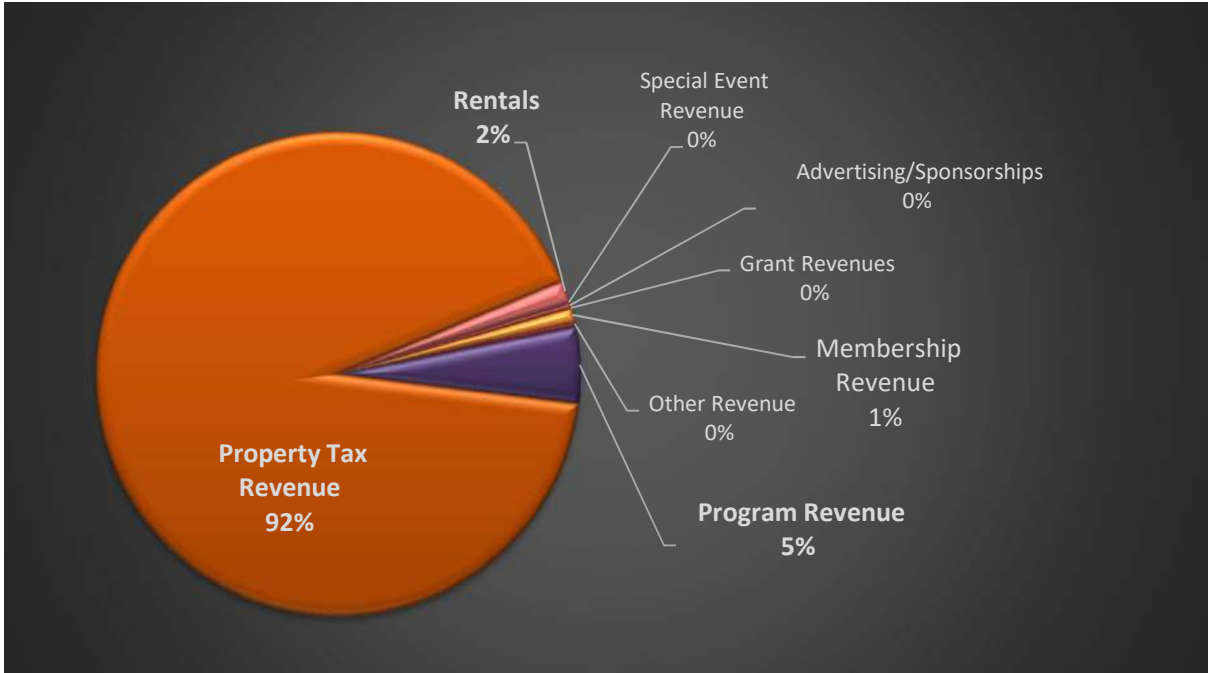
<u>Fund</u>	<u>Revenue</u>	<u>Expense</u>	<u>Net</u>
Corporate	\$ 376,247	\$ 374,710	\$ 1,537
Parks & Maintenance	\$ 301,525	\$ 300,668	\$ 856
Nature Center Administration	\$ 23,380	\$ 23,380	\$ -
Total	\$ 701,152	\$ 698,758	\$ 2,394
Recreation Administration	\$ 156,204	\$ 154,593	\$ 1,611
Recreation Programs	\$ 84,878	\$ 72,002	\$ 12,876
Fitness Center Administration	\$ 136,465	\$ 147,728	\$ (11,263)
Fitness Center Programs	\$ 4,500	\$ 2,314	\$ 2,186
Total	\$ 382,047	\$ 376,637	\$ 5,410
Audit	\$ 13,300	\$ 13,300	\$ -
Insurance	\$ 18,500	\$ 18,500	\$ (0)
Paving/Lighting	\$ 260	\$ 260	\$ -
IMRF	\$ 61,550	\$ 61,550	\$ -
Workers Comp.	\$ 10,249	\$ 9,948	\$ 301
Special Recreation	\$ 99,500	\$ 99,500	\$ 0
Debt Service	\$ 441,224	\$ 441,224	\$ (0)
Capital Projects	\$ 8,000	\$ 1,026,600	\$ (1,018,600)
Total	\$ 1,735,782	\$ 2,746,277	\$ (1,010,495)
Operating Budget Total	\$ 1,727,782	\$ 1,719,677	\$ 8,105

* The Operating Budget Total does not account for Capital Projects in the grand total.

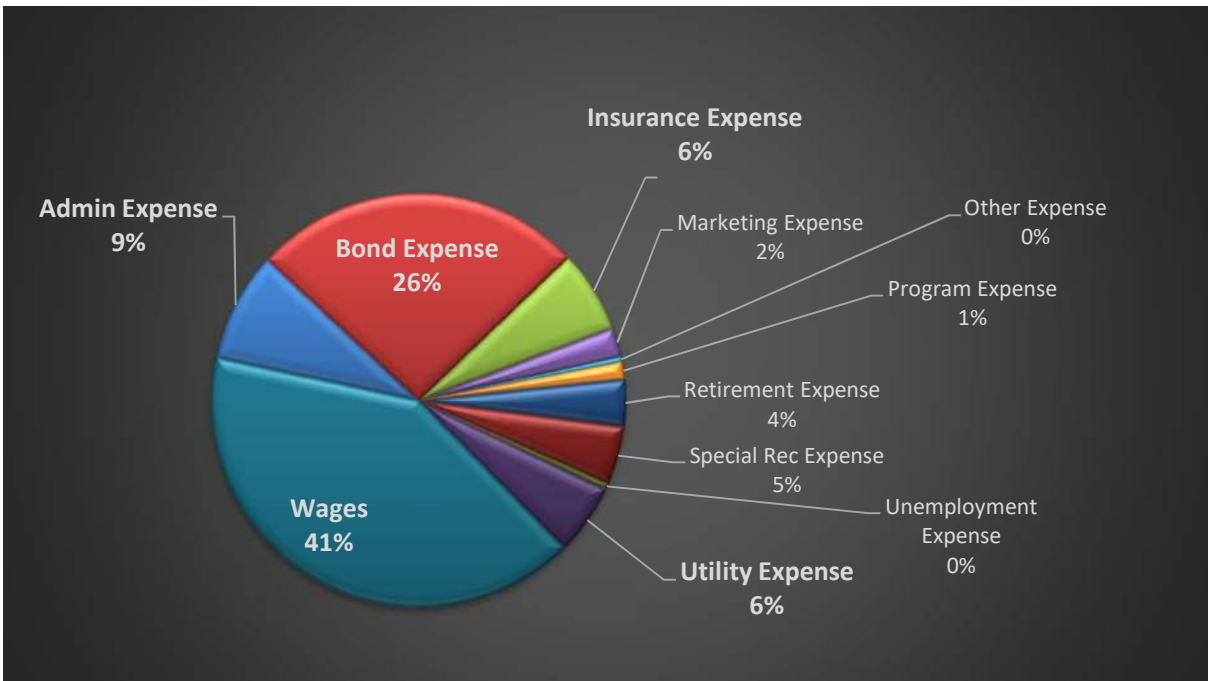
Budgeted Revenue & Expenditures Breakdown - Fiscal Year 2021/2022

Below is the breakdown of total budgeted revenues and expenditures of all funds, exception of the Capital Projects Fund:

Park District Wide - Revenue Breakdown



Park District Wide - Expenditure Breakdown



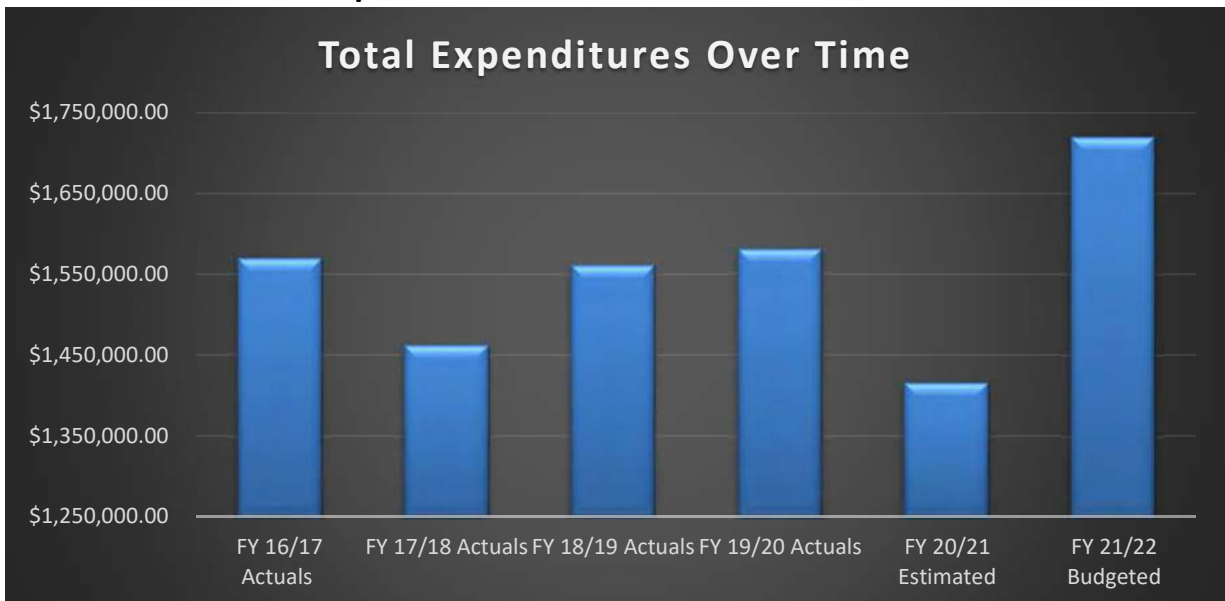
Park District Revenue & Expenditures - Previous Years

Below are total revenues and expenditures of all funds from previous years. It includes actual amounts from FY 16/17 to FY 19/20, estimated amounts from FY 20/21, and budgeted amounts from FY 21/22. The Capital Projects Fund is not included in the information presented:

Park District Wide - Revenues



Park District Wide - Expenditures



Fund Balance Policy

It is the Park District's philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth. It is essential to maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are also a crucial consideration in long-term financial planning.

In the event that unexpected situations may cause the Park District to fall below the minimum level, certain steps will be followed to correct the deficiency by a plan of action set by the Administrative Staff.

Minimum Fund Balance Levels

This Policy applies to the Park District's governmental funds as follows:

- General/Corporate Fund - no less than six months' average annual operating expenses.
- Recreation Fund – no less than three months' average annual operating expenses.
- Audit Fund - no minimum balance, other than what is needed to meet each year's audit obligation.
- Liability Insurance Fund - no minimum balance, other than what is needed to meet each year's insurance obligations as well as safety necessities i.e. supplies and trainings.
- Paving and Lighting Fund - no minimum balance, other than what is needed to meet each year's obligations.
- Illinois Municipal Retirement Fund - no minimum balance, other than what is needed to meet each year's employer obligations.
- Workers' Compensation Fund – no minimum balance, other than what is needed to meet each year's insurance obligations.
- Special Recreation Fund - no less than three months' average annual operating expenses.
- Capital Fund - no minimum balance, other than what is needed to meet each year's obligations. The intended use of this fund is for land acquisition, land development, and major capital improvements
- Debt Service Fund - no minimum balances, other than what is determined to be necessary to meet obligations or to accomplish District objectives.

The management team will monitor revenue collection and available cash by reviewing monthly financial reports generated by the Business Service Coordinator. During the year, if there is an expectation that fund balance levels will not be met by the end of the fiscal year, the Executive Director may review all projected operational and capital expenditures with the management team, and accordingly, present a plan to the Board for a modification of goals and projects established in the adopted budget.

Proposed Estimated Fund Balances - Fiscal Year 2021/2022

<u>Fund</u>	<u>Fund Balance</u> <u>5/1/2020</u>	<u>Estimated</u> <u>Fund Balance</u> <u>4/30/2021</u>	<u>Proposed</u> <u>Revenue</u>	<u>Proposed</u> <u>Expense</u>	<u>Estimated</u> <u>Fund Balance</u> <u>4/30/2022</u>
Corporate	\$329,638	\$475,630	\$376,247	\$374,710	\$1,537
Parks & Maintenance			\$301,525	\$300,668	\$856
Nature Center Admin			\$23,380	\$23,380	\$0
Total					\$478,024
Recreation Admin	\$288,145	\$309,736	\$156,204	\$154,593	\$1,611
Recreation Programs			\$84,878	\$72,002	\$12,876
Fitness Center Admin			\$136,465	\$147,728	-\$11,263
Fitness Center Programs			\$4,500	\$2,314	\$2,186
Total					\$315,146
Audit	\$9,182	\$9,182	\$13,300	\$13,300	\$9,182
Insurance	\$21,595	\$23,954	\$18,500	\$18,500	\$23,954
Paving/Lighting	\$121,658	\$121,918	\$260	\$260	\$121,918
IMRF	\$63,376	\$64,314	\$61,550	\$61,550	\$64,314
Workers Comp.	\$9,267	\$9,267	\$10,249	\$9,948	\$9,568
Special Rec.	\$163,168	\$170,011	\$99,500	\$99,500	\$170,011
Debt Service	\$94,212	\$94,212	\$441,224	\$441,224	\$94,212
Capital Projects	\$2,210,894	\$1,872,294	\$8,000	\$1,026,600	\$853,694
Working Cash	\$91,801	\$91,801	\$0	\$0	\$91,801
Total	\$3,402,936	\$3,242,319	\$1,735,782	\$2,746,277	\$2,231,824

Debt Position

Background

Every 3 years the Park District issues General Obligation Bonds to capture funds for capital projects. The goal is to continue to maintain and/or improve our existing infrastructure or build new infrastructure. The administrative team develops a 3-year capital plan that includes several projects as well as capital asset purchases over that time period. The plan is presented to the Board for further discussion. Once approved, the Park District works with an investment advisory firm to search for a bond recipient or purchaser. The firm seeks bond recipients that will yield a favorable interest rate and meets our criteria for repayment terms. The Park District publishes a Bond Issue Notification Act (BINA) public hearing in local publication 30 days before the actual public hearing date which is a meeting for the public to provide questions and comments on the future bond issuance. After the BINA hearing has concluded, the Park District works with the investment advisory firm to close the process by filing our bond ordinance with legal counsel and the county.

Usually within 60 days after the closing process, the Park District receives the bond funds in the bank account that is designated for Capital Expenditures only. Repayment of the bond is covered by property tax revenues in our Debt Service Fund which is also part of our annual tax levy. The Park District levies taxes for this fund based on the current bond schedule.

Current Bond Schedule

Below is our current bond schedule that covers a 3 year period. For more information about the interest and principal that the Park District has budgeted for repayment, please see the "Debt Service - Fund 90" budget.

BOND DEBT SERVICE

Oakbrook Terrace Park District, DuPage County, Illinois
G.O. Limited Tax Park Bonds, Series 2020
-Non-Rated, BQ, Tax-Exempt, Callable Anytime-
Funding Capital Projects, Assumes 1/28/2020 Delivery Date
Final, BB&T as Purchaser

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
12/30/2020	409,000	1.880%	22,053.65	431,053.65	431,053.65
06/30/2021			8,112.20	8,112.20	
12/30/2021	425,000	1.880%	8,112.20	433,112.20	441,224.40
06/30/2022			4,117.20	4,117.20	
12/30/2022	438,000	1.880%	4,117.20	442,117.20	446,234.40
	1,272,000		46,512.45	1,318,512.45	1,318,512.45

Capital Projects Plan

Background

The Park District's capital projects plan runs concurrently with our 3 year bond cycle. Both the plan and bond cycle operate on a calendar year basis (January 1st - December 31st). The plan is based on the needs of the Park District and the administrative team is tasked with developing projects and researching capital purchases that are pertinent to maintaining our operations for both our parks and facilities.

Plans for The Current Budget

The Park District's current 3 year capital projects plan is from January 1, 2020 to December 31, 2022. The details of the projects are below:

<u>Capital Projects</u>	<u>Budgeted FY 21/22</u>
- Dorothy Drennon Park Revelopment Project	\$778,000.00
- HVAC replacement	\$50,000.00
- Loose Fill and Concrete Work	\$16,500.00
Signage/Branding Updates (District Wide) and Digital Display for Fitness Center	\$55,000.00
- Theater Renovation at Heritage Center	\$28,000.00
- New Storage Lockers at Garage - Parks Department	\$8,000.00
- Information Technology Services and Leases	\$56,000.00
- Ordinary Capital Purchases (unforseen repairs and/or purchases that may incur)	<u>\$35,000.00</u>
Current Year Budgeted Capital Plan Projects =	\$1,026,500.00

The biggest project above is the Dorothy Drennon Park Redevelopment Project which the administrative team expects to be completed by the first week of July 2021 unless there's any unforeseen events that will delay this project from completion.

For a comprehensive view of the capital budget, please see the "Capital Projects - Fund 80" budget.

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Corporate - Fund 10

Revenue		Proposed	Pandemic	Estimated	Proposed	Proposed	Proposed
Account #	Description	20/21 Budget	20/21 Budget	20/21 Year End	21/22 Budget	Budget % Change	Change
304	Scrap Revenue	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
400	Property Taxes	\$ 328,384	\$ 328,384	\$ 328,384	\$ 357,730	8.94%	\$ 29,346
401	Interest	\$ 7,367	\$ 7,367	\$ 5,100	\$ 5,617	-23.75%	\$ (1,750)
403	Advertising	\$ 900	\$ -	\$ -	\$ 900	0.00%	\$ -
405	Replacement Tax	\$ 12,000	\$ 12,000	\$ 10,000	\$ 12,000	0.00%	\$ -
Total		\$ 348,651	\$ 347,751	\$ 343,484	\$ 376,247	7.92%	\$ 27,596.00

Expense		Proposed	Pandemic	Estimated	Proposed	Proposed	Proposed
Account #	Description	20/21 Budget	20/21 Budget	20/21 Year End	21/22 Budget	Budget % Change	Change
560	Wages-Full Time Salary	\$ 136,381	\$ 132,340	\$ 132,340	\$ 132,340	-2.96%	\$ (4,041)
562	Wages-Marketing	\$ 11,251	\$ 10,920	\$ 10,920	\$ 21,840	0.00%	\$ 10,589
602	Job Postings	\$ 500	\$ -	\$ 200	\$ 500	0.00%	\$ -
629	Contract Services	\$ 500	\$ 500	\$ 500	\$ 500	0.00%	\$ -
667	Graphic Design Contract	\$ 1,785	\$ -	\$ -	\$ 3,570	0.00%	\$ -
800	Electric	\$ 15,709	\$ 15,709	\$ 15,709	\$ 17,000	8.22%	\$ 1,291
801	Water & Sewer	\$ 1,850	\$ 1,850	\$ 1,200	\$ 1,850	0.00%	\$ -
802	Gas	\$ 6,500	\$ 6,500	\$ 6,400	\$ 6,500	0.00%	\$ -
803	Telephone	\$ 9,400	\$ 9,400	\$ 11,000	\$ 7,320	-22.13%	\$ (2,080)
804	Refuse Removal	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	0.00%	\$ -
805	Alarm	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	0.00%	\$ -
806	Cable & Internet	\$ 2,200	\$ 2,200	\$ 2,000	\$ 2,700	0.00%	\$ 500
900	Seasonal Brochures	\$ 24,500	\$ -	\$ -	\$ 24,500	0.00%	\$ -
901	Staff Apparel	\$ 1,000	\$ -	\$ 500	\$ 700	-30.00%	\$ (300)
902	Legal	\$ 12,000	\$ 8,400	\$ 5,000	\$ 10,500	-12.50%	\$ (1,500)
903	Bank Charges	\$ 720	\$ 720	\$ 1,100	\$ 1,105	53.47%	\$ 385
907	Board Projects	\$ 500	\$ -	\$ -	\$ 500	0.00%	\$ -
908	Edu. & Conferences	\$ 2,250	\$ 200	\$ 700	\$ 2,250	0.00%	\$ -
909	Memberships/Sub.	\$ 7,500	\$ 7,500	\$ 2,000	\$ 7,500	0.00%	\$ -
910	Office Supplies	\$ 2,850	\$ 1,425	\$ 1,400	\$ 2,000	-29.82%	\$ (850)
911	Postage	\$ 3,400	\$ 2,400	\$ 1,200	\$ 3,400	0.00%	\$ -
912	Printing & Duplicating	\$ -	\$ -	\$ -	\$ 2,000	0.00%	\$ 2,000
913	Mileage Reimb.	\$ 100	\$ -	\$ -	\$ 100	0.00%	\$ -
916	Required Fees & Legal Publications	\$ 1,500	\$ 200	\$ 350	\$ 1,500	0.00%	\$ -

917	Health Insurance	\$ 76,136	\$ 76,136	\$ 65,000	\$ 85,420	12.19%	\$ 9,284
920	Staff Appreciation	\$ 2,050	\$ 500	\$ 500	\$ 1,800	-12.20%	\$ (250)
921	Innovation & Team Building	\$ 2,300	\$ -	\$ -	\$ 915	-60.22%	\$ (1,385)
931	IL Unemployment Tax (employer)	\$ 8,000	\$ -	\$ -	\$ 8,000	0.00%	\$ (0)
935	FICA Tax Expense (employer)	\$ 12,500	\$ 11,119	\$ 11,000	\$ 13,300	6.40%	\$ 800
940	Marketing Expenses	\$ 4,500	\$ 5,000	\$ 13,100	\$ 9,000	0.00%	\$ 4,500
Total		\$ 353,982	\$ 299,119	\$ 288,219	\$ 374,710	5.86%	\$ 18,943
Profit/Loss/Change		\$ (5,331)	\$ 48,632	\$ 55,265	\$ 1,537	-128.84%	\$ 8,653

Parks - Fund 11

Revenue		Proposed	Pandemic	Estimated	Proposed	Proposed	Proposed
Account #	Description	20/21 Budget	20/21 Budget	20/21 Year End	21/22 Budget	Budget % Change	Change
400	Property Taxes	\$ 311,241	\$ 311,241	\$ 311,241	\$ 301,525	0.00%	\$ (9,716)

Expense		Proposed	Pandemic	Estimated	Proposed	Proposed	Proposed
Account #	Description	20/21 Budget	20/21 Budget	20/21 Year End	21/22 Budget	Budget % Change	Change
560	Wages-Full Time Salary	\$ 60,572	\$ 58,196	\$ 58,196	\$ 58,196	-3.92%	\$ (2,377)
563	Wages-Maintenance Hourly	\$ 169,367	\$ 165,381	\$ 165,381	\$ 164,807	-2.69%	\$ (4,560)
629	Maintenance Contract Services	\$ 7,900	\$ 7,900	\$ 9,000	\$ 9,300	17.72%	\$ 1,400
760	Tools and Working Material	\$ 1,950	\$ 1,951	\$ 1,000	\$ 2,150	215.00%	\$ 200
761	Landscape Supplies & Materials	\$ 2,500	\$ 2,500	\$ 1,500	\$ 3,000	20.00%	\$ 500
762	Equipment Rental	\$ 3,000	\$ 2,849	\$ 1,700	\$ 3,000	0.00%	\$ -
763	General Repairs and Improvements	\$ 15,000	\$ 15,001	\$ 10,000	\$ 15,500	3.33%	\$ 500
766	Equipment Fuel & Oil	\$ 5,000	\$ 3,500	\$ 2,200	\$ 5,000	0.00%	\$ -
767	Snow Removal	\$ 3,200	\$ 3,200	\$ 3,500	\$ 3,200	0.00%	\$ -
768	Custodial Supplies	\$ 4,500	\$ 4,501	\$ 6,000	\$ 4,500	0.00%	\$ -
771	Licenses	\$ 600	\$ 600	\$ 600	\$ 600	0.00%	\$ -
772	Vehicle Repair	\$ 6,000	\$ 4,200	\$ 4,000	\$ 4,200	-30.00%	\$ (1,800)
773	Sportsfields	\$ 2,000	\$ 2,001	\$ 2,000	\$ 2,000	0.00%	\$ -
774	Playgrounds	\$ 3,500	\$ 3,500	\$ 1,500	\$ 3,000	-14.29%	\$ (500)
901	Staff Apparel	\$ 500	\$ 496	\$ 500	\$ 500	100.00%	\$ -
908	Education & Conferences	\$ 3,000	\$ 600	\$ 300	\$ 2,000	0.00%	\$ (1,000)
909	Memberships/Sub.	\$ 750	\$ 750	\$ 350	\$ 750	0.00%	\$ -
913	Mileage Reimb.	\$ 400	\$ -	\$ 400	\$ 400	0.00%	\$ -
920	Staff Appreciation	\$ 200	\$ 200	\$ 200	\$ 200	0.00%	\$ -
935	FICA Tax Expense (employer)	\$ 18,366	\$ 15,665	\$ 15,665	\$ 18,366	0.00%	\$ (0)
Total		\$ 308,306	\$ 292,991	\$ 225,796	\$ 300,668	-2.48%	\$ (5,261)
Profit/Loss/Change		\$ 2,935	\$ 18,250	\$ 85,445	\$ 856	-70.82%	\$ (4,455)

Nature Center Administration - Fund 76

Revenue		Proposed	Pandemic	Estimated	Proposed	Proposed	Proposed
Account #	Description	20/21 Budget	20/21 Budget	20/21 Year End	21/22 Budget	Budget % Change	Change
400	Property Taxes	\$ 23,230	\$ 23,230	\$ 23,230	\$ 23,380	0.65%	\$ 150
Expense		Proposed	Pandemic	Estimated	Proposed	Proposed	Proposed
Account #	Description	20/21 Budget	20/21 Budget	20/21 Year End	21/22 Budget	Budget % Change	Change
668	Contract Custodial Services	\$ 3,480	\$ 3,420	\$ 3,160	\$ 3,480	0.00%	\$ -
763	General Repairs and Improvements	\$ 3,000	\$ 2,100	\$ 500	\$ 2,700	-10.00%	\$ (300)
768	Custodial Supplies	\$ 1,000	\$ 1,000	\$ 500	\$ 1,000	0.00%	\$ -
800	Electric	\$ 7,000	\$ 6,974	\$ 5,900	\$ 7,000	0.00%	\$ -
801	Water & Sewer	\$ 600	\$ 600	\$ 600	\$ 600	0.00%	\$ -
802	Gas	\$ 3,000	\$ 3,000	\$ 2,000	\$ 3,000	0.00%	\$ -
803	Telephone	\$ 1,700	\$ 1,700	\$ 1,740	\$ 1,440	-15.29%	\$ (260)
805	Alarm	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.00%	\$ -
806	Cable & Internet	\$ 1,450	\$ 1,450	\$ 1,548	\$ 2,160	48.97%	\$ 710
Total		\$ 23,230	\$ 22,244	\$ 17,948	\$ 23,380	0.65%	\$ 150
Profit/Loss/Change		\$ -	\$ 986	\$ 5,282	\$ -	#DIV/0!	\$ -

Recreation Administration - Fund 21

Revenue		Proposed	Pandemic	Estimated	Proposed	Proposed	Proposed
Account #	Description	20/21 Budget	20/21 Budget	20/21 Year End	21/22 Budget	Budget % Change	Change
400	Property Taxes	\$ 137,675	\$ 137,675	\$ 137,675	\$ 138,989	0.95%	\$ 1,314
402	Rentals	\$ 28,400	\$ -	\$ 4,000	\$ 12,000	-57.75%	\$ (16,400)
403	Advertising	\$ 2,535	\$ -	\$ 1,690	\$ 2,535	0.00%	\$ -
414	Special Event Fees	\$ 1,320	\$ -	\$ 1,225	\$ 1,930	0.00%	\$ 610
481	Sponsorships	\$ 2,000	\$ -	\$ -	\$ 750	0.00%	\$ (1,250)
Total		\$ 171,930	\$ 137,675	\$ 144,590	\$ 156,204	-9.15%	\$ (15,726)

Expense		Proposed	Pandemic	Estimated	Proposed	Proposed	Proposed
Account #	Description	20/21 Budget	20/21 Budget	20/21 Year End	21/22 Budget	Budget % Change	Change
502	Wages-Rental Staff	\$ 7,365	\$ -	\$ 1,350	\$ 3,718	0.00%	\$ (3,647)
514	Wages-Special Events	\$ 1,191	\$ -	\$ 350	\$ 667	-44.00%	\$ (524)
560	Wages-Full Time Salary	\$ 83,486	\$ 82,195	\$ 66,000	\$ 82,195	-1.55%	\$ (1,291)
562	Wages-Marketing	\$ 11,251	\$ 10,920	\$ 11,251	\$ -	-100.00%	\$ (11,251)
572	Wages-Front Desk	\$ 24,370	\$ 23,660	\$ 22,845	\$ 23,660	0.00%	\$ (710)
579	Wages-Supervisor	\$ -	\$ -	\$ -	\$ 17,280	0.00%	\$ 17,280
602	Job Posting	\$ 450	\$ -	\$ 165	\$ 330	0.00%	\$ (120)
614	Special Event Supplies	\$ 7,365	\$ 1,700	\$ 1,823	\$ 5,120	0.00%	\$ (2,245)
639	Recreation Supplies	\$ 350	\$ -	\$ 350	\$ 350	0.00%	\$ -
667	Graphic Design Contract	\$ 1,785	\$ -	\$ -	\$ -	-100.00%	\$ (1,785)
764	Rentals-General Maintenance and f	\$ 500	\$ -	\$ -	\$ 500	0.00%	\$ -
901	Staff Apparel	\$ 600	\$ -	\$ 200	\$ 600	0.00%	\$ -
904	Credit Card Fees	\$ 2,800	\$ 280	\$ 2,100	\$ 2,800	0.00%	\$ -
908	Educ./Conferences	\$ 4,500	\$ 400	\$ 435	\$ 1,750	-61.11%	\$ (2,750)
909	Memberships/Sub.	\$ 1,140	\$ 1,140	\$ 1,242	\$ 1,272	11.58%	\$ 132
910	Office Supplies	\$ 1,200	\$ 600	\$ 300	\$ 1,000	0.00%	\$ (200)
912	Printing & Duplicating	\$ 2,000	\$ -	\$ -	\$ -	0.00%	\$ (2,000)
913	Mileage Reimb.	\$ 500	\$ -	\$ 50	\$ 400	-20.00%	\$ (100)
920	Staff Appreciation	\$ 400	\$ 200	\$ 200	\$ 400	0.00%	\$ -
935	FICA Tax Expense (employer)	\$ 13,176	\$ 10,730	\$ 11,000	\$ 12,376	0.00%	\$ (800)
940	Marketing Expense	\$ 5,000	\$ 500	\$ -	\$ -	0.00%	\$ (5,000)
968	Veteran's Bricks	\$ 175	\$ 175	\$ -	\$ 175	0.00%	\$ -
Total		\$ 169,604	\$ 132,500	\$ 119,661	\$ 154,593	-8.85%	\$ (15,012)
Profit/Loss/Change		\$ 2,326	\$ 5,175	\$ 24,929	\$ 1,611	-30.72%	\$ (714)

Recreation Programs - Fund 20

Revenue

<u>Account #</u>	<u>Description</u>	<u>Proposed 20/21 Budget</u>	<u>Pandemic 20/21 Budget</u>	<u>Estimated 20/21 Year End</u>	<u>Proposed 21/22 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
416	Active Adult Programs	\$ 340	\$ -	\$ -	\$ 485	42.65%	\$ 145
417	Preschool	\$ 20,370	\$ -	\$ 840	\$ 17,460	-14.29%	\$ (2,910)
419	Summer Day Camp	\$ 12,696	\$ -	\$ 9,416	\$ 14,870	17.12%	\$ 2,174
420	Nature Center Programs	\$ 18,528	\$ -	\$ 10,000	\$ 13,113	-29.23%	\$ (5,415)
424	Teen Programs	\$ 289	\$ -	\$ -	\$ 48	-83.39%	\$ (241)
425	Adult Programs	\$ 848	\$ -	\$ -	\$ 480	-43.40%	\$ (368)
427	Preschool Camp	\$ 4,800	\$ -	\$ -	\$ 3,600	-25.00%	\$ (1,200)
428	Early Childhood Programs	\$ 12,413	\$ -	\$ 200	\$ 10,110	-18.55%	\$ (2,303)
431	Youth Programs	\$ 17,460	\$ -	\$ 15,000	\$ 15,810	0.00%	\$ (1,650)
440	Birthday Parties	\$ 3,705	\$ -	\$ -	\$ 1,670	-54.93%	\$ (2,035)
441	Community Groups	\$ 7,317	\$ -	\$ 400	\$ 4,832	-33.96%	\$ (2,485)
442	Community Outreach	\$ 840	\$ -	\$ -	\$ 1,500	78.57%	\$ 660
470	Grant Revenue	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
480	Donations	\$ 100	\$ -	\$ 23	\$ 100	0.00%	\$ -
481	Sponsorships	\$ 800	\$ -	\$ -	\$ 800	0.00%	\$ -
Total		\$ 100,506	\$ -	\$ 35,879	\$ 84,878	-15.55%	\$ (15,628)

Expense

<u>Account #</u>	<u>Description</u>	<u>Proposed 20/21 Budget</u>	<u>Pandemic 20/21 Budget</u>	<u>Estimated 20/21 Year End</u>	<u>Proposed 21/22 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
517	Wages-Preschool	\$ 11,950	\$ -	\$ 444	\$ 11,585	-3.05%	\$ (365)
519	Wages-Summer Day Camp	\$ 8,856	\$ -	\$ 2,153	\$ 11,710	32.23%	\$ 2,854
520	Wages-Nature Center Prog.	\$ 9,214	\$ 12,168	\$ 12,345	\$ 13,239	43.68%	\$ 4,025
527	Wages-Preschool Camp	\$ 2,960	\$ -	\$ -	\$ 1,768	0.00%	\$ (1,192)
528	Wages-Early Childhood Pgms	\$ 7,513	\$ -	\$ 236	\$ 5,772	0.00%	\$ (1,741)
531	Wages - Youth Program	\$ 1,163	\$ -	\$ 9,500	\$ 1,001	0.00%	\$ (162)
540	Wages-Birthday Parties	\$ 754	\$ -	\$ 43	\$ 78	-89.66%	\$ (676)
541	Wages-Community Groups	\$ 1,742	\$ -	\$ 15	\$ 598	-65.67%	\$ (1,144)
542	Wages-Community Outreach	\$ 325	\$ -	\$ -	\$ -	-100.00%	\$ (325)
579	Wages-Supervisor	\$ 19,182	\$ 19,182	\$ 16,000	\$ 2,067	0.00%	\$ (17,115)
616	Active Adult Program Expense	\$ 590	\$ -	\$ -	\$ 550	-6.78%	\$ (40)
617	Preschool Expense	\$ 1,840	\$ -	\$ 300	\$ 1,664	-9.57%	\$ (176)
619	Summer Day Camp Supplies	\$ 1,904	\$ -	\$ 500	\$ 1,430	0.00%	\$ (474)
620	Nature Center Program Supplies	\$ 1,925	\$ -	\$ 250	\$ 2,092	8.68%	\$ 167
627	Preschool Camp Supplies	\$ 350	\$ -	\$ -	\$ 350	0.00%	\$ -

628	Early ChildhoodProgram Supplies	\$ 500	\$ -	\$ 100	\$ 500	0.00%	\$ -
631	Youth Program Supplies	\$ -	\$ -	\$ 1,750	\$ -	0.00%	\$ -
640	Birthday Party Supplies	\$ 780	\$ -	\$ -	\$ 520	-33.33%	\$ (260)
641	Community Groups Supplies	\$ 480	\$ -	\$ -	\$ 304	-36.67%	\$ (176)
642	Community Outreach Supplies	\$ 90	\$ -	\$ -	\$ 320	255.56%	\$ 230
648	Teen Program Contracts	\$ 206	\$ -	\$ -	\$ -	0.00%	\$ (206)
649	Adult Program Contracts	\$ 786	\$ -	\$ -	\$ 456	-41.98%	\$ (330)
650	Early ChildhoodProgram Contracts	\$ 3,420	\$ -	\$ -	\$ 2,554	0.00%	\$ (866)
651	Youth Program Contracts	\$ 13,383	\$ -	\$ 280	\$ 12,138	0.00%	\$ (1,245)
695	Animal Exhibits & Supplies	\$ 1,605	\$ 1,605	\$ 700	\$ 1,306	0.00%	\$ (299)
Total		\$ 91,518	\$ 32,955	\$ 44,616	\$ 72,002	-21.32%	\$ (19,516)
Profit/Loss/Change		\$ 8,988	\$ (32,955)	\$ (8,737)	\$ 12,876	43.26%	\$ 3,888

Fitness Center Administration- Fund 26

Revenue		Proposed	Pandemic	Estimated	Proposed	Proposed	Proposed
Account #	Description	20/21 Budget	20/21 Budget	20/21 Year End	21/22 Budget	Budget % Change	Change
305	Sales Tax Receipts	\$ 300	\$ -	\$ 15	\$ 24	0.00%	\$ (276)
400	Property Taxes	\$ 90,607	\$ 90,607	\$ 90,607	\$ 109,172	20.49%	\$ 18,565
402	Rentals	\$ 17,000	\$ -	\$ 5,000	\$ 12,600	-25.88%	\$ (4,400)
403	Advertising	\$ 480	\$ -	\$ 1	\$ -	-100.00%	\$ (480)
409	Memberships	\$ 71,000	\$ -	\$ 2,050	\$ 14,393	-79.73%	\$ (56,607)
410	Retail Sales	\$ 3,000	\$ -	\$ 176	\$ 276	-90.80%	\$ (2,724)
415	Towels	\$ 1,000	\$ -	\$ -	\$ -	-100.00%	\$ (1,000)
Total		\$ 183,387	\$ 90,607	\$ 97,849	\$ 136,465	-25.59%	\$ (46,922)

Expense		Proposed	Pandemic	Estimated	Proposed	Proposed	Proposed
Account #	Description	20/21 Budget	20/21 Budget	20/21 Year End	21/22 Budget	Budget % Change	Change
509	Wages-Fitness Attendent	\$ 53,000	\$ -	\$ 11,000	\$ 40,000	-24.53%	\$ (13,000)
560	Wages-Full Time Salary	\$ 37,628	\$ 36,225	\$ 36,225	\$ 36,225	-3.73%	\$ (1,403)
602	Job Posting	\$ 600	\$ -	\$ -	\$ 600	0.00%	\$ -
610	Retail Sales Supplies	\$ 1,300	\$ -	\$ 400	\$ 150	-88.46%	\$ (1,150)
615	Towel Cleaning	\$ 100	\$ -	\$ -	\$ -	-100.00%	\$ (100)
668	Contract Custodial Services	\$ 15,450	\$ 15,450	\$ 8,000	\$ 15,450	0.00%	\$ -
763	General Repairs and Improve	\$ 7,100	\$ 3,550	\$ -	\$ 5,000	-29.58%	\$ (2,100)
765	Equipment Repair	\$ 2,500	\$ 1,250	\$ 420	\$ 1,500	-40.00%	\$ (1,000)
768	Custodial Supplies	\$ 3,850	\$ 500	\$ 500	\$ 1,500	-61.04%	\$ (2,350)
800	Electric	\$ 23,500	\$ 23,500	\$ 14,000	\$ 18,500	-21.28%	\$ (5,000)
801	Water & Sewer	\$ 1,400	\$ 1,400	\$ 500	\$ 1,400	0.00%	\$ 0
802	Gas	\$ 8,000	\$ 8,000	\$ 6,000	\$ 8,000	0.00%	\$ 0
803	Telephone	\$ 4,500	\$ 4,500	\$ 5,609	\$ 3,240	-28.00%	\$ (1,260)
805	Alarm	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	0.00%	\$ (0)
806	Cable/Internet	\$ 3,660	\$ 3,660	\$ 3,660	\$ 3,660	0.00%	\$ -
901	Staff Apparel	\$ 500	\$ -	\$ -	\$ 250	0.00%	\$ (250)
904	Credit Card Fees	\$ 2,300	\$ 230	\$ 350	\$ 500	-78.26%	\$ (1,800)
905	Sales Tax	\$ 300	\$ -	\$ 47	\$ -	-100.00%	\$ (300)
908	Educ./Conferences	\$ 1,200	\$ 200	\$ -	\$ 200	-83.33%	\$ (1,000)
909	Memberships/Sub.	\$ 750	\$ 750	\$ -	\$ 750	0.00%	\$ -

910	Office Supplies	\$ 950	\$ 300	\$ 100	\$ 300	-68.42%	\$ (650)
913	Mileage Reimb.	\$ 300	\$ -	\$ 150	\$ 300	0.00%	\$ -
919	BMI / ASCAP	\$ 800	\$ 315	\$ 335	\$ 350	0.00%	\$ (450)
920	Staff Appreciation	\$ 400	\$ -	\$ 100	\$ -	0.00%	\$ (400)
935	FICA Tax Expense (employer)	\$ 7,653	\$ 2,650	\$ 3,600	\$ 7,653	0.00%	\$ (0)
Total		\$ 179,942	\$ 104,680	\$ 93,196	\$ 147,728	-17.90%	\$ (32,214)
Profit/Loss/Change		\$ 3,445	\$ (14,073)	\$ 4,653	\$ (11,263)	-426.90%	\$ (14,709)

Fitness Center Programs - Fund 25

Revenue

<u>Account #</u>	<u>Description</u>	<u>Proposed 20/21 Budget</u>	<u>Pandemic 20/21 Budget</u>	<u>Estimated 20/21 Year End</u>	<u>Proposed 21/22 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
411	Adult Athletics	\$ 2,000	\$ -	\$ -	\$ -	-100.00%	\$ (2,000)
412	Group Exercise	\$ 5,500	\$ -	\$ 73	\$ 1,200	-78.18%	\$ (4,300)
421	Youth Athletics	\$ 2,000	\$ -	\$ 28	\$ 500	-75.00%	\$ (1,500)
423	Personal Training	\$ 5,200	\$ -	\$ 1,250	\$ 2,800	-46.15%	\$ (2,400)
Total		\$ 14,700	\$ -	\$ 1,351	\$ 4,500	-69.39%	\$ (10,200)

Expense

<u>Account #</u>	<u>Description</u>	<u>Proposed 20/21 Budget</u>	<u>Pandemic 20/21 Budget</u>	<u>Estimated 20/21 Year End</u>	<u>Proposed 21/22 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
511	Wages-Adult Athletics	\$ 650	\$ -	\$ -	\$ -	-100.00%	\$ (650)
521	Wages-Youth Ath	\$ -	\$ -	\$ -	\$ 500	#DIV/0!	\$ 500
523	Wages-Personal Trn	\$ 3,015	\$ -	\$ 561	\$ 1,100	-63.52%	\$ (1,915)
580	Wages-Group Exer	\$ 2,513	\$ -	\$ 44	\$ 714	-71.58%	\$ (1,799)
611	Adult Athletics Expense	\$ 600	\$ -	\$ -	\$ -	-100.00%	\$ (600)
621	Youth Ath Supplies	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -
623	Personal Training Expenses	\$ 700	\$ -	\$ -	\$ -	-100.00%	\$ (700)
643	Group X supplies	\$ 1,200	\$ -	\$ -	\$ -	-100.00%	\$ (1,200)
Total		\$ 8,678	\$ -	\$ 605	\$ 2,314	-73.33%	\$ (6,364)
Profit/Loss/Change		\$ 6,023	\$ -	\$ 746	\$ 2,186	-63.70%	\$ (3,837)

Audit - Fund 30

Revenue

<u>Account #</u>	<u>Description</u>	<u>Proposed 20/21 Budget</u>	<u>Estimated 20/21 Year End</u>	<u>Proposed 21/22 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
400	Property Taxes	\$ 12,675	\$ 12,675	\$ 13,300	4.70%	\$ 625

Expense

<u>Account #</u>	<u>Description</u>	<u>Proposed 20/21 Budget</u>	<u>Estimated 20/21 Year End</u>	<u>Proposed 21/22 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
915	Audit	\$ 10,125	\$ 10,125	\$ 10,750	5.81%	\$ 625
916	Required Fees & Legal Publications	\$ 2,550	\$ 2,550	\$ 2,550	0.00%	\$ -
Total		\$ 12,675	\$ 12,675	\$ 13,300	4.70%	\$ 625
Profit/Loss/Change		\$ -	\$ -	\$ -	#DIV/0!	\$ -

Liability Insurance - Fund 40

Revenue

<u>Account #</u>	<u>Description</u>	<u>Proposed 20/21 Budget</u>	<u>Pandemic 20/21 Budget</u>	<u>Estimated 20/21 Year End</u>	<u>Proposed 21/22 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
400	Property Taxes	\$ 16,092	\$ 16,092	\$ 16,092	\$ 17,000	5.64%	\$ 908
426	PDRMA Safety Rebate	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	0.00%	\$ -
Total		\$ 17,592	\$ 17,592	\$ 17,592	\$ 18,500	5.16%	\$ 908

Expense

<u>Account #</u>	<u>Description</u>	<u>Proposed 20/21 Budget</u>	<u>Pandemic 20/21 Budget</u>	<u>Estimated 20/21 Year End</u>	<u>Proposed 21/22 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
906	Property & Casualty Ins	\$ 13,214	\$ 13,213	\$ 13,213	\$ 14,490	9.66%	\$ 1,277
922	Testing, Equipment	\$ 1,500	\$ 1,000	\$ 500	\$ 986	-34.27%	\$ (514)
923	Staff Training, Testing	\$ 2,078	\$ 2,078	\$ 720	\$ 2,300	10.68%	\$ 222
926	Safety Program	\$ 300	\$ 300	\$ 300	\$ -	-100.00%	\$ (300)
927	First Aid Supplies	\$ 500	\$ 501	\$ 500	\$ 724	0.00%	\$ 224
Total		\$ 17,592	\$ 17,092	\$ 15,233	\$ 18,500	5.16%	\$ 909
Profit/Loss/Change		\$ 0	\$ 500	\$ 2,359	\$ (0)	142.50%	\$ (1)

Paving & Lighting - Fund 85

Revenue

<u>Account #</u>	<u>Description</u>	<u>Proposed 20/21 Budget</u>	<u>Estimated 20/21 Year End</u>	<u>Proposed 21/22 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
400	Property Taxes	\$ 260	\$ 260	\$ 260	0.00%	\$ -

Expense

<u>Account #</u>						
769	Paving	\$ 130	\$ -	\$ 130	0.00%	\$ -
770	Lighting	\$ 130	\$ -	\$ 130	0.00%	\$ -
Total		\$ 260	\$ -	\$ 260	0.00%	\$ -
Profit/Loss/Change		\$ -	\$ 260	\$ -	0.00%	\$ -

IMRF - Fund 60

Revenue

<u>Account #</u>	<u>Description</u>	<u>Proposed 20/21 Budget</u>	<u>Estimated 20/21 Year End</u>	<u>Proposed 21/22 Budget</u>	<u>Proposed % Change</u>	<u>Proposed Change</u>
400	Property Taxes	\$ 61,550	\$ 61,550	\$ 61,550	0.00%	\$ -

Expense

925	IMRF Contribution	\$ 61,550	\$ 60,612	\$ 61,550	0.00%	\$ -
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Profit/Loss/Change		\$ -	\$ 938	\$ -	#DIV/0!	\$ -
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Worker's Compensation - Fund 50

Revenue

<u>Account #</u>	<u>Description</u>	<u>Proposed 20/21 Budget</u>	<u>Estimated 20/21 Year End</u>	<u>Proposed 21/22 Budget</u>	<u>Proposed % Change</u>	<u>Proposed Change</u>
400	Property Taxes	\$ 10,249	\$ 10,052	\$ 10,249	0.00%	\$ -

Expense

918	Worker's Comp.	\$ 10,249	\$ 10,052	\$ 9,948	-2.94%	\$ (301)
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Profit/Loss/Change

		\$ -	\$ -	\$ 301	#DIV/0!	\$ (301)
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Special Recreation - Fund 70

Revenue		Proposed	Pandemic	Estimated	Proposed	Proposed	Proposed
Account #	Description	20/21 Budget	20/21 Budget	20/21 Year End	21/22 Budget	% Change	Change
400	Property Taxes	\$ 102,331	\$ 102,331	\$ 102,331	\$ 99,500	-2.77%	\$ (2,831)
Expense							
Account #							
560	Manager	\$ 21,031	\$ 20,464	\$ 20,464	\$ 20,465	-2.69%	\$ (567)
645	Stocking of Lake	\$ 1,100	\$ 1,100	\$ 990	\$ 1,100	0.00%	\$ -
960	NEDSRA Contribution	\$ 70,500	\$ 70,500	\$ 70,034	\$ 71,800	1.84%	\$ 1,300
961	Spec. Rec. Expenses	\$ 1,500	\$ -	\$ -	\$ 1,815	21.00%	\$ 315
962	Event Sponsorship	\$ 3,000	\$ -	\$ -	\$ 2,320	-22.67%	\$ (680)
966	ADA Improvements and Projects	\$ 5,200	\$ 4,000	\$ 4,000	\$ 2,000	-61.54%	\$ (3,200)
Total		\$ 102,331	\$ 96,064	\$ 95,488	\$ 99,500	-2.77%	\$ (2,832)
Profit/Loss/Change		\$ (0)	\$ 6,267	\$ 6,843	\$ 0	-188.86%	\$ 1

Debt Service - Fund 90

Revenue

<u>Account #</u>	<u>Description</u>	<u>Proposed 20/21 Budget</u>	<u>Estimated 20/21 Year End</u>	<u>Proposed 21/22 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
400	Property Taxes	\$ 431,054	\$ 431,054	\$ 441,224	2.36%	\$ 10,170

Expense

<u>Account #</u>						
930	Interest	22,054	\$ 22,054	16,224	-26.43%	\$ (5,830)
950	Bond Principal	\$ 409,000	\$ 409,000	\$ 425,000	3.91%	\$ 16,000
Total		\$ 431,054	\$ 431,054	\$ 441,224	2.31%	\$ 10,170
Profit/Loss/Change		\$ -	\$ -	\$ (0)	#DIV/0!	\$ (0)

Capital Projects - Fund 80

Revenue

<u>Account #</u>	<u>Description</u>	<u>Proposed 20/21 Budget</u>	<u>Estimated 20/21 Year End</u>	<u>Proposed 21/22 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
401	Interest Income	\$ 8,000	\$ 11,400	\$ 8,000	0.00%	\$ -
450	Bond Proceeds	\$ -	\$ -	\$ -	0.00%	\$ -
Total		\$ 8,000	\$ 11,400	\$ 8,000	0%	\$ -

Expense

<u>Account #</u>	<u>Description</u>	<u>Proposed 20/21 Budget</u>	<u>Estimated 20/21 Year End</u>	<u>Proposed 21/22 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
903	Bank Charges	\$ 100	\$ 15	\$ 100	0.00%	\$ -
991	Capital Projects	\$ 900,000	\$ 350,000	\$ 1,026,500	14.06%	\$ 126,500
Total		\$ 900,100	\$ 350,015	\$ 1,026,600	0%	\$ 126,500
Profit/Loss/Change		\$ (892,100)	\$ (338,600)	\$ (1,018,500)	14.17%	\$ (126,500)