

APPROVED

**COMBINED BUDGET &
APPROPRIATIONS ORDINANCE**



**OF THE
OREGON PARK DISTRICT
FOR THE YEAR 2011-2012**

'We Create Fun for a Lifetime'

This Page Left Intentionally Blank

OREGON PARK DISTRICT
COMBINED BUDGET & APPROPRIATIONS ORDINANCE
FOR THE FISCAL YEAR 2011-2012

CONTENTS

Oregon Park District Profile	Section 1
District Budget Introduction	Section 2
2011-2012 Budget Summary	Section 3
Ordinance 11-07-12: Appropriations Ordinance	Section 4
Annual Working Budget Policy	Section 5
2011-2012 Annual District Goals	Section 6
2011-2012 District Working Budget	Section 7
District Capital Improvement Plan	Section 8
District Equalized Assessed Valuation Information	Section 9
District Departmental & Fund Narratives	Section 10

MISSION STATEMENT

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

Oregon Park District Profile

- Established:** The Oregon Park District was established in 1967 “to efficiently, effectively and equitable provide the highest quality recreation programs, facilities and park resources in cooperation with all community resources to enhance the quality of life for the District residents and visitors”.
- Governed By:** A five member volunteer Board of Commissioners. Current Board Members consist of Steve Pennock, President; Mark Tremble, Vice-President; Dave Bakener; Karen Churney; Gary Davis.
- 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 2010 tax year is \$612,075,476.
- Tax Rate:** The District’s 2008 tax rate was .41897 per \$100 of assessed value. The District’s 2009 tax rate was .39458 per \$100 of assessed value. The District’s 2010 tax rate is .39144 per \$100 of assessed value.
- Fiscal Year:** The enclosed budget for the 2011-2012 Fiscal Year begins May 1, 2011 and concludes on April 30, 2012.
- Staffing:** The District employs 20 full-time employees and approximately 100 part time and seasonal employees throughout the year.
- Contact Information:** Oregon Park District: (815)732-3101
Fax: (815)732-3736
Website: www.oregonpark.org

Board of Commissioners

Board President	Steve Pennock
Vice-President	Mark Tremble
Commissioner	Gary Davis
Commissioner	Dave Bakener
Commissioner	Karen Churney



Administrative Staff

Executive Director	Jim Coutts	jim@oregonpark.org
Business Manager	Dan Griffin	dan@oregonpark.org
Customer Service Manager	Sarah Jones	sarah@oregonpark.org
Communications Supervisor	Brittany Tucker	brittany@oregonpark.org
Receptionist	Sherry McCormick	sherry@oregonpark.org

Recreation Staff

Superintendent of Recreation	Erin Folk	erin@oregonpark.org
Health Activities Coordinator	Jena Grover	jena@oregonpark.org
Events Coordinator	Debbie Leffelman	debbie@oregonpark.org
Athletic Facility Manager	Jonathan Bakener	jonathan@oregonpark.org
Recreation Program Manager	Oscar Martinez	oscar@oregonpark.org
Children's Center Coordinator	Nancy Kerwin	nancy@oregonpark.org
Natural Resource Manager	John Barnhart	john@oregonpark.org

Environmental Services

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

Parks Department

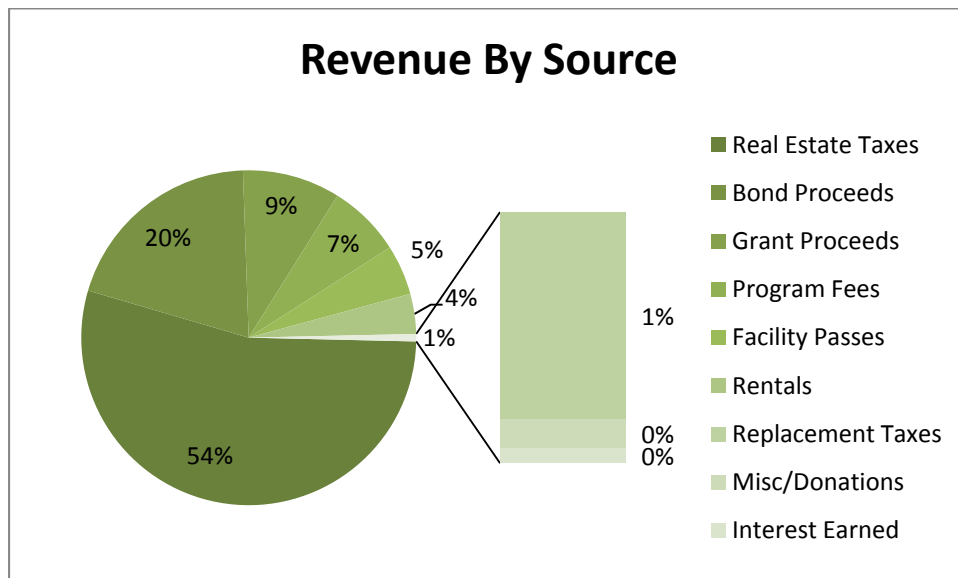
Superintendent of Parks	Andy Egyed	andy@oregonpark.org
Deputy Superintendent of Parks	Brent Suter	
Park Laborer	Kendall Blumeyer	
Park Laborer	Jamie Griffin	

Budget Introduction

The Oregon Park District Budget provides revenues and other financing sources and expenditures and other financing uses for the May 1, 2011 through April 30, 2012 fiscal year. The District will make every attempt to provide as many services as possible to our residents and visitors, while at the same time completing one of the largest park improvement projects the District has seen in some time. The Park West Expansion Project will begin this summer and be completed before school begins. The District was awarded an Illinois Department of Natural Resources Open Space Land Acquisition and Development (OSLAD) grant for improvements at the park. The District will apply for funds reimbursement immediately following the completion of the project. Fiscal planning and budget preparation have allowed the District to proceed with such a large project even in this economic climate. The Park West Expansion will be a great asset to our community for a long time to come.

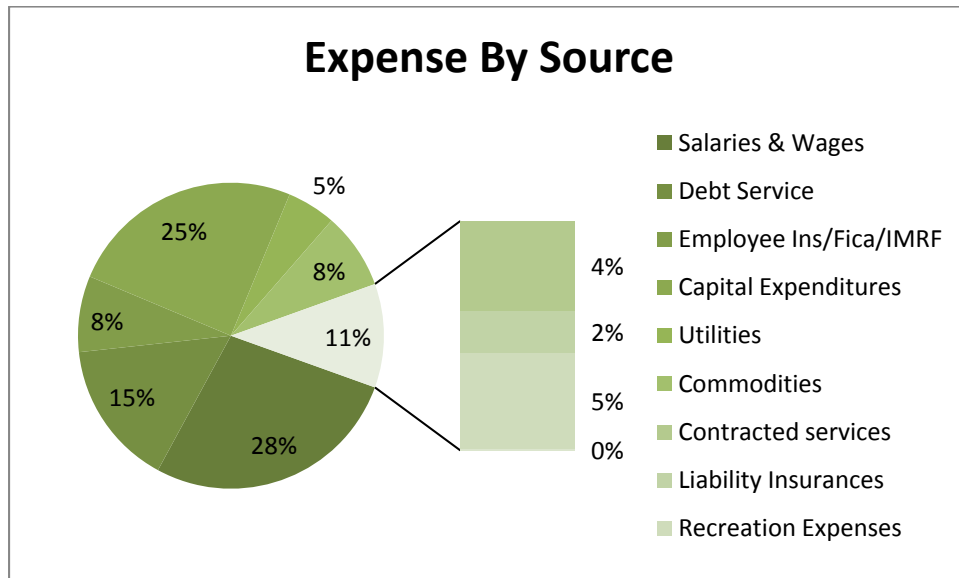
Budget Overview

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

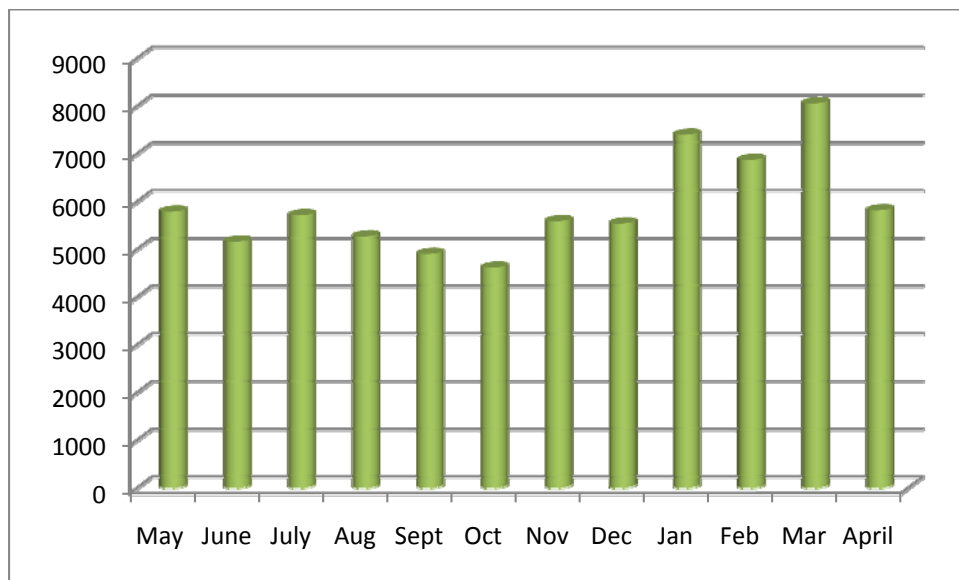


The Oregon Park District derives the majority of its revenue from Real Estate Taxes. Section 9 details the District's Equalized Assessed Value, as well as its annual tax rates. The District annually issues a general obligation bond to assist the District in completing capital projects and to continue to maintain its facilities and infrastructure. The financial stability of our District is a result of the District's careful planning and use of our existing fund balances.

The following chart breaks down the District's expenditures by source. The majority of our expenditures are a direct result of our recreation programming. Parks and Recreation is a 'people business', therefore salaries and wages are a large part of our budget.



The Oregon Park District operates both the Nash Recreation Center as well as the Blackhawk Center. The chart below details the monthly visits to the Nash Recreation Center in the last fiscal year.



The Nash Recreation Center sees its highest use during the winter months. During the summer months the District hopes our residents are out enjoying our nine park sites.

Budget Preparation

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

Capital Improvement Projects

The District's primary capital improvement during the 2011-12 fiscal year is the Park West Expansion Project. This project includes a raised boardwalk, splash pad, concrete skate park and bioswale and trail extensions. Other capital improvements include the continued renovation of our Nash Recreation Center as well as equipment for our parks. Recreation

Please visit our website for more information on our Park Improvements!



"We Create Fun for a Lifetime"



OREGON PARK DISTRICT 2011-2012 BUDGET

CORPORATE FUND	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Corporate Admin Revenue	\$1,085,322	\$1,056,747	\$1,111,676	2.43%
Corporate Admin Expense	\$659,359	\$683,735	\$700,138	6.18%
<i>Corporate Admin Balance</i>	<u>\$425,963</u>	<u>\$373,012</u>	<u>\$411,538</u>	-3.39%
Parks Dept. Revenue	\$100	\$563	\$100	0.00%
Parks Dept. Expense	\$494,084	\$488,028	\$468,300	-5.22%
<i>Parks Dept. Balance</i>	<u>-\$493,984</u>	<u>-\$487,465</u>	<u>-\$468,200</u>	-5.22%
Blackhawk Center Revenue	\$172,616	\$172,187	\$174,129	0.88%
Blackhawk Center Expense	\$267,769	\$279,335	\$251,661	-6.02%
<i>Blackhawk Center Balance</i>	<u>-\$95,153</u>	<u>-\$107,147</u>	<u>-\$77,532</u>	-18.52%
BEGINNING FUND BALANCE	<u>\$484,760</u>	<u>\$484,760</u>	<u>\$263,159</u>	-45.71%
Due to/from Other Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
CORPORATE FUND BALANCE	\$321,586	\$263,159	\$128,964	-59.90%

RECREATION FUND	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Recreation Admin Revenue	\$778,564	\$761,492	\$702,707	-9.74%
Recreation Admin Expense	\$249,162	\$237,178	\$285,995	14.78%
<i>Recreation Admin Balance</i>	<u>\$529,402</u>	<u>\$524,314</u>	<u>\$416,712</u>	-21.29%
<i>Maintenance Expense</i>	<u>-\$232,453</u>	<u>-\$228,603</u>	<u>-\$253,632</u>	9.11%
Aquatic Dept. Revenue	\$42,000	\$40,642	\$45,000	7.14%
Aquatic Dept. Expense	\$183,646	\$170,267	\$182,272	-0.75%
<i>Aquatic Dept. Balance</i>	<u>-\$141,646</u>	<u>-\$129,625</u>	<u>-\$137,272</u>	-3.09%
Athletic Dept. Revenue	\$73,000	\$83,054	\$98,600	35.07%
Athletic Dept. Expense	\$100,130	\$107,435	\$124,248	24.09%
<i>Athletic Dept. Balance</i>	<u>-\$27,130</u>	<u>-\$24,381</u>	<u>-\$25,648</u>	-5.46%
General Rec Revenue	\$111,175	\$97,908	\$113,350	1.96%
General Rec Expense	\$187,254	\$180,928	\$238,894	27.58%
<i>General Rec Balance</i>	<u>-\$76,079</u>	<u>-\$83,020</u>	<u>-\$125,544</u>	65.02%
Concessions Revenue	\$17,250	\$16,282	\$17,250	0.00%
Concessions Expense	\$100	\$25	\$100	0.00%
<i>Concessions Balance</i>	<u>\$17,150</u>	<u>\$16,257</u>	<u>\$17,150</u>	0.00%
Rental Revenue	\$7,950	\$5,641	\$7,950	0.00%
Rental Expense	\$50	\$0	\$50	0.00%
<i>Rental Balance</i>	<u>\$7,900</u>	<u>\$5,641</u>	<u>\$7,900</u>	0.00%
Fitness Revenue	\$36,000	\$18,720	\$35,700	-0.83%
Fitness Expense	\$80,300	\$61,059	\$80,160	-0.17%
<i>Fitness Balance</i>	<u>-\$44,300</u>	<u>-\$42,339</u>	<u>-\$44,460</u>	0.36%
BEGINNING FUND BALANCE	<u>\$264,869</u>	<u>\$264,869</u>	<u>\$303,115</u>	14.44%
Due to/from Other Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
RECREATION FUND BALANCE	\$297,713	\$303,115	\$158,321	-46.82%

AUDIT FUND	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Audit Fund Revenue	\$22,045	\$22,010	\$22,025	-0.09%
Audit Fund Expense	\$23,500	\$26,200	\$23,500	0.00%
BEGINNING FUND BALANCE	<u>\$9,694</u>	<u>\$9,694</u>	<u>\$5,504</u>	-43.23%
Due to/from Other Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
AUDIT FUND BALANCE	\$8,239	\$5,504	\$4,029	-51.10%

LIABILITY FUND	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Liability Fund Revenue	\$155,122	\$155,026	\$185,100	19.33%
Liability Fund Expense	<u>\$142,590</u>	<u>\$167,244</u>	<u>\$171,338</u>	<u>20.16%</u>
BEGINNING FUND BALANCE	<u>-\$5,602</u>	<u>-\$5,602</u>	<u>-\$17,820</u>	<u>218.11%</u>
Due to/from Other Funds	\$0	\$0	\$0	
LIABILITY FUND BALANCE	\$6,930	-\$17,820	-\$4,058	-158.56%
IMRF FUND	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
IMRF Fund Revenue	\$100,150	\$100,069	\$105,125	4.97%
IMRF Fund Expense	<u>\$101,738</u>	<u>\$106,587</u>	<u>\$108,836</u>	<u>6.98%</u>
BEGINNING FUND BALANCE	<u>\$27,290</u>	<u>\$27,290</u>	<u>\$20,793</u>	<u>-23.81%</u>
IMRF FUND BALANCE	\$25,702	\$20,772	\$17,082	-33.54%
SCHOLARSHIP FUND	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Scholarship Fund Revenue	\$750	\$394	\$1,000	33.33%
Scholarship Fund Expense	<u>\$900</u>	<u>\$401</u>	<u>\$900</u>	<u>0.00%</u>
BEGINNING FUND BALANCE	<u>\$9,129</u>	<u>\$9,129</u>	<u>\$9,122</u>	<u>-0.07%</u>
SCHOLARSHIP FUND BALANCE	\$8,979	\$9,122	\$9,222	2.71%
WORKING CASH FUND	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Working Cash Fund Revenue	\$2,400	\$2,215	\$155,419	6375.79%
Working Cash Fund Expense	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
BEGINNING FUND BALANCE	<u>\$451,368</u>	<u>\$451,368</u>	<u>\$453,583</u>	<u>0.49%</u>
Due to/from Other Funds	\$0	\$0	\$0	
WORKING CASH FUND BALANCE	\$453,768	\$453,583	\$609,002	34.21%
SOCIAL SECURITY FUND	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Social Security Fund Revenue	\$115,086	\$115,026	\$110,100	-4.33%
Social Security Fund Expense	<u>\$99,166</u>	<u>\$101,747</u>	<u>\$105,351</u>	<u>6.24%</u>
BEGINNING FUND BALANCE	<u>\$7,998</u>	<u>\$7,998</u>	<u>\$21,277</u>	<u>166.02%</u>
SOCIAL SECURITY FUND BALANCE	\$23,918	\$21,277	\$26,026	8.81%
PAVING & LIGHTING FUND	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Paving Fund Revenue	\$30,239	\$30,197	\$30,679	1.45%
Paving Fund Expense	<u>\$38,200</u>	<u>\$9,214</u>	<u>\$62,000</u>	<u>62.30%</u>
BEGINNING FUND BALANCE	<u>\$10,665</u>	<u>\$10,665</u>	<u>\$31,648</u>	<u>196.74%</u>
PAVING & LIGHTING FUND BALANCE	\$2,704	\$31,648	\$326	-87.93%
BOND & INTEREST FUND	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Bond & Int Fund Revenue	\$917,975	\$917,308	\$754,699	-17.79%
Bond & Int Fund Expense	<u>\$917,469</u>	<u>\$917,600</u>	<u>\$754,000</u>	<u>-17.82%</u>
BEGINNING FUND BALANCE	<u>\$5,460</u>	<u>\$5,460</u>	<u>\$5,168</u>	<u>-5.36%</u>
BOND & INTEREST FUND BALANCE	\$5,966	\$5,168	\$5,867	-1.67%
PARK IMPROVEMENT FUND	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Park Improvement Fund Revenue	\$954,300	\$746,378	\$1,396,534	46.34%
Park Improvement Fund Expense	<u>\$842,415</u>	<u>\$665,143</u>	<u>\$1,480,169</u>	<u>75.71%</u>
BEGINNING FUND BALANCE	<u>\$2,265</u>	<u>\$2,265</u>	<u>\$83,499</u>	<u>3586.48%</u>
Due to/from Other Funds	\$0	\$0	\$0	
PARK IMPROVEMENT FUND BALANCE	\$114,150	\$83,499	-\$136	-100.12%
DISTRICT WIDE	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
DISTRICT WIDE - REVENUES	\$4,057,044	\$3,776,859	\$4,694,643	15.72%
DISTRICT WIDE - EXPENDITURES	\$4,055,285	\$3,865,727	\$4,919,044	21.30%
BEGINNING FUND BALANCE	<u>\$1,267,895</u>	<u>\$1,267,895</u>	<u>\$1,179,046</u>	<u>-7.01%</u>
EST OVERALL FUND BALANCE	\$1,269,654	\$1,179,027	\$954,645	-24.81%

ORDINANCE 11-07-19

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, 2011 AND ENDING ON THE THIRTIETH
DAY OF APRIL, 2012**

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 19th day of July, 2011, 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, 2011	\$ <u>263,138.00</u>
ESTIMATED REVENUE	
Property Taxes	\$ 759,212.00
Personal Property Replacement Tax	27,279.00
Interest Income	450.00
Transfers From Other Funds	280,000.00
Rentals/Permits	173,629.00
Grants	42,935.00
Miscellaneous Income	<u>2,400.00</u>
TOTAL ESTIMATED REVENUE	\$ <u>1,285,905.00</u>
TOTAL FUNDS AVAILABLE	\$ <u>1,549,043.00</u>
ESTIMATED EXPENDITURES	
Administration Salaries	\$ 179,601.00
Administration Wages	<u>93,715.00</u>
	\$ <u>273,317.00</u>
Insurance & Benefits	179,572.00

Commissioners Expenses	2,550.00
Equipment/Website/Software Maintenance	30,200.00
Printing & Postage	20,100.00
Legal Fees & Other Professional Services	69,000.00
Travel Expenses & Staff Training	18,000.00
Office Supplies & Equipment	2,700.00
Bonds & Sundry Expenses	1,500.00
Electric	57,000.00
Water & Sewer	9,500.00
Natural Gas	20,000.00
Telephone	3,800.00
	<u>\$ 90,300.00</u>
Capital Expenditures	12,900.00
TOTAL ADMINISTRATIVE EXPENSES	<u>\$ 700,138.00</u>
PARKS DEPARTMENT	
Parks Salary	191,655.00
Parks Wages	99,860.00
	<u>\$ 291,515.00</u>
Training & Vehicle Use	5,000.00
Contractual Maintenance	20,000.00
Equipment & Grounds Supplies	71,400.00
Toilet Rental	6,000.00
Gas & Oil	28,100.00
Garbage Disposal	4,900.00
	<u>\$ 39,000.00</u>
Capital Expenditures	41,386.00
TOTAL PARKS EXPENSES	<u>\$ 468,300.00</u>
BLACKHAWK CENTER DEPARTMENT	
Blackhawk Center Salaries	71,461.00
Blackhawk Center Wages	66,500.00
	<u>\$ 137,961.00</u>
Building & Equipment Maintenance	16,500.00
Maintenance Agreements & Service	7,700.00
Building Supplies	26,100.00
Tools & Equipment	1,000.00
Electric	32,000.00
Water & Sewer	3,000.00
Natural Gas	20,000.00
Telephone	2,000.00
Garbage Disposal	2,000.00
	<u>\$ 59,000.00</u>
Capital Expenditures	3,400.00
TOTAL BLACKHAWK CENTER EXPENSES	<u>\$ 251,661.00</u>
CORPORATE FUND TOTAL EXPENSES	<u>\$ 1,420,100.00</u>
ENDING CASH ON HAND	<u>\$ 128,943.00</u>

TOTAL FUNDS ALLOCATED

\$ 1,549,043.00

RECREATION FUND

BEGINNING CASH ON HAND ON MAY 1, 2011

\$ 303,115.00

ESTIMATED REVENUE

Property Taxes	\$ 459,057.00
Interest Income	1,150.00
Transfers From Other Funds	57,500.00
Miscellaneous Income	500.00
Gift Certificate Revenue	2,000.00
Resident Annual Passes	32,500.00
Non-Res Annual Passes	14,000.00
Resident Quarterly Passes	34,000.00
Non-Res Quarterly Passes	18,000.00
Resident Daily Fees	24,000.00
Non-Res Daily Fees	12,500.00
Nash Corporate Revenue	31,500.00
Nash Discount Days	12,500.00
Locker Rental	1,500.00
Court Fees	2,000.00
	<u>\$ 702,707.00</u>
Aquatics Revenue	45,000.00
Athletic Revenue	98,600.00
General Programs Revenue	113,350.00
Concessions Revenue	17,250.00
Nash Rental Revenue	7,950.00
Fitness Revenue	35,700.00
TOTAL ESTIMATED REVENUE	<u>\$ 1,020,557.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 1,323,672.00</u>

ESTIMATED EXPENDITURES

BUILDING DEPARTMENT

Building Salaries	120,982.00
Building Wages	32,000.00
	<u>\$ 152,982.00</u>
Building Maintenance	20,200.00
Maintenance Agreements	10,000.00
Vehicle Usage and Training	5,500.00
Building Equipment	2,700.00
Building Supplies	27,000.00
Capital Expenditures	35,250.00
TOTAL MAINTENANCE EXPENSES	<u>\$ 253,632.00</u>

PROGRAM DEPARTMENT

Recreation Salaries	290,424.00
Recreation Wages	170,700.00
	<u>\$ 461,124.00</u>

Recreation Supplies	36,050.00
Aquatic Supplies & Equipment	20,000.00
Training & Travel Expenses	16,450.00
Advertising & Entertainment Expenses	20,450.00
Banking Charges	3,750.00
Capital Expenditures	59,700.00
	<u>\$ 156,400.00</u>
Direct Aquatic Expenses	21,800.00
Direct Athletic Expenses	82,975.00
Direct General Recreation Expenses	64,570.00
Concession Expenses	100.00
Rental Expenses	50.00
Fitness Expenses	34,400.00
	<u>\$ 203,895.00</u>
Electric	57,000.00
Water & Sewer	9,500.00
Natural Gas	20,000.00
Telephone	3,800.00
	<u>\$ 90,300.00</u>
TOTAL PROGRAM EXPENSES	<u>\$ 911,719.00</u>
RECREATION FUND TOTAL EXPENSES	<u>\$ 1,165,350.00</u>
ENDING CASH ON HAND	<u>\$ 158,321.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 1,323,672.00</u>

AUDIT FUND

BEGINNING CASH ON HAND ON MAY 1, 2011	<u>\$ 5,504.00</u>
ESTIMATED REVENUE	
Property Taxes	\$ 22,000.00
Interest Income	25.00
TOTAL ESTIMATED REVENUE	<u>\$ 22,025.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 27,529.00</u>
ESTIMATED EXPENDITURES	
Audit Fees	23,500.00
Other Professional Services	<u>0.00</u>
AUDIT FUND TOTAL EXPENSES	<u>\$ 23,500.00</u>
ENDING CASH ON HAND	<u>\$ 4,029.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 27,529.00</u>

LIABILITY FUND

BEGINNING CASH ON HAND ON MAY 1, 2011	<u>\$ -17,820.00</u>
ESTIMATED REVENUE	
Property Taxes	\$ 150,000.00

Interest Income	100.00
Transfers From Other Funds	<u>35,000.00</u>
TOTAL ESTIMATED REVENUE	<u>\$ 185,100.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 167,280.00</u>

ESTIMATED EXPENDITURES	
Risk Management Salaries	68,123.00
Insurance – Building & Contents	26,835.00
Insurance – General Liability	13,275.00
Insurance – Public Official	750.00
Insurance – Automobile	9,805.00
Insurance – Compensation	26,500.00
Insurance – Unemployment	26,050.00
LIABILITY FUND TOTAL EXPENSES	<u>\$ 171,338.00</u>
ENDING CASH ON HAND	<u>\$ -4,058.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 167,280.00</u>

IMRF FUND

BEGINNING CASH ON HAND ON MAY 1, 2011	<u>\$ 20,793.00</u>
ESTIMATED REVENUE	
Property Taxes	\$ 105,000.00
Interest Income	125.00
TOTAL ESTIMATED REVENUE	<u>\$ 105,125.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 125,918.00</u>
ESTIMATED EXPENDITURES	
IMRF Expense	108,836.00
IMRF FUND TOTAL EXPENSES	<u>\$ 108,836.00</u>
ENDING CASH ON HAND	<u>\$ 17,082.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 125,918.00</u>

SCHOLARSHIP FUND

BEGINNING CASH ON HAND ON MAY 1, 2011	<u>\$ 9,122.00</u>
ESTIMATED REVENUE	
Donations	\$ 950.00
Interest Income	<u>50.00</u>
TOTAL ESTIMATED REVENUE	<u>\$ 1,000.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 10,122.00</u>
ESTIMATED EXPENDITURES	
Donation Expense	900.00
SCHOLARSHIP FUND TOTAL EXPENSES	<u>\$ 900.00</u>

ENDING CASH ON HAND	\$ 9,222.00
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 10,122.00</u>

WORKING CASH FUND

BEGINNING CASH ON HAND ON MAY 1, 2011	\$ 453,583.00
---------------------------------------	---------------

ESTIMATED REVENUE	
Property Taxes	\$ 153,019.00
Interest Income	<u>2,400.00</u>
TOTAL ESTIMATED REVENUE	\$ 155,419.00
TOTAL FUNDS AVAILABLE	<u>\$ 609,002.00</u>

ESTIMATED EXPENDITURES	
Transfers to Other Funds	<u>0.00</u>

WORKING CASH FUND TOTAL EXPENSES	\$ 0.00
ENDING CASH ON HAND	\$ 609,002.00
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 609,002.00</u>

SOCIAL SECURITY FUND

BEGINNING CASH ON HAND ON MAY 1, 2011	\$ 21,277.00
---------------------------------------	--------------

ESTIMATED REVENUE	
Property Taxes	\$ 110,000.00
Interest Income	<u>100.00</u>
TOTAL ESTIMATED REVENUE	\$ 110,100.00
TOTAL FUNDS AVAILABLE	<u>\$ 131,377.00</u>

ESTIMATED EXPENDITURES	
Social Security	85,382.00
Medicare	<u>19,986.00</u>

SOCIAL SECURITY FUND TOTAL EXPENSES	\$ 105,351.00
ENDING CASH ON HAND	\$ 26,026.00
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 131,377.00</u>

PAVING & LIGHTING FUND

BEGINNING CASH ON HAND ON MAY 1, 2011	\$ 31,648.00
---------------------------------------	--------------

ESTIMATED REVENUE	
Property Taxes	\$ 30,604.00
Interest Income	75.00
Transfers From Other Funds	<u>0.00</u>
TOTAL ESTIMATED REVENUE	\$ 30,679.00
TOTAL FUNDS AVAILABLE	<u>\$ 62,327.00</u>

ESTIMATED EXPENDITURES	
------------------------	--

Park Improvements Transfers	<u>62,000.00</u>
PAVING & LIGHTING FUND TOTAL EXPENSES	\$ 62,000.00
ENDING CASH ON HAND	<u>\$ 327.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 62,327.00</u>

BOND & INTEREST FUND

BEGINNING CASH ON HAND ON MAY 1, 2011	<u>\$ 5,168.00</u>
ESTIMATED REVENUE	
Property Taxes	\$ 754,199.00
Interest Income	500.00
Transfers From Other Funds	<u>0.00</u>
TOTAL ESTIMATED REVENUE	<u>\$ 754,699.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 759,867.00</u>
ESTIMATED EXPENDITURES	
Other Professional Services	0.00
Principal	745,500.00
Interest	<u>\$ 8,500.00</u>
BOND & INTEREST FUND TOTAL EXPENSES	<u>\$ 754,000.00</u>
ENDING CASH ON HAND	<u>\$ 5,867.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 759,867.00</u>

PARK IMPROVEMENT FUND

BEGINNING CASH ON HAND ON MAY 1, 2011	<u>\$ 83,499.00</u>
ESTIMATED REVENUE	
Bond Proceeds	\$ 934,434.00
Interest Income	100.00
Grant Proceeds	400,000.00
Transfers from Other Funds	62,000.00
TOTAL ESTIMATED REVENUE	<u>1,396,534.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 1,480,033.00</u>
ESTIMATED EXPENDITURES	
Other Professional Services	12,500.00
Park Improvements	1,090,169.00
Transfers to Other Funds	372,500.00
Land Purchases	5,000.00
PARK IMPROVEMENT FUND TOTAL EXPENSES	<u>\$ 1,480,169.00</u>
ENDING CASH ON HAND	<u>\$ -136.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 1,480,033.00</u>

SUMMARY OF PROPOSED BUDGET & APPROPRIATIONS

CORPORATE	\$1,549,043.00
RECREATION	\$1,323,672.00
AUDIT	\$27,529.00
LIABILITY	\$167,280.00
IMRF	\$125,918.00
SCHOLARSHIP/DONATION	\$10,122.00
WORKING CASH	\$609,002.00
SOCIAL SECURITY	\$131,377.00
PAVING & LIGHTING	\$62,327.00
BOND & INTEREST	\$759,867.00
PARK IMPROVEMENT	\$1,480,033.00

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, 2011, and ending April 30, 2012 for the respective purposes set forth.

All unexpected balances of the appropriations for the fiscal year ended April 30, 2011, 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 \$1,179,027.00.
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$4,694,643.00.
- (c) An estimate of the expenditures contemplated for the fiscal year is \$4,919,044.00.
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$954,626.00.
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$2,543,091.00.

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.

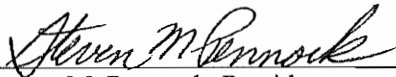
SECTION V – That all sums of money not needed for immediate specific purposes may be invested in the purchase of tax anticipation warrants issued by this District, in the purchase of municipal bonds issued by the District, and other interest bearing obligations of the United States or State of Illinois,

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.

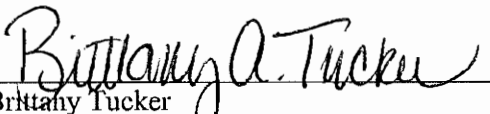
Adopted this 19th day of July, 2011 pursuant to a roll call vote as follows:

AYES 5 ABSENT 0
NAYS 0 ABSTAIN 0



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

[SEAL]

ATTEST 

Brittany Tucker
Secretary to the Board of Commissioners

CERTIFICATION

I, Brittany Tucker, 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.

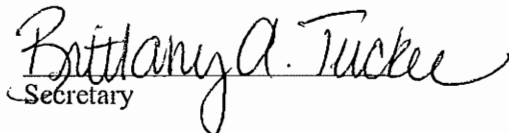
I DO FURTHER CERTIFY that the attached and foregoing is a true and correct copy of that certain Ordinance entitled:

COMBINED ANNUAL BUDGET AND
APPROPRIATION ORDINANCE FOR
OREGON PARK DISTRICT FOR FISCAL
YEAR BEGINNING MAY 1, 2011 AND
ENDING APRIL 30, 2012

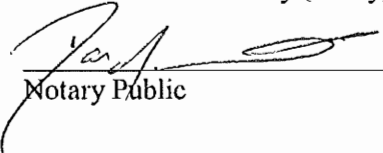
The same being Ordinance No. 11-07-19, passed and approved at a meeting of the Board of Park Commissioners of said Park District held on the 19th day of July, 2011, that at said meeting Park Commissioners were present and upon motion duly made and seconded that said Ordinance do pass and upon the roll 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.

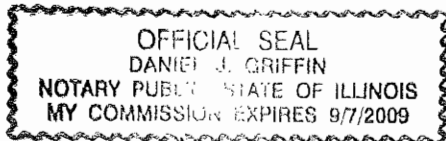
I DO FURTHER CERTIFY THAT the original Ordinance of which the foregoing is a true copy, is entrusted to my care for safekeeping, and that I am the lawful keeper of the same.

IN WITNESS WHEREOF, I have hereunto set my hand at Oregon, Ogle, Illinois, this 19th day of July, 2011.


Secretary

SUBSCRIBED AND SWORN TO
Before me this 19th day of July, 2011


Notary Public



ANNUAL WORKING BUDGET

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

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

The Board may amend this working budget at any time.

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

The budget document will be accompanied by related text describing:

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

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



Oregon Park District 2011-12 Goals

FACILITIES

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

1. Develop environmental best practices and document 'green' chemicals
2. Develop a district-wide recycling plan/program

PROGRAMMING

It is the intent of the 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. Continue to measure participant outlook and align services with community need
2. Continue developing 'wellness based activities for the community
3. Investigate adding additional cultural programming and coordinate use of Coliseum

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.

1. Optimize District financial stability by utilizing short term and long term planning
2. Pursue additional funds through grants and additional sponsorships/advertising

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. Promote personal and professional growth of District staff
2. Pursue local and national awards and recognition

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. Enhance working relationships with the City of Oregon as well as other local government bodies and service clubs
2. Seek additional opportunities to secure corporate relationships and sponsorships

CUSTOMER SERVICE

A quality and 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. Continue to enhance the District's website with additional content
2. Develop loyalty through customer satisfaction of District programs and parks

CAPITAL IMPROVEMENTS

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

1. Coordinate construction and completion of the OSLAD Park West Recreation Expansion
2. Develop and publish a community wide trail system and pursue long-range planning/funding for its completion

CORPORATE FUND

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
			Corporate Administrative Revenue	EAV		EAV	
				\$603,284,671		\$612,075,476	
01	10	410100	Real Estate Taxes Current	\$603,285	\$602,625	\$759,212	25.85%
01	10	410200	Replacement Tax Current	\$22,367	\$27,171	\$27,279	21.96%
01	10	430100	Interest Savings	\$450	\$1,138	\$450	0.00%
01	10	460100	Misc Income	\$1,800	\$814	\$1,800	0.00%
01	10	470100	Grants	\$32,420	\$0	\$42,935	0.00%
01	10	480100	Transfer From Other Funds	\$425,000	\$425,000	\$280,000	-34.12%
			Total Admin Corporate Revenue	\$1,085,322	\$1,056,747	\$1,111,676	2.43%

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
			Corporate Administrative Expense				
01	10	511000	Salary Full-Time	\$168,749	\$178,433	\$179,601	6.43%
01	10	512000	Wages Full-Time	\$60,420	\$62,180	\$70,965	17.45%
01	10	513000	Wages Part-Time	\$22,000	\$22,169	\$22,750	3.41%
01	10	515000	Health Insurance	\$156,190	\$168,177	\$179,072	14.65%
01	10	515100	Life Insurance	\$500	\$0	\$500	0.00%
01	10	521000	Software/Website Maintenance	\$25,000	\$24,915	\$27,000	8.00%
01	10	521200	Equipment Maintenance	\$2,800	\$3,107	\$3,200	14.29%
01	10	522000	Printing / Publication	\$17,500	\$17,877	\$18,000	2.86%
01	10	522100	Community Planning/Events	\$25,000	\$20,469	\$22,000	-12.00%
01	10	523000	Legal Fees	\$20,000	\$17,073	\$18,500	-7.50%
01	10	524000	Other Professional Services	\$15,000	\$35,042	\$15,000	0.00%
01	10	526000	Dues & Subscriptions	\$13,000	\$12,452	\$13,500	3.85%
01	10	527000	Car/Cell Allowance	\$1,800	\$1,803	\$8,000	344.44%
01	10	527100	Staff Training	\$7,200	\$5,443	\$9,000	25.00%
01	10	527200	Travel Expenses	\$1,000	\$946	\$1,000	0.00%
01	10	529000	Postage / Rental	\$1,800	\$1,972	\$2,100	16.67%
01	10	531000	Office Supplies	\$2,000	\$2,238	\$2,500	25.00%
01	10	533000	Tools / Equipment	\$200	\$267	\$200	0.00%
01	10	541000	Electric	\$57,000	\$57,914	\$57,000	0.00%
01	10	542000	Water & Sewer	\$9,500	\$7,413	\$9,500	0.00%
01	10	543000	Gas	\$25,000	\$16,529	\$20,000	-20.00%
01	10	544000	Telephone	\$3,800	\$3,714	\$3,800	0.00%
01	10	587000	Sundry Expenses	\$1,500	\$1,175	\$1,500	0.00%
01	10	588000	Transfer to Other Funds	\$0	\$0	\$0	0.00%
01	10	589000	Commissioners Expenses	\$250	\$1,342	\$550	120.00%
01	10	589100	Commissioners Conference	\$2,000	\$2,039	\$2,000	0.00%
01	10	590000	Capital Expenditures	\$20,150	\$19,047	\$12,900	-35.98%
			Total Corporate Admin Expense	\$659,359	\$683,735	\$700,138	6.18%
			Admin Department Balance	\$425,963	\$373,012	\$411,538	-3.39%

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
			Parks Revenue				
01	20	460100	Misc. Income	\$100	\$563	\$100	0.00%
			Total Parks Revenue	\$100	\$563	\$100	0.00%

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
			Parks Expense				
01	20	511000	Salary Full-Time	\$224,524	\$226,582	\$191,655	-14.64%
01	20	513000	Wages Part-Time	\$49,960	\$38,930	\$49,960	0.00%
01	20	514100	Wages Part-Time Seasonal	\$49,900	\$54,973	\$49,900	0.00%
01	20	521100	Contractual Maintenance	\$20,000	\$17,873	\$20,000	0.00%
01	20	527100	Staff Training/Dues and Subscriptions	\$2,500	\$4,553	\$2,500	0.00%
01	20	527200	Uniforms / Travel / Reimbursements	\$2,500	\$3,795	\$2,500	0.00%
01	20	529200	Toilet Rental	\$6,000	\$5,301	\$6,000	0.00%
01	20	533000	Tools / Equipment	\$8,700	\$9,309	\$8,700	0.00%

01	20	534000	Equip/Grounds Maintenance & Repair	\$18,200	\$21,054	\$16,200	-10.99%
01	20	534200	Athletics & Grounds Supplies	\$46,800	\$45,821	\$46,500	-0.64%
01	20	536000	Gas & Oil	\$26,000	\$22,696	\$28,100	8.08%
01	20	545000	Garbage Disposal	\$7,500	\$5,361	\$4,900	-34.67%
01	20	590000	Capital Expenditures	\$31,500	\$31,780	\$41,386	31.38%
Total Parks Expense				\$494,084	\$488,028	\$468,300	-5.22%
Parks Department Balance				(\$493,984)	(\$487,465)	(\$468,200)	-5.22%

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Blackhawk Center Revenue							
01	30	400000	Blackhawk Center Rental	\$2,800	\$2,985	\$3,000	7.14%
01	30	410000	Blackhawk Center Parking Permits	\$1,900	\$1,850	\$1,900	0.00%
01	30	420000	Blackhawk Center OHS Rent	\$166,566	\$167,109	\$168,729	1.30%
01	30	460100	Miscellaneous Income	\$1,350	\$243	\$500	-62.96%
Total Blackhawk Center Revenue				\$172,616	\$172,187	\$174,129	0.88%

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Blackhawk Center Expense							
01	30	511000	Salary Full Time	\$66,269	\$68,497	\$71,461	7.83%
01	30	513000	Wages Part Time Custodians	\$30,000	\$29,210	\$31,500	5.00%
01	30	513300	Wages Building Supervisor	\$35,000	\$28,115	\$35,000	0.00%
01	30	521100	Building Maintenance	\$8,000	\$3,380	\$8,000	0.00%
01	30	521200	Equipment Maintenance	\$8,500	\$9,844	\$8,500	0.00%
01	30	521400	Maintenance Agreements	\$7,000	\$7,566	\$7,500	7.14%
01	30	524000	Other Professional Services	\$200	\$0	\$200	0.00%
01	30	531000	Office Supplies	\$300	\$450	\$400	33.33%
01	30	533000	Tools/Equipment	\$1,000	\$517	\$1,000	0.00%
01	30	533100	Custodial Equipment	\$1,200	\$566	\$1,200	0.00%
01	30	534000	Building Supplies	\$8,000	\$6,201	\$8,000	0.00%
01	30	534400	Equipment Supplies	\$5,000	\$5,081	\$5,000	0.00%
01	30	534500	Custodial Supplies	\$8,000	\$8,544	\$8,000	0.00%
01	30	534700	Fitness Maintenance Supplies	\$1,000	\$0	\$1,000	0.00%
01	30	538000	Recreation Supplies	\$2,500	\$1,347	\$2,500	0.00%
01	30	541000	Electric	\$32,000	\$32,565	\$32,000	0.00%
01	30	542000	Water & Sewer	\$2,000	\$2,984	\$3,000	50.00%
01	30	543000	Natural Gas	\$24,000	\$12,512	\$20,000	-16.67%
01	30	544000	Telephone	\$1,800	\$2,177	\$2,000	11.11%
01	30	550000	Garbage Disposal	\$1,800	\$2,168	\$2,000	11.11%
01	30	590000	Capital Expense	\$24,200	\$57,610	\$3,400	0.00%
Total Blackhawk Center Expense				\$267,769	\$279,335	\$251,661	-6.02%
Blackhawk Center Balance				(\$95,153)	(\$107,147)	(\$77,532)	-18.52%

CORPORATE BALANCE				(\$163,174)	(\$221,600)	(\$134,195)	-17.76%
--------------------------	--	--	--	--------------------	--------------------	--------------------	----------------

RECREATION FUND

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Administrative Recreation Revenue							
12	10	410100	Real Estate Taxes Current	\$452,464	\$451,697	\$459,057	1.46%
12	10	410700	Gift Certificates Sold	\$1,800	\$2,091	\$2,000	11.11%
12	10	420110	Resident Annual Passes	\$31,500	\$30,519	\$32,500	3.17%
12	10	420111	Non-Res Annual Passes	\$13,500	\$13,691	\$14,000	3.70%
12	10	420112	Resident Quarterly Passes	\$34,000	\$32,293	\$34,000	0.00%
12	10	420113	Non-Res Quarterly Passes	\$18,000	\$15,218	\$18,000	0.00%
12	10	420114	Resident Daily Fees	\$24,000	\$21,594	\$24,000	0.00%
12	10	420115	Non-Res Daily Fees	\$12,500	\$11,001	\$12,500	0.00%
12	10	420156	Nash Corporate	\$31,500	\$30,459	\$31,500	0.00%
12	10	420157	Nash Discount Days (Fri/Sun)	\$12,500	\$12,502	\$12,500	0.00%
12	10	430100	Interest Savings	\$750	\$1,254	\$1,150	53.33%
12	10	441110	Locker Rental	\$1,700	\$1,230	\$1,500	-11.76%
12	10	441150	Court Fees	\$2,450	\$1,681	\$2,000	-18.37%
12	10	460100	Misc. Income	\$500	\$1,130	\$500	0.00%
12	10	470100	Grants	\$16,400	\$10,133	\$0	-100.00%

12	10	480100	Transfers From Other Funds	\$125,000	\$125,000	\$57,500	-54.00%
Total Administrative Recreation Revenue				\$778,564	\$761,492	\$702,707	-9.74%

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Administrative Recreation Expense							
12	10	511000	Salary Full-Time	\$47,032	\$48,330	\$52,845	12.36%
12	10	512000	Rec Wages Part-Time	\$1,000	\$0	\$1,000	0.00%
12	10	513300	Wages Building Supervisor	\$22,000	\$21,991	\$20,000	-9.09%
12	10	522100	Advertising/Promotional	\$11,000	\$11,096	\$12,000	9.09%
12	10	524100	CCR Charges/Bank/Shortages	\$3,400	\$3,425	\$3,750	10.29%
12	10	526000	Dues & Subscriptions	\$2,000	\$3,315	\$3,000	50.00%
12	10	527000	Car/Phone Allowance	\$2,000	\$1,800	\$2,000	0.00%
12	10	527100	Staff Training	\$4,000	\$4,992	\$5,000	25.00%
12	10	527200	Travel Expenses	\$450	\$44	\$450	0.00%
12	10	531000	Office Supplies	\$2,000	\$684	\$2,000	0.00%
12	10	532000	Natural Resource Supplies	\$0	\$0	\$20,000	-
12	10	535000	First Aid Supplies	\$1,500	\$308	\$1,500	0.00%
12	10	538000	Recreation Supplies	\$4,000	\$3,067	\$4,000	0.00%
12	10	540000	Entertainment/Cable Costs	\$7,500	\$8,233	\$8,200	9.33%
12	10	541000	Electric	\$57,000	\$57,914	\$57,000	0.00%
12	10	542000	Water & Sewer	\$9,500	\$7,413	\$9,500	0.00%
12	10	543000	Gas	\$25,000	\$16,465	\$20,000	-20.00%
12	10	544000	Telephone	\$3,800	\$3,527	\$3,800	0.00%
12	10	587000	Sundry Expenses	\$250	\$0	\$250	0.00%
12	10	590000	Capital Expenditures	\$45,730	\$44,575	\$59,700	30.55%
Total Administrative Recreation Expense				\$249,162	\$237,178	\$285,995	14.78%
Rec Admin Balance				\$529,402	\$524,314	\$416,712	-21.29%

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Building Maintenance Dept Expense							
12	30	511000	Salary Full-Time	\$112,653	\$116,485	\$120,982	7.39%
12	30	513000	Wages Part-Time	\$32,000	\$26,715	\$32,000	0.00%
12	30	521000	Software Maintenance	\$1,200	\$365	\$1,200	0.00%
12	30	521100	Building Maintenance	\$10,000	\$9,824	\$10,000	0.00%
12	30	521200	Equipment Maintenance	\$9,000	\$15,562	\$9,000	0.00%
12	30	521400	Maintenance Agreements	\$10,000	\$9,393	\$10,000	0.00%
12	30	527000	Car / Phone Allowance	\$1,500	\$894	\$1,500	0.00%
12	30	527100	Staff Training	\$4,000	\$3,359	\$4,000	0.00%
12	30	533000	Tools/Equipment	\$1,500	\$1,213	\$1,500	0.00%
12	30	533100	Custodial Equipment	\$1,200	\$663	\$1,200	0.00%
12	30	534000	Building Supplies	\$13,400	\$16,355	\$15,000	11.94%
12	30	534400	Equipment Supplies	\$5,500	\$5,721	\$6,000	9.09%
12	30	534500	Custodial Supplies	\$7,000	\$5,031	\$6,000	-14.29%
12	30	590000	Capital Expenditures	\$23,500	\$17,023	\$35,250	50.00%
Total Maintenance Dept Expense				(\$232,453)	(\$228,603)	(\$253,632)	9.11%

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Aquatic Dept Revenue							
12	40	491230	Swim Lessons	\$21,000	\$22,482	\$22,000	4.76%
12	40	491331	Water Aerobics	\$13,000	\$13,467	\$16,500	26.92%
12	40	491332	Twinges in the Hinges	\$3,500	\$2,332	\$0	-100.00%
12	40	491333	Aquatic Fitness	\$0	\$0	\$1,000	
12	40	491334	Lifeguard Training	\$2,500	\$2,137	\$2,500	0.00%
12	40	491512	Pool Special Events	\$2,000	\$225	\$3,000	50.00%
Total Aquatic Dept Revenue				\$42,000	\$40,642	\$45,000	7.14%

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Aquatic Department Expense							
12	40	511000	Salary Full-Time	\$34,346	\$34,346	\$37,472	9.10%
12	40	513100	Wages Lifeguards	\$60,500	\$51,978	\$57,000	-5.79%
12	40	513200	Wages Pool Managers	\$44,000	\$39,430	\$39,000	-11.36%
12	40	527100	Staff Training	\$3,500	\$3,112	\$3,500	0.00%

12	40	533200	Aquatic Equipment / Maintenance	\$8,700	\$13,802	\$10,000	14.94%
12	40	534600	Aquatic Supplies	\$10,000	\$9,387	\$10,000	0.00%
12	40	538000	Recreation Supplies	\$3,500	\$1,766	\$3,500	0.00%
12	40	591230	Swim Lessons	\$9,800	\$8,860	\$10,000	2.04%
12	40	591331	Water Aerobics	\$5,000	\$4,851	\$8,000	60.00%
12	40	591332	Twinges in the Hinges	\$2,600	\$2,202	\$0	-100.00%
12	40	591333	Aquatic Fitness	\$0	\$0	\$800	-
12	40	591334	Lifeguard Training	\$700	\$533	\$1,500	114.29%
12	40	591512	Pool Special Events	\$1,000	\$0	\$1,500	50.00%
Total Aquatic Dept Expense				\$183,646	\$170,267	\$182,272	-0.75%
Aquatic Dept Balance				(\$141,646)	(\$129,625)	(\$137,272)	-3.09%

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Athletic Dept Revenue							
12	50	491210	Little Athletes	\$2,500	\$600	\$600	-76.00%
12	50	491240	Soccer	\$9,800	\$15,179	\$15,000	53.06%
12	50	491241	1st-2nd Grade Basketball	\$1,200	\$1,603	\$1,600	33.33%
12	50	491243	Basketball 3-6 Boys	\$3,400	\$2,630	\$2,800	-17.65%
12	50	491244	Basketball 3-6 Girls	\$2,600	\$1,933	\$2,300	-11.54%
12	50	491245	T-Ball	\$3,000	\$2,322	\$2,000	-33.33%
12	50	491246	Little League	\$2,500	\$920	\$1,500	-40.00%
12	50	491247	Jr. Girls Softball	\$2,500	\$2,418	\$2,000	-20.00%
12	50	491248	Intermediate Girls Softball	\$2,300	\$1,242	\$1,500	-34.78%
12	50	491250	Leon Gasmund	\$2,600	\$2,115	\$2,000	-23.08%
12	50	491251	Sandy Koufax	\$2,000	\$937	\$1,000	-50.00%
12	50	491255	Pitching Machine	\$2,000	\$2,394	\$2,000	0.00%
12	50	491258	Athletic Camps	\$9,000	\$11,618	\$12,000	33.33%
12	50	491262	Tae Kwon Do	\$7,000	\$4,642	\$5,000	-28.57%
12	50	491265	Girls Minor League	\$1,000	\$706	\$800	-20.00%
12	50	491268	Junior High CC	\$1,100	\$450	\$1,100	0.00%
12	50	491278	Youth Volleyball	\$2,000	\$15,998	\$14,000	600.00%
12	50	491343	Sand Volleyball League	\$900	\$900	\$900	0.00%
12	50	491344	Competitive Volleyball	\$2,000	\$2,120	\$2,000	0.00%
12	50	491348	Men's Softball	\$7,000	\$6,025	\$7,000	0.00%
12	50	491350	Co-ed Softball	\$1,200	\$1,500	\$1,700	41.67%
12	50	491357	Archery League	\$0	\$0	\$3,300	-
12	50	491359	Club Volleyball	\$0	\$0	\$12,000	-
12	50	491411	Sports Bus Trips	\$4,000	\$325	\$0	-100.00%
12	50	491530	Sports Special Events	\$1,400	\$4,478	\$4,500	221.43%
Total Athletic Dept Revenue				\$73,000	\$83,054	\$98,600	35.07%

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Athletic Dept Expense							
12	50	511000	Salary Full-Time	\$27,980	\$27,980	\$30,273	8.20%
12	50	513000	Wages Part-Time	\$5,000	\$4,352	\$5,000	0.00%
12	50	527100	Staff Training	\$2,000	\$578	\$1,500	-25.00%
12	50	538000	Recreation Supplies	\$400	\$648	\$800	100.00%
12	50	591210	Little Athletes	\$1,000	\$0	\$400	-60.00%
12	50	591240	Soccer	\$6,000	\$8,584	\$9,000	50.00%
12	50	591241	1st-2nd Grade Basketball	\$250	\$404	\$500	100.00%
12	50	591243	Basketball 3-6 Boys	\$3,000	\$2,474	\$2,200	-26.67%
12	50	591244	Basketball 3-6 Girls	\$2,200	\$1,574	\$1,500	-31.82%
12	50	591245	T-Ball	\$1,500	\$927	\$900	-40.00%
12	50	591246	Little League	\$1,500	\$884	\$900	-40.00%
12	50	591247	Jr. Girls Softball	\$3,100	\$2,626	\$2,500	-19.35%
12	50	591248	Intermediate Girls Softball	\$2,000	\$1,494	\$1,500	-25.00%
12	50	591250	Leon Gasmund	\$2,800	\$3,125	\$2,800	0.00%
12	50	591251	Sandy Koufax	\$2,000	\$1,018	\$1,100	-45.00%
12	50	591255	Pitching Machine	\$600	\$1,049	\$1,100	83.33%
12	50	591258	Athletic Camps	\$6,500	\$10,631	\$10,500	61.54%
12	50	591262	Tae Kwon Do	\$4,500	\$3,368	\$3,700	-17.78%
12	50	591265	Girls Minor League	\$600	\$352	\$375	-37.50%

12	50	591268	Junior High CC	\$1,200	\$525	\$600	-50.00%
12	50	591278	Youth Volleyball	\$500	\$13,121	\$11,500	2200.00%
12	50	591343	Sand Volleyball League	\$250	\$193	\$200	-20.00%
12	50	591344	Competitive Volleyball	\$1,850	\$1,732	\$1,500	-18.92%
12	50	591348	Men's Softball	\$7,000	\$8,852	\$8,500	21.43%
12	50	591350	Co-ed Softball	\$1,200	\$1,271	\$1,200	0.00%
12	50	591357	Archery League	\$0	\$0	\$500	-
12	50	591359	Club Volleyball	\$0	\$0	\$13,000	-
12	50	591411	Sports Bus Trips	\$3,800	\$1,260	\$0	-100.00%
12	50	591530	Sports Special Events	\$1,400	\$1,886	\$2,000	42.86%
12	50	596240	Other Program Equip	\$5,000	\$5,998	\$5,200	4.00%
12	50	596250	Baseball Program Equip	\$5,000	\$532	\$3,500	-30.00%
Total Athletic Dept Expense				\$100,130	\$107,435	\$124,248	24.09%
Athletic Dept Balance				(\$27,130)	(\$24,381)	(\$25,648)	-5.46%

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
General Dept Revenue							
12	60	491100	Children's Center P.S.	\$37,500	\$34,005	\$36,600	-2.40%
12	60	491101	Children's Center Summer Camp	\$1,500	\$1,312	\$2,500	66.67%
12	60	491116	P S Craft/Ed.Parent/Tot	\$0	\$23	\$0	-
12	60	491201	Extended Time	\$34,500	\$34,884	\$36,000	4.35%
12	60	491214	Computer Class	\$400	\$176	\$400	0.00%
12	60	491215	Youth Tumbling	\$0	\$221	\$1,800	-
12	60	491220	Senior Rec Activities	\$3,000	\$96	\$2,500	0.00%
12	60	491288	Youth Craft/Ed/Outdoor	\$2,800	\$7,060	\$2,800	0.00%
12	60	491376	Youth Summer Camps	\$13,500	\$2,539	\$13,500	0.00%
12	60	491388	Adult Craft/Ed/Dance	\$2,500	\$664	\$2,500	0.00%
12	60	491414	General Bus Trips	\$3,575	\$3,205	\$2,500	-30.07%
12	60	491510	Special Events	\$11,650	\$13,552	\$12,000	3.00%
12	60	491521	Farm Market/Plant/Misc	\$250	\$171	\$250	0.00%
Total General Dept Revenue				\$111,175	\$97,908	\$113,350	1.96%

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
General Recreation Expense							
12	60	511000	Salary Full-Time	\$117,129	\$118,931	\$169,834	45.00%
12	60	527100	Staff Training	\$1,000	\$428	\$1,000	0.00%
12	60	538000	Recreation Supplies	\$600	\$544	\$750	25.00%
12	60	591100	Children's Center P.S.	\$13,000	\$10,366	\$13,000	0.00%
12	60	591101	Children's Center Summer Camp	\$800	\$774	\$1,000	25.00%
12	60	591116	P S Craft/Ed.Parent/Tot	\$0	\$117	\$0	-
12	60	591201	Extended Time	\$20,000	\$20,831	\$21,500	7.50%
12	60	591214	Computer Class	\$100	\$0	\$100	0.00%
12	60	591215	Youth Tumbling	\$0	\$0	\$1,260	-
12	60	591220	Senior Rec Activities	\$2,550	\$0	\$0	0.00%
12	60	591288	Youth Craft/Ed/Outdoor	\$1,600	\$1,745	\$1,200	-25.00%
12	60	591376	Youth Summer Camps	\$7,200	\$6,881	\$7,200	0.00%
12	60	591388	Adult Craft/Ed/Dance	\$1,800	\$630	\$1,800	0.00%
12	60	591414	General Bus Trips	\$3,225	\$2,018	\$2,000	-37.98%
12	60	591510	Special Events	\$18,000	\$17,586	\$18,000	0.00%
12	60	591521	Farm Market/Plant/Misc	\$250	\$76	\$250	0.00%
Total General Dept Expense				\$187,254	\$180,928	\$238,894	27.58%
General Dept Balance				(\$76,079)	(\$83,020)	(\$125,544)	65.02%

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Concessions Dept Revenue							
12	70	450100	Product Sales	\$500	\$0	\$500	0.00%
12	70	450130	Sales Commissions	\$16,500	\$16,282	\$16,500	0.00%
12	70	450140	Product Vending Sales	\$250	\$0	\$250	0.00%
Total Concessions Dept Revenue				\$17,250	\$16,282	\$17,250	0.00%

Concessions Dept Expense							
FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
12	70	538100	Product Vending Expense	\$50	\$0	\$50	0.00%
12	70	582000	Taxes/Sales	\$50	\$25	\$50	0.00%
Total Concessions Dept Expense				\$100	\$25	\$100	0.00%
Concessions Dept Balance				\$17,150	\$16,257	\$17,150	0.00%
FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Rental Dept Revenue							
12	80	441100	Nash Rental	\$6,500	\$4,373	\$6,500	0.00%
12	80	441110	Outside Rental	\$1,400	\$1,268	\$1,400	0.00%
12	80	441130	Picnic Pack	\$50	\$0	\$50	0.00%
Total Rental Dept Revenue				\$7,950	\$5,641	\$7,950	0.00%
FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Rental Dept Expense							
12	80	521200	Equipment Maintenance	\$25	\$0	\$25	0.00%
12	80	538000	Recreation Supplies	\$25	\$0	\$25	0.00%
Total Rental Dept Expense				\$50	\$0	\$50	0.00%
Rental Dept Balance				\$7,900	\$5,641	\$7,900	0.00%
FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Fitness Dept Revenue							
12	90	491309	Personal Trainer - am	\$3,500	\$645	\$3,500	0.00%
12	90	491310	Aerobics with Aimee	\$4,000	\$2,833	\$4,000	0.00%
12	90	491312	Aerobics with Skip	\$1,000	\$633	\$700	-30.00%
12	90	491316	Personal Trainer - pm	\$14,000	\$3,082	\$5,000	-64.29%
12	90	491322	Boot Camp / Lana	\$8,000	\$4,614	\$7,000	-12.50%
12	90	491323	Zumba	\$0	\$32	\$5,000	-
12	90	491365	Yoga	\$0	\$160	\$3,000	-
12	90	491366	Misc. P.T. Challenges/Classes	\$5,500	\$6,722	\$7,500	36.36%
Total Fitness Dept Revenue				\$36,000	\$18,720	\$35,700	-0.83%
FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Fitness Dept Expense							
12	90	513400	Wages Fitness Center Sup.	\$45,300	\$39,733	\$45,000	-0.66%
12	90	538000	Recreation Supplies	\$600	\$334	\$600	0.00%
12	90	538200	Pacers Club Supplies	\$500	\$375	\$500	0.00%
12	90	534600	Fitness Maintenance	\$4,500	\$3,047	\$4,500	0.00%
12	90	534700	Fitness Maintenance Supplies	\$1,500	\$1,079	\$1,500	0.00%
12	90	591309	Personal Trainer - am	\$2,800	\$660	\$2,800	0.00%
12	90	591310	Aerobics with Aimee	\$3,200	\$2,845	\$3,200	0.00%
12	90	591312	Aerobics with Skip	\$800	\$410	\$560	-30.00%
12	90	591316	Personal Trainer - pm	\$11,200	\$2,658	\$4,000	-64.29%
12	90	591322	Boot Camp / Lana	\$6,400	\$3,790	\$5,600	-12.50%
12	90	591323	Zumba	\$0	\$0	\$4,000	-
12	90	591365	Yoga	\$0	\$0	\$2,400	-
12	90	591366	Misc. P.T. Challenges/Classes	\$3,000	\$5,958	\$5,000	66.67%
12	90	599300	Aerobic Class Materials & Supplies	\$500	\$171	\$500	0.00%
Total Fitness Dept Expense				\$80,300	\$61,059	\$80,160	-0.17%
Fitness Balance				(\$44,300)	(\$42,339)	(\$44,460)	0.36%
RECREATION BALANCE				\$32,844	\$38,246	(\$144,794)	-540.85%

AUDIT FUND

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Audit Revenue							
13	10	410100	Real Estate Taxes Current	\$22,020	\$21,995	\$22,000	-0.09%
13	10	430100	Interest Savings	\$25	\$15	\$25	0.00%
13	10	480100	Transfers from Other Funds	\$0	\$0	\$0	0.00%
Total Audit Revenue				\$22,045	\$22,010	\$22,025	-0.09%
Audit Expense							
13	10	524000	Other Professional Services	\$2,500	\$2,600	\$0	0.00%
13	10	528000	Audit	\$21,000	\$23,600	\$23,500	11.90%
Total Audit Expense				\$23,500	\$26,200	\$23,500	0.00%
Audit Fund Balance				(\$1,455)	(\$4,190)	(\$1,475)	1.37%

LIABILITY FUND

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Liability Revenue							
14	10	410100	Real Estate Taxes Current	\$140,022	\$139,869	\$150,000	7.13%
14	10	430100	Interest Savings	\$100	\$157	\$100	0.00%
14	10	480100	Transfers from Other Funds	\$15,000	\$15,000	\$35,000	133.33%
Total Liability Revenue				\$155,122	\$155,026	\$185,100	19.33%
Liability Expense							
14	10	511000	Salary Full-Time	\$63,840	\$67,818	\$68,123	6.71%
14	10	553000	Building & Contents	\$26,500	\$26,291	\$26,835	1.26%
14	10	554000	General Liability	\$11,500	\$12,784	\$13,275	15.43%
14	10	555000	Public Official	\$750	\$500	\$750	0.00%
14	10	556000	Automobile	\$8,500	\$8,287	\$9,805	15.35%
14	10	557000	Workers Compensation	\$22,500	\$27,931	\$26,500	17.78%
14	10	558000	Unemployment	\$9,000	\$23,633	\$26,050	189.44%
14	10	585000	Transfers to Other Funds	\$0	\$0	\$0	0.00%
Total Liability Expense				\$142,590	\$167,244	\$171,338	20.16%
Liability Fund Balance				\$12,532	(\$12,218)	\$13,762	9.81%

IMRF FUND

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
IMRF Revenue							
15	10	410100	Real Estate Taxes Current	\$100,025	\$99,914	\$105,000	4.97%
15	10	430100	Interest Savings	\$125	\$155	\$125	0.00%
15	10	480100	Transfers from Other Funds	\$0	\$0	\$0	0.00%
Total IMRF Revenue				\$100,150	\$100,069	\$105,125	4.97%
IMRF Expense							
15	10	518000	IMRF	\$101,738	\$106,587	\$108,836	6.98%
15	10	524000	Other Professional Services	\$0	\$0	\$0	0.00%
Total IMRF Expense				\$101,738	\$106,587	\$108,836	6.98%
IMRF Fund Balance				-\$1,588	-\$6,518	(\$3,711)	133.67%

SCHOLARSHIP FUND

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Scholarship Revenue							
16	10	410100	Real Estate Taxes Current	\$0	\$0	\$0	0.00%

16	10	430100	Interest Savings	\$50	\$27	\$50	0.00%
16	10	470110	Scholarship Donations	\$350	\$265	\$600	71.43%
16	10	470200	Children's Center Donations	\$150	\$71	\$150	0.00%
16	10	470300	Memorial Donations	\$200	\$31	\$200	0.00%
Total Scholarship Revenue				\$750	\$394	\$1,000	33.33%

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Scholarship Expense							
16	10	570110	Scholarship Donations	\$500	\$273	\$500	0.00%
16	10	570200	Children's Center Donations	\$200	\$0	\$200	0.00%
16	10	570300	Memorial Donations	\$200	\$128	\$200	0.00%
Total Scholarship Expense				\$900	\$401	\$900	0.00%
Scholarship Fund Balance				(\$150)	(\$7)	\$100	-166.67%

WORKING CASH FUND

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Working Cash Revenue							
17	10	410100	Real Estate Taxes Current	\$0	\$0	\$153,019	-
17	10	430100	Interest Savings	\$400	\$1,866	\$400	0.00%
17	10	430110	Interest CD	\$2,000	\$349	\$2,000	0.00%
Total Working Cash Revenue				\$2,400	\$2,215	\$155,419	6375.79%

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Working Cash Expense							
17	10	524000	Other Professional Services	\$0	\$0	\$0	0.00%
17	10	588000	Transfers to Other Funds	\$0	\$0	\$0	0.00%
Total Working Cash Expense				\$0	\$0	\$0	0.00%
Working Cash Fund Balance				\$2,400	\$2,215	\$155,419	6375.79%

SOCIAL SECURITY FUND

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Social Security Revenue							
18	10	410100	Real Estate Taxes Current	\$114,986	\$114,861	\$110,000	-4.34%
18	10	430100	Interest Savings	\$100	\$165	\$100	0.00%
18	10	480100	Transfers from Other Funds	\$0	\$0	\$0	0.00%
Total Social Security Revenue				\$115,086	\$115,026	\$110,100	-4.33%

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Social Security Expense							
18	10	519000	FICA	\$80,370	\$83,042	\$85,382	6.24%
18	10	519100	Medicare	\$18,796	\$18,705	\$19,968	6.24%
18	10	524000	Other Professional Services	\$0	\$0	\$0	0.00%
Total Social Security Expense				\$99,166	\$101,747	\$105,351	6.24%
Social Security Fund Balance				\$15,920	\$13,279	\$4,749	-70.17%

PAVING AND LIGHTING FUND

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Paving and Lighting Revenue							
20	10	410100	Real Estate Taxes Current	\$30,164	\$30,132	\$30,604	1.46%
20	10	430100	Interest Savings	\$75	\$65	\$75	0.00%
20	10	480100	Transfers from Other Funds	\$0	\$0	\$0	0.00%
Total Paving & Lighting Revenue				\$30,239	\$30,197	\$30,679	1.45%

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 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	\$38,200	\$9,214	\$0	-100.00%
20	10	588000	Transfer to Other Funds	\$0	\$0	\$62,000	-
Total Paving & Lighting Expense				\$38,200	\$9,214	\$62,000	62.30%
Paving & Lighting Fund Balance				(\$7,961)	\$20,983	(\$31,321)	293.43%

BOND & INTEREST FUND

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Bond and Interest Fund Revenue							
37	10	410100	Real Estate Taxes Current	\$917,475	\$916,471	\$754,199	-17.80%
37	10	430100	Interest Savings	\$500	\$837	\$500	0.00%
37	10	480100	Transfers from Other Funds	\$0	\$0	\$0	0.00%
Total Bond Revenue				\$917,975	\$917,308	\$754,699	-17.79%
Bond and Interest Expense							
37	10	524000	Other Professional Services	\$0	\$31	\$0	-
37	10	586000	Transfers to Other Funds	\$0	\$0	\$0	0.00%
37	10	588000	Principal	\$908,077	\$905,000	\$745,500	-17.90%
37	10	588100	Interest	\$9,392	\$12,569	\$8,500	-9.50%
Total Bond Expense				\$917,469	\$917,600	\$754,000	-17.82%
Bond Fund Balance				\$506	(\$292)	\$699	38.14%

PARK IMPROVEMENT FUND

FUND	DEPT	ACCT	ACCT NAME	2010-11 Budget	2010-11 Actual	2011-12 Budget	% Change
Park Improvement Revenue							
46	10	430100	Interest Savings	\$100	\$313	\$100	0.00%
46	10	470100	Grants	\$0	\$0	\$400,000	0.00%
46	10	470110	Donations	\$0	\$0	\$0	0.00%
46	10	470120	Bond Proceeds	\$954,200	\$746,065	\$934,434	-2.07%
46	10	480100	Transfers from Other Funds	\$0	\$0	\$62,000	0.00%
Total Park Revenue				\$954,300	\$746,378	\$1,396,534	46.34%
Total Park Improvement Expense							
46	10	511000	Salary Full-Time	-	\$0	-	0.00%
46	10	524000	Other Professional Services	\$13,000	\$11,000	\$12,500	0.00%
46	10	525000	Engineering	\$82,415	\$82,610	\$10,000	0.00%
46	10	560000	Computer Upgrades	-	\$0	-	0.00%
46	10	561000	Land Purchases	-	\$2,917	\$5,000	0.00%
46	10	562000	Building Purchases	-	\$0	-	0.00%
46	10	563000	Building Improvements	-	\$0	-	0.00%
46	10	564000	Park Improvements	\$182,000	\$3,616	\$1,080,169	0.00%
46	10	565000	Building Repairs	-	\$0	-	0.00%
46	10	566000	Park Repairs	-	\$0	-	0.00%
46	10	567700	Vehicles Equipment	-	\$0	-	0.00%
46	10	588000	Transfers to Other Funds	\$565,000	\$565,000	\$372,500	0.00%
Total Park Expense				\$842,415	\$665,143	\$1,480,169	75.71%
Park Fund Balance				\$111,885	\$81,235	-\$83,635	-174.75%
Grand Total All Revenues				\$4,057,044	\$3,776,859	\$4,694,643	15.72%
Grand Total All Expense				\$4,055,285	\$3,865,727	\$4,919,044	21.30%
Grant Total Fund Balance				\$1,759	(\$88,868)	(\$224,401)	-12857.30%

2011-2012 Capital Improvement/Development List



Corporate Fund Planning & Improvements

Admin Dept.

Nash Pass ID Printer	\$2,700.00
Interactive Whiteboard - Lounge TV	\$2,500.00
Computer /Security Infrastructure	<u>\$7,700.00</u>
	\$12,900.00

Blackhawk Dept.

Lighting Projects - Efficiency Replacements - Grant Eligible	\$3,400.00
	\$3,400.00

Parks Dept.

Vehicle Lease - Final Payment	\$16,400.00
Skidsteer Blower Attachment	\$4,160.75
John Deere Mower Payment	\$5,825.00
Parks Playground Improvements	\$15,000.00
	\$41,385.75

Recreation Fund Planning & Improvements

Building Dept.

River Room Renovation	\$7,000.00
Nash Flooring Replacements	\$18,750.00
Exterior Restroom - Magnetic Lock Installation	<u>\$9,500.00</u>
	\$35,250.00

Recreation Dept.

Tumbling Equipments	\$28,000.00
Fitness Equipment	\$11,400.00
Holiday Light Displays	\$11,000.00
Bike Racks	\$3,000.00
Bicycles - Rhoads Car (1)	\$2,500.00
Bicycles - Tandem (2) Single (4)	<u>\$3,800.00</u>
	\$59,700.00

Park Improvement Improvements

Park Improvements

Park West Expansion - Contract Expenses	\$1,007,169.00
Park West Expansion - Additional Improvements	<u>\$73,000.00</u>
	\$1,080,169.00

Total Expense By Fund

Corporate Fund	\$57,685.75
Recreation Fund	\$94,950.00
Park Improvement Fund	\$1,080,169.00
Total Capital Improvement / Development Expenses	\$1,232,804.75



Oregon Park District

Equalized Assessed Valuation Information

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

EAV multiplied by Tax Rate = Property Tax Revenue

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

The primary source of the District's tax base is the Exelon Generation Station. The OCIA (Ogle County Intergovernmental Association), which includes the Park District, currently has a property tax agreement consisting of four years. We will attempt to renegotiate a new agreement prior to the issuance of the 2012 tax billings in 2013. The Park District budget and levy following the 2011 tax year will be directly impacted by future negotiations.

The 2010 Park District tax levy calculation estimates a reduction in homeowner taxes payable to the Oregon Park District. A tax decrease of \$1.46 is expected for an owner of a \$150,000 home (fair market value).

District EAV & Tax Levy History

YEAR	EAV	Operating Levy	Debt Service Levy	TOTAL LEVY	EXTENSION	% Change from Prior Yr
2010	\$612,075,476	0.26823	0.12345	0.39168	\$2,395,908	0.65%
2009	\$603,284,671	0.24250	0.15208	0.39458	\$2,380,441	0.23%

Exhibit 1: Equalized Assessed Value of the Park District since 1995

Exhibit 2: Annual Tax Extension of the Oregon Park District since 1995

Oregon Park District EAV

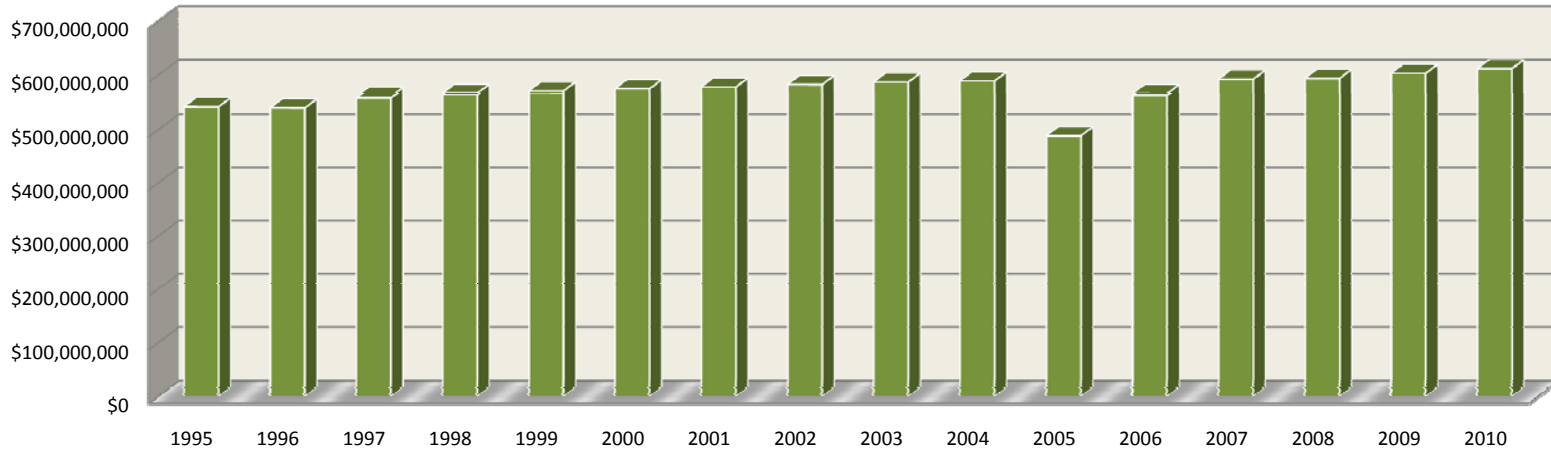


EXHIBIT 1

Oregon Park District Extension

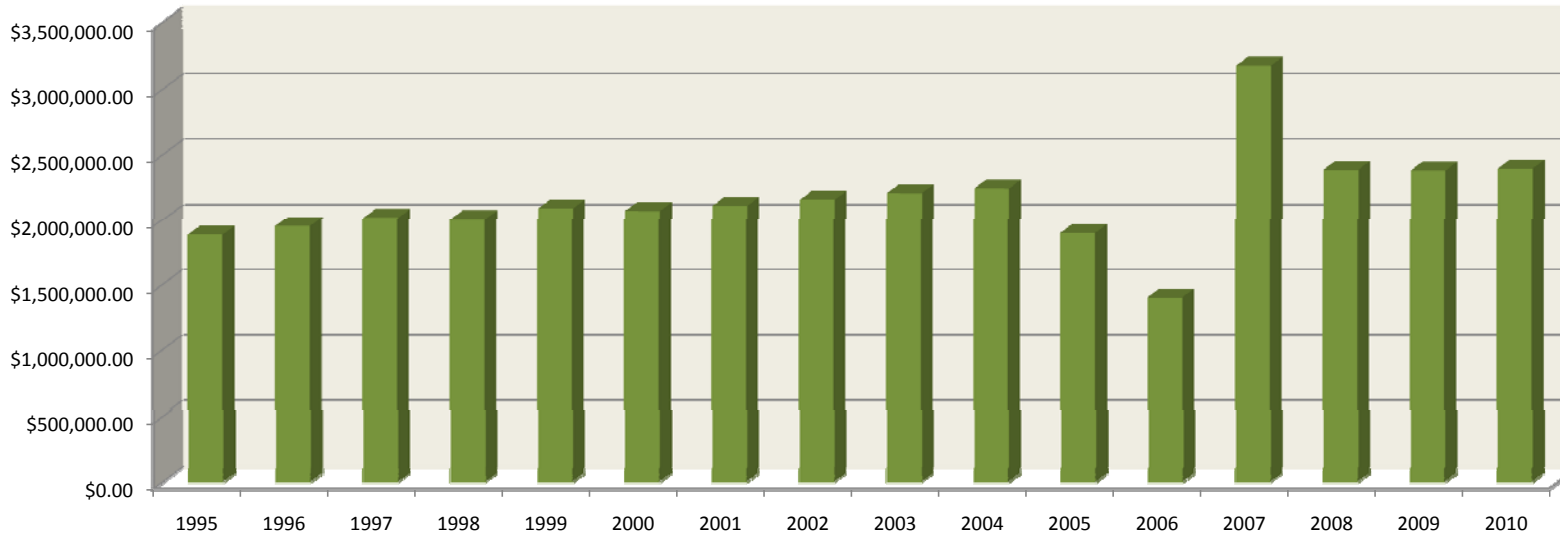


EXHIBIT 2



2011-12 DEPARTMENTAL & FUND NARRATIVES

Parks Department

The Parks Department Budget provides for personnel, supplies, materials and equipment for park repairs and park improvements. The department employs 4 full-time staff, 6 part-time staff, and 15 seasonal staff members.

The Parks Department Budget for 2011/12 will remain similar to the previous fiscal year. The department continues to complete additional projects in house therefore relying less on contractors to perform the work. The usage of our parks continues to increase, therefore requiring additional maintenance.

More mulch will be purchased for flower beds and to bring the level of mulch to code in all of our playgrounds. There is no mulch shortage this year and we are purchasing in bulk which will relieve high costs. We have already locked in our prices for fertilizers and herbicides for the year with no increase in cost. Buying in bulk has also contributed to cost savings on consumables. Gas and oil will increase do to fuel costs and unknown fuel costs for next calendar year.

Current year capital projects primarily include the Park West Expansion Project. The department relies on the District's 5 year capital improvement plan as well as the ADA transition plan to assist in scheduling needed park repairs. Items such as roofing shelters, seal coating and painting are completed annually.

Recreation Administration

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

As we begin the next fiscal year staff will be focused on continuing to engage the community through increased programming, community outreach, and being fiscally responsible. Increased programming continues to be a staple among the recreation department goals. The local economy continues to struggle and staff has worked tirelessly to refocus efforts by encouraging participation and simultaneously increasing the number of opportunities available. In addition, staff has managed to lower program expenses without decreasing the value or quality of programs. This allows the District to hold program fees steady and provide affordable opportunities for all ages without affecting the District's bottom line or the pocket book of those who participate in our programs. As proof of this practice the Park Board approved to freeze membership rates for the second straight year in March 2011.

Program participation held steady in 2010/11 (2796) in comparison to 2009/10 (2801). This is very positive news considering many patrons in the area were forced to cut back due to a loss of employment and income. To assist these families, staff is working to promote use of the scholarship fund as often as possible to allow continued participation.

The 2011/12 fiscal year will find the recreation staff engaging the community in a plethora of new opportunities. Some of the most exciting opportunities will revolve around the community's interest in nature. The implementation of a community garden, use of rain barrels, and other outdoor education opportunities mirrors the District's goal of conservation and sustainable living. Staff will continue to operate under the "Live Green" mantra.

The recreation staff has managed to increase the amount of community support through participation in community based activities. Staff has made a conscious effort to participate in outside activities & organizations which has garnered a great deal of partnerships that did not previously exist. Staff participation has occurred at many levels, to include Chamber of Commerce, Forward Oregon, Oregon Community Unit School District, Village of Mt. Morris, and many community events. Continued involvement with these entities and events will provide future support and participation.

During the 2011/12 fiscal year staff will strive to reach in to the community to build bridges and form partnerships. Implementation of the approved marketing plan will assist staff in achieving this goal. The approved marketing plan places emphasis on internal and external strategies to be implemented by staff and ways to engage the community. A Friends of the Park Committee, program surveys, and identifying ways to use the many social media outlets to drive traffic to the OPD website and Facebook page are strategies that are already being implemented and will continue over the next 12 months. All of which will result in community feedback, informed patrons, better customer service tactics, and a positive approach to marketing all the good things OPD has to offer.

Maintenance Department

This year's budget reflects the goals, and objectives which will provide continued conservation approaches that were successful previous few year. This year's budget supports continued productive initiatives with a staff capable of providing professional results that are not only cost effective but provides an eco friendly environment within the Oregon Park District. The goals include the continued use of green chemicals and cleaning use along with product conservation. We will continue to provide recycling, sustainable energy improvements, and also move towards education of renewable

energy concepts. We will continue to not only to do what we can reduce the carbon foot print but increase public awareness of the ideas and importance of these concepts.

The Nash renovation project from the past two year's will continue were possible in smaller projects such as following the painting plan for other needed areas of building. We will also replace and upgrade ceilings in our multipurpose rooms to include tile replacement with modern 2'X2' similar to our previous installs. The lighting improvement projects from last which included the Blackhawk gym, parking lot lights, and LED building lights for both Nash and Blackhawk provided energy savings, added to an improved friendly environment, and were cost effective with the help of four state grants. The outdoor lighting also reduced light pollution within our environment. This year's goals would include other lighting projects such as replacing light fixtures in the Blackhawk Center office area, and Nash multipurpose rooms and hall ways with the help of the fourth year of DCEO energy grants. We will continue with the goal to achieve the highest possible results in the area of energy conservation to including utility services purchasing, lighting improvements, HVAC programming, and maintaining efficient operating systems. The attention to this area has and will continue to result in continued cost savings to the district.

This past year the Oregon Park District facilities natural gas usage was reduced by 14%, which is an additional 4% reduction over the previous year. The year's electrical usage at the Blackhawk Center compared to the three year average and Nash recorded a savings of 6.1% and 1.3%. We will continue the contract for our electrical service with Rock River Energy which provides contracted fixed pricing to the District for budgeting while Com Ed pricing for both facilities would currently have provided variable pricing. The savings from the smaller contracts will also continue to provide a 10% savings for our parks and maintenance shop locations. The Blackhawk and Nash gas purchase contracts from Mid American Energy purchased price have continued to save 15% below Nicor pricing. We have additionally assisted other organizations with lighting and grant opportunities including the Oregon School District 220, which will begin grant lighting improvements this year. We will continue to provide the leadership and actively promote within the Oregon Park District environmental responsibility that actively displays a practical working model for others to experience.

Aquatics Department

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

Staff routinely evaluates the aquatic budget and practices & procedures to ensure the area is operating efficiently. During 2010/11 staff implemented new scheduling practices that resulted in reduced spending of lifeguard and pool manager wages by

14%. The number of staff on duty was reduced during several shifts, but always remained within the necessary guidelines set forth by capacity and Starfish Aquatics. A safe and friendly environment has always remained staff's top priority. This procedure will remain in place during 2011/12 to minimize the expenses associated with operating the aquatic area.

Staff continuously reviews the pool schedule, water aerobics classes, special events, and swimming lessons offered and makes adjustments as needed. Keeping an open and available schedule for the patrons remains the goal as we continue to work to increase participation.

Increased participation will be the result of increased programming as the staff looks to offer additional opportunities in 2011/12. New deep water programs, aqua aerobics, and camps/clinics that will teach competitive swimming strokes are just a few of the new additions. The addition of this type of programming has resonated well with patrons who wish to take Saturday classes and receive a more intense workout than the traditional water aerobics class.

Swimming lesson participation continues to increase. This can be attributed to the array of class times that are offered at each level. In years past staff was limiting the time slots which did not allow much flexibility for the hectic schedule of many families who participate.

Athletics Department

The Athletic Department provides for all youth and adult athletic events, referees, equipment, and sport special events. Revenue is derived from program fees and team sponsorships, while expenses result from direct program costs and general operating needs.

The 2011/12 fiscal year will find the athletic staff attempting to engage the community in new and improved programs and events for all ages. This can be accomplished through continuing to be the driving force behind a youth athletic conference, utilizing our existing top notch resources, and evaluating the structure of each program.

Staff continues to forge forward with the youth athletic conference. The youth athletic conference will assist in coordination of local communities with unified support of league rules and a governing body to assist with rule changes, coaching issues, violations, etc. This also provides the league with a unified voice when league changes need to be made.

Oregon Park District resources are one of a kind. Our indoor and outdoor facilities are unmatched in Northern Illinois. Staff will use these resources to offer additional programming that will benefit not only the Park District, but our community as well.

Effort will be focused on evaluating and improving existing opportunities, but also on new opportunities. Staff has excelled over the past year at improving our mainstay programs such as baseball, softball, volleyball, basketball, etc. Attempts will be made to follow the hot new trends in athletics in hopes of finding another lasting athletic opportunity that can be added to our “menu” of offerings.

New program opportunities will result in increased participation which equals increased revenue. Examples of this type of programming from 2010/11 is the re-birth of competitive volleyball, additional men’s softball tournaments, Hawk Wrestling, Archery and an increase in athletic camps & special events. All of which was possible through partnerships with patrons and local groups who support our efforts. The same type of support and partnerships can be expected in 2011/12.

OPD resources also include program equipment. Staff has worked to evaluate the program needs and implement a plan of attack. Athletic equipment gets a great deal of use and abuse over the course of a 12 month period. Equipment such as baseballs and softballs are annual expenses that can be expected. Additional equipment such as helmets, bats, basketballs, are not replaced annually. These items can be replaced using a depreciation schedule over time. This is an excellent way to minimize our annual costs by preparing in advance and spreading out those projected expenses over time.

The success of our programs hinges on staff’s ability to make changes. Through program surveys and on site evaluation staff will be looking for ways to improve the structure of each of our programs. On-site evaluation being the most useful of these tools. Athletic staff being on site provides an opportunity to build bridges that did not previously exist and distinguish potential problems before they snowball in to bigger issues. This results in better relationships and a continually improved image for the Park District.

General Recreation Department

The general recreation department provides a variety of programming for the community. General recreation revenue is derived from sponsorship dollars and program revenue. The biggest revenue generators within this department are the Children's Center, Extended Time, and sponsorship money collected for special events. Correlating program expenses, staff wages, and general operating needs round out the departmental budget.

The general recreation staff is comprised of Nancy Kerwin, Debbie Leffelman, and Oscar Martinez. Each of these individuals experiences their own set of challenges, and has found ways to combat them to remain productive.

The Children's Center program continues to strive year after year. This is the result of a dedicated and consistent staff. Staff works diligently to provide a program that

prepares children for kindergarten as they learn to interact with their peers. Program participation has been consistent year after year. The OCUSD pre-k program has experienced cut backs over the past year and staff has been able to adjust the program to accommodate over flow. Program enrollment for the 2011/12 school year provides hope that another successful year is upon us.

The Extended Time program has seen its share of transition since December 2009. Staff changes, economic downturn and a decrease in participation have all been overcome. Staff changes prior to the start of the 2010/11 school year have resulted in increased participation and positive feedback. Many participants who left the program in 2009 have found their way back. The program structure and pricing have also played an integral role in this positive swing. ET is now structured to provide a safe and fun environment for all kids which encourages them to pursue their interests through the many activities that are offered during the program. In addition, the pricing structure has been adjusted to provide an affordable option for before and after school care. Proof of the ET successes can be seen through a 15% increase in revenue from 2009/10 to 2010/11.

Staff continues to identify new and exciting special events for our community. As the number of special events continues to increase, so does the need for funding. Staff strives to maximize the amount of funding obtained to pay for these events as to minimize the amount that is subsidized by the District. 60% of special event expenses in 2009/10 were paid for by sponsorship dollars, and 40% subsidized by OPD. Staff was able to increase the amount of sponsorship dollars in 2010/11 to cover 77% of expenses reducing the amount subsidized by OPD to 23%. This is another example of staff working to reduce the amount of expenditures without reducing the quality of the program.

With the assistance of program surveys, community feedback and the Friends of the Park Committee staff will have the ability in 2011/12 to focus on the needs and wants of the community in regards to programming, while also utilizing the many valuable resources we have at our finger tips. Increased programming for all ages is a necessity with the focus being to build bridges and involve the community.

Department staff advocates the importance of parks and recreation to the quality of life in Oregon; and to maximize services by partnering with OCUSD, other government agencies, local business, community groups and volunteers. Staff participation has been evident with events such as Art in the Park, Oregon Trail Days, Autumn on Parade, Candlelight Walk, and downtown beautification. These types of partnerships result in resource sharing, increased participation, and enhanced community support. Plans are underway to continue to work with local groups and organizations for the betterment of our community.

Fitness Department

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

During the 2011/12 fiscal year staff will focus on ways to better serve our patrons. Through program surveys staff will be able to gather, manage and use participant feedback to make program adjustments that benefit our patrons. This also will offer an opportunity to receive feedback related to new program opportunities. Staff is continually investigating fitness trends and hot new programs to offer. New fitness classes such as yoga and Zumba Gold® will be offered this year.

The focus on wellness related activities, such as the 2010 triathlon, has been an ongoing initiative for the fitness department. The importance of these programs is to assist patrons with making healthy lifestyle changes and to participate. Additional opportunities for this type of programming will be exposed in 2011/12, providing more opportunities for our members and daily fee users to participate in competitions throughout the year.

The 2010 triathlon was definitely a success story! Over 70 participants from more than 4 states and hundreds of volunteers and spectators made this a must see event. The 2011 Triathlon will be even bigger and better. Staff has arranged for our event to be one of the 6 events as part of the Northern Illinois Triathlon series. Participation with the series represents a much larger service area which correlates to increased exposure for our event and community.

The fitness center continues to run smoothly with semi-annual preventive maintenance checks on all cardio equipment in the fitness center. We have contracted Midwest Commercial Fitness to provide us with maintenance every 6 months. Having highly trained fitness maintenance professionals inspect each piece of equipment decreases the amount of time our fitness equipment is out of order due to repair needs. This keeps equipment running smoothly and expenses down by making minor adjustments as needed. This cuts down on the need for larger more costly repairs at a later date. To assist with this process we have implemented an equipment replacement plan that began in 2009. Over the past two years, more than 15 pieces of cardio equipment have been replaced. 2011 will see the replacement of three more pieces of equipment. Replacing the remaining outdated treadmills, a stepper, and elliptical. Replacing the three pieces in 2011/12, followed by 3 additional replacement pieces in 2012/13 will complete the replacement cycle. Members and daily fee users have provided nothing but positive feedback to the updated 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 Wipfli LLP were appointed as auditors for the District at its annual meeting in April.

Liability Fund

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

IMRF Fund

The IMRF Fund was established to account for expenses related to pension liabilities of District employees. The District contributes to the Illinois Municipal Retirement Fund (IMRF) at a predetermined rate accountable to several factors. The 2011 employer rate for the District is 10.64% of participating members' gross wages. The 2012 employer rate is scheduled for payment at 10.86% of members' gross wages. The District's employee contribution 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.