

Tentative Budget



OF THE
OREGON PARK DISTRICT
FOR THE YEAR 2009-2010

'We Create Fun for a Lifetime'

The 2009-10 Oregon Park District budget provides for the backbone of the District's present and future plans. By projecting the District's programming needs, present facility needs and future development planning into the annual budget prepares the District staff, board of commissioners and Oregon area residents for the upcoming year. The present economy has put the private business sector in a lowly position and the Oregon Park District would like to respond with a helping hand. Providing superb local programming and athletic opportunities has long been a staple that the District provides, but becoming more creative and providing a means for the local area to 'take their mind' off the troublesome economic condition is our goal. The Park District currently provides stability to our local community through several sources: providing employment for many area youth, contracting opportunities for continuing District projects and the ripple effect, caused by tourism spending related to District Parks and Programs. The District also positively impacts property values in the surrounding area by providing for open space and recreational opportunities throughout Oregon. The Park District strives to lend a hand in the community's effort to provide enjoyable living, benefit from tourism and provide stability to the Oregon area.

The District has devoted the 2009-10 budget to preparing for the grant opportunities available in the near future. In preparation for this the District has given itself fiscal flexibility, contracted with grant writers and developed capital improvement plans. By obtaining feedback from a needs assessment the District has pursued the development of expansion to its athletic facilities and the enhancement of its trails system. By following the Park District's commitment to its community we have invested ourselves in providing the best opportunities for recreation, parks and education.

OREGON PARK DISTRICT
TENTATIVE COMBINED BUDGET & APPROPRIATIONS
ORDINANCE
FOR THE FISCAL YEAR 2009-2010

CONTENTS

Oregon Park District Profile	Section 1
2008-09 Budget Summary	Section 2
Ordinance 08-07-08: Appropriations Ordinance	Section 3
Annual Working Budget Policy	Section 4
2009-10 Annual Goals	Section 5
2009-10 Working Budget	Section 6
Capital Expenditures & Paving Items	Section 7
Equalized Assessed Valuation of the District	Section 8
Departmental & Fund Narratives	Section 9

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; Robert Pickel; Dave Bakener; Mike Nelson.
- 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 ten parks consisting of over 140 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 2008 tax year is \$593,639,537.
- Tax Rate:** The District’s 2007 tax rate was .53689 per \$100 of assessed value. The District’s 2008 tax rate is .41897 per \$100 of assessed value.
- Fiscal Year:** The enclosed tentative budget for the 2009-2010 Fiscal Year begins May 1, 2009 and concludes on April 30, 2010.
- Staffing:** The District employs 18 full-time employees and approximately 100 part time employees throughout the year.
- Contact Information:** Oregon Park District: (815)732-3101; Fax: (815)732-3736
www.oregonpark.org



OREGON PARK DISTRICT 2009-2010 BUDGET

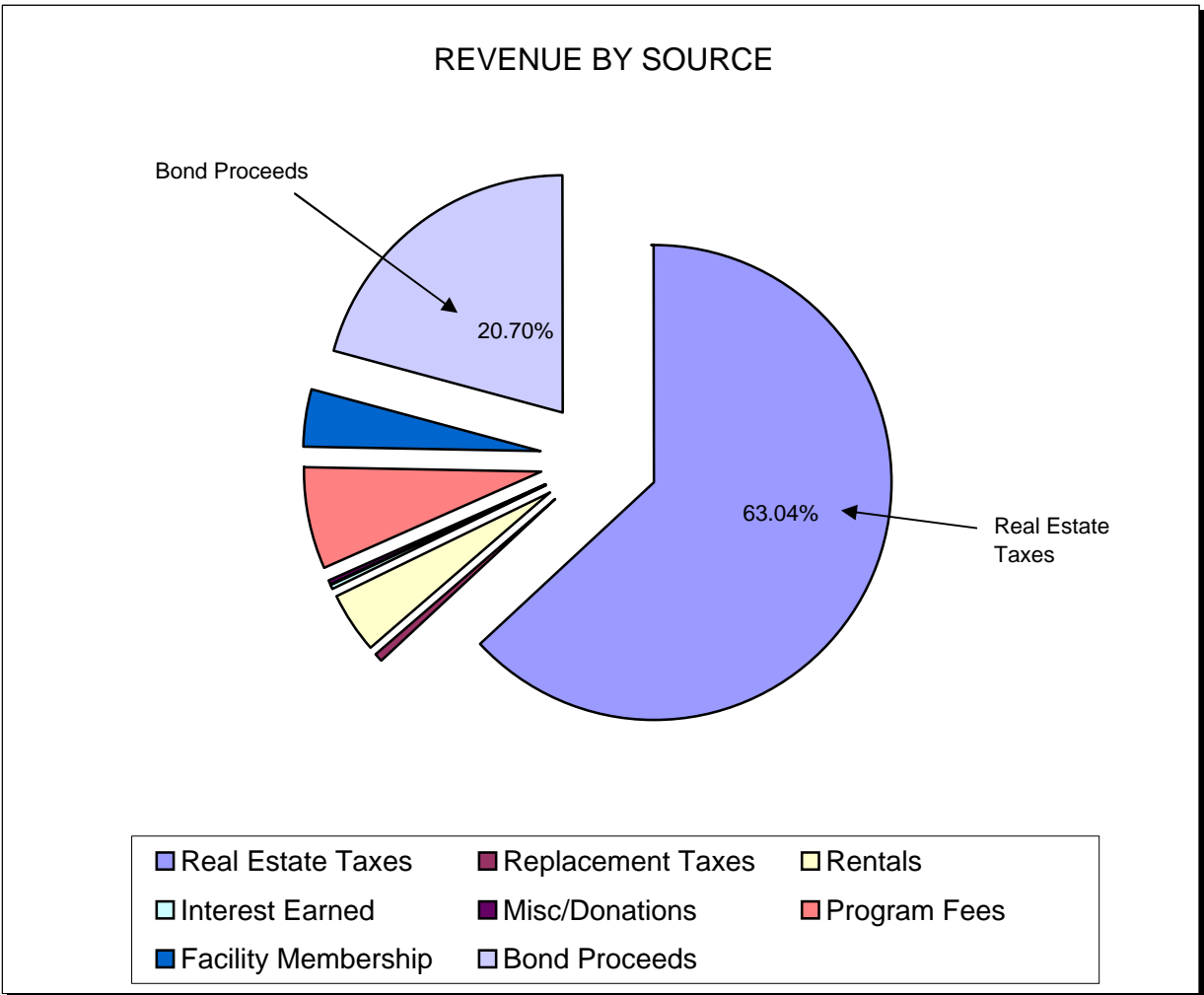
	2008-09 Budget	2008-09 Actual	2009-10 Budget	% Growth
CORPORATE FUND				
Corporate Admin Revenue	\$1,638,630	\$1,479,701	\$1,435,992	-12.37%
Corporate Admin Expense	\$1,061,099	\$1,001,841	\$765,936	-27.82%
<i>Corporate Admin Balance</i>	<u>\$577,531</u>	<u>\$477,860</u>	<u>\$670,055</u>	16.02%
Parks Dept. Revenue	\$450	\$174	\$200	-55.56%
Parks Dept. Expense	\$490,176	\$503,435	\$483,553	-1.35%
<i>Parks Dept. Balance</i>	<u>-\$489,726</u>	<u>-\$503,260</u>	<u>-\$483,353</u>	-1.30%
Blackhawk Center Revenue	\$167,500	\$147,900	\$166,060	-0.86%
Blackhawk Center Expense	\$271,637	\$208,540	\$252,653	-6.99%
<i>Blackhawk Center Balance</i>	<u>-\$104,137</u>	<u>-\$60,640</u>	<u>-\$86,593</u>	-16.85%
EST BEGINNING FUND BALANCE	<u>\$421,837</u>	<u>\$454,798</u>	<u>\$382,363</u>	-9.36%
EST CORPORATE FUND BALANCE	\$405,505	\$368,758	\$482,472	18.98%
RECREATION FUND				
Recreation Admin Revenue	\$802,248	\$616,111	\$811,980	1.21%
Recreation Admin Expense	\$228,331	\$190,348	\$379,965	66.41%
<i>Recreation Admin Balance</i>	<u>\$573,917</u>	<u>\$425,763</u>	<u>\$432,015</u>	-24.73%
<i>Maintenance Expense</i>	<u>-\$356,371</u>	<u>-\$258,823</u>	<u>-\$281,450</u>	-21.02%
Aquatic Dept. Revenue	\$40,100	\$36,934	\$42,150	5.11%
Aquatic Dept. Expense	\$180,822	\$172,619	\$185,608	2.65%
<i>Aquatic Dept. Balance</i>	<u>-\$140,722</u>	<u>-\$135,685</u>	<u>-\$143,458</u>	1.94%
Athletic Dept. Revenue	\$58,250	\$67,009	\$66,150	13.56%
Athletic Dept. Expense	\$95,794	\$92,768	\$106,043	10.70%
<i>Athletic Dept. Balance</i>	<u>-\$37,544</u>	<u>-\$25,759</u>	<u>-\$39,893</u>	6.26%
General Rec Revenue	\$122,650	\$111,263	\$114,190	-6.90%
General Rec Expense	\$161,452	\$161,306	\$196,133	21.48%
<i>General Rec Balance</i>	<u>-\$38,802</u>	<u>-\$50,043</u>	<u>-\$81,943</u>	111.18%
Concessions Revenue	\$10,600	\$3,041	\$16,750	58.02%
Concessions Expense	\$100	\$5	\$100	0.00%
<i>Concessions Balance</i>	<u>\$10,500</u>	<u>\$3,036</u>	<u>\$16,650</u>	58.57%
Rental Revenue	\$7,125	\$5,062	\$4,825	-32.28%
Rental Expense	\$100	\$0	\$100	0.00%
<i>Rental Balance</i>	<u>\$7,025</u>	<u>\$5,062</u>	<u>\$4,725</u>	-32.74%
Fitness Revenue	\$39,400	\$40,144	\$38,300	-2.79%
Fitness Expense	\$85,020	\$80,817	\$86,640	1.91%
<i>Fitness Balance</i>	<u>-\$45,620</u>	<u>-\$40,673</u>	<u>-\$48,340</u>	5.96%
EST BEGINNING FUND BALANCE	<u>\$475,763</u>	<u>\$474,802</u>	<u>\$392,579</u>	-17.48%
RECREATION FUND BALANCE	\$448,146	\$397,680	\$250,885	-44.02%
AUDIT FUND				
Audit Fund Revenue	\$15,384	\$15,050	\$25,117	63.27%
Audit Fund Expense	<u>\$22,500</u>	<u>\$23,400</u>	<u>\$24,200</u>	7.56%
EST BEGINNING FUND BALANCE	<u>\$14,957</u>	<u>\$14,957</u>	<u>\$6,607</u>	-55.83%
AUDIT FUND BALANCE	\$7,841	\$6,607	\$7,524	-4.04%

LIABILITY FUND				
Liability Fund Revenue	\$122,508	\$120,155	\$142,556	16.36%
Liability Fund Expense	<u>\$130,303</u>	<u>\$134,640</u>	<u>\$136,798</u>	4.98%
EST BEGINNING FUND BALANCE	<u>\$18,760</u>	<u>\$18,760</u>	<u>\$4,274</u>	-77.22%
LIABILITY FUND BALANCE	\$10,965	\$4,275	\$10,032	-8.51%
IMRF FUND				
IMRF Fund Revenue	\$149,730	\$146,875	\$130,757	-12.67%
IMRF Fund Expense	<u>\$141,544</u>	<u>\$141,697</u>	<u>\$120,689</u>	-14.73%
EST BEGINNING FUND BALANCE	<u>\$21,663</u>	<u>\$21,663</u>	<u>\$35,471</u>	63.74%
IMRF FUND BALANCE	\$29,849	\$26,841	\$45,539	52.57%
SCHOLARSHIP FUND				
Scholarship Fund Revenue	\$2,850	\$2,009	\$2,100	-26.32%
Scholarship Fund Expense	<u>\$2,450</u>	<u>\$892</u>	<u>\$1,700</u>	-30.61%
EST BEGINNING FUND BALANCE	<u>\$7,776</u>	<u>\$7,776</u>	<u>\$8,892</u>	14.35%
SCHOLARSHIP FUND BALANCE	\$8,176	\$8,893	\$9,292	13.65%
WORKING CASH FUND				
Working Cash Fund Revenue	\$157,166	\$155,237	\$155,110	-1.31%
Working Cash Fund Expense	<u>\$200,000</u>	<u>\$0</u>	<u>\$0</u>	0.00%
EST BEGINNING FUND BALANCE	<u>\$145,285</u>	<u>\$145,285</u>	<u>\$300,520</u>	106.85%
WORKING CASH BALANCE	\$102,451	\$300,522	\$455,630	344.73%
SOCIAL SECURITY FUND				
Social Security Fund Revenue	\$38,853	\$35,780	\$93,689	141.14%
Social Security Fund Expense	<u>\$92,761</u>	<u>\$94,030</u>	<u>\$99,344</u>	7.10%
EST BEGINNING FUND BALANCE	<u>\$78,935</u>	<u>\$78,935</u>	<u>\$20,808</u>	-73.64%
SOCIAL SECURITY BALANCE	\$25,027	\$20,685	\$15,153	-39.45%
PAVING FUND				
Paving Fund Revenue	\$35,363	\$29,752	\$29,832	-15.64%
Paving Fund Expense	<u>\$38,275</u>	<u>\$13,516</u>	<u>\$40,500</u>	5.81%
EST BEGINNING FUND BALANCE	<u>\$7,990</u>	<u>\$7,990</u>	<u>\$24,225</u>	203.19%
PAVING FUND BALANCE	\$5,078	\$24,226	\$13,557	166.98%
BOND & INTEREST FUND				
Bond & Int Fund Revenue	\$1,714,940	\$1,718,656	\$906,966	-47.11%
Bond & Int Fund Expense	<u>\$1,714,690</u>	<u>\$1,713,859</u>	<u>\$906,222</u>	-47.15%
EST BEGINNING FUND BALANCE	<u>\$3,227</u>	<u>\$3,227</u>	<u>\$8,023</u>	148.63%
BOND & INTEREST BALANCE	\$3,477	\$8,024	\$8,767	152.15%
PARK IMPROVEMENT FUND				
Park Improvement Fund Revenue	\$1,027,750	\$869,247	\$865,850	-15.75%
Park Improvement Fund Expense	<u>\$1,075,000</u>	<u>\$918,635</u>	<u>\$870,000</u>	-19.07%
EST BEGINNING FUND BALANCE	<u>\$53,133</u>	<u>\$56,552</u>	<u>\$7,164</u>	-86.52%
PARK IMPROVEMENT BALANCE	\$5,883	\$7,164	\$3,014	-48.76%
GRAND TOTAL - REVENUES*	\$3,408,807	\$3,012,197	\$3,275,758	-3.90%
GRAND TOTAL - EXPENDITURES*	\$3,558,735	\$3,078,677	\$3,161,412	-11.16%
EST BEGINNING FUND BALANCE	\$1,252,745	\$1,190,926	\$1,190,926	-4.93%
EST OVERALL FUND BALANCE	\$1,102,817	\$1,124,447	\$1,301,866	18.05%

* Not Including Debt Service

2009-10 FINANCIAL SUMMARY - REVENUES*

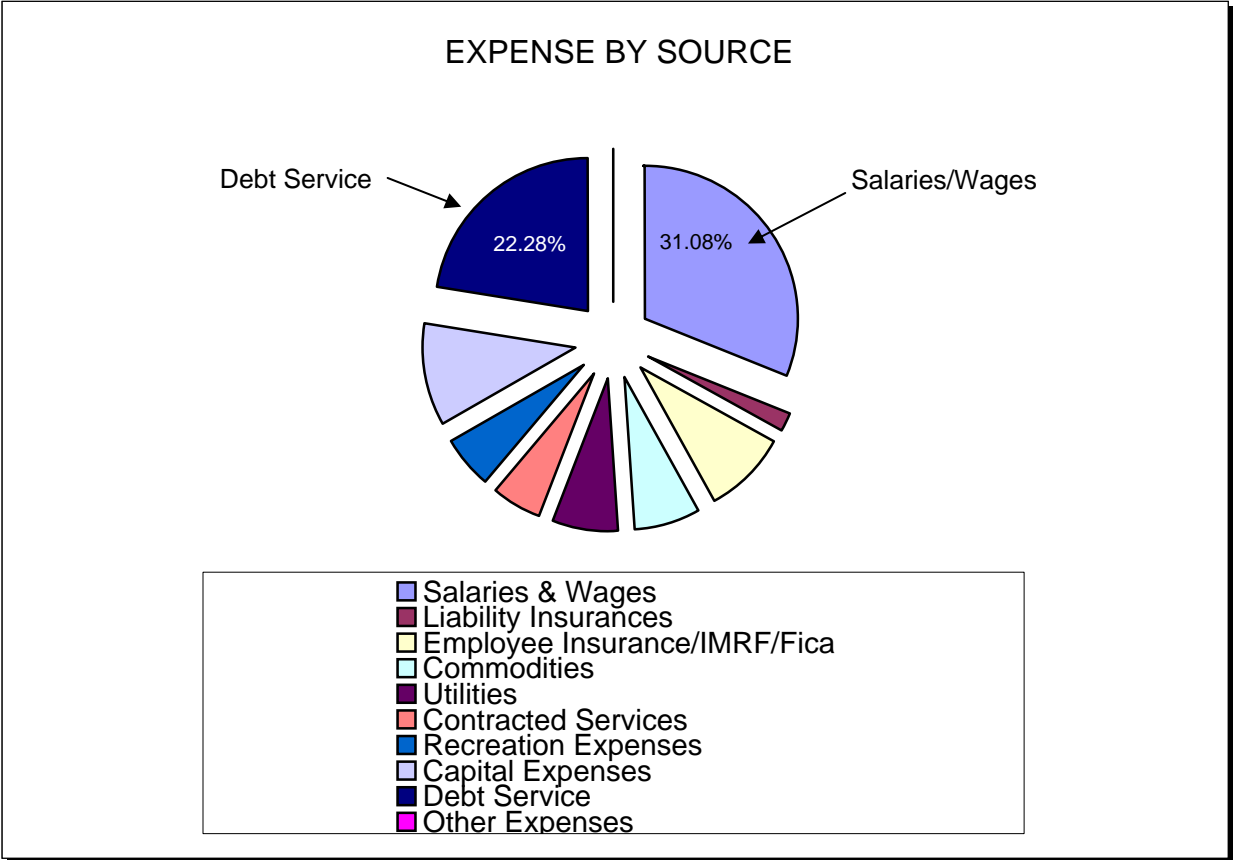
REVENUE BY SOURCE	Total	% of Total
Real Estate Taxes	\$2,634,308	63.04%
Replacement Taxes	\$28,866	0.69%
Rentals	\$169,385	4.05%
Interest Earned	\$16,325	0.39%
Misc/Donations	\$5,900	0.14%
Program Fees	\$285,790	6.84%
Facility Membership	\$173,000	4.14%
Bond Proceeds	\$865,000	20.70%
	\$4,178,574	100%



*Less Transfers In from other Funds

2009-10 FINANCIAL SUMMARY - EXPENSES*

EXPENSE BY SOURCE	Total	% of Total
Salaries & Wages	\$ 1,264,113	31.08%
Liability Insurances	\$ 74,900	1.84%
Employee Insurance/IMRF/Fica	\$ 367,233	9.03%
Commodities	\$ 282,775	6.95%
Utilities	\$ 285,830	7.03%
Contracted Services	\$ 210,150	5.17%
Recreation Expenses	\$ 223,511	5.49%
Capital Expenses	\$ 448,150	11.02%
Debt Service	\$ 906,222	22.28%
Other Expenses	\$ 4,750	0.12%
	\$ 4,067,634	100.00%



*Less Transfers to other Funds

ORDINANCE 09-07-14

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, 2009 AND ENDING ON THE THIRTIETH
DAY OF APRIL, 2010**

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, 2009, 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, 2009	\$ 382,363.00
ESTIMATED REVENUE	
Property Taxes	\$ 740,776.00
Personal Property Replacement Tax	28,866.00
Interest Income	4,350.00
Transfers From Other Funds	660,000.00
Rentals/Permits	164,560.00
Miscellaneous Income	3,700.00
TOTAL ESTIMATED REVENUE	<u>\$ 1,602,252.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 1,984,615.00</u>
ESTIMATED EXPENDITURES	
Administration Salaries	\$ 163,723.00
Administration Wages	79,774.00
	<u>\$ 243,497.00</u>
Insurance & Benefits	147,200.00
Commissioners Expenses	3,000.00

OREGON PARK DISTRICT
BUDGET & APPROPRIATIONS ORDINANCE
FISCAL YEAR 2009-2010

Equipment/Website/Software Maintenance	\$ 26,750.00
Printing & Postage	19,200.00
Legal Fees & Other Professional Services	78,000.00
Travel Expenses & Staff Training	8,050.00
Office Supplies & Equipment	3,200.00
Bonds & Sundry Expenses	1,500.00
Electric	56,240.00
Water & Sewer	9,500.00
Natural Gas	30,000.00
Telephone	4,000.00
	<u>\$ 99,740.00</u>
Capital Expenditures	<u>135,800.00</u>
TOTAL ADMINISTRATIVE EXPENSES	<u>\$ 765,937.00</u>
PARKS DEPARTMENT	
Parks Salary	181,678.00
Parks Wages	97,820.00
	<u>\$ 279,498.00</u>
Training & Vehicle Use	4,810.00
Contractual Maintenance	20,000.00
Equipment & Grounds Supplies	64,450.00
Toilet Rental	5,460.00
Gas & Oil	26,735.00
Garbage Disposal	4,050.00
	<u>\$ 36,245.00</u>
Capital Expenditures	<u>78,550.00</u>
TOTAL PARKS EXPENSES	<u>\$ 483,553.00</u>
BLACKHAWK CENTER DEPARTMENT	
Blackhawk Center Salaries	63,253.00
Blackhawk Center Wages	65,400.00
	<u>\$ 128,653.00</u>
Building & Equipment Maintenance	14,500.00
Maintenance Agreements & Service	7,200.00
Building Supplies	26,500.00
Tools & Equipment	1,000.00
Electric	37,200.00
Water & Sewer	2,300.00
Natural Gas	32,000.00
Telephone	1,500.00
Garbage Disposal	1,800.00
	<u>\$ 74,800.00</u>
Capital Expenditures	<u>0.00</u>
TOTAL BLACKHAWK CENTER EXPENSES	<u>\$ 252,653.00</u>
CORPORATE FUND TOTAL EXPENSES	<u>\$ 1,502,143.00</u>
ENDING CASH ON HAND	<u>\$ 482,472.00</u>
TOTAL FUNDS ALLOCATED	<u>\$ 1,984,615.00</u>

OREGON PARK DISTRICT
BUDGET & APPROPRIATIONS ORDINANCE
FISCAL YEAR 2009-2010

RECREATION FUND

BEGINNING CASH ON HAND ON MAY 1, 2009 \$ 392,579.00

ESTIMATED REVENUE

Property Taxes	\$ 445,230.00
Interest Income	6,500.00
Transfers From Other Funds	185,000.00
Miscellaneous Income	250.00
Grants	2,000.00
Gift Certificate Revenue	1,800.00
Resident Annual Passes	31,500.00
Non-Res Annual Passes	13,200.00
Resident Quarterly Passes	32,000.00
Non-Res Quarterly Passes	17,500.00
Resident Daily Fees	24,200.00
Non-Res Daily Fees	10,200.00
Nash Corporate Revenue	34,000.00
Nash Discount Days	4,100.00
Locker Rental	2,200.00
Court Fees	<u>2,300.00</u>
	<u>\$ 811,980.00</u>
Aquatics Revenue	42,150.00
Athletic Revenue	66,150.00
General Programs Revenue	114,190.00
Concessions Revenue	16,750.00
Nash Rental Revenue	4,825.00
Fitness Revenue	<u>38,300.00</u>
TOTAL ESTIMATED REVENUE	<u>\$ 1,094,345.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 1,486,924.00</u>

ESTIMATED EXPENDITURES

BUILDING DEPARTMENT

Building Salaries	153,450.00
Building Wages	<u>30,000.00</u>
	<u>\$ 183,450.00</u>
Building Maintenance	16,200.00
Maintenance Agreements	10,000.00
Vehicle Usage and Training	5,600.00
Building Equipment	2,700.00
Building Supplies	24,000.00
Capital Expenditures	<u>39,500.00</u>
TOTAL MAINTENANCE EXPENSES	<u>\$ 281,450.00</u>

PROGRAM DEPARTMENT

Recreation Salaries	242,146.00
Recreation Wages	<u>182,000.00</u>
	<u>\$ 424,146.00</u>
Recreation Supplies	28,411.00

OREGON PARK DISTRICT
 BUDGET & APPROPRIATIONS ORDINANCE
 FISCAL YEAR 2009-2010

Aquatic Supplies & Equipment	18,475.00
Training & Travel Expenses	14,950.00
Advertising & Entertainment Expenses	19,750.00
Banking Charges	3,400.00
Capital Expenditures	<u>153,800.00</u>
	\$ 238,786.00
Direct Aquatic Expenses	22,430.00
Direct Athletic Expenses	59,900.00
Direct General Recreation Expenses	72,247.00
Concession Expenses	100.00
Rental Expenses	100.00
Fitness Expenses	<u>37,140.00</u>
	\$ 191,917.00
Electric	56,240.00
Water & Sewer	9,500.00
Natural Gas	30,000.00
Telephone	<u>4,000.00</u>
	\$ 99,740.00
TOTAL PROGRAM EXPENSES	<u>\$ 954,589.00</u>
RECREATION FUND TOTAL EXPENSES	<u>\$ 1,236,039.00</u>
ENDING CASH ON HAND	<u>\$ 250,885.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 1,486,924.00</u>

AUDIT FUND

BEGINNING CASH ON HAND ON MAY 1, 2009	<u>\$ 6,607.00</u>
ESTIMATED REVENUE	
Property Taxes	\$ 24,992.00
Interest Income	<u>125.00</u>
TOTAL ESTIMATED REVENUE	<u>\$ 25,117.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 31,724.00</u>
ESTIMATED EXPENDITURES	
Audit Fees	24,200.00
Other Professional Services	<u>0.00</u>
AUDIT FUND TOTAL EXPENSES	<u>\$ 24,200.00</u>
ENDING CASH ON HAND	<u>\$ 7,524.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 31,724.00</u>

LIABILITY FUND

BEGINNING CASH ON HAND ON MAY 1, 2009	<u>\$ 4,274.00</u>
ESTIMATED REVENUE	
Property Taxes	\$ 117,006.00
Interest Income	550.00
Transfers From Other Funds	<u>25,000.00</u>

OREGON PARK DISTRICT
BUDGET & APPROPRIATIONS ORDINANCE
FISCAL YEAR 2009-2010

TOTAL ESTIMATED REVENUE	\$ 142,556.00
TOTAL FUNDS AVAILABLE	<u>\$ 146,830.00</u>
 ESTIMATED EXPENDITURES	
Risk Management Salaries	61,898.00
Insurance – Building & Contents	25,500.00
Insurance – General Liability	12,000.00
Insurance – Public Official	500.00
Insurance – Automobile	7,400.00
Insurance – Compensation	21,000.00
Insurance – Unemployment	8,500.00
	<u>\$ 74,900.00</u>
LIABILITY FUND TOTAL EXPENSES	<u>\$ 136,798.00</u>
ENDING CASH ON HAND	<u>\$ 10,032.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 146,830.00</u>

IMRF FUND

BEGINNING CASH ON HAND ON MAY 1, 2009	<u>\$ 35,471.00</u>
 ESTIMATED REVENUE	
Property Taxes	\$ 130,007.00
Interest Income	750.00
TOTAL ESTIMATED REVENUE	<u>\$ 130,757.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 166,228.00</u>
 ESTIMATED EXPENDITURES	
IMRF Expense	120,689.00
IMRF FUND TOTAL EXPENSES	<u>\$ 120,689.00</u>
ENDING CASH ON HAND	<u>\$ 45,539.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 166,228.00</u>

SCHOLARSHIP FUND

BEGINNING CASH ON HAND ON MAY 1, 2009	<u>\$ 8,892.00</u>
 ESTIMATED REVENUE	
Donations	\$ 1,950.00
Interest Income	150.00
TOTAL ESTIMATED REVENUE	<u>\$ 2,100.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 10,992.00</u>
 ESTIMATED EXPENDITURES	
Donation Expense	1,700.00
SCHOLARSHIP FUND TOTAL EXPENSES	<u>\$ 1,700.00</u>
ENDING CASH ON HAND	<u>\$ 9,292.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 10,992.00</u>

OREGON PARK DISTRICT
BUDGET & APPROPRIATIONS ORDINANCE
FISCAL YEAR 2009-2010

WORKING CASH FUND

BEGINNING CASH ON HAND ON MAY 1, 2009	\$ <u>300,520.00</u>
ESTIMATED REVENUE	
Property Taxes	\$ 148,410.00
Interest Income	<u>6,700.00</u>
TOTAL ESTIMATED REVENUE	\$ <u>155,110.00</u>
TOTAL FUNDS AVAILABLE	\$ <u>455,630.00</u>
ESTIMATED EXPENDITURES	
Transfers to Other Funds	<u>0.00</u>
WORKING CASH FUND TOTAL EXPENSES	\$ <u>0.00</u>
ENDING CASH ON HAND	\$ <u>455,630.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 455,630.00</u>

SOCIAL SECURITY FUND

BEGINNING CASH ON HAND ON MAY 1, 2009	\$ <u>20,808.00</u>
ESTIMATED REVENUE	
Property Taxes	\$ 92,489.00
Interest Income	<u>1,200.00</u>
TOTAL ESTIMATED REVENUE	\$ <u>93,689.00</u>
TOTAL FUNDS AVAILABLE	\$ <u>114,497.00</u>
ESTIMATED EXPENDITURES	
Social Security	80,514.00
Medicare	<u>18,830.00</u>
SOCIAL SECURITY FUND TOTAL EXPENSES	\$ <u>99,344.00</u>
ENDING CASH ON HAND	\$ <u>15,153.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 114,497.00</u>

PAVING & LIGHTING FUND

BEGINNING CASH ON HAND ON MAY 1, 2009	\$ <u>24,225.00</u>
ESTIMATED REVENUE	
Property Taxes	\$ 29,682.00
Interest Income	150.00
Transfers From Other Funds	<u>0.00</u>
TOTAL ESTIMATED REVENUE	\$ <u>29,832.00</u>
TOTAL FUNDS AVAILABLE	\$ <u>54,057.00</u>
ESTIMATED EXPENDITURES	
Park Improvements	<u>40,500.00</u>

OREGON PARK DISTRICT
 BUDGET & APPROPRIATIONS ORDINANCE
 FISCAL YEAR 2009-2010

PAVING & LIGHTING FUND TOTAL EXPENSES	\$ 40,500.00
ENDING CASH ON HAND	\$ 13,557.00
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 54,057.00</u>

BOND & INTEREST FUND

BEGINNING CASH ON HAND ON MAY 1, 2009	\$ 8,023.00
ESTIMATED REVENUE	
Property Taxes	\$ 905,716.00
Interest Income	1,250.00
Transfers From Other Funds	0.00
TOTAL ESTIMATED REVENUE	<u>\$ 906,966.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 914,989.00</u>

ESTIMATED EXPENDITURES	
Other Professional Services	500.00
Principal	868,634.00
Interest	<u>\$ 37,088.00</u>

BOND & INTEREST FUND TOTAL EXPENSES	\$ 906,222.00
ENDING CASH ON HAND	\$ 8,767.00
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 914,989.00</u>

PARK IMPROVEMENT FUND

BEGINNING CASH ON HAND ON MAY 1, 2009	\$ 7,164.00
ESTIMATED REVENUE	
Bond Proceeds	\$ 865,000.00
Interest Income	850.00
TOTAL ESTIMATED REVENUE	<u>865,850.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 873,014.00</u>

ESTIMATED EXPENDITURES	
Transfers to Other Funds	870,000.00

PARK IMPROVEMENT FUND TOTAL EXPENSES	\$ 870,000.00
ENDING CASH ON HAND	\$ 3,014.00
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 873,014.00</u>

OREGON PARK DISTRICT
BUDGET & APPROPRIATIONS ORDINANCE
FISCAL YEAR 2009-2010

SUMMARY OF PROPOSED BUDGET & APPROPRIATIONS

CORPORATE	\$1,984,615.00
RECREATION	\$1,486,923.00
AUDIT	\$31,724.00
LIABILITY	\$146,830.00
IMRF	\$166,228.00
SCHOLARSHIP/DONATION	\$10,992.00
WORKING CASH	\$455,630.00
SOCIAL SECURITY	\$114,497.00
PAVING & LIGHTING	\$54,057.00
BOND & INTEREST	\$914,989.00
PARK IMPROVEMENT	\$873,014.00

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, 2009, and ending April 30, 2010 for the respective purposes set forth.

All unexpected balances of the appropriations for the fiscal year ended April 30, 2009, 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 \$1,190,926.00.
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$5,048,574.00.
- (c) An estimate of the expenditures contemplated for the fiscal year is \$4,937,635.00.
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$1,301,865.00.
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$2,634,308.00.

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

OREGON PARK DISTRICT
BUDGET & APPROPRIATIONS ORDINANCE
FISCAL YEAR 2009-2010

or State of Illinois, including savings certificates of deposit of any State or National Bank, provided they are fully insured by Federal Deposit 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 14th day of July, 2009 pursuant to a roll call vote as follows:

AYES _____ ABSENT _____

NAYS _____ ABSTAIN _____

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

[SEAL]

ATTEST _____
Jeannine Wing
Secretary to the Board of Commissioners

OREGON PARK DISTRICT
BUDGET & APPROPRIATIONS ORDINANCE
FISCAL YEAR 2009-2010

CERTIFICATION

I, Jeannine Wing, 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, 2009 AND
ENDING APRIL 30, 2010

The same being Ordinance No. 09-07-14, passed and approved at a meeting of the Board of Park Commissioners of said Park District held on the 14th day of July, 2009, 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 14th day of July, 2009.

Secretary

SUBSCRIBED AND SWORN TO
Before me this 14th day of July, 2009

Notary Public

3.28 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.



OREGON PARK DISTRICT

ANNUAL GOALS for 2009-10

Facilities

To provide extraordinary facilities that are operated to benefit the residents of Oregon and non resident users and meet the economic needs of the District.

1. Identify and initiate a costing model for programs held in the facilities

Programs

It is the intent of Oregon Park District programs to be the first choice of the resident when participating in activities due to exceptional leadership of instructors and creativity in their delivery.

1. Design and implement special event programs such as concerts, performing arts, festivals etc using the parks and facilities and community venues.
2. Assist Forward Oregon with event programming and tourism.
3. Determine ways to increase personal training in the Nash Recreation Center.
4. Develop further programming for teens (think adventure) working through the school district and Forward Oregon.
5. Develop and implement programs that will attract use of parks and facilities by older populations such as sport and new skill development.
6. Explore with the community the level of interest for tour programs. If interest exists, create programs that will meet the interest and generate revenues for the district.
7. Create a customer feedback model through focus groups to help evaluate programs.

Finance

It is the responsibility of the District to be fiscally responsible, utilizing the resources that are authorized by the Illinois Park District Code to provide park and recreation services to the community.

Annual Goals for 2009-2010

1. Determine agency funding strategies to assist with Forward Oregon, Park Development and facility repair.
2. Create a method through Forward Oregon to communicate the financial and operational condition of the Park District to the community.

Personnel

This productive engine of the agency requires a means to stimulate excellent work and methods for measuring the results of success by the employee when extending services to the community.

1. Implement internal Customer Service Training seminars for staff.
2. Seek alternative ways of providing benefits to employees.
3. Develop incentive programs that incorporate merit raises.
4. Initiate a consistent meeting schedule with staff to improve communications and decision making.
5. Create a training program for community members who would like to be instructors to increase the potential for new programs and increase the pool of instructors.

Partnerships/Relationships

These relationships are intended to extend services offered by the District beyond the capabilities of the agency with the understanding that nurturing partnerships increase the network of possible programs and activities without the need for the addition of substantial resources.

1. Review existing agreements and determine methods to adjust these relationships, to improve standards of communication, to nurture relationships with organizations in the community i.e. City, Township, County, Library, seniors.
2. Create strategies that encourage the pursuit of alternative forms of funding such as corporate sponsorships, development of a foundation and gaining access to grants.
3. Reposition the business community's view toward the District by helping launch Forward Oregon.
4. Develop closer relationships with state legislators.

Annual Goals for 2009-2010

5. Establish relationships with local service clubs to increase the potential for contributions to the park district in community projects that also meet the mission of the club.

Customer Service

A quality/well conceived Customer Service and Marketing program will enhance the image of the Oregon Park District and encourage the use of facilities, generate participation in programs, and align new partners in the future that will enrich the lives of community members that use those services

1. Study, develop and implement a marketing plan for the district that will reflect the future marketing practices to be implemented by the Board and Staff.
2. Pursue an image campaign that is consistent and communicates the desired customer service message of the district.
3. Create and communicate standards for quality customer service by employees.
4. Create and implement an online registration program for the website of the district.
5. Understand the age mix of the community and determine the program mix to meet their needs.
6. Determine and implement strategies that will prompt non-residents to use facilities and services.
7. Determine and implement effective ways to communicate with the community the financial status of the agency.

Capital

Capital improvement and development desires, as expressed by the residents, will be identified and chronicled to allow for planning to those needs.

1. Pursue redevelopment of Oregon Park West consistent with its redevelopment plan.
2. Determine potential funding to connect Oregon Park East with the Lowden State Park with a bike trail.
3. Continue to renovate exterior and interior of Nash Recreation Center compliant with CIP recommendations.
4. Resurface trails and parking areas.

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09 EAV	Actual 08-09	Budget 09-10 EAV	% Growth 2008 to 2009
CORPORATE FUND				\$592,263,995		\$593,639,537	
01	10	410100	Real Estate Taxes Current	\$592,264	\$591,633	\$740,776	25.08%
01	10	410200	Replacement Tax Current	\$28,366	\$27,757	\$28,866	1.76%
01	10	430100	Interest Savings	\$16,500	\$3,901	\$4,350	-73.64%
01	10	460100	Misc Income	\$1,500	\$2,776	\$2,000	33.33%
01	10	480100	Transfer From Other Funds	\$1,000,000	\$853,635	\$660,000	-34.00%
Total Corporate Revenue				\$1,638,630	\$1,479,701	\$1,435,992	-12.37%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
Corporate Administrative Expense							
01	10	511000	Salary Full-Time	\$138,903	\$131,967	\$163,723	17.87%
01	10	512000	Wages Full-Time	\$28,726	\$28,746	\$55,574	93.46%
01	10	513000	Wages Part-Time	\$27,800	\$35,775	\$24,200	-12.95%
01	10	515000	Health Insurance	\$121,020	\$137,873	\$146,700	21.22%
01	10	515100	Life Insurance	\$500	\$500	\$500	0.00%
01	10	521000	Software/Website Maintenance	\$24,000	\$14,900	\$24,000	0.00%
01	10	521200	Equipment Maintenance	\$2,200	\$3,368	\$2,750	25.00%
01	10	522000	Printing / Publication	\$14,500	\$21,325	\$17,000	17.24%
01	10	522100	Community Planning/Events	\$0	\$0	\$25,000	0.00%
01	10	523000	Legal Fees	\$21,000	\$18,458	\$18,500	-11.90%
01	10	524000	Other Professional Services	\$22,000	\$21,349	\$22,000	0.00%
01	10	526000	Dues & Subscriptions	\$11,500	\$12,707	\$12,500	8.70%
01	10	527000	Car/Cell Allowance	\$1,800	\$1,510	\$1,800	0.00%
01	10	527100	Staff Training	\$4,500	\$6,154	\$5,250	16.67%
01	10	527200	Travel Expenses	\$1,200	\$937	\$1,000	-16.67%
01	10	529000	Postage / Rental	\$2,350	\$1,934	\$2,200	-6.38%
01	10	531000	Office Supplies	\$3,000	\$3,497	\$3,000	0.00%
01	10	533000	Tools / Equipment	\$250	\$165	\$200	-20.00%
01	10	541000	Electric	\$55,000	\$52,821	\$56,240	2.25%
01	10	542000	Water & Sewer	\$9,000	\$8,534	\$9,500	5.56%
01	10	543000	Gas	\$41,500	\$25,129	\$30,000	-27.71%
01	10	544000	Telephone	\$3,700	\$3,787	\$4,000	8.11%
01	10	587000	Sundry Expenses	\$1,500	\$1,407	\$1,500	0.00%
01	10	589000	Commissioners Expenses	\$250	\$525	\$500	100.00%
01	10	589100	Commissioners Conference	\$3,000	\$2,145	\$2,500	-16.67%
01	10	590000	Capital Expenditures	\$521,900	\$466,328	\$135,800	-73.98%
Corporate Administrative Expense				\$1,061,099	\$1,001,841	\$765,936	-27.82%
Admin Department Balance				\$577,531	\$477,860	\$670,055	16.02%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
Parks Revenue							
01	20	460100	Misc. Income	\$450	\$174	\$200	-55.56%
Total Parks Revenue				\$450	\$174	\$200	-55.56%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
Parks Expense							
01	20	511000	Salary Full-Time	\$173,026	\$174,831	\$181,678	5.00%
01	20	513000	Wages Part-Time	\$39,000	\$46,866	\$44,600.00	14.36%
01	20	514100	Wages Part-Time Seasonal	\$49,350	\$46,312	\$53,220.00	7.84%
01	20	521100	Contractual Maintenance	\$20,000	\$9,019	\$20,000.00	0.00%
01	20	527100	Staff Training/Dues and Subscriptions	\$1,500	\$2,551	\$2,500.00	66.67%
01	20	527200	Uniforms/Travel / Cell Phone	\$2,100	\$2,541	\$2,310.00	10.00%
01	20	529200	Toilet Rental	\$5,200	\$6,205	\$5,460.00	5.00%
01	20	533000	Tools / Equipment	\$10,700	\$10,258	\$10,700.00	0.00%
01	20	534000	Equip/Grounds Maintenance & Repair	\$14,000	\$16,183	\$14,700.00	5.00%
01	20	534200	Athletics & Grounds Supplies	\$35,500	\$39,885	\$39,050.00	10.00%
01	20	536000	Gas & Oil	\$19,000	\$27,654	\$26,735.00	40.71%
01	20	545000	Garbage Disposal	\$2,700	\$5,509	\$4,050.00	50.00%
01	20	590000	Capital Expenditures	\$118,100	\$115,621	\$78,550	-33.49%
Total Parks Expense				\$490,176	\$503,435	\$483,553	-1.35%
Parks Department Balance				(\$489,726)	(\$503,260)	(\$483,353)	-1.30%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
Blackhawk Center Revenue							
01	30	400000	Blackhawk Center Rental	\$6,500	\$3,775	\$2,400	-63.08%
01	30	410000	Blackhawk Center Parking Permits	\$2,000	\$1,625	\$2,000	0.00%
01	30	420000	Blackhawk Center OHS Rent	\$154,500	\$141,000	\$160,160	3.66%
01	30	460100	Miscellaneous Income	\$4,500	\$1,500	\$1,500	-66.67%
Total Blackhawk Center Revenue				\$167,500	\$147,900	\$166,060	-0.86%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
Blackhawk Center Expense							
01	30	511000	Salary Full Time	\$90,737	\$30,498	\$63,253	-30.29%
01	30	513000	Wages Part Time (Custodian)	\$25,000	\$30,655	\$35,000	40.00%
01	30	513300	Wages Building Supervisor	\$29,000	\$30,248	\$30,400	4.83%
01	30	521100	Building Maintenance	\$5,000	\$5,361	\$6,000	20.00%
01	30	521200	Equipment Maintenance	\$8,500	\$7,997	\$8,500	0.00%
01	30	521400	Maintenance Agreements	\$7,000	\$6,046	\$7,000	0.00%
01	30	524000	Other Professional Services	\$200	\$15	\$200	0.00%
01	30	531000	Office Supplies	\$300	\$168	\$300	0.00%
01	30	533000	Tools/Equipment	\$1,000	\$84	\$1,000	0.00%
01	30	533100	Custodial Equipment	\$1,200	\$310	\$1,200	0.00%
01	30	534000	Building Supplies	\$8,000	\$6,732	\$8,500	6.25%
01	30	534400	Equipment Supplies	\$5,000	\$2,518	\$5,000	0.00%
01	30	534500	Custodial Supplies	\$8,000	\$8,359	\$8,000	0.00%
01	30	534700	Fitness Maintenance Supplies	\$1,000	\$59	\$1,000	0.00%
01	30	538000	Recreation Supplies	\$5,000	\$1,527	\$2,500	-50.00%
01	30	541000	Electric	\$32,500	\$35,520	\$37,200	14.46%
01	30	542000	Water & Sewer	\$2,500	\$2,105	\$2,300	-8.00%
01	30	543000	Natural Gas	\$32,000	\$28,418	\$32,000	0.00%
01	30	544000	Telephone	\$1,200	\$1,486	\$1,500	25.00%
01	30	550000	Garbage Disposal	\$1,800	\$1,635	\$1,800	0.00%
01	30	590000	Capital Expense	\$6,700	\$8,799	\$0	-100.00%
Total Blackhawk Center Expense				\$271,637	\$208,540	\$252,653	-6.99%

Blackhawk Center Balance				(\$104,137)	(\$60,640)	(\$86,593)	-16.85%
Estimated Beginning Fund Balance				\$421,837	\$454,798	\$ 382,362.67	
Corporate Fund Balance				\$405,505	\$368,758	\$482,472	18.98%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
RECREATION FUND REVENUE							
12	10	410100	Real Estate Taxes Current	\$444,198	\$443,721	\$445,230	0.23%
12	10	410700	Gift Certificates Sold	\$3,100	\$1,369	\$1,800	-41.94%
12	10	420110	Resident Annual Passes	\$38,000	\$38,523	\$31,500	-17.11%
12	10	420111	Non-Res Annual Passes	\$11,500	\$12,001	\$13,200	14.78%
12	10	420112	Resident Quarterly Passes	\$34,000	\$29,639	\$32,000	-5.88%
12	10	420113	Non-Res Quarterly Passes	\$17,000	\$16,047	\$17,500	2.94%
12	10	420114	Resident Daily Fees	\$17,500	\$23,801	\$24,200	38.29%
12	10	420115	Non-Res Daily Fees	\$14,000	\$10,379	\$10,200	-27.14%
12	10	420156	Nash Corporate	\$13,300	\$21,965	\$34,000	155.64%
12	10	420157	Nash Discount Days (Fri/Sun)	\$4,500	\$4,205	\$4,100	-8.89%
12	10	420158	Babysitting Revenue	\$600	\$194	\$0	-100.00%
12	10	430100	Interest Savings	\$17,800	\$6,313	\$6,500	-63.48%
12	10	441110	Locker Rental	\$2,200	\$1,797	\$2,200	0.00%
12	10	441150	Court Fees	\$2,800	\$2,730	\$2,300	-17.86%
12	10	460100	Misc. Income	\$250	\$427	\$250	0.00%
12	10	470100	Grants	\$1,500	\$3,000	\$2,000	0.00%
12	10	480100	Transfers From Other Funds	\$180,000	\$0	\$185,000	2.78%
Administrative Recreation Revenue				\$802,248	\$616,111	\$811,980	1.21%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
Administrative Recreation Expense							
12	10	511000	Salary Full-Time	\$42,281	\$42,671	\$45,664	8.00%
12	10	512000	Rec Wages Part-Time	\$2,000	\$4,146	\$3,500	75.00%
12	10	513300	Wages Building Supervisor	\$20,200	\$17,755	\$22,000	8.91%
12	10	513800	Babysitting Attendant	\$2,100	\$690	\$0	-100.00%
12	10	522100	Advertising/Promotional	\$13,000	\$8,373	\$12,000	-7.69%
12	10	523000	Recreation Safety/Security	\$0	\$0	\$16,761	0.00%

12	10	524100	CCR Charges/Bank/Shortages	\$3,250	\$3,121	\$3,400	4.62%
12	10	526000	Dues & Subscriptions	\$2,000	\$2,157	\$2,000	0.00%
12	10	527000	Car/Phone Allowance	\$2,000	\$2,006	\$2,000	0.00%
12	10	527100	Staff Training	\$4,500	\$3,527	\$4,000	-11.11%
12	10	527200	Travel Expenses	\$800	\$389	\$600	-25.00%
12	10	531000	Office Supplies	\$2,000	\$797	\$2,000	0.00%
12	10	535000	First Aid Supplies	\$750	\$236	\$750	0.00%
12	10	538000	Recreation Supplies	\$5,000	\$1,941	\$4,000	-20.00%
12	10	540000	Entertainment/Cable Costs	\$7,500	\$2,940	\$7,500	0.00%
12	10	541000	Electric	\$55,000	\$53,021	\$56,240	2.25%
12	10	542000	Water & Sewer	\$9,000	\$8,534	\$9,500	5.56%
12	10	543000	Gas	\$41,500	\$25,493	\$30,000	-27.71%
12	10	544000	Telephone	\$3,700	\$3,936	\$4,000	8.11%
12	10	587000	Sundry Expenses	\$500	\$35	\$250	-50.00%
12	10	590000	Capital Expenditures	\$11,250	\$8,580	\$153,800	1267.11%
Administrative Recreation Expense				\$228,331	\$190,348	\$379,965	66.41%
Rec Admin Balance				\$573,917	\$425,763	\$432,015	-24.73%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
Building Maintenance Dept. Expense							
12	30	511000	Salary Full-Time	\$166,371	\$173,494	\$153,450	-7.77%
12	30	513000	Wages Part-Time	\$25,000	\$24,384	\$30,000	20.00%
12	30	521000	Software Maintenance	\$1,200	\$0	\$1,200	0.00%
12	30	521100	Building Maintenance	\$9,000	\$7,084	\$9,000	0.00%
12	30	521200	Equipment Maintenance	\$6,000	\$5,186	\$6,000	0.00%
12	30	521400	Maintenance Agreements	\$9,000	\$10,480	\$10,000	11.11%
12	30	527000	Car / Phone Allowance	\$1,600	\$1,340	\$1,600	0.00%
12	30	527100	Staff Training	\$4,000	\$3,690	\$4,000	0.00%
12	30	533000	Tools/Equipment	\$1,500	\$422	\$1,500	0.00%
12	30	533100	Custodial Equipment	\$1,200	\$701	\$1,200	0.00%
12	30	534000	Building Supplies	\$12,000	\$11,505	\$12,000	0.00%
12	30	534400	Equipment Supplies	\$5,000	\$4,213	\$5,000	0.00%
12	30	534500	Custodial Supplies	\$8,000	\$5,121	\$7,000	-12.50%
12	30	590000	Capital Expenditures	\$106,500	\$11,203	\$39,500	-62.91%
Total Maintenance Dept. Expense				\$356,371	\$258,823	\$281,450	-21.02%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
AQUATIC REVENUE							
12	40	491230	Swim Lessons	\$20,000	\$18,752	\$21,000	5.00%
12	40	491331	Water Aerobics	\$13,000	\$11,400	\$13,000	0.00%
12	40	491332	Twinges in the Hinges	\$2,800	\$3,745	\$3,650	30.36%
12	40	491334	Lifeguard Training	\$1,500	\$1,441	\$1,500	0.00%
12	40	491512	Pool Special Events	\$2,800	\$1,596	\$3,000	7.14%
Total Aquatic Dept Revenue				\$40,100	\$36,934	\$42,150	5.11%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
Aquatic Department Expense							
12	40	511000	Salary Full-Time	\$39,172	\$39,514	\$40,203	2.63%
12	40	513100	Wages Lifeguards	\$55,000	\$54,671	\$57,500	4.55%
12	40	513200	Wages Pool Managers	\$37,500	\$41,785	\$40,000	6.67%
12	40	527100	Staff Training	\$4,000	\$3,324	\$3,500	-12.50%
12	40	533200	Aquatic Equipment / Maintenance	\$7,875	\$7,023	\$8,700	10.48%
12	40	534600	Aquatic Supplies	\$9,775	\$6,863	\$9,775	0.00%
12	40	538000	Recreation Supplies	\$3,500	\$2,726	\$3,500	0.00%
12	40	591230	Swim Lessons	\$12,000	\$7,875	\$11,000	-8.33%
12	40	591331	Water Aerobics	\$7,500	\$5,277	\$6,500	-13.33%
12	40	591332	Twinges in the Hinges	\$2,600	\$2,230	\$2,800	7.69%
12	40	591334	Lifeguard Training	\$400	\$374	\$630	57.50%
12	40	591512	Pool Special Events	\$1,500	\$957	\$1,500	0.00%
Total Aquatic Dept Expense				\$180,822	\$172,619	\$185,608	2.65%
Aquatic Dept Balance				(\$140,722)	(\$135,685)	(\$143,458)	1.94%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
ATHLETIC PROGRAM REVENUE							
12	50	491210	Little Athletes	\$1,750	\$2,945	\$3,000	71.43%
12	50	491239	Indoor Soccer	\$1,200	\$0	\$0	-100.00%
12	50	491240	Soccer	\$8,800	\$8,755	\$9,500	7.95%
12	50	491241	1st-2nd Grade Basketball	\$900	\$1,044	\$1,000	11.11%
12	50	491243	Basketball 3-6 Boys	\$2,500	\$3,315	\$3,000	20.00%

12	50	491244	Basketball 3-6 Girls	\$1,500	\$1,025	\$2,000	33.33%
12	50	491245	T-Ball	\$2,000	\$2,689	\$2,500	25.00%
12	50	491246	Little League	\$1,500	\$1,323	\$2,000	33.33%
12	50	491247	Jr. Girls Softball	\$2,500	\$2,498	\$2,500	0.00%
12	50	491248	Intermediate Girls Softball	\$2,100	\$1,916	\$2,300	9.52%
12	50	491250	Leon Gasmund	\$2,700	\$2,147	\$2,200	-18.52%
12	50	491251	Sandy Koufax	\$1,500	\$1,693	\$2,000	33.33%
12	50	491255	Pitching Machine	\$1,200	\$1,657	\$1,000	-16.67%
12	50	491258	Athletic Camps	\$1,500	\$7,024	\$6,000	300.00%
12	50	491262	Tae Kwon Do	\$6,500	\$6,749	\$7,200	10.77%
12	50	491265	Girls Minor League	\$600	\$1,295	\$700	16.67%
12	50	491268	Junior High CC	\$1,200	\$1,270	\$1,400	16.67%
12	50	491278	Youth Volleyball	\$2,500	\$1,695	\$2,000	-20.00%
12	50	491343	Sand Volleyball League	\$600	\$750	\$750	25.00%
12	50	491344	Competitive Volleyball	\$2,500	\$2,120	\$2,100	-16.00%
12	50	491348	Men's Softball	\$5,500	\$8,000	\$6,500	18.18%
12	50	491350	Co-ed Softball	\$1,200	\$1,375	\$2,500	108.33%
12	50	491411	Sports Bus Trips	\$5,000	\$4,606	\$3,000	-40.00%
12	50	491530	Sports Special Events	\$1,000	\$1,118	\$1,000	0.00%
Total Athletic Dept Revenue				\$58,250	\$67,009	\$66,150	13.56%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
Athletic Department Expense							
12	50	511000	Salary Full-Time	\$21,594	\$32,390	\$33,243	53.95%
12	50	513000	Wages Part-Time	\$6,500	\$4,340	\$5,000	-23.08%
12	50	527100	Staff Training	\$2,000	\$1,122	\$2,500	25.00%
12	50	538000	Recreation Supplies	\$400	\$203	\$400	0.00%
12	50	591210	Little Athletes	\$1,500	\$723	\$1,000	-33.33%
12	50	591239	Indoor Soccer	\$400	\$0	\$0	-100.00%
12	50	591240	Soccer	\$5,500	\$5,696	\$6,700	21.82%
12	50	591241	1st-2nd Grade Basketball	\$500	\$264	\$250	-50.00%
12	50	591243	Basketball 3-6 Boys	\$2,200	\$2,173	\$2,600	18.18%
12	50	591244	Basketball 3-6 Girls	\$1,100	\$675	\$1,500	36.36%
12	50	591245	T-Ball	\$1,500	\$977	\$1,200	-20.00%
12	50	591246	Little League	\$1,500	\$1,571	\$1,500	0.00%
12	50	591247	Jr. Girls Softball	\$2,000	\$2,941	\$3,000	50.00%
12	50	591248	Intermediate Girls Softball	\$2,400	\$2,302	\$2,400	0.00%
12	50	591250	Leon Gasmund	\$4,500	\$3,006	\$3,500	-22.22%
12	50	591251	Sandy Koufax	\$2,500	\$1,850	\$2,000	-20.00%
12	50	591255	Pitching Machine	\$900	\$649	\$700	-22.22%
12	50	591258	Athletic Camps	\$1,500	\$4,880	\$4,500	200.00%
12	50	591262	Tae Kwon Do	\$4,500	\$4,116	\$5,000	11.11%
12	50	591265	Girls Minor League	\$900	\$225	\$500	-44.44%
12	50	591268	Junior High CC	\$2,600	\$3,026	\$600	-76.92%
12	50	591278	Youth Volleyball	\$1,200	\$550	\$800	-33.33%
12	50	591343	Sand Volleyball League	\$500	\$133	\$250	-50.00%
12	50	591344	Competitive Volleyball	\$2,000	\$1,877	\$2,000	0.00%
12	50	591348	Men's Softball	\$8,000	\$8,169	\$8,000	0.00%
12	50	591350	Co-ed Softball	\$1,700	\$1,625	\$2,200	29.41%
12	50	591411	Sports Bus Trips	\$4,200	\$2,376	\$3,000	-28.57%
12	50	591530	Sports Special Events	\$1,700	\$1,497	\$1,700	0.00%
12	50	596240	Other Program Equip	\$5,000	\$828	\$5,000	0.00%
12	50	596250	Baseball Program Equip	\$5,000	\$2,585	\$5,000	0.00%
Total Athletic Dept Expense				\$95,794	\$92,768	\$106,043	10.70%
Athletic Dept Balance				(\$37,544)	(\$25,759)	(\$39,893)	6.26%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
GENERAL PROGRAM REVENUE							
12	60	491100	Children's Center P.S.	\$37,300	\$37,828	\$35,400	-5.09%
12	60	491101	Children's Center Summer Camp	\$1,500	\$1,291	\$1,000	-33.33%
12	60	491116	P S Craft/Ed.Parent/Tot	\$700	\$1,604	\$950	35.71%
12	60	491201	Extended Time	\$44,000	\$39,501	\$40,800	-7.27%
12	60	491214	Computer Class	\$450	\$352	\$450	0.00%
12	60	491215	Youth Tumbling	\$4,000	\$4,440	\$4,740	18.50%
12	60	491376	Youth Summer Camps	\$16,000	\$12,644	\$13,500	-15.63%
12	60	491288	Youth Craft/Ed/Outdoor	\$1,150	\$2,144	\$2,500	117.39%
12	60	491388	Adult Craft/Ed/Dance	\$300	\$459	\$1,200	300.00%
12	60	491414	General Bus Trips	\$6,700	\$1,616	\$4,800	-28.36%
12	60	491510	Special Events	\$9,000	\$8,641	\$8,500	-5.56%

12	60	491521	Farm Market/Plant/Misc	\$350	\$293	\$350	0.00%
12	60	491522	Great America Tickets	\$1,200	\$450	\$0	-100.00%
Total General Dept Revenue				\$122,650	\$111,263	\$114,190	-6.90%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
General Recreation Expense							
12	60	511000	Salary Full-Time	\$90,077	\$90,471	\$123,036	36.59%
12	60	527100	Staff Training	\$350	\$215	\$350	0.00%
12	60	538000	Recreation Supplies	\$500	\$130	\$500	0.00%
12	60	591100	Children's Center P.S.	\$10,000	\$10,286	\$8,900	-11.00%
12	60	591101	Children's Center Summer Camp	\$800	\$667	\$675	-15.63%
12	60	591116	P S Craft/Ed.Parent/Tot	\$400	\$693	\$550	37.50%
12	60	591201	Extended Time	\$25,000	\$28,330	\$25,000	0.00%
12	60	591214	Computer Class	\$100	\$0	\$100	0.00%
12	60	591215	Youth Tumbling	\$3,000	\$4,343	\$4,152	38.40%
12	60	591376	Youth Summer Camps	\$14,500	\$12,292	\$12,150	-16.21%
12	60	591288	Youth Craft/Ed/Outdoor	\$1,050	\$927	\$2,300	119.05%
12	60	591388	Adult Craft/Ed/Dance	\$200	\$265	\$1,000	400.00%
12	60	591414	General Bus Trips	\$5,700	\$2,181	\$4,320	-24.21%
12	60	591510	Special Events	\$8,500	\$10,052	\$13,000	52.94%
12	60	591521	Farm Market/Plant/Misc	\$175	\$13	\$100	-42.86%
12	60	591522	Great America Tickets	\$1,100	\$441	\$0	-100.00%
Total General Dept Expense				\$161,452	\$161,306	\$196,133	21.48%
General Dept Balance				-\$38,802	-\$50,043	-\$81,943	111.18%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
CONCESSIONS REVENUE							
12	70	450100	Product Sales	\$150	\$438	\$500	233.33%
12	70	450130	Sales Commissions	\$10,200	\$2,555	\$16,000	56.86%
12	70	450140	Product Vending Sales	\$250	\$48	\$250	0.00%
Total Concessions Revenue				\$10,600	\$3,041	\$16,750	58.02%
Concessions Expense							
12	70	538100	Product Vending Expense	\$50	\$0	\$50	0.00%
12	70	582000	Taxes/Sales	\$50	\$5	\$50	0.00%
Total Concessions Expense				\$100	\$5	\$100	0.00%
Concessions Dept Balance				\$10,500	\$3,036	\$16,650	58.57%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
RENTAL REVENUE							
12	80	441100	Nash Rental	\$5,500	\$3,947	\$3,800	-30.91%
12	80	441110	Outside Rental	\$1,600	\$1,115	\$1,000	-37.50%
12	80	441130	Picnic Pack	\$25	\$0	\$25	0.00%
Total Rental Revenue				\$7,125	\$5,062	\$4,825	-32.28%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
Rental Expense							
12	80	521200	Equipment Maintenance	\$50	\$0	\$50	0.00%
12	80	538000	Recreation Supplies	\$50	\$0	\$50	0.00%
Total Rental Expense				\$100	\$0	\$100	0.00%
Rental Dept Balance				\$7,025	\$5,062	\$4,725	-32.74%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
FITNESS REVENUE							
12	90	491309	Personal Trainer - Linda	\$8,500	\$4,828	\$5,200	-38.82%
12	90	491310	Aerobics with Aimee	\$3,600	\$3,163	\$3,300	-8.33%
12	90	491312	Aerobics with Skip	\$1,400	\$1,421	\$1,400	0.00%
12	90	491316	Personal Trainer - Kim	\$16,000	\$16,211	\$16,200	1.25%
12	90	491322	Boot Camp / Lana	\$7,400	\$8,515	\$8,000	8.11%
12	90	491366	Misc. P.T. Challenges/Classes	\$2,500	\$6,006	\$4,200	68.00%
Total Fitness Revenue				\$39,400	\$40,144	\$38,300	-2.79%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
Fitness Expense							
12	90	513400	Wages Fitness Center Sup.	\$45,500	\$46,241	\$49,000	7.69%
12	90	538000	Recreation Supplies	\$500	\$302	\$500	0.00%

12	90	538200	Pacers Club Supplies	\$500	\$427	\$500	0.00%
12	90	534600	Fitness Maintenance	\$5,000	\$2,340	\$4,500	-10.00%
12	90	534700	Fitness Maintenance Supplies	\$1,500	\$667	\$1,000	-33.33%
12	90	591309	Personal Trainer - Linda	\$6,800	\$3,673	\$4,160	-38.82%
12	90	591310	Aerobics with Aimee	\$2,880	\$2,621	\$2,640	-8.33%
12	90	591312	Aerobics with Skip	\$1,120	\$1,173	\$1,120	0.00%
12	90	591316	Personal Trainer - Kim	\$12,800	\$12,337	\$12,960	1.25%
12	90	591322	Boot Camp / Lana	\$5,920	\$6,245	\$6,400	8.11%
12	90	591366	Misc. P.T. Challenges/Classes	\$2,000	\$4,464	\$3,360	68.00%
12	90	599300	Aerobic Class Materials & Supplies	\$500	\$327	\$500	0.00%
Total Fitness Expense				\$85,020	\$80,817	\$86,640	1.91%
Fitness Balance				(\$45,620)	(\$40,673)	(\$48,340)	5.96%
Estimated Beginning Fund Balance				\$475,763	\$474,802	\$392,579	
Recreation Fund Balance				\$448,146	\$397,680	\$250,885	-44.02%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
AUDIT FUND REVENUE							
13	10	410100	Real Estate Taxes Current	\$14,984	\$14,967	\$24,992	66.79%
13	10	430100	Interest Savings	\$400	\$83	\$125	-68.75%
13	10	480100	Transfers from Other Funds	\$0	\$0	\$0	0.00%
Total Audit Revenue				\$15,384	\$15,050	\$25,117	63.27%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
Audit Expense							
13	10	524000	Other Professional Services	\$0	\$0	\$0	0.00%
13	10	528000	Audit	\$22,500	\$23,400	\$24,200	7.56%
Total Audit Expense				\$22,500	\$23,400	\$24,200	7.56%
Estimated Beginning Fund Balance				\$14,957	\$14,957	\$6,607	
Audit Fund Balance				\$7,841	\$6,607	\$7,524	-4.04%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
LIABILITY FUND							
14	10	410100	Real Estate Taxes Current	\$105,008	\$104,897	\$117,006	11.43%
14	10	430100	Interest Savings	\$2,500	\$258	\$550	-78.00%
14	10	480100	Transfers from Other Funds	\$15,000	\$15,000	\$25,000	0.00%
Total Liability Revenue				\$122,508	\$120,155	\$142,556	16.36%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
Liability Expense							
14	10	511000	Salary Full-Time	\$57,124	\$58,819	\$61,898	8.36%
14	10	553000	Building & Contents	\$25,496	\$25,663	\$25,500	0.02%
14	10	554000	General Liability	\$9,682	\$11,803	\$12,000	23.94%
14	10	555000	Public Official	\$500	\$300	\$500	0.00%
14	10	556000	Automobile	\$7,295	\$7,295	\$7,400	1.44%
14	10	557000	Workers Compensation	\$20,350	\$22,175	\$21,000	3.19%
14	10	558000	Unemployment	\$9,856	\$8,585	\$8,500	-13.76%
14	10	585000	Transfers to Other Funds	-	\$0	\$0	0.00%
Total Liability Expense				\$130,303	\$134,640	\$136,798	4.98%
Estimated Beginning Fund Balance				\$18,760	\$18,760	\$4,274	
LIAB Fund Balance				\$10,965	\$4,275	\$10,032	-8.51%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
IMRF REVENUE							
15	10	410100	Real Estate Taxes Current	\$96,480	\$96,375	\$130,007	34.75%
15	10	430100	Interest Savings	\$3,250	\$500	\$750	-76.92%
15	10	480100	Transfers from Other Funds	\$50,000	\$50,000	\$0	0.00%
Total IMRF Revenue				\$149,730	\$146,875	\$130,757	-12.67%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
IMRF Expense							
15	10	518000	IMRF	\$141,544	\$141,697	\$120,689	-14.73%
15	10	524000	Other Professional Services	-	\$0	\$0	0.00%
Total IMRF Expense				\$141,544	\$141,697	\$120,689	-14.73%
Estimated Beginning Fund Balance				\$21,663	\$21,663	\$35,471	
IMRF Fund Balance				\$29,849	\$26,841	\$45,539	52.57%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
SCHOLARSHIP/DONATION FUND							
16	10	410100	Real Estate Taxes Current	-	-	-	0.00%
16	10	430100	Interest Savings	\$200	\$112	\$150	-25.00%
16	10	470110	Scholarship Donations	\$1,200	\$1,874	\$1,200	0.00%
16	10	470200	Children's Center Donations	\$250	\$23	\$250	0.00%
16	10	470300	Memorial Donations	\$1,200	\$0	\$500	-58.33%
Total Scholarship Revenue				\$2,850	\$2,009	\$2,100	-26.32%
Scholarship Expense							
16	10	570110	Scholarship Donations	\$1,000	\$837	\$1,000	0.00%
16	10	570200	Children's Center Donations	\$250	\$55	\$200	-20.00%
16	10	570300	Memorial Donations	\$1,200	\$0	\$500	-58.33%
Total Scholarship Expense				\$2,450	\$892	\$1,700	-30.61%
Estimated Beginning Fund Balance				\$7,776	\$7,776	\$8,892	
Scholarship Fund Balance				\$8,176	\$8,893	\$9,292	13.65%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
WORKING CASH FUND							
17	10	410100	Real Estate Taxes Current	\$148,066	\$147,906	\$148,410	0.23%
17	10	430100	Interest Savings	\$6,250	\$230	\$450	-92.80%
17	10	430110	Interest CD	\$2,850	\$7,101	\$6,250	0.00%
Total Working Cash Revenue				\$157,166	\$155,237	\$155,110	-1.31%
17	10	524000	Other Professional Services	\$0	\$0	\$0	0.00%
17	10	588000	Transfers to Other Funds	\$200,000	\$0	\$0	0.00%
Total Working Cash Expense				\$200,000	\$0	\$0	0.00%
Estimated Beginning Fund Balance				\$145,285	\$145,285	\$300,520	
Working Cash Fund Balance				\$102,451	\$300,522	\$455,630	344.73%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
SOCIAL SECURITY FUND							
18	10	410100	Real Estate Taxes Current	\$35,003	\$34,966	\$92,489	164.23%
18	10	430100	Interest Savings	\$3,850	\$814	\$1,200	-68.83%
18	10	480100	Transfers from Other Funds	-	-	-	0.00%
Total FICA Revenue				\$38,853	\$35,780	\$93,689	141.14%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
FICA Expense							
18	10	519000	FICA	\$75,179	\$76,649	\$80,514	7.10%
18	10	519100	Medicare	\$17,582	\$17,381	\$18,830	7.10%
18	10	524000	Other Professional Services	-	\$0	\$0	0.00%
Total FICA Expense				\$92,761	\$94,030	\$99,344	7.10%
Estimated Beginning Fund Balance				\$78,935	\$78,935	\$20,808	
FICA Fund Balance				\$25,027	\$20,685	\$15,153	-39.45%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
PAVING & LIGHTING FUND							
20	10	410100	Real Estate Taxes Current	\$29,613	\$29,582	\$29,682	0.23%
20	10	430100	Interest Savings	\$750	\$170	\$150	-80.00%
20	10	480100	Transfers from Other Funds	\$5,000	\$0	\$0	-100.00%
Total Paving & Lighting Revenue				\$35,363	\$29,752	\$29,832	-15.64%
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	\$38,275	\$13,516	\$40,500	5.81%
Total Paving & Lighting Expense				\$38,275	\$13,516	\$40,500	5.81%
Estimated Beginning Fund Balance				\$7,990	\$7,990	\$24,225	
Paving & Lighting Fund Balan				\$5,078	\$24,226	\$13,557	166.98%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
BOND & INTEREST REVENUE							
37	10	410100	Real Estate Taxes Current	\$1,714,190	\$1,712,352	\$905,716	-47.16%
37	10	430100	Interest Savings	\$750	\$6,304	\$1,250	66.67%
37	10	480100	Transfers from Other Funds	\$0	\$0	\$0	0.00%
Total Bond Revenue				\$1,714,940	\$1,718,656	\$906,966	-47.11%
Bond Expense							
37	10	524000	Other Professional Services	\$500	\$62	\$500	0.00%
37	10	586000	Transfers to Other Funds	\$0	\$0	\$0	0.00%
37	10	588000	Principal	\$1,657,000	\$1,657,000	\$868,634	-47.58%
37	10	588100	Interest	\$57,190	\$56,797	\$37,088	-35.15%
Total Bond Expense				\$1,714,690	\$1,713,859	\$906,222	-47.15%
Estimated Beginning Fund Balance				\$3,227	\$3,227	\$8,023.29	
Bond Fund Balance				\$3,477	\$8,024	\$8,767	152.15%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
PARK/BLDG. IMPROVEMENT REVENUE							
46	10	430100	Interest Savings	\$2,750	\$612	\$850	-69.09%
46	10	470100	Grants	-	\$0	\$0	0.00%
46	10	470110	Donations	-	\$0	\$0	0.00%
46	10	470120	Bond Proceeds	\$1,025,000	\$868,635	\$865,000	-15.61%
46	10	480100	Transfers from Other Funds	-	\$0	\$0	0.00%
Total Park Revenue				\$1,027,750	\$869,247	\$865,850	-15.75%

FUND	DEPT	ACCT	ACCT NAME	Budget 08-09	Actual 08-09	Budget 09-10	% Growth
Total Park Improvement Expense							
46	10	511000	Salary Full-Time	-	-	-	0.00%
46	10	524000	Other Professional Services	-	-	-	0.00%
46	10	525000	Engineering	-	-	-	0.00%
46	10	560000	Computer Upgrades	-	-	-	0.00%
46	10	561000	Land Purchases	-	-	-	0.00%
46	10	562000	Building Purchases	-	-	-	0.00%
46	10	563000	Building Improvements	-	-	-	0.00%
46	10	564000	Park Improvements	-	-	-	0.00%
46	10	565000	Building Repairs	-	-	-	0.00%
46	10	566000	Park Repairs	-	-	-	0.00%
46	10	567000	Vehicles Equipment	-	-	-	0.00%
46	10	588000	Transfers to Other Funds	\$1,075,000	\$918,635	\$870,000	-19.07%
Total Park Expense				\$1,075,000	\$918,635	\$870,000	-19.07%
Estimated Beginning Fund Balance				\$56,552	\$56,552	\$7,164	
Park Fund Balance				\$9,302	\$7,164	\$3,014	-67.60%
Grand Total All Revenues*				\$3,408,807	\$3,012,197	\$3,275,758	-3.90%
Grand Total All Expense*				\$3,558,735	\$3,078,677	\$3,161,412	-11.16%
Grant Total Fund Balance				\$1,055,817	\$1,173,674	\$1,301,865	23.30%

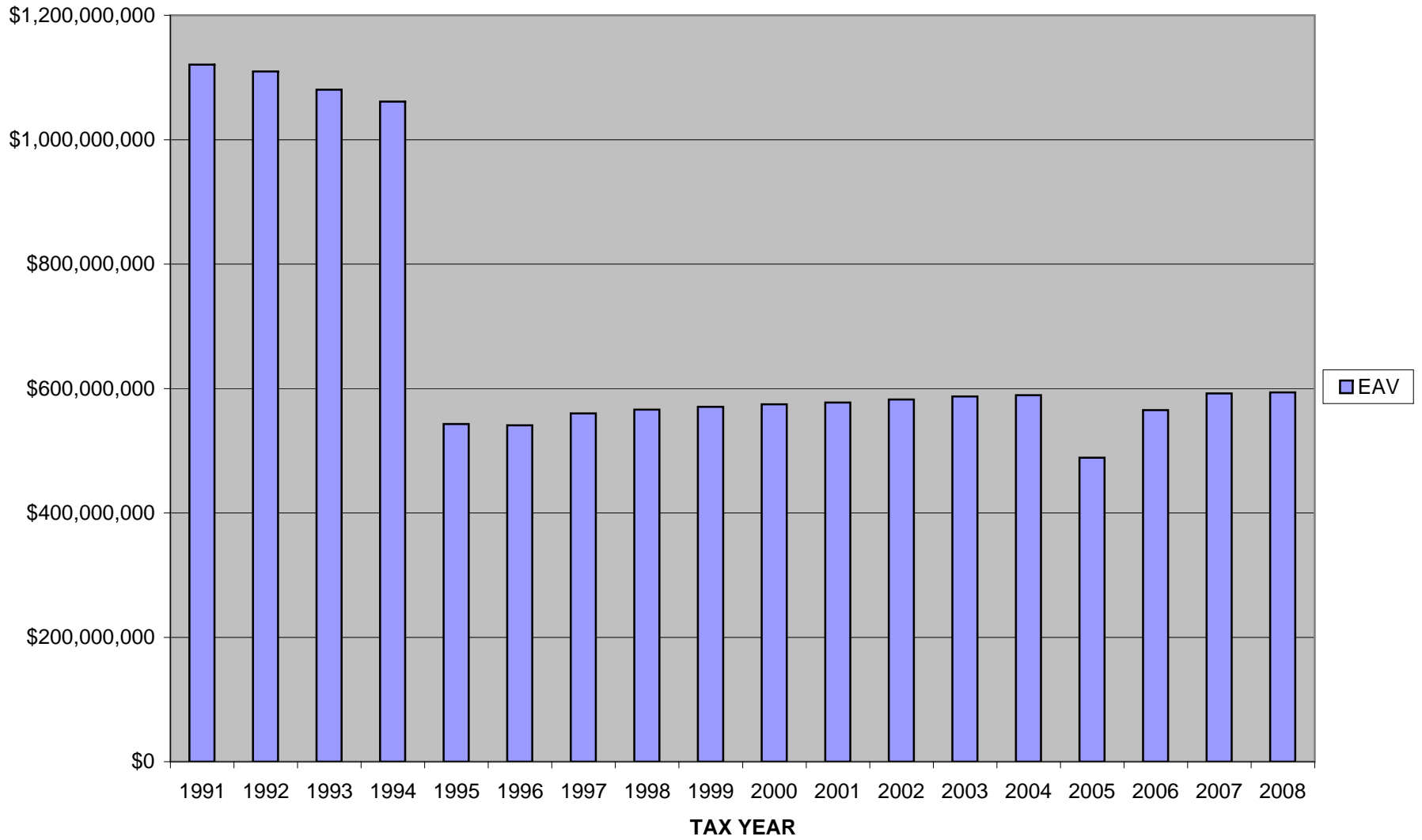
* Not Including Debt Service

2009-2010 Capital Improvement/Development List



Corporate Fund Planning and Improvements		
Administration	Shrader & Associates Grant Consultant Contract	\$12,000.00
	Oregon Documentary Production	\$5,000.00
	Dog Park Construction	\$65,000.00
	Nash Interior Office Improvements	\$15,000.00
	Nash Renovation Expenses (Final Charges)	<u>\$38,800.00</u>
		\$135,800.00
Parks Dept.	Roofing Materials - Park Shelters	\$12,000.00
	OPD Park Signage	\$22,000.00
	Park Equipment Lease (Skid Steer/Utility Vehicle)	\$22,000.00
	Surragator / Wildlife Management System	\$2,000.00
	Traveling Sprinklers/Irrigation	\$3,800.00
	Portable Chain Link Fencing	\$15,000.00
	Portable Benches (Ball Diamonds)	<u>\$1,750.00</u>
		\$78,550.00
Recreation Fund Planning & Improvements		
Building Improvements	Office Furnishings	\$28,000.00
	Building Signage (ADA Compliant)	<u>\$11,500.00</u>
		\$39,500.00
Recreation Improvements	Engineering Expenses (Park West Design) - AECOM	\$10,000.00
	Fitness Center Renovation Expenses	\$63,000.00
	Replace existing Treadmill/Stepper/Free Weights	\$7,300.00
	WebTrac Software Purchase/Installation/Maint.	\$32,000.00
	IP Video Surveillance Hardware & Software	\$33,500.00
	Wii Equipment (Includes Projectors/Cabinets/etc)	\$3,500.00
Digital Signage Message Center / Video/Still Camera	<u>\$4,500.00</u>	
		\$153,800.00
Paving and Lighting Improvements		
Paving Improvements	Parking Lot Construction (Dog Park)	\$18,000.00
	Seal Coating Materials (Kiwanis, Carnation, Shop)	\$5,000.00
	Paving Projects	\$17,500.00
		\$40,500.00
Total Expense By Fund		
	Corporate Fund	\$214,350.00
	Recreation Fund	\$193,300.00
	Paving & Lighting Fund	\$40,500.00
	Total Capital Improvement / Development Expenses	\$448,150.00

EQUALIZED ASSESSED VALUE OF THE OREGON PARK DISTRICT



2009-10 DEPARTMENTAL & FUND NARRATIVES

PARKS DEPARTMENT

The Parks Department annual budget provides for the care and maintenance of all Park District parks and additional park improvements. Maintenance on all our parks will continue to impress the community and all visitors to the area. The department is completing many tasks in house and relying less on outside contractors to perform the work.

Toilet rental costs will increase due to the increased number of events and the amount of people attracted to our parks. For sanitary reasons we increased the cleaning days per week per toilet. Tools and equipment needs are expected to increase due to the varying needs for new and existing projects. Equipment, Grounds maintenance and repair will increase due to the summer seasons needs. Maintaining and repairing equipment is essential to safety and performance.

Grounds Supplies needs will increase do to the 10% increase in flower beds that will require plant material and consumables. Also the increased amount of salt used this year and the future cost for next year is unknown. Gas and oil expectations are large due to fuel costs, the increase in units in our fleet and based on our fuel consumption last year.

Garbage disposal will increase 50%. Garbage in our parks has doubled from last year. Because of the increased usage of our parks, increase in Nash visits, and special projects forecasted for this year such as roofing projects we will need to increase garbage disposal significantly.

This budget year capital items include new equipment, signage, and seal coating. Following the Districts 5 year Capital Improvement Plan we have quite a few repairs to consider throughout the park system.

RECREATION ADMINISTRATION

The recreation administration budget is a direct provider for personnel, supplies, materials and 50% of the Park District gas, electric & sewer expenses. This budget also includes the revenue generated by membership fees, daily fees, corporate memberships, rentals and court fees.

Membership fees were evaluated and new fees were established beginning March 1, 2009. The Park Board approved a 3 year rate increase in January. Additional membership fee increases will take effect on March 1, 2010 and March 1, 2011. Rate increases for 2009/10 are reflected in the respective line items.

In an effort to track revenue accurately, all funds associated with corporate membership fees will be distributed to the Nash Corporate line item (12-10-420156). In the past funds were distributed among the Nash Corporate line item, Resident Annual Passes, and Non-Res Annual Passes. This new change will also allow for staff to easily track corporate membership participation on a monthly/annual basis.

The recreation department has undergone many changes over the past 12 months. Two major changes include transition in staff responsibilities and an increased level of expectation. The department as a whole has improved greatly and met these changes with enthusiasm and a fresh perspective for the future.

The recreation department has deemed the following goals to be the focus during the 2009/2010 fiscal year: Increase programming and participation, increase public awareness and perception, and improve community support while becoming more active with local efforts.

In the past the recreation department has developed a comfort zone and only offered programming to certain age groups and have not provided a well rounded core of program opportunities to the community. To break this cycle, staff has challenged one another to investigate community needs and begin to offer programming for all ages year round. This effort has been reflected in the spring and summer activity guide. As a result of increased programming, the board and staff can expect to see increased participation and revenue.

The public perception of the Oregon Park District has not always been a positive one. I have challenged the recreation staff to develop new and improve existing partnerships within the community that will result in a positive image and increased public awareness. This can be accomplished by developing cooperative agreements and increased marketing.

The Oregon School District and Park District have come a long way in the past year with working together on initiatives to benefit the community. I would like to continue this with the School District, the City, Rock River Center, Chamber of Commerce, OCEC, etc. Cooperative agreements among local partners will result in the ability to share resources and community support.

The District pursued assistance in the field of advertising and marketing during 2008/09 FY and was unsuccessful. Staff will continue to investigate marketing opportunities and strategies throughout the 09/10 FY.

MAINTENANCE DEPARTMENT

This year's budget supports a productive and capable staff with the tools to provide a professional and responsibly supportive environment for the Oregon Park District. The goals include the environment in regards to chemical cleaning and use, product and energy conservation, recycling, and productivity. In short anything we can do to be sustainable and reduce the carbon foot print. We will continue awareness training, green cleaning, and purchase products made with recycled materials. This year's projects will continue from last years start.

The Nash remodeling will continue with the finishing of the office area, proceeding with painting plans to provide a connective fresh theme for the Nash Recreation Center. Upgrading the fitness center to include some fitness equipment, carpet/flooring, wall paint and desk furnishings. Lighting, recessed floor wiring and TV video improvements will also be included in the process. The department has an elevated goal to achieve the highest possible results in the area of energy conservation, including utility services purchasing, lighting improvements, HVAC programming, and maintaining efficient operating systems. The attention to this area resulted in considerable cost savings to the district this past year. The projected lighting project for the fitness center would provide a safety improvement with added lighting enhancements which would payback within this budget year and provide 75% savings operationally the following years. This year we will also finish installing the light fixtures in the racquetball courts. Upgrading office fixtures when possible saves energy and lamp costs due to improved life performance. This year we were also able to secure an electrical supply contract for the shop and five parks for additional savings to the Oregon Park District.

AQUATICS DEPARTMENT

The Aquatic department provides for all youth and adult aquatic programs, instructors and special events.

As part of a district wide initiative to offer additional programming to the community the aquatic department will be offering the following in addition to the existing programs for the 2009/2010 year: A Nash overnight for children ages 10 to 13 years of age and the Byron Park District will be utilizing our pool this summer due to maintenance issues with their pool. The aquatic staff also continues to investigate new aquatic aerobic classes for adults and special events for all ages.

The FY 09-10 expenses will include increased wages for part-time lifeguards and pool managers. This is a direct result of the minimum wage increase as of July 1, 2009. The pool operated with a full staff during the 2008/09 FY and will continue to do so during the 2009/10 FY.

Twinges in the Hinges and Water Aerobics have been offered to the community for 20 years. These classes offer the community a great workout that is low impact so all ages are able to participate. Over the past few years the Oregon Park District has added more classes in the morning and evenings to better fit the community's schedule.

Residents have expressed an interest in additional swim lesson class times. Staff have hired swim instructors who are available during the day so more class times could be offered. The swim lesson program now offers multiple day and evening classes to better fit the community schedules.

The Oregon Park District is licensed through The Starfish Aquatic Institute for the swim lesson and lifeguard program. Starfish Aquatics has benefited the community by offering a National level lifeguard certification course and offering a great swim lesson program for all ages.

ATHLETICS DEPARTMENT

The Athletic Department provides for all youth and adult athletic events, referees, equipment, and special events.

Staff will be partnering with Rockford Charter Coach during the 2009/10 FY. This will allow the District to offer more trips with no risk of losing expenses incurred re: ticket purchases and bus rentals.

As part of a department wide initiative to offer additional programming and serve the community demographics as a whole, staff will be offering the following in addition to existing programs: summer co-ed softball, 7v7 high school soccer, 6th grade sports in conjunction with each junior high season, an additional men's softball tournament, athletics for 3-5 year olds, and OHS summer camps. Staff also continues to investigate new outdoor tournaments to host in the future that will provide increased participation to the community. More tournaments would mean increased travel into our community.

Staff has been working with other area towns to build our basketball program. This program has been the one sport that has not had the teams to play like the others. Both Dixon and Winnebago have expressed interest and have had limited participation in our leagues the last 2 years. Meetings were held to align our winter programming so that we can offer a better season for both boys and girls basketball.

Oregon Park District will also begin offering 6th grade sports to assist OCUSD. This program will involve volleyball and basketball in the 2009/2010 school year. Other area schools will be scheduled to play our team and home games will be held at Nash. OCUSD will handle the game schedules while OPD will handle officials and scorekeepers.

GENERAL RECREATION DEPARTMENT

The General Recreation Program budget provides for personnel, recreation/office supplies, staff wages and training for three full-time employees (General Recreation Coordinator, Senior Coordinator and Children's Center Coordinator). The three Coordinators have a combined 46 years of program experience and with this budget can provide a variety of different activities and special events for all ages.

The General Recreation Coordinator is responsible for offering programs and special events for all ages. Most of the special events offered are free to the public which is why the expenses are greater than the revenue. However, the General Recreation Coordinator attempts to get as much sponsorship as possible to offset the expenses. Not only are the General Recreations programs offered in house, but program initiatives allow us to partner with other organizations (local businesses, IDNR, IPRA, Ogle County Extension, etc.) to offer a greater variety of successful programs to the community. The Senior Recreation Coordinator programs a variety of activities, most of which take place at the Rock River Center. The Children's Center Coordinator is responsible for the preschool program, preschool summer camps, and computer classes. The after school program and youth summer camp is supervised by the Superintendent of Recreation.

During the 2009/10 fiscal year staff will be increasing the number of special events being offered to the community. Movies in the Park will be a new feature added to the list of special events offered at the Park West Bandshell. 3 Movies will be shown and proper sound/video equipment will be rented. Staff chose to rent the equipment for this fiscal year to gauge what interest can be developed and will investigate purchasing equipment in 2010/11. Renting this equipment will be solely covered by the OPD. The majority of the special events offered by OPD are free to the public. Staff attempts to cover most costs by soliciting sponsorships and donations. Staff expects the amount of sponsorships and donations to decrease in 2009/10 as a result of the recent down turn in the economy.

The Children's Center and Extended Time programs continue to be strong providers for the community and the general recreation budget. The Children's Center program has experienced steady numbers for several years and staff continues to make improvements. Staff has invested time and energy creating new learning techniques for all students to include: creation of early reading books, student evaluations, year end surveys, and a phonics program. This is all made possible through extensive staff trainings as part of a partnership with the 4-C's program out of Dekalb. Staff will also be investigating the possibility of offering a summer program that mirrors the preschool program in a day camp format. This will allow parents (and students) a fun and educational environment as an alternative to traditional daycare during the summer months.

The Extended Time program has been through many changes since January 2009 and will continue with a pattern of change into 2009/2010. Staff has implemented stricter guidelines for enrolled participants, simpler payment options, and a more comprehensive parent handbook. Staff continues to investigate the most up to date practices that will result in success for the Park District and a well rounded program for all parents/participants. During the summer months, the District will be partnering

with the IDNR to provide programming to participants to include fishing education as a part of the "No Child Left Inside" program. This type of partnership will also be utilized during the school year.

Programming over the past several years has been stale and of little interest to the community. Staff continues to only reach a small percentage of the community by offering the same programs year after year. Staff is making several efforts in 2009/10 to attempt to offer programming that appeals to all ages. Increased programming for all ages, in addition to the existing programs, will result in increased participation and revenue.

FITNESS DEPARTMENT

The Fitness budget for FY 09-10 includes all revenue collected for the Park District fitness instructors and personal trainers. Both Fitness Instructors and Personal Trainers are considered Independent Contractors and are paid 80% of all revenue collected. Fitness class participation over the past two years has seemed to level off. Staff has been investigating new and exciting opportunities that will appeal to all ages and increase participation.

Staff will be implementing a preventative maintenance program during 2009/10. A preventative maintenance program will provide the District with bi-annual maintenance service performed by fitness professionals on all equipment. The total cost for the FY will be \$1,050. This averages out to be approximately \$31 per piece of equipment annually. A preventative maintenance program allows the District to maintain quality equipment over a longer period of time and allows staff the security of less liability with equipment safety.

Staff will be working on the development of a replacement plan (depreciation schedule) of all fitness center equipment during the 09/10 FY. In the past staff has replaced pieces of equipment that were out of date and no longer functional which resulted in the District not being able to trade in equipment. The development of a replacement plan will provide the District with much needed flexibility when it comes time to purchase newer equipment.

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 Lindgren, Callihan, and Van Osdol & Co., Ltd. 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.

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. The 2009 employer rate for the District is 13.43% of gross wages. The 2010 employer rate is scheduled for payment at 10.47% of gross wages. The District's employee rate is 4.5%.

SCHOLARSHIP FUND

The Scholarship Fund was established in February of 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 Working Cash Fund was established in 2006 to account for revenues from annual property tax levies and enables the District to have sufficient funds to meet its ordinary and necessary expenditures for corporate purposes.

SOCIAL SECURITY FUND

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

PAVING AND LIGHTING FUND

The Paving and Lighting Fund was established to account for expected expenditures related to constructing, maintaining and lighting streets and roadways within the District's parks and playgrounds.

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.

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.