

City of Chicago Department of Planning and Development

Special Service Area (SSA) Program

Audit Report Package Transmittal Checklist

This checklist must be completed and submitted with audit report package to City's Department of Planning and Development (DPD) via DPD's SharePoint platform. Note: Effective with 2019 audit report package submissions e-mail submissions are not an acceptable form of transmittal and report packages will be deemed "not submitted" unless they are uploaded into CPD's SharePoint platform. For each SSA submission enter the starting page number for each of the PDF audit report package components listed below. Each required component on the checklist must have a numeric page number, unless otherwise noted.

SSA Name and number: **Wicker Park Bucktown SSA33**

2022 AUDIT

SSA Provider Name: **Wicker Park Bucktown Chamber of Commerce**

Submission Date: **May 1, 2023**

Starting PDF Page Number	Audit Report Package Components
	Comparative Financial Statements
6	1. Statement of Net Position and Governmental Fund Balance Sheet – Current Year
6	2. Statement of Net Position and Governmental Fund Balance Sheet – Prior Year
7	3. Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance – Current Year
7	4. Statement of Activities and Governmental Fund Revenues, Expenditures and Changes in Fund Balance – Prior Year
14-15	5. Schedules of Revenues and Expenditures – Budget and Actual
4-5	Auditor's Opinion on Financial Statements
16	Schedule of Findings – Current and Prior Year, if applicable
16	Corrective Action Plan – Current and Prior Year, if applicable (if findings)*
17	Audit Firm CPA License
18	SSA Budget Summary page for the latest modified/amended budget approved by your SSA commission (for current audit period)
Separate PDF file attached – Yes/No	SSA Detailed SSA Commission Approved Budget
	Note: SSA Service Provider must submit detailed budget corresponding to Summary page, noted above, with audit report package.

**required if findings exist*

SPECIAL SERVICE AREA 33
MANAGED BY WICKER PARK BUCKTOWN
CHAMBER OF COMMERCE
(a taxing district authorized by the City of Chicago)

FINANCIAL STATEMENTS
DECEMBER 31, 2022 and 2021

**Special Service Area 33
Managed by Wicker Park Bucktown
Chamber of Commerce
Financial Statements**

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Joy L Coombes, CPA MST

Independent Auditor's Report

To the Commissioners of
Special Service Area 33
Managed by Wicker Park Bucktown Chamber of Commerce

Opinion

We have audited the accompanying financial statements of Special Service Area 33, (SSA33) (a taxing district authorized by the City of Chicago) which comprise the SSA33 basic financial statements as listed in the table of contents as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements. In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of SSA33 as of December 31, 2022 and 2021, and the changes in its fund balance/net position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of SSA33 and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about SSA33's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of SSA33's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about SSA33's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of revenues and expenditures - budget and actual on page 10 and 11, are presented for comparison and analysis purposes only. The supplementary information is not a required part of the basic financial statements. We have not performed any auditing procedures on the budget amounts and therefore, express no opinion on them.

Joy L. Coombes, CPA MST

Chicago, Illinois
April 26, 2023

Special Service Area 33
Managed by Wicker Park Bucktown Chamber of Commerce
Statements of Net Position and Governmental Fund Balance Sheets
December 31, 2022 and 2021

	2022			2021		
	Governmental Fund	Adjustments	Statement of Net Position	Governmental Fund	Adjustments	Statement of Net Position
ASSETS						
Cash and Cash Equivalents	\$ 365,781	\$ -	\$ 365,781	\$ 302,486	\$ -	\$ 302,486
Property Tax Receivable, Net of Allowance	1,663,413	-	1,663,413	1,272,157	-	1,272,157
Security Deposit	-	-	-	1,250	-	1,250
Total Assets	<u>\$ 2,029,194</u>	<u>\$ -</u>	<u>\$ 2,029,194</u>	<u>\$ 1,575,893</u>	<u>\$ -</u>	<u>\$ 1,575,893</u>
LIABILITIES						
Accounts Payable	102,633	-	102,633	22,806	-	22,806
Due to Wicker Park Bucktown Chamber	74,121	-	74,121	20,330	-	20,330
Total Liabilities	176,754	-	176,754	43,136	-	43,136
DEFERRED INFLOWS						
Deferred Property Tax Revenue	1,333,971	(1,333,971)	-	1,272,157	(1,272,157)	-
Total Deferred Inflows	1,333,971	(1,333,971)	-	1,272,157	(1,272,157)	-
FUND BALANCE / NET POSITION						
Unassigned	518,469	(518,469)	-	260,600	(260,600)	-
Total Fund Balance	<u>518,469</u>	<u>(518,469)</u>	<u>-</u>	<u>260,600</u>	<u>(260,600)</u>	<u>-</u>
Total Liabilities, Deferred Inflows and Fund Balance	<u>\$ 2,029,194</u>			<u>\$ 1,575,893</u>		
Net Position - Unrestricted		<u>\$ (1,852,440)</u>	<u>\$ 1,852,440</u>	<u>\$ (1,532,757)</u>		<u>\$ 1,532,757</u>

Amounts reported for government activities in the statement of net position are different because:

Total fund balance - governmental funds	\$ 518,469	\$ 260,600
Property tax revenue is recognized in the period for which levied rather than when "available." A portion of the property tax is deferred as it is not available in the government funds.	<u>1,333,971</u>	<u>1,272,157</u>
Total net position - governmental activities	<u>\$ 1,852,440</u>	<u>\$ 1,532,757</u>

See notes to the financial statements and independent auditor's report

Special Service Area 33
Managed by Wicker Park Bucktown Chamber of Commerce
Statements of Activities and Governmental Fund, Revenues, Expenditures and Changes in Fund Balance
For the Years Ended December 31, 2022 and 2021

	2022			2021		
	Governmental Fund	Adjustments	Statement of Activities	Governmental Fund	Adjustments	Statement of Activities
REVENUES						
Property Revenues and Interest	\$ 1,290,543	\$ 61,814	\$ 1,352,357	\$ 1,198,980	\$ 48,067	\$ 1,247,047
TIF Rebates	-	-	-	565	-	565
Bank Interest	341	-	341	108	-	108
Total Revenues	1,290,884	61,814	1,352,698	1,199,653	48,067	1,247,720
EXPENDITURES/EXPENSES						
Customer Attraction	88,263	-	88,263	94,676	-	94,676
Public Way Aesthetics	644,362	-	644,362	689,640	-	689,640
Sustainability and Public Places	289	-	289	926	-	926
Public Health and Safety Programs	36,110	-	36,110	785	-	785
Total Services Expense	769,024	-	769,024	786,027	-	786,027
SSA Management	74,023	-	74,023	54,377	-	54,377
Personnel	189,968	-	189,968	224,519	-	224,519
Total Administration Expense	263,991	-	263,991	278,896	-	278,896
Total Expenditures	1,033,015	-	1,033,015	1,064,923	-	1,064,923
Excess of Revenues Over Expenditures	257,869	61,814	319,683	134,730	48,067	182,797
Change in Net Position	257,869	61,814	319,683	134,730	48,067	182,797
Fund Balance/Net Position						
Beginning of the Year	260,600	1,272,157	1,532,757	125,870	1,224,090	1,349,960
End of the Year	<u>\$ 518,469</u>	<u>\$ 1,333,971</u>	<u>\$ 1,852,440</u>	<u>\$ 260,600</u>	<u>\$ 1,272,157</u>	<u>\$ 1,532,757</u>

Amounts reported for governmental activities in the statement of activities is different because:

Net Change in Fund Balance - Governmental Funds	\$ 257,869	\$ 134,730
Property Tax is recognized in the year it is levied rather than when it is available for Governmental Funds	<u>61,814</u>	<u>48,067</u>
Change in Net Position	<u>\$ 319,683</u>	<u>\$ 182,797</u>

See notes to the financial statements and independent auditor's report

**Special Service Area 33
Managed by Wicker Park Bucktown
Chamber of Commerce
Notes to Financial Statements
December 31, 2022 and 2021**

NOTE 1 – Nature of Activities and Reporting Entity

Special Service Area 33 (SSA) is a taxing district authorized by City of Chicago located in Chicago, Illinois. Its scope of services is to fund various activities to improve and enhance the Wicker Park & Bucktown area. These services include promotional and advertising, maintenance of the public way, safety, and other functions. The SSA is funded by property tax levied on properties within the SSA boundaries, which are collected by the Cook County Treasurer, and then distributed by the City of Chicago to the SSA. Special Service Area 33 is governed by a Commission whose Commissioners are appointed by the Mayor of Chicago.

The City of Chicago contracted with the Wicker Park Bucktown Chamber of Commerce (“WPB”) to perform administrative duties as the service provider for this SSA during the reporting period. Wicker Park Bucktown Chamber of Commerce is an Illinois not-for-profit corporation, exempt from federal taxes under Section 501c(6) of the Internal Revenue Code.

NOTE 2 – Summary of Significant Accounting Policies

(a) Governmental-Wide and Fund Financial Statements

The financial statements of the SSA have been prepared in conformity with accounting principles generally accepted in United States of America as applied to governmental units, hereinafter referred to as GAAP (generally accepted accounting principles). The accepted standard-setting body for establishing governmental accounting and financial reporting principles is GASB (the Governmental Accounting Standards Board). Governmental-Wide Financial Statements (statement of net position and statement of activities) are prepared using the economic resources measurement focus and the accrual basis of accounting for all of the SSA’s activities. The Fund Financial Statements, which focus on the SSA’s governmental funds current financial resources measurement focus, are prepared on the modified accrual basis. The SSA accounts for its activities in one fund, its general fund.

Special Service Area 33
Managed by Wicker Park Bucktown
Chamber of Commerce
Notes to Financial Statements
December 31, 2022 and 2021

NOTE 2 – Summary of Significant Accounting Policies – (Continued)

(b) Measurement Focus, Basis of Accounting and Financial Statement Presentation

The Government-Wide Financial Statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year in which they are levied.

The Governmental Fund Financial Statements are prepared on the modified accrual basis of accounting with only current assets and liabilities included on the balance sheet. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, both measurable and available to finance expenditures of the current period. Available means collected within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property taxes as susceptible to accrual and recognized as a receivable in the year levied. Revenue recognition is deferred unless the taxes are received within 60 days subsequent to year-end. Expenditures are recorded when the liability is incurred.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Accordingly, actual results could differ from those estimates.

(c) Assets, Liabilities, and Net Position

Cash, Cash Equivalents and Investments - The SSA's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

**Special Service Area 33
Managed by Wicker Park Bucktown
Chamber of Commerce
Notes to Financial Statements
December 31, 2022 and 2021**

NOTE 2 – Summary of Significant Accounting Policies – (Continued)

(c) Assets, Liabilities, and Net Position – (Continued)

Receivables - All property tax receivables are shown net of allowances. As of December 31, 2022, and 2021, the allowance is estimated to be less than three percent at \$22,608 and \$23,243, respectively.

Fund Equity / Net Position - Governmental Fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned, or unassigned. Nonspendable fund balance cannot be spent because of its form. Restricted fund balance has limitations imposed by the SSA board through approval of resolutions. Assigned fund balance is a limitation imposed by a designee of the SSA's board. Unassigned fund balances are the net resources in excess of what can be properly classified in one of the above four categories.

When both restricted and unrestricted fund balances are available for use, it is the SSA's policy to use restricted fund balance first, then unrestricted fund balance. Furthermore, committed fund balance is reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications can be used. For the government-wide financial statements, net position is reported as invested in capital assets net of related debt, restricted or unrestricted. Invested in capital assets, net of related debt, if applicable, is comprised of the net capital asset balance less any related debt. Restricted net position is when restrictions are placed on net assets from 1) externally imposed by creditors, grantors, contributors, or laws, or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. The remaining net position is classified as unrestricted.

(d) Subsequent Events

Subsequent events have been evaluated through April 26, 2023, the date the financial statements were available to be issued.

Special Service Area 33
Managed by Wicker Park Bucktown
Chamber of Commerce
Notes to Financial Statements
December 31, 2022 and 2021

NOTE 3 – Cash and Cash Equivalents

The SSA defines cash and cash equivalents as short-term liquid investments such as cash in banks, money markets, and other financial instruments that can be reduced to cash in thirty days or less. The SSA maintains its cash balance in a financial institution located in Chicago, IL. The balance is insured by the Federal Deposit Insurance Corporation up to \$250,000. As of December 31, 2022, and 2021, the SSA's cash and cash equivalents did not exceed the FDIC insured limit.

NOTE 4 – Property Taxes

Property taxes become an enforceable lien on real property on January 1 of the year it is levied. Taxes are payable in two installments in the subsequent year. The first installment is an estimate based on the prior year billed levy (55%) and is due in March. The second installment is due on August 1, or 30 days from the mailing of the tax bills, if issued later than July 1. The second installment is based on the remaining amount of the levy on file with the County. Bills are issued and collected by Cook County who remits the SSA's share to the City who then remits the monies to the SSA.

NOTE 5 – Deferred Inflows of Revenue

A deferred inflow of resources/property tax revenue represents an acquisition of fund balance that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

NOTE 6 – Fund Equity / Net Position

The SSA is required to present information regarding its financial position and activities according to the Agreement for Special Service Area 33 between the City of Chicago and Wicker Park Bucktown Chamber of Commerce. As of December 31, 2022 and 2021, the SSA had total carryover fund balance of \$518,469 and \$260,600, respectively. The excess funds will be utilized in this special service area during future years.

Special Service Area 33
Managed by Wicker Park Bucktown
Chamber of Commerce
Notes to Financial Statements
December 31, 2022 and 2021

NOTE 7 – Related Party

The SSA is affiliated with Wicker Park Bucktown Chamber of Commerce which provides certain administrative services for the SSA. As of December 31, 2022 and 2021, \$74,121 and \$20,330, respectively, was payable for services provided. During years ending December 31, 2022 and 2021, SSA 33 paid Wicker Park Bucktown Chamber of Commerce \$257,320 and \$294,928, respectively. The balance resulted from the time lag that 1) goods and services are being provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system and 3) payments are being made.

NOTE 8 – Risks and Uncertainties

In January 2020, the World Health Organization declared the spread of the Coronavirus Disease (COVID-19) a worldwide pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the SSA, COVID-19 may continue to impact various parts of its 2023 operations and financial results, including potential reduction in collection of property tax levies. Management believes the SSA is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 outbreak and its variants continue to evolve as of the date the SSA's financial statements were issued. Given the uncertainty related to the pandemic, the SSA is not able to estimate the effects of the COVID-19 outbreak on its operations, financial condition and liquidity for the year ended December 31, 2023.

NOTE 9 – Subsequent Events

SSA 33 received its second installment of 2022 tax deposits late, a majority of the second installment was received in December 2022, and January and February 2023. The 2022 tax deposits received in January and February 2023, were included in Property tax receivables and in Property tax revenue at December 31, 2022. The amount of 2022 tax late deposits reported included in Property tax receivable at December 31, 2022 was \$329,442. Total Property Tax Receivable \$1,663,413, includes gross 2022 levy of \$1,356,579 less allowance for uncollectible of \$22,608, plus late collections of 2021 levy received in 2023 of \$329,442.

Supplementary Information

Special Service Area 33
Managed by Wicker Park Bucktown
Chamber of Commerce
Schedule of Revenues and Expenditures - Budget and Actual
December 31, 2022

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUE			
Property Taxes and Interest	\$ 1,363,643	\$ 1,290,543	\$ 73,100
Bank Interest	-	341	(341)
	<u>1,363,643</u>	<u>1,290,884</u>	<u>72,759</u>
EXPENDITURES			
Customer Attraction	219,243	88,263	130,980
Public Way Aesthetics	733,243	644,362	88,881
Sustainability and Public Places	18,000	289	17,711
Economic Business Development	1,000	-	1,000
Public Health and Safety Programs	63,000	36,110	26,890
SSA Management	87,300	74,023	13,277
Personnel	241,857	189,968	51,889
	<u>1,363,643</u>	<u>1,033,015</u>	<u>330,628</u>
Excess (Deficit) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 257,869</u>	<u>\$ (257,869)</u>
CARRYOVER			
	<u>45,000</u>	<u>-</u>	<u>45,000</u>
Net Revenues In Excess (Deficit) of Expenses	<u>\$ 45,000</u>	<u>\$ 257,869</u>	<u>\$ (212,869)</u>

See notes to the financial statements and independent auditor's report

Special Service Area 33
Managed by Wicker Park Bucktown
Chamber of Commerce
Schedule of Revenues and Expenditures - Budget and Actual
December 31, 2021

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUE			
Property Taxes and Interest	\$ 1,243,670	\$ 1,198,980	\$ 44,690
TIF Rebates	2,769	565	2,204
Bank Interest	-	108	(108)
	<u>1,246,439</u>	<u>1,199,653</u>	<u>46,786</u>
EXPENDITURES			
Customer Attraction	209,849	94,676	115,173
Public Way Aesthetics	721,000	689,640	31,360
Sustainability and Public Places	16,000	926	15,074
Economic Business Development	1,000	-	1,000
Public Health and Safety Programs	31,000	785	30,215
SSA Management	87,100	54,377	32,723
Personnel	220,490	224,519	(4,029)
	<u>1,286,439</u>	<u>1,064,923</u>	<u>221,516</u>
Excess (Deficit) of Revenues Over Expenditures	<u>\$ (40,000)</u>	<u>\$ 134,730</u>	<u>\$ (174,730)</u>
CARRYOVER			
	<u>40,000</u>	<u>-</u>	<u>40,000</u>
Net Revenues In Excess (Deficit) of Expenses	<u>\$ -</u>	<u>\$ 134,730</u>	<u>\$ (134,730)</u>

See notes to the financial statements and independent auditor's report

**Special Service Area 33
Managed by Wicker Park Bucktown
Chamber of Commerce
Summary Schedule of Audit Findings
For the Year Ended December 31, 2022**

As part of our audit and request by the Special Service Area Annual Audited Financial and Accounting Guide, prepared by the City of Chicago Department of Planning and Economic Development, we have read and understand the requirements contained in the Service Provider Agreement. After conducting the audit, we determined that there was the below exception.

The auditor's report expresses an unmodified opinion on the financial statements of Special Service Area 33. No significant deficiencies or material weaknesses were disclosed during the audit of the financial statements.

CURRENT YEAR FINDING:

- State of Illinois Statute limits the carryover of unspent funds into the following year to 25% of the previous year's budget. SSA 33 will be carrying over in excess of 25% of the year 2022 budget into 2023.

MANAGEMENT RESPONSE:

- Wicker Park Bucktown Chamber of Commerce as SSA 33 service provider will pay particularly close attention when creating, approving, and modifying future annual budgets to spend any excess carryover.

PRIOR YEAR FINDING:

- We noted one expenditure category for which actual expenses exceed budgeted amount.

MANAGEMENT RESPONSE:

- Wicker Park Bucktown Chamber of Commerce as SSA 33 service provider will pay closer attention to monthly financial statements from their accountant and adjust the budget as needed.

**Special Service Area 33
Managed by Wicker Park BuckTown
Chamber of Commerce
(a taxing district authorized by the City of Chicago)
State of Illinois Professional CPA License
December 31, 2022**



Special Service Area 33
Managed by Wicker Park BuckTown
Chamber of Commerce
Budget
December 31, 2022

	Special Service Area # 33
SSA Name:	Wicker Park Bucktown

2022 BUDGET SUMMARY

Budget and Services Period: January 1, 2022 through December 31, 2022

CATEGORY (Funded Categories Comprise Scope of Services)	2021 Levy		Carryover Funds	TIF Rebate Fund #	Estimated Late Collections and Interest	Total All Sources
	Collectable Levy	Estimated Loss Collection				
1.00 Customer Attraction	\$161,000	\$23,243	\$35,000	\$0	\$0	\$219,243
2.00 Public Way Aesthetics	\$708,000	\$0	\$2,000	\$0	\$23,243	\$733,243
3.00 Sustainability and Public Places	\$18,000	\$0	\$0	\$0	\$0	\$18,000
4.00 Economic/ Business Development	\$1,000	\$0	\$0	\$0	\$0	\$1,000
5.00 Public Health and Safety Programs	\$55,000	\$0	\$8,000	\$0	\$0	\$63,000
6.00 SSA Management	\$87,300	\$0	\$0	\$0	\$0	\$87,300
7.00 Personnel	\$241,857	\$0		\$0	\$0	\$241,857
Sub-total	\$1,272,157	\$23,243				
GRAND TOTALS	Levy Total	\$1,295,400	\$45,000	\$0	\$23,243	\$1,363,643

LEVY ANALYSIS	
Estimated 2021 EAV:	\$551,081,508
Authorized Tax Rate Cap:	0.304%
Maximum Potential Levy limited by Rate Cap:	\$1,675,288
Requested 2021 Levy Amount:	\$1,295,400
Estimated Tax Rate to Generate 2020 Levy:	0.2351%

LEVY CHANGE FROM PREVIOUS YEAR	
2020 Levy Total (in 2021 budget)	\$1,233,880
2021 Levy Total (in 2022 budget)	\$1,295,400
Percentage Change	4.99%
Community meeting required if levy amount increases greater than 5% from previous levy.	

CARRYOVER CALCULATION	
2021 Budget Total	\$1,286,439
Carryover request for 2022	\$45,000
Percentage	3.498%
Must be less than 25%	