



OREGON Park District

ESTABLISHED 1966

COMBINED BUDGET & APPROPRIATIONS ORDINANCE

2016-17

Creating fun for a lifetime!



The Oregon Park District is recognized as an Illinois Association of Park Districts (IAPD) and Illinois Parks and Recreation Association (IPRA) Distinguished Agency. The goal of the program is to improve the delivery of recreation services to the residents of Illinois through a voluntary comprehensive evaluation process. The District has held this status since 2008!



7.9 %

Increase in facility visits



39.6%

Increase in Facebook Viewership



12.2

Acres/1,000 people greater than avg

Oregon Park District

The Oregon Park District Budget provides revenues and other financing sources as well as expenditures and other financing uses for the May 1, 2016 through April 30, 2017 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.

BUDGET PROCESS

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, 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.

DISTRICT 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.

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,

and the outlying areas.

STAFFING

The District employs 17 full-time employees and approximately 100 part time and seasonal employees throughout the year.

District 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.”

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

CONTACT INFORMATION

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#oregonparkdistrict

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***I go to nature
every day for
inspiration in the
day's work.***

***Study nature,
Love nature,
stay close to
nature. It will
never fail you.***

***~ Frank Lloyd
Wright***

Our greatest asset, and the key to our success, is our people. We ARE a people business!



Board of Commissioners

Steve Pennock
Mark Tremble
Dave Bakener
Gary Davis
Dan Engelkes

President
Vice-President
Commissioner
Commissioner
Commissioner



Administrative Staff

Erin Folk
Dan Griffin
Tina Ketter
Sherry McCormick

Executive Director
Finance & Tech Administrator
Communications & Marketing
Receptionist

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Recreation Staff

Calvin Clothier
Jena Wehmhoefer
Debbie Leffelman
Amanda Zimmermann
Nancy Kerwin
Kaitlyn Kielsmeier
John Barnhart

Athletic Facility Manager
Aquatics Coordinator
Events Coordinator
Recreation Program Mgr
Childrens Center Coord
Health & Wellness Coord
Natural Resource Mgr

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Bill Helfrick
Mary Sansone

Environmental Services Super
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Custodian

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Parks Department

Andy Egyed
Brent Sufer
Tyler Hagemann

Superintendent of Parks
Parks Maintenance Super
Horticulture Maintenance Super

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tyler@oregonpark.org



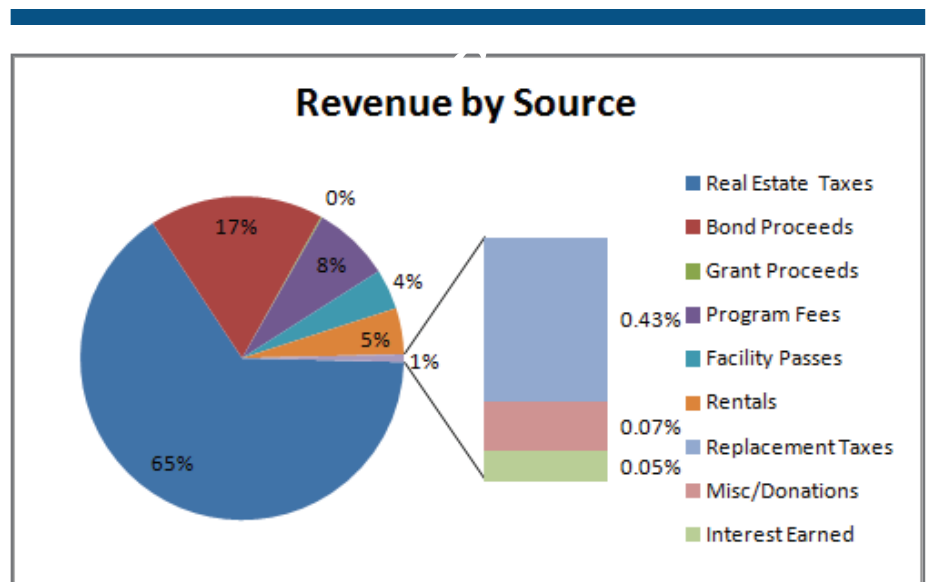
Budget Introduction & Discussion

The Oregon Park District utilizes its annual Budget and Appropriations Packet to help our community in understanding its operations and overall footprint within the District.

REVENUE OVERVIEW

The Oregon Park District derives the majority of its revenue from real estate taxes. Other sources of revenue include grant proceeds, program fees, facility passes, facility rentals, interest and other miscellaneous income. 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. More information on our G.O. Bonds can be found under the section labeled District Debt.

Overall revenue sources and their corresponding percentage of income have remained very consistent annually. The financial stability of our District is a result of the District's careful planning and use of our existing fund balances.

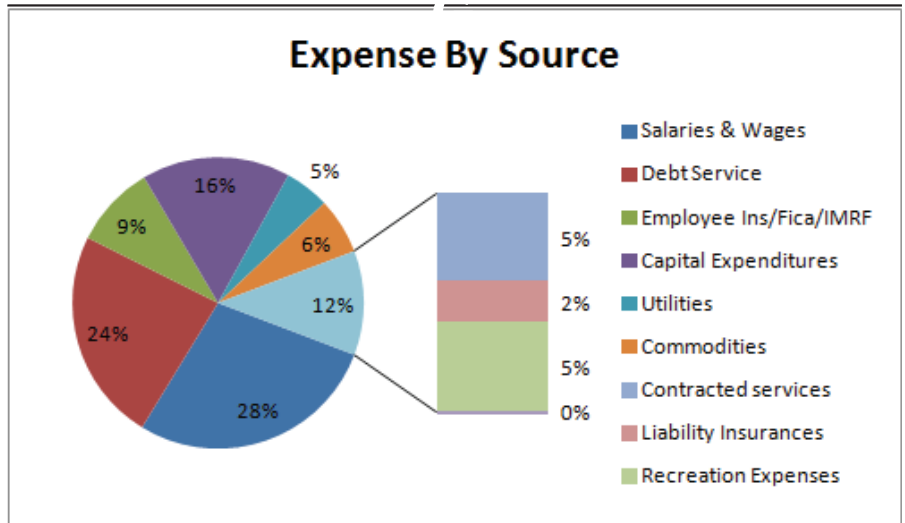


EXPENSE OVERVIEW

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 annual visits to the Nash Recreation Center over the last three fiscal years. 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.



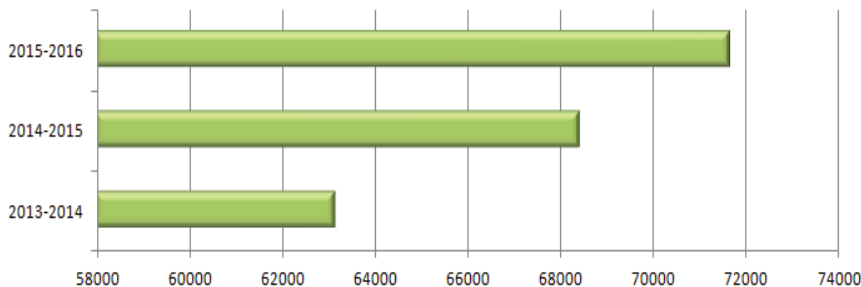
Please go to www.oregonpark.org for more information on Nash, the Blackhawk Center, or any of our parks.

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 Oregon City Resident homeowner pays.

Please see our tax levy packet, published every December for more information on the District's collection of real estate taxes.

Nash Visits



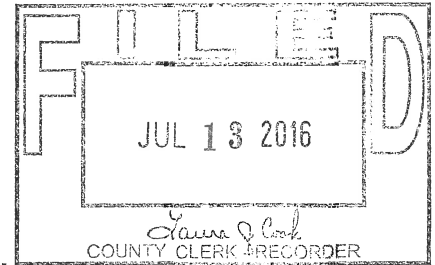
	2015-16	2015-16	2016-17	%
CORPORATE FUND	Budget	Actual	Budget	Change
Corporate Admin Revenue	\$645,272	\$638,293	\$637,730	-1.17%
Corporate Admin Expense	\$649,209	\$633,162	\$678,698	4.54%
Corporate Admin Balance	-\$3,937	\$5,131	-\$40,969	940.62%
Parks Dept. Revenue	\$50	\$0	\$50	0.00%
Parks Dept. Expense	\$352,464	\$330,235	\$338,321	-4.01%
Parks Dept. Balance	-\$352,414	-\$330,235	-\$338,271	-4.01%
Blackhawk Center Revenue	\$172,730	\$173,275	\$176,080	1.94%
Blackhawk Center Expense	\$274,136	\$232,439	\$270,009	-1.51%
Blackhawk Center Balance	-\$101,406	-\$59,164	-\$93,929	-7.37%
BEGINNING FUND BALANCE	<u>\$520,031</u>	<u>\$520,091</u>	<u>\$510,823</u>	<u>-1.77%</u>
Other Financing Sources	<u>\$375,000</u>	<u>\$375,000</u>	<u>\$375,000</u>	<u>0.00%</u>
CORPORATE FUND BALANCE	\$437,274	\$510,823	\$412,653	-5.63%
	2015-16	2015-16	2016-17	%
RECREATION FUND	Budget	Actual	Budget	Change
Recreation Admin Revenue	\$619,854	\$615,871	\$622,722	0.46%
Recreation Admin Expense	\$192,368	\$179,281	\$157,160	-18.30%
Recreation Admin Balance	\$427,486	\$436,590	\$465,562	8.91%
Maintenance Expense	-\$312,122	-\$305,158	-\$223,633	-28.35%
Aquatic Dept. Revenue	\$39,500	\$38,966	\$44,000	11.39%
Aquatic Dept. Expense	\$170,497	\$177,290	\$168,197	-1.35%
Aquatic Dept. Balance	-\$130,997	-\$138,324	-\$124,197	-5.19%
Athletic Dept. Revenue	\$141,000	\$152,064	\$68,650	-51.31%
Athletic Dept. Expense	\$142,400	\$142,179	\$90,492	-36.45%
Athletic Dept. Balance	-\$1,400	\$9,885	-\$21,842	1460.16%
General Rec Revenue	\$162,250	\$160,232	\$162,100	-0.09%
General Rec Expense	\$312,531	\$309,517	\$321,099	2.74%
General Rec Balance	-\$150,281	-\$149,286	-\$158,999	5.80%
Concessions Revenue	\$1,300	\$1,899	\$1,300	0.00%
Concessions Expense	\$100	\$8	\$100	0.00%
Concessions Balance	\$1,200	\$1,891	\$1,200	0.00%
Rental Revenue	\$8,525	\$14,048	\$11,525	35.19%
Rental Expense	\$525	\$0	\$525	0.00%
Rental Balance	\$8,000	\$14,048	\$11,000	37.50%
Fitness Revenue	\$36,000	\$38,756	\$38,700	7.50%
Fitness Expense	\$83,900	\$84,965	\$79,200	-5.60%
Fitness Balance	-\$47,900	-\$46,209	-\$40,500	-15.45%
BEGINNING FUND BALANCE	<u>\$432,256</u>	<u>\$428,030</u>	<u>\$351,468</u>	<u>-18.69%</u>
Other Financing Sources	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>0.00%</u>
RECREATION FUND BALANCE	\$326,242	\$351,468	\$360,058	10.37%
	2015-16	2015-16	2016-17	%
AUDIT FUND	Budget	Actual	Budget	Change
Audit Fund Revenue	\$21,270	\$21,268	\$23,011	8.19%
Audit Fund Expense	<u>\$25,000</u>	<u>\$20,500</u>	<u>\$23,000</u>	<u>-8.00%</u>
BEGINNING FUND BALANCE	<u>\$11,064</u>	<u>\$11,064</u>	<u>\$11,832</u>	<u>6.94%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
AUDIT FUND BALANCE	\$7,334	\$11,832	\$11,843	61.49%
	2015-16	2015-16	2016-17	%
LIABILITY FUND	Budget	Actual	Budget	Change
Liability Fund Revenue	\$170,105	\$170,051	\$174,119	2.36%
Liability Fund Expense	<u>\$170,579</u>	<u>\$165,047</u>	<u>\$157,686</u>	<u>-7.56%</u>
BEGINNING FUND BALANCE	<u>\$107,959</u>	<u>\$107,959</u>	<u>\$112,963</u>	<u>4.64%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
LIABILITY FUND BALANCE	\$107,485	\$112,963	\$129,397	20.39%

IMRF FUND	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
IMRF Fund Revenue	\$130,045	\$130,027	\$130,024	-0.02%
IMRF Fund Expense	<u>\$112,000</u>	<u>\$121,543</u>	<u>\$112,750</u>	<u>0.67%</u>
BEGINNING FUND BALANCE	<u>\$69,794</u>	<u>\$69,758</u>	<u>\$78,242</u>	<u>12.10%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
IMRF FUND BALANCE	\$87,839	\$78,242	\$95,515	8.74%
SCHOLARSHIP FUND	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Scholarship Fund Revenue	\$2,805	\$14,702	\$3,505	24.96%
Scholarship Fund Expense	<u>\$3,000</u>	<u>\$4,641</u>	<u>\$5,700</u>	<u>90.00%</u>
BEGINNING FUND BALANCE	<u>\$8,141</u>	<u>\$8,141</u>	<u>\$18,203</u>	<u>123.59%</u>
SCHOLARSHIP FUND BALANCE	\$7,946	\$18,203	\$16,008	101.45%
SOCIAL SECURITY FUND	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Social Security Fund Revenue	\$130,020	\$130,000	\$126,045	-3.06%
Social Security Fund Expense	<u>\$107,912</u>	<u>\$99,666</u>	<u>\$102,003</u>	<u>-5.48%</u>
BEGINNING FUND BALANCE	<u>\$34,555</u>	<u>\$34,555</u>	<u>\$64,889</u>	<u>87.78%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
SOCIAL SECURITY FUND BALANCE	\$56,663	\$64,889	\$88,931	56.95%
POLICE FUND	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Police Fund Revenue	\$20,025	\$20,015	\$20,036	0.00%
Police Fund Expense	<u>\$32,600</u>	<u>\$30,347</u>	<u>\$22,500</u>	<u>0.00%</u>
BEGINNING FUND BALANCE	<u>\$58,834</u>	<u>\$58,834</u>	<u>\$48,502</u>	<u>0.00%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
POLICE FUND BALANCE	\$46,259	\$48,502	\$46,038	0.00%
PAVING & LIGHTING FUND	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Paving Fund Revenue	\$30,314	\$30,314	\$30,421	0.36%
Paving Fund Expense	<u>\$0</u>	<u>\$0</u>	<u>\$27,500</u>	<u>0.00%</u>
BEGINNING FUND BALANCE	<u>\$32,899</u>	<u>\$32,899</u>	<u>\$3,213</u>	<u>-90.23%</u>
Other Financing Sources	<u>-\$60,000</u>	<u>-\$60,000</u>	<u>\$0</u>	<u>0.00%</u>
PAVING & LIGHTING FUND BALANCE	\$3,213	\$3,213	\$6,135	90.96%
BOND & INTEREST FUND	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Bond & Int Fund Revenue	\$1,039,993	\$1,039,360	\$1,091,603	4.96%
Bond & Int Fund Expense	<u>\$1,039,544</u>	<u>\$1,039,494</u>	<u>\$1,091,145</u>	<u>4.96%</u>
BEGINNING FUND BALANCE	<u>\$630</u>	<u>\$630</u>	<u>\$496</u>	<u>-21.23%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
BOND & INTEREST FUND BALANCE	\$1,079	\$496	\$954	-11.56%
PARK IMPROVEMENT FUND	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Park Improvement Fund Revenue	\$531,200	\$586,170	\$711,200	33.89%
Park Improvement Fund Expense	<u>\$479,100</u>	<u>\$242,269</u>	<u>\$695,073</u>	<u>45.08%</u>
BEGINNING FUND BALANCE	<u>\$783,337</u>	<u>\$783,337</u>	<u>\$712,238</u>	<u>-9.08%</u>
Other Financing Sources	<u>-\$415,000</u>	<u>-\$415,000</u>	<u>-\$475,000</u>	<u>14.46%</u>
PARK IMPROVEMENT FUND BALANCE	\$420,437	\$712,238	\$253,365	-
DISTRICT WIDE	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
DISTRICT WIDE - REVENUES	\$3,902,258	\$3,975,312	\$4,072,821	4.37%
DISTRICT WIDE - EXPENDITURES	\$4,459,988	\$4,117,740	\$4,564,793	2.35%
BEGINNING FUND BALANCE	<u>\$2,059,500</u>	<u>\$2,055,298</u>	<u>\$1,912,870</u>	<u>-7.12%</u>
EST OVERALL FUND BALANCE	\$1,501,770	\$1,912,870	\$1,420,899	-5.39%

ORDINANCE 16-07-12

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, 2016 AND ENDING ON THE THIRTIETH
DAY OF APRIL, 2017**



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 12th day of July, 2016, 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, 2016	<u>\$ 510,823.00</u>
ESTIMATED REVENUE	
Property Taxes	\$ 608,230.00
Personal Property Replacement Tax	21,500.00
Interest Income	1,000.00
Rentals/Permits	175,830.00
Grants	5,500.00
Miscellaneous Income	1,800.00
TOTAL ESTIMATED REVENUE	<u>\$ 813,860.00</u>
Other Financing Sources	<u>\$ 375,000.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 1,699,683.00</u>
ESTIMATED EXPENDITURES	
Administration Salaries	\$ 186,926.00
Administration Wages	<u>73,803.00</u>

	<u>\$ 260,729.00</u>
Insurance & Benefits	210,000.00
Commissioners Expenses	2,600.00
Equipment/Website/Software Maintenance	35,000.00
Printing & Postage	10,100.00
Legal Fees & Other Professional Services	53,500.00
Travel Expenses & Staff Training	15,320.00
Office Supplies & Equipment	2,200.00
Bonds & Sundry Expenses	1,500.00
Electric	48,000.00
Water & Sewer	11,000.00
Natural Gas	12,500.00
Telephone	4,500.00
	<u>\$ 76,000.00</u>
Capital Expenditures	10,200.00
TOTAL ADMINISTRATIVE EXPENSES	<u>\$ 677,148.00</u>

PARKS DEPARTMENT

Parks Salary	150,921.00
Parks Wages	66,500.00
	<u>\$ 217,421.00</u>
Training & Vehicle Use	5,100.00
Contractual Maintenance	15,000.00
Equipment & Grounds Supplies	68,900.00
	<u>\$89,000.00</u>
Toilet Rental	6,000.00
Gas & Oil	20,000.00
Garbage Disposal	5,900.00
	<u>\$ 31,900.00</u>
Capital Expenses	0.00
TOTAL PARKS EXPENSES	<u>\$ 338,321.00</u>

BLACKHAWK CENTER DEPARTMENT

Blackhawk Center Salaries	74,009.00
Blackhawk Center Wages	80,000.00
	<u>\$ 154,009.00</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>\$ 270,009.00</u>

CORPORATE FUND TOTAL EXPENSES	\$ 1,285,418.00
ENDING CASH ON HAND	\$ 414,265.00
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 1,699,683.00</u>

RECREATION FUND

BEGINNING CASH ON HAND ON MAY 1, 2016	\$ 351,468.00
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ESTIMATED REVENUE	
Property Taxes	\$ 456,172.00
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	23,000.00
Non-Res Quarterly Passes	12,000.00
Resident Daily Fees	22,500.00
Non-Res Daily Fees	10,000.00
Nash Corporate Revenue	17,500.00
Nash Discount Days	12,500.00
Locker Rental	1,200.00
Court Fees	1,000.00
	<u>\$ 622,722.00</u>
Aquatics Revenue	44,000.00
Athletic Revenue	68,650.00
General Programs Revenue	162,100.00
Concessions Revenue	1,300.00
Nash Rental Revenue	11,525.00
Fitness Revenue	38,700.00
TOTAL ESTIMATED REVENUE	<u>\$ 948,997.00</u>
Other Financing Sources	<u>\$ 100,000.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 1,400,465.00</u>

ESTIMATED EXPENDITURES	
BUILDING DEPARTMENT	
Building Salaries	67,273.00
Building Wages	34,000.00
	<u>\$ 101,273.00</u>
Building Maintenance	23,000.00
Maintenance Agreements	15,500.00
Vehicle Usage and Training	5,200.00
Building Equipment	2,700.00
Building Supplies	28,500.00
Capital Expenditures	47,460.00
TOTAL MAINTENANCE EXPENSES	<u>\$ 223,633.00</u>

PROGRAM DEPARTMENT

Recreation Salaries	253,574.00
Recreation Wages	157,400.00
	<u>\$ 410,974.00</u>
Recreation Supplies	16,450.00
Aquatic Supplies & Equipment	30,100.00
Training & Travel Expenses	16,410.00
Advertising & Entertainment Expenses	18,750.00
Banking Charges	6,500.00
Capital Expenditures	3,000.00
	<u>\$ 91,210.00</u>
Direct Aquatic Expenses	25,500.00
Direct Athletic Expenses	64,500.00
Direct General Recreation Expenses	106,064.00
Concession Expenses	100.00
Rental Expenses	525.00
Fitness Expenses	41,900.00
	<u>\$ 238,589.00</u>
Electric	48,000.00
Water & Sewer	11,000.00
Natural Gas	12,500.00
Telephone	4,500.00
	<u>\$ 76,000.00</u>
TOTAL PROGRAM EXPENSES	<u>\$ 816,773.00</u>

RECREATION FUND TOTAL EXPENSES	<u>\$ 1,040,406.00</u>
ENDING CASH ON HAND	<u>\$ 360,059.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 1,400,465.00</u>

AUDIT FUND

BEGINNING CASH ON HAND ON MAY 1, 2016	<u>\$ 11,832.00</u>
ESTIMATED REVENUE	
Property Taxes	\$ 22,991.00
Interest Income	20.00
TOTAL ESTIMATED REVENUE	<u>\$ 23,011.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 34,843.00</u>
ESTIMATED EXPENDITURES	
Audit Fees	23,000.00
Other Professional Services	<u>0.00</u>
AUDIT FUND TOTAL EXPENSES	<u>\$ 23,000.00</u>
ENDING CASH ON HAND	<u>\$ 11,843.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 34,843.00</u>

LIABILITY FUND

BEGINNING CASH ON HAND ON MAY 1, 2016	\$ 112,963.00
ESTIMATED REVENUE	
Property Taxes	\$ 174,014.00
Interest Income	105.00
TOTAL ESTIMATED REVENUE	\$ 174,119.00
Other Financing Sources	\$ 0.00
TOTAL FUNDS AVAILABLE	\$ 287,082.00
ESTIMATED EXPENDITURES	
Risk Management Salaries	55,836.00
Insurance – Building & Contents	28,500.00
Insurance – General Liability	10,650.00
Insurance – Public Official	950.00
Insurance – Automobile	3,750.00
Insurance – Compensation	40,000.00
Insurance – Unemployment	18,000.00
LIABILITY FUND TOTAL EXPENSES	\$ 157,686.00
ENDING CASH ON HAND	\$ 129,397.00
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 287,082.00</u>

IMRF FUND

BEGINNING CASH ON HAND ON MAY 1, 2016	\$ 78,242.00
ESTIMATED REVENUE	
Property Taxes	\$ 129,979.00
Interest Income	45.00
TOTAL ESTIMATED REVENUE	\$ 130,024.00
Other Financing Sources	\$ 0.00
TOTAL FUNDS AVAILABLE	\$ 208,266.00
ESTIMATED EXPENDITURES	
IMRF Expense	112,750.00
IMRF FUND TOTAL EXPENSES	\$ 112,750.00
ENDING CASH ON HAND	\$ 95,516.00
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 208,266.00</u>

SCHOLARSHIP FUND

BEGINNING CASH ON HAND ON MAY 1, 2016	\$ 18,203.00
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ESTIMATED REVENUE	
Donations	\$ 3,500.00
Interest Income	5.00
TOTAL ESTIMATED REVENUE	<u>\$ 3,505.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 21,708.00</u>

ESTIMATED EXPENDITURES	
Donation Expense	5,700.00

SCHOLARSHIP FUND TOTAL EXPENSES	<u>\$ 5,700.00</u>
ENDING CASH ON HAND	<u>\$ 16,008.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 21,708.00</u>

SOCIAL SECURITY FUND

BEGINNING CASH ON HAND ON MAY 1, 2016	<u>\$ 64,889.00</u>
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ESTIMATED REVENUE	
Property Taxes	\$ 126,025.00
Interest Income	20.00
TOTAL ESTIMATED REVENUE	<u>\$ 126,045.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 190,934.00</u>

ESTIMATED EXPENDITURES	
Social Security	81,210.00
Medicare	<u>18,993.00</u>

SOCIAL SECURITY FUND TOTAL EXPENSES	<u>\$ 100,203.00</u>
ENDING CASH ON HAND	<u>\$ 90,731.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 190,934.00</u>

POLICE FUND

BEGINNING CASH ON HAND ON MAY 1, 2016	<u>\$ 48,502.00</u>
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ESTIMATED REVENUE	
Property Taxes	\$ 20,011.00
Interest Income	25.00
Grants	0.00
TOTAL ESTIMATED REVENUE	<u>\$ 20,036.00</u>

Other Financing Sources	<u>\$ 0.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 68,538.00</u>

ESTIMATED EXPENDITURES	
Police Wages	\$ 2,500.00
Training/Services/Equipment	\$ 13,000.00
Capital Improvements	\$ 7,000.00

POLICE FUND TOTAL EXPENSES	\$ 22,500.00
ENDING CASH ON HAND	\$ 46,038.00
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 68,538.00</u>

PAVING & LIGHTING FUND

BEGINNING CASH ON HAND ON MAY 1, 2016	\$ 3,213.00
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ESTIMATED REVENUE	
Property Taxes	\$ 30,411.00
Interest Income	10.00
TOTAL ESTIMATED REVENUE	\$ 30,421.00
TOTAL FUNDS AVAILABLE	\$ 33,634.00

ESTIMATED EXPENDITURES	
Park Improvements	\$ 27,500.00

PAVING & LIGHTING FUND TOTAL EXPENSES	\$ 27,500.00
Other Financing Uses	\$ 0.00
ENDING CASH ON HAND	\$ 6,134.00
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 33,634.00</u>

BOND & INTEREST FUND

BEGINNING CASH ON HAND ON MAY 1, 2016	\$ 496.00
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ESTIMATED REVENUE	
Property Taxes	\$ 1,091,103.00
Interest Income	500.00
Transfers From Other Funds	0.00
TOTAL ESTIMATED REVENUE	\$ 1,091,603.00
Other Financing Sources	\$ 0.00
TOTAL FUNDS AVAILABLE	\$ 1,092,099.00

ESTIMATED EXPENDITURES	
Other Professional Services	50.00
Principal	\$ 1,083,750.00
Interest	\$ 7,345.00

BOND & INTEREST FUND TOTAL EXPENSES	\$ 1,091,145.00
ENDING CASH ON HAND	\$ 954.00
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 1,092,099.00</u>

PARK IMPROVEMENT FUND

BEGINNING CASH ON HAND ON MAY 1, 2016	\$ 712,238.00
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ESTIMATED REVENUE	
Bond Proceeds	\$ 710,000.00
Interest Income	1,200.00
Grant Proceeds	0.00
TOTAL ESTIMATED REVENUE	<u>711,200.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 1,423,438.00</u>
ESTIMATED EXPENDITURES	
Engineering & Other Professional Services	\$ 11,000.00
Computer Upgrades	0.00
Park Improvements	678,029.00
Land Purchases	6,043.00
PARK IMPROVEMENT FUND TOTAL EXPENSES	<u>\$ 695,073.00</u>
Other Financing Uses	<u>\$ -475,000.00</u>
ENDING CASH ON HAND	<u>\$ 253,365.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 1,423,438.00</u>

SUMMARY OF PROPOSED BUDGET & APPROPRIATIONS

CORPORATE	\$1,699,683.00
RECREATION	\$1,400,465.00
AUDIT	\$38,843.00
LIABILITY	\$287,082.00
IMRF	\$208,266.00
SCHOLARSHIP/DONATION	\$21,708.00
SOCIAL SECURITY	\$190,934.00
POLICE	\$68,538.00
PAVING & LIGHTING	\$33,634.00
BOND & INTEREST	\$1,091,145.00
PARK IMPROVEMENT	\$1,423,438.00

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, 2016, and ending April 30, 2017 for the respective purposes set forth.

All unexpected balances of the appropriations for the fiscal year ended April 30, 2016, 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 \$1,912,870.
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$4,072,821.00.
- (c) An estimate of the expenditures contemplated for the fiscal year is \$4,564,790.00.
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$1,420,901.00.
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$2,658,936.00.

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 V – That all sums of money not needed for immediate specific purposes may be invested in the purchase of tax anticipation warrants issued by this District, in the purchase of municipal bonds issued by the District, and other interest bearing obligations of the United States or State of Illinois, including savings certificates of deposit of any State or National Bank, provided they are fully insured by Federal Deposit Insurance Corporation.

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 12th day of July, 2016 pursuant to a roll call vote as follows:

AYES	<u>1</u>	ABSENT	<u>1</u>
NAYS	<u>0</u>	ABSTAIN	<u>0</u>

[SEAL]

ATTEST Andrea Messenger
Secretary

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



CERTIFICATION

I, Andrea Messenger, 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.

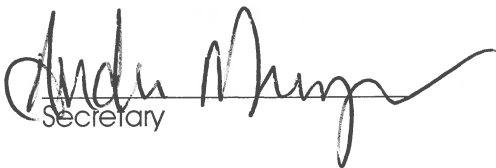
I DO FURTHER CERTIFY that the attached and foregoing is a true and correct copy of that certain Ordinance entitled:

COMBINED ANNUAL BUDGET AND
APPROPRIATION ORDINANCE FOR
OREGON PARK DISTRICT FOR FISCAL
YEAR BEGINNING MAY 1, 2016 AND
ENDING APRIL 30, 2017

The same being Ordinance No. 16-07-12, passed and approved at a meeting of the Board of Park Commissioners of said Park District held on the 12th day of July, 2016, 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.

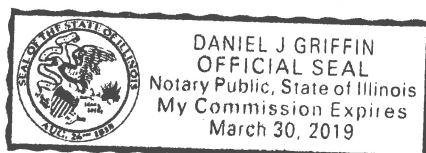
I DO FURTHER CERTIFY THAT the original Ordinance of which the foregoing is a true copy, is entrusted to my care for safekeeping, and that I am the lawful keeper of the same.

IN WITNESS WHEREOF, I have hereunto set my hand at Oregon, Ogle, Illinois, this 12th day of July, 2016.


Secretary

SUBSCRIBED AND SWORN TO
Before me this 12th day of July, 2016


Notary Public



Capital & Departmental Narratives

The goal of each of our departments is to provide the best quality services to our community. The District has four primary departments; administration, recreation, facilities and parks.

PROJECTS & EQUIPMENT FUNDED THROUGH CAPITAL RESOURCES

The District annually completes capital projects and purchases long-term equipment. The following list is a breakdown of the planned projects and equipment for the 2016-17 fiscal year. The primary capital focus will be on the completion of the Nash Parking Lot Renovation.

Nash History Project & 50th Anniversary	\$7,700
Barracuda 2TB System Backup Appliance	\$2,500
50th Anniversary Programming Supplies	\$3,000
Nash Sprinkler System Maintenance Project	\$8,000
Pool Surface Repair Project	\$39,500
Parking Lot Security Camera Installation	\$7,000
Parking Lot Sealcoating Projects	\$13,400
Carnation Park Parking Lot Installation	\$14,100
ITEP River Road Engineering Fees	\$7,000
Bio-Swale Implementation Project	\$6,575
Fitness Equipment / BHC Score Tables	\$12,000
District Masterplan & Facilities Inventory	\$65,000
Nash Parking Lot Construction Engineering	\$9,200
Nash Parking Lot Construction	\$578,254
TOTAL CAPITAL EXPENSES	\$754,125

ADMINISTRATION

The District's Administration Department is responsible for the effective management of the District's financial arm, capital planning, information technology, human resources and marketing. The administration offices are located at the Nash Recreation Center.

The Administration Department annually completes required financial reports including the annual tax levy, budget and appropriations ordinance, prevailing wage ordinance, audit and financial statement and required federal and state reporting. The department also maintains the District's financials systems, computer systems, video systems and recreation tracking systems. Public communication is delivered through quality publications, website and social media outlets, community outreach and general public relations. Additional activities such as the debt service administration, capital improvement plans and goal implementation and tracking.

RECREATION

The Recreation Department employs 7 full-time employees and approximately 70 part-time, seasonal and contracted employees in recreation programming.



The General Recreation Department generates the bulk of its revenue primarily through the continual child-care segments including the Children's Center, Extended Time, no school day programs and Camp Oh-Pea-Dee. The majority of expenses in this department involve payroll and activity supplies. The general recreation department is continually striving to increase programming and improve pre-existing, reoccurring programs while simultaneously keeping expenses as low as possible and focusing efforts on generating revenue.

For the past three fiscal years, the Extended Time proposed budget has remained the same while the actual end of the year totals have varied. The focus when constructing a budget for the 16/17 FY was to separate out new line items to better manage the total amount while simultaneously analyzing, in detail, a more realistic amount for the 16/17 FY. No School Day programs include Recreate & Celebrate, Kids Off The Couch Days, Winter Holi-Day Camp, Spring Fever Day Camp. The

two line items combined are predicted to have a slightly higher revenue and expense amount due to increased registrations and supplies.

Camp Oh-Pea-Dee is expected to generate a higher revenue in the 16/17 FY due to allowing a higher enrollment maximum. With this increase comes a larger expense of a field trip bus contract with First Student, as well as a larger supply budget. These increases in expense may lower our net revenue but is predicted to increase and improve over the next couple years for a higher quality program.

The youth recreation budget is expected to have a slightly larger revenue due to new programming. The expenses are aligned to stay consistent with previous years. This line item (both revenue and expenses) are predicted to grow over the next couple years due to enhanced programming and marketing efforts.

The adult recreation budget is one of the General Recreation Depart-

ment's smallest budget but with the most potential. The proposed budget is aligned to a more realistic amount due to the actual year end amount for the past three fiscal years. This budget too is expected to grow over the next few years with new program offerings and marketing efforts.

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.

Revenue associated with the aquatic budget is received through fees for swimming lessons, water aerobics and aquatic special events. Expenses include staff wages, staff training, aquatic maintenance and supplies needed to operate the aquatic facility.

The Aquatics Coordinator is regularly reviewing the pool schedule, water aerobics classes and swimming lessons offered and makes programming adjustments as needed.





The coordinator also monitors attendance during of each type of swim and adjusts the number of lifeguards and managers to ensure that all shifts are adequately covered, but not over staffed. This year we will also be a host site for the World's Largest Swimming Lesson in 2016 as a way to promote swimming lessons saves lives. Staff will also be planning special themed open swims and movies in the pool in the upcoming year Creating fun for a Lifetime!

This year the triathlon will move into the aquatics budget from the fitness budget and will have its own line item as the result of job duties changing. The triathlon is in its 7th year . It has continued to be a success since it's inception in 2010, bringing many Oregon locals and even more participants from out of town and out of state. In 2015 we had 90 participants which was slightly lower than the previous year but considered a great success since all other local triathlons also saw a decrease, some even to the point of

canceling their event. The triathlon is a great event that brings park district staff from many departments, board members, patrons and many of these volunteers recruited family members to help as well. Family and friends train together and provide inspiration to get active with each other and in our community.

FACILITIES

The Maintenance Department Budget provides for personnel, supplies, materials, equipment, building repairs improvements. Personnel wages include 3 full time maintenance employees and approximately 20 part time building supervisors and custodians. This year's budget will reflect a continued importance in fiscal conservancy as well as a desire to improve and maintain our current infrastructure and facility. There are many wonderful portions of our facility that are in need of some updating. One area in particular is the pool surface area. Throughout the years the pool surface area has begun to deteriorate at a high rate.

One capital project for this year is to have the pool surface area professionally resurfaced. This includes draining, scraping, sanding, chemically treating and finally painting. Having a professional conduct the work will ultimately provide us with a pool area that will last longer and that we can again be proud of having.

In addition there are opportunities to integrate some of the boiler controls into our existing building automation system. This will give us more efficient control of the boilers and be able to observe and manipulate the boilers remotely. The sprinkler system is another area that is going to be upgraded from a life and safety stand point. There are certain testing procedures that must be conducted on an annual basis, the repairs and testing will be completed in accordance with State and Local Guidelines.

There are areas of the budget that will expand slightly in anticipation of some of the larger equipment that needs preventative maintenance conducted. With this preventative maintenance will be the integration of new software that will allow for electronic documentation of the maintenance conducted on all Park District equipment and facilities.



Staffing of the maintenance department will also begin to receive more in depth and thorough training on their individual and group duties. This will be completed by conducting an evaluation of the duties and establishing/upgrading the policy for cleaning and maintaining the building and its spaces.

PARKS

Primary Parks projects for the 2016-17 fiscal year include an agreement with Pizzo and Associates to perform native prairie restoration north bioswale of Park West. We will be contracting them to perform site preparation to include a total kill of all vegetation and plant low growth native plants such as grass sedge and flowers. In order for them to make sure the area is successful they need to take complete ownership of this restoration. Stewardship includes control of all invasive and woody plants by chemical or physical means, burning, collecting seed, reseeding, and mowing, which has to be done the first year to a height of 6-8 inches or the seedlings are destined to fail. Again, it's in our best interest to contract with Pizzo and let them take control of this area to get it established since it has been such a problem getting established. It is our goal for the future to make sure these natural areas become self sustainable. This will reduce district cost for the future maintenance in these areas.

The Parks Department will continue to serve the community through quality open spaces. Concentration on the introduction of additional perennials and low maintenance trees and shrubs will keep the District fiscally conservative in the future. The department regularly maintains all exterior play surfaces, to include: Playgrounds, Ball Diamonds, Tennis Courts, Wiggly Field Dog Park and countless shelters and decks.



Oregon Park District Goals & Objectives 2016 - 2017

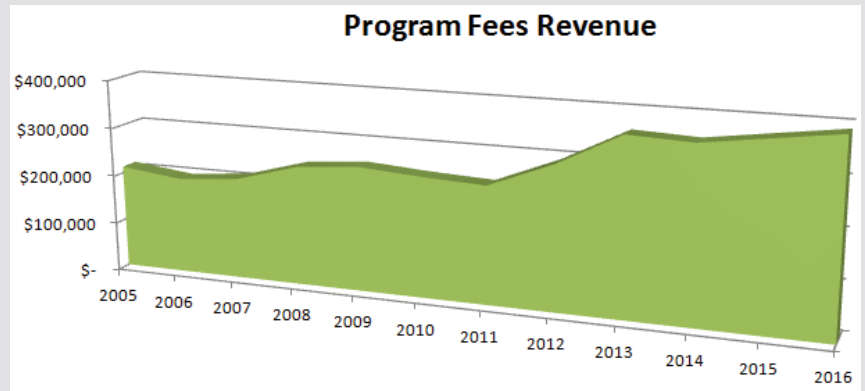
The District's goals and objectives were developed to guide the District in development of programs and facilities. They are a roadmap of where the District is heading. Goals are more broad based and indicate the end desire. Objectives are more specific and outline how the goal will be achieved and are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

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

#	Objective	Target Date	Dept/Staff Responsible	Comments
RECREATIONAL PROGRAMMING GOAL: Provide excellent recreation programs/services and customer support that will enhance the quality of life for all citizens in the Oregon Park District.				
1	Develop and implement an inclusion program to allow individuals with disabilities an opportunity to participate in existing recreation programs.	On Going	Recreation/Supt. Of Recreation	Comments to be completed quarterly at review sessions.
2	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	Recreation Staff	
3	Achieve a program class cancellation rate below 15%.	Annually	Recreation/Supt. Of Recreation	
4	Achieve program participation growth of at least 3%.	Annually	Recreation Staff	
5	Achieve facility user growth of at least 3%.	Annually	Administration Staff	
6	Implement recreation programs identified in the April 2016 brainstorming session held by the recreation department.	Apr-17	Recreation/Supt. Of Recreation	
7	Hire and train qualified staff to enhance the delivery of programs and services.	On Going	Recreation/Supt. Of Recreation	
8	Conduct semi-annual user surveys to evaluate existing programs and identify recreation needs.	Semi-Annually	Administration / Recreation Staff	
PARKS & FACILITIES GOAL: Develop and maintain recreational facilities and park areas to meet the current and future needs of the Oregon Park District.				
1	Complete Nash Recreation Center parking renovation and expansion project.	Jul-16	Administration, Maint/Paks	Comments to be completed quarterly at review sessions.
2	Install parking lot security cameras at Nash Recreation Center.	July-16	Administration	
3	Seal coat parking areas at Park West, Blackhawk Center, Kiwanis Park and Wiggly Field.	Sep-16	Parks Staff	
4	Tar and chip the existing lot a Carnation Park.	Aug-16	Parks Staff	
5	Complete aquatic improvement package to include repairing the pool surface.	Sep-16	Nash Maintenance	
6	Complete necessary maintenance on the Nash sprinkler system.	Oct-16	Nash Maintenance	
7	Complete restoration on the north section of the Park West bio-swale.	3 Yr Plan	Parks Staff	
8	Update the playground replacement plan to realistically fit within budgetary restrictions.	Feb-17	Department Heads	
9	Purchase additional fitness equipment for the Prairie Room to allow staff to implement additional personal training and group fitness classes. Equipment will include plyo boxes, TRX suspension system and spin bikes.	Sep-16	Recreation Staff	
10	Submit ITEP application for a bike trail connecting Park East to Lowden State Park.	Jun-16	Administration	
11	Pursue a District wide master plan, facilities inventory and capital plan for the next 5 years.	8/16 - 2/17	District Wide	
12	Replace roofing materials at Fairgrounds, Lower Park East Toilets and Park West ball diamond shed.	Jul-16	Parks Staff	
FINANCE GOAL: Utilize financial resources efficiently and equitably.				
1	Develop and Recommend Finance Policy changes to increase the annual Fund Balance goal to 6 months average annual operating expenses.	Nov-16	Administration	Comments to be completed quarterly at review sessions.
2	Investigate and a recommend establishment of a Reserve Capital Account and funding mechanism.	February-17	Administration	

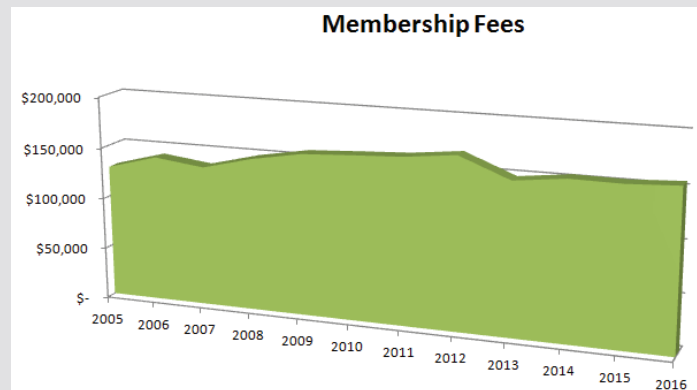
PROGRAM FEES

The Districts program and activities fees revenue has increased year over year since 2005. The revenue increase can be attributed to both increases in overall participants as well as increased activities charges. The District has attempted to increase overall program fee revenue to help reduce the dependency on real estate tax use to help subsidize youth programming.



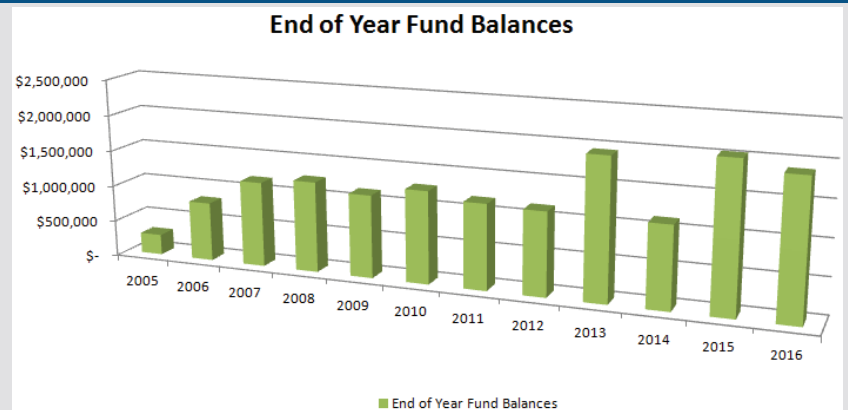
MEMBERSHIP FEES

The District has realized an overall increase in annual membership fees since 2005. The only exception was during 2012-13 when the Nash Recreation Center was renovated. Many users had their pass suspended. The fitness center has continued to see an overall increase in use, resulting in increased pass membership sales. The District marketing of the facility through tours and trial passes has also had a positive impact on membership sales.



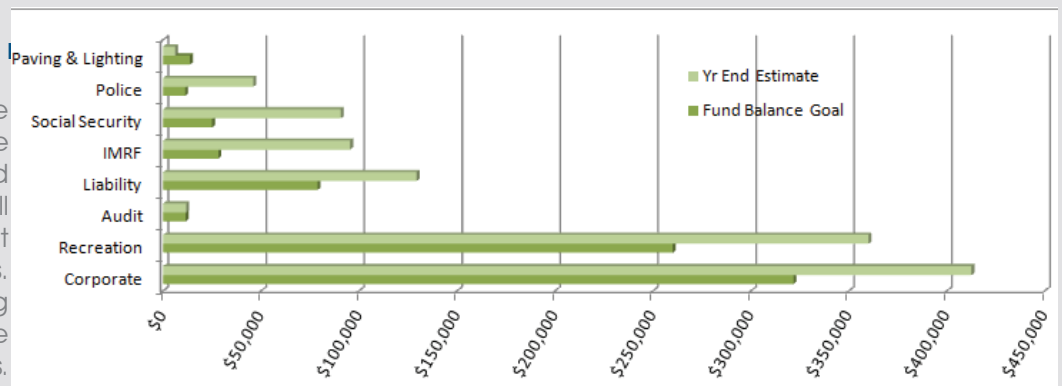
YEAR END FUND BALANCES

The Oregon Park District has utilized financial best practices to help position itself for short term sustainability. The Districts economic dependency on real estate taxes to operate combined with the reliance on a single real estate tax payer requires the District to develop well planned financial stability goals. Two tools that will The District will be using to achieve its long term goals are the development and implementation of a capital plan and funding mechanism as well as maintaining fund balance goals.



FUND BALANCE GOALS

The Oregon Park District fund balance policy (section 3.12) determined the District should have minimum fund balance goals of at least 25% for all primary operating funds. The District currently meets the goals in all funds. Administrative staff is investigating increasing the minimum fund balance goal to 50% annual operating expenses.



CORPORATE FUND

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget EAV	2015-16 Actual	2016-17 Budget EAV	% Change
Corporate Administrative Revenue				\$606,072,042		\$608,888,337	
01	10	410100	Real Estate Taxes Current	\$606,072	\$606,002	\$608,230	0.36%
01	10	410200	Replacement Tax Current	\$21,500	\$22,133	\$21,500	0.00%
01	10	430100	Interest Savings	\$1,000	\$626	\$1,000	0.00%
01	10	460100	Misc Income	\$1,500	\$4,066	\$1,500	0.00%
01	10	470100	Grants	\$15,200	\$5,467	\$5,500	-63.82%
Total Admin Corporate Revenue				\$645,272	\$638,293	\$637,730	-1.17%

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Corporate Administrative Expense							
01	10	511000	Salary Full-Time	\$184,779	\$180,178	\$186,926	1.16%
01	10	512000	Wages Full-Time	\$35,592	\$35,592	\$36,303	2.00%
01	10	513000	Wages Part-Time	\$37,500	\$32,028	\$37,500	0.00%
01	10	515000	Health/Life Insurance	\$195,000	\$214,028	\$210,000	7.69%
01	10	521000	Software/Website Maintenance	\$27,000	\$26,905	\$27,000	0.00%
01	10	521200	Equipment Maintenance	\$7,000	\$8,664	\$8,000	14.29%
01	10	522000	Printing / Publication	\$8,100	\$8,334	\$8,100	0.00%
01	10	522100	Community Planning/Events	\$10,000	\$11,065	\$10,000	0.00%
01	10	523000	Legal Fees	\$18,000	\$17,678	\$18,000	0.00%
01	10	524000	Other Professional Services	\$17,000	\$11,137	\$15,000	-11.76%
01	10	526000	Dues & Subscriptions	\$10,500	\$8,451	\$10,500	0.00%
01	10	527000	Car/Cell Allowance	\$2,280	\$2,764	\$6,020	164.03%
01	10	527100	Staff Training	\$7,000	\$5,635	\$7,500	7.14%
01	10	527200	Travel Expenses	\$1,800	\$1,576	\$1,800	0.00%
01	10	529000	Postage / Rental	\$1,750	\$2,237	\$2,000	14.29%
01	10	531000	Office Supplies	\$2,250	\$1,216	\$2,000	-11.11%
01	10	533000	Tools / Equipment	\$200	\$200	\$200	0.00%
01	10	541000	Electric	\$48,000	\$41,516	\$48,000	0.00%
01	10	542000	Water & Sewer	\$11,000	\$9,255	\$11,000	0.00%
01	10	543000	Gas	\$15,500	\$8,328	\$12,500	-19.35%
01	10	544000	Telephone / Internet	\$4,500	\$4,541	\$4,500	0.00%
01	10	587000	Sundry Expenses	\$1,439	\$523	\$1,500	4.24%
01	10	589000	Commissioners Expenses	\$1,100	\$605	\$1,100	0.00%
01	10	589100	Commissioners Conference	\$1,919	\$705	\$1,500	-21.83%
01	10	590000	Capital Expenditures	\$0	\$0	\$11,750	
Total Corporate Admin Expense				\$649,209	\$633,162	\$678,698	4.54%
Admin Department Balance				(\$3,937)	\$5,131	(\$40,969)	940.62%

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Parks Revenue							
01	20	460100	Misc. Income	\$50	\$0	\$50	0.00%
Total Parks Revenue				\$50	\$0	\$50	0.00%

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Parks Expense							
01	20	511000	Salary Full-Time	\$147,964	\$147,846	\$150,921	2.00%
01	20	513000	Wages Part-Time	\$21,500	\$22,058	\$28,500	32.56%
01	20	514100	Wages Part-Time Seasonal	\$39,000	\$35,953	\$38,000	-2.56%
01	20	521100	Contractual Maintenance	\$15,000	\$13,407	\$15,000	0.00%
01	20	527100	Staff Training/Dues and Subscriptions	\$2,200	\$2,350	\$2,400	9.09%
01	20	527200	Uniforms / Travel / Reimbursements	\$2,300	\$1,985	\$2,700	17.39%
01	20	529200	Toilet Rental	\$6,000	\$5,192	\$6,000	0.00%
01	20	533000	Tools / Equipment	\$10,400	\$9,713	\$8,400	-19.23%
01	20	534000	Equip/Grounds Maintenance & Repair	\$18,700	\$16,333	\$21,500	14.97%
01	20	534200	Athletics & Grounds Supplies	\$38,500	\$38,085	\$39,000	1.30%
01	20	536000	Gas & Oil	\$25,000	\$12,549	\$20,000	-20.00%
01	20	545000	Garbage Disposal	\$5,900	\$5,626	\$5,900	0.00%
01	20	590000	Capital Expenditures	\$20,000	\$19,137	\$0	-100.00%
Total Parks Expense				\$352,464	\$330,235	\$338,321	-4.01%
Parks Department Balance				(\$352,414)	-\$330,235	(\$338,271)	-4.01%

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
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Blackhawk Center Revenue							
01	30	400000	Blackhawk Center Rental	\$1,500	\$2,200	\$5,100	240.00%
01	30	410000	Blackhawk Center Parking Permits	\$2,000	\$2,345	\$2,000	0.00%
01	30	420000	Blackhawk Center OHS Rent	\$168,730	\$168,730	\$168,730	0.00%
01	30	460100	Miscellaneous Income	\$500	\$0	\$250	-50.00%
Total Blackhawk Center Revenue				\$172,730	\$173,275	\$176,080	1.94%
FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Blackhawk Center Expense							
01	30	511000	Salary Full Time	\$78,136	\$75,728	\$74,009	-5.28%
01	30	513000	Wages Part Time Custodians	\$40,000	\$39,641	\$40,000	0.00%
01	30	513300	Wages Building Supervisor	\$40,000	\$30,164	\$40,000	0.00%
01	30	521100	Building Maintenance	\$8,000	\$6,106	\$8,000	0.00%
01	30	521200	Equipment Maintenance	\$8,500	\$7,622	\$8,500	0.00%
01	30	521400	Maintenance Agreements	\$8,500	\$8,466	\$8,500	0.00%
01	30	524000	Other Professional Services	\$200	\$0	\$200	0.00%
01	30	531000	Office Supplies	\$400	\$85	\$400	0.00%
01	30	533000	Tools/Equipment	\$1,000	\$745	\$1,000	0.00%
01	30	533100	Custodial Equipment	\$1,200	\$1,148	\$1,200	0.00%
01	30	534000	Building Supplies	\$8,000	\$3,219	\$8,000	0.00%
01	30	534400	Equipment Supplies	\$5,000	\$1,648	\$5,000	0.00%
01	30	534500	Custodial Supplies	\$8,000	\$7,567	\$8,000	0.00%
01	30	534700	Fitness Maintenance Supplies	\$1,000	\$0	\$1,000	0.00%
01	30	538000	Recreation Supplies	\$1,200	\$840	\$1,200	0.00%
01	30	541000	Electric	\$35,000	\$28,588	\$35,000	0.00%
01	30	542000	Water & Sewer	\$4,500	\$5,656	\$4,500	0.00%
01	30	543000	Natural Gas	\$22,000	\$12,443	\$22,000	0.00%
01	30	544000	Telephone	\$1,500	\$938	\$1,500	0.00%
01	30	550000	Garbage Disposal	\$2,000	\$1,834	\$2,000	0.00%
Total Blackhawk Center Expense				\$274,136	\$232,439	\$270,009	-1.51%
Blackhawk Center Balance				(\$101,406)	-\$59,164	(\$93,929)	-7.37%

CORPORATE BALANCE**(\$457,757)****(\$384,268)****(\$473,169)****3.37%****RECREATION FUND**

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Administrative Recreation Revenue							
12	10	410100	Real Estate Taxes Current	\$454,554	\$454,344	\$456,172	0.36%
12	10	410700	Gift Certificates Sold	\$2,000	\$2,183	\$2,000	0.00%
12	10	420110	Resident Annual Passes	\$42,750	\$41,147	\$42,750	0.00%
12	10	420111	Non-Res Annual Passes	\$20,000	\$19,802	\$20,000	0.00%
12	10	420112	Resident Quarterly Passes	\$24,000	\$20,748	\$23,000	-4.17%
12	10	420113	Non-Res Quarterly Passes	\$12,000	\$11,670	\$12,000	0.00%
12	10	420114	Resident Daily Fees	\$21,750	\$22,521	\$22,500	3.45%
12	10	420115	Non-Res Daily Fees	\$8,500	\$13,932	\$10,000	17.65%
12	10	420156	Nash Corporate	\$17,500	\$14,618	\$17,500	0.00%
12	10	420157	Nash Discount Days (Fri/Sun)	\$12,500	\$11,282	\$12,500	0.00%
12	10	430100	Interest Savings	\$850	\$657	\$850	0.00%
12	10	441110	Locker Rental	\$1,200	\$881	\$1,200	0.00%
12	10	441150	Court Fees	\$1,000	\$804	\$1,000	0.00%
12	10	460100	Misc. Income	\$1,250	\$1,283	\$1,250	0.00%
Total Administrative Recreation Revenue				\$619,854	\$615,871	\$622,722	0.46%

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Administrative Recreation Expense							
12	10	511000	Salary Full-Time	\$33,208	\$35,592	\$0	-100.00%
12	10	512000	Rec Wages Part-Time	\$2,400	\$2,821	\$2,400	0.00%
12	10	513300	Wages Building Supervisor	\$27,000	\$28,655	\$27,000	0.00%
12	10	522100	Advertising/Promotional	\$11,000	\$10,750	\$11,000	0.00%
12	10	524100	CCR Charges/Banking Charges	\$6,500	\$7,312	\$6,500	0.00%
12	10	526000	Dues & Subscriptions	\$4,000	\$3,910	\$4,000	0.00%
12	10	527000	Car/Phone Allowance	\$2,160	\$2,070	\$2,160	0.00%
12	10	527100	Staff Training	\$5,000	\$2,631	\$5,000	0.00%
12	10	527200	Travel Expenses	\$450	\$275	\$450	0.00%
12	10	531000	Office Supplies	\$1,600	\$1,907	\$1,600	0.00%
12	10	532000	Natural Resource Supplies	\$8,000	\$2,266	\$5,000	-37.50%

12	10	535000	First Aid Supplies	\$1,300	\$1,230	\$1,300	0.00%
12	10	538000	Recreation Supplies	\$3,500	\$4,681	\$4,000	14.29%
12	10	540000	Entertainment/Cable Costs	\$7,000	\$7,219	\$7,500	7.14%
12	10	541000	Electric	\$48,000	\$42,657	\$48,000	0.00%
12	10	542000	Water & Sewer	\$11,000	\$9,251	\$11,000	0.00%
12	10	543000	Gas	\$15,500	\$11,557	\$12,500	-19.35%
12	10	544000	Telephone / Internet	\$4,500	\$4,414	\$4,500	0.00%
12	10	587000	Sundry Expenses	\$250	\$83	\$250	0.00%
12	10	590000	Capital Expenditures	\$0	\$0	\$3,000	#DIV/0!
Total Administrative Recreation Expense				\$192,368	\$179,281	\$157,160	-18.30%
Rec Admin Balance				\$427,486	\$436,590	\$465,562	8.91%

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Building Maintenance Dept Expense							
12	30	511000	Salary Full-Time	\$143,918	\$137,077	\$67,273	-53.26%
12	30	513000	Wages Part-Time	\$34,000	\$35,805	\$34,000	0.00%
12	30	521000	Software Maintenance	\$1,200	\$883	\$1,000	-16.67%
12	30	521100	Building Maintenance	\$10,000	\$7,366	\$11,000	10.00%
12	30	521200	Equipment Maintenance	\$10,000	\$9,832	\$11,000	10.00%
12	30	521400	Maintenance Agreements	\$15,500	\$17,607	\$15,500	0.00%
12	30	527000	Car / Phone Allowance	\$1,200	\$1,061	\$1,200	0.00%
12	30	527100	Staff Training	\$4,000	\$4,475	\$4,000	0.00%
12	30	533000	Tools/Equipment	\$1,500	\$914	\$1,500	0.00%
12	30	533100	Custodial Equipment	\$1,200	\$1,138	\$1,200	0.00%
12	30	534000	Building Supplies	\$15,000	\$13,186	\$15,000	0.00%
12	30	534400	Equipment Supplies	\$6,000	\$4,705	\$6,000	0.00%
12	30	534500	Custodial Supplies	\$7,000	\$6,820	\$7,500	7.14%
12	30	590000	Capital Expenditures	\$61,604	\$64,289	\$47,460	-22.96%
Total Maintenance Dept Expense				(\$312,122)	-\$305,158	(\$223,633)	-28.35%

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Aquatic Dept Revenue							
12	40	491230	Swim Lessons	\$22,000	\$20,688	\$22,000	0.00%
12	40	491331	Water Aerobics	\$15,000	\$18,040	\$16,000	6.67%
12	40	491333	Aquatic Fitness	\$500	\$0	\$0	-100.00%
12	40	491334	Lifeguard Training	\$1,000	\$238	\$1,000	0.00%
12	40	491335	Triathlon	\$0	\$0	\$4,000	0.00%
12	40	491512	Pool Special Events	\$1,000	\$0	\$1,000	0.00%
Total Aquatic Dept Revenue				\$39,500	\$38,966	\$44,000	11.39%

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Aquatic Department Expense							
12	40	511000	Salary Full-Time	\$40,697	\$50,339	\$40,697	0.00%
12	40	513100	Wages Lifeguards	\$45,000	\$45,972	\$45,000	0.00%
12	40	513200	Wages Pool Managers	\$35,000	\$34,176	\$31,000	-11.43%
12	40	527100	Staff Training	\$3,000	\$3,283	\$3,000	0.00%
12	40	533200	Aquatic Equipment / Maintenance	\$10,000	\$10,418	\$10,000	0.00%
12	40	534600	Aquatic Supplies	\$10,000	\$11,566	\$10,000	0.00%
12	40	538000	Recreation Supplies	\$3,000	\$2,076	\$3,000	0.00%
12	40	591230	Swim Lessons	\$12,000	\$8,133	\$11,000	-8.33%
12	40	591331	Water Aerobics	\$8,500	\$9,977	\$8,500	0.00%
12	40	591333	Aquatic Fitness	\$400	\$0	\$0	-100.00%
12	40	591334	Lifeguard Training	\$2,500	\$1,290	\$2,500	0.00%
12	40	591335	Triathlon	\$0	\$0	\$3,000	#DIV/0!
12	40	591512	Pool Special Events	\$400	\$59	\$500	25.00%
Total Aquatic Dept Expense				\$170,497	\$177,290	\$168,197	-1.35%
Aquatic Dept Balance				(\$130,997)	-\$138,324	(\$124,197)	-5.19%

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Athletic Dept Revenue							
12	50	491210	Little Athletes	\$1,000	\$1,216	\$1,200	20.00%
12	50	491240	Soccer	\$14,000	\$20,023	\$20,000	42.86%
12	50	491241	1st-2nd Grade Basketball	\$1,500	\$1,240	\$1,500	0.00%
12	50	491243	Basketball 3-6 Boys	\$2,500	\$270	\$2,500	0.00%
12	50	491244	Basketball 3-6 Girls	\$2,500	\$4,182	\$2,500	0.00%
12	50	491245	T-Ball	\$2,200	\$2,659	\$2,800	27.27%
12	50	491246	Little League	\$2,400	\$3,830	\$3,750	56.25%
12	50	491247	Jr. Girls Softball	\$2,000	\$2,223	\$2,000	0.00%

12	50	491248	Intermediate Girls Softball	\$1,200	\$1,628	\$2,000	66.67%
12	50	491250	Leon Gasmund	\$2,000	\$2,803	\$2,700	35.00%
12	50	491251	Sandy Koufax	\$1,200	\$966	\$1,000	-16.67%
12	50	491255	Coaches Pitch	\$2,000	\$2,352	\$2,300	15.00%
12	50	491258	Athletic Camps	\$10,000	\$12,281	\$10,000	0.00%
12	50	491262	Tae Kwon Do	\$3,000	\$4,054	\$3,000	0.00%
12	50	491268	Junior High CC	\$1,000	\$976	\$1,000	0.00%
12	50	491278	Youth Volleyball	\$1,000	\$1,248	\$1,000	0.00%
12	50	491343	Sand Volleyball League	\$1,500	\$990	\$1,800	20.00%
12	50	491344	Competitive Volleyball	\$4,000	\$5,005	\$3,500	-12.50%
12	50	491348	Men's Softball	\$3,000	\$1,200	\$1,500	-50.00%
12	50	491350	Co-ed Softball	\$2,500	\$2,150	\$2,100	-16.00%
12	50	491359	Club Volleyball	\$80,000	\$80,408	\$0	-100.00%
12	50	491530	Sports Special Events	\$500	\$360	\$500	0.00%
Total Athletic Dept Revenue				\$141,000	\$152,064	\$68,650	-51.31%

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Athletic Dept Expense							
12	50	511000	Salary Full-Time	\$0	\$0	\$17,392	0.00%
12	50	513000	Wages Part-Time	\$5,000	\$92	\$5,000	0.00%
12	50	527100	Staff Training	\$800	\$173	\$800	0.00%
12	50	538000	Recreation Supplies	\$800	\$347	\$800	0.00%
12	50	591210	Little Athletes	\$1,000	\$895	\$1,000	0.00%
12	50	591240	Soccer	\$7,800	\$14,371	\$14,000	79.49%
12	50	591241	1st-2nd Grade Basketball	\$600	\$0	\$600	0.00%
12	50	591243	Basketball 3-6 Boys	\$3,000	\$3,357	\$3,000	0.00%
12	50	591244	Basketball 3-6 Girls	\$3,000	\$3,762	\$3,000	0.00%
12	50	591245	T-Ball	\$1,000	\$89	\$1,000	0.00%
12	50	591246	Little League	\$1,300	\$944	\$1,300	0.00%
12	50	591247	Jr. Girls Softball	\$3,500	\$2,610	\$3,500	0.00%
12	50	591248	Intermediate Girls Softball	\$1,200	\$1,230	\$1,200	0.00%
12	50	591250	Leon Gasmund	\$3,500	\$3,143	\$3,500	0.00%
12	50	591251	Sandy Koufax	\$1,000	\$1,507	\$1,000	0.00%
12	50	591255	Coaches Pitch	\$1,000	\$849	\$1,000	0.00%
12	50	591258	Athletic Camps	\$10,500	\$10,607	\$10,500	0.00%
12	50	591262	Tae Kwon Do	\$2,000	\$2,660	\$2,000	0.00%
12	50	591268	Junior High CC	\$500	\$397	\$500	0.00%
12	50	591278	Youth Volleyball	\$1,600	\$1,473	\$1,600	0.00%
12	50	591343	Sand Volleyball League	\$500	\$269	\$500	0.00%
12	50	591344	Competitive Volleyball	\$2,500	\$3,392	\$2,500	0.00%
12	50	591348	Men's Softball	\$4,500	\$0	\$4,500	0.00%
12	50	591350	Co-ed Softball	\$2,800	\$2,049	\$2,800	0.00%
12	50	591357	Archery League	\$500	\$0	\$0	-100.00%
12	50	591359	Club Volleyball	\$75,000	\$81,401	\$0	-100.00%
12	50	591530	Sports Special Events	\$500	\$165	\$500	0.00%
12	50	596240	Other Program Equip	\$5,000	\$4,540	\$5,000	0.00%
12	50	596250	Baseball Program Equip	\$2,000	\$1,859	\$2,000	0.00%
Total Athletic Dept Expense				\$142,400	\$142,179	\$90,492	-36.45%
Athletic Dept Balance				(\$1,400)	\$9,885	(\$21,842)	1460.16%

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
General Dept Revenue							
12	60	491100	Children's Center P.S.	\$36,850	\$31,212	\$32,000	-13.16%
12	60	491101	CC Summer Camp / Computer Class	\$2,500	\$1,181	\$2,500	0.00%
12	60	491201	Extended Time	\$45,000	\$43,736	\$35,000	-22.22%
12	60	491214	No School Days	\$400	\$84	\$8,000	1900.00%
12	60	491215	Youth Tumbling	\$25,000	\$22,629	\$22,400	-10.40%
12	60	491220	Senior Rec Activities	\$1,000	\$500	\$0	-100.00%
12	60	491288	Youth Recreation	\$12,000	\$12,077	\$13,200	10.00%
12	60	491376	Summer Camps	\$22,000	\$30,104	\$31,150	41.59%
12	60	491388	Adult Recreation	\$2,000	\$1,371	\$1,800	-10.00%
12	60	491414	General Bus Trips	\$2,000	\$687	\$350	-82.50%
12	60	491510	Special Events - Concerts	\$7,000	\$7,734	\$7,600	8.57%
12	60	491511	Holiday Events	\$1,550	\$1,881	\$1,900	22.58%
12	60	491512	Special Event - Slam N Jam	\$1,000	\$2,345	\$1,500	50.00%
12	60	491513	Special Events - Dances/Canine/Other	\$3,650	\$3,687	\$3,800	4.11%
12	60	491521	Farm Market/Plant/Misc	\$300	\$1,004	\$900	200.00%
Total General Dept Revenue				\$162,250	\$160,232	\$162,100	-0.09%

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
General Recreation Expense							
12	60	511000	Salary Full-Time	\$193,456	\$190,459	\$195,484	1.05%
12	60	527100	Staff Training	\$1,000	\$915	\$1,000	0.00%
12	60	538000	Recreation Supplies	\$750	\$710	\$750	0.00%
12	60	591100	Children's Center P.S.	\$13,000	\$10,396	\$11,500	-11.54%
12	60	591101	CC Summer Camp / Computer Class	\$500	\$355	\$500	0.00%
12	60	591201	Extended Time	\$28,000	\$31,876	\$26,600	-5.00%
12	60	591214	No School Days	\$100	\$0	\$5,700	5600.00%
12	60	591215	Youth Tumbling	\$25,500	\$20,327	\$20,700	-18.82%
12	60	591220	Senior Rec Activities	\$500	\$363	\$0	0.00%
12	60	591288	Youth Recreation	\$10,000	\$9,876	\$10,000	0.00%
12	60	591376	Summer Camps	\$19,000	\$23,836	\$28,900	52.11%
12	60	591388	Adult Recreation	\$2,000	\$1,297	\$1,500	-25.00%
12	60	591414	General Bus Trips	\$2,250	\$1,157	\$315	-86.00%
12	60	591510	Special Events - Concerts	\$6,500	\$6,455	\$7,000	7.69%
12	60	591511	Holiday Events	\$3,800	\$4,224	\$4,250	11.84%
12	60	591512	Special Event - Slam N Jam	\$1,375	\$3,263	\$2,500	81.82%
12	60	591513	Special Events - Dances/Canine/Other	\$4,000	\$3,496	\$3,800	-5.00%
12	60	591521	Farm Market/Plant/Misc	\$800	\$515	\$600	-25.00%
Total General Dept Expense				\$312,531	\$309,517	\$321,099	2.74%
General Dept Balance				(\$150,281)	(\$149,286)	(\$158,999)	5.80%

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Concessions Dept Revenue							
12	70	450100	Product Sales	\$900	\$0	\$900	0.00%
12	70	450130	Sales Commissions	\$400	\$1,899	\$400	0.00%
Total Concessions Dept Revenue				\$1,300	\$1,899	\$1,300	0.00%
Concessions Dept Expense							
12	70	538100	Product Vending Expense	\$50	\$0	\$50	0.00%
12	70	582000	Taxes/Sales	\$50	\$8	\$50	0.00%
Total Concessions Dept Expense				\$100	\$8	\$100	0.00%
Concessions Dept Balance				\$1,200	\$1,891	\$1,200	0.00%

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Rental Dept Revenue							
12	80	441100	Nash Rental	\$6,000	\$9,026	\$8,500	41.67%
12	80	441110	Outside Rental	\$2,500	\$5,022	\$3,000	20.00%
12	80	441130	Picnic Pack	\$25	\$0	\$25	0.00%
Total Rental Dept Revenue				\$8,525	\$14,048	\$11,525	35.19%

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Rental Dept Expense							
12	80	521200	Equipment Maintenance	\$500	\$0	\$500	0.00%
12	80	538000	Recreation Supplies	\$25	\$0	\$25	0.00%
Total Rental Dept Expense				\$525	\$0	\$525	0.00%
Rental Dept Balance				\$8,000	\$14,048	\$11,000	37.50%

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Fitness Dept Revenue							
12	90	491309	Personal Training	\$12,000	\$12,918	\$15,000	25.00%
12	90	491310	Aerobics with Aimee	\$4,000	\$4,200	\$4,200	5.00%
12	90	491311	Kickboxing / Zumba	\$500	\$0	\$0	0.00%
12	90	491312	Aerobics with Skip	\$500	\$363	\$0	-100.00%
12	90	491316	Personal Trainer	\$2,500	\$1,672	\$0	-100.00%
12	90	491322	Boot Camp Fitness	\$9,000	\$12,415	\$13,000	44.44%
12	90	491323	Zumba	\$1,500	\$901	\$1,500	0.00%
12	90	491365	Yoga	\$1,000	\$968	\$0	-100.00%
12	90	491366	Misc. P.T. Challenges/Classes	\$5,000	\$5,320	\$5,000	0.00%
Total Fitness Dept Revenue				\$36,000	\$38,756	\$38,700	7.50%

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Fitness Dept Expense							
12	90	513400	Wages Fitness Center Sup.	\$42,000	\$44,666	\$45,000	7.14%
12	90	534600	Fitness Maintenance	\$5,000	\$5,714	\$5,000	0.00%
12	90	534700	Fitness Maintenance Supplies	\$6,500	\$7,221	\$6,500	0.00%
12	90	538000	Recreation Supplies	\$500	\$485	\$500	0.00%
12	90	538200	Pacers Club Supplies	\$600	\$380	\$600	0.00%
12	90	591309	Personal Training	\$9,600	\$7,625	\$7,000	-27.08%
12	90	591310	Aerobics with Aimee	\$3,200	\$2,926	\$3,000	-6.25%
12	90	591311	Kickboxing / Zumba	\$400	\$0	\$0	0.00%
12	90	591312	Aerobics with Skip	\$400	\$282	\$0	-100.00%
12	90	591316	Personal Trainer	\$2,000	\$2,300	\$0	-100.00%
12	90	591322	Boot Camp Fitness	\$7,200	\$8,477	\$7,200	0.00%
12	90	591323	Zumba	\$400	\$0	\$400	0.00%
12	90	591365	Yoga	\$1,600	\$886	\$0	-100.00%
12	90	591366	Misc. P.T. Challenges/Classes	\$4,000	\$3,546	\$3,500	-12.50%
12	90	599300	Aerobic Class Materials & Supplies	\$500	\$456	\$500	0.00%
Total Fitness Dept Expense				\$83,900	\$84,965	\$79,200	-5.60%
Fitness Balance				(\$47,900)	-\$46,209	(\$40,500)	-15.45%
RECREATION BALANCE				(\$206,014)	(\$176,562)	(\$91,410)	-55.63%

AUDIT FUND							
FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Audit Revenue							
13	10	410100	Real Estate Taxes Current	\$21,250	\$21,264	\$22,991	8.19%
13	10	430100	Interest Savings	\$20	\$4	\$20	0.00%
Total Audit Revenue				\$21,270	\$21,268	\$23,011	8.19%
Audit Expense							
13	10	524000	Other Professional Services	\$2,500	\$0	\$0	0.00%
13	10	528000	Audit	\$22,500	\$20,500	\$23,000	2.22%
Total Audit Expense				\$25,000	\$20,500	\$23,000	-8.00%
Audit Fund Balance				(\$3,730)	\$768	\$11	-100.30%

LIABILITY FUND							
FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Liability Revenue							
14	10	410100	Real Estate Taxes Current	\$170,000	\$169,924	\$174,014	2.36%
14	10	430100	Interest Savings	\$105	\$128	\$105	0.00%
14	10	460100	Misc. Income	\$0	\$0	\$0	
Total Liability Revenue				\$170,105	\$170,051	\$174,119	2.36%
Liability Expense							
14	10	511000	Salary Full-Time	\$67,860	\$71,812	\$0	-100.00%
14	10	552000	Park/Facility Inspection Software Maint	\$2,500	\$0	\$2,000	
14	10	553000	Building & Contents	\$25,753	\$25,753	\$26,500	2.90%
14	10	554000	General Liability	\$11,360	\$12,896	\$10,650	-6.25%
14	10	555000	Public Official	\$500	\$500	\$950	90.00%
14	10	556000	Automobile	\$3,706	\$3,706	\$3,750	1.19%
14	10	557000	Workers Compensation	\$40,900	\$39,958	\$40,000	-2.20%
14	10	558000	Unemployment	\$18,000	\$10,422	\$18,000	0.00%
Total Liability Expense				\$170,579	\$165,047	\$101,850	-40.29%
Liability Fund Balance				-\$474	\$5,004	\$72,269	-15337.08%

IMRF FUND							
FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
IMRF Revenue							

15	10	410100	Real Estate Taxes Current	\$130,000	\$129,956	\$129,979	-0.02%
15	10	430100	Interest Savings	\$45	\$72	\$45	0.00%
Total IMRF Revenue				\$130,045	\$130,027	\$130,024	-0.02%

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
IMRF Expense							
15	10	518000	IMRF	\$112,000	\$121,543	\$112,750	0.67%
15	10	524000	Other Professional Services	\$0	\$0	\$0	0.00%
Total IMRF Expense				\$112,000	\$121,543	\$112,750	0.67%
IMRF Fund Balance				\$18,045	\$8,484	\$17,274	-4.27%

SCHOLARSHIP FUND

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Scholarship Revenue							
16	10	430100	Interest Savings	\$5	\$5	\$5	0.00%
16	10	470110	Scholarship Donations	\$250	\$718	\$250	0.00%
16	10	470200	Children's Center Donations	\$50	\$0	\$50	0.00%
16	10	470300	Memorial Donations	\$2,500	\$13,979	\$3,200	28.00%
Total Scholarship Revenue				\$2,805	\$14,702	\$3,505	24.96%

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Scholarship Expense							
16	10	570110	Scholarship Donations	\$250	\$229	\$500	100.00%
16	10	570200	Children's Center Donations	\$250	\$55	\$2,000	700.00%
16	10	570300	Memorial Donations	\$2,500	\$4,357	\$3,200	28.00%
Total Scholarship Expense				\$3,000	\$4,641	\$5,700	90.00%
Scholarship Fund Balance				(\$195)	\$10,062	(\$2,195)	1025.64%

SOCIAL SECURITY FUND

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Social Security Revenue							
18	10	410100	Real Estate Taxes Current	\$130,000	\$129,944	\$126,025	-3.06%
18	10	430100	Interest Savings	\$20	\$57	\$20	0.00%
Total Social Security Revenue				\$130,020	\$130,000	\$126,045	-3.06%

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Social Security Expense							
18	10	519000	FICA	\$87,458	\$80,865	\$0	-100.00%
18	10	519100	Medicare	\$20,454	\$18,801	\$0	-100.00%
Total Social Security Expense				\$107,912	\$99,666	\$0	-100.00%
Social Security Fund Balance				\$22,108	\$30,334	\$126,045	470.13%

POLICE FUND

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Police Revenue							
19	10	410100	Real Estate Taxes Current	\$20,000	\$19,990	\$20,011	0.00%
19	10	430100	Interest Savings	\$25	\$25	\$25	0.00%
19	10	460100	Grants	\$0	\$0	\$0	0.00%
Total Police Revenue				\$20,025	\$20,015	\$20,036	0.00%

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Police Expense							
19	10	512000	Safety Event Expense	\$4,500	\$3,640	\$2,500	0.00%
19	10	527200	Training/Travel/Reimbs	\$500	\$0	\$0	0.00%
19	10	524000	Other Professional Services	\$12,000	\$12,120	\$12,000	0.00%
19	10	533000	Tools / Equipment	\$1,000	\$0	\$1,000	0.00%
19	10	590000	Capital Expenditures	\$14,600	\$14,587	\$7,000	0.00%
Total Police Expense				\$32,600	\$30,347	\$22,500	0.00%
Police Fund Balance				(\$12,575)	-\$10,332	(\$2,464)	0.00%

PAVING AND LIGHTING FUND

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
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Paving and Lighting Revenue							
20	10	410100	Real Estate Taxes Current	\$30,304	\$30,290	\$30,411	0.36%
20	10	430100	Interest Savings	\$10	\$24	\$10	0.00%
Total Paving & Lighting Revenue				\$30,314	\$30,314	\$30,421	0.36%

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Paving and Lighting Expense							
20	10	524000	Other Professional Services	\$0	\$0	\$0	0.00%
20	10	563000	Building Improvements	\$0	\$0	\$0	0.00%
20	10	564000	Park Improvements	\$0	\$0	\$27,500	0.00%
Total Paving & Lighting Expense				\$0	\$0	\$27,500	0.00%
Paving & Lighting Fund Balance				\$30,314	\$30,314	\$2,921	-90.36%

BOND & INTEREST FUND

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Bond and Interest Fund Revenue							
37	10	410100	Real Estate Taxes Current	\$1,039,493	\$1,038,996	\$1,091,103	4.96%
37	10	430100	Interest Savings	\$500	\$364	\$500	0.00%
Total Bond Revenue				\$1,039,993	\$1,039,360	\$1,091,603	4.96%
Bond and Interest Expense							
37	10	524000	Other Professional Services	\$50	\$0	\$50	-
37	10	588000	Principal	\$1,028,550	\$1,015,000	\$1,083,750	5.37%
37	10	588100	Interest	\$10,944	\$24,494	\$7,345	-32.89%
Total Bond Expense				\$1,039,544	\$1,039,494	\$1,091,145	4.96%
Bond Fund Balance				\$449	(\$134)	\$458	2.00%

PARK IMPROVEMENT FUND

FUND	DEPT	ACCT	ACCT NAME	2015-16 Budget	2015-16 Actual	2016-17 Budget	% Change
Park Improvement Revenue							
46	10	430100	Interest Savings	\$1,200	\$1,170	\$1,200	0.00%
46	10	470100	Grants	\$0	\$0	\$0	0.00%
46	10	470110	Donations	\$0	\$0	\$0	0.00%
46	10	470120	Bond Proceeds	\$530,000	\$585,000	\$710,000	33.96%
Total Park Revenue				\$531,200	\$586,170	\$711,200	33.89%
Total Park Improvement Expense							
46	10	511000	Salary Full-Time	\$0	\$0	\$0	-
46	10	524000	Other Professional Services	\$15,000	\$12,226	\$11,000	-
46	10	525000	Engineering	\$0	\$0	\$0	-
46	10	560000	Computer Upgrades	\$0	\$0	\$0	-
46	10	561000	Land Purchases	\$10,750	\$10,767	\$6,043	-43.78%
46	10	562000	Building Purchases	\$0	\$0	\$0	-
46	10	564000	Park & Bldg Improvements	\$453,350	\$219,276	\$678,029	49.56%
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				\$479,100	\$242,269	\$695,073	45.08%
Park Fund Balance				\$52,100	\$343,901	\$16,127	-69.05%
Grand Total All Revenues				\$3,902,258	\$3,975,312	\$4,072,821	4.37%
Grand Total All Expense				\$4,459,988	\$4,117,740	\$4,406,954	-1.19%
Grand Total Fund Balance				(\$557,730)	(\$142,427)	(\$334,132)	59.91%



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