

APPROVED

**COMBINED BUDGET &
APPROPRIATIONS ORDINANCE**



**OF THE
OREGON PARK DISTRICT
FOR THE YEAR 2015-2016**

'We Create Fun for a Lifetime'

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OREGON PARK DISTRICT
COMBINED BUDGET & APPROPRIATIONS ORDINANCE
FOR THE FISCAL YEAR 2015-2016

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MISSION STATEMENT

“To provide quality service through programs, parks and facilities to fulfill the needs of
the community in a fun, safe and friendly environment.”

Oregon Park District Profile

- Established:** The Oregon Park District was established in 1967 “to efficiently, effectively and equitable provide the highest quality recreation programs, facilities and park resources in cooperation with all community resources to enhance the quality of life for the District residents and visitors”.
- Governed By:** A five member volunteer Board of Commissioners. Current Board Members consist of Steve Pennock, President; Mark Tremble, Vice-President; Dave Bakener; Gary Davis; Dan Engelkes.
- Mission Statement:** “To provide quality services through programs, parks and facilities to fulfill the needs of the community in a fun, safe and friendly environment.”
- Vision Statement:** “We Create Fun for a Lifetime.”
- Parks & Facilities:** The District is comprised of twelve park and building sites consisting of over 159 acres. The District currently manages the Nash Recreation Center, where the central offices are located, and the Blackhawk Center.
- Population:** The Park District’s population is approximately 7,000. The boundaries of the District consist of the City of Oregon and the outlying areas.
- Real Estate:** The Equalized Assessed Value of the Real Estate within the District for the 2014 tax year is \$606,175,685.
- Tax Rate:** The District’s 2012 tax rate was .41110 per \$100 of assessed value. The District’s 2013 tax rate was .42102 per \$100 of assessed value. The District’s 2014 tax rate is .42927 per \$100 of assessed value.
- Fiscal Year:** The District’s fiscal year begins May 1, 2015 and concludes on April 30, 2016.
- Staffing:** The District employs 17 full-time employees and approximately 100 part time and seasonal employees throughout the year.
- Contact Information:** Oregon Park District: (815)732-3101
Fax: (815)732-3736 Website: www.oregonpark.org

Board of Commissioners

Board President	Steve Pennock
Vice-President	Mark Tremble
Commissioner	Gary Davis
Commissioner	Dave Bakener
Commissioner	Dan Engelkes



Administrative Staff

Executive Director	Erin Folk	erin@oregonpark.org
Finance & Tech Administrator	Dan Griffin	dan@oregonpark.org
Communications & Marketing Super	Tina Ketter	tina@oregonpark.org
Receptionist	Sherry McCormick	sherry@oregonpark.org

Recreation Staff

Superintendent of Recreation	Mike Guzman	mike@oregonpark.org
Health Activities Coordinator	Jena Wehmhoefer	jena@oregonpark.org
Events Coordinator	Debbie Leffelman	debbie@oregonpark.org
Recreation Program Manager	Candice Holbrook	Candice@oregonpark.org
Children's Center Coordinator	Nancy Kerwin	nancy@oregonpark.org
Natural Resource Manager	John Barnhart	john@oregonpark.org

Environmental Services

Supt of Environmental Services	Don Griffin	don@oregonpark.org
Environmental Services Supervisor	John Donaldson	maintenance@oregonpark.org
Maintenance	Bill Helfrich	
Custodian	Mary Sansone	

Parks Department

Superintendent of Parks	Andy Egyed	andy@oregonpark.org
Park Maintenance Supervisor	Brent Suter	
Horticulture Maintenance Super.	Tyler Hagemann	

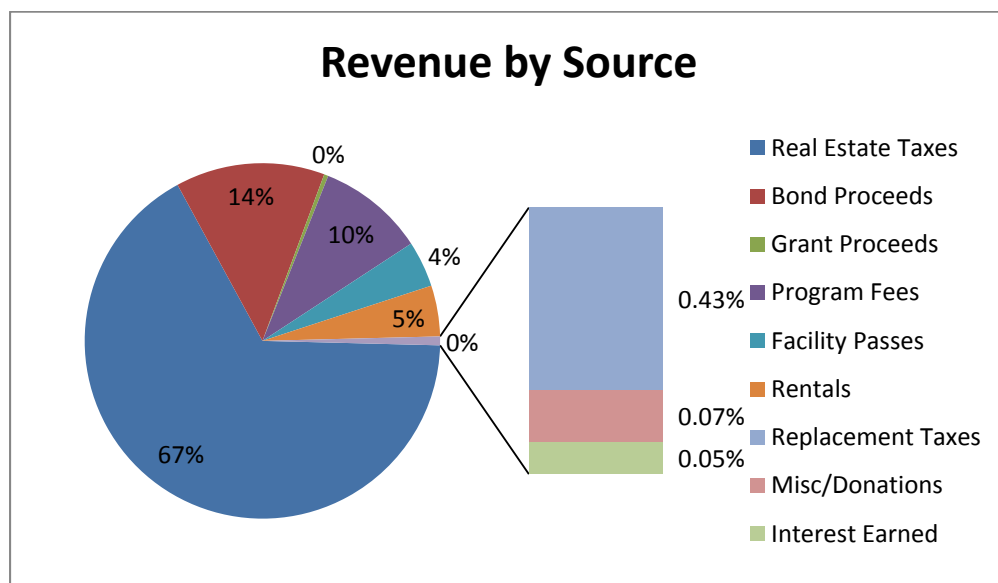
Budget Introduction

The Oregon Park District Budget provides revenues and other financing sources as well as expenditures and other financing uses for the May 1, 2015 through April 30, 2016 fiscal year. The following budget and accompanying appropriations ordinance will ensure that the parks and recreation needs of our community are met. Fiscal planning and budget preparation are essential activities that help the District operate effectively and efficiently.

The Oregon Park District has devoted ourselves to providing the best services while keeping our tax impact on the community low. We have heard over and over again that we should 'take care of what we have'. In return, we will continue to seek out alternative funding through grants and other sources. Grant funded projects, such as the Park West Expansion Project and the recently completed Nash Recreation Center PARC Renovation Project, are great investments in our community that will not have a negative effect on our tax levy. We continue to 'Create Fun for a Lifetime'.

Budget Overview

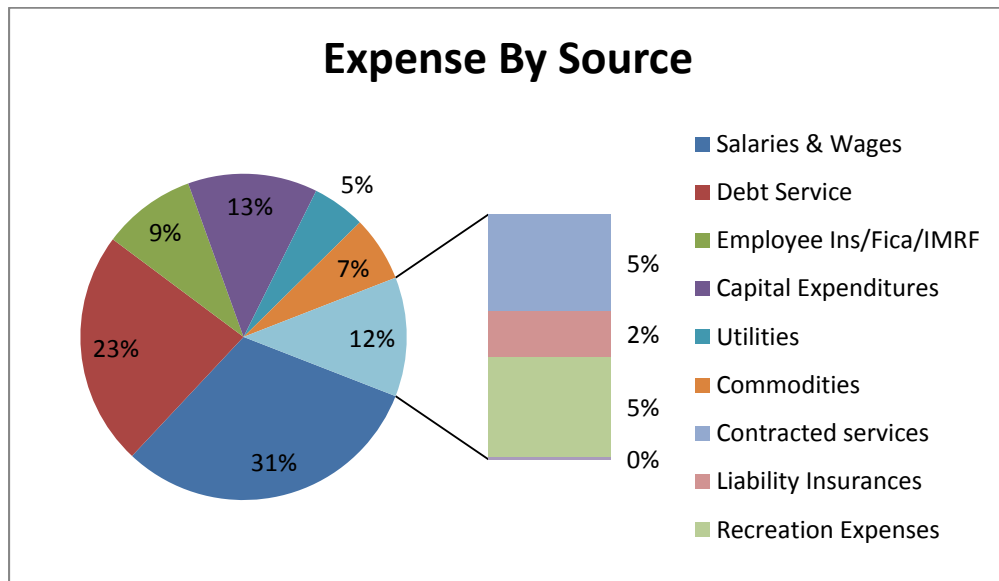
Below are summary pie charts representing the District's revenue and expenditures by source.



The Oregon Park District derives the majority of its revenue from Real Estate Taxes. Section 9 details the District's EAV (Equalized Assessed Value), as well as its annual tax rates and comparisons to other Districts. The District annually issues a general obligation bond to assist the District in completing capital projects and to continue to maintain its facilities and

infrastructure. The financial stability of our District is a result of the District's careful planning and use of our existing fund balances.

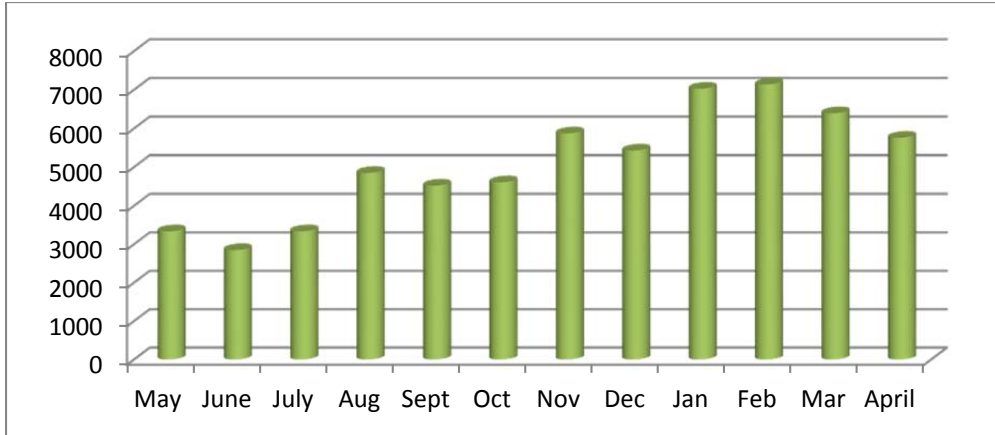
The following chart breaks down the District's expenditures by source. The majority of our expenditures are a direct result of our recreation programming. Parks and Recreation is a 'people business'; therefore salaries and wages are a large part of our budget. Attracting and retaining quality employee's is essential to the District's success. Our staff continues to search for more and more activities, programs and special events to help make Oregon a great place to 'live, work and play'.



Facility Usage

The Oregon Park District operates both the Nash Recreation Center as well as the Blackhawk Center. The chart below details the monthly visits to the Nash Recreation Center in the last fiscal year. The Nash Recreation Center sees its highest use during the winter months. During the summer months the District hopes our residents are out enjoying our ten park sites.

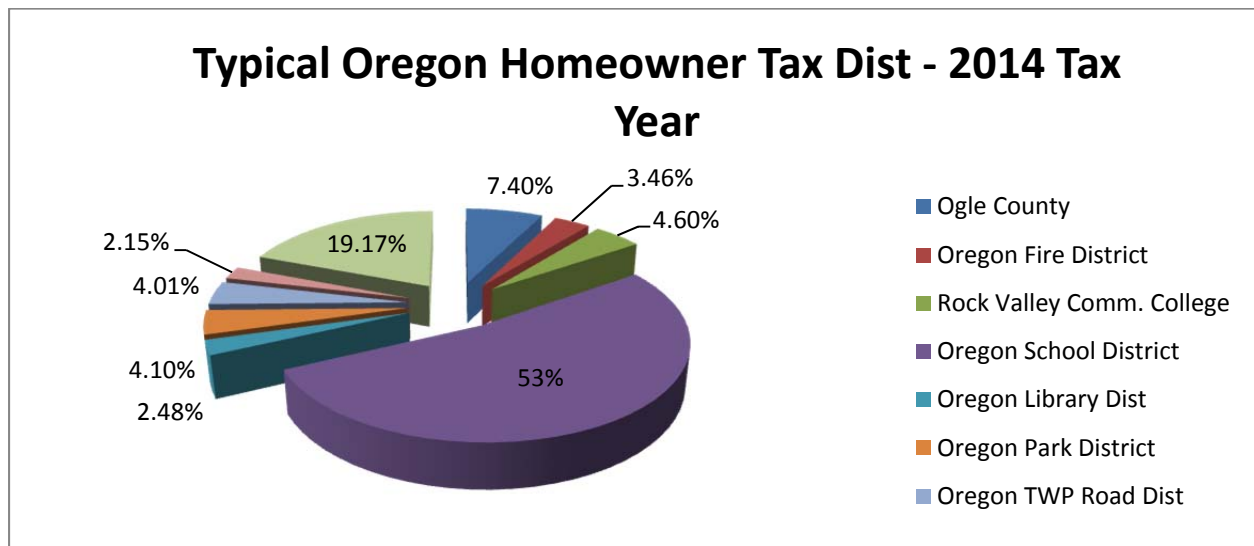
Please go to www.oregonpark.org for more information on the Nash Recreation Center, the Blackhawk Center, or any of our parks.



Budget Preparation

The District began its annual budget preparation process in February. The tentative budget is developed using our board policies and our departmental requests. Our Budget will provide for the continued financial health of the District. The District's budget will provide funding for our recreation programs, care and maintenance of facilities and parks, and capital improvements. The tentative budget is formulated by our staff and then presented to the Finance Committee of our board. Upon recommendation by our Finance Committee the budget is presented to the full board and made open to public inspection for at least thirty days prior to adoption. The District must pass its annual budget and appropriations ordinance no later than July of each year.

Your Taxes

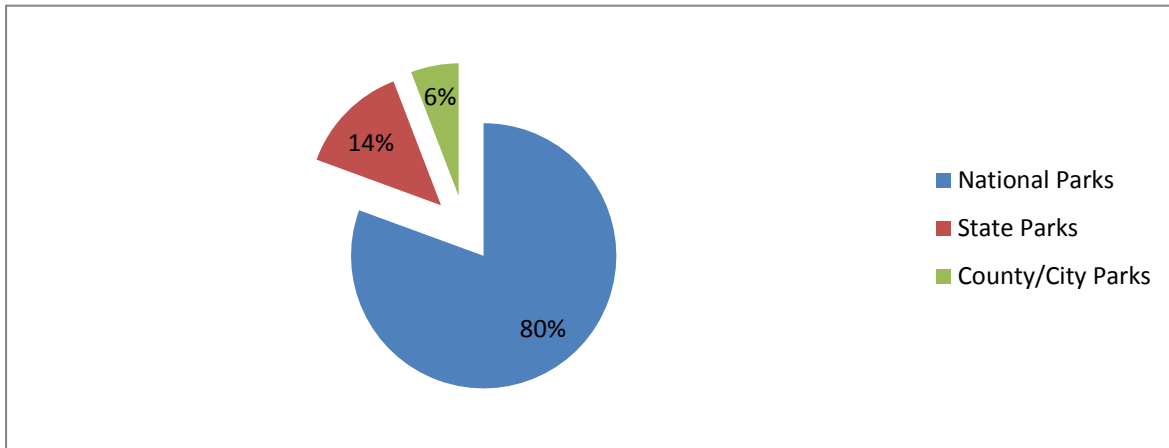


The Oregon Park District takes great strides to make sure and provide our residents with the best services without negatively affecting their tax bills. Below is the tax breakdown for a typical Oregon City resident. The Oregon Park District receives less than 5 cents of every dollar a typical homeowner pays.

Further information on the District Tax Levy, rates, and effects on area homeowners can be found in Section 9.

Land Appropriation

The following chart represents the breakdown of public control of open spaces. Note that, according to 2012 Proragis data report, although counties and cities have the least amount of acres it is worth noting that the 6 million local acres encompass an area that serves 80% of the U.S. population.





OREGON PARK DISTRICT 2015-2016 BUDGET

CORPORATE FUND	2014-15 Budget	2014-15 Actual	2015-16 Budget	% Change
Corporate Admin Revenue	\$687,839	\$671,956	\$645,272	-6.19%
Corporate Admin Expense	\$654,791	\$628,566	\$649,209	-0.85%
<i>Corporate Admin Balance</i>	<u>\$33,048</u>	<u>\$43,390</u>	<u>-\$3,937</u>	<u>-111.91%</u>
Parks Dept. Revenue	\$50	\$0	\$50	0.00%
Parks Dept. Expense	\$405,482	\$361,832	\$352,464	-13.08%
<i>Parks Dept. Balance</i>	<u>-\$405,432</u>	<u>-\$361,832</u>	<u>-\$352,414</u>	<u>-13.08%</u>
Blackhawk Center Revenue	\$174,130	\$173,015	\$172,730	-0.80%
Blackhawk Center Expense	\$242,622	\$257,614	\$274,136	12.99%
<i>Blackhawk Center Balance</i>	<u>-\$68,492</u>	<u>-\$84,599</u>	<u>-\$101,406</u>	<u>48.06%</u>
BEGINNING FUND BALANCE	<u>\$523,071</u>	<u>\$523,071</u>	<u>\$520,031</u>	<u>-0.58%</u>
Other Financing Sources	<u>\$400,000</u>	<u>\$400,000</u>	<u>\$375,000</u>	<u>-6.25%</u>
CORPORATE FUND BALANCE	\$482,195	\$520,031	\$437,273	-9.32%

RECREATION FUND	2014-15 Budget	2014-15 Actual	2015-16 Budget	% Change
Recreation Admin Revenue	\$648,842	\$637,837	\$619,854	-4.47%
Recreation Admin Expense	\$189,318	\$177,283	\$192,368	1.61%
<i>Recreation Admin Balance</i>	<u>\$459,524</u>	<u>\$460,554</u>	<u>\$427,486</u>	<u>-6.97%</u>
<i>Maintenance Expense</i>	<u>-\$253,022</u>	<u>-\$232,994</u>	<u>-\$312,118</u>	<u>23.36%</u>
Aquatic Dept. Revenue	\$40,500	\$39,933	\$39,500	-2.47%
Aquatic Dept. Expense	\$171,900	\$166,204	\$170,497	-0.82%
<i>Aquatic Dept. Balance</i>	<u>-\$131,400</u>	<u>-\$126,272</u>	<u>-\$130,997</u>	<u>-0.31%</u>
Athletic Dept. Revenue	\$140,800	\$140,422	\$141,000	0.14%
Athletic Dept. Expense	\$147,200	\$148,183	\$142,400	-3.26%
<i>Athletic Dept. Balance</i>	<u>-\$6,400</u>	<u>-\$7,761</u>	<u>-\$1,400</u>	<u>-78.13%</u>
General Rec Revenue	\$155,600	\$160,860	\$162,250	4.27%
General Rec Expense	\$303,970	\$290,722	\$312,531	2.82%
<i>General Rec Balance</i>	<u>-\$148,370</u>	<u>-\$129,862</u>	<u>-\$150,281</u>	<u>1.29%</u>
Concessions Revenue	\$1,300	\$0	\$1,300	0.00%
Concessions Expense	\$100	\$0	\$100	0.00%
<i>Concessions Balance</i>	<u>\$1,200</u>	<u>\$0</u>	<u>\$1,200</u>	<u>0.00%</u>
Rental Revenue	\$8,525	\$13,586	\$8,525	0.00%
Rental Expense	\$525	\$0	\$525	0.00%
<i>Rental Balance</i>	<u>\$8,000</u>	<u>\$13,586</u>	<u>\$8,000</u>	<u>0.00%</u>
Fitness Revenue	\$34,000	\$31,075	\$36,000	5.88%
Fitness Expense	\$82,800	\$77,111	\$83,900	1.33%
<i>Fitness Balance</i>	<u>-\$48,800</u>	<u>-\$46,036</u>	<u>-\$47,900</u>	<u>-1.84%</u>
BEGINNING FUND BALANCE	<u>\$381,042</u>	<u>\$381,042</u>	<u>\$432,256</u>	<u>13.44%</u>
Other Financing Sources	<u>\$120,000</u>	<u>\$120,000</u>	<u>\$100,000</u>	<u>-16.67%</u>
RECREATION FUND BALANCE	\$381,774	\$432,256	\$326,246	-14.54%

AUDIT FUND	2014-15 Budget	2014-15 Actual	2015-16 Budget	% Change
Audit Fund Revenue	\$22,010	\$21,981	\$21,270	-3.36%
Audit Fund Expense	<u>\$22,000</u>	<u>\$20,500</u>	<u>\$25,000</u>	<u>13.64%</u>
BEGINNING FUND BALANCE	<u>\$9,583</u>	<u>\$9,583</u>	<u>\$11,064</u>	<u>15.45%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
AUDIT FUND BALANCE	\$9,593	\$11,064	\$7,334	-23.55%

LIABILITY FUND	2014-15 Budget	2014-15 Actual	2015-16 Budget	% Change
Liability Fund Revenue	\$225,103	\$224,965	\$170,105	-24.43%
Liability Fund Expense	<u>\$158,101</u>	<u>\$153,172</u>	<u>\$170,579</u>	<u>7.89%</u>
BEGINNING FUND BALANCE	<u>\$36,166</u>	<u>\$36,166</u>	<u>\$107,959</u>	<u>198.51%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
LIABILITY FUND BALANCE	\$103,168	\$107,959	\$107,484	4.18%



OREGON PARK DISTRICT 2015-2016 BUDGET

	2014-15 Budget	2014-15 Actual	2015-16 Budget	% Change
IMRF FUND				
IMRF Fund Revenue	\$140,016	\$139,952	\$130,045	-7.12%
IMRF Fund Expense	<u>\$114,000</u>	<u>\$109,518</u>	<u>\$112,000</u>	-1.75%
BEGINNING FUND BALANCE	<u>\$39,360</u>	<u>\$39,360</u>	<u>\$69,794</u>	77.32%
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
IMRF FUND BALANCE	\$65,376	\$69,794	\$87,839	34.36%
SCHOLARSHIP FUND				
Scholarship Fund Revenue	\$805	\$4,764	\$2,805	248.45%
Scholarship Fund Expense	<u>\$1,000</u>	<u>\$4,360</u>	<u>\$3,000</u>	200.00%
BEGINNING FUND BALANCE	<u>\$7,736</u>	<u>\$7,736</u>	<u>\$8,141</u>	5.23%
SCHOLARSHIP FUND BALANCE	\$7,541	\$8,141	\$7,946	5.37%
SOCIAL SECURITY FUND				
Social Security Fund Revenue	\$125,012	\$124,948	\$130,020	4.01%
Social Security Fund Expense	<u>\$110,134</u>	<u>\$100,173</u>	<u>\$107,912</u>	-2.02%
BEGINNING FUND BALANCE	<u>\$9,780</u>	<u>\$9,780</u>	<u>\$34,555</u>	253.32%
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
SOCIAL SECURITY FUND BALANCE	\$24,658	\$34,555	\$56,663	129.80%
POLICE FUND				
Police Fund Revenue	\$40,053	\$40,033	\$20,025	0.00%
Police Fund Expense	<u>\$28,580</u>	<u>\$20,484</u>	<u>\$32,600</u>	0.00%
BEGINNING FUND BALANCE	<u>\$39,285</u>	<u>\$39,285</u>	<u>\$58,834</u>	0.00%
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
POLICE FUND BALANCE	\$50,758	\$58,834	\$46,259	0.00%
PAVING & LIGHTING FUND				
Paving Fund Revenue	\$31,879	\$31,861	\$30,314	-4.91%
Paving Fund Expense	<u>\$32,000</u>	<u>\$0</u>	<u>\$0</u>	0.00%
BEGINNING FUND BALANCE	<u>\$1,038</u>	<u>\$1,038</u>	<u>\$32,899</u>	3069.47%
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>-\$60,000</u>	0.00%
PAVING & LIGHTING FUND BALANCE	\$917	\$32,899	\$3,213	250.35%
BOND & INTEREST FUND				
Bond & Int Fund Revenue	\$984,756	\$984,032	\$1,039,974	5.61%
Bond & Int Fund Expense	<u>\$1,002,540</u>	<u>\$1,002,771</u>	<u>\$1,039,544</u>	3.69%
BEGINNING FUND BALANCE	<u>\$19,369</u>	<u>\$19,369</u>	<u>\$630</u>	-96.75%
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
BOND & INTEREST FUND BALANCE	\$1,585	\$630	\$1,060	-33.15%
PARK IMPROVEMENT FUND				
Park Improvement Fund Revenue	\$1,245,500	\$1,300,021	\$531,200	-57.35%
Park Improvement Fund Expense	<u>\$54,877</u>	<u>\$73,888</u>	<u>\$479,100</u>	773.04%
BEGINNING FUND BALANCE	<u>\$77,204</u>	<u>\$77,204</u>	<u>\$783,337</u>	914.63%
Other Financing Sources	<u>-\$520,000</u>	<u>-\$520,000</u>	<u>-\$415,000</u>	-20.19%
PARK IMPROVEMENT FUND BALANCE	\$747,827	\$783,337	\$420,437	-
DISTRICT WIDE				
DISTRICT WIDE - REVENUES	\$4,706,720	\$4,741,239	\$3,902,238	-17.09%
DISTRICT WIDE - EXPENDITURES	\$3,974,962	\$3,825,374	\$4,459,983	12.20%
BEGINNING FUND BALANCE	<u>\$1,143,634</u>	<u>\$1,143,634</u>	<u>\$2,059,499</u>	80.08%
EST OVERALL FUND BALANCE	\$1,875,392	\$2,059,499	\$1,501,753	-19.92%

- All Fund Balances are unaudited

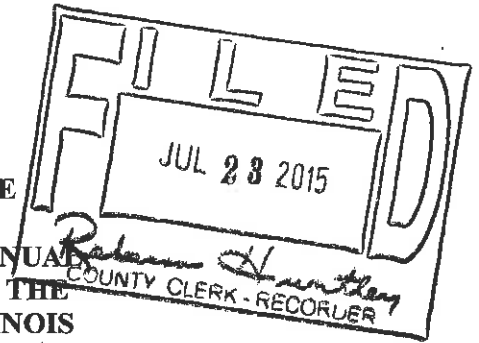
- The estimates are total liabilities and fund balances

APPROVED ~ July 14, 2015

ORDINANCE 15-07-14

BUDGET AND APPROPRIATION ORDINANCE

**AN ORDINANCE ADOPTING THE COMBINED ANNUAL
BUDGET AND APPROPRIATION OF FUNDS FOR THE
OREGON PARK DISTRICT, OGLE COUNTY, ILLINOIS
FOR THE FISCAL YEAR BEGINNING ON THE FIRST (1st) DAY
OF MAY, 2015 AND ENDING ON THE THIRTIETH
DAY OF APRIL, 2016**



WHEREAS, the board of Commissioners of the Oregon Park District, Ogle County, Illinois, caused to be prepared in tentative form, a combined Budget & Appropriation Ordinance, and the secretary of this board made the same conveniently available for public inspection for at least thirty days prior to final action thereon, and

WHEREAS, a public hearing was held as to such Budget and Appropriation Ordinance on the 14th day of July, 2015, and notice of said hearing was given at least one week prior thereto, as required by law, and all other legal requirements have been complied with,

NOW THEREFORE, be it ordained by the Board of Park Commissioners, of the Oregon Park District, Ogle County, Illinois, as follows:

SECTION I – That the amounts herein set forth, or so much thereof as may be authorized by law and as may be needed are hereby budgeted and appropriated for the corporate purposes of the Oregon Park District, Ogle County, Illinois, to defray all necessary expenses of said Park District as specified in Section II for the fiscal year.

SECTION II – The amounts budgeted and appropriated for each object or purpose is as follows:

CORPORATE FUND

BEGINNING CASH ON HAND ON MAY 1, 2015	<u>\$ 520,031.00</u>
ESTIMATED REVENUE	
Property Taxes	\$ 606,072.00
Personal Property Replacement Tax	21,500.00
Interest Income	1000.00
Rentals/Permits	172,230.00
Grants	15,200.00
Miscellaneous Income	<u>2,050.00</u>
TOTAL ESTIMATED REVENUE	<u>\$ 818,052.00</u>
Other Financing Sources	<u>\$ 375,000.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 1,713,083.00</u>
ESTIMATED EXPENDITURES	
Administration Salaries	\$ 184,779.00
Administration Wages	<u>73,092.00</u>
	<u>\$ 257,871.00</u>
Insurance & Benefits	195,000.00
Commissioners Expenses	3,019.00

Commissioners Expenses	3,019.00
Equipment/Website/Software Maintenance	34,000.00
Printing & Postage	9,850.00
Legal Fees & Other Professional Services	55,500.00
Travel Expenses & Staff Training	11,080.00
Office Supplies & Equipment	2,450.00
Bonds & Sundry Expenses	1,439.00
Electric	48,000.00
Water & Sewer	11,000.00
Natural Gas	15,500.00
Telephone	4,500.00
	<u>\$ 79,000.00</u>
Capital Expenditures	0.00
TOTAL ADMINISTRATIVE EXPENSES	<u>\$ 649,209.00</u>
PARKS DEPARTMENT	
Parks Salary	147,964.00
Parks Wages	60,500.00
	<u>\$ 208,464.00</u>
Training & Vehicle Use	4,500.00
Contractual Maintenance	15,000.00
Equipment & Grounds Supplies	67,600.00
	<u>\$87,100.00</u>
Toilet Rental	6,000.00
Gas & Oil	25,000.00
Garbage Disposal	5,900.00
	<u>\$ 36,900.00</u>
Capital Expenses	20,000.00
TOTAL PARKS EXPENSES	<u>\$ 352,464.00</u>
BLACKHAWK CENTER DEPARTMENT	
Blackhawk Center Salaries	78,136.00
Blackhawk Center Wages	80,000.00
	<u>\$ 158,136.00</u>
Building & Equipment Maintenance	16,500.00
Maintenance Agreements & Service	8,700.00
Building Supplies	24,800.00
Tools & Equipment	1,000.00
Electric	35,000.00
Water & Sewer	4,500.00
Natural Gas	22,000.00
Telephone	1,500.00
Garbage Disposal	2,000.00
	<u>\$ 65,000.00</u>
TOTAL BLACKHAWK CENTER EXPENSES	<u>\$ 274,136.00</u>
CORPORATE FUND TOTAL EXPENSES	<u>\$ 1,275,810.00</u>
ENDING CASH ON HAND	<u>\$ 437,273.00</u>

TOTAL FUNDS ALLOCATED

\$ 1,713,083.00

RECREATION FUND

BEGINNING CASH ON HAND ON MAY 1, 2015

\$ 432,256.00

ESTIMATED REVENUE

Property Taxes	\$ 454,554.00
Interest Income	850.00
Miscellaneous Income	1,250.00
Gift Certificate Revenue	2,000.00
Resident Annual Passes	42,750.00
Non-Res Annual Passes	20,000.00
Resident Quarterly Passes	24,000.00
Non-Res Quarterly Passes	12,000.00
Resident Daily Fees	21,750.00
Non-Res Daily Fees	8,500.00
Nash Corporate Revenue	17,500.00
Nash Discount Days	12,500.00
Locker Rental	1,200.00
Court Fees	1,000.00
	<u>\$ 619,854.00</u>
Aquatics Revenue	39,500.00
Athletic Revenue	141,000.00
General Programs Revenue	162,250.00
Concessions Revenue	1,300.00
Nash Rental Revenue	8,525.00
Fitness Revenue	36,000.00
TOTAL ESTIMATED REVENUE	<u>\$ 1,008,429.00</u>
Other Financing Sources	<u>\$ 100,000.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 1,540,685.00</u>

ESTIMATED EXPENDITURES

BUILDING DEPARTMENT

Building Salaries	143,918.00
Building Wages	34,000.00
	<u>\$ 177,918.00</u>
Building Maintenance	21,200.00
Maintenance Agreements	15,500.00
Vehicle Usage and Training	5,200.00
Building Equipment	2,700.00
Building Supplies	28,000.00
Capital Expenditures	61,600.00
TOTAL MAINTENANCE EXPENSES	<u>\$ 312,118.00</u>

PROGRAM DEPARTMENT

Recreation Salaries	267,361.00
Recreation Wages	158,400.00
	<u>\$ 425,761.00</u>

Recreation Supplies	15,950.00
Aquatic Supplies & Equipment	30,100.00
Training & Travel Expenses	16,410.00
Advertising & Entertainment Expenses	18,250.00
Banking Charges	6,500.00
Capital Expenditures	0.00
	<u>\$ 87,210.00</u>
Direct Aquatic Expenses	23,800.00
Direct Athletic Expenses	133,800.00
Direct General Recreation Expenses	117,325.00
Concession Expenses	100.00
Rental Expenses	525.00
Fitness Expenses	34,800.00
	<u>\$ 310,350.00</u>
Electric	48,000.00
Water & Sewer	11,000.00
Natural Gas	15,500.00
Telephone	4,500.00
	<u>\$ 79,000.00</u>
TOTAL PROGRAM EXPENSES	<u>\$ 902,321.00</u>
RECREATION FUND TOTAL EXPENSES	<u>\$ 1,214,439.00</u>
ENDING CASH ON HAND	<u>\$ 326,246.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 1,540,685.00</u>

AUDIT FUND

BEGINNING CASH ON HAND ON MAY 1, 2015	<u>\$ 11,064.00</u>
ESTIMATED REVENUE	
Property Taxes	\$ 21,250.00
Interest Income	20.00
TOTAL ESTIMATED REVENUE	<u>\$ 21,270.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 32,334.00</u>
ESTIMATED EXPENDITURES	
Audit Fees	22,500.00
Other Professional Services	<u>2,500.00</u>
AUDIT FUND TOTAL EXPENSES	<u>\$ 25,000.00</u>
ENDING CASH ON HAND	<u>\$ 7,334.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 32,334.00</u>

LIABILITY FUND

BEGINNING CASH ON HAND ON MAY 1, 2015	<u>\$ 107,959.00</u>
ESTIMATED REVENUE	
Property Taxes	\$ 170,000.00

Interest Income	105.00
TOTAL ESTIMATED REVENUE	<u>\$ 170,105.00</u>
Other Financing Sources	<u>\$ 0.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 278,064.00</u>
ESTIMATED EXPENDITURES	
Risk Management Salaries	67,860.00
Insurance – Building & Contents	28,253.00
Insurance – General Liability	11,360.00
Insurance – Public Official	500.00
Insurance – Automobile	3,706.00
Insurance – Compensation	40,900.00
Insurance – Unemployment	18,000.00
LIABILITY FUND TOTAL EXPENSES	<u>\$ 170,579.00</u>
ENDING CASH ON HAND	<u>\$ 107,485.00</u>
TOTAL FUNDS ALLOCATED	<u>\$ 278,064.00</u>

IMRF FUND

BEGINNING CASH ON HAND ON MAY 1, 2015	<u>\$ 69,794.00</u>
ESTIMATED REVENUE	
Property Taxes	\$ 130,000.00
Interest Income	45.00
TOTAL ESTIMATED REVENUE	<u>\$ 130,045.00</u>
Other Financing Sources	<u>\$ 0.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 199,839.00</u>
ESTIMATED EXPENDITURES	
IMRF Expense	112,000.00
IMRF FUND TOTAL EXPENSES	<u>\$ 112,000.00</u>
ENDING CASH ON HAND	<u>\$ 87,839.00</u>
TOTAL FUNDS ALLOCATED	<u>\$ 199,839.00</u>

SCHOLARSHIP FUND

BEGINNING CASH ON HAND ON MAY 1, 2015	<u>\$ 8,141.00</u>
ESTIMATED REVENUE	
Donations	\$ 2,800.00
Interest Income	5.00
TOTAL ESTIMATED REVENUE	<u>\$ 2,805.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 10,946.00</u>
ESTIMATED EXPENDITURES	
Donation Expense	3,000.00

SCHOLARSHIP FUND TOTAL EXPENSES	\$ 3,000.00
ENDING CASH ON HAND	\$ 7,946.00
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 10,946.00</u>

SOCIAL SECURITY FUND

BEGINNING CASH ON HAND ON MAY 1, 2015	\$ 34,555.00
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ESTIMATED REVENUE	
Property Taxes	\$ 130,000.00
Interest Income	20.00
<u>TOTAL ESTIMATED REVENUE</u>	<u>\$ 130,020.00</u>
TOTAL FUNDS AVAILABLE	\$ 164,575.00

ESTIMATED EXPENDITURES	
Social Security	87,458.00
<u>Medicare</u>	<u>20,454.00</u>

SOCIAL SECURITY FUND TOTAL EXPENSES	\$ 107,912.00
ENDING CASH ON HAND	\$ 56,663.00
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 164,575.00</u>

POLICE FUND

BEGINNING CASH ON HAND ON MAY 1, 2015	\$ 58,834.00
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ESTIMATED REVENUE	
Property Taxes	\$ 20,000.00
Interest Income	25.00
Grants	0.00
<u>TOTAL ESTIMATED REVENUE</u>	<u>\$ 20,025.00</u>
Other Financing Sources	\$ 0.00
TOTAL FUNDS AVAILABLE	\$ 78,859.00

ESTIMATED EXPENDITURES	
Police Wages	\$ 5,500.00
Training/Services/Equipment	\$ 13,500.00
Capital Improvements	\$ 14,600.00

POLICE FUND TOTAL EXPENSES	\$ 33,600.00
ENDING CASH ON HAND	\$ 45,259.00
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 78,859.00</u>

PAVING & LIGHTING FUND

BEGINNING CASH ON HAND ON MAY 1, 2015	\$ 32,899.00
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ESTIMATED REVENUE	
Property Taxes	\$ 30,304.00
Interest Income	10.00

TOTAL ESTIMATED REVENUE	\$ 30,314.00
TOTAL FUNDS AVAILABLE	<u>\$ 63,213.00</u>
ESTIMATED EXPENDITURES	
Park Improvements	<u>\$ 0.00</u>
PAVING & LIGHTING FUND TOTAL EXPENSES	<u>\$ 0.00</u>
Other Financing Uses	<u>\$ 60,000.00</u>
ENDING CASH ON HAND	<u>\$ 3,213.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 63,213.00</u>

BOND & INTEREST FUND

BEGINNING CASH ON HAND ON MAY 1, 2015	<u>\$ 630.00</u>
ESTIMATED REVENUE	
Property Taxes	\$ 1,039,474.00
Interest Income	500.00
Transfers From Other Funds	<u>0.00</u>
TOTAL ESTIMATED REVENUE	<u>\$ 1,039,974.00</u>
Other Financing Sources	<u>\$ 0.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 1,040,603.00</u>
ESTIMATED EXPENDITURES	
Other Professional Services	50.00
Principal	\$ 1,028,550.00
Interest	<u>\$ 10,944.00</u>
BOND & INTEREST FUND TOTAL EXPENSES	<u>\$ 1,039,544.00</u>
ENDING CASH ON HAND	<u>\$ 1,060.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 1,040,603.00</u>

PARK IMPROVEMENT FUND

BEGINNING CASH ON HAND ON MAY 1, 2015	<u>\$ 783,337.00</u>
ESTIMATED REVENUE	
Bond Proceeds	\$ 530,000.00
Interest Income	1,200.00
Grant Proceeds	0.00
TOTAL ESTIMATED REVENUE	<u>531,200.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 1,314,537.00</u>
ESTIMATED EXPENDITURES	
Engineering & Other Professional Services	\$ 15,000.00
Computer Upgrades	0.00
Park Improvements	453,350.00
Land Purchases	10,750.00
PARK IMPROVEMENT FUND TOTAL EXPENSES	<u>\$ 479,100.00</u>

Other Financing Uses	\$ 415,000.00
ENDING CASH ON HAND	\$ 420,437.00
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 1,314,537.00</u>

SUMMARY OF PROPOSED BUDGET & APPROPRIATIONS

CORPORATE	\$1,713,083.00
RECREATION	\$1,540,685.00
AUDIT	\$32,334.00
LIABILITY	\$278,064.00
IMRF	\$199,839.00
SCHOLARSHIP/DONATION	\$10,946.00
SOCIAL SECURITY	\$164,575.00
POLICE	\$78,859.00
PAVING & LIGHTING	\$63,213.00
BOND & INTEREST	\$1,040,603.00
PARK IMPROVEMENT	\$1,314,537.00

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning May 1, 2015, and ending April 30, 2016 for the respective purposes set forth.

All unexpected balances of the appropriations for the fiscal year ended April 30, 2015, and prior years are hereby specifically reappropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable law.

The receipts and revenue of said District derived from sources other than taxation and not specifically appropriated, shall constitute the general corporate fund and shall first be placed to the credit of such fund.

SECTION III – The following determinations have been made and are hereby made a part of the aforesaid budget:

- (a) An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$2,059,499.
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$3,902,238.00.
- (c) An estimate of the expenditures contemplated for the fiscal year is \$4,459,982.00.
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$1,501,755.00.
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$2,601,653.00.

SECTION IV – The receipts and revenues of the Oregon Park District derived from sources other than taxation and not specifically appropriated, and all unexpended balances from the preceding year not required for purposes for which they were appropriated and levied, shall constitute the General Fund and shall first be placed to the credit of such fund.


SECTION VI – All ordinances or parts of ordinances in conflict with any of the provisions of this ordinance be and the same are hereby repealed to the extent of such conflict. If any item or portion thereof of this budget and appropriation ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such items or the remaining portion of this ordinance.

This ordinance shall be in full force and effect immediately upon its passage.

Adopted this 14th day of July, 2015 pursuant to a roll call vote as follows:

AYES 5 ABSENT 0
NAYS 0 ABSTAIN 0

[SEAL]



Steven M. Pennock, President
Board of Commissioners
Oregon Park District

ATTEST 

Daniel J. Griffin
Secretary Pro Temp

CERTIFICATION

I, Daniel J Griffin, DO HEREBY CERTIFY that I am the duly appointed, qualified, and acting Secretary of the Board of Park Commissioners of the Oregon Park District, Ogle, Illinois, and as such Secretary, I am the keeper of the minutes and records of the proceedings thereof and have in my custody the books and records of said Park District.

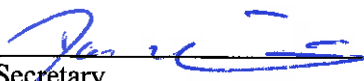
I DO FURTHER CERTIFY that the attached and foregoing is a true and correct copy of that certain Ordinance entitled:

COMBINED ANNUAL BUDGET AND
APPROPRIATION ORDINANCE FOR
OREGON PARK DISTRICT FOR FISCAL
YEAR BEGINNING MAY 1, 2015 AND
ENDING APRIL 30, 2016

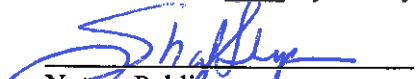
The same being Ordinance No. 15-07-14, passed and approved at a meeting of the Board of Park Commissioners of said Park District held on the 14th day of July, 2015, that at said meeting Park Commissioners were present and upon motion duly made and seconded that said Ordinance do pass and upon the roll being called the vote of each Park Commissioner present on the question of passage of said Ordinance was duly and separately taken by ayes and nays and his name and vote recorded in the minutes of the proceedings of said Park District; that it appears from such record that Park Commissioners voted aye and Park Commissioners voted nay.

I DO FURTHER CERTIFY THAT the original Ordinance of which the foregoing is a true copy, is entrusted to my care for safekeeping, and that I am the lawful keeper of the same.

IN WITNESS WHEREOF, I have hereunto set my hand at Oregon, Ogle, Illinois, this 23rd day of July, 2015.


Secretary

SUBSCRIBED AND SWORN TO
Before me this 23rd day of July, 2015


Notary Public



ANNUAL WORKING BUDGET

The Board recognizes the need for a comprehensive annual financial plan indicating expected revenues and expenditures for all the District's funds.

The Executive Director shall be responsible for the initial preparation of the annual working budget. This budget document shall outline resources and indicate the authority for expenditures necessary to carry out activities consistent with goals and objectives set by the Board.

The Board may amend this working budget at any time.

The adoption of the annual working budget shall take place at a Board Meeting no later than the end of the first quarter of the new fiscal year. This document shall be presented to the Board for preliminary review and made available for public inspection at least 30 days prior to the meeting at which the budget is scheduled for adoption.

The budget document will be accompanied by related text describing:

Significant changes from the prior year budget, and actual expenditures and causes for such.

- Influence of significant organizational, operational, or accounting changes.
- The major assumptions used in preparing the budget.
- A report outlining the portion of the budget income to be derived from tax revenues.

3.12 FUND BALANCES *(revised June 10, 2014)*

The Board has determined that the goal for minimum fund balances for each taxing fund will be as follows:

Corporate Fund, Recreation Fund, IMRF Fund, Social Security Fund - no less than three months' average annual operating expenses.

Insurance Fund, Audit Fund, Paving and Lighting Fund, Police Fund - no less than half of one year's anticipated expenses.

Bond Fund, Working Cash Fund - no minimum balance, other than what is needed to meet each year's obligations.

In addition, the Board has determined that the goal for minimum fund balances for the following non-taxing funds will be as follows:

Park Improvement Fund, Scholarship Fund- no minimum balances, other than what is determined to be necessary to meet obligations or to accomplish District objectives.

Fiscal Year 2015-16 Fund Balance Comparison Table

FUND	Fund Balance Goal (%)	FY 15-16 Fund Balance (%)
Corporate	25%	34%
Recreation	25%	27%
Audit	50%	44%
Liability	50%	63%
IMRF	25%	78%
Scholarship	No Min	2.64%
Social Security	25%	52%
Police	50%	79%
Paving & Lighting	50%	5%
Bond & Interest	No Min	.1%
Park Improvement	No Min	87%

**Oregon Park District
Goals & Objectives
2014 - 2015**



The District's goals and objectives were developed to guide the District in development of programs and facilities. They are a roadmap of where the District is heading. Goals are more broad based and indicate the end desire. Objectives are more specific and outline how the goal will be achieved and are generally measurable.

Status: Green = Complete Yellow = In Progress White = Planned Blue = Annually Ongoing

#	Objective	Target Date	Dept/Staff Responsible	Comments
RECREATIONAL PROGRAMMING GOAL: Provide recreation opportunities through organized programs and facilities.				
R1	Provide appropriate recreation activities for all genders, ages, and skill levels. Annually review program portfolio to determine deficiencies and develop appropriate programs.	On Going	Recreation/Supt. Of Recreation	The Recreation Staff researches and implements recreation programs that are constantly reviewed in hopes that the programs offered are servicing our community to the fullest.
R2	Hire and train qualified staff to enhance the delivery of programs and services.	On Going	Department Heads	Review of Job Descriptions & Annual Training is required for all levels of staffing.
R3	Coordinate programs with other agencies to provide comprehensive recreation opportunities for the entire community.	On Going	Recreation/Supt. Of Recreation	Rec Staff have established relationships with other community service groups. New organizations include: (not limited to) LaVigna, Women's Club, Hoo Haven and Byron Forest Preserve.
R4	Utilize community meetings to receive public input regarding planning of facilities and programs and to educate residents to all aspects of the Park District.	On Going	Department Heads	Rec Coordinators presented Trail Blazer information at Church Womens Group and District Wide information at the Ogle County Health Fair. District employee membership to local service groups is good.
R5	Monitor success rates to determine viability of programs. Identify struggling program areas with low participation and evaluate the pros and cons of continuing to offer vs. elimination.	On Going	Supt. Of Recreation	After each program is completed the manager of the program proceeds with their own evaluation process. This includes evaluating registration numbers, advertising, budget, etc.
R6	Maintain cooperative agreements with Village of Progress and Ogle County Education Cooperative to continue to provide space for their recreation needs.	On Going	Supt. Of Recreation	The VOP and OCEC enjoy use of our facility daily as well as are involved in many Natural Resource Projects. These projects include prairie seed collection, bird release program, and sauerkraut production.
R7	Develop and implement an inclusion program to allow individuals with disabilities an opportunity to participate in existing recreation programs.	Dec-14	Supt. Of Recreation	Communication and meetings have taken place with Stauffer Terrace's Director in an effort to begin educational training courses for volunteers interested in accompanying individuals with special needs in our recreational programs.
R8	Continually review programs and facilities to ensure safest possible setting for patrons. Conduct monthly building inspections. Review procedures for equipment inspections.	On Going	Department Heads	Investigation of a new inspection software for the 2015-16 fiscal year in underway. Monthly equipment and facility inspections are in place to address any safety or operational concerns.
R9	Conduct semi-annual user surveys to evaluate existing programs and identify recreation trends. Seasonally conduct participant surveys on at least 25% of the programs offered.	Sept & March	Supt. Of Recreation	Fall/Winter and Spring/Summer Programming Surveys were completed. Results were reviewed and subsequent changes/recommendations were discussed.
PARKS & FACILITIES GOAL: Maintain recreation areas, open space and facilities in the most cost effective manner possible, while recognizing the community's needs and desires.				
PF1	Plan and program facilities that can accommodate a variety of uses and programs as future needs and trends dictate. Annually review facility usage utilizing statistics on a calendar year basis.	On Going	Recreation Dept.	Constant evaluation of programs that would maximize the parks and facilities owned by the Oregon Park District
PF2	Continue to incorporate safety standards and ADA requirements in the development and/or improvement of facilities.	On Going	Department Heads	Standard ADA maintenance improvements were completed, per part 1 of phase 1, following receipt of transition plan.
PF3	Develop and implement a playground replacement schedule. Review annually and make adjustments if necessary due to resources or equipment conditions.	Feb-15	Supt. Of Parks	Parks department is coordinating replacement schedule with the Districts Masterplan and recommendations from on staff Certified Playground Safety Inspector (CPSI).
PF4	Develop and implement a Capital Asset Replacement Plan to prepare for the eventual replacement of all capital assets. CARP will include all assets with a value greater than \$5,000 and will include purchase cost, life expectancy and estimated replacement cost. Update annually. Plan should include fleet vehicles, maintenance equipment, facilities, fitness equipment, etc.	Feb-15	Department Heads	Completed CARP schedule and plan/schedule will be updated annually for each facility and park location.
PF5	Develop best practices that will most effectively and efficiently maintain the highest standards of care in all Park District parks and facilities.	On Going	Supt. Of Parks & Supt. Of Environmental Services	Reviewed facility maintenance/care manual - Green products have been updated.

PF6	Monitor parks and facilities to ensure safest possible for patrons. Conduct weekly playground inspections. Notify park police of any concerns or need for increased patrols.	On Going	Supt. Of Parks & Supt. Of Environmental Services	Repairs and safety inspections are completed to include mulch height/compactness compliance. Implementation of safety inspection software will increase effectiveness of inspections.
FINANCE GOAL: Utilize financial resources efficiently and equitably.				
FR1	Develop, approve, implement and monitor annual budget with focus on revenue generation and cost containment.	On Going	Finance & Tech. Administrator	Annual process that incorporates an emphasis on different areas of the budgeting process each year.
FR2	Actively seek federal, state, local and private grants.	On Going	Department Heads	Grants such as the IPRF Safety grant, local Recycling Grants and DCEO rebates are annually applied for.
FR3	Develop 5 year bond plan that will be tied into the District's Capital Plan.	On Going	Finance & Tech. Administrator	Completed with the Districts 2014 Strategic Financial Plan that will be reviewed annually.
FR4	Department Heads should monitor part time payroll costs during peak periods in an effort to reduce or eliminate staff wherever possible to reduce operating costs thus reducing the percentage of subsidized expenses.	On Going	Department Heads	All part time wage accounts are reviewed bi-annually with the Districts departmental budget review.
FR6	The Executive Director and Finance & Technology Administrator will work with department heads to move their budgets towards greater cost savings and improved revenues so that District is able to operate in the positive and begin to increase fund balances.	On Going	Executive Director/Finance & Tech. Administrator	Annual concentrations of specific areas of the budget will occur in an effort to operate in a positive fund balance within departments.
FR6	The Finance & Technology Administrator will develop a five year plan for increasing the year end fund balance by a designated percentage set annually.	2015-16	Finance & Tech. Administrator	Fund balance goals will be set with the Districts improved Fund Balance and Reserve policy that will be reviewed and proposed in the 2015-16 fiscal year.
FR7	The Superintendent of Recreation will work to continue to reduce operating costs of the pool and fitness center by 5% each year to help with the debt that the pool and fitness center incur.	Annual	Supt. Of Recreation	Continual observation of pool usage as well as evaluation of justified lifeguard work schedule is underway.
FR8	Superintendent of Park and Superintendent of Environmental Services will examine budgets monthly to monitor all line items of expense. Adjustments in spending in other line items will be made if overages become necessary in particular line items.	Monthly	Supt. Of Parks & Supt. Of Environmental Services	Line Item exam is completed monthly.
FR9	The Superintendent of Parks and Superintendent of Environmental Services will conduct an annual review of methods used to maintain the District's parks to seek at least 5% reduction in operating costs.	Feb-15	Supt. Of Parks & Supt. Of Environmental Services	Reducing consumables, to include custodial supplies and fertilizers has been implemented.
IMAGE & COMMUNITY AWARENESS GOAL: Establish the Oregon Park District as a recognized leader in the community through responsive, effective programming and excellence in park and recreation management.				
I 1	Respond to all public comments/questions/concerns in less than 48 hours. Whenever possible, resolve to the satisfaction of all parties.	On Going	Communications & Marketing Supervisor/Department Heads	Positive goal that the District will use across each Department of the District.
I 2	Continue to encourage staff to participate in community service organizations to promote the Park District's role in the community.	On Going	Department Heads	District participation in local community service organizations is great.
I 3	Enhance resident's awareness of the Park District through updates in the seasonal brochure and by disseminating educational and public relations information to groups and the media. Tie in to IAPD, IPRA, IDNR, and NRPA events to develop new programs and promote parks and recreation.	On Going	Communications & Marketing Supervisor	An ongoing initiative for the Administrative Department. Specific marketing goals will be implemented to keep District information fresh and interesting.
I 4	Promote the Park District through a multi-media based public information program. Each year develop marketing plans for the revenue facilities and rec programs. Utilize District marketing calendar to schedule weekly releases through use of facebook, e-blasts, news releases, etc.	On Going	Communications & Marketing Supervisor	Utilization of the Districts marketing calendar has helped keep recreation and administrative staff on board with the marketing campaign.
I 5	Obtain Distinguished Agency Accreditation status.	On Going	Department Heads	District received the Distinguished Accreditation Award at the 2015 IAPD Conference.
TECHNOLOGY GOAL: Anticipate needs and recognize trends and innovations in technology.				
T 1	Annually monitor, and update as needed, the District's technology plan.	On Going	Finance & Tech. Administrator	Implementation of a District new phone system was completed in 2014-15 fiscal year.
T 2	Implement proven technology to offer the best service and programs to our customers while enabling our staff to work efficiently.	On Going	Finance & Tech. Administrator	District technology plan along with its associated effectiveness and life expectancy are reviewed annually.
T 3	Update the District website to be more interactive and better serve the needs of all users.	Dec-14	Finance & Tech. Administrator	Improvements to the Districts website were completed in the 2014-15 fiscal year.
T 4	Offer in-service training to staff quarterly on technology used at the District.	On Going	Finance & Tech. Administrator	RecTrac an FinTrac training should be continued quarterly training.
EMPLOYEE DEVELOPMENT GOAL: Implement training, procedures, and resources to enable District staff to provide superior services and programming, and effectively, efficiently and safely perform their jobs.				

ED 1	Budget outside educational opportunities annually to increase staff knowledge and capabilities.	On Going	Department Heads	Parks staff has concentrated on Pesticide Training and Prairie controlled burn preparedness. Maintenance concentrations include safety, custodial and plumbing.
ED 2	Offer quarterly in-service training sessions that enable staff to effectively, efficiently and safely perform their jobs.	On Going	Director/Finance & Tech. Administrator	Safety committee selecting future training sessions.
ED 3	Provide quarterly in-service customer service training for all front line staffing, including seasonal staff.	On Going	Communications & Marketing Supervisor	In-Service training occurs monthly for full time staff and each department is responsible for incorporating part time staff training at least quarterly.
ED 4	Continue to foster a work environment built around trusting, accountability, follow-through, dignity, self confidence, and sound decision making.	On Going	Department Heads	Continued coordination and the implementation of the 'Shout Out' program help foster a great work environment.
ED 5	Educate all staff to the District's plan to improve service and remain focused on District's priorities.	On Going	Department Heads	District plans to include monthly board agenda items are reviewed at monthly staff meetings. Departmental reports are also completed monthly.
ENVIRONMENTAL GOAL: Provide services in a manner that meets the needs of the community while sustaining and protecting the environment.				
E 1	Implement practices and procedures to reduce the negative impact on our environment.	On Going	Supt. Of Environmental Services	Reduce energy usage when possible and continue to implement or improve recycling procedures.
E 2	Develop a strategy to promote the District's green initiatives.	Dec-14	Communications & Marketing Supervisor	Continue to help others and other organizations by sharing our Green and Sustainable programs through tours, presentations or sharing to assist other in possible off shoot programs.
E 3	Develop a District wide recycling plan and document use.	Sep-14	Supt. Of Environmental Services	District recycling program is in place, addressing a way to measure reduced waste although difficult we will produce an estimate this year.
E 4	Continue to promote the District's green cleaning initiatives to include: green chemicals, equipment, and procedures.	On Going	Supt. Of Environmental Services	Green cleaning chemicals and equipment are ongoing and we have added a window cleaning system and tile cleaning system/procedure.
E 5	Offer a community outreach and educational program to promote recycling and sustainable practices.	On Going	Supt. Of Environmental Services	Additional Recycling plans in process. Continue to share ideas with others and participated in development in the Ogle County Waste Management Plan.
E 6	Partner with local, state, and federal agencies to further develop the District's environmental goals and practices.	On Going	Supt. Of Environmental Services	Completed and received a grant from the County for recycling containers for the parks.
E 7	Comply with environmental regulations, standards, and practices.	On Going	Supt. Of Environmental Services	Continue to comply with ongoing environmental standards.
E 8	Develop and implement strategies for energy and water conservation. Monitor and share results of any potential reductions and how this may impact our environment.	On Going	Supt. Of Environmental Services	Continue to monitor and conserve energy when possible and install devices or equipment to automatically achieve this goal.
E 9	Procure grants when possible to improve energy reductions, recycling, and other sustainable practices.	On Going	Supt. Of Environmental Services	Grants for recycling will continue as made available.
E 10	Continue to procure equipment and utility contracts to reduce costs, energy, and promote reduction of our carbon foot print.	On Going	Supt. Of Environmental Services	Equipment and utility contracts under ongoing review and addressed as needed or contract dates arrive.
E 11	Incorporate sustainable practices in future capital improvement projects and any existing operating budget purchases.	On Going	Supt. Of Environmental Services	Capital projects or improvements such as boilers will incorporate sustainable practices on an ongoing assessment bases.

CORPORATE FUND

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
				EAV		EAV
			Corporate Administrative Revenue	\$637,389,111		\$606,072,042
01	10	410100	Real Estate Taxes Current	\$637,389	\$637,027	\$606,072
01	10	410200	Replacement Tax Current	\$22,100	\$27,134	\$21,500
01	10	430100	Interest Savings	\$1,000	\$781	\$1,000
01	10	460100	Misc Income	\$1,500	\$1,450	\$1,500
01	10	470100	Grants	\$25,850	\$5,627	\$15,200
			Total Admin Corporate Revenue	\$687,839	\$672,021	\$645,272

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
			Corporate Administrative Expense			
01	10	511000	Salary Full-Time	\$178,545	\$178,576	\$184,779
01	10	512000	Wages Full-Time	\$34,895	\$27,860	\$35,592
01	10	513000	Wages Part-Time	\$37,500	\$38,322	\$37,500
01	10	515000	Health/Life Insurance	\$195,000	\$200,750	\$195,000
01	10	521000	Software/Website Maintenance	\$26,600	\$28,373	\$27,000
01	10	521200	Equipment Maintenance	\$7,000	\$7,899	\$7,000
01	10	522000	Printing / Publication	\$8,100	\$9,606	\$8,100
01	10	522100	Community Planning/Events	\$10,000	\$9,120	\$10,000
01	10	523000	Legal Fees	\$22,000	\$12,848	\$18,000
01	10	524000	Other Professional Services	\$17,000	\$12,815	\$17,000
01	10	526000	Dues & Subscriptions	\$11,500	\$8,873	\$10,500
01	10	527000	Car/Cell Allowance	\$2,160	\$2,160	\$2,280
01	10	527100	Staff Training	\$7,000	\$6,684	\$7,000
01	10	527200	Travel Expenses	\$1,800	\$890	\$1,800
01	10	529000	Postage / Rental	\$1,750	\$1,343	\$1,750
01	10	531000	Office Supplies	\$2,250	\$1,397	\$2,250
01	10	533000	Tools / Equipment	\$200	\$0	\$200
01	10	541000	Electric	\$48,000	\$45,161	\$48,000
01	10	542000	Water & Sewer	\$11,000	\$8,748	\$11,000
01	10	543000	Gas	\$15,000	\$15,021	\$15,500
01	10	544000	Telephone / Internet	\$4,500	\$3,851	\$4,500
01	10	587000	Sundry Expenses	\$1,439	\$1,053	\$1,439
01	10	589000	Commissioners Expenses	\$1,100	\$0	\$1,100
01	10	589100	Commissioners Conference	\$1,919	\$2,388	\$1,919
01	10	590000	Capital Expenditures	\$8,533	\$4,828	\$0
			Total Corporate Admin Expense	\$654,791	\$628,566	\$649,209
			Admin Department Balance	\$33,048	\$43,455	(\$3,937)

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
			Parks Revenue			
01	20	460100	Misc. Income	\$50	\$0	\$50
			Total Parks Revenue	\$50	\$0	\$50

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
			Parks Expense			
01	20	511000	Salary Full-Time	\$209,682	\$196,300	\$147,964
01	20	513000	Wages Part-Time	\$22,000	\$18,350	\$21,500
01	20	514100	Wages Part-Time Seasonal	\$42,000	\$34,280	\$39,000
01	20	521100	Contractual Maintenance	\$18,000	\$14,572	\$15,000
01	20	527100	Staff Training/Dues and Subscriptions	\$2,200	\$1,767	\$2,200
01	20	527200	Uniforms / Travel / Reimbursements	\$2,300	\$1,978	\$2,300
01	20	529200	Toilet Rental	\$7,000	\$3,882	\$6,000
01	20	533000	Tools / Equipment	\$8,400	\$5,039	\$10,400
01	20	534000	Equip/Grounds Maintenance & Repair	\$16,200	\$17,006	\$18,700

01	20	534200	Athletics & Grounds Supplies	\$37,500	\$37,703	\$38,500
01	20	536000	Gas & Oil	\$28,100	\$19,685	\$25,000
01	20	545000	Garbage Disposal	\$4,900	\$5,500	\$5,900
01	20	590000	Capital Expenditures	\$7,200	\$5,770	\$20,000
Total Parks Expense				\$405,482	\$361,832	\$352,464
Parks Department Balance				(\$405,432)	(\$361,832)	(\$352,414)

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
Blackhawk Center Revenue						
01	30	400000	Blackhawk Center Rental	\$3,000	\$2,290	\$1,500
01	30	410000	Blackhawk Center Parking Permits	\$1,900	\$1,995	\$2,000
01	30	420000	Blackhawk Center OHS Rent	\$168,730	\$168,730	\$168,730
01	30	460100	Miscellaneous Income	\$500	\$0	\$500
Total Blackhawk Center Revenue				\$174,130	\$173,015	\$172,730

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
Blackhawk Center Expense						
01	30	511000	Salary Full Time	\$76,622	\$76,622	\$78,136
01	30	513000	Wages Part Time Custodians	\$34,000	\$38,391	\$40,000
01	30	513300	Wages Building Supervisor	\$35,000	\$38,940	\$40,000
01	30	521100	Building Maintenance	\$8,000	\$3,416	\$8,000
01	30	521200	Equipment Maintenance	\$8,500	\$9,911	\$8,500
01	30	521400	Maintenance Agreements	\$8,500	\$9,442	\$8,500
01	30	524000	Other Professional Services	\$200	\$131	\$200
01	30	531000	Office Supplies	\$400	\$178	\$400
01	30	533000	Tools/Equipment	\$1,000	\$856	\$1,000
01	30	533100	Custodial Equipment	\$1,200	\$788	\$1,200
01	30	534000	Building Supplies	\$8,000	\$11,363	\$8,000
01	30	534400	Equipment Supplies	\$5,000	\$3,743	\$5,000
01	30	534500	Custodial Supplies	\$8,000	\$7,903	\$8,000
01	30	534700	Fitness Maintenance Supplies	\$1,000	\$0	\$1,000
01	30	538000	Recreation Supplies	\$1,200	\$109	\$1,200
01	30	541000	Electric	\$25,000	\$30,165	\$35,000
01	30	542000	Water & Sewer	\$4,000	\$4,264	\$4,500
01	30	543000	Natural Gas	\$13,000	\$18,575	\$22,000
01	30	544000	Telephone	\$2,000	\$1,095	\$1,500
01	30	550000	Garbage Disposal	\$2,000	\$1,722	\$2,000
Total Blackhawk Center Expense				\$242,622	\$257,614	\$274,136
Blackhawk Center Balance				(\$68,492)	(\$84,599)	(\$101,406)

CORPORATE BALANCE (\$440,876) (\$402,975) (\$457,758)

RECREATION FUND

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
Administrative Recreation Revenue						
12	10	410100	Real Estate Taxes Current	\$478,042	\$477,770	\$454,554
12	10	410700	Gift Certificates Sold	\$2,000	\$832	\$2,000
12	10	420110	Resident Annual Passes	\$42,750	\$42,939	\$42,750
12	10	420111	Non-Res Annual Passes	\$18,750	\$21,213	\$20,000
12	10	420112	Resident Quarterly Passes	\$27,500	\$22,509	\$24,000
12	10	420113	Non-Res Quarterly Passes	\$14,750	\$9,591	\$12,000
12	10	420114	Resident Daily Fees	\$21,750	\$20,820	\$21,750
12	10	420115	Non-Res Daily Fees	\$7,750	\$10,662	\$8,500
12	10	420156	Nash Corporate	\$19,000	\$14,105	\$17,500
12	10	420157	Nash Discount Days (Fri/Sun)	\$12,500	\$11,326	\$12,500
12	10	430100	Interest Savings	\$850	\$663	\$850
12	10	441110	Locker Rental	\$1,200	\$1,059	\$1,200
12	10	441150	Court Fees	\$1,000	\$714	\$1,000
12	10	460100	Misc. Income	\$1,000	\$3,634	\$1,250
Total Administrative Recreation Revenue				\$648,842	\$637,837	\$619,854

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
Administrative Recreation Expense						
12	10	511000	Salary Full-Time	\$32,558	\$32,558	\$33,208
12	10	512000	Rec Wages Part-Time	\$2,000	\$353	\$2,400
12	10	513300	Wages Building Supervisor	\$27,000	\$25,541	\$27,000
12	10	522100	Advertising/Promotional	\$11,000	\$11,011	\$11,000
12	10	524100	CCR Charges/Banking Charges	\$5,000	\$7,315	\$6,500
12	10	526000	Dues & Subscriptions	\$4,000	\$4,328	\$4,000
12	10	527000	Car/Phone Allowance	\$2,160	\$2,400	\$2,160
12	10	527100	Staff Training	\$5,000	\$4,106	\$5,000
12	10	527200	Travel Expenses	\$450	\$31	\$450
12	10	531000	Office Supplies	\$1,600	\$1,093	\$1,600
12	10	532000	Natural Resource Supplies	\$8,000	\$5,631	\$8,000
12	10	535000	First Aid Supplies	\$1,300	\$1,170	\$1,300
12	10	538000	Recreation Supplies	\$3,500	\$2,300	\$3,500
12	10	540000	Entertainment/Cable Costs	\$7,000	\$6,667	\$7,000
12	10	541000	Electric	\$48,000	\$45,162	\$48,000
12	10	542000	Water & Sewer	\$11,000	\$8,746	\$11,000
12	10	543000	Gas	\$15,000	\$15,021	\$15,500
12	10	544000	Telephone / Internet	\$4,500	\$3,851	\$4,500
12	10	587000	Sundry Expenses	\$250	\$0	\$250
12	10	590000	Capital Expenditures	\$0	\$0	\$0
Total Administrative Recreation Expense				\$189,318	\$177,283	\$192,368
Rec Admin Balance				\$459,524	\$460,554	\$427,486

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
Building Maintenance Dept Expense						
12	30	511000	Salary Full-Time	\$136,122	\$136,122	\$143,918
12	30	513000	Wages Part-Time	\$34,000	\$31,684	\$34,000
12	30	521000	Software Maintenance	\$1,200	\$0	\$1,200
12	30	521100	Building Maintenance	\$10,000	\$4,693	\$10,000
12	30	521200	Equipment Maintenance	\$10,000	\$9,520	\$10,000
12	30	521400	Maintenance Agreements	\$15,000	\$11,787	\$15,500
12	30	527000	Car / Phone Allowance	\$1,200	\$1,282	\$1,200
12	30	527100	Staff Training	\$4,000	\$3,670	\$4,000
12	30	533000	Tools/Equipment	\$1,500	\$1,055	\$1,500
12	30	533100	Custodial Equipment	\$1,200	\$1,255	\$1,200
12	30	534000	Building Supplies	\$15,000	\$10,350	\$15,000
12	30	534400	Equipment Supplies	\$6,000	\$2,758	\$6,000
12	30	534500	Custodial Supplies	\$6,000	\$5,188	\$7,000
12	30	590000	Capital Expenditures	\$11,800	\$13,631	\$61,600
Total Maintenance Dept Expense				(\$253,022)	(\$232,994)	(\$312,118)

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
Aquatic Dept Revenue						
12	40	491230	Swim Lessons	\$20,000	\$24,038	\$22,000
12	40	491331	Water Aerobics	\$16,000	\$15,023	\$15,000
12	40	491333	Aquatic Fitness	\$500	\$0	\$500
12	40	491334	Lifeguard Training	\$3,000	\$872	\$1,000
12	40	491512	Pool Special Events	\$1,000	\$0	\$1,000
Total Aquatic Dept Revenue				\$40,500	\$39,933	\$39,500

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
Aquatic Department Expense						
12	40	511000	Salary Full-Time	\$39,900	\$39,900	\$40,697
12	40	513100	Wages Lifeguards	\$43,000	\$45,252	\$45,000
12	40	513200	Wages Pool Managers	\$39,000	\$33,595	\$35,000
12	40	527100	Staff Training	\$3,000	\$2,688	\$3,000
12	40	533200	Aquatic Equipment / Maintenance	\$10,000	\$11,025	\$10,000

12	40	534600	Aquatic Supplies	\$10,000	\$11,844	\$10,000
12	40	538000	Recreation Supplies	\$3,000	\$3,095	\$3,000
12	40	591230	Swim Lessons	\$12,000	\$9,075	\$12,000
12	40	591331	Water Aerobics	\$8,700	\$7,986	\$8,500
12	40	591333	Aquatic Fitness	\$400	\$0	\$400
12	40	591334	Lifeguard Training	\$2,500	\$1,745	\$2,500
12	40	591512	Pool Special Events	\$400	\$0	\$400
Total Aquatic Dept Expense				\$171,900	\$166,204	\$170,497
Aquatic Dept Balance				(\$131,400)	(\$126,272)	(\$130,997)

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
Athletic Dept Revenue						
12	50	491210	Little Athletes	\$900	\$966	\$1,000
12	50	491240	Soccer	\$14,000	\$16,738	\$14,000
12	50	491241	1st-2nd Grade Basketball	\$1,300	\$1,676	\$1,500
12	50	491243	Basketball 3-6 Boys	\$2,500	\$2,022	\$2,500
12	50	491244	Basketball 3-6 Girls	\$2,000	\$2,279	\$2,500
12	50	491245	T-Ball	\$2,200	\$1,690	\$2,200
12	50	491246	Little League	\$2,400	\$2,815	\$2,400
12	50	491247	Jr. Girls Softball	\$2,000	\$2,471	\$2,000
12	50	491248	Intermediate Girls Softball	\$1,200	\$1,323	\$1,200
12	50	491250	Leon Gasmund	\$2,000	\$2,308	\$2,000
12	50	491251	Sandy Koufax	\$1,200	\$540	\$1,200
12	50	491255	Coaches Pitch	\$2,000	\$3,570	\$2,000
12	50	491258	Athletic Camps	\$10,000	\$8,698	\$10,000
12	50	491262	Tae Kwon Do	\$3,200	\$3,437	\$3,000
12	50	491268	Junior High CC	\$600	\$1,600	\$1,000
12	50	491278	Youth Volleyball	\$1,400	\$900	\$1,000
12	50	491343	Sand Volleyball League	\$1,500	\$1,365	\$1,500
12	50	491344	Competitive Volleyball	\$4,000	\$4,175	\$4,000
12	50	491348	Men's Softball	\$6,000	\$1,100	\$3,000
12	50	491350	Co-ed Softball	\$2,800	\$1,750	\$2,500
12	50	491357	Archery League	\$1,600	\$0	\$0
12	50	491359	Club Volleyball	\$75,000	\$78,524	\$80,000
12	50	491530	Sports Special Events	\$1,000	\$475	\$500
Total Athletic Dept Revenue				\$140,800	\$140,422	\$141,000

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
Athletic Dept Expense						
12	50	511000	Salary Full-Time	\$0	\$0	\$0
12	50	513000	Wages Part-Time	\$12,000	\$5,014	\$5,000
12	50	527100	Staff Training	\$500	\$823	\$800
12	50	538000	Recreation Supplies	\$800	\$253	\$800
12	50	591210	Little Athletes	\$700	\$967	\$1,000
12	50	591240	Soccer	\$9,000	\$11,941	\$7,800
12	50	591241	1st-2nd Grade Basketball	\$500	\$574	\$600
12	50	591243	Basketball 3-6 Boys	\$2,600	\$3,063	\$3,000
12	50	591244	Basketball 3-6 Girls	\$2,600	\$2,853	\$3,000
12	50	591245	T-Ball	\$1,100	\$1,604	\$1,000
12	50	591246	Little League	\$1,800	\$2,156	\$1,300
12	50	591247	Jr. Girls Softball	\$2,500	\$3,791	\$3,500
12	50	591248	Intermediate Girls Softball	\$1,500	\$1,645	\$1,200
12	50	591250	Leon Gasmund	\$3,000	\$3,916	\$3,500
12	50	591251	Sandy Koufax	\$1,100	\$978	\$1,000
12	50	591255	Coaches Pitch	\$800	\$2,114	\$1,000
12	50	591258	Athletic Camps	\$9,000	\$10,234	\$10,500
12	50	591262	Tae Kwon Do	\$3,000	\$2,331	\$2,000
12	50	591268	Junior High CC	\$600	\$1,371	\$500
12	50	591278	Youth Volleyball	\$800	\$1,539	\$1,600
12	50	591343	Sand Volleyball League	\$200	\$354	\$500

12	50	591344	Competitive Volleyball	\$3,600	\$2,713	\$2,500
12	50	591348	Men's Softball	\$5,200	\$4,365	\$4,500
12	50	591350	Co-ed Softball	\$1,800	\$2,990	\$2,800
12	50	591357	Archery League	\$500	\$0	\$500
12	50	591359	Club Volleyball	\$74,000	\$75,415	\$75,000
12	50	591530	Sports Special Events	\$1,000	\$0	\$500
12	50	596240	Other Program Equip	\$4,000	\$3,438	\$5,000
12	50	596250	Baseball Program Equip	\$3,000	\$1,742	\$2,000
Total Athletic Dept Expense				\$147,200	\$148,183	\$142,400
Athletic Dept Balance				(\$6,400)	(\$7,761)	(\$1,400)

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
General Dept Revenue						
12	60	491100	Children's Center P.S.	\$36,600	\$37,307	\$36,850
12	60	491101	Children's Center Summer Camp	\$2,500	\$2,795	\$2,500
12	60	491201	Extended Time	\$45,000	\$44,554	\$45,000
12	60	491214	Computer Class	\$400	\$101	\$400
12	60	491215	Youth Tumbling	\$26,000	\$21,218	\$25,000
12	60	491220	Senior Rec Activities	\$1,000	\$364	\$1,000
12	60	491288	Youth Craft/Ed/Outdoor	\$12,000	\$12,123	\$12,000
12	60	491376	Youth Summer Camps	\$13,000	\$25,566	\$22,000
12	60	491388	Adult Craft/Ed/Dance	\$2,000	\$1,276	\$2,000
12	60	491414	General Bus Trips	\$2,500	\$1,746	\$2,000
12	60	491510	Special Events - Concerts	\$14,000	\$12,712	\$7,000
12	60	491511	Holiday Events	\$0	\$0	\$1,550
12	60	491512	Special Event - Slam N Jam	\$0	\$0	\$1,000
12	60	491513	Special Events - Dances/Canine/Other	\$0	\$0	\$3,650
12	60	491521	Farm Market/Plant/Misc	\$600	\$1,098	\$300
Total General Dept Revenue				\$155,600	\$160,860	\$162,250

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
General Recreation Expense						
12	60	511000	Salary Full-Time	\$180,570	\$180,570	\$193,456
12	60	527100	Staff Training	\$1,000	\$421	\$1,000
12	60	538000	Recreation Supplies	\$750	\$570	\$750
12	60	591100	Children's Center P.S.	\$13,000	\$10,721	\$13,000
12	60	591101	Children's Center Summer Camp	\$1,000	\$236	\$500
12	60	591201	Extended Time	\$26,000	\$28,754	\$28,000
12	60	591214	Computer Class	\$100	\$0	\$100
12	60	591215	Youth Tumbling	\$25,500	\$20,056	\$25,500
12	60	591220	Senior Rec Activities	\$500	\$118	\$500
12	60	591288	Youth Craft/Ed/Outdoor	\$12,000	\$10,128	\$10,000
12	60	591376	Youth Summer Camps	\$19,000	\$17,246	\$19,000
12	60	591388	Adult Craft/Ed/Dance	\$2,000	\$1,191	\$2,000
12	60	591414	General Bus Trips	\$2,250	\$1,157	\$2,250
12	60	591510	Special Events - Concerts	\$20,000	\$19,513	\$6,500
12	60	591511	Holiday Events	\$0	\$0	\$3,800
12	60	591512	Special Event - Slam N Jam	\$0	\$0	\$1,375
12	60	591513	Special Events - Dances/Canine/Other	\$0	\$0	\$4,000
12	60	591521	Farm Market/Plant/Misc	\$300	\$40	\$800
Total General Dept Expense				\$303,970	\$290,722	\$312,531
General Dept Balance				(\$148,370)	(\$129,862)	(\$150,281)

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
Concessions Dept Revenue						
12	70	450100	Product Sales	\$900	\$0	\$900
12	70	450130	Sales Commissions	\$400	\$0	\$400
Total Concessions Dept Revenue				\$1,300	\$0	\$1,300

Concessions Dept Expense						
12	70	538100	Product Vending Expense	\$50	\$0	\$50
12	70	582000	Taxes/Sales	\$50	\$0	\$50
Total Concessions Dept Expense				\$100	\$0	\$100
Concessions Dept Balance				\$1,200	\$0	\$1,200

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
Rental Dept Revenue						
12	80	441100	Nash Rental	\$6,000	\$8,563	\$6,000
12	80	441110	Outside Rental	\$2,500	\$5,023	\$2,500
12	80	441130	Picnic Pack	\$25	\$0	\$25
Total Rental Dept Revenue				\$8,525	\$13,586	\$8,525

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
Rental Dept Expense						
12	80	521200	Equipment Maintenance	\$500	\$0	\$500
12	80	538000	Recreation Supplies	\$25	\$0	\$25
Total Rental Dept Expense				\$525	\$0	\$525
Rental Dept Balance				\$8,000	\$13,586	\$8,000

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
Fitness Dept Revenue						
12	90	491309	Personal Trainer - am	\$5,000	\$11,601	\$12,000
12	90	491310	Aerobics with Aimee	\$4,000	\$3,553	\$4,000
12	90	491311	Kickboxing / Zumba	\$2,500	\$0	\$500
12	90	491312	Aerobics with Skip	\$500	\$307	\$500
12	90	491316	Personal Trainer - pm	\$4,000	\$1,793	\$2,500
12	90	491322	Boot Camp / Lana	\$11,000	\$7,979	\$9,000
12	90	491323	Zumba	\$1,000	\$1,167	\$1,500
12	90	491365	Yoga	\$1,000	\$0	\$1,000
12	90	491366	Misc. P.T. Challenges/Classes	\$5,000	\$4,675	\$5,000
Total Fitness Dept Revenue				\$34,000	\$31,075	\$36,000

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
Fitness Dept Expense						
12	90	513400	Wages Fitness Center Sup.	\$43,000	\$40,806	\$42,000
12	90	534600	Fitness Maintenance	\$5,000	\$3,444	\$5,000
12	90	534700	Fitness Maintenance Supplies	\$6,000	\$6,457	\$6,500
12	90	538000	Recreation Supplies	\$500	\$351	\$500
12	90	538200	Pacers Club Supplies	\$600	\$445	\$600
12	90	591309	Personal Trainer - am	\$4,000	\$9,335	\$9,600
12	90	591310	Aerobics with Aimee	\$3,200	\$2,862	\$3,200
12	90	591311	Kickboxing / Zumba	\$2,000	\$126	\$400
12	90	591312	Aerobics with Skip	\$400	\$269	\$400
12	90	591316	Personal Trainer - pm	\$3,200	\$1,463	\$2,000
12	90	591322	Boot Camp / Lana	\$8,800	\$6,708	\$7,200
12	90	591323	Zumba	\$800	\$986	\$400
12	90	591365	Yoga	\$800	\$0	\$1,600
12	90	591366	Misc. P.T. Challenges/Classes	\$4,000	\$3,258	\$4,000
12	90	599300	Aerobic Class Materials & Supplies	\$500	\$600	\$500
Total Fitness Dept Expense				\$82,800	\$77,111	\$83,900
Fitness Balance				(\$48,800)	(\$46,036)	(\$47,900)

RECREATION BALANCE	(\$119,268)	(\$68,786)	(\$206,010)
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AUDIT FUND

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
Audit Revenue						
13	10	410100	Real Estate Taxes Current	\$21,990	\$21,976	\$21,250
13	10	430100	Interest Savings	\$20	\$5	\$20
Total Audit Revenue				\$22,010	\$21,981	\$21,270
Audit Expense						
13	10	524000	Other Professional Services	\$0	\$0	\$2,500
13	10	528000	Audit	\$22,000	\$20,500	\$22,500
Total Audit Expense				\$22,000	\$20,500	\$25,000
Audit Fund Balance				\$10	\$1,481	(\$3,730)

LIABILITY FUND

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
Liability Revenue						
14	10	410100	Real Estate Taxes Current	\$224,998	\$224,870	\$170,000
14	10	430100	Interest Savings	\$105	\$94	\$105
14	10	460100	Misc. Income	\$0	\$0	\$0
Total Liability Revenue				\$225,103	\$224,965	\$170,105
Liability Expense						
14	10	511000	Salary Full-Time	\$65,766	\$65,776	\$67,860
14	10	552000	Park/Facility Inspection Software Maint	\$0	\$0	\$2,500
14	10	553000	Building & Contents	\$24,540	\$24,537	\$25,753
14	10	554000	General Liability	\$10,755	\$12,248	\$11,360
14	10	555000	Public Official	\$1,315	\$1,315	\$500
14	10	556000	Automobile	\$3,725	\$3,706	\$3,706
14	10	557000	Workers Compensation	\$34,000	\$33,960	\$40,900
14	10	558000	Unemployment	\$18,000	\$11,630	\$18,000
Total Liability Expense				\$158,101	\$153,172	\$170,579
Liability Fund Balance				\$67,002	\$71,793	-\$474

IMRF FUND

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
IMRF Revenue						
15	10	410100	Real Estate Taxes Current	\$139,971	\$139,891	\$130,000
15	10	430100	Interest Savings	\$45	\$61	\$45
Total IMRF Revenue				\$140,016	\$139,952	\$130,045
IMRF Expense						
15	10	518000	IMRF	\$114,000	\$109,518	\$112,000
15	10	524000	Other Professional Services	\$0	\$0	\$0
Total IMRF Expense				\$114,000	\$109,518	\$112,000
IMRF Fund Balance				\$26,016	\$30,434	\$18,045

SCHOLARSHIP FUND

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
Scholarship Revenue						
16	10	430100	Interest Savings	\$5	\$3	\$5
16	10	470110	Scholarship Donations	\$250	\$1,919	\$250
16	10	470200	Children's Center Donations	\$50	\$42	\$50
16	10	470300	Memorial Donations	\$500	\$2,800	\$2,500
Total Scholarship Revenue				\$805	\$4,764	\$2,805

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
Scholarship Expense						
16	10	570110	Scholarship Donations	\$250	\$130	\$250
16	10	570200	Children's Center Donations	\$250	\$0	\$250
16	10	570300	Memorial Donations	\$500	\$4,230	\$2,500
Total Scholarship Expense				\$1,000	\$4,360	\$3,000

Scholarship Fund Balance				(\$195)	\$405	(\$195)
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SOCIAL SECURITY FUND

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
Social Security Revenue						
18	10	410100	Real Estate Taxes Current	\$124,992	\$124,920	\$130,000
18	10	430100	Interest Savings	\$20	\$28	\$20
Total Social Security Revenue				\$125,012	\$124,948	\$130,020

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
Social Security Expense						
18	10	519000	FICA	\$89,259	\$81,315	\$87,458
18	10	519100	Medicare	\$20,875	\$18,858	\$20,454
Total Social Security Expense				\$110,134	\$100,173	\$107,912

Social Security Fund Balance				\$14,878	\$24,775	\$22,108
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POLICE FUND

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
Police Revenue						
19	10	410100	Real Estate Taxes Current	\$40,028	\$40,005	\$20,000
19	10	430100	Interest Savings	\$25	\$29	\$25
19	10	460100	Grants	\$0	\$0	\$0
Total Police Revenue				\$40,053	\$40,033	\$20,025

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
Police Expense						
19	10	512000	Wages - Officers	\$12,000	\$3,780	\$4,500
19	10	527200	Training/Travel/Reimbs	\$500	\$308	\$500
19	10	524000	Other Professional Services	\$12,000	\$12,339	\$12,000
19	10	533000	Tools / Equipment	\$1,000	\$721	\$1,000
19	10	590000	Capital Expenditures	\$3,080	\$3,337	\$14,600
Total Police Expense				\$28,580	\$20,484	\$32,600

Police Fund Balance				\$11,473	\$19,549	(\$12,575)
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PAVING AND LIGHTING FUND

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
Paving and Lighting Revenue						
20	10	410100	Real Estate Taxes Current	\$31,869	\$31,852	\$30,304
20	10	430100	Interest Savings	\$10	\$10	\$10

Total Paving & Lighting Revenue \$31,879 \$31,861 \$30,314

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
Paving and Lighting Expense						
20	10	524000	Other Professional Services	\$0	\$0	\$0
20	10	563000	Building Improvements	\$0	\$0	\$0
20	10	564000	Park Improvements	\$32,000	\$0	\$0
Total Paving & Lighting Expense				\$32,000	\$0	\$0
Paving & Lighting Fund Balance				(\$121)	\$31,861	\$30,314

BOND & INTEREST FUND

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
Bond and Interest Fund Revenue						
37	10	410100	Real Estate Taxes Current	\$984,256	\$983,696	\$1,039,474
37	10	430100	Interest Savings	\$500	\$336	\$500
Total Bond Revenue				\$984,756	\$984,032	\$1,039,974
Bond and Interest Expense						
37	10	524000	Other Professional Services	\$50	\$281	\$50
37	10	588000	Principal	\$950,000	\$950,000	\$1,028,550
37	10	588100	Interest	\$52,490	\$52,490	\$10,944
Total Bond Expense				\$1,002,540	\$1,002,771	\$1,039,544
Bond Fund Balance				(\$17,784)	(\$18,740)	\$430

PARK IMPROVEMENT FUND

FUND	DEPT	ACCT	ACCT NAME	2014-15 Budget	2014-15 Actual	2015-16 Budget
Park Improvement Revenue						
46	10	430100	Interest Savings	\$1,200	\$771	\$1,200
46	10	470100	Grants	\$774,300	\$764,250	\$0
46	10	470110	Donations	\$0	\$0	\$0
46	10	470120	Bond Proceeds	\$470,000	\$535,000	\$530,000
Total Park Revenue				\$1,245,500	\$1,300,021	\$531,200
Total Park Improvement Expense						
46	10	511000	Salary Full-Time	\$0	\$0	\$0
46	10	524000	Other Professional Services	\$10,000	\$16,250	\$15,000
46	10	525000	Engineering	\$0	\$0	\$0
46	10	560000	Computer Upgrades	\$0	\$0	\$0
46	10	561000	Land Purchases	\$10,377	\$9,960	\$10,750
46	10	562000	Building Purchases	\$0	\$0	\$0
46	10	564000	Park & Bldg Improvements	\$34,500	\$47,678	\$453,350
46	10	565000	Building Repairs	\$0	\$0	\$0
46	10	566000	Park Repairs	\$0	\$0	\$0
46	10	567700	Vehicles Equipment	\$0	\$0	\$0
Total Park Expense				\$54,877	\$73,888	\$479,100
Park Fund Balance				\$1,190,623	\$1,226,133	\$52,100

Grand Total All Revenues \$4,706,720 \$4,741,304 \$3,902,238
Grand Total All Expense \$3,974,962 \$3,825,374 \$4,459,983

Grand Total Fund Balance \$731,758 \$915,930 (\$557,745)

2015-2016
Capital Improvement/Development List



Corporate Fund Planning & Improvements

Admin Dept.

Subtotal **\$0.00**

Parks Dept.

Jack's Landing Pier **\$20,000.00**

Subtotal **\$20,000.00**

\$20,000.00

Recreation Fund Planning & Improvements

Building Dept.

Cybex Weight Equipment **\$55,400.00**

Nash Brick Exterior Repairs **\$6,200.00**

\$61,600.00

Police & Safety Improvements

Cameras & Video Server **\$13,200.00**

IP Camera Replacement/Spare (Axis P3364-V) **\$1,400.00**

\$14,600.00

Paving Improvements

\$0.00

Park & Building Improvements

Nash Parking Lot Replacement / Additional Parking **\$375,000.00**

Nash Parking Lot Engineering/Construction Oversight **\$57,000.00**

BHC - ET Carpet, Office Flooring, Door Replacement **\$15,000.00**

Workstations / Laptop Replacements / IPAD Inpection Units **\$6,350.00**

\$453,350.00

Total Expense By Fund

Corporate Fund **\$20,000.00**

Recreation Fund **\$61,600.00**

Police & Safety Fund **\$14,600.00**

Paving Fund **\$0.00**

Park Improvement Fund **\$453,350.00**

Total Capital Improvement / Development Expenses **\$549,550.00**



Oregon Park District

Equalized Assessed Valuation Information

The tax generated by the Oregon Park District is a calculation of the property tax levy, the property tax rate, and the equalized assessed value (EAV).

EAV multiplied by Tax Rate = Property Tax Revenue

- 1) The EAV of the Oregon Park District changes year to year. The EAV is determined by the Ogle County Assessment Office for all the taxable property within the Oregon Park District boundary.
- 2) The Oregon Park District determines a property tax levy each year. The estimated levy compared to the EAV determines the rate at which the property owner within the Oregon Park District will be taxed.
- 3) The desired levy of the Oregon Park District multiplied by the current EAV determines the Property Tax Revenue that will be received from the collection of taxes within the Oregon Park District boundaries.

The primary source of the District’s tax base is the Exelon Generation Station. The settlement agreement with Exelon Generating Co. LLC concerning the assessed valuation of Exelon’s Byron nuclear generation plant expired on December 31, 2011. The Ogle County Assessor and the Ogle County Board of Review set the assessed valuation of the Byron plant at \$499,226,061 for 2012, \$509,444,605 for 2013, and \$482,400,000 for 2014. Both Exelon and the Byron School District have appealed the assessments for all three years to the Property Tax Appeal Board. A decision will most likely not be reached for two to three years. It is possible that a portion of the 2012, 2013, and 2014 tax receipts may need to be refunded to Exelon. Real estate tax revenues for the Park District for the 2015 and future tax years are uncertain because there is not an agreement as to the assessed value of Exelon’s Byron nuclear generation facilities.

The 2014 Park District tax levy calculation estimates a decrease in Oregon homeowner taxes payable to the Oregon Park District. A tax decrease of approximately \$4.63 is expected for the typical Oregon homeowner. Tax rate based on median home value (fair market value) in the Districts 2008 Master Plan, and the following annual tax rate multipliers.

District EAV & Tax Levy History

YEAR	EAV	Operating Levy	Debt Service Levy	TOTAL LEVY	EXTENSION	% Change from Prior Yr
2013	\$637,389,111	0.26666	0.15422	0.42102	\$2,683,536	3.50%

2014*	\$606,175,685	0.25776	0.17151	0.42927	\$2,601,685	3.50%
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*Estimated EAV and corresponding Rates/Extension



2015-16 DEPARTMENTAL PREVIEWS & FUND NARRATIVES

Parks Department Preview

Andy Egyed, Superintendent of Parks

The Parks Department budget provides for expenses associated with the operation of the parks system. These expenses include personnel, outdoor maintenance supplies and material, park equipment and tools, general repairs and park improvements. The only revenue generated by the parks department would be miscellaneous income from various sources.

The department continues to review operations and identify the most efficient and effective way to complete tasks. Through this process and changes in existing staff it was decided to reduce the total number of full time employees to three. The reduction in staff has been beneficial to the District and not reduced the department's ability to achieve maintenance goals. Existing full time employees include: Andy Egyed, Superintendent of Parks; Brent Suter, Park Maintenance Supervisor; and Tyler Hagemann, Horticulture Maintenance Supervisor. All three are highly skilled in their respective areas and are able to complete many tasks without the assistance of outside contractors, resulting in a Contractual Maintenance savings for the District.

General expenses are expected to remain relatively stable for FY 15/16 with very few changes. As with any year the District is not immune to unexpected costs and cannot forecast what emergency situations or repairs might arise. Funds have been made available within the departmental budget in preparation for these unforeseen circumstances.

The District began using Big John portable toilets this past year and has experienced a decrease in expenses. We expect this savings will continue through FY 15/16.

The District has set a very high standard with regard to providing overall services and park maintenance is no different. Staff completes park projects, daily maintenance and equipment repairs with this expectation in mind.

Large park improvements expected to be completed within FY 15/16 include a fishing pier at Jack's Landing, reconditioning of the Hawk Prairie boardwalk, and seal coating of the bike trail at Fairgrounds Park.

Recreation Administration Preview

Mike Guzman, Superintendent of Recreation

The recreation administration budget is a direct provider for personnel, supplies, materials and 50% of the Nash Recreation Center utility expenses. This budget also includes the revenue generated by recreation fund real estate taxes, pass fees, daily fees, corporate passes, rentals and court fees.

The recreation staff will continue to build its programming around our vision of 'We Create Fun for a Lifetime'. While program offerings will consistently change, our core programming goals will always support the growth, cultural needs and leisure/recreation needs of the community.

Maintenance Department Preview

Don Griffin, Superintendent of Environmental Services

The Maintenance Departments goal is to continue providing a clean, safe, and friendly environment for our patrons and staff. Goals continue to include active stewardship of the environment in regards to chemical cleaning and use, product and energy conservation, recycling, and productivity. FY 15/16 goals include a continued effort to educate the community on sustainable awareness and implementation of green practices through trainings and communication in the areas of Green cleaning, recycling, and energy conservation.

Operational practices were reviewed last year and will be enhanced this year through improved training, and use of green products. Staff has made programming adjustments to the HVAC system to improve energy savings for our facilities. The District applied for and received a DCEO grant for both facility boilers for recalibration resulting in additional operational savings. Additional operational improvements will be implemented to the air handler controls within our facilities and result in additional efficiencies.

The District submitted a lighting rebate to DCEO during FY 14/15. It is expected to be received during FY 15/16.

The District was able to lock in a competitive price for Gas due to soft market prices. This fixed rate is \$.4939/therm or about an 8% increase from the previous rate. Electrical delivery charges are expected to increase during FY 15/16. A new contract will begin during the final 3 months of FY 15/16 for approximately \$.45/KWHR. The contracts historically have locked in pricing at a competitive rate and helped with the District's budget practices. Gas pricing did increase during FY 14/15 due to a cold winter, humidity management control, and building usage. Blackhawk electrical usage and demand costs were up due to facility usage and the cold winter. Nash electrical usage and demand charges were down (-4.5% & -12.5%) from the improvements to the facility and the addition of the 9.2 KW solar panels we installed during the PARC project. The sustainable energy measures that we have accomplished will provide real energy savings to the District while providing an enhanced environment and prolonged building life.

FY 15/16 will include staff continuing to maintain facilities at the highest level and enhancing the District in the following areas: General safety practices, ADA improvements, staff training & education, and timely revision of needed updates to maintenance manuals and operational procedures. A cohesive recipe will ensure a seamless transition into the future for the District to provide a safe, efficient and friendly environment for our patrons and staff.

Aquatics Department Preview

Jena Wehmhoefer, Health Activities Coordinator

Revenue associated with the aquatic budget is received through fees for swimming lessons, water aerobics, lifeguard certification courses and aquatic special events. Expenses include staff wages, staff training, aquatic maintenance and supplies needed to operate the facility. FY 15/16 revenues and expenses are expected to be consistent with FY 14/15.

Swim lesson revenue increased by 38% during FY 14/15 and was up by 34% compared to FY 12/13. The increase is attributed to 154 additional participants registering for swim lessons in FY14/15. The District continues to receive high remarks on the participant survey with regard to swim lessons and the staff who serve as instructors. Staff expects this participation trend to continue in FY15/16.

The largest expense associated with the aquatic budget is part time wages of lifeguards and pool managers. The Health Activities Coordinator reviews the pool schedule and daily attendance on

a frequent basis and adjusts staffing needs accordingly. This allows the District an opportunity to appropriately schedule staff based on need and control the associated expenses.

Safety is staff's main concern and the District was pleased to receive a 4-Star audit in 2014 from Starfish Aquatics. The goal in 2015 is to achieve a top rating of 5-Stars as a result of the annual lifeguard audit. This will be accomplished through an increase in staff training and superior focus on deficiencies identified in the 2014 review.

Staff has increased lap swim each day by 15 minutes. It was discovered through use of our semiannual participant survey the general public had an interest in lap swim hours beginning prior to 6am on Monday – Friday. Staff implemented the change with the spring and summer schedule and will continue with the earlier swim times throughout 2015/16. The earlier swim time allows those individuals who wish to swim prior to work additional time to complete their workout.

Athletics Department Preview

Mike Guzman, Superintendent of Recreation

The Athletic Department accumulates revenue through registration fees for youth and adult leagues as well as athletic camps. Particular leagues such as baseball, softball and soccer also generate revenue through league fees that opposing communities pay to participate in. Expenses include official fees, league fees to other communities, athletic equipment, and participant's competition attire. FY 15/16 revenues and expenses are expected to be consistent with FY 14/15.

The District expects minimal variations in revenue and expense for the coming FY, comparative to FY 14/15. Athletic participation has remained consistent amongst most programs, but has experienced increases in youth soccer and Club volleyball. District athletic programs have not been negatively impacted due to the continued decline in school enrollment. Staff feels this can be attributed to our emphasis on enhancing the individual experience of each program to increase the probability the individual will participate again in the future.

The athletic department will continue to review program operations and identify ways to control operational expenses. These expenses include officials, scheduling of support personnel, and equipment purchases. The staff will implement a refined equipment checkout list which will help track, monitor and upgrade equipment as needed. Controlling expenses allows our district to offer top notch athletic opportunities while keeping our fees low.

Staff is able to help offset some of the expense through youth team sponsorship opportunities. Local businesses have the opportunity to sponsor a youth athletic team for \$180/team and the business name and logo is displayed on the team uniform. 14 youth athletic teams were sponsored by local businesses during FY 14/15. Staff anticipates a similar show of support in FY 15/16. The Athletic Department strongly believes in the unique opportunity businesses have to not only help youth athletes but advertise their business as well.

The Athletic Department consistently searches for opportunities to provide new experiences to our patrons. The most recent successes with new programming include a 3 v 3 Women's Basketball League, additional athletic camps, Power Up Beach Volleyball, and Little Grapplers. Staff will attempt to continue to implement new programming in FY 15/6 with the addition of Youth Flag Football, Softball Clinics, and a Men's 3 v 3 Basketball League.

General Recreation Department Preview

Debbie Leffelman, Events Coordinator

Candice Holbrook, Recreation Program Manager

Nancy Kerwin, Children's Center Supervisor

Children's Center revenue is derived from fees charged to participants who enroll in the Children's Center pre-k program and correlating summer camps. Program enrollment is expected to remain stable for the coming FY. The start of the 2015/16 school year will mark the 25th year the program has been in operation. The success of the program can be attributed to the consistency provided by Nancy Kerwin, Children's Center instructor for the past 25 years. She has been able to develop a program that focuses on the basics required for pre-k students to be successful as they leave the program and embark on their journey into Oregon Elementary as Kindergarten students

General recreation programs continue to flourish under the supervision of Candice Holbrook. Program registration continues to rise through the efforts to revamp existing programs and implementation of new programs. The largest revenue generators under Candice's supervision are Extended Time and Youth Summer Camp. Both of these programs are geared towards providing daycare opportunities for school age children before and after school and on non-school days Monday-Friday. Program participation is strong and is expected to remain consistent through FY15/16. Expenses continue to be controlled and are expected to be on par with FY14/15 as a result of adjusting staff schedules and monitoring expenses closely.

An increase in revenue was experienced within the youth craft/ed/outdoor line item. This can be attributed to the addition of new programs like the youth cheer clinic offered in the fall and an increase in revenue generated by the youth theatre program offered in conjunction with Oregon Elementary. Success with this type of program is expected to continue through FY 15/16.

Special events are provided throughout the year and attended by 1000's of people on an annual basis. Revenue for special events is generated through event sponsorship. Annual sponsorship revenue fluctuates based on community support and the level of support given by the local business community. Every year staff struggles to secure sponsorship dollars in an effort to reduce the amount subsidized by the District. As our events grow, so does the need for funding. Recent additions to the special event calendar include the Mother/Son date night in February and the Community Bike Night in June. Both were a huge success and will continue to be annual events moving forward.

In an effort to accurately track special event revenue and expenses collected by the District staff has divided out the special event account into three separate accounts. This will provide a better outlook for staff and the public as to the monies required to operate specific events.

Fitness Department Preview

Jena Wehmhoefer, Health Activities Coordinator

The fitness revenue is generated from personal trainers, fitness classes and various fitness related activities throughout the fiscal year. The expenses of the Fitness Center include staff wages and maintenance costs associated with equipment repairs. Fitness instructors and personal trainers are independent contractors of the District and are paid 80% of the revenue collected for their services.

The District experienced an increase of 42% in personal training revenue during the 2014/15 FY due to the return of Kim Henry, ISSA certified personal trainer. Staff expects for participation to remain steady with Kim's return and continues to search for an additional certified trainer to add to the staff. Finding an additional trainer has proven to be difficult due to our location and lack of qualified applicants.

Personal training clients and group participants vary from athletes looking to improve their strength and flexibly, to people looking to lose weight, to seniors looking for assistance getting back into a fitness regimen after an extended break or health issue. The District aims to provide opportunities for individuals of all skill and fitness levels to participate and plans to create a marketing approach during the 15/16 FY to minimize the fear some might have when embarking on a journey towards wellness.

The District is able to offer a variety of program opportunities to serve our diverse population, but it is necessary to continue to investigate new trends in the fitness industry in an attempt to remain well rounded. Potential new program opportunities for 2015/16 will include yoga and a county-wide worksite wellness program. Staff is currently working with representatives with the Ogle County Health Department to launch a worksite wellness program utilizing joint resources.

The largest one day event offered within the fitness department is the annual triathlon. The 2015 event will mark the 6th consecutive year the District has offered the fan favorite experience. The triathlon has proven to be a huge success locally and provides an opportunity for the District to showcase our facilities to many participants from out of town.

The largest change in the fitness department during FY 15/16 will be replacement of the existing Cybex equipment. The existing equipment was purchased more than 15 years ago and it has become difficult to purchase replacement parts. The replacement purchase will include 15 machines from the VR3 Benchmark line offered by Cybex. This is an upgrade from the current line and will include two additional machines than the District currently owns.

Audit Fund

The Audit Fund was established to account for expected expenses related to the annual audit of the District. The Illinois Revised Statutes require that an annual independent audit of all accounts of the District be performed by a certified public accountant designated by the Park Board of Commissioners. The firm of Wipfli LLP were appointed as auditors for the District at its annual meeting in April.

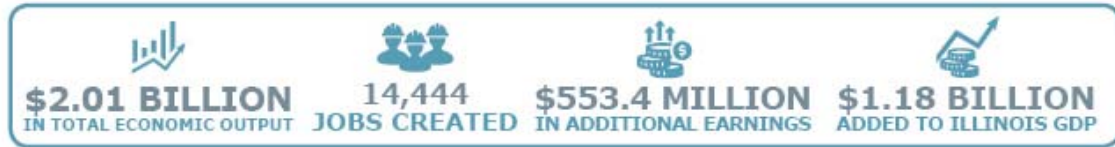
Liability Fund

The Liability Fund is a special purpose fund established for expected expenditures related to Liability insurance for the District. The District is a member of Illinois Parks Association Risk Services (IPARKS) and obtains insurance for Building and Contents, General Liability, Public Official Insurance and Automobile Insurance. The District also holds its Workers Compensation policy through the Illinois Public Risk Fund (IPRF). The fund also supports District liabilities for Risk Management wages and Illinois Department of Employment Security payments.

IMRF Fund

The IMRF Fund was established to account for expenses related to pension liabilities of District employees. The District contributes to the Illinois Municipal Retirement Fund (IMRF) at a predetermined rate accountable to several factors. IMRF was about 93% funded at the close of

2014 and no state funds are used toward pension contributions or payments. All funding comes directly from employees, employers and investment earnings. The 2014 employer rate for the District is 13.18% of participating members' gross wages. The 2015 employer rate is scheduled for payment at 13.52% of members' gross wages. Our District contribution percentage continues to be below the average employer contribution percentage rate. The District's employee contribution rate is 4.5%. The Image below depicts the impact of IMRF Benefit Payments from 2014:



Scholarship Fund

The Scholarship Fund was established in 2007 as a trust fund whereas scholarships and charitable projects will be paid. The District utilizes donations and contributions to the Scholarship fund to help underprivileged youth participate in District programming. Memorial donations also support District projects such as memorial benches and trees.

Working Cash Fund

The Board of Commissioners abolished the Working Cash Fund at their regular meeting in May 2012.

Social Security Fund

The Social Security Fund was established to account for expenditures related to employee benefit expenses. The District liability for Social Security is 6.2% and Medicare is 1.45% of employee wages.

Police Fund

The Police Fund was established to account for expenditures related to park safety and security. The District will utilize this fund by providing park police at special events and peak hours as well as support of an intergovernmental agreement with the City of Oregon for police services.

Paving and Lighting Fund

The Paving and Lighting Fund was established to account for expected expenditures related to constructing, maintaining and lighting streets, roadways and paths within the District's parks and playgrounds. Funds from the 2013 and 2014 tax levy will help the District complete the 2015 Nash Recreation Center Paving Project.

Bond and Interest Fund

The Bond and Interest Fund was established to account for real estate tax receipts collected to retire District Debt Service Obligations. The District will retire the 2015 series General Obligation Bond and make an additional payment on the 2012 G.O. Bond in FY 15/16.

Park Improvement Fund

The Park Improvement Fund was established to account for expected revenues of General Obligation Bond Issues and disbursed for the payment of land condemned or purchased for parks, for the building, maintaining, improving and protecting of the same and the existing land and facilities of the District and for the payment of the expenses incident thereto. The Districts

primary capital improvement project for 2015 will be the completion of the Districts Nash Recreation Center Paving Project. The main parking lot at the Nash Recreation Center will be re-imagined and adjoining parking areas will be reviewed for improvement.

More Information on the Nash Recreation Center Paving & Parking Project will be available in July 2015. Please visit our website for more information.

